

**Town of
Reading
Massachusetts**



**Annual Town Meeting
Report on the Warrant
April 28, 2014**

**ANNUAL TOWN MEETING
APRIL 28, 2014
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COMMONWEALTH OF MASSACHUSETTS


Middlesex, ss. Officer's Return, Reading:

By virtue of this Warrant, I, on March 3, 2014 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 Library, Local History Room, 64 Middlesex Avenue
- Precinct 6 Barrows School, 16 Edgemont Avenue
- Precinct 7 Birch Meadow School, 27 Arthur B Lord Drive
- Precinct 8 Wood End School, 85 Sunset Rock Lane
- Town Hall, 16 Lowell Street

The date of posting being not less than fourteen (14) days prior to April 28, 2014, 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 March 3, 2014.



Constable

A true copy Attest:



Laura Gemme, Town Clerk

TOWN WARRANT



COMMONWEALTH OF MASSACHUSETTS

Middlesex, ss.

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

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

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

TUESDAY, the FIRST DAY OF APRIL, A.D., 2014
from 7:00 a.m. to 8:00 p.m. to act on the following Articles, viz:

ARTICLE 1 To elect by ballot the following Town Officers:

A Moderator for one year;
Two members of the Board of Selectmen for three years;
One member of the Board of Assessors for three years;
Two members of the Board of Library Trustees for three years;
One member of the Board of Library Trustees for two years;
One member of the Municipal Light Board for three years;
One member of the Municipal Light Board for one year;
Two members of the School Committee for three years;
One member of the School Committee for one year; and
Sixty Eight Town Meeting Members shall be elected to represent each of the following precincts:

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

and to vote on the following question:

Question 1:

Shall the Town of Reading be allowed to exempt from the provisions of Proposition two and one-half, so called, the amounts required to pay for the bonds issued in order to renovate and expand the Reading Public Library?

Yes _____ No _____

and to meet at the Reading Memorial High School, 62 Oakland Road, in said Reading on
MONDAY, the TWENTY-EIGHTH DAY of APRIL A.D., 2014
at seven-thirty o'clock in the evening, at which time and place the following Articles are to be acted upon and determined exclusively by Town Meeting Members in accordance with the provisions of the Reading Home Rule Charter.

ARTICLE 2 To hear and act on the reports of the Board of Selectmen, Town Accountant, Treasurer-Collector, Board of Assessors, Director of Public Works, Town Clerk, Tree Warden, Board of Health, School Committee, Contributory Retirement Board, Library Trustees, Municipal Light Board, Finance Committee, Cemetery Trustees, Community Planning & Development Commission, Town Manager and any other Official, Board or Special Committee.

Board of Selectmen

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 (Board of Selectmen)
- Charter Committee Update (Moderator)
- Zoning bylaw review update (Zoning Advisory Committee)

Finance Committee Report: No report.

Bylaw Committee Report: No report.

ARTICLE 3 To choose all other necessary Town Officers and Special Committees and determine what instructions shall be given Town Officers and Special 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 Special Committees to carry out the instructions given to them, or take any other action with respect thereto.

Board of Selectmen

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

Finance Committee Report: No report.

Bylaw Committee Report: No report.

ARTICLE 4 To see if the Town will vote to amend the FY 2014-23 Capital Improvements Program as provided for in Section 7-7 of the Reading Home Rule Charter and as previously amended, or take any other action with respect thereto.

Board of Selectmen

Background: This Article is included in every Town Meeting Warrant. The Reading General Bylaw states (section 6.1.3) "... No funds may be appropriated for any capital item unless such item is included in the Capital Improvements Program, and is scheduled for funding in the Fiscal Year in which the appropriation is to be made." Bond ratings agencies also want to ensure that changes to a long-term CIP are adequately described. The following changes are proposed to the 2014-2023 CIP:

General Fund

FY14: +\$832,000 # (see Late Note below)

- \$ 485,000 School schematic design (Early Childhood Center project)
- +\$ 300,000 West Street road project (fund with debt in Article 10)
- +\$ 50,000 Skim Coating and Crack Seal Patch (swap with parking lots below)
- \$ 32,000 Refrigerated Food Service Van (Schools)
- \$ 15,000 Safety nets for tennis courts (Community Services/Recreation)
- \$ 50,000 Parking lot improvements (move to pothole repairs above)

FY15: +\$2,000

- +\$ 39,000 Replace elder/human services van (Community Services)
- +\$ 20,000 Technology project: \$80k phone system upgrade (Administrative Services)
- +\$ 12,000 Dump Truck #22 (Public Works)
- \$ 69,000 Delay replacement of Fire Alarm truck until FY18 (Fire)

Finance Committee Report: The Finance Committee recommends all of the proposed amendments to the FY 2014 - 2023 Capital Improvements Program by a vote of 9-0-0 at their meeting on March 26, 2014. Placing items in the Capital Improvement Program is a prerequisite, but in itself does not authorize spending funds towards these items.

Bylaw Committee Report: No report.

Late Note: On April 9th the Board of Selectmen will meet jointly with the School Committee, Finance Committee and Board of Library Trustees to discuss holding a Special Town Meeting on April 28th, effectively 'inside' the Annual Town Meeting. If this happens, the \$485,000 School schematic design item listed above will be handled in that Special Town Meeting, and therefore the motion at Annual Town Meeting will remove this from Article 4.

ARTICLE 5 To see if the Town will vote to amend one or more of the votes taken under Article 11 of the April 22, 2013 Annual Town Meeting relating to the Fiscal Year 2014 Municipal Budget, as amended by Article 11 at Subsequent Town Meeting on November 12, 2013 and further amended by Article 5 at Special Town Meeting on February 13, 2014 and see what sum the Town will raise by borrowing or transfer from available funds, or otherwise, and appropriate as the result of any such amended votes for the operation of the Town and its government, or take any other action with respect thereto.

Background:**General Fund – Wages and Expenses**

<u>Account Line</u>	<u>Description</u>	<u>Decrease</u>	<u>Increase</u>
M92 Public Works Expenses	Veteran's monuments		\$ 4,000
	Subtotals		\$ 4,000
	Net Operating Expenses		\$ 4,000
	From Free Cash		\$ 4,000

In accordance with Section 2-13: of the Town of Reading Home Rule Charter we the undersigned registered voters submit the following Warrant Article for inclusion in the Annual Town Meeting Warrant of 2014.

"To see if the Town will appropriate from the tax levy or other funds the sum of Four (4) Thousand dollars to provide monuments at the Veterans sections of Charles Lawn and Wood End Cemeteries, said funds to be expended by and under the direction of the Custodian of Soldiers and Sailors Graves."

<u>Name</u>	<u>Address</u>	<u>Precinct</u>
William Brown	28 Martin Road	8
John Holland	45 Howard Street	4
RC Marden	13 Bunker Avenue	1
Arthur H. Vars	414 Pearl Street	1
George Perry	230 Franklin Street	8
Felix Salatore	15 Colonial Drive	1
Frederick Livingstone	52 Causeway Road	6
Ben Crupi	112 Winthrop Avenue	7
Mildred Barton	15 Puritan Road	7
Alan Barton	15 Puritan Road	7
William Hecht	73 Martin Road	8
Olive B. Hecht	73 Martin Road	8
John Segalla	115 Hanscom Avenue	7
Phil B. Pacino	5 Washington Street D6	5
Carolyn R. Whiting	17 Chestnut Road	7
Janice M. Jones	52 Sanborn Street #2	5

Finance Committee Report: The Finance Committee recommends the subject matter of Article 5 by a vote of 8-0-0 at their meeting on March 19, 2014.

Bylaw Committee Report:

ARTICLE 6 To see if the Town will vote to amend one or more of the votes taken under Article 11 of the April 22, 2013 Annual Town Meeting relating to the Fiscal Year 2014 Municipal Budget, as amended by Article 11 at Subsequent Town Meeting on November 12, 2013 and further amended both by Article 5 at Special Town Meeting on February 13, 2014 and by Article 5 at Annual Town Meeting on April 28, 2014 and see what sum the Town will raise by borrowing or transfer from available funds, or otherwise, and appropriate as the result of any such amended votes 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	Health Insurance -\$250,000 Worker Compensation - \$50,000	\$300,000	
C99 Capital # (see Late Note below)	School schematic design (Schools) \$485,000# Skim Coating and Crack Seal Patch \$50,000 Food Services van (Schools) \$32,000 Safety nets for tennis courts (Recreation) \$15,000 Parking lot repairs (DPW) -\$50,000		\$532,000
E99 Vocational School education	Minuteman enrollment higher than budgeted		\$ 15,000
G91 Town Admin. wages	Pay & class Nov. TM funding (not used) -\$40,000 Vacant positions -\$30,000 3/4/14 Special Election poll workers & setup \$20,000	\$ 50,000	
G92 – Town Admin. Expenses	Laptop upgrades for Police cruisers \$10,000 Police assessment center \$6,800		\$ 16,800
M92 Public Works Expenses	Fuel -\$20,000	\$ 20,000	
M93 Public Works Snow & Ice	Approximately \$1.2 million spent (\$625,000 budget)		\$575,000
M94 Public Works Street Lights		\$ 50,000	
M95 Public Works Rubbish		\$100,000	
N91 – Public Safety Wages	Fire Overtime \$100,000		\$100,000
N92 – Pubic Safety Expenses	Police Academy tuitions (2) reimbursed by employees directly to the General Fund \$7,000 New police officers (2) uniforms & gear \$10,000		\$ 17,000
	Subtotals	\$520,000	\$1,255,800
	Net Operating Expenses		\$ 735,800
	From Free Cash		\$ 735,800

We have not seen any enrollment increases in Health Insurance, which when combined with a surprising mid-year reduction in some retiree premiums set by the Federal government allows an

expected budget surplus to be used for other expenses. Excellent worker compensation policies and procedures by the joint Town, School & RMLD Safety Committee led to lower premiums.

The School Committee and Administration have requested funding for a school space schematic design concept for Early Education. They also need a new food service van, a few years earlier than expected because of equipment failure. Recreation has requested some funding for the Tennis Courts Field at Birch Meadow (behind the High School) to improve safety. After a difficult winter, the scheduled parking lot repair funding is cancelled, because this money is better spent on road repairs (potholes & skim coating).

November 2013 Town Meeting approved funding results of a pay & class study for the Town Administration department, to be spread out to other Town departments depending on the results. As those results are not yet available, those funds are returned for other general fund uses as promised. Vacant positions during the year helped fund the costs of the Special Election held in March 2014 – the state is expected to reimburse those costs, but perhaps not until the next fiscal year.

Microsoft's sudden decision not to support one of their older operating systems has caused a need to replace/update some Police Cruiser laptops faster than planned, as requested by federal law enforcement authorities. Turnover in the Police department causes some expenses for hiring and promotions, seen in both lines G92 and N92. Injuries in the Fire department have led to higher than expected overtime, which should be reduced once an injured employee completes the retirement process. Surpluses in Fuel, Street Lights and Rubbish help fund the deficit in snow and ice.

Finance Committee Report: The Finance Committee recommends the subject matter of Article 6 by a vote of 9-0-0 at their meeting on March 26, 2014.

Bylaw Committee Report: None

Late Note: *On April 9th the Board of Selectmen will meet jointly with the School Committee, Finance Committee and Board of Library Trustees to discuss holding a Special Town Meeting on April 28th, effectively 'inside' the Annual Town Meeting. If this happens, the \$485,000 School schematic design item listed above will be handled in that Special Town Meeting, and therefore the motion at Annual Town Meeting will remove this from Article 6.*

ARTICLE 7 To see if the Town will vote to transfer funds received from the Commonwealth of Massachusetts in payment for development within the Town's 40R Smart Growth Zoning Districts from Free Cash into the Smart Growth Stabilization Fund, or take any other action with respect thereto.

Board of Selectmen

Background: The Town of Reading has received an additional \$300,000 in payments from the State for the 40R Smart Growth project at Reading Woods. Another \$150,000 payment is in process, but the timing is uncertain. This Article will move the \$300,000 amount from Free Cash and into the 40R Stabilization Fund, which will therefore have a \$353,000 balance. Prior 40R funds have been allocated to roadway and sidewalk improvements, but none are planned for FY15 due to the significant amount of construction projects already planned.

Finance Committee Report: The Finance Committee recommends the subject matter of Article 7 by a vote of 7-0-1 at their meeting on March 19, 2014. One member abstained because of a possible professional conflict of interest.

Bylaw Committee Report: None

ARTICLE 8

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

Board of Selectmen

Background: As part of the FY14 budget the town voted \$450,000 in the general fund, \$45,215 in the water fund, \$7,901 in the sewer fund and \$5,783 in the storm water fund for Other Post Employment Benefit (OPEB) contributions. Although savings from health insurance premiums are available, this year they are needed to pay for the snow and ice budget so no further contributions are proposed. This Article will therefore move the total of all these OPEB contributions (\$508,899) to the irrevocable trust for Other Post-Employment Benefits liabilities.

As of June 2011 the Town's total OPEB liability (including the General Fund, the three Enterprise Funds and the Light Department) was \$94.5 million. At that point the Town engaged in a two-pronged strategy to reduce this unfunded liability. First, an irrevocable trust was approved by Town Meeting, and funding strategies were established. Second, the growth in health insurance premiums was reduced through a collective bargaining process with the unions.

A just released OPEB valuation as of June 2013 shows these efforts have had strongly positive results, as the Town's total OPEB liability was \$67.2 million – a \$27.3 million reduction at a time when actuarially a \$7.5 million increase was expected. The bulk of that decrease was due to the funding strategies established. The three Enterprise Funds and the Light Department are on an aggressive fully funding twenty year schedule, and the General Fund is on a partial funding schedule (about \$1 million below full funding) projected over thirty years. The latter will transition to a full funding scheduled as is possible, is required by law or after the Pension Fund is fully funded in FY28.

Here are the results of an area survey as to how other communities approach the OPEB funding issue. While there is a wide range of responses, we note the clear trend towards taking this liability more seriously than even a year or two ago:

Middlesex League Communities – OPEB Funding Strategies		
Community	Amount Funded	Description/Notes
Arlington	\$6.8 million	Annually appropriate the difference between \$500K and the non-contributory pension appropriation; as non-contributories decrease, funded amount increases. Raised the retiree contribution for health insurance from 10% to 15% and annually appropriate \$155K to OPEB.
Belmont	\$0.6 million	The Town is trying to develop a policy for an annual funding mechanism.
Burlington	\$1.75 million	No funding policy in place as of yet. Considering allocating a set % of free cash annually, building an amount into the operating budget annually, or both options in combination. Currently funding \$500k per year out of free cash.
Lexington	\$4.0 million	Town earmarked Medicare D revenues over the past several years to the OPEB trust.
Melrose	\$50,000	City has no funding protocol to date.
Reading	\$2.9 million (\$1.5 million is RMLD)	Funding strategy described above. No formal policy has been adopted by FINCOM because of the loss of flexibility for funding other operating budget priorities.

Stoneham	\$0	Town is aggressively funding the pension liability with a projected fully funded date of 2023. Intent is to pay this off and then begin funding OPEB. Plan to set up trust fund soon and potentially add any one time revenues windfall that might be received.
Wakefield	\$3.7 million	Town changed health insurance plans and allocated some of the savings achieved to OPEB. Currently, funding \$1.8 million each year.
Watertown	\$1.1 million	Funds set aside in an OPEB Stabilization Fund (i.e. not a legal OPEB trust fund). Town is on an aggressive funding schedule for pension liability (2019) and intends to reallocate pension funding to OPEB upon fully funded status.
Wilmington	\$100,000	The Town set aside token funds in an account still controlled by the town (i.e. not a legal OPEB trust fund). Considering adding \$500k in FY15.
Winchester	\$0.9 million	No funding policy in place. The Finance Committee is hoping to adopt one within a year.
Woburn	\$1.2 million	The City has set aside the Medicare D reimbursement over the past several years in a trust fund.

Finance Committee Report: The Finance Committee recommends the subject matter of Article 8 by a vote of 8-0-0 at their meeting on March 19, 2014.

Bylaw Committee Report: None

ARTICLE 9 To see what sum the Town will raise by borrowing or transfer from available funds, or otherwise, and appropriate for the purpose of making extraordinary repairs and/or replacement of sanitary sewer collection systems, including the costs of consulting services, audits, plans, documents, cost estimates, bidding services and all related expenses incidental thereto and necessary in connection therewith, said sum to be expended by and under the direction of the Town Manager; and to see if the Town will authorize the Board of Selectmen, Town Manager, or any other agency of the Town, to apply for a grant or grants, to be used to defray the cost of all, or any part of, said sanitary sewer improvements; and to authorize the Town Manager to enter into any and all contracts and agreements as may be necessary to carry out the purposes of this Article, or take any other action with respect thereto.

Board of Selectmen

Background: At Subsequent Town Meeting in November 2013 the motion voted was insufficient for full participation in the MWRA's Infiltration and Inflow (I/I) Local Financial Assistance Program:

MWRA Assistance

- The assistance is provided through a combination grant and no-interest loan
- Phase 8 Allocation is \$421,000
 - \$ 189,450 (45%) Grant
 - \$ 231,550 (55%) Non-interest loan
- Loan pay back to the MWRA - Equal installments over a Five-Year Period beginning one year after distribution of the funds

The November voted motion for \$231,550 did not allow the Town to receive the grant portion of this program, so a new motion for the full amount of \$421,000 is requested. There is no change to the Sewer I/I program, nor any project impact of this delay in correcting the vote.

Finance Committee Report: The Finance Committee recommends the subject matter of Article 9 by a vote of 9-0-0 at their meeting on March 19, 2014. This Article is a housekeeping issue.

Bylaw Committee Report: None

ARTICLE 10 To see what sum the Town will raise by borrowing or transfer from available funds, or otherwise, and appropriate for the purpose of making roadway, pedestrian and similar improvements, including the costs of easements, consulting services, audits, plans, documents, cost estimates, bidding services and all related expenses incidental thereto and necessary in connection therewith, said sum to be expended by and under the direction of the Town Manager; and to see if the Town will authorize the Board of Selectmen, Town Manager, or any other agency of the Town, to apply for a grant or grants, to be used to defray the cost of all, or any part of, said roadway, pedestrian and similar improvements; and to authorize the Town Manager to enter into any and all contracts and agreements as may be necessary to carry out the purposes of this Article, or take any other action with respect thereto.

Board of Selectmen

Background: At Subsequent Town Meeting in November 2013, Town Meeting authorized \$1 million in debt under Article 8 for the local share of the West Street road project. The Town's share of the project costs consist of engineering, non-participating items, easement acquisition and a project contingency.

In February 2014, MassDOT determined that the full cost of the traffic control interconnect conduit and associated cable is a non-participating item, different from previous guidance we had received. This Article seeks to authorize \$300,000 for additional debt to pay for that item, which is too large to be covered by the previous contingency amounts.

The West Street Roadway Improvement Project is a roadway safety improvement project on West Street beginning from the Woburn City Line and extending in the northerly direction to just north of its intersection with Willow Street. The project also includes improvements to the intersection of Woburn Street at Summer Avenue. The project limits extend approximately 7,500 feet (1.4 miles) along West Street and an additional 2,500 feet (.5 mile) along the intersecting side streets for a total project length of approximately 10,000 feet (1.9 miles).

The improvements consist of roadway reconstruction, geometric improvements, drainage improvements, sidewalk construction, curbing, wheelchair ramps, installation of new traffic signals at three (3) locations and signal upgrades at two (2) intersections, pavement markings and signage. The project is designed by the Town of Reading's consultant Greenman-Pedersen, Inc. (GPI) in accordance with MassDOT construction standards and is bid as a Commonwealth of Massachusetts MassDOT project.

The additional Town's share of the project to be authorized under this Article is identified on the attached list.

Engineering Services	\$193,300.00
Construction Costs (Non-Participating Items)*	\$780,000.00
Easement Acquisition	\$171,350.00
Total	\$1,144,650.00
Contingency	\$155,350.00
Total Project Cost	\$1,300,000.00

Note:

*The non-participating item cost is an estimate only. The Town of Reading's final cost will be based on actual Bid prices received, and the 20% Contingency is expected to be sufficient. Surplus funds, if any, will come back to Town Meeting in order to be directed at another future debt authorization.

Finance Committee Report: The Finance Committee recommends the subject matter of Article 10 by a vote of 9-0-0 at their meeting on March 19, 2014.

Bylaw Committee Report: None

ARTICLE 11 To see if the Town will vote to authorize the Board of Selectmen to acquire by purchase, gift, eminent domain or otherwise, permanent water easements upon and over the existing sewer and drain easements located on Assessors Map 28 Lots 112 and 113 which easements are shown on a plan entitled: "Water Sewer and Drain Easement located at 87 and 93 Belmont Street, Reading, MA" dated March 5, 2014, prepared by Bay State Surveying Associates", a copy of which is on file in the Town Clerk's Office, upon such terms and conditions as the Board of Selectmen shall determine to be appropriate, for the purpose of constructing and maintaining water improvements; and, further, to see if the Town will vote to raise, appropriate, transfer from available funds, accept gifts or borrow a sum of money for this purpose and any expenses related thereto, and to authorize the Board of Selectmen to enter into all agreements and take all related actions necessary or appropriate to carry out this acquisition, or take any other action with respect thereto.

Board of Selectmen

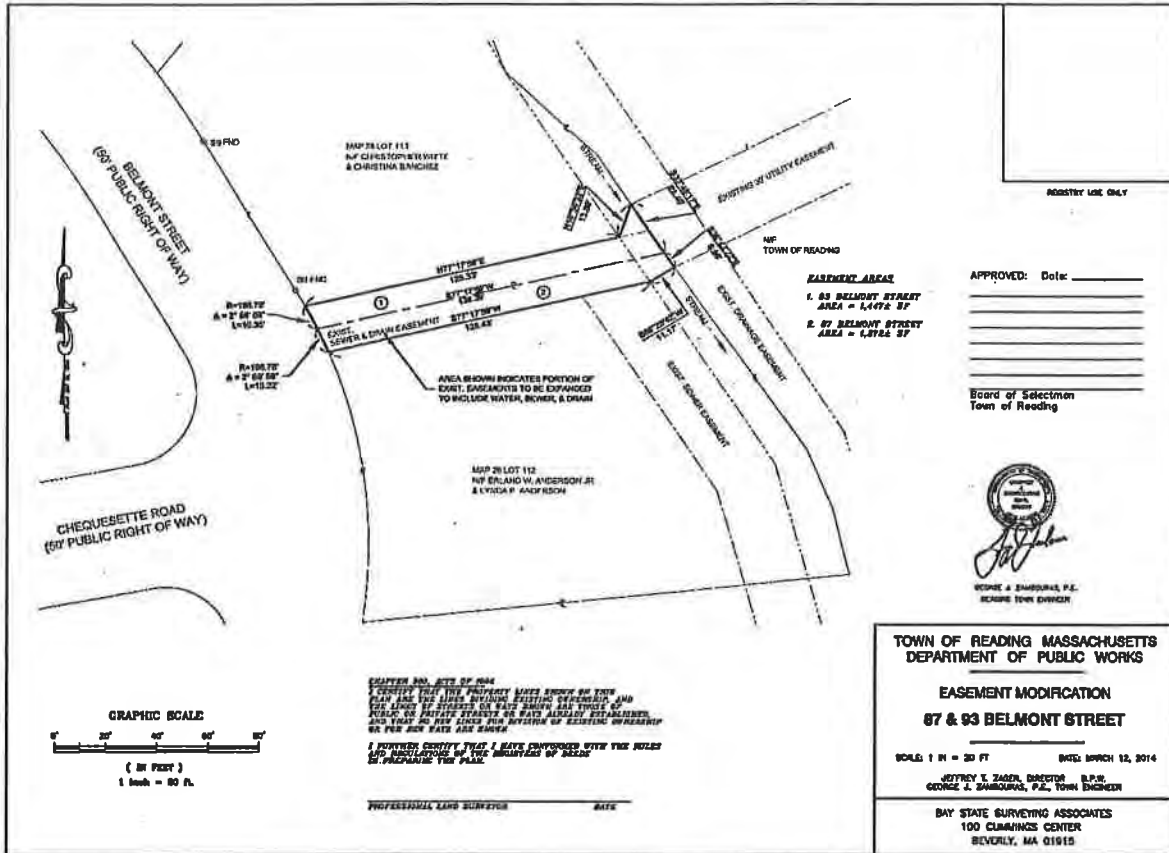
Background: The purpose of this Article is to authorize the Board of Selectman to take a water easement over the properties of 87 Belmont Street (Assessors map 28 lot 112) and 93 Belmont Street (Assessors map 28 lot 113) to permit the installation, maintenance and repair of a new water main. The Town of Reading has an existing sewer and drain easement that the water easement can be added to. So there is no need to take any additional area.

The purpose of the easement is to enable the Town to install a new water main connecting Belmont Street to Ivy Street. The new main will eliminate a major dead end in the water distribution system as well as improve fire flows and water quality to the Libby Avenue area.

The easement modification, expanding the use of 2,819 +/- s.f. of the existing sewer and drain easements to include a water easement is depicted on the plan entitled "Easement Modification 87 & 93 Belmont Street, Reading, MA," prepared by Bay State Surveying Associates dated March 12, 2014.

The value of the easements is currently being appraised and will be available prior to Town Meeting. It is expected that the cost to obtain the water easement will be less than \$500.

<u>Location</u>	<u>Owner</u>	<u>Easement Area</u>
93 Belmont Street	Christina Sanchez and Christopher White	1,447+/- s.f.
87 Belmont Street	Erland W. Anderson Jr. and Lynda P. Anderson	1,372+/- s.f.



Finance Committee Report: The Finance Committee recommends the subject matter of Article 11 by a vote of 9-0-0 at their meeting on March 19, 2014.

Bylaw Committee Report: None

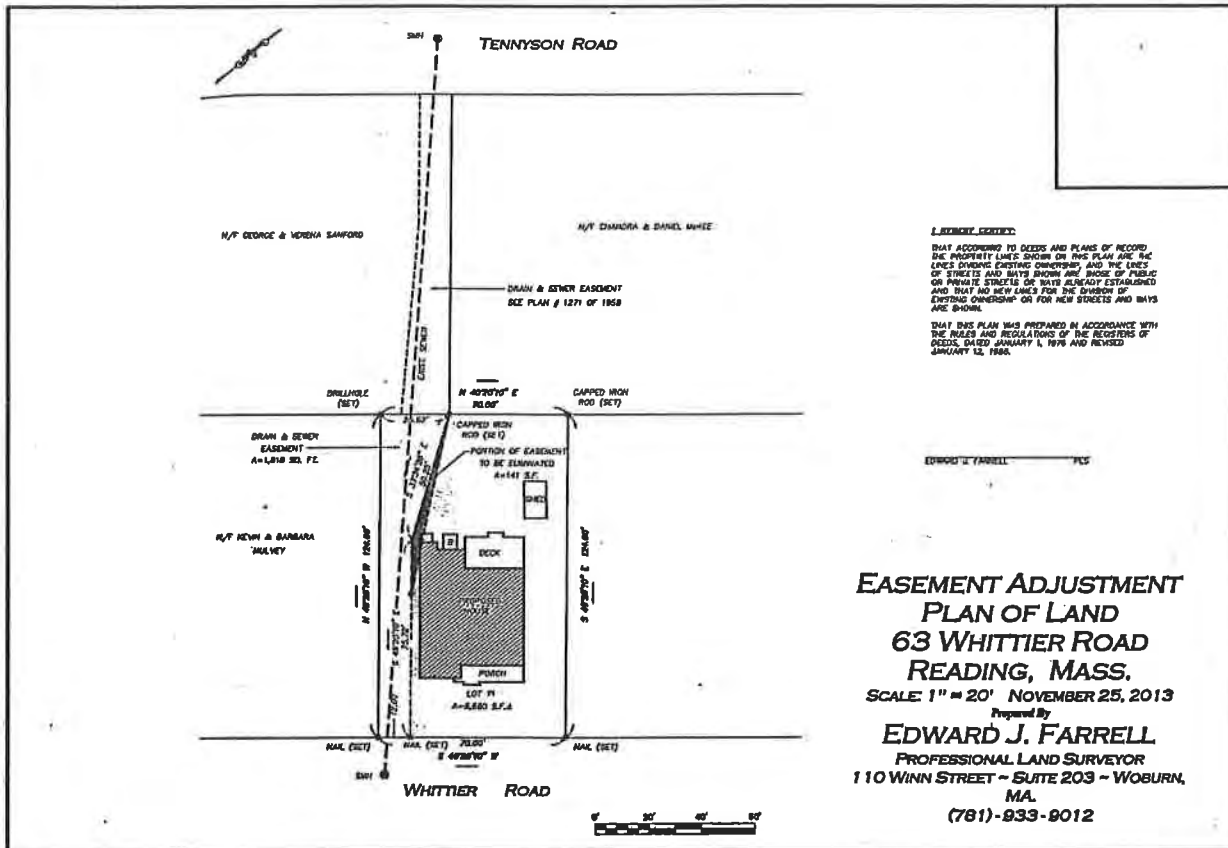
ARTICLE 12 To see if the Town will vote to authorize the Board of Selectman to release all of the Town's right, title and interest in approximately one hundred forty-one (141) square feet of the drain and sewer easement located upon the property at 63 Whittier Road, Assessors Map 33, Parcel 122, presently owned by Joseph A. and Marie A. Field, as shown on a plan entitled "Easement Adjustment Plan of Land, 63 Whittier Road, Reading, MA" prepared by Edward J. Farrell of 110 Winn Street, Suite 203, Woburn, MA dated November 25, 2013, or take any other action with respect thereto.

Board of Selectmen

Background: The Town currently has title and interest of a sewer and drainage easement over the property located at 63 Whittier Road, Assessors Map 33, Parcel 122. Both the existing and proposed dwellings protrude into the easement.

In order for the residents to construct a new dwelling as planned, they have requested the abandonment of a portion of the sewer and drain easement. The easement is occupied by an existing sewer main only, and if approved, the resulting easement area is of sufficient size to enable the Town to provide proper maintenance or repair of the sewer main.

If approved the Town will release all right, title, and interest to approximately one hundred forty-one (141) square feet of the drain and sewer easement as depicted in the plan below.



Finance Committee Report: The Finance Committee recommends the subject matter of Article 12 by a vote of 8-0-1 at their meeting on March 19, 2014, even though it is unlikely that the Town will actually spend any money on relaxing this easement.

Bylaw Committee Report: None

ARTICLE 13 To see if the Town will vote to approve the FY 2015-24 Capital Improvements Program as provided for in Section 7-7 of the Reading Home Rule Charter and as previously amended, or take any other action with respect thereto.

Board of Selectmen

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

Article 4 made changes to the ten-year CIP covering FY14-FY23, and included all the detailed changes required to be disclosed by bond counsel. This Article changes the ten-year period to FY15-FY24, and therefore only drops the current year and adds in FY24. Other minor changes have occurred that only impact FY16 and beyond.

Please see the **Blue Pages** in the Appendix of this Warrant Report for the FY15-FY24 Capital Improvements Program.

The following changes are proposed to the FY15-24 CIP:

General Fund

FY15: see Article 4

FY16 to FY24:

Various changes made

Water Enterprise Fund

FY15: none

FY16 to FY24:

Various changes made

Sewer Enterprise Fund

FY15: none

FY16 to FY24:

Various changes made

Storm Water Enterprise Fund

FY15: none

FY16 to FY24:

Various changes made

Finance Committee Report: The Finance Committee recommends the subject matter of Article 13 by a vote of 9-0-0 at their meeting on March 26, 2014. Recall that placing items in the Capital Improvement Program is a prerequisite, but in itself does not authorize spending funds towards these items.

Bylaw Committee Report: None

ARTICLE 14 To see if the Town will vote to determine how much money the Town will appropriate by borrowing, or from the tax levy, or transfer from available funds, or otherwise, for the operation of the Town and its government for Fiscal Year 2015 - beginning July 1, 2014, or take any other action with respect thereto.

Finance Committee

Background: Please see the Yellow Pages of this document for full details of the FY 2015 budget.

Finance Committee Report: Please see the Yellow Pages – Spending Scorecard of this document for the votes by the Finance Committee for line items in the FY 2015 budget. The Finance Committee recommends the subject matter of Article 14 as explained by these votes at their meeting on March 26, 2014.

Bylaw Committee Report: None

ARTICLE 15 To see if the Town will vote to approve an Affordable Housing Trust Fund Allocation Plan pursuant to Chapter 140 of the Acts of 2001 entitled “AN ACT AUTHORIZING THE TOWN OF READING TO ESTABLISH AN AFFORDABLE HOUSING TRUST FUND”, or take any other action with respect thereto.

Board of Selectmen

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

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

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

The purpose of the Affordable Housing Allocation Plan is to provide a framework for the Town to expend funds on affordable housing. The current AHTF balance of \$260,232.60 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. That sum has been fully been utilized.

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

The Town commissioned and received a supplemental report on how the AHTF can best be used to support the “Planned Production” goals of the Housing Plan. This report was received in late winter 2012, and a presentation was made in April of 2013 to the Board of Selectmen and the Reading Housing Authority. The report recommends a significant restructuring of the Town's AHTF efforts. The Board of Selectmen considered these recommendations last fall, but decided against any changes. Therefore, the current recommendation is to adopt the AHTF Allocation Plan as shown below as the framework for the use of Affordable Housing Trust Fund in FY 2015.

Last November, Town Meeting approved a part-time Regional Housing Services position in the Community Services department. Since that time Reading has had a conversation with several area

communities to create a Regional Housing Services Office (RHSO), with Reading as the 'lead town'. The Reading Board of Selectmen has executed an inter-municipal agreement with North Reading, Saugus and Wilmington to begin this RHSO effort. Other communities are expected to join within the next year. The RHSO plans to hire a shared staff person to monitor and administer affordable housing requirements. This will include working on the Subsidized Housing Inventory (SHI) as well as maintaining ready buyer and ready renter lists.

**Affordable Housing Trust Fund Allocation Plan
FY 2014**

Pursuant to Article 15 of the 2014 Annual Town Meeting, an Affordable Housing Trust Fund Allocation Plan for the Fiscal Year 2015 in accordance with the provisions of Chapter 140 of the Acts of 2001 is as follows:

Available Balance – <u>Unrestricted Funds</u> :	\$260,232.60
Available Balance – <u>Restricted Funds</u>	\$ 0

Unrestricted funds shall be used for the following purposes:

5% up to a maximum of \$10,000	for administration of Affordable Housing
Remainder	for constructing affordable housing (including loan and grant programs); or for maintaining and improving affordability of existing housing stock; or for the purchase of existing housing stock to add it to or maintain it as a part of the existing affordable housing inventory

Finance Committee Report: The Finance Committee recommends the subject matter of Article 15 by a vote of 7-1-1 at their meeting on March 19, 2014.

Bylaw Committee Report: None

ARTICLE 16 To see if the Town will vote to authorize revolving funds for certain Town Departments under Massachusetts General Laws, Chapter 44, Section 53E ½ for the fiscal year beginning July 1, 2014 with the receipts, as specified, credited to each fund, the purposes, as listed, for which each fund may be spent, the maximum amount that may be spent from each fund for the fiscal year, and the disposition of the balance of each fund at fiscal year end.

Revolving Account	Spending Authority	Revenue Source	Allowed Expenses	Expenditure Limits	Year End Balance
Conservation Commission Consulting Fees	Conservation Commission	Fees as provided for in Reading General Bylaws Section 5.7, Wetlands Protection	Consulting and engineering services for the review of designs and engineering work for the protection of wetlands.	\$25,000	Available for expenditure next year

Inspection Revolving Fund	Town Manager	Building, Plumbing, Wiring, Gas and other permits for the Oaktree, Addison-Wesley/ Pearson and Johnson Woods developments	Legal, oversight and inspection, plan review, initial property appraisals and appeals, Community Services general management, curb sidewalks and pedestrian safety improvements, records archiving and other project related costs.	\$200,000	Available for expenditure next year
Public Health Clinics and Services	Board of Health	Clinic fees, charges and third party reimbursements	Materials and costs associated with clinics and public health programs	\$25,000	Available for expenditure next year
Library Materials Replacement	Library Director and Trustees	Charges for lost or damaged Library materials	Acquire Library materials to replace lost or damaged items	\$15,000	Available for expenditure next year
Mattera Cabin Operating	Recreation Administrator	Rental Fees	Utilities and all other maintenance and operating expenses	\$10,000	Available for expenditure next year
Town Forest	Director of Public Works upon the recommendation of the Town Forest Committee	Sale of timber; fees for use of the Town Forest	Planning and Improvements to the Town Forest	\$10,000	Available for expenditure next year

or take any other action with respect thereto.

Board of Selectmen

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

- **Conservation Consulting Revolving Fund** - These funds are used to receive payments from applicants, hire expert consultants where required, and return the balance to the applicant. There was no activity in the Conservation Consulting Revolving Fund during Fiscal Year 2014. The balance as of March 3, 2014 remains at \$0.
- **Inspections Revolving Fund** - Beginning in 2004, Town Meeting approved the Inspections Revolving Funds as a way to deposit building and other permit fees from three large projects (the Oaktree, Pulte Homes and Johnson Woods developments). These funds are allowed to be used directly for purposes of plan review, inspections, legal expenses, initial property value appraisal and appeals, and general management of the Community Services operations related to three developments as well as for the construction of curbs, sidewalks and pedestrian safety improvements and records archiving and management. The balance available as of March 3, 2014 in this fund is \$797,490, and of that total \$55,000 is proposed to be used to help offset some of these related activities in the FY15 Community Services budget. A spending strategy for this balance will be developed in time for the FY16 budget: continued support of certain Community Services budget items, community economic development programs, and transfer to Free Cash are some of the options.

- **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 3, 2014 in this fund is \$44,443. 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. Beginning this year, the Board of Health and staff requested that the uses of these funds to be broadened to allow public health programs. One example of such a program is to offer discounted bicycle helmets to people in the community.
- **Library Materials Replacement Fund** – During the course of a year, the Library recovers funds from patrons who have lost or damaged books or other materials. Previously, those funds went into the Town's General Fund and at the end of the year went into Free Cash. Once this Revolving Fund was adopted (beginning in FY 2010), those funds recovered from patrons for lost or damaged materials were available directly to the Library for expenditure to purchase replacement materials and processing supplies. The balance available as of March 3, 2014 in this fund is \$9,596.
- **Mattera Cabin Operating Fund** – The log cabin on the Mattera conservation land was purchased several years ago, and was recently 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 3, 2014 in this fund is \$863.
- **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 Committee is in the process of determining how to proceed in beginning this work, and those results are expected in the spring of 2014. The balance available as of March 3, 2014 in this fund is \$0. It is anticipated that timber harvesting on a limited basis could begin in FY 2015, and therefore there will be future proceeds which can be used for the purposes of the revolving fund.

Finance Committee Report: The Finance Committee recommends the subject matter of Article 16 by a vote of 9-0-0 at their meeting on March 19, 2014.

Bylaw Committee Report: None

ARTICLE 17 To see what sum the Town will vote to appropriate by borrowing, whether in anticipation of reimbursement from the State under Chapter 44, Section 6, Massachusetts General Laws, or pursuant to any other enabling authority or from the tax levy, or transfer from available funds, or otherwise, for highway projects in accordance with Chapter 90, Massachusetts General Laws, or take any other action with respect thereto.

Board of Selectmen

Background: The purpose of this Article is to make Chapter 90 funds for road improvements available to the Town. The Article authorizes expenditures upon receipt of the grant. Last year, both the Governor and Legislature approved a figure over \$900,000 for Reading. During the year the Governor refused to release that full amount because his \$300,000 increase from recent levels was predicated on tax increases that were not embraced by the Legislature. We are therefore planning on a FY15 figure closer to \$600,000, but it is anyone's guess at this point what might happen.

We are learning that legal opinions vary widely across the Commonwealth about Town Meeting voting these funds. Actions range from those that meticulously correct the voted FY14 figures to exactly match has been released by the Governor (perhaps forgoing any unlikely opportunity to receive the higher amount at year end) to those that have Town Meeting take no role at all in the Chapter 90 funding process. For now we will ask that Town Meeting simply vote to accept the Chapter 90 funds provided by the state.

Finance Committee Report: The Finance Committee recommends the subject matter of Article 17 by a vote of 9-0-0 at their meeting on March 19, 2014.

Bylaw Committee Report: None

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.

Board of Selectmen

Background: The Reading Home Rule Charter provides for the removal by Town Meeting of Town Meeting Members who did not get sworn in within 30 days of being elected or appointed, or who did not attend at least half of the Town Meeting sessions during the previous year. There are 17 members who meet these criteria.

The remaining Town Meeting Members from Precincts 1, 2, 3, 4, 5, 6, 7 and 8 will be asked to meet in a caucus before this Article is taken up, and to evaluate the particular circumstances of each of these situations for the listed Town Meeting members within their precinct. The affected precincts will then make a recommendation to Town Meeting as to whether the member should be removed.

- | | |
|------------|--|
| Precinct 1 | Roger J D'Entremont
William Grace |
| Precinct 2 | Peter C Coumounduros
Marcia Nigro Dresser
Richard J Moore
Reginald T Peters |
| Precinct 3 | Brian S Donohue
Joseph P Westerman |
| Precinct 4 | Richard P Abate
Stephen A Goldy |
| Precinct 5 | Jared P Belliveau |

Precinct 6 Keith J Driscoll
 John M Miles

Precinct 7 Jesse M Downing
 Gary D Phillips
 Bryan EJ Walsh

Precinct 8 Sean E Quinn

Finance Committee Report: None

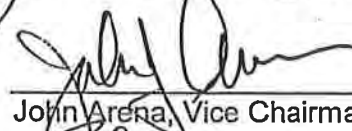
Bylaw Committee Report: None

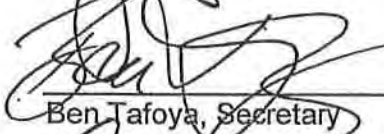
and you are directed to serve this Warrant by posting an attested copy thereof in at least one (1) public place in each precinct of the Town not less than fourteen (14) days prior to April 28, 2014, or providing in a manner such as electronic submission, holding for pickup or mailing, an attested copy 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.

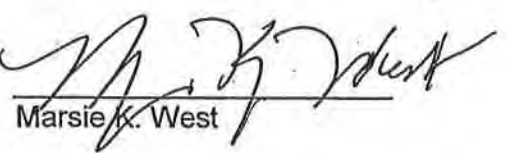
Given under our hands this 25th day of February, 2014.


James E. Bonazoli, Chairman


John Arena, Vice Chairman


Ben Tafoya, Secretary


Daniel Ensminger


Marsie K. West


Constable

SELECTMEN OF READING

Reading Finance Committee FY 15 Budget Report

General Overview

Mr. Moderator and Town Meeting members, thank you for allowing the opportunity to update you on the current state of Reading's finances. This budget is a collaborative effort of Town and School leaders as well as community volunteers. We are extremely fortunate in Reading to have such a committed and talented group. This budget process was punctuated with open, frank and transparent discussion over many months and many meetings. Town Meeting, you can be confident in the fact that while this budget may not accomplish all of which some would hope, the process of deliberation was thoughtful and respectful, and will allow Reading to face the financial challenges confronting us in the coming years.

Accomplishments and Challenges

Through these difficult economic times, our finances continue to be strong. We maintain a strong AA credit rating. Our reserves position, while above the Finance Committee policy of 5% of revenues, faces erosion from the demands of funding basic services. The Finance Committee in June will deliberate increasing the free cash policy requirement to 7%. A key factor in determining the cost of debt for our approved and proposed building projects, our current free cash policy may be insufficient, and add as much as \$100,000 in annual debt service costs for these projects.

For the third consecutive year Reading has made a significant contribution from its operating budget to fund its Other Post Employment Benefit (OPEB) obligations. By adhering to this discipline, the Town has reduced its overall obligation by over \$27 million in our most recent valuation update. While Finance Committee does not have an official OPEB policy, the Committee will revisit this in the summer, as rating agencies view positively a written policy.

Town government undertook its first significant reorganization plan in decades to better deploy resources to address customer service needs. We continue to offer some services regionally and are exploring other opportunities. These efforts can save the Town money, but more importantly, allow us to offer deeper services with current expenditures.

Our downtown continues to grow. New businesses, restaurants and activity significantly add to new growth which allows us to fund our operations and capital requirements. The town has invested in software to allow streamlined permitting and a quicker decision process. This needs to be a continuing priority, as new growth is one of the few ways to overcome the constraints of Prop 2 1/2.

The voters have approved a \$13.2 million debt exclusion to leverage an additional \$5.1 million from the Commonwealth to completely renovate our aging and deteriorating library. When finished this project will be a crown jewel for the Town. However, other projects are looming in the future. The proposed early childhood education center, DPW facility, Killam School renovations, cemetery garage and the water distribution repairs are all competing for financing. The Finance Committee recommends that at the conclusion of Town Meeting a summit of all Boards, Departments and interested citizens convene to plan how these projects can be financed in a responsible manner.

FY 15 Budget

The deliberations around this budget were among the most trying in years. This budget maintains basic services with very few additions. However, we are balancing the budget with \$1.7 million of free cash. In contrast we utilized \$1.0 million in FY14. This pace is unsustainable without the immediate influx of new revenue only possible with an operating override. Worth noting is what is not included in this year's budget. This budget funds the schools about \$280,000 below the budget

voted by the School Committee. Additionally, a combined \$1.85 million of budget requests from the Town and Schools went unfunded. These requests were not frivolous or "nice to have". They were essential public safety, technology, public works and classroom services. Troubling to the Finance Committee was the fact that Reading ranks 305 out of the 328 school districts in per pupil spending. While the School Department continues to provide a high level of educational services, if this trend continues, Reading will fall behind peer communities and may fail to meet community expectations. Similar challenges confront the Town side of government.

FY 16 and beyond

The constraints of Proposition 2 1/2 have forced local government to make choices in the service levels provided, and cut services when revenue is insufficient. However, the override mechanism exists in order to allow community priorities to be funded above the limits of 2 1/2, when voters so choose. Reading has done its best to manage within the constraints of 2 1/2. We have delivered high quality municipal services in a fiscally responsive manner. We have made painful choices when other towns spent freely. We have maintained and utilized healthy reserves to avoid engaging in huge layoffs. It has been thirteen years since the voters were asked to consider an operational override. The Finance Committee is not endorsing an override at this time but we are strongly urging the Town to begin the discussion on the level of services we want to have and what we are willing to pay. What is clear, is the current service levels that we enjoy are not sustainable under the current budget constraints. The time to begin these discussions is now.

Conclusion

Reading has achieved a high level of fiscal soundness by taking the long view approach to financial planning. We have done this in an open, transparent and collaborative manner.

This culture will continue to serve us well. A fresh set of challenges will confront a newly minted Board of Selectmen, School Committee, Finance Committee and a second year Town Manager.

We strongly urge these groups to quickly convene after Town Meeting to plot a path forward and consider financing options for the myriad of capital projects, as well as convene a town wide discussion on the choices surrounding the operating budget.

Before I close I want to acknowledge and thank David Greenfield who will be leaving Finance Committee in June after nine years of service. David has provided sage wisdom and steady guidance to the Committee during his tenure. On a personal note I also want to thank Town Meeting and my Finance Committee colleagues for the opportunity to serve you during the past years. My term is also expiring and I will be stepping down in June as well. So given the challenges heard here, there are two open seats waiting to be filled. Given Reading's strong culture of volunteerism, I am sure two of you or someone you know will grab the gauntlet. Together we will continue to make the right choices.

Respectfully submitted,
Reading Finance Committee

Barry Berman, Chair
Mark Dockser, Vice Chair
David Greenfield
Karen Herrick
Peter Lydecker
Craig Merry
Paul McNeice
Jeff Perkins
Paula Perry

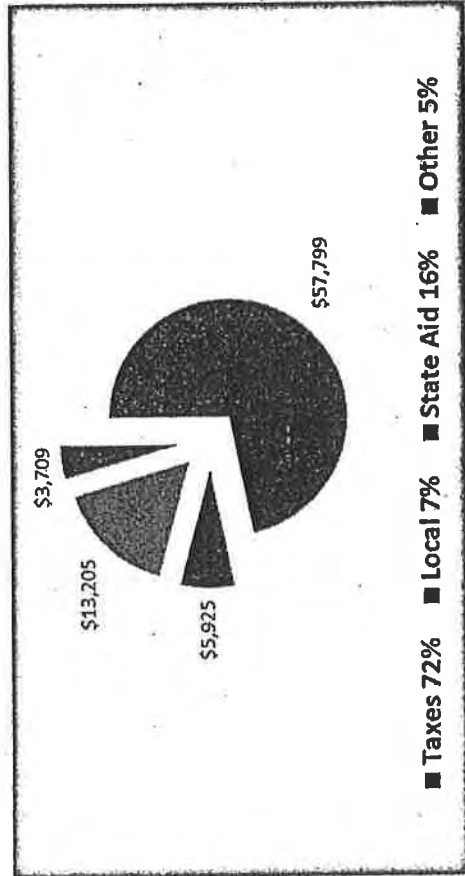
Town Manager's Recommended FY15 Budget

The following document constitutes the Town Manager's recommended FY15 Budget for the Town of Reading for the Fiscal Year beginning July 1, 2014, as amended by the Finance Committee during their review process. This Budget combines conservative fiscal planning caused by the constraints of Proposition 2-1/2 with a higher dose of free cash than has been typical in recent years. The strong desire to provide the community service levels against the backdrop of what is sustainably affordable is a challenge that will require ongoing community dialogue.

Following are the highlights of the FY15 Town Manager's Budget:

Revenues

Revenue for FY15 is forecast at \$80.6 million (plus an additional \$1.7 million in free cash used), with the four largest categories of revenue types shown in the chart below (in 000s):



Before looking further ahead, it is instructive to look back at historical sources of revenues. Below is chart showing FY03, FY04 and FY15 sources of revenue for comparison. These years are chosen to show the context surrounding the last Operating Override of Proposition 2-1/2 which occurred between the FY03 and FY04 budgets:

	FY15	FY04	FY03
Property Taxes	72%	68%	62%
Local Charges	7%	9%	9%
State Aid	16%	19%	24%
Other	5%	4%	5%

What is clear from this chart is that communities are increasingly more self-reliant on local sources of revenue instead of state aid. Note that given the recent success of the Library debt exclusion, the above FY15 figures would barely budge, as that new debt service will only increase taxes from 71.7% to 72.3% share of revenues.

The forecast for FY15 is for a 2.7% increase in total revenue growth (the Revenue section will explain some technicalities as to why it looks about 1% smaller). This rate of increase is closer to the previous historic average growth of between 3% and 4%.

Two key assumptions in forecasting FY15 revenues are the use of a high \$1.7 million of free cash and a disappointing +0.8% increase in state aid as proposed in the Governor's Budget, which comes against a backdrop of a forecasted FY15 state revenue growth of about 5%. While the state FY15 budget is not yet passed, an Early Aid Resolution adds very little hope for further FY15 growth in State Aid for Reading.

The local revenue toolbox includes (1) motor vehicle excise taxes (\$3 million) at rates set by the state; (2) a variety of local license and permit fees for services (\$2.5 million) set by the Board of Selectmen; (3) a dividend payment from the Light Department (\$2.4 million) that is adjusted annually based on the Boston-Brockton-Nashua CPI; and (4) the meals tax (\$0.35 million) approved by Town Meeting at rates set by the state. As the previous table shows, these local revenues have not even kept up with property tax growth, let alone fill in for any relative decline in state aid.

Revenue growth is a challenge in local municipal finance in the Commonwealth, simply because of the lack of options. In September 2010 FINCOM held a workshop that generated revenue ideas including the following highly ranked ones: sale of Oakland Road (on hold pending school Early Education space needs); cell towers (some prospects ahead); advertising/billboards (met with community opposition); rental of existing municipal space (the Schools do an exceptional job); economic development/publicity (see further comments below); parking fee at depot (discussed but no action, not a significant source); naming rights (schools have adopted but with no financial angle) and wind/solar power generation and sell back (studied and discarded as impractical with current technology).

We have seen a great deal of business development in Reading over the past few years, and are the envy of many of our neighbors who have remained stagnant. This is terrific, yet as a practical matter new growth this year is 'only' \$741,000 compared to a \$54 million tax base.

Revenue growth looks to have settled in at or near the 3% level through FY18, and there are no obvious new sources of any significance on the horizon. The best hope is that an even stronger economic rebound increases state aid that is passed back to the community.

Accommodated Costs

These shared costs are forecast to be extremely well behaved during FY15. Part of that is an optical illusion relating to lower debt service paid with MSBA funds, but employee/retiree benefits are forecast at 'only' +4.6% and energy costs are expected to decrease by 2.1%. Town Meeting's agreement to conduct significant performance contracting efforts and pay for them with debt service has been a complete success, reducing annual pressure on operating costs even more than had been forecast.

The outlook for these costs looks to be about +4% annually through FY18, not a back-breaking increase but still above the forecasted revenue growth.

Given the available revenues and modest accommodated costs, there is enough funding for +3.5% town and school operating budgets. In March 2014 the FINCOM voted to add \$200,000 to the School department and \$5,000 to the Library (funded by Free Cash) which improved those increases.

Town Department Budgets

The following chart depicts the Town Manager's FY15 budget for Town departments, with a 3.3% overall increase from FY14:

Town Total Budgets	FY14	FY15	Change
Admin. Services	\$2,168,090	\$2,290,550	+5.6%
Community Services	\$1,422,211	\$1,411,825	-0.7%
Finance	\$720,970	\$712,425	-1.2%
Police	\$4,334,190	\$4,501,506	+3.9%
Dispatch	\$431,726	\$447,010	+3.5%
Fire & EMS	\$4,074,852	\$4,313,925	+5.9%
Public Works	\$5,464,966	\$5,547,625	+1.5%
Public Library*	\$1,330,338	\$1,381,885	+3.9%
Total	\$19,947,343	\$20,606,751	+3.3%

*includes FINCOM adjustment hereafter

Budget sections that follow will describe each department in detail.

Town Department Budget Process

The Town annual budget process begins in late summer with a series of meetings with Department Heads and some staff members, in order to review the past and plan for the future. This proactive and collaborative planning has, for example, placed two additional Police Officers in position as new commercial and large scale residential growth has occurred. A lack of planning would have instead reacted after community issues developed.

The process this year began with two requests from the Town Manager for all Town departments, in response to the first two of thirty-one formal Town Manager FY15 Goals adopted by the Board of Selectmen on July 9, 2013:

1. Design optimal Town department/division structure, regardless of current set-up or specific personnel, including the role of the Assistant Town Manager. Describe detailed transition plan from current status to such an optimal model, including specific personnel.
2. Establish optimal professional development (PD) and training levels across all departments. Devise multi-year process to transition from current status to desired outcome. Focus on tracking compliance with PD job requirements as well as optional PD for advancement.

The opportunity to re-organize town departments spurred a lot of excellent forward looking organizational thinking. November 2013 Subsequent Town Meeting approved changes in Town department structure, designed to improve internal communication and efficiency through centralization. Department Heads as well as the elected Library Trustees and Board of Assessors followed those changes by submitting requests for FY15 funding (see the Table below) that would have produced in total a +6.6% Town department budget instead of the +3.3% budget that is affordable.

The unfunded requests had the following components:

- \$504,405 in additional staffing. This is a combination of no position eliminations, increased hours for part-timers, overtime and some new positions, for +2.5% of the total +3.3% requested;
- \$92,519 in additional raises for existing staff as recent COLAs have lagged area inflation, or +0.4% of the total requested;
- \$87,270 of miscellaneous items, such as training/professional development, or +0.4% of the total requested.

	Total Budget	Unfunded Requests	Unfnd Req %	Add'l Hours	Add'l COLA	Misc.
Admin. Services	\$2,290,550	\$126,196	5.5%	\$76,538	\$4,358	\$45,300
Community Services	\$1,411,825	\$87,884	6.2%	\$77,227	\$9,657	\$1,000
Finance	\$712,425	\$12,902	1.8%	\$4,000	\$2,602	\$6,300
Police	\$4,501,506	\$21,430	0.5%	\$2,060	\$19,370	\$0
Dispatch	\$447,010	\$78,473	17.6%	\$77,587	\$286	\$600
Fire & EMS	\$4,313,925	\$176,648	4.1%	\$156,826	\$19,822	\$0
Public Works	\$5,547,625	\$79,495	1.4%	\$54,782	\$10,213	\$14,500
Public Library	\$1,381,885	\$101,167	7.3%	\$55,585	\$26,212	\$19,570
Total	\$20,606,751	\$684,195	3.3%	\$504,405	\$92,519	\$87,270

Unfunded Town Government FY15 Requests

It is important for Town Meeting to understand what this budget does. NOT include, and some of the departmental long-term planning and thinking behind these requests. Note that with a newly elected Board of Selectmen, planning for the FY16 budgets will begin in May 2014 with a Retreat with all Town department heads.

The lists below have two parts: (1) specific dollar figures indicate requests not funded in FY15 and (2) * indicates near term needs that were put in the 'planning list' category.

The Selectmen and department heads will weigh all of these items against both the quality and amount of current services offered by the Town. Choices will need to be made unless other revenues appear on the horizon. There is a wide-range of unmet needs in the community and only a long-term planning process that involves significant community dialogue will be able to map the best path forward.

Note some figures below do not exactly match the preceding Table because some clerical hours were subsequently rearranged between departments.

Unfunded Additional Hours:

Administrative Services

\$69,712 one business administrator position eliminated
\$11,500 additional hours for Operations Specialist
\$ 5,500 technology & operations OT
*1.0 FTE Technician
*2.0 FTE Help Desk for Town software systems
*1.0 FTE additional HR assistance

As will be described during the Administrative Services department budget discussion, one of the two Business Administrator (BA) positions is eliminated in FY15. A lower grade Business Analyst position will assume many of the tasks.

A part-time Operations Specialist is included in the FY15 budget, although funded at fewer hours than desired. The retired Town Accountant, who was instrumental in implementing the new financial system that serves the Town, Schools and RMLD (the latter for payroll only), has agreed to take this temporary position in order to assess and create a long term strategic technology plan. This is vital to all parts of the organization at this time.

Changes in technology have changed nearly every job, and made training obsolete faster. While the Town hardware environment is outstanding, integrating the various software systems has been challenging. The recent introduction of mobile devices (tablets, smartphones) for Town employees out in the field has added a level of complexity. User training has lagged, serving to underutilize these powerful tools and systems. We would like to hire another Technician to allow more user training, but instead will hope to do so in future budgets.

Later this spring, we will unveil a tool to the general public that will allow service requests to be easily placed using mobile technology (such as smartphones). These requests and our response time will be able to be seen and tracked online by everyone – for example, oh there may be one or two potholes to fill after this difficult winter. A resident will be able to send in a photo of a pothole fill request, and we will know the location from the phone's GPS. As this technology rolls out to the public, so too does the training and technology help needed for the staff. A request to hire a Help desk for this function – as is done in many communities that offer this service – was not affordable in FY15, but will be re-evaluated next year.

Our Human Resources Administrator is retiring at the end of FY14, and we know it will be very challenging to replace her ability to serve the Town, School and Light departments, and cover a wide variety of HR areas.

Community Services

\$49,225 Community Health Administrator

\$ 5,000 additional staff OT for projects

\$11,082 additional Elder/Human Services hours

*0.5 FTE social worker (make a position full time)

A Community Health Administrator position would best fulfill one of the Town Manager's FY14 Goals from the Board of Selectmen, which is listed below:

17. Focus Public Health, School, Substance Abuse, and other resources on a Healthy Community model with an initial focus on obesity prevention. Find ways to encourage walking, cycling, and other activities. These efforts may involve many departments, with efforts led by the Health Division. Promote healthy eating. Include reminders of area Farmers Markets in addition to Reading. Work with food establishments on menu options that are healthy.

For now, we attempt to take best practices from our shared staff with Melrose and Wakefield. For example, a subtle change to broadening the use of the Health Revolving Fund seeks to have a significant impact in this area. This change would allow, for instance, a reduced cost bicycle helmet distribution program for residents, as is very successful in Melrose.

Additional OT funding would be helpful for more forward progress in projects such as document scanning and the new permits system.

As was discussed with FINCOM, the Town has seen a steady increase in outreach efforts needed to many portions of the Reading community. Factors include the demographics of an aging population in town, the recent economic dislocation that continues to affect many of our individual residents, and increases in both mental health and substance abuse issues that are prevalent in society.

We do the best we can for our residents. Staff often meets those in need off site in order to offer privacy not found in shared space at Town Hall, and sometimes works unscheduled hours (and even uses their own funds) when a difficult situation warrants an immediate response. This challenge will only grow as the Town's population ages, and increased hours for the social worker as well as other part-time elder/human services staff would be ideal. We will monitor community needs and respond as best we are able in future budgets.

Finance

\$4,000 additional staff OT for projects

The re-organized Finance department is evaluating their staffing needs, and for now the situation is fine. The Board of Selectmen has discussed a possible change towards monthly billing for the Enterprise Funds - this would not be possible without the addition of clerical help, however. Next year, we will implement the new Water and Sewer rates three months later, effective for the December 2014 billing. Hopefully this will reduce the high volume of customer service needed when summer water usage was combined with new rates in the past.

Last fall the Board of Selectmen renewed for one year the agreement to share the Appraiser position with Wakefield. Pending state legislation caused a simple renewal rather than a longer term formal arrangement - things are working out very well. This new model requires more outsourcing of work, especially in revaluation years.

The Accounting division is working closely with centralized procurement in the Administrative Services department, and staffing levels seem adequate for that change.

Public Safety – Police

*1.0 to 3.0 FTE police officers

*1.0 FTE substance abuse prevention

Proactive staffing changes and a November 2013 change to senior staffing (previously planned but never implemented) has left the department in excellent shape to deal with a rapidly changing society and a very challenging public safety environment. Additional staff would always be helpful, of course. Prosecutions of certain types of alleged crimes continue to become more complex and demand more Police officer time away from the community.

The RCASA substance abuse prevention effort works closely with the Schools. An additional School Resource Officer shared by the middle schools would be desirable as issues previously seen in High School are appearing earlier.

Public Safety – Dispatch

\$77,587 for 2.0 FTE additional dispatchers for overnight shift

Funding for two additional staff in Dispatch would be ideal, and leave the coverage for all shifts at the two-person level. As medical technology evolves, and additional legal procedural steps are imposed by the state, the job is difficult to accomplish with only one staff member on certain regularly scheduled shifts. Police officers in the building assist in an emergency as they are needed, but this solution is not ideal as demands on their time could also occur during such a situation. Once the regional solution to dispatch is decided, this issue will re-appear in a near-term budget request.

Public Safety – Fire/EMS

\$78,143 Training Officer

\$78,143 EMS Officer

*3.0 FTE additional firefighters to reduce OT (these positions may overlap with two unfunded positions requested above)

Fire OT is very difficult to predict or to manage, because of minimum manning needed for safety and a string of recent serious firefighter injuries. Hiring three additional firefighters would clearly reduce department OT, though not enough to pay the cost of those hires. Formal budget requests for a full time Training Officer and an EMS Officer may help solve this issue, depending if the positions are allowed to count against required manning levels. The Executive Officer position was unfunded until the Board of Selectmen voted in February 2014 to increase ambulance fees to cover this cost. Any further discussion of these issues is deferred as they are subject to collective bargaining negotiations, which are ongoing.

Public Works

\$16,000 a second new Engineering Co-op student

\$38,782 additional Mechanic

*2.0 FTE seasonal workers as needed

The Engineering function is staffed at high levels in Reading compared to other communities, and we use less outsourced work as a result. In the past, co-operative education students from area colleges have helped bolster internal staffing levels to avoid outsourcing, and only one of two requested was restored in this budget.

The Public Works department is currently evaluating their space needs. Options under consideration include relocating several functions within the existing DPW yard, including Cemetery staff and equipment. In the past when equipment capital funding was not sufficient, the vehicle maintenance effort needed was significant, and budget overruns of over \$100,000 annually were common. Consideration was given to adding a second work shift in order to prevent outsourcing the work needed, given limited facility space at the yard. Until this space solution is known, no changes in staffing levels are anticipated.

Additional part-time seasonal help for the department is always needed. Over the past many years, this department has seen a reduction in staff from over 100 to approximately 40 employees. Changes in equipment have allowed and encouraged improvements in productivity, but certain annual tasks require manual labor.

Public Library

\$55,585 Digital Services Librarian

As described previously to FINCOM, the Library is also changing significantly in their use of technology. Hard copy material continues to decline as a percentage of total materials, and this trend is unlikely to reverse for the foreseeable future. Significant staff training is needed and available to adapt to this new environment. A Digital Services Librarian would assist in this transition process for both staff and the public.

We expect the work of the Administrative Services part-time Operations Specialist to serve as a path forward towards using the technology of the Town, though admittedly this work will leave out a portion of the Library-specific technology, such as the NOBLE network. As the Library gets closer to occupying their newly renovated space, this position will be given serious consideration.

FY15 Budget - Conclusions

The Town and Schools have, since the passage of Proposition 2-1/2, been asked to do more with less. In the private sector, this mission is a daily one of survival in the face of competitive pressures from the marketplace, so it is hardly something new. However, unlike the private sector the Town cannot invent new streams of revenue, or increase existing streams through clever design or marketing efforts. Nor can it arbitrarily discontinue less profitable divisions, as the main mission is one of service to the community. Further, examined through a corporate lens, most of our organization is a 'loss leader' by design.

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

Everyone involved - elected and appointed officials, volunteers and employees that see the needs first hand - would like to do better, and do more for the community. While improvements at the margin are always possible, we are at the point where maintaining services has become extremely challenging, without sacrificing the quality or amount of existing services.

The Town of Reading should be proud at how the Town and School organizations responded to the economic downturn seen in recent years. Financial reserves are at an all-time high (NOT to be confused with sustainable revenue, which remains quite constrained). Significant ongoing investment in capital and infrastructure has greatly improved the condition of buildings and equipment over the past decade, which has in turn lowered operating costs.

Employees and retirees have contributed significantly with increased out of pocket expenses and healthier lifestyles in order to keep health insurance premium increases lower. Wage growth has been very modest, not keeping pace with inflation.

These savings in turn led to fewer layoffs, which allowed strong service levels at a time when the community demand for services actually increased (as is typical in the municipal sector during an economic downturn). Staff responded well, and measures of customer satisfaction remain very high.

In September 2010 FINCOM also requested community input on controlling costs, and not one single person was willing to give up a Town or School service that they currently used.

The Town of Reading is nearing a significant decision point. For the past year, several community-wide discussions about the imbalance between the quality and amount of services desired versus what is sustainably affordable have resulted in high levels of frustration. This frustration is most easily seen with our elected and appointed officials, who hear from friends and neighbors about this imbalance. However it is the Town and School employees who have chosen public service as their full-time occupation that see the frustration daily, and often take extraordinary steps to do what they can to bridge this gap. It is both a pleasure and an honor to work among such dedicated colleagues.

In Reading we have often chosen to bring widely varied interests together in order to collaboratively find solutions to our common problems. This year a very high level of one-time Free Cash is being used to balance the FY15 budget and stimulate the discussion about an Operating Override.

While I both understand and live daily the frustration involved in this decision, I caution that quickly spending down one-time cash reserves on ongoing budget costs is a departure from the past decade of conservative planning that has left us in better shape than other communities. Higher budgets that address the very apparent needs in the community coupled with a failed future Override effort would be both a financial and operational disaster for the entire community, resulting in decreased service levels very quickly.

We live in very challenging times. It is said that the Industrial Revolution was the Age of Machines - a focus on physical manufacturing which ultimately placed new tools in the hands of workers that increased their productivity. A Second Industrial Revolution might be said to be the Age of Information - a focus on technology which ultimately has and will continue to replace those workers.

The Town government in Reading is open to all new ideas, but does not have as much to gain from this Age of Information as the private sector does. We are mindful that high levels of direct personal 'hands on' service on local issues are important to our elected officials, volunteers, residents and businesses. We will sustainably provide those direct service levels only with creative long term planning, constant two-way community communication, and a dedicated and well trained staff.

As always, we will 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 make the Town of Reading a very special place to work - and to live.

Respectfully submitted,

Robert W. LeLacheur, Jr. CFA
Town Manager

FY15 Revenues

Summary of Revenues – The total FY15 estimated revenues for general government will be \$82.3 million, a 2.4% increase from FY14. However without the use of free cash in either year revenues are projected to increase 1.6% to \$80.6 million. Over the last twenty years, annual increases in revenues have averaged between +3.0% and +4.0%.

These modest revenue increases are misleading because in FY14 the MSBA made a final debt payment – adjusting for this fact adds another 1% growth to real revenues in FY15.

Property Taxes – The FY 2015 tax levy includes a 2.5% increase over the combined FY 2014 tax levy plus new growth. We are conservatively estimating only \$500,000 in new growth based on historical averages (5yr \$500k and 10yr \$600k). In FY14 new growth was over \$700,000 and there remains strong activity in both the housing and commercial sectors.

New Growth (\$ 000s)

	'13	'12	'11	'10	'09	'08	'07	'06
	741	579	325	363	553	556	549	843
								732

After a discussion with the Board of Assessors in FY12 the abatements and exemptions overlay account was increased to \$600,000 due to increased large-scale commercial activity and has increased by 2.5% annually, to a \$646,134 figure in FY15. The actual amount may vary from the budgeted amount when the final calculation of the tax rate is made by the Town Accountant. If the overlay account is not used for abatements, it is released in future years and used to support the budget. (See" Operating transfers/Available Funds" below.)

Local Revenues from sources other than property taxes – Ten years ago we used very conservative estimates for increasing local receipts and noticed that operating budgets were built relying on the fact there really was more revenue available. Several years ago we transitioned into an approach that would be more realistic by using a long-term average, and the Finance Committee agreed that in the years that this method causes a revenue deficit, the difference would be made up with an appropriation of Free Cash.

In recent years as the economy was sluggish, we toned down long-term averages to allow for possible declines and only encountered one year of minor local revenue deficits. For FY15 we forecast a 4.6% increase, driven by a change in ambulance fees described below and higher than forecast actual levels of collections in FY14.

MOTOR VEHICLE EXCISE – This revenue source is difficult to forecast, as we have been over and under budget by \$100,000+ in recent years, although the average has been in line. For next year we forecast a 5.2% increase to \$3 million as FY14 collections are ahead of projections. Several years ago we would have expected this figure to be well over \$3 million by FY15, but purchases of new cars had slowed during the difficult economic times.

INTEREST – The town earns interest on the cash it is holding until it has to pay the bills for the town. Sometimes the Town holds large cash balances for temporary purposes (such as construction projects) and we are careful to only budget recurring interest revenues. Rates remain very low and estimated earnings are reduced to \$100,000 for next year. These rates are attractive when the Town borrows however.

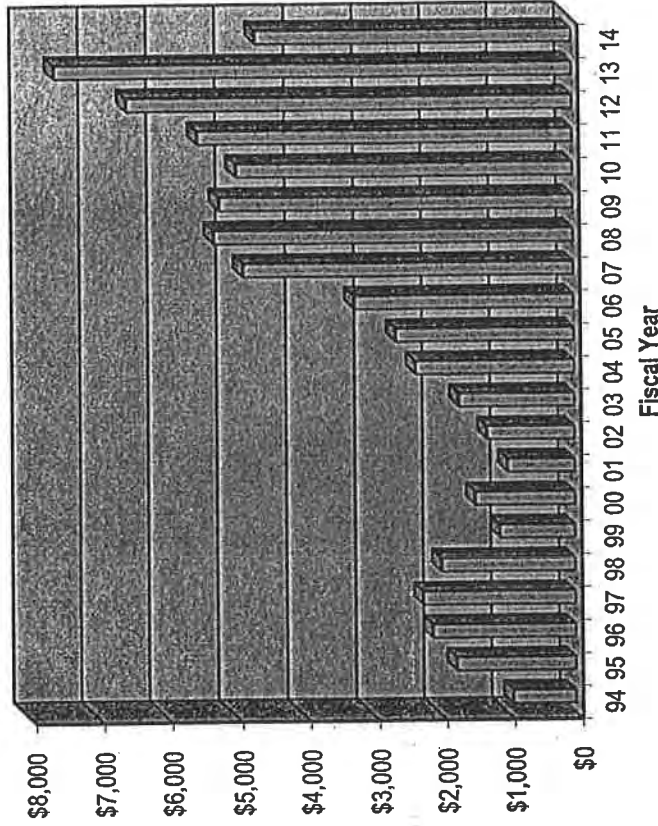
CHARGES FOR SERVICES: In February 2014 the Board of Selectmen voted to raise ambulance fees effective March 2014. Fees had fallen relative to area averages over the last several years, and the new higher fees will still be about 10% below area averages. Note that as in the past, this fee increase in the first year will be directed towards a community priority – a new Executive Officer in the Fire department.

Intergovernmental Revenue – State tax collections are very strong through the first half of the FY14, but the Governor’s FY15 budget proposed a very modest 0.8% increase to local aid for Reading, which is used as a conservative assumption for revenues. An Early Aid resolution from the Legislature does not change that outlook significantly.

Operating Transfers/Available Funds – The amount of money available from cemetery sale of lots has remained constant. Sale of real estate funds from the landfill will be available for debt and capital expenses, but are reduced again by \$50,000 to \$150,000. This is consistent with the Capital Improvements Program which will make these funds last for a bit more than ten years from FY2005 to FY2017. Recent land sales by the Town of about \$500,000 are being set aside from this program in case they are needed for land acquisition. The earnings distribution from the Light Department has been increased 2.0% based on the CPI through December 2013. The Board of Assessors released \$350,000 from the overlay surplus last year and will do the same thing this year.

A high figure of \$1.7 million is being used from Free Cash in order to balance the FY2015 budget. The Chart on the right shows an updated Free Cash balance estimate, which excludes any regeneration that might occur as FY14 is closed out. Recent regeneration suggests that between \$0.75 and \$1.25 million would be

added, although Annual Town Meeting will use \$0.5 million of that surplus in FY14 to balance other current year deficits, such as snow & ice. Figures are shown in (000s):



Respectfully submitted,

Sharon Angstrom
Town Accountant

Reading Financial Forecast

		operating budgets ==>		3.80%	3.75%	3.50%	3.00%	3.00%	3.00%				
Town of Reading Budget Summary 4/6/14 10:52 AM		Recent FY - 2013	One Yr Changes FY - 2013	Current FY - 2014	One Yr Changes FY - 2014	Projected FY15	One Yr Changes FY - 2015	Projected FY16	One Yr Changes FY - 2016	Projected FY17	One Yr Changes FY - 2017	Projected FY18	One Yr Changes FY - 2018
Revenues													
Total Property Taxes	54,479,102	3.4%	55,774,186	2.4%	57,798,823	3.6%	59,684,352	3.3%	61,617,421	3.2%	63,613,184	3.2%	
Total Other Local Revenue	5,380,000	-0.4%	5,652,474	5.1%	5,925,000	4.8%	5,970,000	0.8%	6,110,000	2.3%	6,250,000	2.3%	
Total Intergov't Revenues	12,955,108	-0.1%	13,096,149	1.1%	13,204,901	0.8%	13,535,924	2.5%	13,873,399	2.5%	14,220,234	2.5%	
Total Transfers & Available	4,406,704	7.3%	4,835,042	9.7%	3,709,066	-23.3%	3,692,923	-0.4%	3,729,005	1.0%	3,767,370	1.0%	
Revs before Free Cash	\$77,220,914	2.8%	\$79,357,851	2.8%	\$80,637,790	1.6%	\$82,882,299	2.8%	\$85,329,825	3.0%	\$87,850,789	3.0%	
Free Cash	697,733	-19.2%	1,050,000	50.5%	1,700,000	61.9%	1,500,000	-11.8%	1,500,000	0.0%	1,500,000	0.0%	
Net Available Revenues	\$77,918,646	2.5%	\$80,407,851	3.2%	\$82,337,790	2.4%	\$84,382,299	2.5%	\$86,829,825	2.9%	\$89,350,789	2.9%	
Accommodated Costs													
Benefits	13,328,635	3.7%	13,515,050	1.4%	14,141,590	4.6%	14,932,672	5.6%	15,784,603	5.7%	16,645,212	5.5%	
Capital	1,937,700	104.4%	2,355,500	21.6%	2,042,000	-13.3%	1,500,000	-26.5%	1,750,000	16.7%	1,925,000	10.0%	
Debt	4,539,575	-25.1%	3,970,500	-12.5%	3,377,730	-14.9%	3,977,207	17.7%	3,851,459	-3.2%	3,718,524	-3.5%	
Energy	1,911,168	-4.7%	1,938,945	1.5%	1,898,465	-2.1%	1,978,984	4.2%	2,059,722	4.1%	2,143,311	4.1%	
Financial	740,000	3.4%	750,000	1.4%	760,000	1.3%	770,000	1.3%	780,000	1.3%	790,000	1.3%	
Education - Out of district	3,344,235	-12.9%	3,598,098	7.6%	3,858,194	7.2%	4,051,104	5.0%	4,253,659	5.0%	4,466,342	5.0%	
Education - Vocational	325,000	-22.5%	371,250	14.2%	387,000	4.2%	406,350	5.0%	426,668	5.0%	448,001	5.0%	
Miscellaneous	2,898,937	3.2%	2,957,750	2.0%	2,929,194	-1.0%	3,035,176	3.6%	3,119,107	2.8%	3,206,098	2.8%	
Community Priorities			0		290,000		0		0		0		
Accommodated Costs	\$29,026,250	-2.1%	\$29,457,093	1.5%	\$29,684,173	0.8%	\$30,651,472	3.3%	\$32,025,217	4.5%	\$33,342,488	4.1%	
Operating Costs													
Municipal Gov't Operating	14,543,129	3.6%	15,423,120	3.75%	16,240,552	3.5%	16,727,769	3.0%	17,322,302	3.0%	17,841,971	3.0%	
adjustments (comm. priority	322,528		268,235				90,000						
adjustments (ent funds ove	771,190	2.0%	822,418	6.6%	851,203	3.5%	876,739	3.0%	903,041	3.0%	930,132	3.0%	
TOTAL Muni Government	15,636,848	5.7%	16,513,773	5.6%	17,091,755	3.5%	17,694,507	3.5%	18,225,343	3.0%	18,772,103	3.0%	
School & Bldgs Operating	32,049,069	3.6%	33,764,332	3.75%	35,136,172	3.5%	36,190,258	3.0%	37,275,965	3.0%	38,394,244	3.0%	
adjustments (comm. priority	494,865		183,661										
TOTAL School & Bldgs	32,543,934	4.5%	33,947,993	4.3%	35,136,172	3.5%	36,190,258	3.0%	37,275,965	3.0%	38,394,244	3.0%	
Town Bldgs Operating	439,499	3.6%	455,980	3.75%	425,346	-6.7%	438,106	3.0%	451,250	3.0%	464,787	3.0%	
adjustments (comm. priority)			(45,018)				200,000						
TOTAL Town Bldgs	439,499	3.6%	410,962	-6.5%	425,346	3.5%	638,106	50.0%	451,250	-29.3%	464,787	3.0%	
Operating Budgets	\$48,620,281	4.9%	\$50,872,728	4.6%	\$52,653,273	3.5%	\$54,522,871	3.6%	\$55,952,558	2.6%	\$57,631,134	3.0%	
TOTAL EXPENSES (L2+C)	\$77,646,531	2.4%	\$80,329,821	3.5%	\$82,337,446	2.5%	\$85,174,344	3.4%	\$87,977,775	3.3%	\$90,973,622	3.4%	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
			344	344	344	344	(792,045)	(792,045)	(792,045)	(792,045)	(792,045)	(792,045)	(792,045)

Reading Financial Forecast

Town of Reading Revenues - Details	Approved		Projected		One Yr		One Yr		One Yr		One Yr		One Yr	
	FY - 2013	Changes	FY - 2013	Changes	FY 2014	Changes	FY 2015	Changes	FY 2016	Changes	FY 2017	Changes	FY 2018	Changes
4/6/14 10:52 AM														
Property Taxes														
Tax levy (within levy limit)	52,483,622	3.2%	54,350,038	3.6%	56,468,821	3.9%	58,393,042	3.4%	60,365,368	3.4%	62,387,002	3.3%	64,408,633	3.3%
New Growth	579,830	78.4%	622,526	7.4%	500,000	-19.7%	500,000	0.0%	500,000	0.0%	500,000	0.0%	500,000	0.0%
Tax levy (debt exclusion)	2,030,650	-1.4%	1,431,997	-29.5%	1,476,136	3.1%	1,453,598	-1.5%	1,430,898	-1.6%	1,407,198	-1.6%	1,384,498	-1.6%
Abate/Exempt	(615,000)	2.9%	(630,375)	2.5%	(646,134)	2.5%	(662,288)	2.5%	(678,845)	2.5%	(695,816)	2.5%	(713,887)	2.5%
Total Property Taxes	54,479,102	3.4%	55,774,186	2.4%	57,798,823	3.6%	59,684,352	3.3%	61,617,421	3.2%	63,613,184	3.2%	65,616,947	3.2%
Other Local Revenues														
Motor Vehicle Excise	2,650,000	-1.9%	2,652,474	7.6%	3,000,000	5.2%	3,075,000	2.5%	3,150,000	2.4%	3,225,000	2.4%	3,300,000	2.4%
Meals Tax	300,000	50.0%	350,000	16.7%	350,000	0.0%	375,000	7.1%	400,000	6.7%	425,000	6.3%	450,000	6.3%
Penalties/interest on taxes	160,000	10.3%	175,000	9.4%	180,000	2.9%	185,000	2.8%	190,000	2.7%	195,000	2.6%	200,000	2.6%
Payments in lieu of taxes	325,000	3.2%	325,000	0.0%	330,000	1.5%	335,000	1.5%	340,000	1.5%	345,000	1.5%	350,000	1.5%
Charges for services	1,475,000	0.0%	1,500,000	1.7%	1,620,000	8.0%	1,550,000	-4.3%	1,575,000	1.6%	1,600,000	1.6%	1,625,000	1.6%
Licenses & permits	140,000	-10.3%	140,000	0.0%	145,000	3.6%	150,000	3.4%	155,000	3.3%	160,000	3.2%	165,000	3.2%
Fines	110,000	-15.4%	110,000	0.0%	100,000	-9.1%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%
Interest Earnings	120,000	-40.0%	100,000	-16.7%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%
Medicaid Reimbursement	100,000	42.9%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%
Total Other Local Revenue	5,380,000	-0.4%	5,652,474	5.1%	5,925,000	4.8%	5,970,000	0.8%	6,110,000	2.3%	6,250,000	2.3%	6,390,000	2.3%
Intergovernmental Revenue														
State Aid	12,955,108	5.3%	13,096,149	1.1%	13,204,901	0.8%	13,535,024	2.5%	13,873,399	2.5%	14,220,234	2.5%	14,567,189	2.5%
Federal ARRA/State refund				0.0%										
Total Intergov't Revenue	12,955,108	-0.1%	13,096,149	1.1%	13,204,901	0.8%	13,535,024	2.5%	13,873,399	2.5%	14,220,234	2.5%	14,567,189	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%	25,000	0.0%
Sale of real estate funds	250,000	-16.7%	200,000	-20.0%	150,000	-25.0%	100,000	-33.3%	50,000	-50.0%	0	0.0%	0	0.0%
Reading Ice Arena Authority	100,000	0.0%	50,000	-50.0%										
MSBA payments	215,828	-70.0%	817,305	278.7%	2,332,863	0.8%	2,391,185	2.5%	2,450,964	2.5%	2,512,238	2.5%	2,573,516	2.5%
RMLD earnings distribution	2,200,738	-0.2%	2,313,318	5.1%	851,203	3.5%	876,739	3.0%	903,041	3.0%	930,132	3.0%	957,223	3.0%
Enterprise Fund Support	771,190	2.0%	822,418	6.6%	257,000	-30.2%	300,000	-14.3%	300,000	0.0%	300,000	0.0%	300,000	0.0%
40R Stabilization Fund	368,000	100.0%	350,000	-26.5%										
Sick buy-back Stabilization														
Overlay surplus	475,947	100.0%	350,000	-26.5%										
Medicare D Reimbursement														
Developer Mitigation	4,406,704	7.3%	4,835,042	9.7%	3,709,066	-23.3%	3,692,923	-0.4%	3,729,005	1.0%	3,767,370	1.0%	3,804,740	1.0%
Total Transfers & Availab	77,220,914	2.77%	79,357,851	2.77%	80,637,790	1.61%	82,882,299	2.78%	85,329,825	2.95%	87,850,789	2.95%	90,371,738	2.95%
OPERATING REVENUES	697,733	-19.2%	1,050,000	3.19%	\$82,337,790	2.40%	\$84,382,299	2.48%	86,829,825	2.90%	89,350,789	2.90%	91,861,738	2.90%
Free Cash & Savings														
TOTAL REVENUES	\$77,918,646	2.52%	\$80,407,851	3.19%	\$82,337,790	2.40%	\$84,382,299	2.48%	86,829,825	2.90%	89,350,789	2.90%	91,861,738	2.90%

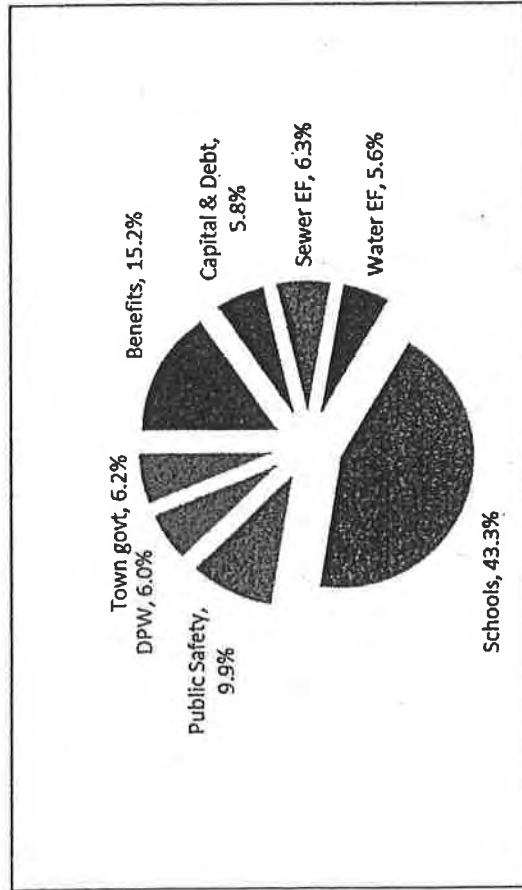
Reading Financial Forecast

Town of Reading		One Yr		One Yr		One Yr		One Yr		One Yr		One Yr	
Accom Costs - Summary		Projected	Changes	Projected	Changes	FY15	Changes	FY16	Changes	FY17	Changes	FY18	Changes
4/6/14 10:52 AM		FY - 2013	FY - 2014	FY - 2014	FY - 2015	FY15	FY - 2015	FY16	FY - 2016	FY17	FY - 2017	FY18	FY - 2018
Benefits	13,329,635	3.7%	13,515,050	1.4%	14,141,590	4.6%	14,932,672	5.6%	15,784,603	5.7%	16,645,212	5.5%	
Capital	1,937,700	104.4%	2,355,500	21.6%	2,042,000	-13.3%	1,500,000	-26.5%	1,750,000	16.7%	1,925,000	10.0%	
Debt	4,539,575	-25.4%	3,970,500	-12.5%	3,377,730	-14.9%	3,977,207	17.7%	3,851,459	-3.2%	3,718,524	-3.5%	
Energy	1,911,168	-4.7%	1,938,945	1.5%	1,898,465	-2.1%	1,978,964	4.2%	2,059,722	4.1%	2,143,311	4.1%	
Financial	740,000	3.4%	750,000	1.4%	760,000	1.3%	770,000	1.3%	780,000	1.3%	790,000	1.3%	
Education - Out of district	3,344,235	-12.9%	3,598,098	7.6%	3,858,194	7.2%	4,051,104	5.0%	4,253,659	5.0%	4,466,342	5.0%	
Education - Vocational	325,000	-22.9%	371,250	14.2%	387,000	4.2%	406,350	5.0%	426,668	5.0%	448,001	5.0%	
Miscellaneous	2,898,937	3.2%	2,957,750	2.0%	2,929,194	-1.0%	3,035,176	3.6%	3,119,107	2.8%	3,206,098	2.8%	
Community Priorities			290,000										
TOTAL Accommodated C	\$29,026,250	-2.1%	\$29,457,093	1.5%	\$29,684,173	0.8%	\$30,651,472	3.3%	\$32,025,217	4.5%	\$33,342,488	4.1%	
	37.3%		36.6%		36.1%		36.3%		36.9%		37.3%		
	48,892,396		50,950,758	4.2%	52,653,617	3.3%	53,730,827	2.0%	54,804,608	2.0%	56,008,301	2.2%	
	62.7%		63.4%		63.9%		63.7%		63.1%		62.7%		
Accom Costs - Detail													
Accommodated Costs - Benefits													
Contributory Retirement	3,125,885	3.6%	3,266,550	4.5%	3,413,545	4.5%	3,567,154	4.5%	3,727,676	4.5%	3,895,422	4.5%	
Non-Contrib. Retirement	67,500	-10.0%	35,000	-48.1%	0	-100.0%	0	0	0	0	0	0	
OBRA fees & OPEB study	40,000	166.7%	15,000	-62.5%	40,000	166.7%	20,000	-50.0%	40,000	100.0%	20,000	-50.0%	
OPEB contribution	420,000	100.0%	450,000	7.1%	475,000	5.6%	500,000	5.3%	500,000	0.0%	500,000	0.0%	
Workers Compensation	341,250	5.0%	300,000	-12.1%	300,000	0.0%	315,000	5.0%	330,750	5.0%	347,288	5.0%	
Unemployment Benefits	120,000	-20.0%	100,000	-16.7%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%	
Group Health / Life Ins.	8,475,000	-1.0%	8,593,500	1.4%	9,038,045	5.2%	9,625,518	6.5%	10,251,177	6.5%	10,917,503	6.5%	
Medicare / Social Security	675,000	3.8%	685,000	1.5%	700,000	2.2%	725,000	3.6%	750,000	3.4%	775,000	3.3%	
Police / Fire Indemnification	55,000	8.3%	70,000	7.7%	75,000	7.1%	80,000	6.7%	85,000	6.3%	90,000	5.9%	
Total Benefits	\$13,329,635	3.7%	\$13,515,050	1.4%	\$14,141,590	4.6%	\$14,932,672	5.6%	\$15,784,603	5.7%	\$16,645,212	5.5%	
5% of net available revs(es)	3,748,055		3,851,389		3,958,083		4,071,435		4,194,946		4,321,440		
Energy Savings to pay deb	\$ 300,000		\$ 200,000										
	4,048,055		4,051,389		3,958,083		4,071,435		4,194,946		4,321,440		
less debt (net, inside levy)	(2,279,765)		(1,640,427)		(1,901,594)		(2,523,609)		(2,420,561)		(2,296,526)		
Available for cash capital	1,768,290		2,410,962		2,056,489		1,547,826		1,774,385		2,024,914		
Extra Capital from 40R Fund			257,000										
Total Capital	\$ 1,937,700	104.4%	\$ 2,355,500	21.6%	\$ 2,042,000	-13.3%	\$ 1,500,000	-26.5%	\$ 1,750,000	16.7%	\$ 1,925,000	10.0%	
Accommodated Costs - Debt (net, inside levy limit)													
Debt Service - Principal	3,535,000	-15.5%	3,010,000	-14.9%	2,460,000	-18.3%	2,955,000	20.1%	2,970,000	0.5%	2,980,000	0.3%	
Debt Service - Interest	1,004,575	-46.5%	960,500	-4.4%	917,730	-4.5%	1,022,207	11.4%	881,459	-13.8%	738,524	-16.2%	
Excluded debt	(2,043,982)	-26.8%	(1,512,768)	-26.0%	(1,476,136)	-2.4%	(1,463,598)	-1.5%	(1,430,898)	-1.6%	(1,421,998)	-0.6%	
MSBA reimbursements	(215,828)	-63.3%	(817,305)	278.7%									
Items (excluded premium)													
Total Included Debt	\$ 2,279,765	-18.8%	\$ 1,640,427	-28.0%	\$ 1,901,594	15.9%	\$ 2,523,609	32.7%	\$ 2,420,561	-4.1%	\$ 2,296,526	-5.1%	
Total Debt	\$ 4,539,575	-25.1%	\$ 3,970,500	-12.5%	\$ 3,377,730	-14.9%	\$ 3,977,207	17.7%	\$ 3,851,459	-3.2%	\$ 3,718,524	-3.5%	

Reading Financial Forecast

Town of Reading Accom Costs - Detail 4/16/14 10:52 AM	Voted FY - 2013	One Yr Changes FY - 2013	Projected - FY - 2014	One Yr Changes FY - 2014	FY15	One Yr Changes FY - 2015	FY16	One Yr Changes FY - 2016	FY17	One Yr Changes FY - 2017	FY18	One Yr Changes FY - 2018
Accommodated Costs - Energy												
Street Lighting	200,000	-1.8%	200,000	0.0%	200,000	0.0%	210,000	5.0%	220,000	4.8%	230,000	4.5%
Heating of Buildings-Town	93,000	6.0%	93,979	1.1%	94,885	1.0%	98,680	4.0%	102,628	4.0%	106,733	4.0%
Heating of Buildings-School	456,358	-2.3%	417,941	-8.5%	396,928	-4.9%	412,805	4.0%	429,317	4.0%	446,490	4.0%
Utilities-Town	173,050	-7.9%	199,692	15.4%	194,153	-2.8%	201,919	4.0%	209,996	4.0%	218,396	4.0%
Utilities-Schools	708,760	-7.0%	737,933	4.1%	726,499	-1.5%	755,559	4.0%	785,781	4.0%	817,213	4.0%
Fuel - vehicles (in DPW budget)	280,000	-5.5%	290,000	3.6%	286,000	-1.4%	300,000	4.9%	312,000	4.0%	324,480	4.0%
Total Energy	\$ 1,911,168	-4.7%	\$ 1,938,945	1.5%	\$ 1,898,465	-2.1%	\$ 1,978,964	4.2%	\$ 2,059,722	4.1%	\$ 2,143,311	4.1%
Accommodated Costs - Financial												
Casualty Insurance	340,000	7.6%	375,000	10.3%	395,000	2.7%	395,000	2.6%	405,000	2.5%	415,000	2.5%
Veteran's Assistance	250,000	0.0%	225,000	-10.0%	225,000	0.0%	225,000	0.0%	225,000	0.0%	225,000	0.0%
FINCOM Reserve Fund	150,000	0.0%	150,000	0.0%	150,000	0.0%	150,000	0.0%	150,000	0.0%	150,000	0.0%
Stabilization Fund	0		0		0		0		0		0	
Total Financial	\$ 740,000	3.4%	\$ 750,000	1.4%	\$ 760,000	1.3%	\$ 770,000	1.3%	\$ 780,000	1.3%	\$ 790,000	1.3%
Accommodated Costs - Education Out of district												
Out of district SPED transp	954,000	6.8%	969,001	1.6%	1,059,313	9.3%	1,112,279	5.0%	1,167,893	5.0%	1,226,287	5.0%
Out of district SPED tuition	3,680,235	-4.0%	3,825,726	4.0%	3,985,129	4.2%	4,184,385	5.0%	4,393,605	5.0%	4,613,285	5.0%
Out of district SPED rev. of	(1,290,000)	45.9%	(1,196,629)	-7.2%	(1,166,248)	-0.9%	(1,245,560)	5.0%	(1,307,838)	5.0%	(1,373,230)	5.0%
Out of district SPED carry forward												
ARRA IDEA Funds												
Total Education - Out of district	\$ 3,344,235	-12.9%	\$ 3,598,098	7.6%	\$ 3,858,194	7.2%	\$ 4,051,104	5.0%	\$ 4,253,659	5.0%	\$ 4,466,342	5.0%
Accommodated Costs - Education Vocational School												
Voc School - NERMVS	200,000	-26.1%	240,000	20.0%	230,000	-4.2%	241,500	5.0%	253,575	5.0%	266,254	5.0%
Voc School - Minute Man	125,000	-15.9%	131,250	5.0%	137,000	4.4%	143,850	5.0%	151,043	5.0%	158,595	5.0%
Voc School - Essex North			20,000		20,000		21,000	5.0%	22,050	5.0%	23,153	5.0%
Total Education - Voie	\$ 325,000	-22.5%	\$ 371,250	14.2%	\$ 387,000	4.2%	\$ 406,350	5.0%	\$ 426,668	5.0%	\$ 448,001	5.0%
Accommodated Costs - Miscellaneous												
Rubbish Collection / Disposal	1,500,000	1.9%	1,490,000	-0.7%	1,490,000	0.0%	1,549,600	4.0%	1,611,584	4.0%	1,676,047	4.0%
Snow and Ice Control	600,000	6.2%	625,000	4.2%	625,000	0.0%	650,000	4.0%	650,000	0.0%	650,000	0.0%
State Assessments	617,079	5.3%	649,044	5.2%	608,794	-6.2%	624,014	2.5%	639,614	2.5%	655,605	2.5%
Cemetery	181,858	-1.6%	193,706	6.5%	205,400	6.0%	211,562	3.0%	217,909	3.0%	224,446	3.0%
Salaries and Wages	142,758	-2.0%	150,606	5.5%	161,750	7.4%	166,603	3.0%	171,601	3.0%	176,749	3.0%
Expenses	39,100	0.0%	43,100	10.2%	43,650	1.3%	44,960	3.0%	46,308	3.0%	47,698	3.0%
Total Miscellaneous	\$ 2,899,937	3.2%	\$ 2,957,750	2.0%	\$ 2,929,194	-1.0%	\$ 3,035,176	3.6%	\$ 3,119,107	2.8%	\$ 3,206,098	2.8%

FY15 Spending Scorecard



The total of all proposed FY15 budget expenditures for the Town of Reading General and Enterprise Funds is \$93.2 million, a 1.5% increase when compared to FY14 (as of March 2014). The Chart above shows the proposed relative share of the larger components of the Total FY15 budget.

The FY15 General Fund at \$81.7 million is up 2.5%; it is broadly comprised of Shared Costs down 1.3%, Town departments up 3.3%; the School department (including School facilities) up 4.2% and Town Facilities down 0.6%.

The FY15 Enterprise Funds at \$11.5 million are down 5.4% (although this is skewed by a large FY14 water capital project

voted in November 2013) ; it is comprised of Water down 11.0%, Sewer down 0.2% and Storm Water up 1.9%.

The following page lists each line item that Town Meeting will be asked to approve, starting with Line B99 Benefits and ending with line Y99 Storm Water Enterprise Fund.

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

Prior FY3-FY2-FY1 Actuals – final spending from FY11-FY12-FY13;

CY Actuals – year to date spending in FY14;

CY Revised Budget – the most current FY14 budget;

Projection Level 4 – the FY15 Finance Committee recommended budget;

Pct. Change – the FY15 FINCOM recommended budget compared to the current FY14 budget.

This information gives a good historical perspective on actual spending patterns in these various line items, which along with the written explanations for each area help provide the basis for the FY15 budget requests.

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

FY15 Spending Scorecard

Line	Category	FY14 Budget March '14	FY15 Budget Town Mgr	FY15 Budget FINCOM	1yr %	FINCOM votes	% Genl Fund
B99	Benefits	\$13,515,050	\$14,141,590	\$14,141,590	4.6%	9-0-0	17.3%
C99	Capital	\$2,355,500	\$2,042,000	\$2,042,000	-13.3%	9-0-0	2.5%
D99	Debt service	\$3,970,500	\$3,377,730	\$3,377,730	-14.9%	9-0-0	4.1%
E99	Education - Vocational	\$371,250	\$387,000	\$387,000	4.2%	9-0-0	0.5%
F99	Finance Committee Reserves	\$150,000	\$150,000	\$150,000	0.0%	9-0-0	0.2%
	Total Shared Costs	\$ 20,362,300	\$ 20,098,320	\$ 20,098,320	-1.3%		24.6%
G91	Administrative Services wages	\$1,095,940	\$1,194,650	\$1,194,650	9.0%	9-0-0	1.5%
G92	Administrative Services expenses	\$1,072,150	\$1,095,900	\$1,095,900	2.2%	9-0-0	1.3%
H91	Community Services wages	\$927,511	\$974,975	\$974,975	5.1%	9-0-0	1.2%
H92	Community Services expenses	\$494,700	\$436,850	\$436,850	-11.7%	9-0-0	0.5%
I91	Finance wages	\$581,670	\$577,425	\$577,425	-0.7%	9-0-0	0.7%
I92	Finance expenses	\$139,300	\$135,000	\$135,000	-3.1%	9-0-0	0.2%
J91	Public Safety wages	\$8,459,343	\$8,868,606	\$8,868,606	4.8%	7-2-0	10.9%
J92	Public Safety expenses	\$381,425	\$393,835	\$393,835	3.3%	9-0-0	0.5%
K91	Public Works wages	\$2,312,216	\$2,361,075	\$2,361,075	2.1%	9-0-0	2.9%
K92	Public Works expenses	\$837,750	\$871,550	\$871,550	4.0%	9-0-0	1.1%
K93	Public Works Snow & Ice	\$625,000	\$625,000	\$625,000	0.0%	9-0-0	0.8%
K94	Public Works Street Lights	\$200,000	\$200,000	\$200,000	0.0%	9-0-0	0.2%
K95	Public Works Rubbish	\$1,490,000	\$1,490,000	\$1,490,000	0.0%	9-0-0	1.8%
L91	Library wages	\$1,046,338	\$1,084,855	\$1,089,155	4.1%	5-4-0	1.3%
L92	Library expenses	\$284,000	\$292,030	\$292,730	3.1%	5-4-0	0.4%
	Total Municipal Govt	\$ 19,947,343	\$ 20,601,751	\$ 20,606,751	3.3%		25.2%
S99	School Department	\$38,701,365	\$40,117,973	\$40,317,973	4.2%	8-1-0	49.3%
T99	Town Facilities	\$704,633	\$700,167	\$700,167	-0.6%	9-0-0	0.9%
	GENERAL FUND	\$ 79,715,641	\$ 81,518,211	\$ 81,723,211	2.5%		100.0%
	State Assessments (not voted)	\$ 649,044	\$ 608,794	\$ 608,794			
	TOTAL	\$ 80,364,685	\$ 82,127,005	\$ 82,332,005			
W99	Water Enterprise Fund	\$5,881,529	\$5,231,944	\$5,231,944	-11.0%	9-0-0	
X99	Sewer Enterprise Fund	\$5,861,407	\$5,852,079	\$5,852,079	-0.2%	9-0-0	
Y99	Storm Water Enterprise Fund	\$362,846	\$369,650	\$369,650	1.9%	9-0-0	
	TOTAL ENTERPRISE FUNDS	\$12,105,782	\$11,453,673	\$11,453,673	-5.4%		
	GRAND TOTAL VOTED	\$ 91,821,423	\$ 92,971,884	\$ 93,176,884	1.5%		

Note: B99 uses \$1.7mil Free Cash & \$0.35mil Overlay; C99 uses \$0.2mil Sale R/E; K91 uses \$25k Sale Cem lots

Benefits & Miscellaneous Accommodated Costs FY15 Budgets

BUDGETS	FY13	FY14	FY15	Change
Benefits	\$13,329,635	\$13,515,050	\$14,141,590	+4.6%
Capital	\$2,011,000	\$2,355,500	\$2,042,000	-13.3%
Debt	\$4,539,575	\$3,970,500	\$3,377,730	-14.9%
FINCOM Reserves	\$150,000	\$150,000	\$150,000	0%
Regional Schools	\$325,000	\$371,250	\$387,000	+4.2%
TOTAL	\$20,355,210	\$20,362,300	\$20,098,320	-1.3%
State Assessments*	\$631,626	\$649,044	\$608,794	-6.2%

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

Accommodated costs are those that are shared by both the Town and Schools (such as those listed in this section), or those that are unpredictable (such as energy). Many of the shared costs above generally are subject to long term financial planning, and their annual increases can be managed. For FY15 these costs are lower, despite an increase in Benefits (driven by health insurance premiums) because no additional 40R funds are being used for capital projects.

Benefits

Retirement (\$3,928,545; +4.3%): The Retirement Board voted an increase of +4.5% to the \$3.27 million annual contribution required. The Town's self-insured portion has been eliminated

with the passing our last self-insured retiree; a \$15,000 expense pays the annual fees associated with seasonal and part-time employees' shift from social security to a 403(b) plan; and \$475,000 is set aside as a buffer for an unknown change in health insurance, and if not needed up to this amount will be contributed to the Other Post-Employment Benefits (OPEB) liability. While this is well below the needed annual contribution of over \$1.7 million, it is important to signal to the Auditors and bond rating agencies that the Town takes the OPEB liability seriously. A longer term plan to increase this funding will occur as the pension liability becomes fully funded, or sooner if it becomes required by law. Note that this financial approach has helped lower the actuarial liability significantly according to the most recent OPEB valuation.

Worker Compensation (\$300,000; 0%): A decrease was made at November 2013 Town Meeting due to the success of Town safety policies. One injury at RMLD may affect rates in the future.

Unemployment Compensation (\$100,000; 0%): No significant staff reductions are planned in FY15.

Health & Life Insurance (\$9,038,045; +5.2%): For FY15 we have received a quoted increase of +7.8% from MIA, but we have not concluded negotiations with all of our unions. The budgeted premium increase shown is only +5.4% because the FY14 run rate is below budget.

For several years management negotiated several plan design changes with all unions from the Town, School and Light departments, resulting in higher out of pocket expenses for employees and retirees but lower insurance premium costs. The last time the Town sought bids for health insurance in 2011, an independent consultant and a public bid process concluded that the Town's current health insurance products combined with these negotiations were the best value for the Town's budget. In FY13 we introduced an 'opt-out' program for employees that obtained coverage from another source, such as a spouse's plan. Premium savings for the Town are about \$75,000 in the current fiscal year.

Medicare (\$700,000; +2.2%): The annual rate of increase of this line item continues to slow due to ongoing demographic shifts in the workforce and modest wage increases.

Indemnification (\$75,000; +7.1%): Police & Fire on duty injury related expenses can vary widely in this line item. Each year the budget is increased in order to be conservative.

Capital

The target baseline capital spending per FINCOM policy for FY15 is \$2.05 million, and the proposed FY15 capital spending is **\$2.042 million.**

Capital Funding Sources:

\$150,000 from the sale of real estate (fund expected to be fully drawn down by FY17); **\$1.892 million** from the general fund which is over a 10% increase compared to FY14. Note the absence of 40R funding of roads in FY15. There is a significant impact of the West Street project, as well as water and sewer main projects on our available staffing resources.

Capital Projects:

\$155,000 for Town Facilities: \$80,000 Town Hall repairs and ADA issues; \$35,000 for Fire station HVAC equipment; \$30,000 for Police station carpeting repairs; \$10,000 Town Hall ceiling repair.

\$588,000 for School Facilities: \$392,000 for Joshua Eaton roof repairs; \$126,000 for carpeting/flooring repairs at Parker (\$37,000), Birch Meadow (\$35,000), Killam (\$24,000), Joshua Eaton (\$20,000) and Coolidge (\$10,000); \$40,000 for a water heater at RMHS; \$12,000 for Parker HVAC equipment and \$18,000 for Parker cafeteria equipment.

\$254,000 for Community Services, including \$200,000 for field improvements at Killam for Recreation; \$39,000 to replace the Elder/Human Services Senior van; and \$15,000 for the annual playground replacement program.

\$80,000 for Town technology, including \$60,000 for a phone system upgrade and \$20,000 for a GIS addressing application. Note that a very recent failure in the Town's voice-mail system may increase this projected cost above.

\$965,000 for Public Works: \$450,000 for road repairs (an additional \$600,000 of Chapter 90 grant funds plus the huge West Street project is expected to further increase the total FY15 road repair budget); \$90,000 in general curb and sidewalk repairs for pedestrian safety; \$145,000 to replace a pavement spreader; \$127,000 to replace a dump truck; \$98,000 for Parks gang-mowers; \$30,000 to replace a truck front 500 gallon sprayer; \$25,000 for generic fence replacement as needed.

Debt (\$3,377,730; -14.9%)

In FY12 the Town advance refunded some existing school debt, and there were two primary results. First, in FY13 annual debt service was reduced by about \$1 million, an amount that the Town was receiving from the MSBA as reimbursement for school projects. Second, further significant reductions are seen that represent outright savings from the refinancing. For example in FY14 those savings are about \$500,000 town-wide, with the bulk of the savings seen in excluded RMHS debt that does not need to be collected.

One new debt issue approved by November 2013 Town Meeting is for the \$1 million local share of the West Street project. We recently learned that share might increase to \$1.3 million, but financed over four years this will not impact FY15. Delayed to FY16 inside the tax levy is \$3 million DPW yard & cemetery garage projects that are still in the design phase.

Several larger projects are being considered as debt exclusions - to be paid outside of the tax levy. The Public Library has been approved for a \$13.3 million local share for a building project that is expected to begin in the summer 2014. Other possible exclusions are the need for additional School Space and Killam renovations (unknown costs at this time); and the possibility of taking some past and/or future water enterprise fund debt and shifting it to the tax rate. None of these are expected to affect the FY15 budget.

FINCOM Reserves (\$150,000; 0%)

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

Regional Vocational Schools (\$387,000; +4.2%)

There is an expected decline in enrollment at the Northeast Metro Technical Regional Vocational (NMRV) school and therefore costs are expected to decline by 4.2%. NMRV is beginning an evaluation of their building facility, and significant repairs or replacement costs are expected in the next few years. The cost to Reading will be somewhat modest as the Town has less than 2%

of the current enrollment, and further the school is eligible for significant assistance from the state.

The merger of Essex Agricultural with North Shore means that the Reading enrollment previously paid by a reduction in state aid through assessments (see next section) instead needs to be voted by Town Meeting, so a new line for \$20,000 is estimated to take care of enrollment next year. It is possible this figure will need to be adjusted next fall. Costs for enrollment at Minuteman are projected up 4.4%.

State Assessments (\$608,794; -6.2%)

Town Meeting does not vote on these charges, they are deducted from any State Aid payments the Town receives. The above figure is from the Governor's budget released in January 2014.

Here are some details:

MBTA (\$536,111 +1.4%) To maintain and operate regional public transportation for services rendered to communities within the Authority. Assessments are apportioned based on weighted population shares of the MBTA district, using data from the 7/1/04 U.S. census estimates.

Education (\$41,618 -55%) Charter School Tuition (\$22,984) to pay for students that attend a charter school district. Assessments use October 1st enrollment plus expected growth, and are finalized using April 1st data; School Choice Tuition (\$13,250) to pay for students attending another school district under School Choice. Assessments are based on October 1st enrollments and updated on April 1st, and Special Education Assessments (\$5,384) to partially

reimburse the state for students enrolled in state hospital schools. Assessments are based on full-time equivalency in special education programs from the previous year.

Registry of Motor Vehicles Surcharge (\$14,740 +4.2%) to reimburse the RMV for marking a license or registration for non-renewal due to non-payment of parking violations, excise taxes, and abandoned vehicle costs. Assessments are based on prior year actual expenses.

Metropolitan Area Planning Council (\$8,163 +2.2%) to promote urban planning and to respond to common urban problems of Boston and surrounding communities. Assessments are determined by 2004 population.

Air Pollution Districts (\$8,162 +0.1%) to pay for the costs incurred by the Department of Environmental Protection in monitoring air pollution levels and enforcing air quality standards at industrial, commercial and institutional facilities. Assessments are determined 50% by 2004 population and 50% by 2004 community assessed values.



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TOWN OF READING
NEXT YEAR BUDGET

PG 41
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PROJECTION: 20151 FY15 General Fund

FOR PERIOD 99

HISTORICAL COMPARISON

ACCOUNTS FOR:
EMPLOYEE BENEFITS

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
0911 RETIREMENT AND PENSION CONT							
05 EXPENSES							
19115519 519700 RETIREMENT ASSESSMENT			3,125,885.00	3,266,550.00	3,266,550.00	3,413,545.00	4.5%
19115519 519710 2,878,456.00 NON-CONTRIB RETIREMENT		3,020,698.54	35,051.07	19,594.35	35,000.00	.00	-100.0%
19115519 519720 73,728.36 RETIREMENT OBRA MGMT FEES		63,550.92	14,935.50	14,103.00	15,000.00	15,000.00	.0%
19115519 519750 10,989.00 OPEB CONTRIBUTIONS		13,843.50	800,000.00	.00	450,000.00	475,000.00	5.6%
19115530 530129 .00 RETIREMENT ACTUARIAL SERVICES		13,500.00	.00	.00	.00	25,000.00	.0%
TOTAL EXPENSES	2,963,173.36	3,611,592.96	3,975,871.57	3,300,247.35	3,766,550.00	3,928,545.00	4.3%
- TOTAL RETIREMENT AND PENSION	2,963,173.36	3,611,592.96	3,975,871.57	3,300,247.35	3,766,550.00	3,928,545.00	4.3%
0912 WORKERS COMPENSATION							
05 EXPENSES							
19125574 574500 WORKERCOMP DEDUCTIBLES/CLAIMS			5,872.60	-655.12	25,000.00	25,000.00	.0%
19125574 574550 7,591.92 WORKERCOMP INSURANCE PREMIUMS			266,412.80	200,705.28	275,000.00	275,000.00	.0%
19125574 574552 REGIONAL EE WORKERCOMP INS			.00	502.16	.00	.00	.0%
TOTAL EXPENSES	254,710.62	282,937.75	272,285.40	200,552.32	300,000.00	300,000.00	.0%
TOTAL WORKERS COMPENSATION	254,710.62	282,937.75	272,285.40	200,552.32	300,000.00	300,000.00	.0%
0913 UNEMPLOYMENT COMPENSATION							
05 EXPENSES							
19135519 519100 UNEMPLOYMENT-TOWN EMPLOYEES			36,169.99	19,266.18	30,000.00	30,000.00	.0%
19135519 519300 50,241.17 UNEMPLOYMENT SCHOOL EMPLOYEES			38,573.27	34,719.50	67,000.00	67,000.00	.0%
19135530 530000 45,003.53 UNEMPLOYMENT PROF REPRESENTATI			2,500.00	1,920.00	3,000.00	3,000.00	.0%
	2,320.00	2,320.00					
TOTAL EXPENSES	97,564.70	57,878.84	77,243.26	55,905.68	100,000.00	100,000.00	.0%
TOTAL UNEMPLOYMENT COMPENSAT	97,564.70	57,878.84	77,243.26	55,905.68	100,000.00	100,000.00	.0%



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TOWN OF READING
NEXT YEAR BUDGET

HISTORICAL COMPARISON

PG 42
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PROJECTION: 20151 FY15 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
EMPLOYEE BENEFITS

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
0914 HEALTH INSURANCE	97,564.70	57,878.84	77,243.26	55,905.68	100,000.00	100,000.00	.0%
05 EXPENSES							
19145530 530000 GROUP INS PROFESSIONAL SVC	.00	40,000.00	.00	.00	40,000.00	25,000.00	-37.5%
19145574 574000 GROUP HEALTH INSURANCE PREM	7,562,632.22	7,805,056.58	7,812,730.28	6,756,873.51	8,490,000.00	8,950,000.00	5.4%
19145574 574003 HEALTH INS. TO ANOTHER TOWN	.00	.00	1,645.41	1,247.68	.00	1,045.00	.0%
19145574 574004 OPT-OUT HEALTH INS PAYMENT	.00	.00	11,125.00	.00	.00	12,500.00	.0%
19145574 574005 REGIONAL EE HEALTH INS COSTS	.00	4,050.45	11,366.76	7,311.37	25,000.00	15,000.00	-40.0%
19145574 574050 GROUP LIFE INSURANCE PREMI	29,050.86	25,788.73	27,575.53	23,517.79	37,000.00	34,000.00	-8.1%
19145574 574055 REGIONAL EE LIFE INS COSTS	.00	29.49	47.48	55.05	1,500.00	500.00	-66.7%
TOTAL EXPENSES	7,591,683.08	7,874,925.25	7,864,490.46	6,789,005.40	8,593,500.00	9,038,045.00	5.2%
TOTAL HEALTH INSURANCE	7,591,683.08	7,874,925.25	7,864,490.46	6,789,005.40	8,593,500.00	9,038,045.00	5.2%
0916 MEDICARE							
05 EXPENSES							
19165519 519000 MEDICARE EMPLOYEE BENEFITS	556,990.00	588,833.37	576,312.35	464,411.45	675,000.00	690,000.00	2.2%
19165519 519005 REGIONAL EE MEDICARE COSTS	.00	399.66	1,719.20	1,139.20	10,000.00	10,000.00	.0%
TOTAL EXPENSES	556,990.00	589,233.03	578,031.55	465,550.65	685,000.00	700,000.00	2.2%
TOTAL MEDICARE	556,990.00	589,233.03	578,031.55	465,550.65	685,000.00	700,000.00	2.2%
0917 INDEMNIFICATION 111F							
05 EXPENSES							
19175519 519210 PUB SAF POLICE INDEMNIFICATION	11,662.55	15,720.81	7,633.70	6,832.90	35,000.00	37,500.00	7.1%
19175519 519220 PUB SAFETY FIRE INDEMNIFICATION	30,462.76	24,693.65	66,364.08	29,630.48	35,000.00	37,500.00	7.1%
TOTAL EXPENSES	42,125.31	40,414.46	73,997.78	36,463.38	70,000.00	75,000.00	7.1%



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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
EMPLOYEE BENEFITS

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
TOTAL INDEMNIFICATION 111F	42,125.31	40,414.46	73,997.78	36,463.38	70,000.00	75,000.00	7.1%
TOTAL EMPLOYEE BENEFITS	11,506,247.07	12,456,982.29	12,841,920.02	10,847,724.78	13,515,050.00	14,141,590.00	4.6%
GRAND TOTAL	30,413,892.11	30,671,979.56	32,615,197.12	26,699,714.66	35,320,687.00	35,894,135.00	1.6%

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



PG 18
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FOR PERIOD 99

TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
0132 RESERVE FUND							
05 EXPENSES							
11325578 578900 FINCOM RESERVE FUND	.00	.00	.00	.00	338,000.00	150,000.00	-55.6%
TOTAL EXPENSES	.00	.00	.00	.00	338,000.00	150,000.00	-55.6%
TOTAL RESERVE FUND	.00	.00	.00	.00	338,000.00	150,000.00	-55.6%
TOTAL FINANCE RESERVE FUND	.00	.00	.00	.00	338,000.00	150,000.00	-55.6%



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FOR PERIOD 99

TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR: REGIONAL SCHOOL ASSESSMENTS	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
0840 REGIONAL SCHOOL ASSESSMENTS							
05 EXPENSES							
18405532 532130 REGIONSCH NORTH EAST REG VOKE	327,946.00	273,170.04	198,751.00	239,830.00	240,000.00	230,000.00	-4.2%
18405532 532140 ESSEX NORTH VOKE	.00	.00	.00	.00	.00	20,000.00	.0%
18405532 532150 REGIONSCH MINUTEMAN REGVOKE	26,475.00	110,828.56	120,929.00	77,032.50	131,250.00	137,000.00	4.4%
TOTAL EXPENSES	354,421.00	383,998.60	319,680.00	316,862.50	371,250.00	387,000.00	4.2%
TOTAL REGIONAL SCHOOL ASSESS	354,421.00	383,998.60	319,680.00	316,862.50	371,250.00	387,000.00	4.2%
TOTAL REGIONAL SCHOOL ASSESS	354,421.00	383,998.60	319,680.00	316,862.50	371,250.00	387,000.00	4.2%



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR: STATE ASSESSMENTS	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
0820 STATE ASSESSMENTS							
05 EXPENSES							
18205563 563100 SCHOOL CHOICE TUITION	11,344.00	10,000.00	15,000.00	10,413.00	19,875.00	13,250.00	-33.3%
18205563 563110 CHARTERSCHOOL TUITION	60,984.00	71,840.00	51,645.00	10,380.00	57,780.00	22,984.00	-60.2%
18205563 563115 ESSEX AGRICULTURAL TUITION	.00	.00	12,475.00	8,369.00	12,553.00	.00	-100.0%
18205563 563120 RMV NON RENEWAL	13,980.00	13,260.00	14,140.00	9,788.00	14,140.00	14,740.00	4.2%
18205563 563130 AIR POLLUTION CONTROL	7,053.00	7,286.00	9,634.00	5,434.00	8,150.00	8,162.00	.1%
18205563 563140 MAPC	6,950.00	7,154.00	5,847.00	5,328.00	7,991.00	8,163.00	2.2%
18205563 563150 MBTA	470,185.00	472,315.00	522,885.00	352,371.00	528,555.00	536,111.00	1.4%
18205563 563170 SPED STATE ASSESSMENT	9,435.00	.00	.00	.00	.00	5,384.00	.0%
TOTAL EXPENSES	579,931.00	581,855.00	631,626.00	402,083.00	649,044.00	608,794.00	-6.2%
TOTAL STATE ASSESSMENTS	579,931.00	581,855.00	631,626.00	402,083.00	649,044.00	608,794.00	-6.2%
TOTAL STATE ASSESSMENTS	579,931.00	581,855.00	631,626.00	402,083.00	649,044.00	608,794.00	-6.2%

Administrative Services FY15 Budget

The Administrative Services Department's FY15 budget is increased by 5.6% when compared to the previous year.

	FY14	FY15	Change
Selectmen	\$2,400	\$2,400	0.0%
Operations	\$617,759	\$668,200	+8.2%
Town Manager	\$160,000	\$159,900	-0.1%
Fin. Committee	\$52,400	\$54,000	+3.1%
Law	\$92,000	\$90,000	-2.2%
Human Resources	\$91,300	\$81,950	-10.2%
Technology	\$618,575	\$654,000	+5.7%
Town Clerk	\$116,156	\$119,800	+3.1%
Elections	\$47,500	\$75,300	+58.5%
Property Insurance	\$370,000	\$385,000	+4.1%
Total	\$2,168,090	\$2,290,550	+5.6%

Overview

The newly created Administrative Services department is a combination of the previous Town Manager's Office plus portions of the old Finance department. The Administrative Services department is designed to promote organizational efficiency. The Assistant Town Manager, Administrative Services serves as the department head, and the Human Resources Director serves as the assistant department head.

Selectmen, Town Manager, Finance Committee, Law, Property Insurance: These divisions all fund activities that are central to the organization, often including the School department. Separately the Finance Committee has a \$150,000 Reserve Fund that is not a part of this budget.

Operations: This newly created division is the centralized location for procurement and communication. Postage is now centralized in this division, as well as equipment maintenance.

Human resources: This division provides support to the Town (under the direction of the Town Manager); to the Schools (under the direction of the Superintendent); to the Light Department (under the direction of the RMLD General Manager) and to all Retirees.

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

Town Clerk and Elections: The Town Clerk is guided by Federal, State, and local laws and policies in overseeing Elections, voter registration, the census process, Town Meeting, and local licenses as well as historic and legal documents for the Town. The Town Clerk also oversees all document storage efforts conducted by the Town and School departments.

**Staffing (14.4 FTEs; +0.7 FTE +5.1%)
Wage costs \$1,194,650 +9.0%**

In FY15, for all Town non-union staff, a maximum increase of +3.5% is budgeted, in line with the available funding for all of the operating budgets. All six Town unions are in the process of engaging in collective bargaining, so their wage costs are not known for FY15. The FY15 Budget assumes a total wage cost of +3.5% for each union, also in order to match the operating budgets.

Two main factors drive the wage increase higher in Administrative Services than the +3.5% seen in other Town departments: (1) +3.2% of the +9% is caused by an increase in the funding set aside in Operations for the results of the pay/class study; and (2) +2.2% of the +9% is because we have two more elections in FY15. Note that the results of the pay/class study will not be ready for 2014

Annual Town Meeting, and the \$40,000 allocated at November Town Meeting will be returned to Free Cash.

The change of +0.7 FTE has two components. A +0.3 FTE involves a shift in the allocation of two clerical positions shared with Community Services. The +0.4 FTE is a new temporary position (Operations Specialist) designed in FY14 and planned to expire after FY15.

Wages	FY14	FY15	Change
Selectmen	\$0	\$0	0.0%
Operations	\$459,909	\$531,700	+15.6%
Town Manager	\$145,000	\$144,900	-0.1%
Fin. Committee	\$0	\$0	0.0%
Law	\$0	\$0	0.0%
Human Resources	\$81,300	\$70,450	-13.3%
Technology	\$274,075	\$283,600	+3.5%
Town Clerk	\$115,656	\$119,800	+3.6%
Elections	\$20,000	\$44,200	+121.0%
Property Insurance	\$0	\$0	+0.0%
Total	\$1,095,940	\$1,194,650	+9.0%

During a medical leave in FY14, we re-acquired the services of our former Town Accountant on a part-time basis. We quickly identified a gap in the organization best described as the interface between technology and the user community in the Town. For the balance of FY14 we will retain her services, shifted from the Finance department to the Administrative department once the medical leave concluded. This new part-time temporary position will help in the transition to a more centralized Operations division.

For FY15, there were two alternatives. One is to retain the vacant (former Police) Business Administrator position and pay a fee called OSDBA to MUNIs. The other, which is proposed in this budget, is to downgrade that vacant position to be a Business Analyst, not pay that fee to MUNIs, and hire a 0.4 FTE Operations Specialist. The incremental cost of the latter option selected for this

budget is about \$10,000 more for the year. All parties involved believe this choice to be the best one, as it will serve as a one-year bridge as the new department organizes and centralizes technology training and system integration.

Three elections are budgeted for FY15 at an increase in wage costs from \$15,000 to \$45,000, which is partially offset by a \$4,800 grant from the state for extended polling hours. Last year it was mentioned that the local election should remain as an operating expense, and any additional elections should be considered as accommodated costs. This budget accomplishes that in rough terms, as the \$25,000 pay & class consulting fee is considered as part of the base FY14 budget, instead of a one-time expense.

Expenses \$1,095,900 (+2.2%)

Expenses	FY14	FY15	Change
Selectmen	\$2,400	\$2,400	0.0%
Operations	\$157,850	\$136,500	-13.5%
Town Manager	\$15,000	\$15,000	0.0%
Fin. Committee	\$52,400	\$54,000	+3.1%
Law	\$92,000	\$90,000	-2.2%
Human Resources	\$10,000	\$11,500	+15.0%
Technology	\$344,500	\$370,400	+7.5%
Town Clerk	\$500	\$0	-100.0%
Elections	\$27,500	\$31,100	+13.1%
Property Insurance	\$370,000	\$385,000	+4.1%
Total	\$1,072,150	\$1,095,900	+2.2%

The decrease in the FY15 expense budget for Operations is driven by that \$25,000 consulting fee mentioned above not being repeated in FY15. Very few changes in other expenses are expected – some software licensing costs are known, but some are estimated. Technology hardware expenses are driven by a PC replacement cycle plus new tablets for field use.



0122	SELECTMEN	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
05	EXPENSES							
11225530	530100	SELECTMEN ADVERTISING 2,738.08	2,083.07	2,637.36	1,560.19	2,000.00	2,000.00	.0%
11225542	542000	SELECTMEN OFFICE SUPPLIES 207.68	.00	.00	.00	.00	.00	.0%
11225578	578000	SELECTMEN OTHER 1,221.49	1,317.26	450.38	301.74	400.00	400.00	.0%
	TOTAL EXPENSES	4,167.25	3,400.33	3,087.74	1,861.93	2,400.00	2,400.00	.0%
	TOTAL SELECTMEN	4,167.25	3,400.33	3,087.74	1,861.93	2,400.00	2,400.00	.0%
0123	OPERATIONS DIVISION							
03	SALARIES							
11233511	511001	ADM SVC ASST TOWN MANAGER 95,070.35	96,525.00	95,931.05	.00	97,989.00	93,800.00	-4.3%
11233511	511002	OPS OFFICE MGR 56,948.21	57,817.57	60,122.00	44,136.81	61,055.00	62,050.00	1.6%
11233511	511003	OPERATIONS SPECIALIST .00	.00	.00	2,566.09	.00	45,000.00	.0%
11233511	511009	OPS HR ADMIN SECRETARY 37,985.11	38,571.00	39,601.00	29,871.76	40,725.00	43,025.00	5.6%
11233511	511010	OPS ADMINISTRATIVE ASSISTANT .00	.00	13,578.18	8,663.30	9,188.00	.00	-100.0%
11233511	511011	OPS ADMIN SECRETARY 9,294.91	13,309.95	.00	.00	.00	39,200.00	.0%
11233511	511012	OPS CLERKS .00	.00	.00	33,587.65	55,075.00	38,675.00	-29.8%
11233511	511019	OPS BUSINESS ADMIN 61,199.16	62,127.00	63,375.00	48,861.00	69,610.00	71,875.00	3.3%
11233511	511099	PAY & CLASS FUNDING .00	.00	.00	.00	40,000.00	75,000.00	87.5%
11233511	511237	OPS BUSINESS ANALYST 67,514.34	68,864.88	69,966.00	33,273.04	76,767.00	50,075.00	-34.8%
11233511	515000	OPS WAGES OVERTIME 3,529.51	3,349.88	6,122.39	2,407.88	4,500.00	7,000.00	55.6%
11233512	512000	OPS WAGES TEMP 4,504.60	4,942.96	6,073.29	4,235.51	5,000.00	6,000.00	20.0%
11233517	517017	OPS SICK LEAVE BUYBACK 3,580.69	.00	35,000.00	.00	.00	.00	.0%
	TOTAL SALARIES	339,626.88	345,508.24	389,768.91	207,603.04	459,909.00	531,700.00	15.6%



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR: ADMINISTRATIVE SERVICES	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
05 EXPENSES							
11235524 524900	OPS OFFICE EQUIP REPAIR 828.00	809.95	765.00	1,056.00	850.00	1,000.00	17.6%
11235530 530105	OPS PRINTING SERVICES 1,931.17	2,265.00	3,157.50	1,141.00	4,000.00	4,000.00	.0%
11235530 530195	OPS PAY AND CLASS STUDY .00	.00	.00	.00	25,000.00	.00	-100.0%
11235531 531000	OPS PROF DEV/TRAINING 15.00	.00	1,152.00	1,201.59	4,000.00	5,000.00	25.0%
11235531 531010	OPS DUES/MEMBERSHIPS 6,447.23	6,668.60	6,341.00	5,380.00	7,500.00	7,500.00	.0%
11235531 531090	OPS REGISTRATIONS 1,454.88	549.00	150.00	1,726.28	2,500.00	2,500.00	.0%
11235540 540000	OPS SUPPLIES/EQUIPMENT .00	.00	.00	250.00	.00	.00	.0%
11235542 542000	OPS OFFICE SUPPLIES .00	.00	.00	1,507.60	2,500.00	4,000.00	60.0%
11235542 542125	OPS SUPPLIES COPIER 7,274.84	5,717.55	7,321.23	5,644.30	7,000.00	7,500.00	7.1%
11235542 542126	OPS LEASE COPIER 9,573.47	16,487.33	21,026.54	16,977.60	25,000.00	25,000.00	.0%
11235542 542127	OPS POSTAGE 30,831.96	36,511.83	32,735.45	22,755.67	46,500.00	80,000.00	72.0%
11235542 542128	OPS POSTAGE FOR BILLING 33,259.89	29,210.18	41,006.63	24,669.80	33,000.00	.00	-100.0%
TOTAL EXPENSES	91,616.44	98,219.44	113,655.35	82,309.84	157,850.00	136,500.00	-13.5%
TOTAL OPERATIONS DIVISION	431,243.32	443,727.68	503,424.26	289,912.88	617,759.00	668,200.00	8.2%
0129 TOWN MANAGER							
03 SALARIES							
11293511 511000	TOWN MGR WAGES 130,201.24	132,700.03	146,712.80	102,307.68	145,000.00	144,900.00	-.1%
TOTAL SALARIES	130,201.24	132,700.03	146,712.80	102,307.68	145,000.00	144,900.00	-.1%
05 EXPENSES							
11295578 578000	TOWN MGR OTHER UNCLASS ITEMS 7,775.79	11,189.65	8,604.00	860.86	15,000.00	15,000.00	.0%
TOTAL EXPENSES	7,775.79	11,189.65	8,604.00	860.86	15,000.00	15,000.00	.0%
TOTAL TOWN MANAGER	137,977.03	143,889.68	155,316.80	103,168.54	160,000.00	159,900.00	-.1%



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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
0131 FINANCE COMMITTEE							
05 EXPENSES							
11315530 530130 FINCOM FINANCIAL AUDIT	51,000.00	51,000.00	51,000.00	50,000.00	52,000.00	53,500.00	2.9%
11315531 531000 FINCOM PROF DEV/TRAINING	329.04	268.00	268.00	273.00	400.00	500.00	25.0%
TOTAL EXPENSES	51,329.04	51,268.00	51,268.00	50,273.00	52,400.00	54,000.00	3.1%
TOTAL FINANCE COMMITTEE	51,329.04	51,268.00	51,268.00	50,273.00	52,400.00	54,000.00	3.1%
0151 LAW							
05 EXPENSES							
11515530 530110 LAW LEGAL COUNSEL	38,733.93	42,971.74	59,255.17	26,831.12	70,000.00	70,000.00	.0%
11515530 530115 LAW LABOR COUNSEL	18,001.61	19,594.68	9,828.25	10,361.40	22,000.00	20,000.00	-9.1%
11515578 578009 LEGAL RECORDING FEES	75.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSES	56,810.54	62,566.42	69,083.42	37,192.52	92,000.00	90,000.00	-2.2%
TOTAL LAW	56,810.54	62,566.42	69,083.42	37,192.52	92,000.00	90,000.00	-2.2%
0152 HUMAN RESOURCES							
03 SALARIES							
11523511 511003 HR ADMIN/ASST DEPT HEAD	75,793.76	76,966.55	79,507.00	59,109.00	81,300.00	70,450.00	-13.3%
TOTAL SALARIES	75,793.76	76,966.55	79,507.00	59,109.00	81,300.00	70,450.00	-13.3%
05 EXPENSES							
11525530 530000 HR PROF/TECH SV	.00	.00	26,436.78	6,650.00	.00	.00	.0%
11525530 530100 HR ADVERTISING	3,462.24	6,722.51	4,937.71	1,852.22	3,000.00	4,000.00	33.3%
11525530 530135 Pre-Employment Costs	.00	.00	.00	6.00	.00	.00	.0%
11525530 530140 HR EMPLOYEE PHYSICALS	7,380.00	7,066.00	10,907.50	3,394.50	7,000.00	7,500.00	7.1%



PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
ADMINISTRATIVE SERVICES

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
TOTAL EXPENSES	10,842.24	13,788.51	42,281.99	11,902.72	10,000.00	11,500.00	15.0%
TOTAL HUMAN RESOURCES	86,636.00	90,755.06	121,788.99	71,011.72	91,300.00	81,950.00	-10.2%
0155 TECHNOLOGY							
03 SALARIES							
11553511 511003 DATABASE ADMINISTRATOR	80,142.90	.00	.00	.00	.00	.00	.0%
11553511 511004 NETWORK ADMINISTRATOR	78,575.55	82,992.00	84,669.00	63,740.34	87,650.00	90,800.00	3.6%
11553511 511148 TECHNICIAN(S)	51,580.53	91,160.98	106,031.60	79,629.00	109,500.00	113,475.00	3.6%
11553511 511149 TECH GIS COORDINATOR	61,199.16	63,375.05	64,642.56	48,663.83	66,925.00	69,325.00	3.6%
11553511 515000 TECH OVERTIME	.00	4,437.06	10,064.27	7,512.49	10,000.00	10,000.00	.0%
11553517 517017 TECHNOLOGY SICK LEAVE BUYBACK	7,670.63	.00	.00	.00	.00	.00	.0%
TOTAL SALARIES	279,168.77	241,965.09	265,407.43	199,545.66	274,075.00	283,600.00	3.5%
05 EXPENSES							
11555521 521320 TECH TELEPHONE	38,632.40	39,535.57	40,492.69	42,961.78	42,000.00	42,000.00	.0%
11555521 521392 WIRELESS COMMUNICATION COSTS	.00	.00	34,956.81	23,079.91	32,500.00	36,000.00	10.8%
11555524 524000 TECH MAINT CONTRACT/REPAIR	8,825.50	3,044.46	7,955.34	5,885.34	7,000.00	7,000.00	.0%
11555530 530000 TECH PROF/TECH SV	400.00	-3,610.00	.00	.00	2,500.00	5,000.00	100.0%
11555530 530121 TECH INTERNET SERVICE PROVIDER	493.19	.00	91.44	.00	1,500.00	1,500.00	.0%
11555536 536000 TECH LICENSE & SUPPORT	43,855.89	7,924.75	9,999.06	9,250.81	7,000.00	7,000.00	.0%
11555536 536100 TECH ADMINS SOFTWR SUPPORT	1,800.00	1,800.00	1,800.00	1,800.00	2,000.00	2,000.00	.0%
11555536 536110 TECH MUNIS SOFTWR SUPPORT	57,421.15	58,699.71	68,371.23	64,664.69	75,000.00	75,000.00	.0%
11555536 536115 TECH PUBLIC SAFETY SFTWR SUPPO	.00	.00	15,753.75	31,142.50	22,000.00	22,000.00	.0%
11555536 536120 TECH ASSESSOR SOFTWR SUPPORT	.00	.00	.00	7,500.00	8,000.00	8,800.00	10.0%
11555536 536123 TECH GIS LICENSE & SUPPORT	8,373.62	8,377.96	17,854.93	1,200.00	13,500.00	13,500.00	.0%
11555536 536130 TECH MICROSOFT SERVER SUPPORT							



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR: ADMINISTRATIVE SERVICES	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
11555536 536132	2,511.32	6,025.00	1,116.40	1,116.42	.00	1,200.00	.0%
	TECH WEBSITE SUPPORT VTH						
11555536 536135	4,400.00	13,611.00	13,611.00	13,611.00	5,000.00	5,000.00	.0%
	TECH DOCUMENT STORAGE LICENSE						
11555536 536137	13,589.00	9,900.00	9,900.00	9,900.00	15,000.00	15,000.00	.0%
	TECH SFTWR MASS COMMUNICATION						
11555536 536138	12,200.00	19,439.00	19,439.00	25,135.00	14,000.00	15,000.00	7.1%
	TECH PERMITS SYSTEM LICENSE						
11555536 536139	.00	1,440.00	1,440.00	1,800.00	27,000.00	28,100.00	4.1%
	TECH CEMETERY SYSTEM LICENSE						
11555542 542000	1,260.00	1,440.00	1,440.00	1,800.00	1,500.00	1,800.00	20.0%
	TECH OFFICE SUPPLIES						
11555542 542115	.00	440.76	.00	.00	.00	.00	.0%
	TECH TONER CARTRIDGES						
11555555 555000	13,075.82	11,686.34	10,229.12	12,000.00	13,000.00	15,000.00	15.4%
	TECH COMPUTER PARTS & SUPPLIES						
11555555 555100	14,261.92	15,944.14	20,547.59	15,473.61	15,000.00	25,000.00	66.7%
	TECH PC HARDWARE						
11555555 555110	23,786.44	44,275.13	36,077.85	21,870.31	25,000.00	30,000.00	20.0%
	TECH NETWORK HARDWARE						
11555555 555125	2,933.04	5,437.90	586.09	11,014.57	15,000.00	12,500.00	-16.7%
	TECH GIS SUPPLIES						
11555555 555130	3,895.00	750.00	495.00	.00	1,000.00	1,000.00	.0%
	TECH PC SOFTWARE						
11555571 571000	.00	722.22	722.22	440.00	.00	1,000.00	.0%
	TECH MILEAGE REIMBURSEMENT						
TOTAL EXPENSES	251,714.29	226,490.72	317,464.52	299,865.26	344,500.00	370,400.00	7.5%
TOTAL TECHNOLOGY	530,883.06	468,455.81	582,871.95	499,410.92	618,575.00	654,000.00	5.7%
0161 TOWN CLERK							
03 SALARIES							
11613511 511003	TOWN CLERK	63,063.00	64,642.55	49,071.83	68,256.00	70,700.00	3.6%
11613511 511120	ASST TOWN CLERK	44,195.04	45,766.57	34,456.50	47,400.00	49,100.00	3.6%
TOTAL SALARIES	106,920.78	107,932.59	110,409.12	83,528.33	115,656.00	119,800.00	3.6%
05 EXPENSES							
11615530 530000	TOWN CLERK PROF/TECH SV	1,002.06	254.48	300.00	500.00	.00	-100.0%
TOTAL EXPENSES							



PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
ADMINISTRATIVE SERVICES

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
TOTAL TOWN CLERK	33.00	1,002.06	254.48	300.00	500.00	.00	-100.0%
	106,953.78	108,934.65	110,663.60	83,828.33	116,156.00	119,800.00	3.1%
0162 ELECTIONS & REGISTRATION							
03 SALARIES							
11623511 511150		ELECT REGISTRARS SALARY					
		1,530.18	1,530.18	1,178.42	2,000.00	2,000.00	.0%
11623511 511153		ELECTION WORKERS					
		37,432.74	76,484.07	12,748.91	16,000.00	45,000.00	181.3%
11623511 511155		TOWN MEETING MONITOR(S)					
		.00	664.03	181.71	2,000.00	2,000.00	.0%
11623511 596120		ELECTIONS STATE GRANT SUPPORT					
		-10,592.00	-8,284.00	.00	.00	-4,800.00	.0%
TOTAL SALARIES	28,370.92	14,882.17	70,424.44	14,109.04	20,000.00	44,200.00	121.0%
05 EXPENSES							
11625530 530100		ELECT ADVERTISING					
		5,176.72	10,428.17	699.68	3,000.00	3,000.00	.0%
11625530 530105		ELECT PRINTING TOWN MEETING					
		5,143.35	2,964.35	200.00	3,000.00	4,500.00	50.0%
11625530 530151		ELECT CENSUS EXPENSES					
		5,553.84	2,513.20	8,012.30	6,000.00	5,000.00	-16.7%
11625530 530152		ELECT BALLOT PROGRAMMING					
		6,104.76	6,943.59	.00	10,000.00	10,000.00	.0%
11625530 530153		ELECT PROF/TECH SERVICES					
		1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	.0%
11625540 540000		ELECT SUPPLIES/EQUIPMENT					
		781.51	1,419.28	240.00	2,500.00	4,000.00	60.0%
11625549 549307		ELECTIONS - MEALS FOR WORKERS					
		2,369.65	6,334.41	1,877.71	2,000.00	3,600.00	80.0%
TOTAL EXPENSES	26,929.83	29,750.72	32,403.00	12,829.69	27,500.00	31,100.00	13.1%
TOTAL ELECTIONS & REGISTRATI	55,300.75	44,632.89	102,827.44	26,938.73	47,500.00	75,300.00	58.5%
0193 PROPERTY INSURANCE							
05 EXPENSES							
11935574 574010		PROP & CASUALTY INSURANCE					
		275,225.80	326,896.60	345,357.78	345,000.00	350,000.00	1.4%
11935574 574500		LIABIL INS DEDUCTIBLES/CLAIMS					
		2,827.57	7,778.74	10,928.06	25,000.00	35,000.00	40.0%



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

03/31/2014 17:04
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PROJECTION: 20151 FY15 General Fund

FOR PERIOD 99

ACCOUNTS FOR:	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
ADMINISTRATIVE SERVICES							
TOTAL EXPENSES	278,053.37	329,198.91	334,675.34	356,285.84	370,000.00	385,000.00	4.1%
TOTAL PROPERTY INSURANCE	278,053.37	329,198.91	334,675.34	356,285.84	370,000.00	385,000.00	4.1%
TOTAL ADMINISTRATIVE SERVICE	1,739,354.14	1,746,829.43	2,035,007.54	1,519,884.41	2,168,090.00	2,290,550.00	5.6%

Community Services FY15 Budget

The Community Services Department's FY15 budget decreases by 0.7%, driven largely by the elimination of the one-time \$75,000 Zoning Bylaw consultant expense in FY14.

Total	FY14	FY15	Change
CS Administration	\$365,343	\$292,625	-19.9%
Conservation	\$32,850	\$34,150	+4.0%
Planning	\$79,024	\$85,100	+7.7%
Inspections	\$121,700	\$126,100	+3.6%
Health	\$232,300	\$240,850	+3.7%
Elder Services	\$169,437	\$199,700	+17.9%
Veterans	\$266,300	\$274,050	+1.8%
Recreation	\$154,257	\$158,250	+2.9%
Historical	\$1,000	\$1,000	0%
TOTAL	\$1,422,211	\$1,411,825	-0.7%

Overview

The Community Services Department is comprised of two major functions: Community Development and Social Services. The Assistant Town Manager, Community Services serves as the department head and town planner. The Community Development Administrator serves as the assistant department head.

Community development activities include Planning, Building & Inspections, Conservation, Historical and Public Health.

Social Services include Elder/Human Services, Veterans Services and Recreation - the latter moved in as part of the November 2013 reorganization.

Staffing (16.7 FTEs; -0.2 FTE -1.2%)
Wage costs \$974,975; +5.1%

The FY15 budget proposes two small changes in staffing: the new Regional Housing Services Coordinator will initially have four communities instead of five, which results in a +0.1 FTE. Increase in the Planning division; -0.3 FTE results from the allocation of two clerical positions shared with Administrative Services department. Note that an additional part-time social worker was added in FY14 as a response to increasing demands for this service in the community (see request letter from Council on Aging) and funded by vacant positions. The increase shown below assumes these vacant positions are filled, and more funding is required.

Wages	FY14	FY15	Change
CS Administration	\$270,443	\$269,025	-0.5%
Conservation	\$32,850	\$34,150	+4.0%
Planning	\$79,024	\$85,100	+7.7%
Inspections	\$121,700	\$126,100	+3.6%
Health	\$88,850	\$92,350	+3.9%
Elder Services	\$158,187	\$186,950	+18.2%
Veterans	\$22,200	\$23,050	+3.8%
Recreation	\$154,257	\$158,250	+2.6%
Historical	\$0	\$0	0.0%
TOTAL	\$927,511	\$974,975	+5.1%

Overtime for document storage and some of the hours for the plumbing and gas inspectors plus the alternate building inspector are funded from the permits revolving fund. A portion of the Conservation Administrator's hours is offset by the Wetlands Revolving fund.

Expenses (\$436,850; -11.7%)

The \$75,000 in the FY14 budget for a comprehensive review of the Zoning bylaws is removed. The review of the zoning bylaws has highlighted the need for more spending in professional development as community interest in economic development requires the Town to explore beyond its borders.

Expenses	FY14	FY15	Change
CS Administration	\$94,900	\$23,600	-75.1%
Conservation	\$0	\$0	0%
Planning	\$0	\$0	0%
Inspections	\$0	\$0	0%
Health	\$143,450	\$148,500	+3.5%
Elder Services	\$11,250	\$12,750	+13.3%
Veterans	\$244,100	\$251,000	+2.8%
Recreation	\$0	\$0	0%
Historical	\$1,000	\$1,000	0%
TOTAL	\$494,700	\$436,850	-11.7%

Funding for Riverside and EMARC are increased by the overall 3.5% increase in the operating budgets. These organizations have requested additional funding but been level funded for many years. Veteran's benefits are level funded at \$225,000 as the annual increase for the past few years seems to have paused.

Note that the Recreation Revolving Fund directly pays all expenses for this division. At the end of each year, the Fund turns over excess funds to the Town's general fund. For many years that excess have approximately equaled the wage costs of the division, but by law those may not be paid directly.



Town of Reading
16 Lowell Street
Reading, MA 01867-2683

Council on Aging
Elder/Human Services
Phone: (781) 942-6658
Fax: (781) 942-9071
Email: jburns@ci.reading.ma.us
Website: www.readingma.gov

TO: Board of Selectmen
FROM: Tom Procopio, Vice Chair, Council on Aging
DATE: January 16, 2014
RE: Elder Services Staffing

At Town Meeting in November the issue was brought up regarding the need for a full-time Elder/Human Services Administrator. The Council on Aging believes that the Department is being managed effectively with the current part-time Administrator.

However, it is our belief that the social services we provide directly to residents of Reading could be expanded as the demand from seniors in need of support exceeds the existing capacity of the full-time Case Worker. It is for that reason we are requesting that in addition to a full-time Case Worker, a part-time Social Worker be included in the FY 15 H/E Services Budget to aid the frailest residents within the Town. As you may know, Reading had a Social Worker who served in that position for many years and retired less than a year ago. Subsequently, the Department hired a full-time Case Worker who is now on maternity leave. The position is being filled by a part-time interim Social Worker at 29 hours per week.

Our understanding of the need for social services has evolved as there have been staff changes. The interim Social Worker is working a case load of 30 active cases with the focus being strictly on caring for seniors with critical needs (more than 1/2 the number of active cases). The range of issues she is dealing with include hoarding, self neglect, isolation, mental health, and at risk/safety risks. In addition to these active cases there is a segment of the population that she has been unable to assist due to the time constraints or the relationship building required to do the job effectively.

Due to the size and complexity of the case load this work has been prioritized over the other duties of the job including outreach, emergency planning, managing volunteer service programs, well-being programs and education to name a few. Elder and Human Services is a division of Community Services that not only supports the residents but works for and with all Departments within the Town including Police, Fire, Health, Schools, Public Works, etc. It is our belief that by adding 1/2 time additional staffing to the Department will not only benefit the residents but provide added value to all working Departments with the community.



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FOR PERIOD 99

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
COMMUNITY SERVICES

0126 COMMUNITY SVC ADMINISTRATION

03 SALARIES

11263511 511001 COMM SVC ASST TOWN MANAGER
11263511 511010 CS ADMIN ASSIST
11263511 511011 CS ADMINISTRATIVE SECRETARY
11263511 511012 CS CLERK(S)
11263511 515000 CS ADMIN OVERTIME
11263511 526130 CS REVOLVING FUND SUPPORT

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
TOTAL SALARIES	212,634.32	235,476.89	247,618.75	205,404.58	270,443.00	269,025.00	-5%
05 EXPENSES							
11265521 521309 CS ADMIN UTIL WTR/SWR/STW WTR	66.04	68.42	67.72	51.37	100.00	100.00	.0%
11265521 521392 CS ADMIN WIRELESS COMMUNICATIO	518.41	412.71	143.90	.00	.00	.00	.0%
11265530 530000 CS OUTSOURCED PROF SERVICES	.00	900.00	.00	75,000.00	75,000.00	.00	-100.0%
11265530 530100 CS ADMIN ADVERTISING	648.74	1,222.17	1,279.38	1,199.50	1,500.00	1,500.00	.0%
11265531 531000 CS ADMIN PROF DEV/TRAINING	442.25	167.42	.00	120.00	5,000.00	9,000.00	80.0%
11265531 531901 CS ADMIN HLTH PROF DEVELOPMENT	423.00	1,031.00	887.33	953.50	.00	.00	.0%
11265531 531902 CS ADMIN ES PROF DEVELOPMENT	.00	281.00	.00	179.00	.00	.00	.0%
11265531 531903 CS ADMIN INSP PROF DEVELOPMENT	817.95	625.00	575.00	1,185.00	.00	.00	.0%
11265531 531904 CS ADMIN VET PROF DEVELOPMENT	35.00	155.00	451.19	387.35	.00	.00	.0%
11265531 531905 CS ADMIN CONS PROF DEVELOPMENT	628.00	645.00	673.00	670.00	.00	.00	.0%
11265531 531906 CS ADMIN PLAN PROF DEVELOPMENT	1,170.00	1,225.00	955.00	1,225.00	.00	.00	.0%
11265540 540000 CS EQUIPMENT & SUPPLIES	.00	.00	6.00	.00	.00	.00	.0%
11265542 542000 CS ADMIN OFFICE SUPPLIES	2,267.07	3,464.77	2,417.37	1,558.55	6,500.00	7,000.00	7.7%
11265542 542901 CS ADMIN HLTH OFFICE SUPPLIES	564.73	265.40	292.87	185.40	.00	.00	.0%



PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
COMMUNITY SERVICES

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
11265542 542902	1,112.24	807.74	1,503.85	348.40	.00	.00	.0%
11265542 542903	722.53	703.89	730.97	1,640.12	.00	.00	.0%
11265542 542904	20.96	.00	142.08	44.23	.00	.00	.0%
11265542 542905	17.84	52.99	370.54	12.50	.00	.00	.0%
11265542 542906	698.74	372.29	1,035.46	216.55	.00	.00	.0%
11265542 542907	183.97	458.96	742.39	318.36	.00	.00	.0%
11265571 571000	3,502.06	4,111.41	5,504.45	4,122.59	6,800.00	6,000.00	-11.8%
TOTAL EXPENSES	13,839.53	16,970.17	17,778.50	89,417.42	94,900.00	23,600.00	-75.1%
TOTAL COMMUNITY SVC ADMINIST	226,473.85	252,447.06	265,397.25	294,822.00	365,343.00	292,625.00	-19.9%

0171 CONSERVATION DIVISION

03 SALARIES							
11713511 511003	CONSERVATION ADMIN						
11713511 596130	59,259.80	25,272.06	31,135.33	26,794.56	36,850.00	38,150.00	3.5%
11713517 517017	CONSCOMM REVOLV FUND SUPPORT	-6,000.00	-2,000.00	.00	-4,000.00	-4,000.00	.0%
	CONS SICK LEAVE BUYBACK	3,297.25	.00	.00	.00	.00	.0%
TOTAL SALARIES	56,557.05	25,272.06	29,135.33	26,794.56	32,850.00	34,150.00	4.0%
TOTAL CONSERVATION DIVISION	56,557.05	25,272.06	29,135.33	26,794.56	32,850.00	34,150.00	4.0%

0175 PLANNING

03 SALARIES							
11753511 511031	PLAN REGL AFFORD HOUSING COORD	.00	.00	.00	9,431.00	13,250.00	40.5%
11753511 511045	COMM DEV ADM/ASST DEPT HEAD	51,375.00	52,047.77	57,467.14	69,593.00	71,850.00	3.2%
11753511 515000	PLANNING WAGES OVERTIME	.00	1,896.89	3,200.57	.00	.00	.0%
11753517 517017	PLANNING SICK LEAVE BUYBACK	.00	1,054.52	.00	.00	.00	.0%
TOTAL SALARIES	51,375.00	54,999.18	60,667.71	49,130.62	79,024.00	85,100.00	7.7%



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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

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FOR PERIOD 99

PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
COMMUNITY SERVICES

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
TOTAL PLANNING	51,375.00	54,999.18	60,667.71	49,130.62	79,024.00	85,100.00	7.7%
0240 INSPECTIONS DIVISION							
03 SALARIES							
12403511 511070 INSPECTIONS PERMIT COORDINATOR	48,015.17	.00	.00	.00	.00	.00	.0%
12403511 511216 INSPECTION BUILDING INSP	74,050.20	75,172.59	76,674.00	57,726.89	79,400.00	82,250.00	3.6%
12403511 511217 INSPECTION WIRE INSP	23,713.30	17,486.08	19,381.39	16,616.50	25,850.00	26,800.00	3.7%
12403511 511218 INSPECTION PLUMBING INSP	23,810.55	18,775.04	19,356.44	15,146.67	25,850.00	26,300.00	1.7%
12403511 511219 INSPECTION ALTERNATE INSP	2,154.92	10,452.99	14,092.94	13,326.88	14,500.00	15,250.00	5.2%
12403511 511220 INSPECTION CODE ENFORCEMENT	.00	.00	.00	.00	11,100.00	10,500.00	-5.4%
12403511 596130 INSPECTION REVOLV FUND SUPPORT	.00	.00	.00	.00	-35,000.00	-35,000.00	.0%
12403517 517017 INSPECT SICK LEAVE BUYBACK	14,341.94	.00	.00	.00	.00	.00	.0%
TOTAL SALARIES	186,086.08	121,886.70	129,504.77	102,816.94	121,700.00	126,100.00	3.6%
TOTAL INSPECTIONS DIVISION	186,086.08	121,886.70	129,504.77	102,816.94	121,700.00	126,100.00	3.6%
0511 HEALTH							
03 SALARIES							
15113511 511002 HEALTH ADMINISTRATOR	62,995.33	10,402.88	.00	.00	.00	.00	.0%
15113511 511561 HEALTH NURSE	46,477.71	47,119.20	48,330.52	36,250.73	49,450.00	51,450.00	4.0%
15113511 511564 HEALTH INSPECTORS	58,811.91	51,008.37	40,086.80	30,183.42	41,500.00	43,000.00	3.6%
15113511 515000 HEALTH WAGES OVERTIME	40.94	.00	220.10	.00	.00	.00	.0%
15113511 596130 HEALTH REVOLV FUND SUPPORT	-2,100.00	-2,100.00	-2,100.00	.00	-2,100.00	-2,100.00	.0%
TOTAL SALARIES	166,225.89	106,430.45	86,537.42	66,434.15	88,850.00	92,350.00	3.9%
05 EXPENSES							
15115530 530000 HEALTH PROF/TECH SV	300.00	300.00	300.00	300.00	300.00	300.00	.0%



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR: COMMUNITY SERVICES	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
15115530 530512	HEALTH ADMINISTRATION SVCS .00	33,898.50	67,433.20	52,680.57	70,500.00	73,000.00	3.5%
15115530 530520	HEALTH WEIGHTS & MEASURES 4,500.00	4,500.00	5,750.00	5,000.00	5,750.00	5,750.00	.0%
15115530 530530	HEALTH ANIMAL DISPOSAL 5,625.76	6,211.76	5,554.76	4,777.45	7,000.00	8,000.00	14.3%
15115530 530550	HEALTH MOSQUITO LARVAE CONTROL 3,100.00	.00	.00	.00	.00	.00	.0%
15115530 530551	HEALTH MOSQUITO CONTROL 26,000.00	26,000.00	26,000.00	36,300.00	36,300.00	37,000.00	1.9%
15115540 540000	HEALTH SUPPLIES/EQUIPMENT .00	.00	48.00	.00	.00	.00	.0%
15115540 540521	HEALTH INSP SUPPLIES/EQUIPMENT 1,020.46	123.60	572.79	502.27	2,000.00	2,000.00	.0%
15115540 540524	HEALTH CLINIC SUPPLIES/EQUIPME 520.05	155.41	1,076.59	101.65	.00	.00	.0%
15115571 571000	HEALTH MILEAGE REIMBURSEMENT 1,779.85	1,531.58	1,742.08	1,195.00	1,600.00	1,750.00	9.4%
15115577 577500	HEALTH RIVERSIDE COMM CARE 7,000.00	7,000.00	7,000.00	4,666.67	7,000.00	7,245.00	3.5%
15115577 577510	HEALTH EMARC SOCIAL SERVICES 13,000.00	13,000.00	13,000.00	9,750.00	13,000.00	13,455.00	3.5%
TOTAL EXPENSES	62,846.12	92,720.85	128,477.42	115,273.61	143,450.00	148,500.00	3.5%
TOTAL HEALTH	229,072.01	199,151.30	215,014.84	181,707.76	232,300.00	240,850.00	3.7%
0541 ELDER SERVICES							
03 SALARIES							
15413511 511003	ELDER/HUMAN SVC ADMIN 54,066.48	29,017.23	25,800.22	21,927.29	33,000.00	34,175.00	3.6%
15413511 511523	ELDER SVC VAN DRIVER 23,818.20	29,793.14	30,958.28	23,301.60	32,050.00	34,400.00	7.3%
15413511 511524	ELDER SVC SUBST VAN DRIVER 8,089.86	3,635.36	2,345.43	1,384.84	3,000.00	3,000.00	.0%
15413511 511525	ELDER SVC CASE WORKER 51,776.48	52,572.00	52,678.21	33,395.18	45,500.00	67,975.00	49.4%
15413511 511527	ELDER SVC SENIOR CENTER COORD 38,240.98	38,077.27	38,820.65	29,329.61	40,200.00	41,650.00	3.6%
15413511 511561	ELDER SVC NURSE ADVOCATE 30,541.59	26,284.20	29,988.08	23,872.00	37,437.00	38,750.00	3.5%
15413511 515000	ELDER SVC WAGES OVERTIME .00	125.52	.00	86.97	.00	.00	.0%
15413511 517017	E/H SVCS LEAVE BUYBACK 5,706.18	.00	.00	.00	.00	.00	.0%
15413511 596120	ELDER SVC STATE GRANT SUPPORT -24,200.00	-24,200.00	-34,133.00	.00	-30,000.00	-30,000.00	.0%
15413511 596180	ELD SVC TRUST FUND SUPPORT						



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
COMMUNITY SERVICES

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
TOTAL SALARIES	188,039.77	152,304.72	143,457.87	133,297.49	158,187.00	186,950.00	18.2%
05 EXPENSES							
15415531 531010	ELD SVC DUES & MEMBERSHIPS						
15415531 531090	626.02	626.02	718.56	228.00	750.00	750.00	.0%
15415531 531091	ELD SVC REGISTRATION PROF DEV						
	796.16	127.60	.00	360.00	200.00	800.00	300.0%
15415531 531091	ELD SVC TRAVEL FOR PROF DEV						
	26.70	.00	.00	.00	.00	.00	.0%
15415535 535304	ELD SVC PROGRAMS						
15415536 536000	1,009.90	1,271.90	1,059.01	1,168.06	1,125.00	1,200.00	6.7%
15415540 540000	ELD SVC SFTWR LICENSE /SUPPORT						
	893.00	897.12	900.98	902.87	900.00	950.00	5.6%
15415540 540049	ELD SVC SUPPLIES/EQUIPMENT						
	438.05	1,193.43	1,331.67	806.87	1,325.00	1,300.00	-1.9%
15415551 551000	ELD SVC FURNISHINGS						
	1,096.77	.00	.00	.00	.00	.00	.0%
15415571 571000	ELD SVC VOLUNTEER TRAINING						
	122.05	31.94	.00	.00	100.00	500.00	400.0%
15415577 577540	ELD SVC MILEAGE REIMB						
	964.44	855.04	441.45	489.40	750.00	750.00	.0%
15415578 578000	ELD SVC MEAL DELIVERY SVC						
	5,593.00	5,593.00	5,593.00	5,593.00	5,600.00	5,800.00	3.6%
15415578 578018	ELDER SVC OTHER EXPENSES						
	.00	.00	37.94	240.00	500.00	500.00	.0%
15415578 596120	ELD SVC VOLUNTEER SUPPORT COST						
	595.61	.00	.00	.00	.00	200.00	.0%
TOTAL EXPENSES	-5,851.00	-6,763.00	.00	.00	.00	.00	.0%
TOTAL ELDER SERVICES	6,310.70	3,833.05	10,082.61	9,788.20	11,250.00	12,750.00	13.3%
0543 VETERANS	194,350.47	156,137.77	153,540.48	143,085.69	169,437.00	199,700.00	17.9%
03 SALARIES							
15433511 511003	VETERANS SERVICE OFFICER						
	14,738.14	19,410.30	19,658.36	15,806.24	22,200.00	23,050.00	3.8%
TOTAL SALARIES	14,738.14	19,410.30	19,658.36	15,806.24	22,200.00	23,050.00	3.8%
05 EXPENSES							



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
COMMUNITY SERVICES							
15435530 530512	VETERANS ADMINISTRATION SVCS .00	296.86		.00	18,600.00	25,000.00	34.4%
15435540 542302	VETERANS OFFICE SUPPLIES .00	.00		459.48	459.48	500.00	8.8%
15435571 571000	VETERANS MILEAGE REIMBURSEMENT .00	.00		.00	40.52	500.00	1134.0%
TOTAL EXPENSES	.00	296.86		459.48	19,100.00	26,000.00	36.1%
TOTAL VETERANS	14,738.14	19,410.30	19,955.22	16,265.72	41,300.00	49,050.00	18.8%
0544 VETERANS' AID							
05 EXPENSES							
15445577 577000	VETS AID MONTHLY BENEFITS						
	136,098.11	103,642.16	68,279.81	60,476.96	100,000.00	100,000.00	.0%
15445577 577501	VETS AID FUEL						
	.00	16,412.93	19,147.14	15,529.11	20,000.00	20,000.00	.0%
15445577 577502	VETS AID DOCTOR						
	.00	7,868.86	2,884.20	2,473.96	5,000.00	5,000.00	.0%
15445577 577503	VETS AID HOSPITAL						
	.00	1,643.60	3,608.89	155.00	5,000.00	5,000.00	.0%
15445577 577504	VETS AID MEDICARE PART B						
	.00	22,315.40	18,752.40	16,545.08	25,000.00	25,000.00	.0%
15445577 577505	VETS AID MEDIGAP						
	.00	25,337.98	26,026.83	20,709.75	25,000.00	25,000.00	.0%
15445577 577506	VETS AID MEDICAL BENEFIT						
	30,330.77	26,060.33	25,988.91	9,717.62	20,000.00	20,000.00	.0%
15445577 577507	VETS AID DURABLE MEDICAL						
	.00	2,657.27	2,652.76	2,484.86	4,000.00	4,000.00	.0%
15445577 577508	VETS AID ONE TIME BENEFIT						
	659.38	64.00	2,000.00	2,266.00	4,000.00	4,000.00	.0%
15445577 577509	VETS AID SHELTER						
	.00	193.00	.00	280.00	2,000.00	2,000.00	.0%
15445577 577511	VETS AID DENTAL						
	.00	5,354.00	425.60	.00	3,000.00	3,000.00	.0%
15445577 577512	VETS AID AMBULANCE						
	.00	150.00	150.00	429.91	2,000.00	2,000.00	.0%
15445577 577513	VETS AID EYE GLASSES						
	.00	1,431.14	945.96	430.40	2,500.00	2,500.00	.0%
15445577 577514	VETS AID MEDICARE PART D						
	.00	1,019.50	3,228.20	1,696.77	2,500.00	2,500.00	.0%
15445577 577515	VET BENEFITS HEARING AIDS						
	.00	3,297.50	1,550.00	.00	5,000.00	5,000.00	.0%
15445577 577516	VETS AID CHI15 RETRO BENEFIT						
	.00	3,361.14	758.20	.00	.00	.00	.0%
TOTAL EXPENSES	167,088.26	220,808.81	175,640.70	133,953.62	225,000.00	225,000.00	.0%



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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

FOR PERIOD 99

PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR: COMMUNITY SERVICES	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
TOTAL VETERANS' AID	167,088.26	220,808.81	175,640.70	133,953.62	225,000.00	225,000.00	.0%
0630 RECREATION							
03 SALARIES							
16303511 511003 RECREATION ADMIN	68,917.62	69,966.00	71,370.00	53,722.50	73,870.00	75,025.00	1.6%
16303511 511012 RECREATION CLERK(S)	33,205.12	33,715.59	34,378.54	25,878.00	35,576.00	36,875.00	3.7%
16303511 511473 RECREATION PROGRAM COORDINATOR	40,179.15	40,768.92	40,920.53	31,023.75	42,211.00	43,750.00	3.6%
16303511 515000 RECREATION WAGES OVERTIME	1,369.06	2,181.19	970.94	193.86	2,000.00	2,000.00	.0%
16303511 516050 RECREATION OUT OF GRADE WORK	249.77	485.08	.00	.00	600.00	600.00	.0%
TOTAL SALARIES	143,920.72	147,116.78	147,640.01	110,818.11	154,257.00	158,250.00	2.6%
TOTAL RECREATION	143,920.72	147,116.78	147,640.01	110,818.11	154,257.00	158,250.00	2.6%
0691 HISTORICAL COMMISSION							
05 EXPENSES							
16915540 540000 HISTORICAL SUPPLIES/EQUIPMENT	999.39	795.77	782.95	.00	1,000.00	1,000.00	.0%
TOTAL EXPENSES	999.39	795.77	782.95	.00	1,000.00	1,000.00	.0%
TOTAL HISTORICAL COMMISSION	999.39	795.77	782.95	.00	1,000.00	1,000.00	.0%
TOTAL COMMUNITY SERVICES	1,270,660.97	1,198,025.73	1,197,279.26	1,059,395.02	1,422,211.00	1,411,825.00	-.7%

Finance Department FY15 Budget

The Finance Department's FY15 budget is decreased by 1.2% when compared to the previous year.

	FY14	FY15	Change
Accounting	\$189,730	\$178,900	-5.7%
Assessors	\$139,275	\$130,125	-6.6%
Finance	\$391,965	\$403,400	+2.9%
TOTAL	\$720,970	\$712,425	-1.2%

Overview

In this newly re-organized department, the Town Accountant also serves as the Finance Director and department head, while the Treasurer-Collector is the assistant department head. Note the independence of the Accounting, Treasury and Assessing divisions are maintained with this new structure.

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

Assessors: Assessment of property is the first step in the process of tax revenue collection for the Town of Reading. The Assessment Division's function is to provide for the fair and equitable assessment of all taxable real and personal property. A three-member elected Board of Assessors sets policy for this division. Starting in mid-FY13 Reading signed an agreement with the Town of Wakefield to share the Chief Appraiser position.

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

Staffing (11.4 FTEs; unchanged)
Wage costs \$577,425 -0.7%

Wages	FY14	FY15	Change
Accounting	\$187,430	\$175,900	-6.2%
Assessors	\$51,275	\$53,125	+3.6%
Finance	\$342,965	\$348,400	+1.6%
TOTAL	\$581,670	\$577,425	-0.7%

The decrease in the Accounting wages is driven by the lack of overlap for medical leave in FY15. Note a clerical position previously shared between the Accounting and Finance departments is now fully listed under the Accounting division, which explains an increase in the former and decrease in the latter.

In the summer of 2012 the Towns of Reading and Wakefield signed an agreement to share the Appraiser position through the FY14 triennial revaluation. This agreement was extended by one year in December 2013, pending some expected changes to State law. Once those changes are in place, the regionalized position is expected to go to a Town Meeting vote and become formalized.

Expenses (\$135,000; -3.1%)

Expenses	FY14	FY15	Change
Accounting	\$2,300	\$3,000	+30.4%
Assessors	\$88,000	\$77,000	-12.5%
Finance	\$49,000	\$55,000	+12.2%
TOTAL	\$139,300	\$135,000	-3.1%

Accounting: An increase to professional development drives this increase.

Assessors: An increase to professional development for staff and elected Board members is more than offset by the elimination of revaluation expenses, which occur every three years.

Finance: An increase in banking costs associated with the overall economic improvement coupled with a small increase in professional development expenses drive this increase.



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FOR PERIOD 99

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
FINANCE

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
0135 TOWN ACCOUNTANT							
03 SALARIES							
11353511 511001 TOWN ACCOUNTANT	96,970.50	102,024.10	100,831.90	83,991.60	119,795.00	105,600.00	-11.8%
11353511 511006 ACTING RETIRE ADMIN	5,260.10	5,341.10	5,428.08	.00	.00	.00	.0%
11353511 511010 ACTING ADMIN ASSISTANT	26,093.88	26,488.80	27,015.46	20,518.25	28,525.00	29,675.00	4.0%
11353511 511012 ACTING CLERK (S)	26,564.04	25,286.59	25,783.85	20,875.18	29,166.00	37,625.00	29.0%
11353511 511020 ASSISTANT TOWN ACCOUNTANT	.00	.00	.00	1,461.48	2,000.00	2,000.00	.0%
11353511 515000 ACTING OVERTIME	.00	.00	.00	1,460.80	7,944.00	1,000.00	-87.4%
TOTAL SALARIES	154,888.52	159,140.59	159,059.29	128,307.31	187,430.00	175,900.00	-6.2%
05 EXPENSES							
11355531 531000 ACTING PROF DEV/TRAINING	310.00	874.00	570.00	620.00	1,000.00	1,500.00	50.0%
11355531 531090 ACTING PROF DEV REGISTRATION	77.50	.00	35.00	345.00	400.00	500.00	25.0%
11355531 531091 ACTING PROF DEV - TRAVEL	54.06	49.40	243.74	114.97	500.00	500.00	.0%
11355542 542000 ACTING OFFICE SUPP	226.83	259.98	169.71	124.59	400.00	500.00	25.0%
TOTAL EXPENSES	668.39	1,183.38	1,018.45	1,204.56	2,300.00	3,000.00	30.4%
TOTAL TOWN ACCOUNTANT	155,556.91	160,323.97	160,077.74	129,511.87	189,730.00	178,900.00	-5.7%
0141 BOARD OF ASSESSORS							
03 SALARIES							
11413511 511003 ASSESSORS APPRAISER	80,774.07	78,386.21	8,428.57	.00	.00	.00	.0%
11413511 511008 ASSESSORS ASSISTANT APPRAISER	48,338.79	37,350.00	45,678.09	37,292.36	51,275.00	53,125.00	3.6%
11413511 511147 ASSESSORS ASSOCIATE APPRAISER	16,978.88	.00	.00	.00	.00	.00	.0%
11413511 515000 ASSESSORS WAGES OVERTIME	1,932.24	.00	.00	117.77	.00	.00	.0%
TOTAL SALARIES	148,023.98	115,736.21	54,106.66	37,410.13	51,275.00	53,125.00	3.6%



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

03/31/2014 17:04
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FOR PERIOD 99

PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
FINANCE

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
	148,023.98	115,736.21	54,106.66	37,410.13	51,275.00	53,125.00	3.6%
05 EXPENSES							
11415524 524900	ASSESSORS CAMA LICENSE	1,948.49	1,900.00	.00	.00	.00	.0%
11415530 530000	ASSESSOR PERS PROP INSPECTIONS	.00	.00	-489.25	6,500.00	6,500.00	.0%
11415530 530100	ASSESSOR ADVERTISING	.00	.00	.00	.00	.00	.0%
11415530 530190	ASSESSORS REVALUATION	4,968.16	7,500.00	27,287.50	16,000.00	.00	-100.0%
11415530 530191	ASSESSORS APPRAISALS	.00	.00	.00	5,000.00	5,000.00	.0%
11415530 530512	ASSESSORS ADMINISTRATION SVCS	.00	.00	25,885.08	55,000.00	58,000.00	5.5%
11415531 531000	ASSESS PROF DEV/TRAINING	638.18	2,142.92	1,194.41	1,000.00	2,500.00	150.0%
11415531 531010	ASSESS DUES AND MEMBERSHIPS	823.00	730.00	625.00	750.00	1,000.00	33.3%
11415531 531050	ASSESSORS PUBLICATIONS	1,341.48	1,377.80	.00	2,000.00	2,000.00	.0%
11415531 531091	ASSESS PROF DEV - TRAVEL	1,201.14	847.00	46.86	500.00	500.00	.0%
11415542 542000	ASSESSORS OFFICE SUPP	152.96	212.26	.00	.00	.00	.0%
11415571 571000	ASSESSORS MILEAGE REIMBURSEMEN	470.97	1,301.89	488.74	1,250.00	1,500.00	20.0%
TOTAL EXPENSES	11,544.38	16,155.72	57,483.96	55,038.34	88,000.00	77,000.00	-12.5%
TOTAL BOARD OF ASSESSORS	159,568.36	131,891.93	111,590.62	92,448.47	139,275.00	130,125.00	-6.6%
0145 FINANCE							
03 SALARIES							
11453511 511005	TREAS-COLL/ASST DEPT HEAD	75,519.53	76,674.00	59,379.03	82,765.00	85,550.00	3.4%
11453511 511007	FINANCE ASST TREAS/COLL	100,516.39	102,063.26	78,389.43	107,775.00	111,700.00	3.6%
11453511 511010	FINANCE ADMIN ASSIST	28,057.72	39,594.77	30,694.50	42,225.00	43,750.00	3.6%
11453511 511012	FINANCE CLERK (S)	140,807.01	101,602.49	76,649.32	104,200.00	99,900.00	-4.1%
11453511 515000	FINANCE OVERTIME	1,803.74	5,924.52	3,201.68	6,000.00	7,500.00	25.0%
11453517 517017	FINANCE LEAVE BUYBACK	410.20	.00	.00	.00	.00	.0%



PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
FINANCE

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
TOTAL SALARIES	347,114.59	325,859.04	353,759.21	248,319.03	342,965.00	348,400.00	1.6%
05 EXPENSES							
11455530 530105	FINANCE PRINTING FORMS ETC						
	15,427.64	7,985.10	15,633.43	7,632.99	14,000.00	15,000.00	7.1%
11455530 530110	FINANCE TAX TITLE						
	10,610.83	9,092.60	15,423.80	2,814.98	15,000.00	15,000.00	.0%
11455530 530111	FINANCE BANKING SERVICES						
	11,312.24	11,816.45	13,529.07	8,600.05	12,000.00	15,000.00	25.0%
11455531 531000	FINANCE PROF DEV/TRAINING						
	1,355.89	3,782.94	3,296.23	2,841.37	1,500.00	2,500.00	66.7%
11455531 531010	FINANCE TR/PROFDEV DUES/MEMBER						
	930.00	896.90	1,332.60	690.00	500.00	1,000.00	100.0%
11455531 531091	FINANCE PROF DEV - TRAVEL						
	1,895.36	1,062.12	1,705.46	1,447.06	500.00	1,500.00	200.0%
11455540 540000	FINANCE SUPPLIES/EQUIPMENT						
	772.78	1,888.54	2,486.19	2,300.58	.00	.00	.0%
11455542 542000	FINANCE OFFICE SUPP						
	6,456.44	3,965.46	4,903.29	1,271.29	5,500.00	5,000.00	-9.1%
TOTAL EXPENSES	48,761.18	40,490.11	58,310.07	27,598.32	49,000.00	55,000.00	12.2%
TOTAL FINANCE	395,875.77	366,349.15	412,069.28	275,917.35	391,965.00	403,400.00	2.9%
TOTAL FINANCE	711,001.04	658,565.05	683,737.64	497,877.69	720,970.00	712,425.00	-1.2%

Public Safety

FY15 Budgets

Overview

	FY14	FY15	Change
Police	\$4,334,190	\$4,501,506	+3.9%
Dispatch	\$431,726	\$447,010	+3.5%
Fire/EMS	\$4,074,852	\$4,313,925	+5.9%
TOTAL	\$8,840,768	\$9,262,441	+4.8%

The Public Safety budget consists of the Police Department, Fire/Emergency Management Department and the shared Dispatch. Each year Town Meeting votes both a total salary and expense line for the combination of all three functions. The total budget for Public Safety for FY15 is \$9,262,441 which is a 4.8% increase from the FY14 budget:

Wages (\$8,868,606 +4.8%)
104.8 FTEs (+1.0 or +1.0%)

Wages	FY14	FY15	Change
Police	\$4,120,690	\$4,282,506	+3.9%
Dispatch	\$404,026	\$418,900	+3.7%
Fire/EMS	\$3,934,627	\$4,167,200	+5.9%
TOTAL	\$8,477,625	\$8,477,625	+3.3%

There is one new position (Fire Executive Officer) funded by these budgets, which accounts for the larger increase in the

Fire/EMS budget shown above. The position is a subject of ongoing Collective Bargaining and therefore cannot be described further at this time.

Reorganization in the Police department, approved at November 2013 Town Meeting, has begun and should be complete by next fall. No further changes in personnel are proposed for FY15.

Dispatch will continue for one more year with less than optimal staffing levels. A regional solution looks unlikely at this time after several years of effort and study.

Expenses (\$393,835 +3.3%)

Each Public Safety function has comparatively small expenses.

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

Police Department FY15 Budget

the Uniform expenses are lower as fewer new hires are anticipated in FY15. Some other adjustments to other categories have been made.

Overview

The Reading Police Department budget for FY15 is funded at \$4,501,506 or +3.9% when compared to FY14. Over 95% of this budget is spent on personnel.

Staffing (46.8 FTEs; unchanged)

Wages (\$4,282,506; +3.9%)

In FY15, the department is budgeted for 42 sworn officers (unchanged), two civilian office employees, a civilian part-time Animal Control Officer and part-time Parking Enforcement Officer, and two employees from the Reading Coalition Against Substance Abuse (RCASA). A portion of each RCASA employee salary is grant funded.

Note that the former Police Business Administrator position was moved to the Administrative Services department at November 2013 Town Meeting. This proposed FY15 budget does not make any further changes to the department's personnel.

Promotions within the ranks change some of the wage line items to be different than +3.5%. Overtime has been increased by nearly 10% after several years of little change.

Expenses (\$219,000; +2.6%)

The department's expense budget has been increased by a modest 2.6%. Professional development expenses are increased due to the elimination of State sponsored training programs and



FOR PERIOD 99

TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

04/06/2014 10:40
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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
PUBLIC SAFETY

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
0210 POLICE							
03 SALARIES							
12103511 511003	POLICE CHIEF 134,284.86	136,530.63	138,707.57	104,434.89	143,460.00	148,350.00	3.4%
12103511 511010	POLICE ADMIN ASST .00	.00	.00	36,180.75	49,450.00	51,350.00	3.8%
12103511 511011	POLICE ADMIN SECR .00	.00	.00	29,041.52	39,700.00	41,275.00	4.0%
12103511 511012	POLICE CLERK(S) 82,444.89	84,049.73	85,408.02	.00	.00	.00	.0%
12103511 511021	DEPUTY POLICE CHIEF .00	.00	.00	.00	122,000.00	126,250.00	3.5%
12103511 511231	POLICE LIEUTENANT(S) 297,065.76	299,365.31	316,009.19	244,633.04	320,038.00	338,450.00	5.8%
12103511 511232	POLICE SERGEANT(S) 614,092.12	619,371.10	587,900.84	484,863.21	763,819.00	762,225.00	-.2%
12103511 511233	POLICE OFFICER(S) 1,511,108.15	1,660,164.81	1,722,572.84	1,348,471.41	1,717,237.00	1,802,000.00	4.9%
12103511 511234	POLICE DETECTIVE(S) 306,333.93	307,693.34	407,073.08	311,160.97	422,260.00	434,175.00	2.8%
12103511 511235	POLICE PARKING ENFORCEMENT 16,302.09	16,632.15	16,894.85	12,715.58	17,470.00	18,075.00	3.5%
12103511 511236	POLICE ANIMAL CONTROL 15,987.81	16,305.54	16,568.76	12,473.50	17,140.00	17,725.00	3.4%
12103511 511238	POLICE SCHOOL TRAFFIC 115,755.68	112,985.96	115,306.33	77,160.31	120,534.00	122,375.00	1.5%
12103511 511521	RCASA COMMUNITY OUTREACH COORD .00	.00	12,478.05	23,323.02	43,025.00	44,500.00	3.4%
12103511 511562	RCASA PROGRAM DIRECTOR .00	.00	42,165.77	51,096.74	72,101.00	74,550.00	3.4%
12103511 515000	POLICE OVERTIME 298,982.22	261,638.13	421,030.04	214,196.88	285,000.00	313,000.00	9.8%
12103511 515210	POLICE TRAINING 16,197.94	15,631.11	14,211.75	11,706.83	20,250.00	21,000.00	3.7%
12103511 515220	POLICE FLSA 2,470.26	.00	.00	.00	.00	.00	.0%
12103511 516210	POLICE FITNESS STIPEND 4,500.00	2,250.00	3,000.00	3,750.00	4,500.00	4,500.00	.0%
12103511 596110	FED GRANT SUPPORT .00	.00	.00	.00	-40,794.00	-40,794.00	.0%
12103511 596120	STATE GRANT SUPPORT .00	.00	-1,798.00	.00	.00	.00	.0%
12103512 512205	POLICE CELL MONITORS 2,486.47	968.36	539.78	.00	3,500.00	3,500.00	.0%
12103517 517017	POLICE BUYBACK .00	.00	16,753.60	.00	.00	.00	.0%
TOTAL SALARIES							



FOR PERIOD 99

TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

04/06/2014 10:40
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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR: PUBLIC SAFETY	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
	3,418,012.18	3,533,586.17	3,914,822.47	2,965,208.65	4,120,690.00	4,282,506.00	3.9%
05 EXPENSES							
12105521 521392	POLICE WIRELESS COMMUNICATION		-399.00	.00	.00	.00	.0%
	13,369.90	12,188.33					
12105524 524001	POLICE VEHICLE REPAIR		10,546.78	5,571.14	11,000.00	10,500.00	-4.5%
	14,627.87	6,696.03					
12105524 524201	POLICE WEAPONS MAINTENANCE		16,819.00	9,163.41	9,500.00	9,500.00	.0%
	8,969.98	5,590.04					
12105524 524250	POLICE TRAFFIC CONTROL REPAIR		.00	.00	.00	.00	.0%
	8,829.67	22,225.44					
12105524 524271	POLICE CONT MAINTSVC EQUIPMENT		7,518.90	1,859.90	6,000.00	4,750.00	-20.8%
	3,229.00	4,150.20					
12105530 530000	POLICE PROF/TECH SV		82.75	.00	750.00	500.00	-33.3%
	.00	13.75					
12105530 530422	POLICE KENNEL BOARDING		.00	.00	900.00	900.00	.0%
	.00	402.05					
12105530 530423	POLICE SPECIAL INVESTIGATION		672.38	90.00	750.00	1,000.00	33.3%
	189.81	368.89					
12105531 531000	POLICE PROF DEV/TRAINING		2,908.00	4,595.44	5,000.00	6,000.00	20.0%
	1,091.30	3,431.72					
12105531 531010	POLICE DUES AND MEMBERSHIPS		13,567.74	10,664.00	12,000.00	12,500.00	4.2%
	11,152.00	9,375.00					
12105531 531090	POLICE PROFDEV- REGISTRATION		515.00	956.00	2,500.00	3,000.00	20.0%
	2,827.45	627.00					
12105531 531091	POLICE REIMBURSEMENTS		4,998.05	8,355.06	1,100.00	3,750.00	240.9%
	3,971.10	862.69					
12105531 531210	POLICE OFFICER TRAINING		22,895.00	7,857.00	5,500.00	6,500.00	18.2%
	7,397.00	2,127.00					
12105535 535300	RCASA EVENT & PROGRAM COSTS		400.00	125.00	400.00	500.00	25.0%
	.00	.00					
12105540 540000	POLICE SUPPLIES/EQUIPMENT		3,073.26	918.10	2,000.00	2,500.00	25.0%
	7,294.03	848.49					
12105540 540221	POLICE COMMUNICATIONS EQUIP		8,076.28	1,915.00	12,500.00	13,300.00	6.4%
	2,536.28	6,694.70					
12105540 540231	POLICE RADAR UNIT		878.36	1,000.00	3,500.00	3,000.00	-14.3%
	1,063.37	1,163.00					
12105540 540281	POLICE PARK PROGRAM SUPPLIES		7,003.03	4,960.00	8,500.00	8,000.00	-5.9%
	3,901.00	6,462.02					
12105540 540282	POLICE PUBLIC SAFETY SUPPLIES		4,350.17	3,129.82	7,500.00	7,500.00	.0%
	3,662.73	8,362.01					
12105542 542000	POLICE OFFICE SUPP		8,292.45	13,375.14	9,500.00	9,500.00	.0%
	9,235.25	9,653.33					
12105542 542120	POLICE FURNISHINGS		4,374.00	.00	1,000.00	1,000.00	.0%
	.00	2,191.94					
12105542 542125	POLICE PHOTOCOPY LEASE		779.00	.00	.00	.00	.0%
	1,891.02	2,142.25					
12105542 542127	POLICE POSTAGE		1,437.43	983.84	1,500.00	1,600.00	6.7%
	1,374.80	1,463.34					
12105554 554000	POLICE UNIFORMS AND CLOTHING						



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

04/06/2014 10:40
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FOR PERIOD 99

PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
PUBLIC SAFETY

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
12105558 558545	33,441.16	35,291.70	42,194.81	34,594.32	38,500.00	36,500.00	-5.2%
	RCASA SUPPLIES				500.00	550.00	10.0%
12105578 578000	68.95						
	POLICE OTHER						
12105578 578250	140.00	324.65	235.93	280.00	600.00	600.00	.0%
	POLICE FOOD FOR PRISONERS						
12105578 578545			500.00	10.90	500.00	550.00	10.0%
	RCASA OTHER EXPENSES						
12105580 580250	58,667.25	55,109.90	56,482.99	66,553.21	72,000.00	75,000.00	4.2%
	POLICE EQUIP CRUISERS						
TOTAL EXPENSES	198,930.92	197,765.47	218,701.48	177,457.28	213,500.00	219,000.00	2.6%
TOTAL POLICE	3,616,943.10	3,731,351.64	4,133,523.95	3,142,665.93	4,334,190.00	4,501,506.00	3.9%

Dispatch FY15 Budget

Overview

The Reading Dispatch budget for FY15 is funded at \$447,010, a 3.5% increase compared with FY14. Almost 95% of this budget is spent on personnel.

Staffing (9 FTEs; no change)

Wages (\$418,900; +3.7%)

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

Each year this field becomes more complex due to changes in technology and in the Emergency Medical Dispatch requirements. The Reading Dispatch Center is in compliance with these requirements.

Hiring two additional Telecommunicators would be ideal in order to achieve a full staffing level on overnight shifts. Once the outcome of a possible regional dispatch arrangement is known, it will assist in this decision.

Expenses (\$28,110; +1.5%)

Increases in training and professional development are nearly offset by reductions in other line items.



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FOR PERIOD 99

TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

04/06/2014 10:40
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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
PUBLIC SAFETY

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
0215 DISPATCHERS							
03 SALARIES							
12153511 511000	DISPATCH WAGES PERM 329,490.23	337,290.87	338,983.00	145,967.78	347,926.00	360,225.00	3.5%
12153511 511003	HEAD DISPATCHER 55,982.31	57,190.38	58,122.25	43,760.82	60,100.00	62,175.00	3.5%
12153511 515000	DISPATCH WAGES OVERTIME 42,330.96	45,869.26	61,634.30	144,208.30	45,000.00	46,500.00	3.3%
12153511 515210	DISPATCH OT TRAINING 1,189.28	.00	.00	655.68	.00	.00	.0%
12153511 596120	DISPATCH E911 GRANT SUPPORT -40,000.00	-52,905.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	.0%
12153512 512000	DISPATCH WAGES TEMP 1,452.13	1,317.63	1,670.79	1,396.66	1,000.00	.00	-100.0%
TOTAL SALARIES	390,444.91	388,763.14	410,410.34	285,989.24	404,026.00	418,900.00	3.7%
05 EXPENSES							
12155524 524000	DISPATCH MAINT CONTRACT/REPAIR 1,603.00	155.00	.00	.00	.00	.00	.0%
12155524 524260	DISPATCH VIDEO SURV MAINT 1,577.50	2,971.60	724.63	2,000.00	2,500.00	2,750.00	10.0%
12155524 524271	DISPATCH EQUIP MAINT & REPAIR 3,413.01	2,836.25	4,756.98	.00	4,000.00	3,000.00	-25.0%
12155531 531000	DISPATCH PROF DEV/TRAINING 543.31	853.03	557.85	1,480.95	750.00	1,400.00	86.7%
12155531 531091	DISPATCH PROF DEV TRAVEL 110.45	237.94	878.87	1,271.96	250.00	1,000.00	300.0%
12155536 536000	DISPATCH SOFTWARE LICEN & SUPP 4,693.90	16,802.00	1,728.46	1,890.00	2,500.00	2,300.00	-8.0%
12155540 540221	DISPATCH COMM EQUIP 13,194.32	3,239.50	4,015.18	4,096.00	6,000.00	6,000.00	.0%
12155542 542000	DISPATCH OFFICE SUPP 1,467.47	1,644.06	2,320.36	.00	2,200.00	2,100.00	-4.5%
12155554 554000	DISPATCH UNIFORMS AND CLOTHING 2,160.00	2,204.99	2,160.00	2,310.00	2,500.00	2,160.00	-13.6%
12155555 555000	DISPATCH TECHNOLOGY SUPP 8,154.06	2,838.84	205.00	.00	6,000.00	3,700.00	-38.3%
12155580 580000	DISPATCH EQUIPMENT .00	.00	1,362.00	.00	1,000.00	3,700.00	270.0%
TOTAL EXPENSES	36,917.02	33,783.21	18,709.33	13,048.91	27,700.00	28,110.00	1.5%
TOTAL DISPATCHERS	427,361.93	422,546.35	429,119.67	299,038.15	431,726.00	447,010.00	3.5%

billing firm has been hired, but it is too soon to judge the net results of the additional expenses. In general, there is downward pressure on reimbursement rates from the health insurance industry. After the recent ambulance fee increase, the Town's rates remain about 10% below area averages.

Fire and Emergency Management FY15 Budget

Overview

The total FY15 Fire/EMS budget is funded at \$4,313,925, up 5.9% when compared to FY14. Over 95% of this budget is spent on personnel.

Staffing (49 FTEs; +1.0 FTE +2.0%)

Wage costs (\$4,167,200; +5.9%)

The FY15 budget proposed to add a second in command Executive Officer, which is subject to the collective bargaining process. This position was largely funded by an increase in ambulance fees as voted to be effective March 1, 2014 by the Board of Selectmen. The annual fee increase is projected at an additional \$75,000 to \$100,000, depending on the future mix of services provided.

The Reading Fire Department's existing 48 full time employees are primarily organized around four Groups of Officers and Firefighters. The budget requests the funding of a Chief, Administrative Assistant, four Captains, five Lieutenants, thirty seven Firefighters and two part time Fire Alarm Technicians. Major responsibilities include: Delivery of Emergency Medical Services; Fire Suppression; Fire Prevention and Emergency Management.

Expenses (\$146,725; +4.6%)

The increase in the expense budget was driven by the need to increase ALS supplies and the Uniform budget. An ambulance



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

04/06/2014 10:40
blelacheur

FOR PERIOD 99

PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
PUBLIC SAFETY

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
0220 FIRE							
03 SALARIES							
12203511 511003	FIRE CHIEF 111,377.51	113,598.82	115,452.77	83,644.25	114,350.00	118,450.00	3.6%
12203511 511002	FIRE ADMIN ASST 43,456.50	44,314.50	45,025.62	33,915.00	46,625.00	48,325.00	3.6%
12203511 511021	FIRE EXECUTIVE OFFICER .00	.00	.00	.00	.00	95,000.00	.0%
12203511 511241	FIRE CAPTAIN (S) 350,790.28	358,329.02	370,810.06	273,842.70	380,453.00	392,825.00	3.3%
12203511 511242	FIRE LIEUTENANT (S) 341,828.99	366,019.65	376,299.51	275,426.21	385,458.00	398,500.00	3.4%
12203511 511243	FIRE FIREFIGHTER (S) 2,163,626.85	2,230,112.87	2,336,503.19	1,788,532.74	2,410,646.00	2,496,000.00	3.5%
12203511 511246	FIRE ALARM 10,096.38	15,120.13	13,197.98	9,230.16	8,160.00	11,000.00	34.8%
12203511 515000	FIRE OVERTIME 421,412.06	385,991.78	420,020.92	343,602.47	364,000.00	377,000.00	3.6%
12203511 515200	FIRE HOLIDAY PAY 175,012.89	180,821.63	189,240.57	164,428.73	205,935.00	211,100.00	2.5%
12203517 517017	FIRE SICK LEAVE BUYBACK .00	9,272.99	.00	.00	19,000.00	19,000.00	.0%
12203517 517021	FIRE VACATION BUYBACK .00	.00	5,826.78	.00	.00	.00	.0%
TOTAL SALARIES	3,617,601.46	3,703,581.39	3,872,377.40	2,972,622.26	3,934,627.00	4,167,200.00	5.9%
05 EXPENSES							
12205521 521392	FIRE WIRELESS COMMUNICATION 863.24	732.44	430.72	.00	.00	.00	.0%
12205524 524270	FIRE RADIO MAINT/REPAIRS 5,775.66	3,142.12	7,422.25	1,192.41	3,500.00	4,000.00	14.3%
12205524 524271	FIRE EQUIP MAINT/SVC/REPAIR 7,899.14	3,373.01	7,328.65	3,556.00	4,000.00	4,000.00	.0%
12205524 524273	FIRE APPARATUS MAINT/SVC/REPAIR 1,423.63	1,025.39	4,996.03	2,256.11	1,000.00	1,000.00	.0%
12205524 524275	FIRE ALARM MAINT/REPAIR -474.12	1,927.32	237.85	581.50	2,000.00	3,000.00	50.0%
12205524 524276	FIRE HOSE REPLACEMENT 979.95	.00	1,572.45	.00	.00	.00	.0%
12205530 530022	AMBULANCE BILLING SERVICES .00	.00	2,231.05	2,040.71	25,000.00	25,000.00	.0%
12205531 531000	FIRE PROF DEV/TRAINING 100.00	385.55	.00	1,068.40	.00	.00	.0%
12205531 531010	FIRE DUES AND MEMBERSHIPS 2,500.00	3,244.95	4,049.00	3,780.00	3,100.00	3,100.00	.0%



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

04/06/2014 10:40
blelacheur

PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
PUBLIC SAFETY

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
12205531 531050	FIRE PUBLICATIONS 520.70	145.75	53.95	83.90	500.00	500.00	.0%
12205531 531090	FIRE PROFDEV- REGISTRATION 709.00	609.00	214.00	275.00	1,000.00	1,100.00	10.0%
12205531 531220	FIRE FIREFIGHTER TRAINING 3,698.86	5,534.25	7,061.51	3,905.65	6,000.00	6,000.00	.0%
12205540 540000	FIRE SUPPLIES/EQUIPMENT 1,334.87	214.13	1,154.11	407.17	4,000.00	4,000.00	.0%
12205540 540225	FIRE DEPT EQUIPMENT 360.67	-1,235.38	.00	.00	.00	.00	.0%
12205542 542000	FIRE OFFICE SUPP 1,641.02	2,228.88	187.88	685.68	2,000.00	2,000.00	.0%
12205550 550000	FIRE ALS MEDICAL SUPPLIES 28,810.60	31,215.19	31,970.59	31,204.67	32,500.00	34,500.00	6.2%
12205550 550290	FIRE AMBULANCE SERVICE 10,205.96	13,705.96	11,599.96	19,429.72	20,100.00	20,100.00	.0%
12205554 554000	FIRE UNIFORMS AND CLOTHING 28,011.98	29,450.00	30,500.00	31,725.00	32,125.00	34,425.00	7.2%
12205554 554220	FIRE PROTECTIVE CLOTHING -710.94	1,140.50	4,133.47	980.00	2,400.00	2,000.00	-16.7%
12205578 578000	FIRE OTHER 874.08	646.10	955.14	152.79	1,000.00	1,000.00	.0%
12205578 578062	FLAGS 306.09	.00	.00	.00	.00	1,000.00	.0%
TOTAL EXPENSES	94,830.39	97,485.16	116,098.61	103,324.71	140,225.00	146,725.00	4.6%
TOTAL FIRE	3,712,431.85	3,801,066.55	3,988,476.01	3,075,946.97	4,074,852.00	4,313,925.00	5.9%
TOTAL PUBLIC SAFETY	7,756,736.88	7,954,964.54	8,551,119.63	6,517,651.05	8,840,768.00	9,262,441.00	4.8%
GRAND TOTAL	7,756,736.88	7,954,964.54	8,551,119.63	6,517,651.05	8,840,768.00	9,262,441.00	4.8%

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

Public Works FY15 Budget

Overview

The Department of Public Works consists of several divisions including Engineering, Highway and Equipment maintenance, General administration, Storm water (not the enterprise fund), Cemetery, and Parks and Forestry. Town Meeting also votes individual budgets for the categories of Snow and Ice, Street Lights, and Rubbish collection and disposal, as well as the three Enterprise Funds covered in the next budget section.

	FY14	FY15	Change
Engineering	\$389,891	\$426,275	+9.3%
Hwy & Equip.	\$1,473,689	\$1,529,250	+3.8%
Administration	\$356,124	\$321,200	-9.8%
Storm Water	\$167,483	\$173,800	+3.8%
Cemetery	\$193,706	\$205,400	+6.0%
Pks & Forestry	\$569,073	\$576,700	+1.3%
Divisions	\$3,149,966	\$3,232,625	+2.6%
Snow/Lts/Trash	\$2,315,000	\$2,315,000	0%
Department	\$5,464,966	\$5,547,625	+1.5%

Total DPW Division budgets show an increase of only 2.6% in FY15. The Snow and Ice budget is level funded as the Board of Selectmen were concerned about a recent proposal by the state to fund snow and ice budget deficits.

**Staffing (39.4 FTEs; +0.3 +0.8% excludes seasonal workers)
Wage costs – Divisions (\$2,361,075; +2.1%)**

The only proposed change in staffing is the addition of a co-operative education part-time student (for \$16,000) to the Engineering division, at a time when their activity levels due to construction projects (such as West Street) will be very high. Wage increases in the table below appear low due to the influence of a one-time \$43,864 sick leave buyback figure in the FY14 budget. Without this figure, FY15 wages in the department would show a +3.9% increase. This figure was removed in order to calculate the Town operating budget.

Wages	FY14	FY15	Change
Engineering	\$366,141	\$398,025	+8.7%
Hwy&Equip.	\$777,639	\$808,700	+4.0%
Administration	\$337,724	\$302,200	-10.5%
Storm Water	\$160,483	\$166,800	+3.9%
Cemetery	\$150,606	\$161,750	+7.4%
Pks & Forestry	\$519,623	\$523,600	+0.8%
Divisions	\$2,312,216	\$2,361,075	+2.1%
Snow/Lts/Trash	\$115,000	\$115,000	+0%
Department	\$2,427,216	\$2,476,075	+2.0%

Expenses – Divisions (\$871,550; +4.0%)
 Engineering expenses are up because of \$4,000 in additional funding needed for police details on the various local construction projects. A new \$15,000 item for gravel crushing appears in the Highway budget to begin needed work to clear space in the Compost Center. There is a possibility that work may be done during the spring of FY14 – if so these FY15 funds would be redirected to pothole repair after a tough winter. Some small dollar increases appear in the Parks & Forestry division.

Expenses	FY14	FY15	Change
Engineering	\$23,750	\$28,250	+18.9%
Hwy&Equip.	\$696,050	\$720,550	+3.5%
Administration	\$18,400	\$19,000	+3.3%
Storm Water	\$7,000	\$7,000	0%
Cemetery	\$43,100	\$43,650	+1.3%
Pks & Forestry	\$49,450	\$53,100	+7.4%
Divisions	\$837,750	\$871,550	+4.0%
Snow/Lts/Trash	\$2,200,000	\$2,200,000	0%
Department	\$3,037,750	\$3,071,550	+1.1%



PG 24
bgryrpts

FOR PERIOD 99

TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

03/31/2014 17:04
blelacheur

PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
PUBLIC WORKS

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
0411 ENGINEERING							
03 SALARIES							
14113511 511451 TOWN ENGINEER			91,952.00	70,110.00	96,375.00	99,850.00	3.6%
14113511 511452 ENGINEERING SR CIVIL ENGINEER	89,918.10	92,479.00	67,080.03	51,698.40	69,196.00	71,700.00	3.6%
14113511 511453 ENGINEERING CIVIL ENGINEER	30,088.81	65,782.90	129,440.91	99,759.22	133,875.00	138,700.00	3.6%
14113511 511454 ENGINEERING AST CIVIL ENGINEER	155,585.01	126,649.60	.00	.00	.00	.00	.0%
14113511 511455 ENGINEERING FIELD TECH II	51,163.20	.00	43,382.16	43,667.60	59,195.00	61,275.00	3.5%
14113511 511457 ENGINEERING FIELD TECH I	57,607.92	57,630.72	52,199.60	.00	.00	.00	.0%
14113511 511458 ENGINEERING SURVEYOR AID II	52,200.00	52,512.00	.00	.00	.00	16,000.00	.0%
14113511 511459 ENGINEERING AIDE	.00	.00	.00	.00	.00	.00	.0%
14113511 515000 ENGINEERING OVERTIME	.00	1,125.60	-1,125.60	.00	.00	.00	.0%
14113511 516050 ENGINEERING OUT OF GRADE WORK	5,741.70	3,618.29	6,003.80	3,513.13	7,000.00	10,000.00	42.9%
14113517 517017 ENGINEERING SICK LEAVE BUYBACK	674.00	142.00	1,760.00	160.00	500.00	500.00	.0%
	.00	.00	19,810.56	.00	.00	.00	.0%
TOTAL SALARIES	442,978.74	399,940.11	410,503.46	268,908.35	366,141.00	398,025.00	8.7%
05 EXPENSES							
14115524 524250 TRAFFIC CONTROL REPAIRS	.00	.00	10,101.20	14,007.00	10,000.00	10,000.00	.0%
14115530 530015 ENGINEERING PROF REVIEW SVCS	-336.00	300.00	660.00	150.00	1,250.00	1,250.00	.0%
14115530 530420 ENGINEERING POLICE DETAILS	-243.47	2,595.40	2,870.56	4,434.55	4,000.00	8,000.00	100.0%
14115540 540000 ENGINEERING SUPPLIES/EQUIPMENT	3,842.60	3,699.31	3,379.26	1,053.98	3,500.00	3,500.00	.0%
14115555 555000 ENGINEERING COMPUTER SUPPLIES	4,597.17	9,084.58	4,075.25	2,820.00	4,500.00	4,500.00	.0%
14115578 578002 ENGINEERING RECORDING FEES	150.00	600.00	1,200.00	375.00	500.00	1,000.00	100.0%
TOTAL EXPENSES	8,010.30	16,279.29	22,286.27	22,840.53	23,750.00	28,250.00	18.9%
TOTAL ENGINEERING	450,989.04	416,219.40	432,789.73	291,748.88	389,891.00	426,275.00	9.3%



PG 25
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FOR PERIOD 99

TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

03/31/2014 17:04
blelacheur

PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
PUBLIC WORKS

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
0420 HIGHWAY & EQUIPMENT MAINT.							
03 SALARIES							
14203511 511401 HIGHWAY SUPERVISOR	62,211.48	62,793.59	64,873.56	48,469.77	66,600.00	68,950.00	3.5%
14203511 511403 HIGHWAY FOREMAN	61,909.20	63,773.04	64,792.03	49,561.21	66,336.00	68,650.00	3.5%
14203511 511405 HIGHWAY WORKING FOREMAN	91,960.37	95,989.08	92,764.16	74,806.02	98,620.00	102,600.00	4.0%
14203511 511409 HIGHWAY EQUIPMENT OPERATOR	148,746.56	160,462.33	160,888.03	123,068.41	164,722.00	170,500.00	3.5%
14203511 511413 HIGHWAY SKILLED LABORER	33,495.00	.00	.00	15.20	23,878.00	24,975.00	4.6%
14203511 511417 HIGHWAY LABORER	50,137.11	82,118.95	72,842.92	71,921.03	68,719.00	74,425.00	8.3%
14203511 511421 HIGHWAY MASTER MECHANIC	56,075.52	57,761.37	58,800.93	45,329.88	60,072.00	62,800.00	4.5%
14203511 511423 HIGHWAY MECHANIC CLASS I	12,431.25	34,490.32	55,061.94	77,102.26	51,344.00	101,450.00	97.6%
14203511 511425 HIGHWAY MECHANIC CLASS II	75,220.66	49,832.27	24,539.98	.00	77,001.00	.00	-100.0%
14203511 511426 HIGHWAY MECHANIC CLASS III	.00	.00	.00	.00	.00	34,000.00	.0%
14203511 515000 HIGHWAY OVERTIME	43,357.99	57,269.21	52,720.59	35,405.99	57,000.00	57,000.00	.0%
14203511 516050 HIGHWAY OUT OF GRADE WORK	12,696.39	9,882.92	9,102.49	4,607.00	9,500.00	9,500.00	.0%
14203511 516060 HWY ON-CALL PREMIUM	12,688.00	11,511.00	11,269.00	9,135.00	13,572.00	13,575.00	.0%
14203511 516080 HIGHWAY LONGEVITY	4,860.00	4,860.00	5,060.00	5,060.00	5,275.00	5,275.00	.0%
14203512 512000 HIGHWAY WAGES TEMP	.00	.00	11,308.24	.00	15,000.00	15,000.00	.0%
TOTAL SALARIES	665,789.53	690,744.08	684,023.87	544,481.77	777,639.00	808,700.00	4.0%
05 EXPENSES							
14205521 521309 HIGHWAY WATER /SEWER/SWM	2,091.84	2,091.84	2,091.84	1,568.88	2,100.00	2,100.00	.0%
14205521 521392 HIGHWAY WIRELESS COMMUNICATION	706.95	580.09	.00	.00	.00	.00	.0%
14205524 524305 HIGHWAY OURSOURCED REPAIRS	92,566.15	105,412.42	107,424.62	60,732.85	110,000.00	110,000.00	.0%
14205530 530000 HIGHWAY PROF/TECH SV	7,380.21	8,609.76	6,463.60	5,712.55	9,000.00	10,000.00	11.1%
14205530 530420 HIGHWAY POLICE DETAILS	17,641.59	12,311.37	24,285.27	18,328.86	10,000.00	11,000.00	10.0%
14205530 530421 HIGHWAY LINE PAINTING							



PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
PUBLIC WORKS

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
14205530 520437	15,519.47	13,143.31	20,363.05	13,518.39	33,000.00	33,000.00	.0%
	HIGHWAY GRAVEL CRUSHING			.00	.00	15,000.00	.0%
14205540 540000	6,720.24	6,797.08	7,690.22	6,143.56	8,000.00	8,000.00	.0%
	HIGHWAY EQUIPMENT			.00	.00	.00	.0%
14205540 540408	186,309.91	190,330.46	192,233.03	140,881.57	185,000.00	185,000.00	.0%
	HIGHWAY EQUIP PARTS & MAINT						
14205540 540409	7,859.19	11,310.71	15,420.49	7,206.21	10,000.00	12,500.00	25.0%
	HIGHWAY STREET SIGNS						
14205540 540410	4,723.41	5,537.49	10,332.54	9,068.91	5,000.00	10,000.00	100.0%
	HIGHWAY SIDEWALKS						
14205540 540415	3,066.20	.00	.00	.00	.00	.00	.0%
	HIGHWAY PARKING AREAS						
14205540 540460	28,358.34	27,143.56	28,317.03	19,851.79	30,000.00	30,000.00	.0%
	HIGHWAY HIGHWAY PATCH						
14205548 548999	151,457.02	217,993.96	209,097.32	147,643.43	286,000.00	286,000.00	.0%
	HIGHWAY GASOLINE						
14205554 554000	7,725.85	7,455.72	7,453.40	4,414.98	7,200.00	7,200.00	.0%
	HIGHWAY UNIFORMS AND CLOTHING						
14205578 578100	690.00	1,127.50	800.00	375.00	750.00	750.00	.0%
	HIGHWAY LICENSES						
TOTAL EXPENSES	532,816.37	632,704.08	631,972.41	435,446.98	696,050.00	720,550.00	3.5%
TOTAL HIGHWAY & EQUIPMENT MA	1,198,605.90	1,323,448.16	1,315,996.28	979,928.75	1,473,689.00	1,529,250.00	3.8%
0421 DPW-ADMINISTRATION							
03 SALARIES							
14213511 511001	106,667.61	108,303.00	110,467.55	83,177.30	114,350.00	118,475.00	3.6%
	DPW DIRECTOR						
14213511 511010	43,489.80	44,148.00	45,025.56	33,915.00	46,625.00	48,325.00	3.6%
	DPW ADMIN ASST						
14213511 511012	35,928.09	36,524.23	37,096.75	28,015.50	38,530.00	39,950.00	3.7%
	DPW CLERK(S)						
14213511 511021	.00	.00	.00	.00	93,355.00	94,450.00	1.2%
	ASSISTANT DPW DIRECTOR						
14213511 515000	437.25	435.72	839.82	521.52	1,000.00	1,000.00	.0%
	DPW ADMIN OVERTIME						
14213517 517017	.00	.00	.00	.00	43,864.00	.00	-100.0%
	DPW ADMIN LEAVE BUYBACK						
TOTAL SALARIES	186,522.75	189,410.95	193,429.68	145,629.32	337,724.00	302,200.00	-10.5%
05 EXPENSES							



PROJECTION: 20151 FY15 General Fund

HISTORICAL COMPARISON

ACCOUNTS FOR:
PUBLIC WORKS

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
14215530 530100	DPW ADMIN ADVERTISING .00	490.33	958.02	610.06	400.00	800.00	100.0%
14215531 531000	DPW-ADMIN PROF DEV/TRAINING 4,302.25	4,837.25	4,996.00	2,628.25	4,300.00	4,300.00	.0%
14215531 531091	DPW ADMIN PROF DEV - TRAVEL 35.00	300.45	.00	547.15	200.00	400.00	100.0%
14215540 540000	DPW-ADMIN SUPPLIES/EQUIPMENT 1,521.49	243.80	1,162.99	1,256.66	1,500.00	1,500.00	.0%
14215540 540010	TOWN FOREST SUPPLIES .00	.00	.00	.00	1,000.00	1,000.00	.0%
14215540 540020	TRAILS COMM SUPPLIES .00	.00	.00	41.04	1,000.00	1,000.00	.0%
14215540 540030	EDC FLOWER MAINTENANCE .00	.00	.00	7,960.00	10,000.00	10,000.00	.0%
14215578 578492	PUBLIC WORKS PRIOR YEAR BILLS .00	229.54	.00	.00	.00	.00	.0%
TOTAL EXPENSES	5,858.74	6,101.37	7,117.01	13,043.16	18,400.00	19,000.00	3.3%
TOTAL DPW-ADMINISTRATION	192,381.49	195,512.32	200,546.69	158,672.48	356,124.00	321,200.00	-9.8%
0428 STORM WATER MANAGEMENT							
03 SALARIES							
14283511 511401	STM WTR SUPERVISOR .15	15,937.79	16,094.99	12,117.43	16,650.00	17,250.00	3.6%
14283511 511405	STM WTR WORKING FOREMAN 10,522.00	11,439.21	11,755.22	8,817.18	11,563.00	12,000.00	3.8%
14283511 511409	STM WTR EQUIPMENT OPERATOR 47,417.60	.00	37,298.88	39,951.60	53,474.00	55,350.00	3.5%
14283511 511413	STM WTR SKILLED LABORER 44,945.26	84,204.03	56,747.04	34,489.69	46,163.00	64,425.00	39.6%
14283511 511417	STM WTR LABORER 13,452.45	14,328.51	15,545.88	12,644.57	15,919.00	.00	-100.0%
14283511 511423	STM WTR MECHANIC CLASS I .00	.00	.00	.00	.00	5,325.00	.0%
14283511 511425	STM WTR MECHANIC CLASS II 3,925.02	3,016.47	3,274.87	4,299.12	4,264.00	.00	-100.0%
14283511 515000	STM WTR WAGES OVERTIME 7,684.32	10,193.34	8,936.25	4,843.65	8,000.00	8,000.00	.0%
14283511 516050	STM WTR OUT OF GRADE WORK 2,686.12	3,739.96	2,406.73	1,594.94	2,500.00	2,500.00	.0%
14283511 516080	LONGEVITY 2,065.00	2,065.00	2,065.00	2,165.00	1,950.00	1,950.00	.0%
14283512 512000	STM WTR WAGES TEMP. .00	.00	712.00	2,634.40	.00	.00	.0%
TOTAL SALARIES	148,213.42	144,924.31	154,836.86	123,557.58	160,483.00	166,800.00	3.9%



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

03/31/2014 17:04
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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
PUBLIC WORKS

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
05 EXPENSES							
14285530 530465	STM WTR STREET SWEEPING 12,525.00	.00	.00	.00	.00	.00	.0%
14285540 540000	STM WTR SUPPLIES/EQUIPMENT 8,177.30	6,827.42	6,191.66	3,366.16	7,000.00	7,000.00	.0%
TOTAL EXPENSES	20,702.30	6,827.42	6,191.66	3,366.16	7,000.00	7,000.00	.0%
TOTAL STORM WATER MANAGEMENT	168,915.72	151,751.73	161,028.52	126,923.74	167,483.00	173,800.00	3.8%
0491 CEMETERY							
03 SALARIES							
14913511 511401	CEMETERY SUPERVISOR 39,609.35	40,389.35	41,048.77	30,901.58	42,664.00	43,975.00	3.1%
14913511 511403	CEMETERY FOREMAN 58,478.62	60,868.85	61,658.25	47,173.19	63,140.00	65,350.00	3.5%
14913511 511402	CEMETERY EQUIPMENT OPERATOR 46,413.72	47,296.96	18,395.65	37,642.82	50,383.00	52,150.00	3.5%
14913511 511413	CEMETERY SKILLED LABORER 39,375.97	.00	.00	.00	.00	.00	.0%
14913511 511417	CEMETERY LABORER 27,448.12	63,547.36	64,135.04	39,842.74	68,719.00	72,575.00	5.6%
14913511 515000	CEMETERY OVERTIME 8,583.93	9,818.17	9,342.91	5,933.76	8,000.00	8,000.00	.0%
14913511 516050	CEMETERY OUT OF GRADE WORK 3,409.92	4,744.30	7,242.01	2,846.94	2,750.00	2,750.00	.0%
14913511 516080	CEMETERY LONGEVITY 1,950.00	1,950.00	1,950.00	1,950.00	1,950.00	1,950.00	.0%
14913511 596180	CEMETERY TRUST FUND SUPPORT -120,000.00	-120,000.00	-120,000.00	-90,000.00	-120,000.00	-120,000.00	.0%
14913512 512000	CEMETERY WAGES TEMP 28,693.78	28,649.23	35,367.29	25,484.13	33,000.00	35,000.00	6.1%
14913512 515000	CEMETERY TEMP HELP OVERTIME .00	.00	17.33	.00	.00	.00	.0%
TOTAL SALARIES	133,963.41	137,264.22	119,157.25	101,775.16	150,606.00	161,750.00	7.4%
05 EXPENSES							
14915521 521301	CEMETERY ELECTRICITY 976.16	868.52	908.41	469.26	900.00	950.00	5.6%
14915521 521308	CEMETERY FUEL OIL 1,614.27	1,470.40	1,663.96	1,917.38	1,800.00	1,800.00	.0%
14915521 521302	CEMETERY WATER /SEWER/SWM 2,144.30	2,757.60	2,301.90	2,097.82	2,800.00	2,900.00	3.6%



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

03/31/2014 17:04
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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
PUBLIC WORKS

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
14915521 521392	173.40	173.60	101.15	.00	.00	.00	.0%
14915530 530000	4,990.00	.00	.00	.00	.00	.00	.0%
14915530 596180	-5,500.00	.00	.00	.00	.00	.00	.0%
14915540 540000	3,234.65	6,936.98	4,173.56	6,529.04	6,000.00	6,000.00	.0%
14915540 540019	1,088.46	1,168.77	392.04	4,574.27	500.00	500.00	.0%
14915540 540440	7,690.00	6,930.00	5,940.00	5,050.00	6,000.00	6,000.00	.0%
14915540 540441	478.15	488.11	516.01	.00	1,000.00	1,000.00	.0%
14915540 540442	.00	.00	2,465.00	.00	2,000.00	2,000.00	.0%
14915542 542000	.00	28.01	100.76	.00	200.00	250.00	25.0%
14915546 546401	.00	.00	.00	.00	4,700.00	4,700.00	.0%
14915546 546405	1,386.34	1,327.15	1,853.10	917.55	2,000.00	2,000.00	.0%
14915546 546415	487.00	487.00	893.03	2,475.00	600.00	700.00	16.7%
14915546 546420	671.08	979.47	147.50	77.00	1,200.00	1,200.00	.0%
14915546 546440	353.46	342.00	.00	.00	400.00	400.00	.0%
14915546 596180	.00	.00	.00	.00	-4,700.00	-4,700.00	.0%
14915548 548000	2,178.48	4,079.76	3,731.64	1,982.31	3,500.00	3,750.00	7.1%
14915548 548999	10,588.67	13,246.57	11,712.63	7,714.53	12,000.00	12,000.00	.0%
14915554 554000	1,880.16	2,264.97	1,159.98	1,845.35	2,000.00	2,000.00	.0%
14915578 578100	330.00	245.00	135.00	210.00	200.00	200.00	.0%
TOTAL EXPENSES	34,764.58	43,793.91	38,195.67	35,859.51	43,100.00	43,650.00	1.3%
TOTAL CEMETERY	168,727.99	181,058.13	157,352.92	137,634.67	193,706.00	205,400.00	6.0%
0650 PARKS AND FORESTRY							
03 SALARIES							
16503511 511401	39,609.37	40,395.38	41,285.66	30,901.62	42,451.00	43,975.00	3.6%
16503511 511403							



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
PUBLIC WORKS

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
16503511 511405	58,702.14	60,668.34	58,390.90	43,626.31	63,140.00	60,375.00	-4.4%
	PARKS WORKING FOREMAN	107,751.08	102,892.69	83,005.32	112,340.00	114,650.00	2.1%
16503511 511409	97,691.34	45,822.59	46,826.63	35,828.92	47,956.00	49,650.00	3.5%
	PARKS EQUIPMENT OPERATOR	47,070.44	47,423.42	39,620.84	84,929.00	82,800.00	-2.5%
16503511 511413	41,065.55	60,910.53	45,800.89	35,145.68	37,906.00	34,525.00	-8.9%
	PARKS LABORER	68,876.72	45,181.56	34,772.41	48,926.00	48,650.00	-0.6%
16503511 511431	45,490.53	46,288.33	26,488.09	15,899.04	25,000.00	25,000.00	0.0%
	PARKS TREE CLIMBER I	22,325.25	5,381.96	3,988.36	6,000.00	6,000.00	0.0%
16503511 515000	8,321.04	6,906.21	4,608.00	4,586.16	5,000.00	5,000.00	0.0%
	PARKS OVERTIME	4,392.00	3,125.00	975.00	975.00	975.00	0.0%
16503511 516050	3,025.00	2,050.00	35,655.16	24,462.89	45,000.00	52,000.00	15.6%
	PARKS OUT OF GRADE WORK	31,527.40	18,314.40	.00	.00	.00	0.0%
16503511 516060	5,394.10	.00	18,314.40	.00	.00	.00	0.0%
	PARKS ON-CALL PREMIUM	3,988.00	481,374.36	352,812.55	519,623.00	523,600.00	.8%
16503511 516080	473,490.88	473,571.53	481,374.36	352,812.55	519,623.00	523,600.00	.8%
	PARKS LONGEVITY	2,050.00	3,125.00	975.00	975.00	975.00	0.0%
16503512 512000	31,527.40	18,035.84	35,655.16	24,462.89	45,000.00	52,000.00	15.6%
	PARKS WAGES TEMP	5,394.10	18,314.40	.00	.00	.00	0.0%
16503517 517017	5,394.10	.00	18,314.40	.00	.00	.00	0.0%
	PARKS SICK LEAVE BUYBACK	473,490.88	481,374.36	352,812.55	519,623.00	523,600.00	.8%
05 EXPENSES	473,490.88	473,571.53	481,374.36	352,812.55	519,623.00	523,600.00	.8%
16505521 521301	828.69	716.11	745.71	537.44	1,000.00	1,000.00	0.0%
	PARKS ELECTRICITY	1,203.33	856.27	460.74	600.00	750.00	25.0%
16505521 521309	1,203.33	614.32	856.27	460.74	600.00	750.00	25.0%
	PARKS WATER /SEWER/SWM	599.38	.00	.00	.00	.00	0.0%
16505521 521392	599.38	596.32	.00	.00	.00	.00	0.0%
	PARKS WIRELESS COMMUNICATION	4,781.00	11,556.18	3,000.00	7,500.00	10,000.00	33.3%
16505530 530000	4,781.00	12,064.74	11,556.18	3,000.00	7,500.00	10,000.00	33.3%
	PARKS PROF/TECH SV	6,236.49	3,950.82	4,878.47	7,000.00	7,000.00	0.0%
16505530 530420	6,236.49	7,402.78	3,950.82	4,878.47	7,000.00	7,000.00	0.0%
	PARKS POLICE DETAILS	4,076.00	15,598.75	8,618.75	19,000.00	19,000.00	0.0%
16505530 530431	4,076.00	12,110.00	15,598.75	8,618.75	19,000.00	19,000.00	0.0%
	PARKS STUMP/BRUSH DISPOSAL	3,820.85	2,400.00	3,200.00	3,500.00	3,500.00	0.0%
16505530 530433	3,820.85	2,656.78	2,400.00	3,200.00	3,500.00	3,500.00	0.0%
	PARKS TURF TREATMENT	-17,979.00	-18,500.00	.00	-19,000.00	-20,000.00	5.3%
16505530 596130	-17,979.00	-18,000.00	-18,500.00	.00	-19,000.00	-20,000.00	5.3%
	PARKS REVOLVING FUND SUPPORT	3,182.90	9,744.74	2,344.35	4,000.00	6,000.00	50.0%
16505540 540000	3,182.90	3,835.69	9,744.74	2,344.35	4,000.00	6,000.00	50.0%
	PARKS SUPPLIES/EQUIPMENT	3,196.50	3,749.49	4,030.00	4,000.00	4,000.00	-0.0%
16505546 546416	3,196.50	4,069.50	3,749.49	4,030.00	4,000.00	4,000.00	-0.0%
	PARKS SHADE TREES	3,690.01	1,987.22	268.89	4,000.00	4,000.00	0.0%
16505546 546420	3,690.01	1,987.22	2,418.00	268.89	4,000.00	4,000.00	0.0%
	PARKS CHEM/SEED						



FOR PERIOD 99

TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
PUBLIC WORKS

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
16505546 546430	4,709.21	3,841.84	3,865.35	1,616.09	4,000.00	4,000.00	.0%
16505546 546450	330.12	890.23	234.05	232.29	2,250.00	2,250.00	.0%
16505546 546460	5,010.50	4,374.45	3,601.96	1,676.74	4,000.00	4,000.00	.0%
16505546 546470	.00	3,978.84	.00	.00	2,000.00	2,000.00	.0%
16505554 554000	4,116.96	3,599.23	4,475.43	2,745.00	4,600.00	4,600.00	.0%
16505578 578100	1,140.00	1,157.00	1,369.49	510.00	1,000.00	1,000.00	.0%
TOTAL EXPENSES	28,942.94	45,895.05	46,066.24	34,118.76	49,450.00	53,100.00	7.4%
TOTAL PARKS AND FORESTRY	502,433.82	519,466.58	527,440.60	386,931.31	569,073.00	576,700.00	1.3%
TOTAL PUBLIC WORKS	2,682,053.96	2,787,456.32	2,795,154.74	2,081,839.83	3,149,966.00	3,232,625.00	2.6%



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

FOR PERIOD 99

03/31/2014 17:04
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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
0423 SNOW / ICE CONTROL							
03 SALARIES							
14233511 511000 SNOW/ICE WAGES	11,031.01	5,598.66	16,748.43	28,208.80	15,000.00	15,000.00	.0%
14233511 515000 SNOW/ICE OVERTIME	199,382.50	48,989.86	184,632.73	215,606.86	100,000.00	100,000.00	.0%
TOTAL SALARIES	210,413.51	54,588.52	201,381.16	243,815.66	115,000.00	115,000.00	.0%
05 EXPENSES							
14235530 530415 SNOW / ICE PLOWING & HAULING	376,188.25	34,124.50	261,851.56	396,108.00	500,000.00	225,000.00	-55.0%
14235530 530420 SNOW / ICE POLICE DETAILS	14,282.82	.00	8,167.49	10,714.13	15,000.00	15,000.00	.0%
14235530 530465 STREET SWEEPING	.00	8,175.00	7,190.95	.00	15,000.00	15,000.00	.0%
14235540 540000 SNOW / ICE SUPPLIES/EQUIPMENT	236,997.34	56,112.05	62,246.17	54,007.69	50,000.00	50,000.00	.0%
14235540 540425 SNOW / ICE SAND	.00	.00	1,048.73	15,684.36	15,000.00	15,000.00	.0%
14235540 540430 SNOW / ICE SALT	101,501.70	115,019.59	212,422.56	334,099.52	375,000.00	150,000.00	-60.0%
14235540 540435 SNOW / ICE CACL	.00	3,240.00	.00	.00	5,000.00	5,000.00	.0%
14235548 548999 SNOW / ICE GASOLINE	69,586.49	27,560.68	47,559.87	47,271.89	30,000.00	30,000.00	.0%
14235578 578020 SNOW & ICE MEAL TICKETS	8,902.00	2,919.00	7,729.70	10,248.00	5,000.00	5,000.00	.0%
TOTAL EXPENSES	807,458.60	247,150.82	608,217.03	868,133.59	1,010,000.00	510,000.00	-49.5%
TOTAL SNOW / ICE CONTROL	1,017,872.11	301,739.34	809,598.19	1,111,949.25	1,125,000.00	625,000.00	-44.4%
0424 STREET LIGHTING							
05 EXPENSES							
14245521 521300 TRAFFIC LIGHT ELECTRICITY	9,271.97	8,321.03	8,333.88	5,718.36	15,000.00	16,000.00	6.7%
14245521 521301 STREETLIGHT ELECTRICITY	205,164.79	127,088.13	120,432.77	88,299.53	185,000.00	174,000.00	-5.9%
14245524 524271 STREET LIGHT MAINT & REPAIR	.00	.00	8,401.07	.00	.00	10,000.00	.0%
TOTAL EXPENSES							



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FOR PERIOD 99

TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

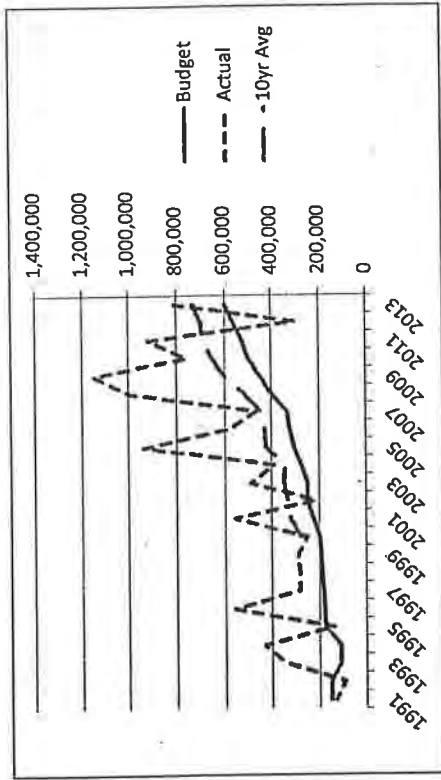
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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
DPW-TRASH SNOW STREET LIGHTING	135,409.16	137,167.72	94,017.89	200,000.00	200,000.00	.0%
ACTUALS	214,436.76					
TOTAL STREET LIGHTING	214,436.76	137,167.72	94,017.89	200,000.00	200,000.00	.0%
0433 WASTE COLLECTION & DISPOSAL						
05 EXPENSES						
14335529 529430 WASTEREMVL GARBAGE COLLECTION	608,335.00	558,349.95	580,508.50	650,000.00	600,000.00	-7.7%
14335529 529431 WASTEREMVL SOLID WASTE DISPOSA	428,262.49	438,199.23	473,792.55	600,000.00	600,000.00	.0%
14335529 529432 WASTEREMVL CURBSIDE RECYCLING	173,098.38	238,160.00	251,446.50	210,000.00	260,000.00	23.8%
14335529 529435 WASTEREMVL MISC RECYCLING	15,959.44	18,955.59	21,949.99	30,000.00	30,000.00	.0%
14335530 530086 LANDFILL MONITORING	.00	66,987.00	.00	.00	.00	.0%
TOTAL EXPENSES	1,225,655.31	1,320,651.77	1,327,697.54	1,490,000.00	1,490,000.00	.0%
TOTAL WASTE COLLECTION & DIS	1,225,655.31	1,320,651.77	1,327,697.54	1,490,000.00	1,490,000.00	.0%
TOTAL DPW-TRASH SNOW STREET	1,662,803.81	2,267,417.68	2,533,664.68	2,815,000.00	2,315,000.00	-17.8%

SNOW AND ICE EXPENDITURE HISTORY
through April 5, 2014

Fiscal Year	Expenditure	Initial Appropriation	Over / (Under) Appropriation	Net Cost to Town
2013	\$ 1,111,949	\$ 625,000	\$ 486,949	
2013	\$ 809,598	\$ 600,000	\$ 209,598	\$ 809,598
2012	\$ 301,739	\$ 565,000	\$ (263,261)	\$ 301,739
2011	\$ 1,017,872	\$ 525,000	\$ 492,872 (6)	\$ 917,872
2010	\$ 754,088	\$ 500,000	\$ 254,088	\$ 754,088
2009	\$ 1,149,375	\$ 450,000	\$ 699,375	\$ 1,149,375
2008	\$ 992,014	\$ 400,000	\$ 592,014	\$ 992,014
2007	\$ 465,017	\$ 334,727	\$ 130,290	\$ 465,017
2006	\$ 581,635	\$ 324,682	\$ 256,953	\$ 581,635
2005	\$ 1,083,809	\$ 307,086	\$ 776,723 (5)	\$ 937,088
2004	\$ 507,271	\$ 276,547	\$ 230,724 (4)	\$ 385,931
2003	\$ 576,300	\$ 251,100	\$ 325,200 (3)	\$ 489,068
2002	\$ 214,155	\$ 251,100	\$ (36,945)	\$ 214,155
2001	\$ 636,100	\$ 226,100	\$ 410,000 (2)	\$ 555,183
2000	\$ 252,219	\$ 197,419	\$ 54,800	\$ 252,219
1999	\$ 291,176	\$ 192,301	\$ 98,875	\$ 291,176
1998	\$ 283,856	\$ 187,467	\$ 96,389	\$ 283,856
1997	\$ 284,442	\$ 182,058	\$ 102,384	\$ 284,442
1996	\$ 677,475	\$ 177,614	\$ 499,861 (1)	\$ 556,489
1995	\$ 136,935	\$ 175,000	\$ (38,065)	\$ 136,935
1994	\$ 428,680	\$ 110,000	\$ 318,680	\$ 428,680
1993	\$ 344,416	\$ 110,000	\$ 234,416	\$ 344,416
1992	\$ 91,347	\$ 150,000	\$ (58,653)	\$ 91,347
1991	\$ 128,915	\$ 150,000	\$ (21,085)	\$ 128,915



AVERAGES through 2013:

5-year	\$806,534	\$528,000	\$278,534	\$786,534
10-year	\$766,242	\$428,304	\$337,938	\$729,436
20-year	\$572,188	\$311,660	\$260,528	\$539,328

The following reimbursements are noted from Federal and State government relief programs:

(1)	Federal:	\$59,663	and State:	\$61,123	Federal:	\$120,986
(2)	Federal:	\$80,917			Federal:	\$80,917
(3)	Federal:	\$87,232			Federal:	\$87,232
(4)	Federal:	\$121,340			Federal:	\$121,340
(5)	Federal:	\$146,721			Federal:	\$146,721
(6)	Federal:	\$100,000			Federal:	\$100,000

Public Library FY15 Budget

Overview

The Public Library FY15 budget is \$1,381,885, an increase of 3.9% when compared to FY14.

	FY14	FY15	Change
Administration	\$211,994	\$223,481	+5.4%
Circulation	\$217,740	\$216,353	-0.6%
Children's	\$232,810	\$234,834	+0.9%
Reference	\$272,464	\$281,263	+3.2%
Tech Services	\$111,330	\$133,224	+19.7%
Wages	\$1,046,338	\$1,089,155	+4.1%
Expenses	\$284,000	\$292,730	+3.1%
Total	\$1,330,338	\$1,381,885	+3.9%

This FY15 Library budget complies with the Municipal Appropriation Requirement formula, allowing the Library to be fully certifiable by the Massachusetts Board of Library Commissioners. Materials are proposed to increase from \$198,500 by 4.5% to \$207,530, or just over 15% of the total budget as is required.

The FINCOM added \$4,300 for staff overtime and \$700 for materials (15%) to the original +3.5% budget.

The Library Building project has a significant impact on the operations for FY15, and recently a Special Town Meeting and a Local Election each passed a Ballot Question for additional funding.

The Library Trustees and Director produced the details of the FY15 budget for operations in a temporary space, and their overview is included after this page and before the proposed budget.

Initially their request was for a +11.5% budget for next year. One significant component in that version of the budget was a new Digital Services and Information Technology Librarian. The solution of a part-time Operations Specialist will begin this work needed in FY15, and the Library specific position may well be a recommendation for future years once this work is complete.

Notes

Library Budget

Fiscal Year 15

Increases:

- All positions are increased with a 1.5% COLA. Steps are budgeted for eligible staff members.
- Administration and Technical Services Divisions reflect increases based on adjustments to positions in FY14.
- The library is requesting (NOT INCLUDED IN BUDGET PRESENTED) funding in Salaries for "Substitutes" to provide funding for 5 hours per week at straight time to maintain minimum staffing levels at public service desks. This will be crucially important in temp space. (Total = \$6,482)
- The Library is proposing (NOT INCLUDED IN BUDGET PRESENTED) funding for a Digital Services & Information Technology Librarian (full job description attached). While it might be thought that this new position should wait for construction to be completed, it is key to recruit and hire a Librarian whose specialty is emerging technologies and library-specific applications right away to lead and advise other professional technology planners, Town IT, library staff, and external consultants, in planning for an increasingly technological environment for the new library. (The position of Technology Librarian was eliminated for budget reasons in 2008 and has been vacant since. This position would partially "replace" that lost position, but would have additional responsibilities that have grown in the intervening years.) (\$56,000)

Overview

The library will be open a full schedule during FY15: four evenings, all day Saturdays year-round, and Sunday afternoons from October to May. The approved and filed FY15 Annual Action Plan calls for increasing outreach, classes, activities, homebound delivery and deposit collections in several locations in Reading for the convenience of patrons and to sustain strong library services overall during an extended hiatus in location.

The Massachusetts Board of Library Commissioners requires full compliance with the Municipal Appropriation Requirement, materials expenditures of 15%, hours open, and meeting all other minimum State Aid standards during a construction project.

Salaries

Reductions:

- The projected budget calls for a slight reduction in Circulation Department staffing levels during FY15 during construction.
- Student pages will be reduced or eliminated in Children's and Circulation Departments for the duration of construction in anticipation of a reduced workload.
- Sundays open are reduced from 35 to 33 during FY15

EXPENSES

Books & Materials

We have a detailed plan for purchase during temp location. The MBLC requires the library to comply with 15% standard, including during construction year. Materials will in general be provided in the most efficient and appropriate format for public borrowing. For example, new adult books are generally purchased in multiple hardcover copies to meet immediate demand, and simultaneously in large print if available, and in audio, and ebook formats. Similarly, the library strives to make children's required reading materials available in several formats, including books, audio, "playaways" (i.e., MP3-type), and digital. Strict limitations on copyright and consortium lending agreements are often a factor in digital format availability. Multiple subscriptions of popular magazines and newspapers will be available for reading on-site and paperback "kits" will provide readily-available pre-selected grab bags for convenient and light-weight borrowing of a range of reading materials for all ages.

Professional Development

Full plan attached. Fiscal Year 15 is clearly a time to catch up with ever-expanding need for staff training, both traditional and technological. Plan calls for ALL staff to meet certain minimum standards of skills, and to be able to provide basic assistance on commonly-used hardware (microfilm readers, projection equipment, print-vending equipment, etc.) and a more complex ILS (Integrated Library System – i.e., "Evergreen" – new in 2013).The Professional Development plan calls for three-tiers of advanced training in subject specializations, research, reference, reader's advisory, children's development, teen services, early literacy, special services, and management topics.

Transportation

A new item is added to cover increased local travel for outreach, homebound delivery, and servicing deposit collections within Reading.

Library Technology & Tech Supplies

FY15 Budget reduces public technology purchases during temp location: we will not replace public computers on the regular replacement/update cycle during the eighteen months of construction. We will also rely more on library-owned laptops for public use in-house in temp space.



ACCOUNTS FOR:
LIBRARY

PROJECTION: 20151 FY15 General Fund

LIBRARY ADMINISTRATION

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
0610 LIBRARY ADMINISTRATION							
03 SALARIES							
16103511 511010 LIBRARY ADMIN ASST	26,630.03	40,459.81	41,801.57	31,321.51	42,842.00	44,382.00	3.6%
16103511 511641 LIBRARY DIRECTOR	83,229.76	84,661.96	86,034.00	66,908.28	95,957.00	98,963.00	3.1%
16103511 511642 LIBRARY ASSISTANT DIRECTOR	67,514.30	68,864.87	64,626.70	50,992.10	73,195.00	75,836.00	3.6%
16103511 511643 LIBRARY ADMIN SECRETARY	5,978.50	.00	.00	.00	.00	.00	.0%
16103511 511645 LIBRARY LIBRARIANS	.00	.00	.00	7.02	.00	.00	.0%
16103511 511646 LIBRARY SR LIBRARY ASSOC	95.01	.00	.00	.00	.00	.00	.0%
16103511 511649 LIBRARY TECHNICIAN	.01	.00	.00	.00	.00	.00	.0%
16103511 511651 LIBRARY PAGE	65.65	490.31	.00	.00	.00	.00	.0%
16103511 515000 LIBRARY OVERTIME	2,293.77	271.48	415.94	.00	.00	4,300.00	.0%
16103511 516000 PROJECT MGMT STIPEND	.00	.00	.00	2,115.41	.00	.00	.0%
16103517 517017 LIBRARY LEAVE BUYBACK	5,145.00	.00	9,943.73	.00	.00	.00	.0%
TOTAL SALARIES	190,952.03	194,748.43	202,821.94	151,344.32	211,994.00	223,481.00	5.4%
05 EXPENSES							
16105524 524000 LIBRARY MAINT CONTRACT/REPAIR	4,190.95	4,601.72	3,323.23	2,265.95	2,300.00	2,300.00	.0%
16105531 531090 LIBRARY PROF DEV - REGISTRAR	4,497.70	4,604.34	3,154.35	5,604.81	3,500.00	12,500.00	257.1%
16105531 531091 LIBRARY PROF DEV - TRAVEL	1,287.36	3,531.27	4,123.00	1,148.25	2,200.00	2,200.00	.0%
16105536 536000 LIBRARY SOFTWARE LICEN & SUPP	47,158.02	47,158.02	55,569.10	42,018.68	55,000.00	55,000.00	.0%
16105540 540000 LIBRARY SUPPLIES/EQUIPMENT	6,864.88	6,470.02	7,881.16	4,608.15	4,000.00	3,000.00	-25.0%
16105542 542000 LIBRARY OFFICE SUPP	13,125.15	8,641.52	7,812.34	4,930.06	4,000.00	3,000.00	-25.0%
16105555 555000 LIBRARY TECHNOLOGY SUPPLIES	878.82	8,958.87	7,737.19	10,192.74	14,500.00	6,200.00	-57.2%
16105556 556000 LIBRARY LIBRARY MATERIALS	16.70	.00	.00	.00	.00	207,530.00	.0%
16105556 556610 LIBRARY ADULT BOOKS	79,581.85	73,249.50	76,275.73	55,944.99	61,000.00	.00	-100.0%



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
LIBRARY

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
16105556 556611	28,293.31	26,225.48	22,123.34	21,781.06	31,000.00	.00	-100.0%
16105556 556612	LIBRARY CHILDRENS BOOKS	LIBRARY CHILDRENS BOOKS	7,599.48	4,192.84	7,500.00	.00	-100.0%
16105556 556620	LIBRARY TEEN BOOKS	LIBRARY TEEN BOOKS	13,576.98	8,548.87	14,000.00	.00	-100.0%
16105556 556621	LIBRARY ADULT AUDIO	LIBRARY ADULT AUDIO	4,070.55	1,327.94	3,500.00	.00	-100.0%
16105556 556622	LIBRARY CHILDRENS AUDIO	LIBRARY CHILDRENS AUDIO	2,664.03	338.86	2,700.00	.00	-100.0%
16105556 556630	LIBR MATERIALS TEEN AUDIO	LIBR MATERIALS TEEN AUDIO	16,216.65	13,598.21	16,000.00	.00	-100.0%
16105556 556631	LIBRARY ADULT VIDEO	LIBRARY ADULT VIDEO	5,731.70	5,031.14	5,500.00	.00	-100.0%
16105556 556640	LIBRARY CHILDRENS VIDEO	LIBRARY CHILDRENS VIDEO	17,622.16	936.92	18,000.00	.00	-100.0%
16105556 556650	LIBRARY PERIODICALS	LIBRARY PERIODICALS	5,120.00	.00	2,500.00	.00	-100.0%
16105556 556660	LIBRARY ELECTRONIC	LIBRARY ELECTRONIC	13,723.75	7,125.00	28,000.00	.00	-100.0%
16105556 556670	LIBRARY ONLINE DATA BASE	LIBRARY ONLINE DATA BASE	.00	.00	.00	.00	.0%
16105556 556680	LIBR OTHER MATERIALS	LIBR OTHER MATERIALS	6,209.00	3,835.04	6,000.00	.00	-100.0%
16105556 556681	LIBR EBKS/DOWNLOAD/OVRDRV/ADLT	LIBR EBKS/DOWNLOAD/OVRDRV/ADLT	1,634.14	6,764.59	2,000.00	.00	-100.0%
16105556 556682	LIBR EBKS/DOWNLOAD/OVRDRV/CHLD	LIBR EBKS/DOWNLOAD/OVRDRV/CHLD	832.12	1,520.83	800.00	.00	-100.0%
16105571 571055	LIBR EBKS/DOWNLOAD/OVRDRV/TEEN	LIBR EBKS/DOWNLOAD/OVRDRV/TEEN	.00	.00	.00	.00	.0%
	TRANSPORTATION COSTS	TRANSPORTATION COSTS	.00	334.73	.00	1,000.00	.0%
TOTAL EXPENSES	260,437.19	253,810.00	283,000.00	202,049.66	284,000.00	292,730.00	3.1%
TOTAL LIBRARY ADMINISTRATION	451,389.22	448,558.43	485,821.94	353,393.98	495,994.00	516,211.00	4.1%
0612 LIBRARY CIRCULATION							
03 SALARIES							
16123511 511644	LIB CIRC DIVISION HEAD	LIB CIRC DIVISION HEAD	55,380.00	41,681.37	57,260.00	59,066.00	3.2%
16123511 511646	LIB CIRC SR LIBRARY ASSOC	LIB CIRC SR LIBRARY ASSOC	27,727.80	21,303.73	30,600.00	31,671.00	3.5%
16123511 511649	LIB CIRC TECHNICIAN	LIB CIRC TECHNICIAN	104,797.54	75,013.00	101,440.00	99,500.00	-1.9%
16123511 511651	LIB CIRC PAGE	LIB CIRC PAGE	17,394.33	10,273.57	21,100.00	18,955.00	-10.2%
16123511 515000	LIB CIRC OVERTIME	LIB CIRC OVERTIME	.00	.00	.00	.00	.0%
16123511 515610	LIB CIRC SUNDAY HOURS	LIB CIRC SUNDAY HOURS					



FOR PERIOD 99

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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR:
LIBRARY

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
TOTAL SALARIES	203,372.98	205,994.45	210,949.34	152,911.25	217,740.00	216,353.00	-6%
TOTAL LIBRARY CIRCULATION	203,372.98	205,994.45	210,949.34	152,911.25	217,740.00	216,353.00	-6%
0614 LIBRARY CHILDRENS DIVISION							
03 SALARIES							
16143511 511644 CHILDRENS DIVISION HEAD	60,388.73	62,339.64	62,321.04	46,953.84	64,480.00	66,495.00	3.1%
16143511 511645 CHILDRENS LIBRARIANS	107,838.67	113,588.00	117,852.51	89,574.24	114,382.00	118,628.00	3.7%
16143511 511646 CHILDRENS SR LIBRARY ASSOC	24,551.66	23,672.68	25,634.63	19,496.89	26,471.00	27,524.00	4.0%
16143511 511649 CHILDRENS TECHNICIAN	208.95	1,647.23	2,310.68	3,384.55	1,700.00	850.00	-50.0%
16143511 511651 CHILDRENS PAGE	13,757.59	14,153.96	14,587.06	10,246.25	15,167.00	10,975.00	-27.6%
16143511 515000 CHILDRENS OVERTIME	8,203.83	1,106.20	.00	.00	.00	.00	.0%
16143511 515610 CHILDRENS SUNDAY HOURS	.00	3,737.00	4,963.94	6,017.43	10,610.00	10,362.00	-2.3%
TOTAL SALARIES	214,949.43	220,244.71	227,669.86	175,673.20	232,810.00	234,834.00	.9%
TOTAL LIBRARY CHILDRENS DIVI	214,949.43	220,244.71	227,669.86	175,673.20	232,810.00	234,834.00	.9%
0616 LIBRARY REFERENCE DIVISION							
03 SALARIES							
16163511 511644 REFERENCE DIVISION HEAD	58,979.55	60,480.95	61,383.42	46,027.50	63,210.00	65,208.00	3.2%
16163511 511645 REFERENCE LIBRARIANS	184,901.95	193,401.45	189,025.88	134,477.73	197,554.00	204,640.00	3.6%
16163511 515000 REFERENCE OVERTIME	4,903.36	795.55	.00	.00	.00	.00	.0%
16163511 515610 REFERENCE SUNDAY HOURS	.00	3,456.15	5,891.11	7,002.55	11,700.00	11,415.00	-2.4%
TOTAL SALARIES	248,784.86	258,134.10	256,300.41	187,507.78	272,464.00	281,263.00	3.2%
TOTAL LIBRARY REFERENCE DIVI	248,784.86	258,134.10	256,300.41	187,507.78	272,464.00	281,263.00	3.2%
0618 LIBRARY TECH SERVICES DIVISION							



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FOR PERIOD 99

TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20151 FY15 General Fund

ACCOUNTS FOR: LIBRARY	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
03 SALARIES							
16183511 511644	TECH SVC DIVISION HEAD 60,527.06	62,068.50	63,640.21	47,118.57	64,480.00	66,495.00	3.1%
16183511 511646	TECH SVC SR LIBRARY ASSOC 25,881.40	26,258.51	26,719.74	25,607.01	27,527.00	56,057.00	103.6%
16183511 511648	TECH SVC SR LIBRARY TECH 10,457.93	10,938.77	12,648.93	6,208.83	11,562.00	.00	-100.0%
16183511 511649	TECH SVC TECHNICIAN .00	.00	579.68	3,360.96	.00	10,672.00	.0%
16183511 511651	TECH SVC PAGE 6,865.50	6,631.93	7,424.50	3,567.30	7,761.00	.00	-100.0%
16183511 515000	TECH SVC OVERTIME 1,214.72	.00	.00	.00	.00	.00	.0%
16183511 515610	TECH SVC SUNDAY HOURS .00	1,669.39	.00	.00	.00	.00	.0%
TOTAL SALARIES	104,946.61	107,567.10	111,013.06	85,862.67	111,330.00	133,224.00	19.7%
TOTAL LIBRARY TECH SERVICES	104,946.61	107,567.10	111,013.06	85,862.67	111,330.00	133,224.00	19.7%
TOTAL LIBRARY	1,223,443.10	1,240,498.79	1,291,754.61	955,348.88	1,330,338.00	1,381,885.00	3.9%



Fiscal Year 2015 School Committee Budget

Reading Public Schools
82 Oakland Road
Reading, MA 01867
www.reading.k12.ma.us

READING PUBLIC SCHOOLS

Fiscal Year 2015

School Committee Budget

July 1, 2014 – June 30, 2015

School Committee Members

Harold Croft, Chairperson
Christopher Caruso, Vice Chair
Jeanne Borawski
Lisa Gibbs
Karen Janowski
Charles Robinson

Dr. John F. Doherty
Superintendent of Schools

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

February 4, 2014

District Administrators

Mary C. DeLai, Assistant Superintendent of Finance & Administration
Craig Martin, Assistant Superintendent of Learning & Teaching
Alison Elmer, Director of Student Services
Elizabeth Conway, Human Resources Administrator
Lynn Dunn, Director of Nursing
Joseph P. Huggins, Director of Facilities
Kristin Morello, Director of School Nutrition
Jason Cross, METCO Director
Deborah Butts, RISE Preschool Director

School Administrators

Reading Memorial High School

Kevin Higginbottom, Principal
Laura Olsen, Assistant Principal
Michael Scarpitto, Assistant Principal
Thomas Zaya, Assistant Principal, Athletics & Extracurricular Activities

A.W. Coolidge Middle School

Sarah Marchant, Interim Principal
Marie Pink, Assistant Principal

W.S. Parker Middle School

Doug Lyons, Principal
Brendan Norton, Assistant Principal

Alice Barrows Elementary School

Heather Leonard, Principal

Birch Meadow Elementary School

Eric Sprung, Principal

Joshua Eaton Elementary School

Karen Feeney, Principal

J.W. Killam Elementary School

Cathy Giles, Principal

Wood End Elementary School

Joanne King, Principal

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Introductory Section

Executive Summary

School Committee Message

The Reading School Committee is pleased to consign the FY2015 Reading School Budget to the Town after extensive perusal, dialogue, and discussion. A close reading of this document reveals it to be not only practical and ambitious but also a didactic means of communicating the true strengths and structure of this District. Herein is a distinct quality of clarity in concert with extreme detail; both of which yield unquestionable transparency. This budget should be viewed as more than a "maintenance" budget as it not only seeks to complete its role in transition from the previous budget to the next, but is also driven by distinct educational philosophy. To that end, the 4.9% increase in this budget is driven by comparable cost of living increases for our dedicated employees and increased needs brought about in the areas of special education, behavioral health, and English Language Learner services. Although this School Committee recommended budget is approximately \$485,000 over the Finance Committee recommended increase for Town and School budgets, we feel that we cannot in good conscious, omit any of the increases in services that directly affect our students.

A critical driver and a strong shift in philosophy in this budget is our approach to salary. Of course there is expected expense due to step and cost of living increases however this budget acknowledges the need to bring our salaries into line with comparable districts in Massachusetts. There is strong feeling that we can no longer remain in the bottom third of per pupil expenditure and remain competitive in maintaining and attracting the best professionals possible.

Another compelling driver of this budget is the Behavioral Health Initiative which must grip our collective vision steadily. The FY2015 budget maintains the momentum accrued from the past three years. The academic and emotional needs of each student must be foremost in our concern thus it is evident throughout the District that there remains a need for additional psychological and counselling services.

This budget underscores the consistent assurance that our high needs students are supported in special education or other specialized programs; and are provided with appropriate resources. The FY2015 budget clearly emphasizes the need to prioritize technology in the FY2016 budget thus there is an intent during the current school year to engage a consultant to perform an IT audit which would specify and clarify means of gaining efficiency while preserving expenses. Thus the FY2015 budget is clearly a maintenance budget in a technological sense but does indeed make a strong case for clarity and continued investment that extends back to the FY2013 and 2014 budgets and forward to the FY2016 budget.

Ideally we'd like the Town of Reading to not only accept the strength of this budget as a cornerstone for the future but also to employ this extensive analysis of the District's fiscal status to learn the complexities of the Reading School finances. I would like to thank the School Committee itself for vigor and insight in our part of the budget process. Thanks too clearly goes to Dr. John Doherty Mary Delai, and the Central Office Finance and Operations staff for countless hours expended upon detail and clarity

while ensuring that this Committee and the Town received an efficient and pragmatic picture of the Superintendent's Recommended Budget for FY2015.

Superintendent's Message

I am pleased to present the FY2015 Superintendent's Recommended Budget of \$40,603,540 representing an increase of \$1,902,175 or 4.92%. This budget was developed with significant input from district and school administrators, staff, and the school community. The majority of this rather significant funding increase primarily addresses just two priorities:

- Aligning pay scales for school employees (including substitute teachers) with comparable school districts in Massachusetts to ensure that we continue to attract, recruit, and retain highly qualified and effective personnel
- Providing sufficient resources to ensure that our high needs populations are appropriately placed and supported in special education and other specialized programs either within or outside of the district

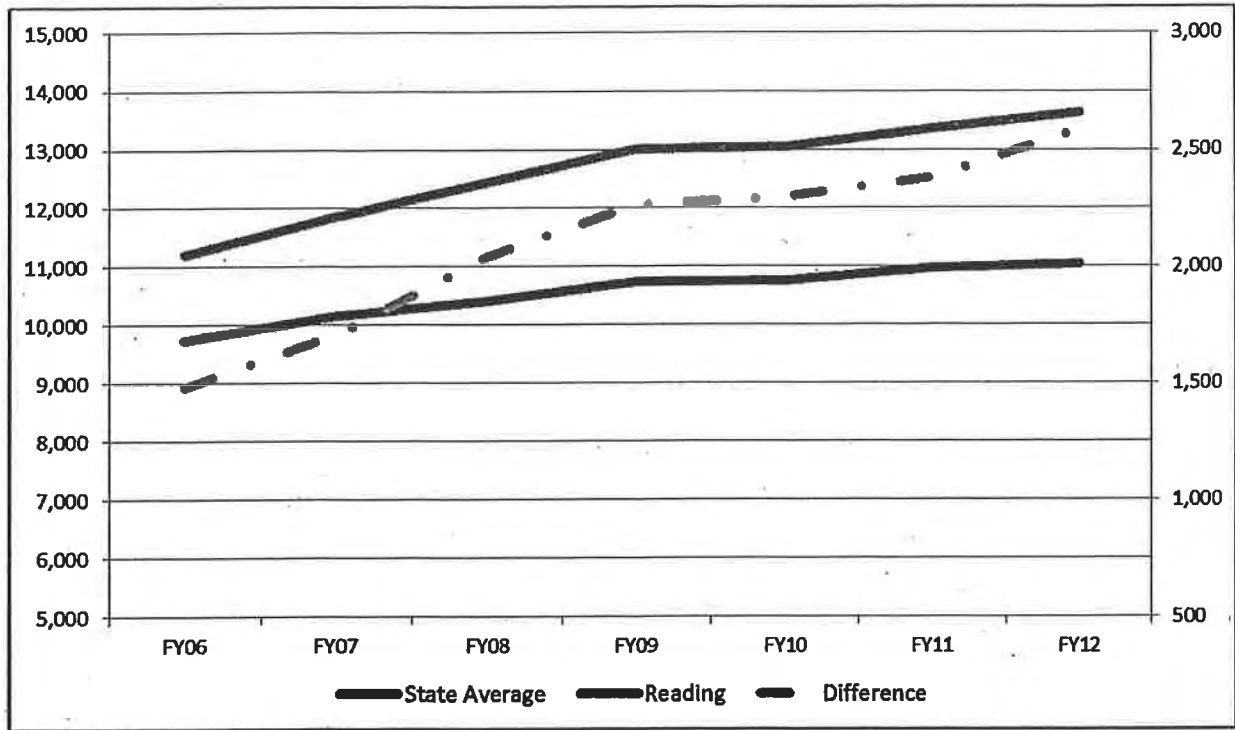
Funding that remains within the base budget will be used to continue several strategic initiatives that have been and are continuing to be implemented in our schools including:

- Implementing the Literacy and Mathematics Massachusetts Curriculum Frameworks, Educator Evaluation System, and District Determined and Local Measures of Student Success
- Addressing the academic, social, and emotional needs of all students through the implementation of the Massachusetts Tiered System of Support

Our base budget also allows us to continue maintaining our low class sizes (18-22) in Kindergarten through Grade 2 where possible, our middle school interdisciplinary model, our 21st Century learning initiatives including the use of mobile learning devices, our behavioral health initiatives, our technology infrastructure, all of our regular day programs, and our school facilities.

While the requested funding allows us to address many of the priorities which reflect the community's desire to continue a long-standing tradition of excellence in our schools, financial constraints limit our ability to pursue many of the innovative programs, structures, and systems that we believe will make our students even more successful. Our school district is one of the most efficient districts in the Commonwealth when it comes to spending. Our academic achievement ranks in the top quartile of the state while our per pupil spending ranks 305th out of 327 operating districts in the Commonwealth, based on state data from the 2011-12 school year. In fact, over the last several years, this gap between the state average per pupil and Reading's per pupil has been growing, as Figure 1 below shows. Our current per pupil places us among the lowest 10% of all districts in the state. While we continue to be proud of our record of efficiency, we must recognize that innovation and excellence require strategic investments that we have been unable to make over the past several years due to financial constraints.

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



This budget includes funding to address contractual obligations based on the assumption that salary schedules for all bargaining units must be adjusted to ensure that salary and wages are competitive. In addition, this budget funds both known and anticipated special education needs, which are rather significant in the year ahead. This budget also includes the continued funding of a five to six year technology replenishment cycle adopted in Fiscal Year 2013, and investments necessary for effective implementation of the Massachusetts Curriculum Frameworks, Educator Evaluation, and the Tiered System of Student Support. We also continue our increased reliance on district revenue offsets while maintaining conservative assumptions regarding state and federal grant revenues in light of the continuing uncertainty regarding the impacts of federal sequestration. Not included in this budget are funds for extraordinary increases in water and sewer or electricity rates or unanticipated enrollment increases.

As in years past, there are a significant number of important needs that were identified by building administrators, staff, and the school community that were not addressed in this budget in light of fiscal constraints. These needs are identified below.

Figure 2: Unfunded FY'15 Budget Requests

Identified Need	Budgetary Impact
School adjustment counselors at the elementary and middle levels to provide more counseling to struggling students who need targeted social, emotional, and behavioral supports to succeed	2.0 FTE \$130,000
Tier 2 academic, social and emotional supports at all levels (e.g. general education tutors, staff trained in applied behavior analysis)	3.0 FTE \$60,000
Additional special education staff to address the growing teaching and administrative demands on teachers, the increasing complexity of the needs with which students are presenting, the pervasive	3.0 FTE \$195,000

and growing proficiency gap between special education and general education students, and the need to provide for more inclusive settings throughout the district	
Additional time for paraeducators to collaborate with teachers, serve as a teacher resource, learn how to modify curriculum and implement accommodations, and take advantage of professional development opportunities (two hours per week for instructional paraeducators)	\$115,000
Additional funding for professional development for staff, particularly in the area of behavioral health, tiered systems of support, and effective use of data and technology	\$50,000
Instructional coaches to model effective teaching practices for staff and to help implement the new Massachusetts curriculum frameworks particularly in the areas of math and literacy	2.0 FTE \$130,000
Additional time for teachers to collaborate, learn, and grow in their professional practice (to be accomplished through additional funding for substitutes during the school day or time beyond the school day for collaboration)	\$30,000
Instructional technology specialist at the elementary level (currently five schools share one full-time specialist)	1.0 FTE \$65,000
Additional technology maintenance staff to service the increased amount of technology employed throughout the district	1.0 FTE \$40,000
Data or information management specialist to assist administrators and teachers in managing, monitoring, reporting, and analyzing all of the educational data available to districts and schools	1.0 FTE \$50,000
Districtwide technology leadership position to lead and manage the day to day operations of our technology and data rich 21 st century learning and teaching environment	1.0 FTE \$95,000
Increased funding for technology maintenance and replenishment	\$50,000
Additional general maintenance staff for facilities department	1.0 FTE \$50,000
Additional funding to allow for planned painting cycle of 15-20% of classrooms per building per year	\$120,000
TOTAL BUDGETARY IMPACT	\$1,180,000

If all of the above had been added to the requested FY2015 budget, the increase would have been \$3.08 million (a 7.96% increase) rather than the \$1.9 million increase proposed.

A Discussion of Unfunded District Needs

The needs and priorities of our school district are based on both the vision of the school district as well as what evidence is telling us about the performance of our schools and our students. In the section below, we discuss the vision of our school district. Here we focus on the trends, patterns, and evidence that we are seeing in our schools.

Over the last two years, the state has developed an Early Warning Indicator System (EWIS) to help districts identify students who may be at risk of not achieving key education benchmarks. At the middle school level, the benchmark used is whether a child is likely to pass all Grade 9 coursework. At the high school level, the benchmark is whether the child will likely graduate. As of October of the current year, we have 35 students in our middle schools that are identified as highly or moderately at risk of not being successful in the 9th grade. For the same time period at the high school, we have 42 students that are at moderate or high risk of not graduating, including 9 seniors, 14 juniors, and 19 sophomores. The challenge that we face is that we do not have specialized supports in place for many of these struggling students and, at the secondary level, we lack any tutoring or behavioral health supports for general education students. This makes it difficult for schools to provide the Tier 2 supports necessary to minimize the risk of these students not succeeding. One commonly suggested solution was to provide up to three academic tutors – one for each of the secondary schools. This recommendation was not incorporated into the FY2015 budget.

Another alarming trend is the increase in the number of students across our district hospitalized for mental health concerns. At the high school alone, since September of 2012, there have been 40 hospitalizations. Last year, there were twenty students hospitalized during the school year. This year, in just the first three months of the school year, there were 20 hospitalizations. In addition, there are 17 students with behavioral concerns that are inhibiting their success in school, 60 students with academic concerns that would benefit from additional help, 126 students who need more guidance support, and 25 students that require social worker supports not being provided by either district staff or outside providers. Similar trends have been observed at both the middle and elementary level as well.

The need for increased mental health counseling was also highlighted in our most recent Youth Risk Behavior Survey results. At Reading Memorial High School, the rate of students who report having serious considered suicide in the past 12 months was 14% (which is higher than the statewide rate of 13%). The rate of students who report having made a plan to commit suicide (a marker of severe suicidality) was 13% (also higher than the state rate of 12%). Thirteen percent of students reported having actually attempted suicide in the past 12 months. That rate ranged from a low of 10% in 12th grade to a high of 16% in 10th grade. Twenty-one percent of students reported injuring themselves on purpose, e.g. "cutting", in the past 12 months.

In order to better address the needs of these students, administrators and staff felt that an increase in the number of social workers and/or adjustment counselors to provide counseling services to students was needed. In the proposed FY2015 budget, one additional social worker at the high school was added to the budget. Both the elementary and middle school levels also expressed a need for these services but these requests were not included in the requested budget.

Special education is another area where needs appear to be outpacing resources. Our administrators and educators are committed to providing education services to all students in the most inclusive environment possible. Over the last decade, the district has increased the number of in-district special education programs from one program to seven programs. When accounting for the programs that exist across all grade levels, there are nineteen building-based programs across our nine schools, including the RISE Preschool program.

The job of a special education teacher entails a number of responsibilities beyond instruction. Special education teachers must develop accommodations, collaborate with teachers on curriculum modifications, attend team meetings, and perform initial evaluations, annual evaluations and three year reevaluations. While caseloads vary from year to year, special education teachers are typically responsible for 2-4 initial evaluations, 5-10 annual evaluations, and 3-8 reevaluations each year. Given the length of time these processes take, a teacher could spend over 10% of their time engaged in testing and evaluation of students. Two of the most common suggestions to address these growing demands were additional teachers to reduce caseloads or additional paraeducators to assist with some of the clerical duties associated with special education processes. No special education teachers were added to the FY2015 requested budget. Four special education paraeducators were included in the FY2015 requested budget; however, these positions address increased student needs as required by their IEPs.

Administrators as well as staff also recognize the need to build the capacity of staff to more effectively address the growing and changing needs of students as well as the changing educational landscape. In particular, a common request was for more professional development funding for teachers to learn about strategies and best practices for addressing social, emotional, and behavioral health; developing and implementing student interventions in these areas; and more effectively using data and technology

in their daily practice. As shown in Figure 1 above, had an additional \$50,000 been added to the FY2015 requested budget, approximately one-third to one-half of our staff could have been provided with these additional professional development opportunities.

Over the past two years, our schools have been working to implement the new Massachusetts Curriculum Frameworks. The new frameworks have resulted not only in changes in curriculum but also changes in teaching practices. The key to successful implementation is to provide staff with sufficient time to collaborate and share best practices. Collaborative activities include realigning current curriculum to the new frameworks, developing new curriculum units and lesson plans, developing new assessments, and learning new teaching strategies from one another. This work is accomplished either during the school day by employing substitute teachers to replace collaborating teachers or beyond the school day by paying teachers for this additional time based on the contractual curriculum rate which is currently \$40 per hour. While some funding has been included for these activities, increased funding would allow for even greater collaboration and more effective implementation of these changes.

In addition to the collaborative work that teachers are doing to implement the new Massachusetts Curriculum Frameworks, the district should also provide instructional coaching for teachers using instructional "experts" to model effective practices in the classroom. These coaches could also coordinate and provide professional development for teachers and paraprofessionals for new curriculum units and lesson plans. They could also ensure that curriculum is aligned horizontally across schools and grades as well as vertically preK-12. A modest amount of funding (less than \$20,000) has been included in the FY2015 budget for curriculum stipends for teachers to serve in this role next year. This is certainly a solution that will benefit teachers in the district but not as ideal a solution as full-time instructional coaches, particularly in the areas of math and literacy where the new frameworks have changed most significantly. Administrators and staff suggested that 2.0 FTE instructional coaches (1.0 FTE in math and 1.0 FTE in literacy) would best serve the needs of the district. These positions were not included in the FY2015 requested budget.

One need that was highlighted by all of our elementary schools was additional instructional technology support. Currently, Reading employs one instructional technology specialist that services all five elementary schools. In essence, this means that this individual is able to spend no more than one day per week at each school. In contrast, our middle schools and high school each have their own instructional technology specialist. At the middle and high school levels, the instructional technology specialists spend about half their time working with teachers on integrating technology into the classroom and the other half is spent working directly with children. At the elementary level, the instructional technology specialist is able to spend a limited amount of time with teachers but has no student contact. Furthermore, this individual is also tasked with deployment of technology in the elementary schools, e.g., iPad setup and deployment, as well as data integration tasks such as setup and changes to the elementary report card and data updates to our student information management system. This individual is clearly overwhelmed as is evidenced from our experience with iPad deployment this year. All of our elementary schools were able to fund additional technology purchases through gifts and donations, year end funds, or grants. Many elected to purchase iPads for classroom use. Because we have just one specialist serving five elementary schools, full deployment of these iPads was not completed until December. While the devices were deployed late, teachers still needed to be trained in the use of the devices. This training did not begin until November and will continue through January and beyond. Clearly, we are not able to maximize the value of these technology investments if we do not have the staff necessary to effectively manage the devices and train staff on their use.

As a district, we have invested a significant amount of money in our technology infrastructure and our technology inventory. We currently have well over 2,500 computers and mobile devices in our district which are being serviced by 3.5 FTE computer technicians for a ratio of 714 devices per technician. Ideally, we would want that ratio to be no more than 500 devices per technician which would require the addition of 1.5 FTE technicians in our district. This request was not included in the FY2015 proposed budget. We also have a robust enterprise wireless network that requires continuous monitoring to ensure connectivity of all wireless devices used throughout our schools, including BYOD devices. Additionally, we have invested heavily in our information management systems to allow us to employ state of the art tools for more robust data analysis and data-informed decision making. Clearly, to ensure that our infrastructure, networks, technology, and data systems are optimized, compatible, and reliable requires strong management and leadership. However, Reading Public Schools currently has no districtwide Director of Technology position to oversee technology and information management operations in our district. Most districts striving to create the type of 21st century learning environment that Reading has created have funded such a position. A Director of Technology would be responsible for strategic planning, educational technology selection and investment, asset tracking, enterprise communications, internet and data security, data management, system reliability and interoperability, and technology optimization. A lack of leadership in this area leads to fragmented implementation, suboptimal planning and communication, increased downtime, and lack of consistency with respect to operations, maintenance, and deployment. The need for a districtwide technology director is something that has been discussed in this district for a decade. While not included in the FY2015 budget, this need must be addressed within the next year or two either through re-allocation of resources or through additional resources. In order to better understand the needs and deficiencies in this area, it is our intent to engage a consultant this year to perform an IT audit. This audit should help us to better assess our needs and identify where to make changes to gain efficiencies and/or reduce costs so that we might fund this position for our district.

As mentioned above, we have invested a significant amount of time, energy, and money in implementing information management systems in our district. These systems include:

- Administrator's Plus, our student information management system
- MUNIS, our ERP system for financial accounting and human resources management
- Edline, our website and learning management system
- Blackboard Connect, our emergency email, text, and phone communication system
- BaselineEdge, our student intervention, benchmarking, and teacher evaluation management system
- Aesop, our absence management and substitute placement system
- SchoolDude, our facility maintenance and building rental management program
- SchoolSpring, our recruiting and applicant tracking system
- Atlas, our curriculum mapping system
- eSchool, our tuition and fee payment and management system
- MySchoolBucks, our school nutrition planning and payment management system

All of these systems house critical data that allow us to better track, monitor, and report on key metrics that measure student, school, and district performance. In addition to these systems, there are also a number of national and state databases that we use to access important information. Currently, we lack the supports necessary to ensure compliance with data security protocols and regulations, to assist administrators and staff in using the data in meaningful ways to inform instruction and assessment, and

to assist district administrators in employing this data to facilitate in the day-to-day management and operations of the district. We are learning that an increasing number of districts are employing data specialists or data managers to assist with this important function. Currently, we call upon our help desk technician, who has a background in database management, to assist us as needed with some of these tasks. However, a full-time data specialist would enable us to address the critical needs in this area and make better use of the data and analytic tools available to us.

Two years ago, an additional \$100,000 was added to our base operating budget to allow us to employ a 5-6 year technology replenishment cycle. Presently, we are replacing technology that has been in the district for 6-7 years and has far outlived its useful life. As we know, technology is evolving at an exponential rate and keeping up with these changes will require a greater investment than \$100,000 per year. For example, our district has approximately 350 iPad 2 devices that were purchased over the last few years. We are currently hearing that Apple will no longer be supporting this generation of iPads in the near future which may render them nearly obsolete in the not too distant future. This means those devices will likely need to be replaced in another couple of years. These types of changes will, no doubt, continue in the future. Initially, we had included an additional \$50,000 to increase this replenishment funding to \$150,000 but this request was removed from the final requested budget.

Our Facilities Department presently maintains our eight school buildings and seven town buildings. In addition, we have also been assisting with the maintenance of the Matera Cabin over the last two years. We have also been informed that a new cemetery garage could be added to the list of buildings to be maintained by our Facilities Department in the future. Furthermore, the Reading Public Library is scheduled for a major renovation and addition over the next two years. Currently, the department maintains 1,300,000 square feet of space and employs three maintenance staff including one general maintenance person, one licensed electrician, and one licensed plumber. The recent re-classification of a general maintenance position to a licensed electrician position has resulted in significant savings to the department. We presently estimate the savings will be on the order of \$30,000 to \$50,000 per year. It had been the intent of the department to translate those savings into a second general maintenance position, thereby increasing maintenance staffing to 4.0 FTE and reducing the total square footage per maintenance staff from 433,333 to 325,000. The creation of this position would likely result in additional savings as the individual would perform some of the carpentry, painting, and finish work that is currently being done by a contractor whose labor is billed at the prevailing wage which is nearly twice the contractual wage for this position. This position was not included in the FY2015 requested budget and, instead, the savings was used to offset increases in other areas of the budget.

Another request that we received from administrators and staff in nearly every building was for increased painting of classrooms. Currently, we do not include funding in the building maintenance and repair accounts for painting. Painting needs are typically addressed at year end with any funding that remains as a result of sound budget management, energy savings, or overtime savings. As a result, there is no funding for an annual cycle of classroom painting. An amount of \$120,000, if added to the budget, would allow for approximately 15-20% of classrooms in each building to be addressed each year such that every classroom would be painted once every five to six years. This type of investment allows for classrooms to be kept clean, fresh, and bright in appearance which leads to a classroom environment more conducive to learning. This amount was initially included in the FY2015 budget but was removed prior in the final request to reduce the overall budget increase.

Economic Outlook

While uncertainty has certainly dominated the economic landscape in recent years, there seems to be increasing optimism regarding the economic outlook over the next couple of years. Current predictions by both the Congressional Budget Office and the Federal Reserve are that the nation's gross domestic product will grow in 2014 and 2015. Those predictions rest on the assumption that the current laws in effect under sequestration remain in effect and that the resulting deficit reduction is what spurs economic growth.

On December 10th, the House and Senate Budget Committee released a two-year budget agreement proposal (ahead of a scheduled December 13th deadline), which provides for spending increases in 2014 and 2015 and helps to ease the uncertainty a bit. The agreement, which must be passed by both the House and Senate, provides for sequester relief and budget deficit reducing measures. It is believed that school districts would get some relief from the sequestration cuts if this agreement is passed. The plan would roll back most of the sequester cuts for the 2014 and 2015 allowing lawmakers to potentially boost Title I and IDEA spending. Passage of this plan would likely bring fiscal stability at the federal level through the conclusion of our 2015 fiscal year. It is believed, however, that any new initiatives, such as the Obama administration's preschool funding plan, are unlikely to be funded under the still-constrained spending plan.

The Massachusetts outlook also appears to be favorable. According to Alan Clayton-Matthews, Northeastern University economics professor and director of the New England Economic Partnership, "The outlook for the future is much better than it has been and that has a lot to do with restoring confidence and consumer demand." According to Clayton-Matthews, "By 2015, we'll be in a growth spurt phase of the recovery where people's spending catches up to their wants. The jobs, they'll be there and people will be willing to spend, which begets more jobs." On December 11th, Michael Widmer, President of the Massachusetts Taxpayers Foundation told a Statehouse hearing that he predicts a 4.7% increase in state tax revenues. The Massachusetts Department of Revenue projects similar growth. Widmer states that, if the estimates are correct, there will be enough money for legislators and the governor to fund small increases in popular programs such as local aid without a tax increase. He cautioned, however, that non-discretionary spending for pensions, debt service, Medicaid and other areas, along with expanded transportation commitments, will consume a large share of the new tax revenues.

The Town of Reading continues to maintain a solid record of financial management, bolstered in part by the refinancing of some school debt in early 2012 which resulted in savings to taxpayers through a reduction in the cost of the RMHS debt exclusion. Reading currently has a very healthy free cash position with the highest level of free cash reserves in the last decade. Free cash reserves have increased from \$1,703,703 in 2003 to a July 1, 2013 balance of \$7,584,869 – an increase of 345% over the last decade. When compared to other communities in Massachusetts, Reading's free cash amount is ranked 32nd of 351 communities in Massachusetts. As a percent of the budget, our free cash position places us at 75th, firmly within the top quartile. With respect to per capita income, Reading's value of \$42,071 places us in the top quartile, at 72nd of 351. Our equalized property value is ranked 130th of 351, placing us within the upper half of Massachusetts communities.

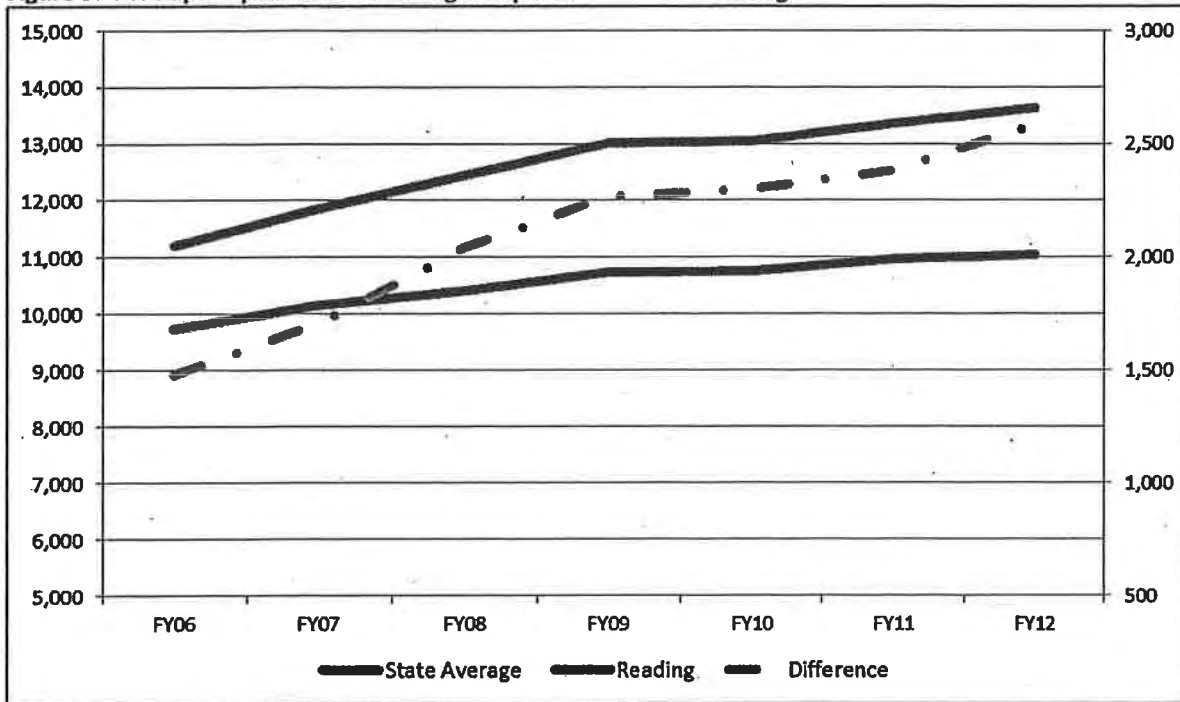
With 90% of the assessed valuation in our community coming from residential properties, the town relies heavily on local residential property taxes to fund municipal and school operations. Our average family tax bill, which currently stands at \$6,458, is ranked 54th in the state and our total tax levy of

\$56,444,070, is ranked 71st of 351. Conversely, with respect to the percent of our local operations funded by state aid, currently at just under 15%, we rank 138th. While there are annual discussions around the tax rate and suggestions to assess commercial properties at a different rate than residential properties, 237 of the 351 communities in Massachusetts assess residential and commercial properties at the same rate. In Reading, less than 9% of the total tax base comes from commercial and industrial properties.

Overall economic conditions in Reading appear positive. Reading's unemployment rate is around two percentage points below the state's unemployment rate which is below the national unemployment rate. New growth appears to be on the rise and total new growth applied to the levy limit has more than doubled over the last three years, increasing from 324,532 in 2012 to 741,495 in 2014. Foreclosures in Reading are down from a high of 18 in 2010 to just 2 in 2013.

With respect to education spending, the total amount spent in Reading on education ranks 70 out of 351 communities. Education spending as a percent of the total budget in Reading averaged 50% between 2000 and 2012 – slightly ahead of the state average of 48%. When education spending is normalized based on enrollment, Reading's per pupil spending ranks 305th out of the 327 operating districts in Massachusetts, down from 293rd in the prior year, while we rank in the top 10-15% of districts with respect to educational outcomes. Figure 3 shows how the gap between Reading's per pupil expenditure and the state average has been widening over the last several years.

Figure 3: Per Pupil Expenditure - Reading Compared to the State Average



Between FY'10 and FY'13, the district received a significant amount of federal stimulus funding from such sources as the American Recovery and Reinvestment Act (ARRA), State Fiscal Stabilization (SFS), and Education Jobs Act (EdJobs). These funds, totaling \$3,957,915, were used to address program and technology improvements and school health insurance costs and were strategically invested so as to minimize any negative impact on the General Fund once exhausted. Approximately \$30,000 in Race to

the Top funding is available to us in FY'14. At this time, there are no additional Race to the Top funds available following the conclusion of this fiscal year.

Our community benefits from a significant amount of state funding in the form of Chapter 70 state aid as well as the special education reimbursement grant or "Circuit Breaker". In FY'14, Chapter 70 funding totals \$9,930,333, an increase of 0.3% over FY'13 funding levels. Chapter 70 funding is based on a funding formula that begins with the calculation of a Foundation Budget amount for each district which is the minimum amount necessary to provide an adequate education to the children in our district. The amount of Chapter 70 funding is then calculated as the difference between the Foundation Budget amount and the community's ability to pay (as measured by its equalized property value and per capita income).

The Circuit Breaker grant reimburses the town up to 75% for special education costs that exceed \$39,701.76 (FY'13 threshold amount). In FY'09 and FY'10, reimbursement rates were far lower than the 75%, at 42% and 44% respectively. In FY'11, the rate was increased to 65% and in FY'12, to 70%. For FY'13 (funds distributed in FY'14), the reimbursement rate has returned to 75%. Over the last several years, the School Department has worked diligently toward the goal of prefunding the Circuit Breaker offset. State regulations allow a school district to carry forward the balance of circuit breaker funds received in the prior year. The goal of this regulation was to allow budget certainty for the amount of circuit breaker reimbursement offset. Those districts that were able to carry forward the entire amount of the prior year's grant would know with certainty the amount of offset to be used in the subsequent year's budget. We are pleased that we have achieved that goal and our FY'15 Circuit Breaker amount of \$1,186,247 is the amount that we will be receiving this year. That amount will be deposited to our FY'14 Circuit Breaker Special Revenue Fund to be used as an offset to our FY'15 budget. This amount is \$10,000 less than our FY'13 reimbursement amount due to a lower SY12-13 claim.

The FY2015 School Committee Budget document reflects our organizations commitment to excellence and continuous improvement. In that vein, this document reflects in large measure the standards of the Association of School Business Officials International's Meritorious Budget. We continue our efforts to enhance the transparency of our budget, to incorporate measures of performance for improved accountability, and to assist the taxpayers of Reading in understanding how the dollars invested in Reading Public Schools are allocated and utilized to educate the youth of this community.

Budget Drivers

The FY2015 School Committee Budget is \$40,603,540, an increase of \$1,902,175 or 4.92%. The discussion below provides details on the major budget drivers based on expenditure category. The three major drivers of the increase to the FY'15 budget include:

- An increase in salary expenditures to fund anticipated step and cost of living increases for collective bargaining association members to bring salaries in line with comparable districts in Massachusetts;
- A significant increase in special education out of district tuition due to an increase in the number of assumed out of district placements, including several high cost placements and three students who have moved into the district this year and are currently placed out of district; and
- An additional 5.5 FTE positions to address student needs and compliance with new DESE regulations for English Language Learners

Salary and Other Compensation

FY'15 School Committee Budget: \$34,107,787

FY'14 Adopted Budget: \$32,498,901

\$ Increase: \$1,607,689

The budget assumes step increases, column changes (where applicable), and cost of living adjustments for all collective bargaining units and cost of living adjustments for all non-union employees. Increases are intended to bring salary schedules in line with comparable school districts. Ten percent of this increase is for the addition of 5.5 FTE which includes a 0.5 FTE English Language Learner (ELL) teacher, a 1.0 FTE social worker for the High School, and 3.4 FTE special education paraeducators to address student needs associated with grade level transitions or as required by the children's IEPs. An additional 8% funds a 2.5% average cost of living increase for non-union employees as well as additional amounts beyond the 2.5% for certain categories of employees whose salaries lag significantly behind market rates. Most notably, the salaries for computer technicians have been increased by 17% to raise them to the salaries paid in comparable districts. It is important to note that our non-union employees do not have salary schedules or classification systems and, therefore, do not receive step increases or any compensation adjustments beyond the cost of living increase. We are also proposing to increase the pay rates for substitute teachers by 25% to make them more competitive with rates paid by neighboring districts which accounts for another 8.8% of the increase. The remaining 73.2% of the increase is to fund increases for collective bargaining unit members, two thirds of which funds increases for certified staff and the remaining one third for non-certified staff.

Contract Services

FY'15 School Committee Budget: \$1,298,485

FY'14 Adopted Budget: \$1,292,768

\$ Increase: \$5,717

In this category of expenditures, there are several significant increases in particular line items for FY'15 but the majority of those are offset by decreases in other line items leading to the very modest net increase. The more significant increases include: special education legal services reflecting historical trends, special education consultation services due to an increase in the number of students requiring vocational services, professional development services to allow for professional development on the

new Massachusetts Curriculum Frameworks and related instructional practices, and regular day transportation due to homeless transportation obligations not anticipated in FY'14 and expected to continue into FY'15. These increases are offset by decreases in therapeutic services as students placed out of district will no longer require these in-district services and school committee labor counsel services with the conclusion of collective bargaining activities assumed to happen prior to the start of FY'15. Also, the additional \$10,000 that was added to grant writing services in FY'14 has been eliminated in FY'15 as a cost saving measure.

Materials, Supplies, and Equipment

FY'15 School Committee Budget: \$904,497

FY'14 Adopted Budget: \$886,126

\$ Increase: \$18,371

The increase in this category is due to additional text and materials required for the implementation of a new health curriculum for Grades 3-5. This increase of \$30,000 was offset by decreases in other expense lines in this category.

Other Expenses

FY'15 School Committee Budget: \$1,365,796

FY'14 Adopted Budget: \$1,346,756

\$ Increase: \$19,040

Increases in this category stem from increases in software licensing and support, network hardware, and telephone repair services. In the area of software licensing and support, the additional amount is needed for a three year renewal of our internet security and anti-virus software as well as a new license for a cloud computing solution that is being implemented in the current year. The additional amount allocated to network hardware is to be able to fund equipment replacement for equipment that is currently beyond the warranty period. With respect to telephone repair services, we have found over the last two years that we have not budgeted sufficiently for line changes and additions that occur at the beginning of each school year due to classroom and office changes.

Special Education Tuition & Transportation

FY'15 School Committee Budget: \$3,858,195

FY'14 Adopted Budget: \$3,584,350

\$ Increase: \$273,845

Special education tuition and transportation are one of two expenditure categories that are treated as "accommodated cost" in our municipal budget due to the unpredictable but unavoidable nature of these expenses. We are anticipating a reduction in tuition expenses for private day tuitions but an increase in expenses for public collaborative and private residential tuitions. The net increase in tuition due to these known or anticipated placement changes is \$158,152. In addition, the offset from the state's special education reimbursement grant, known as circuit breaker, will be slightly lower in FY'15 than in FY'14. The FY'15 amount used in the budget is the amount granted to us in FY'14. That amount will be carried forward into FY'15. The amount is lower because the district's FY'13 claim amount was lower due. The net result is \$10,381 less in offset than the current year. The remaining increase of \$105,312 is due to the increase in special education transportation expense due to the increased

number of students to be transported to out of district placements and a contractual rate increase of 3%.

Energy & Utilities

FY'15 School Committee Budget: \$1,135,050

FY'14 Adopted Budget: \$1,166,344

\$ Increase: (\$31,294)

Energy and utilities is the second category of "accommodated cost" in our municipal budget. Over the last several years, we have seen continued and often substantial savings in this area of the budget as a result of energy conservation measures, favorable weather trends, and favorable natural gas pricing. In FY'15, this budget area is decreasing once again, due to a continued downward trend in energy consumption that we have been seeing over the last two years.

The consumption decreases come predominantly in the area of natural gas and electricity. Our natural gas pricing remains very low due to a competitive contract that extends through June of 2015. With respect to electricity, Reading Municipal Light Department recently announced an emergency 9% increase to FY'14 rates. We have incorporated this 9% increase in our FY'15 budget and also factored in an additional 5% rate increase assumed to take effect in FY'15. While we are not anticipating a considerable change in consumption, we have seen a decrease at the High School which has caused us to reevaluate the consumption figure upon which our FY'15 budget is based.

Grant and Revenue Offsets

FY'15 School Committee Budget: \$2,066,270

FY'14 Adopted Budget: \$2,073,881

\$ Increase: \$(8,808)

The district utilizes revenue from a variety of sources to offset its expenses. These revenue sources include the METCO grant, kindergarten tuition, preschool tuition, tuition for special education students from other school districts attending our schools, athletic and extracurricular user fees, building rental income, and extended day program revenue. (Circuit breaker is another offset to the budget but is discussed in the special education tuition and transportation section as it is included as part of that accommodated cost).

Revenue offsets from kindergarten tuition, and athletic and extracurricular user fees remain unchanged from FY'14 budgeted level as participation is anticipated to remain relatively consistent. The revenue offset for in-district special education tuition is down \$35,735 based on the expected number of students that will be attending our programs next year. Revenue from the preschool program is increased by \$26,638 due to increasing participation. The revenue offset for building rental income was increased by \$5,000. The revenue offset for extended day programs was increased by \$7,500. The METCO grant offset was decreased by \$10,000 due to our expectation of a decrease in the state's funding of this program as well as an increase in transportation costs for the program.

Reading Public Schools Strategy for Improvement of Student Outcomes

Vision

It is the vision of the Reading Public Schools to instill a joy of learning and inspire, engage and support our youth to become the innovative leaders of tomorrow. This will be accomplished by focusing on a few key strategic initiatives that lead to a meaningful and relevant curriculum, innovative instructional practices, strong analysis and thoughtful dialogue about quantitative and qualitative evidence, a collaborative and team approach to learning and teaching, and a safe and nurturing learning environment.

Education will truly be the shared responsibility of both the schools and the community, with families playing active roles in the schools and being full partners in ensuring the success of their children. In the interest of the entire Reading community, the school district and town government shall work cooperatively and collaboratively. As educators and members of our community, we believe that implementing this vision is our ethical responsibility to the children of the Town of Reading

Theory of Action

If the Reading Public School District strategically allocates its human and financial resources to support high quality teaching, a commitment to the academic, social, and emotional needs of our students, the hiring and support of effective staff, and measurements of school performance and differentiated support, then students will make effective progress and be appropriately challenged, graduating from high school ready for college, career, and life as contributing citizens in a global society.

Strategic Objectives

The Reading Public Schools Strategic Objectives for 2013-14 include:

1. *Learning and Teaching-Deepen and refine our focus on the instructional core to meet the academic, social, and emotional needs of each child.*
2. *Performance Management-Build a system that measures school performance and differentiates support based on need and growth.*
3. *Investment and Development-Compete for, support, recruit, and retain, top talent while creating leadership opportunities and building capacity within our staff.*
4. *Resource Allocation-Improve the alignment of human and financial resources to achieve strategic objectives.*

Strategic Initiatives

1. Implement the Massachusetts Curriculum Frameworks for Mathematics and Literacy, which includes updated interactive curriculum maps, meaningful and relevant assessments, and strong instructional practices (Learning and Teaching)
 - a) Develop and pilot District Determined Measures in all areas
 - b) Implement the use of mobile learning devices
 - c) Review and revise the elementary report card and conference system

2. Develop and implement a plan to address the academic, social and emotional needs of our students using the Massachusetts Tiered System of Support (Learning and Teaching)
 - a) Improve safety protocols and procedures
 - b) Improve the use of data by district and staff
3. Continue to improve the Reading Educator Evaluation Process and other staff evaluation systems (Performance Management)
4. Improve the use of time, communication, and resources to support staff (Investment and Development)
 - a) Revise the induction program for new teachers
5. Develop and implement a long range plan for expanding early childhood education (Resource Allocation)

Budget Process and Timeline

The process used to develop the FY2015 School Committee Budget is designed to maximize participation by key stakeholders. This year's budget process included collecting input from district administrators, staff, and community members on budget priorities. This process began in October and continues throughout the budget process including budget presentations to the School Committee and deliberations by the Committee during the month of January.

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

In early October, as part of the budget process, the town convenes its annual Financial Forum, a joint meeting of the elected and appointed Boards and Committees. At this time, the town establishes its revenue projection as well as its estimate of its "accommodated costs," which are the fixed costs to which available revenues are first allocated. These costs include employee and retiree health insurance, debt service, energy and utility expense, and special education tuition and transportation expenses. These expenses are subtracted from available revenues and the remaining revenues are allocated to municipal and school budgets based on a historical ratio. Last year, sixty-five percent of the net revenue was allocated for the school department budget. At the October 30, 2013 Financial Forum, the proposed increase in general fund revenue allocated to the school department for non-accommodated costs was 3.0% or an increase of \$1,018,440.

During the next step of the budget process which occurs in early to mid-November, the Assistant Superintendent of Finance and Administration distributes budget development guidelines, instructions, and forms to district and school administrators. Department and school budget requests are then submitted to the Finance Office by the end of November. Throughout November and December, the Superintendent reviews the budget requests as well as the programmatic and financial implications of

these requests taken as a whole. By late December, the Superintendent determines the size and scope of the budget.

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

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

At Reading's Annual Town Meeting, which commences in late April, the Town Manager's Budget is presented to Town Meeting for its review and approval. Once approved, the School Department's FY'15 General Fund Appropriation is set and is implemented for the fiscal year beginning on July 1, 2014.

Figure 4: FY'15 Budget Calendar

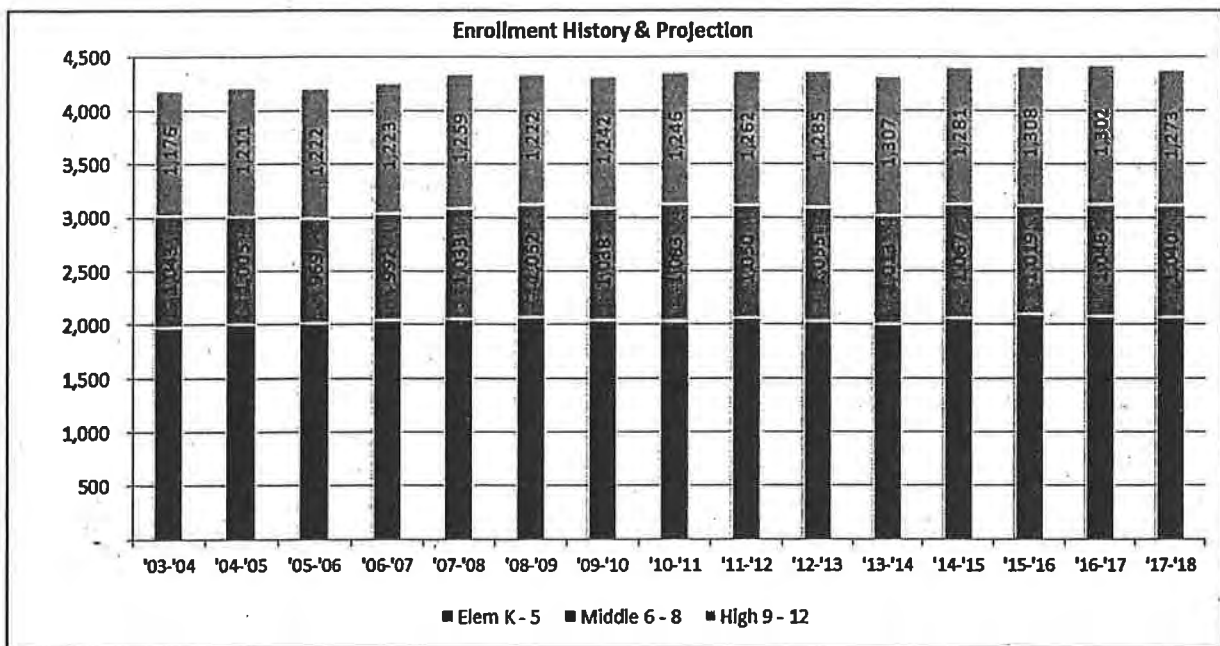
FY'14 – FY'24 Capital Plan to Finance Committee	September 24
Town Meeting Warrant Closes	September 24
Financial Forum I	October 30
Budget Preparation Information sent to all administrators	Mid-October
Budget input meetings with staff	October 21 – November 8
Principals present goals and budgetary needs	October 28 – November 8
Building/department budget requests submitted to Central Office	November 8
Town Meeting	November 12-21
Superintendent Reviews-building/department requests and performance goals	November 12 – November 30
Finalize FY'15 Salary Projections	December 1
Budget development deliberations undertaken by Administration	December
Superintendent's Budget Finalized	December 30
Budget document distributed	January 9
Budget overview presented to School Committee	January 16
Budget (cost center) presentations and deliberations by School Committee	January 21, 23, 27
Open Public Hearing on Budget	January 27
Financial Forum	January 29
School Committee vote on Superintendent's Budget	February 3
School Committee Budget forwarded to Finance Committee and Town Manager	February 7
School Committee meets with Finance Committee	March 12
School Budget voted at Annual Town Meeting	April 28, May 1, or May 5

Information Overview

District Enrollment and Student Demographics

School districts in Massachusetts are required to report student enrollment and demographic data to the Massachusetts Department of Elementary and Secondary Education (MA DESE) three times per year: October 1, March 1, and Year End. The October 1 figures are used to evaluate staffing needs and patterns for the School Committee Budget each year. The enrollment projections used were developed using the “cohort survival method” which is based on a ratio of the number of students in a grade in one year to the number of students in that grade in the prior year. Kindergarten projections are based on the number of live births reported by the Massachusetts Department of Public Health.

Figure 5: Historical and Projected Enrollment by Grade Level



District-wide enrollment for SY'2014-15 is projected to increase by 83 students, from 4,432 to 4,515. While enrollment at the elementary school dropped this year by 27 students, the projection shows elementary enrollment for next year rebounding to nearly its highest level in the last 5 years, an increase of 53 students. Middle school enrollment is also projected to increase by 54 students as the current year's large fifth grade transitions to sixth grade. High School enrollment is projected to decrease by 26 students next year. While historically, anywhere from 4% to 13% of eighth grade students do not move on to Reading Memorial High School, the enrollment numbers shown above do not include any adjustment for this attrition.

The Reading Public Schools provides special education services to eligible students ages three to twenty-two years of age deemed eligible through the special education team evaluation process. Eligibility is based on a determination that the child has a qualified disability that will limit the child's ability to achieve effective progress in the regular education program without special accommodations. Instructional or other accommodations are outlined in the child's Individual Education Program (IEP). Figure 6 shows historical data regarding the number of students with IEPs based on October 1

enrollment data. As this table indicates, the number of students receiving special education services has increased by 4.1% between last school year and this school year and the total number of students is the third highest in the last decade. This increase of 30 students has contributed to the additional demands on our special education staff.

Figure 6: Special Education Enrollment Trends

Academic Year	Total Enrollment	# of Students	% of Students	% of Students Statewide	# of Students Out of District
2005-06	4282	694	16.0	16.4	73
2006-07	4332	707	16.1	16.7	67
2007-08	4416	753	16.8	16.9	73
2008-09	4428	771	17.2	17.1	63
2009-10	4392	758	17.0	17.0	59
2010-11	4509	734	16.3	17.0	51
2011-12	4447	768	16.9	17.0	64
2012-13	4483	737	16.4	N/A	64
2013-14	4432	767	17.3	N/A	50

Figure 7 shows the enrollment for our high needs population, as defined by the Massachusetts DESE. What is apparent from the table below is that our ELL and low income populations have been steadily rising over the last several years.

Figure 7: Enrollment History for Other High Needs Populations

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

Class Size

The Reading School Committee and Reading Public Schools do not have a policy that mandates class size. However, at the elementary level, the district conforms to a recommended class size of 18 to 22 in grades K-2, and 20 to 25 in grades 3-5. As Figure 8 shows, most elementary schools are within these ranges with the exception of Grade 2 at Birch Meadow and Wood End; Birch Meadow has one Grade 2 class with 23 students while Wood End has two Grade 2 classes at 23 students.

Figure 8: Average Class Size by Grade and School (2013-14 School Year)

	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	15.5	19.0	19.3	21.0	20.0	23.0							
Birch Meadow	20.0	20.0	22.3	22.7	22.0	21.0							
Eaton	18.7	20.0	20.8	22.3	24.3	24.7							
Killam	17.0	20.5	19.0	22.3	21.3	21.5							
Wood End	20.5	21.0	22.3	20.3	21.3	21.0							
Coolidge							25.8	26.5	22.5				
Parker							24.0	25.4	21.1				
High School										17.5	20.0	19.1	19.3
Average	18.3	20.1	20.8	21.7	21.8	22.2	24.9	26.0	21.8	17.5	20.0	19.1	19.3

Middle school class size ideally should be between 20 and 26 students. As Figure 8 shows, middle school class sizes are all essentially within the ideal range, with the exception of the 7th grade class at Coolidge Middle School. Overall, class sizes at the middle school have greatly improved over SY'2012-13 when class sizes averaged 26 at Grade 6 and 27.5 at Grade 8. The class sizes are now much more balanced on average. This is largely due to the advancing of last year's large 8th grade to the High School this year.

At the High School level, "average" class size is more difficult to determine and assess given the various types of programs offered (college prep, strong college prep, honors, and advanced placement) and the number of courses taught, both required and elective. The average class sizes shown in Figure 8 above are for required classes at each grade level. As this figure shows, average class sizes are much improved over SY'2012-13 due to the investment in additional teaching staff made in the FY2014 budget. Average class sizes last year for Grades 9 through 12 were 20.8, 21.6, 20.7, and 18.7. Figure 8 shows that average class sizes at all grade levels for required courses are now at or under 20 students.

With respect to class sizes at the different levels, the High School aims to keep its college prep courses below 20 students given that these classes are usually more homogeneously grouped, co-taught classes with a higher percentage of special education students. As Figure 9 below shows, the investment of additional teacher resources at the High School in the FY'14 budget resulted in a significant decrease in the class size for the college prep course level. In the current school year, the average class sizes, with the exception of Grade 10 social studies, are all below 20 students. In contrast, last year two-thirds of the sections had average class sizes at or in excess of 20 for the college prep courses.

Figure 9: SY'2013-14 High School Class Size

Subject	Grade	College Prep				Strong College Prep				Honors				AP
		9	10	11	12	9	10	11	12	9	10	11	12	
English		13.3	18.0	13.5	17.5	21.6	23.6	22.6	24.6	25.2	19.6	22.7	27.5	11.0
Math		14.0	18.5	19.7		18.5	30.0	21.6	23.4	28.3	18.5	28.0	20.0	20.7
Science		15.0	18.0	18.0	16.4	20.2	21.0	22.5	23.1	22.1	17.0	21.0	27.0	19.2
Social Studies		13.3	21.5	18.0		20.7	23.8	20.9		23.7	23.2	29.3		17.0
Average		14.0	19.0	17.7	17.5	18.1	22.2	21.9	23.9	24.3	19.6	25.2	23.8	17.0

Personnel Resources

Education is, by its very nature, a very staff dependent operation. The total number of staff as well as the allocation of staff resources is determined annually based on enrollment projections and shifts as well as student needs and services required to meet those needs. As a result, 81% of our district operating budget is used for employee compensation which is not atypical of school districts in the state or across the country. Staffing is measured in Full Time Equivalents, or FTE's, which is arrived at by dividing the number of hours that an individual works by the base number of hours for the particular position. For example, paraprofessionals and teachers base hours are 35 per week, while custodians work 40 hours per week. In SY'2013-14, we have 561.8 FTE employees working for Reading Public Schools. This figure is permanent employees only and does not include substitutes or other temporary employees or stipend positions. Of this amount, 547.7 are funded from the general fund budget while 14.1 are funded from grants.

Figure 10: Current and Projected Staffing Levels

	FY2012 FTE	FY2013 FTE	FY2013 Salary	FY2014 Budgeted FTE	FY2014 Budgeted Salary	FY2014 Actual FTE	FY2014 Actual Salary	FY2015 Budgeted FTE	FY2015 Budgeted Salary
Administration	9.3	9.1	736,883	9.1	757,759	9.1	760,509	9.1	790,256
Regular Education	333.0	337.3	20,519,994	342.9	21,594,066	347.0	21,422,410	347.5	22,480,090
Special Education	128.9	141.5	6,037,616	149.8	6,621,834	150.3	6,461,181	155.2	7,024,973
Health Services	9.5	9.2	490,409	9.2	506,412	9.3	508,691	9.3	546,433
Athletics	1.2	1.5	94,218	1.5	94,917	1.5	86,416	1.5	93,582
Extracurricular	0.3	0.3	24,750	0.3	25,700	0.3	25,700	0.3	26,718
District Technology	4.4	5.9	240,837	5.9	248,691	5.9	269,097	5.9	308,886
Facilities	25.0	24.5	1,073,336	24.5	1,105,143	24.5	1,112,861	24.5	1,178,178
Grant Funded	20.8	16.1	944,579	13.8	863,571	14.1	933,515	13.5	939,110
Grand Total	532.4	545.3	30,162,624	557.1	31,818,093	561.8	31,580,378	566.6	33,388,226

The FY'15 School Committee Budget includes funding for an additional 4.8 FTE's from current FY'14 staffing levels. The increase from FY'14 budgeted staffing levels is higher at 9.5 FTE's due to 4.7 FTE's that have been added since the adoption of the FY'14 budget. These adjustments are summarized below. The source of funding needed to support these positions in FY'14 was turnover savings from employees who left the district at the end of SY'2012-13 and were replaced by less expensive employees for SY'2013-14 as well as better than anticipated federal grant awards.

The 4.8 FTE's that are requested for FY'15 include 3.2 FTE special education paraeducators needed for known and anticipated changes to programs and student needs, 0.5 ELL teacher to ensure compliance with current and new regulations, 1.0 FTE social worker for the High School TSP program, and 0.1 FTE increase in occupational therapy support. There is also a shift of a 0.6 FTE position from the federal grants to the operating budget due to the lack of a resolution to federal sequestration reductions as part of the FY'15 federal budget proposal. This decrease in the grant funded positions is offset by an increase to the special education operating budget which is why this additional 0.6 FTE does not appear in the total of 566.6 FTEs in FY2015.

Regular Education

Elementary Teacher	1.1 Additional FDK Staffing
Guidance Counselor	0.2 Additional staffing needed for higher caseloads
High School Teacher	-0.4 Funding Used to offset increase in guidance and special ed
Paraprofessionals	2.3 Kindergarten staffing levels increased
Tutor	0.8 Increased support

Special Education

Elementary Teacher	-1.0 Position remained on grant
High School Dept Chair	0.6 Restructuring
High School Teacher	0.6 Position shifted off grant
Paraprofessionals	2.8 Additional supports required by program and IEP needs
Pre-School Teacher	-0.5 Position remained on grant
School Nurse	-1.0 Services now contracted out (funds shifted to contract services)
Social Worker	-1.0 Services contracted out (funds shifted to contract services)
Team Chair	-0.1 Decrease for out of district liaison support

Grant Funded

Elementary Teacher	1.6 Positions shifted to grant
High School Teacher	-1.0 Position shifted off grant
Pre-School Teacher	0.8 Position shifted to grant
Tutor	-1.1 Position shifted off grant

Net Adjustments 4.7**Student Achievement**

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

One way to measure student success is to compare the MCAS performance over a time of a given cohort of students. The figures below show MCAS performance by the current graduating class (Class of 2014) in English Language Arts, Mathematics, and Science & Technology in Grades 4, 6, 7, 8, and 10.

Figure 11: English Language Arts MCAS Performance History, Class of 2014

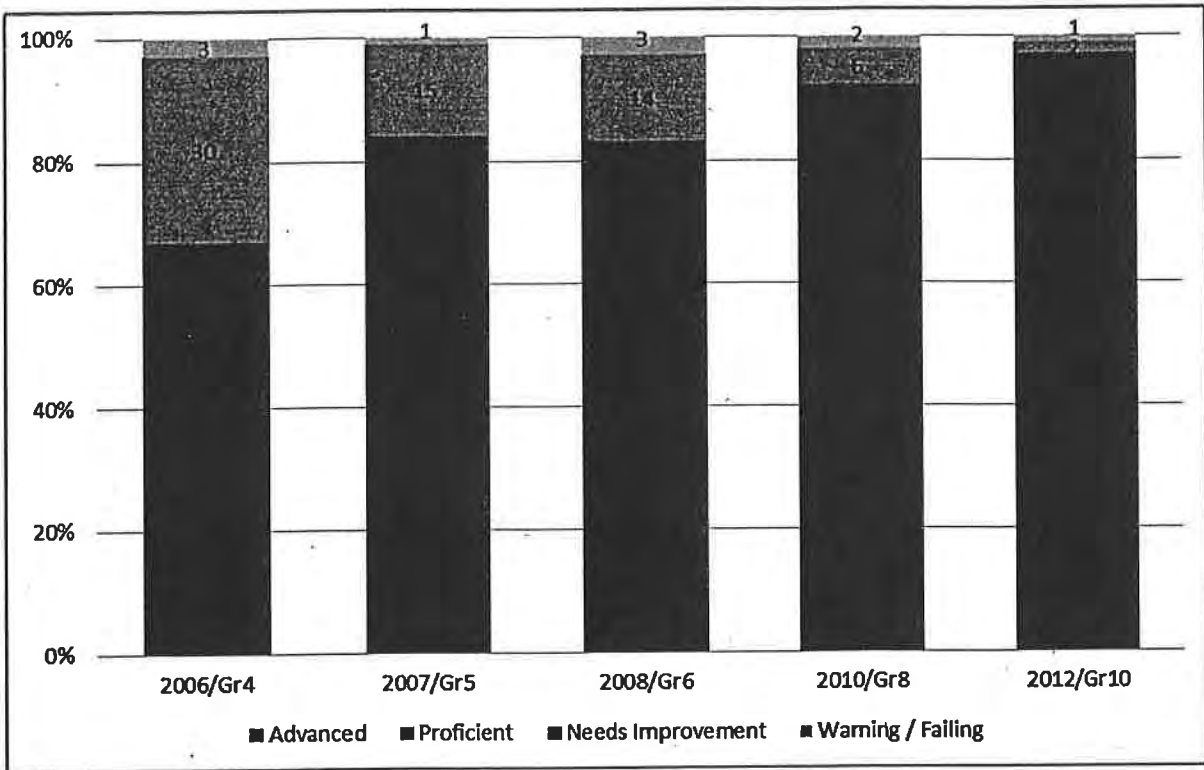


Figure 12: Mathematics MCAS Performance History, Class of 2014

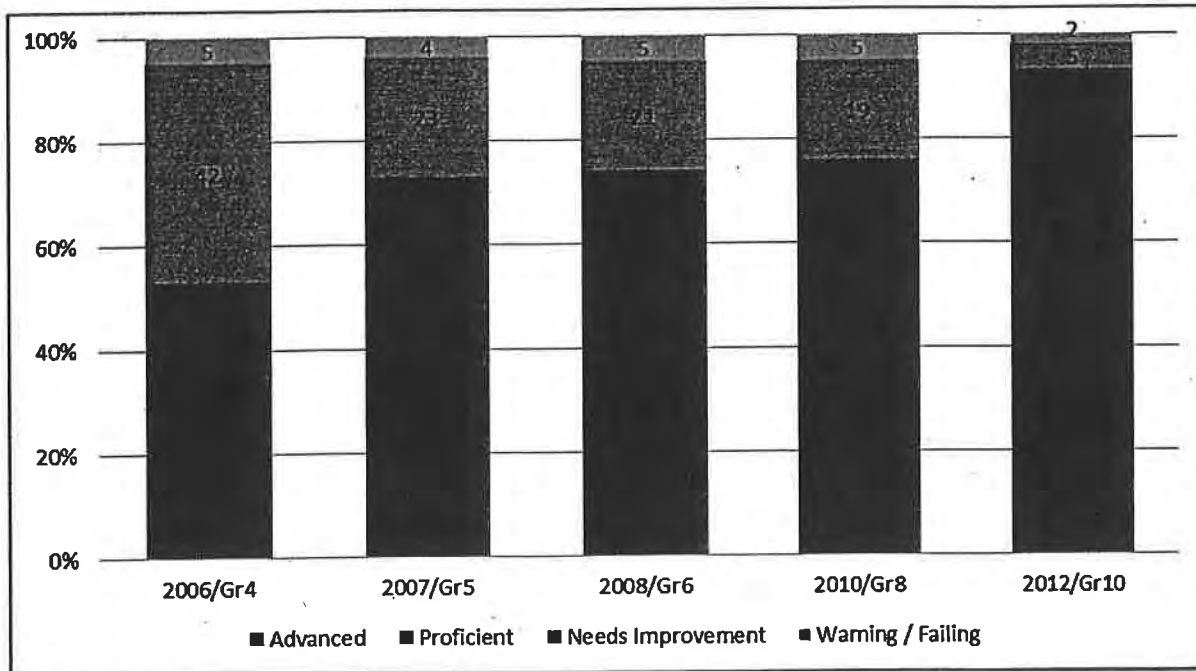
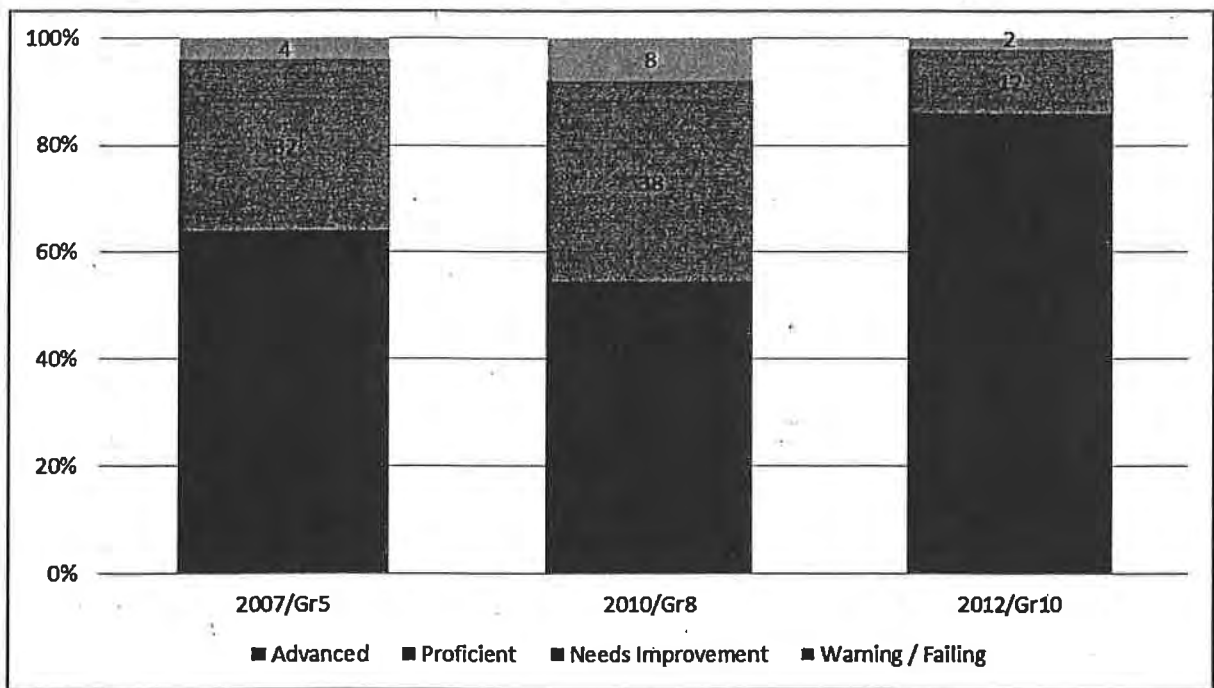


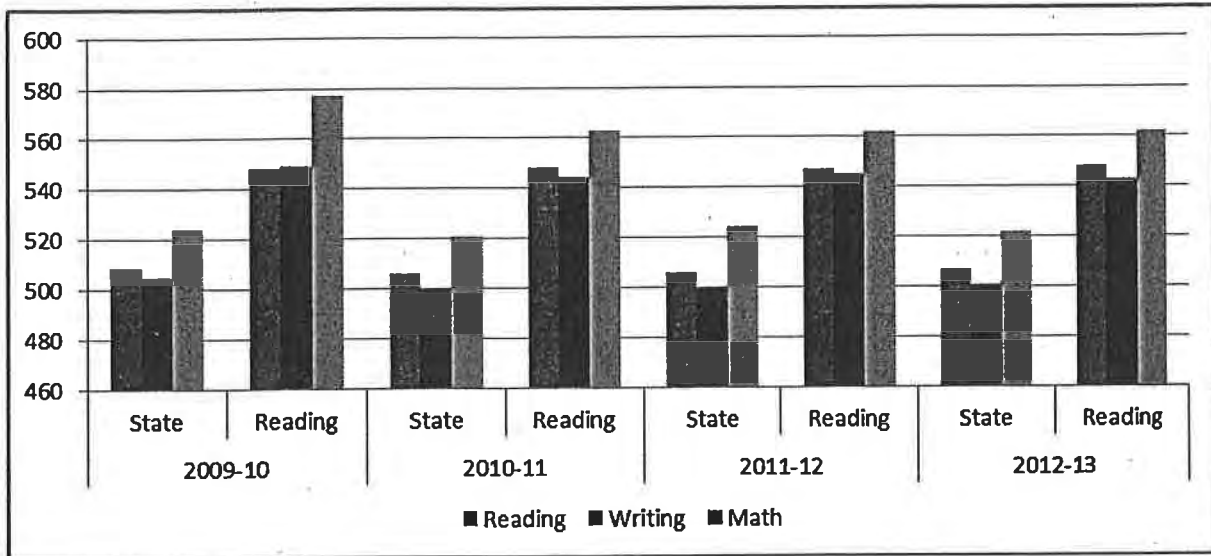
Figure 13: Science & Technology MCAS Performance History, Class of 2014



As you can see from the figures above, student performance improves quite dramatically between Grade 4 and Grade 10 for these current students. The percent of students scoring advanced or proficient increased from 67% to 97% in ELA and from 53% to 93% in Mathematics. Performance in Science & Technology, which was only administered three times to this class, increased from 64% to 86%.

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

Figure 14: Scholastic Aptitude Test Results, Reading versus State



An overwhelming majority of Reading High School graduates continue their formal education at two or four-year colleges. Historically, between 87% and 92% of all graduates continue on. The figure below shows the historical data on placement choices for graduating seniors.

Figure 15: High School Graduate College Attendance Rates

	Number of Graduates	4-Year Graduation Rate	Percent to 4-Year Colleges	Percent to 2-Year Colleges	Total Percent Continuing
2012	294	96.6	N/A	N/A	N/A
2011	295	95.9	82	5	87
2010	352	86.1	83	7	90
2009	317	93.7	83	8	91
2008	326	94.2	80	9	89
2007	289	89.6	85	7	92
2006	312	95.5	79	11	90

Financial Overview

FY2015 Revenue Sources

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

necessary to cover school department accommodated costs) is projected to increase 3.9% in FY'15 while contributions from grants and revolving funds decrease by 0.4%.

Figure 16: Municipal Revenue Sources

	Recent FY'13	% Change	Current FY'14	% Change	Projected FY15	% Change
Municipal Revenue Sources						
Property Taxes	54,479,102	3.4%	55,774,186	2.4%	57,776,285	3.6%
Other Local Revenues	5,380,000	-0.4%	5,652,474	5.1%	5,880,000	4.0%
Intergovernmental Revenues	12,955,108	-0.1%	13,096,149	1.1%	13,423,553	2.5%
Transfers & Available	4,406,704	7.3%	4,834,942	9.7%	3,730,739	-22.8%
Free Cash	697,733	-19.2%	1,050,000	50.5%	1,500,000	42.9%
Total Municipal Revenues	77,918,647	2.3%	80,407,751	3.2%	82,310,577	2.4%
School Revenue Sources						
General Fund Revenues	35,002,757	2.7%	36,624,806	4.6%	38,051,523	3.9%
Grant & Revenue Offsets	2,017,000	29.2%	2,073,881	2.8%	2,066,270	-0.4%
Total School Revenues	37,019,757	3.9%	38,698,687	4.5%	40,117,793	3.7%

The largest share of revenue comes from local property taxes which, by statute, cannot increase by more than 2.5% per year. The anticipated increase of 3.6% is due to new growth in the community. The second largest source of revenue comes from the State Aid receipts, most notably Chapter 70. Chapter 70 funding is determined by first calculating a Foundation Budget amount for each community based on its enrollment and then comparing that Foundation amount to the community's ability to pay as determined by its per capita income and property values. For FY'15, the Town is predicting a modest 2.5% increase in State Aid. It is also important to note that the Town is utilizing \$1,500,000 of its free cash reserves to help support the FY'15 Operating Budgets.

FY2015 Expenses by Category

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

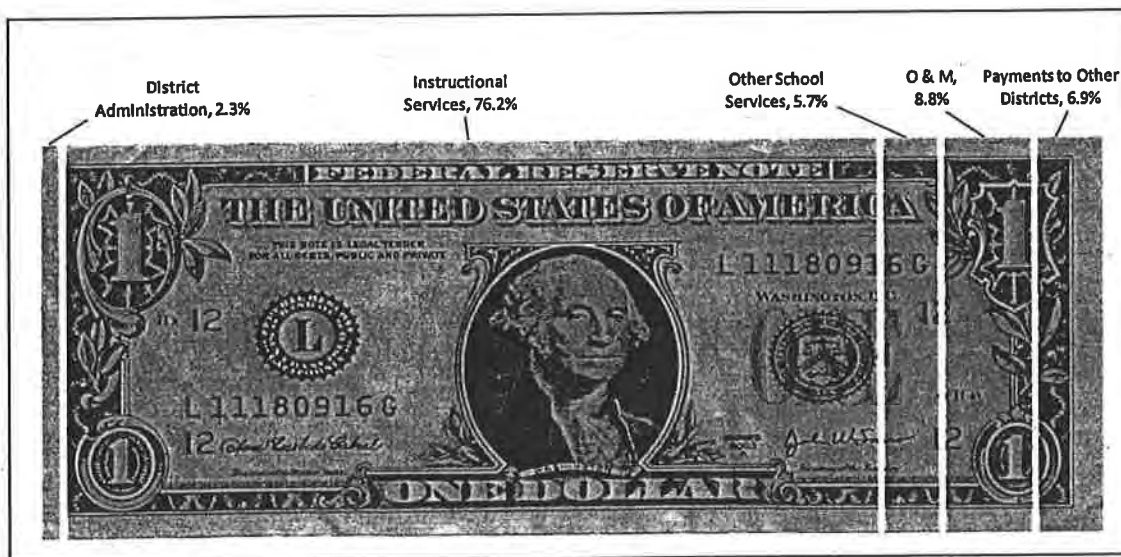
As shown in Figure 17 below, the FY2015 School Committee Budget reflects an increase of 4.9%. The largest dollar increase to the budget is in the Regular Day Cost Center (\$995,272) followed by Special Education (\$778,032). These increases account for 93.2% of the total increase of \$1,902,176. The reasons for these increases are highlighted in Budget Drivers section of this Executive Summary and described in more detail in the Financial Section of this budget document.

Figure 17: Expenditures by Cost Center

Cost Center	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Administration	842,487	893,747	924,728	923,024	937,583	1.6%
Regular Day	21,500,377	21,220,673	22,511,254	22,793,060	23,788,331	4.4%
Special Education	9,401,244	9,763,662	9,346,219	10,420,626	11,198,659	7.5%
Districtwide Programs	1,291,416	1,248,517	1,311,587	1,375,971	1,509,648	9.7%
School Facilities	3,334,380	2,885,152	3,081,509	3,188,684	3,169,319	-0.6%
Grand Total	36,369,904	36,011,751	37,175,297	38,701,365	40,603,540	4.9%

As Figure 18 shows, the vast majority of the school department budget funds instructional services comprising 76.2% of the total. This is followed by operations and maintenance (including technology infrastructure and maintenance) at 8.8%, payments to other districts (essentially out-of-district special education tuitions) at 6.9%, other school services (including therapeutic and health services, transportation, athletics, and extracurricular activities) at 5.7%, and district administration at 2.3%.

Figure 18: Allocation of FY'15 School Committee Budget by Major Function



FY2015 Revenue and Expense Budget Projection

The Town of Reading’s budgeting methodology begins with a projection of available revenues from all sources in the subsequent year. That revenue projection is typically based on historical trends in the various revenue sources. Once the revenue budget is established, which generally happens in late October, the next step is to determine the “accommodated” or shared costs. These are costs that town officials believe must be funded ahead of any other expense of any municipal department. These accommodated costs include items such as health insurance costs, debt service expense, energy and utility costs, and special education tuition and transportation for out of district placements.

The accommodated costs are then subtracted from the available revenues, and the remaining revenues are divided between municipal government and school department based on historical ratios. Available revenue to the school department is, then, the combination of the funds allocated for the school department's accommodated costs and the historical share of net available revenues after accounting for accommodated costs.

Figure 19: Revenue and Expense Projections and Allocation

	Recent FY'13	% Change	Current FY'14	% Change	Projected FY'15	% Change
Revenue Sources						
Property Taxes	54,479,102	3.4%	55,774,186	2.4%	57,776,285	3.6%
Other Local Revenues	5,380,000	-0.4%	5,652,474	5.1%	5,880,000	4.0%
Intergovernmental Revenues	12,955,108	-0.1%	13,096,149	-1.1%	13,423,553	-2.5%
<i>Chapter 70</i>	9,903,702		9,914,544	0.1%	10,112,835	2.0%
Transfers & Available	4,406,704	-7.3%	4,834,942	9.7%	3,730,739	-22.8%
Free Cash	697,733	-19.2%	1,050,000	50.5%	1,500,000	42.9%
Total Revenues	77,918,647	2.3%	80,407,751	3.2%	82,310,577	2.4%
Accommodated Costs						
Benefits	13,329,635	-3.7%	13,515,050	1.4%	14,335,165	6.1%
Capital	1,937,700	104.4%	2,355,500	21.6%	1,960,000	-16.8%
Debt	4,539,575	-25.1%	3,970,500	-12.5%	3,381,063	-14.8%
Energy	1,911,168	-4.7%	1,938,945	1.5%	1,927,674	-0.6%
Financial	740,000	3.4%	750,000	1.4%	760,000	1.3%
Special Education	3,344,235	-12.9%	3,598,098	7.6%	3,828,717	6.4%
Vocational Education	325,000	-22.5%	371,250	14.2%	387,000	4.2%
Miscellaneous	2,898,937	3.2%	2,956,413	2.0%	3,003,410	1.6%
Total Accommodated Costs	29,026,250	-2.1%	29,455,756	1.5%	29,583,029	0.4%
Revenue to Operating Budgets						
Municipal Government (32.13%)	15,636,848	5.7%	16,539,236	5.1%	17,118,109	3.5%
School Department (66.96%)	32,543,934	4.5%	33,947,993	4.3%	35,124,548	3.5%
Town Facilities (0.9%)	439,499	3.6%	410,962	-6.5%	469,660	14.3%
School Expenses (Non-Accommodated)						
Salary and Other Compensation	31,479,554	6.8%	32,498,901	3.2%	34,107,787	5.0%
Contract Services	964,124	3.7%	1,292,768	34.1%	1,298,485	0.4%
Materials, Supplies & Equipment	819,710	10.7%	886,126	8.1%	904,497	2.1%
Other Expenses	1,331,077	21.6%	1,346,756	1.2%	1,365,796	1.4%
Revenue Offsets	(2,017,000)	29.2%	(2,073,881)	2.8%	(2,066,270)	-0.4%
School Expenses (Non-Accommodated)	32,577,465		33,950,670	4.2%	35,610,295	4.9%
School Expenses (Accommodated)						
Special Education	4,590,235		4,780,978	4.2%	5,044,442	5.5%
Circuit Breaker	(1,290,000)		(1,196,628)	-7.2%	(1,186,247)	-0.9%
Energy & Utilities	1,175,588		1,166,344	-0.8%	1,135,050	-2.7%
School Expenses (Accommodated)	4,475,823		4,750,694	6.1%	4,993,245	5.1%
FY'14 School Committee's Budget	37,053,287		38,701,365	4.4%	40,603,540	4.9%
Total Revenue	36,725,413		38,698,687	5.4%	40,117,793	3.7%
Total Expense	37,053,287		38,701,365	4.4%	40,603,540	4.9%
Excess of Revenue Over (Under) Expense	(327,874)		(2,678)		(485,747)	

As Figure 19 shows, the FY'15 School Committee Budget request exceeds current projected available revenues by \$485,747.

Next Steps and Contact Information

The FY'15 School Committee Budget will be presented in March to the Finance Committee of the Town who votes whether to refer the budget as is to Town Meeting or refer with changes. Town Meeting then has final approval authority. By statute, Town Meeting can only vote the "bottom line" of the School Committee budget. It may vote to increase or reduce the total dollar value, but it cannot specify the line item to which the increase or decrease is to be made.

The timeline for the next steps in the budget development process is summarized below.

FY'15 School Committee Budget Presentation to Finance Committee	March 12, 2014
Annual Town Meeting	April 28, May 1, May 5, 2014

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

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Organizational Section

Town of Reading



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

member Board of Selectmen and a Town Manager.

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

As of October 1, 2013, the enrollment at our schools is:

RISE Pre-School (grades Pre-K)	103
Alice Barrows Elementary School (grades K - 5)	369
Birch Meadow Elementary School (grades K - 5)	384
Joshua Eaton Elementary School (grades K - 5)	455
J. Warren Killam Elementary School (grades K - 5)	463
Wood End Elementary School (grades K - 5)	338
A.W. Coolidge Middle School (grades 6 - 8)	449
Walter S. Parker Middle School (grades 6 - 8)	564
Reading Memorial High School (grades 9 - 12)	1307
Total Enrollment	4432

Reading participates in the Metropolitan Council for educational Opportunity (METCO), a voluntary desegregation program which brings approximately 75 students, grades K-12, from Boston to Reading. Reading is also one of ten member districts of the SEEM Collaborative and one of eighteen member districts of the North Shore Education Collaborative. 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:

Harold Croft, Chairperson, Term Expires 2016

Christopher Caruso, Vice Chairperson, Term Expires 2015

Charles Robinson, Term Expires 2016

Karen Janowski, Term Expires 2014

Lisa Gibbs, Term Expires 2014

Jeanne Barowski, Term Expires 2014 (one-year appointment to fill vacancy left by Robert Spadafora)

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.

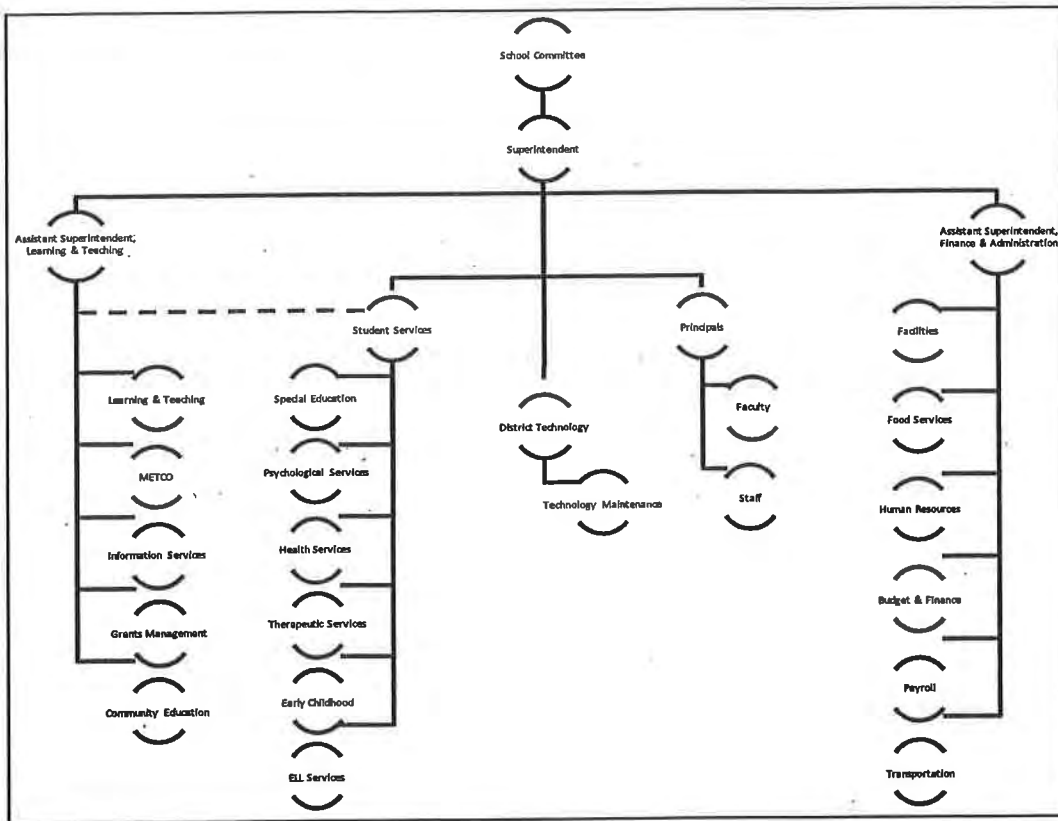
District Administration

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 Finance & Administration, Assistant Superintendent for Learning and Teaching, and the Director of Student Services. The District Leadership Team includes the Central Office Leadership Team as well as the eight building principals. The Administrative Council includes the District Leadership Team as well as all Assistant Principals, Special Education Team Chairs, and Department Directors (Facilities, Food Services, and Health Services).

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

Figure 20 provides an overview of the organizational structure of the district.

Figure 20: District Organizational Chart



District Partnerships

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

Town of Reading

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

Reading Education Foundation

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

Parent-Teacher Organizations

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

Parent Booster Organizations

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

District Strategy for Improvement of Student Outcomes

Reading Public Schools Strategy for Improvement of Student Outcomes was developed based on information gathered by the Superintendent from extensive staff, parent, school community, and general community input, as well as input from the Administrative Council and the School Committee. The Strategic Initiatives are all aligned to the District's Strategic Objectives and are evaluated and refined each year based on progress, input, and reflection. Below are the District Improvement Goals for SY'2013-14.

District Improvement Plan Goal 1: Over the next two school years, the Reading Public Schools will improve the behavioral health of all students as measured by the data provided by the Early Warning Indicator System, the Youth Risk Behavior Survey and other locally determined measures.

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

Action Steps:

- Assistant Superintendent for Learning and Teaching, RMHS Wellness Department Chair, Assistant Principal for Athletics, RCASA staff and Health Education Teachers continue to implement new health curriculum.
- Assistant Superintendent for Learning and Teaching, Director of Student Services and Behavioral Health Coordinator will work with building principals to implement the Massachusetts Tiered System of Support for all students.
- Implement the ALICE enhanced lockdown system.
- Continue to improve each school's safety and security procedures.
- Administer the SRSS screener as a tool to identify students who may be at risk.
- Review participation levels in middle school and high school athletics, extra-curricular, club, and community service activities to determine if there is a need to increase participation levels.
- Work with elementary and middle school principals to review data of students leaving the Reading Public Schools from Grade 5 to 6 and Grade 8 to 9 and identify ways to increase the number of students who stay in the Reading Public Schools.
- Identify additional revenue sources to assist in the funding of the implementation process.

- Provide ongoing proactive communication to parents and community about different initiatives.

District Improvement Plan Goal 2: During the next two years, the district will develop plans to address the resource needs facing our district, including additional time for staff, additional programmatic space needs at the elementary schools, RISE preschool, and Reading Memorial High School; the implementation of full day kindergarten for all students, and additional instructional and administrative support needed to continue to move the district forward. This will be measured by developing timelines for the implementation of Full Day Kindergarten, the identification of additional permanent educational space, the renovation of Killam Elementary School, additional professional time added to the existing school year, and a restructuring plan for instruction and administrative support.

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

Action Steps:

- Review different options for increasing Elementary Space
- Work with School and Town officials to identify the best options for Killam, Elementary Space, and Full Day Kindergarten that is educationally sound and is financial feasible for the community
- Implement Full Day Kindergarten for all students
- Work with the High School Principal, Assistant Superintendent for Finance and Administration, and Director of Facilities to identify space solutions, both short term and long term, to address space needs at Reading Memorial High School.
- Work with Building Principals and Central Office Administrators to identify support needs to successfully implement teaching and learning initiatives in the district.
- Work with staff and administration to identify opportunities to add more professional learning time to the school year.

District Improvement Plan Goal 3: During the 2013-14 and 2014-15 school years, the Reading Public Schools will develop and implement a comprehensive communication plan for the school district. The effectiveness of this plan will be measured by stakeholder surveys, the quality of the communication plan, and noticeable improvements in district and school communication.

Strategic Objective Addressed: *Performance Management*

Action Steps:

- Identify a committee of staff and community members that will give input into the development of a Reading Public Schools Communication Plan.
- Develop an annual reporting tool that will measure the effectiveness of the school district.
- Conduct a communications audit which will assess the current level of effectiveness of communication in the district.
- Develop a draft communication plan using the recommendations from the audit and other survey data.
- Develop a final plan for implementation.
- Implement the plan and monitor for effectiveness.

Information Section

The Information Section of the budget is designed to provide the reader with information necessary to set the context for the funds requested in the FY'15 School Committee Budget. This section includes key metrics and performance indicators for the district as a whole, for individual schools within the district, as well as benchmark comparisons with peer districts in Massachusetts. The information provided will assist the reader in understanding the financial realities confronting our district, areas where the district or schools are performing well, and, more importantly, areas where there may be need for improvement. It is also intended to give readers a better understanding of the investments necessary for the district to achieve its strategic performance goals and objectives.

Education Funding

State Education Aid

In 1993, Massachusetts passed the Education Reform Act. One of the major themes of this legislation included greater and more equitable funding for schools across Massachusetts. The means for providing this increased funding was through the establishment of a "Foundation Budget." The foundation budget is defined as the minimal level of funding necessary to provide an adequate education to the children in Massachusetts districts. Each district's foundation budget is updated each year to reflect inflation and changes in enrollment. Enrollment plays an important role not just because of the total number of pupils, but also because of the differences in the costs associated with various educational programs, grade levels, and student needs. Districts differ greatly in the percentages of their student population that fall into these enrollment categories. As a result, when districts' foundation budgets are presented in per pupil terms, there is considerable variation. The FY13 statewide average is \$10,352 per pupil, but the range for academic districts is from \$7,026 to \$15,144.¹

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

Figure 21 shows Reading's history of required net school spending versus actual net school spending. As you can see, Reading is one of those districts that historically have exceeded its required net school spending amount. However, it is important to remember that the required net school spending is based on the foundation budget which is the minimum amount necessary to fund an adequate education. A recent study by the Massachusetts Budget and Policy Center entitled, "Cutting Class: Underfunding the Foundation Budget's Core Education Program,"² examined the adequacy of the Foundation Budget and

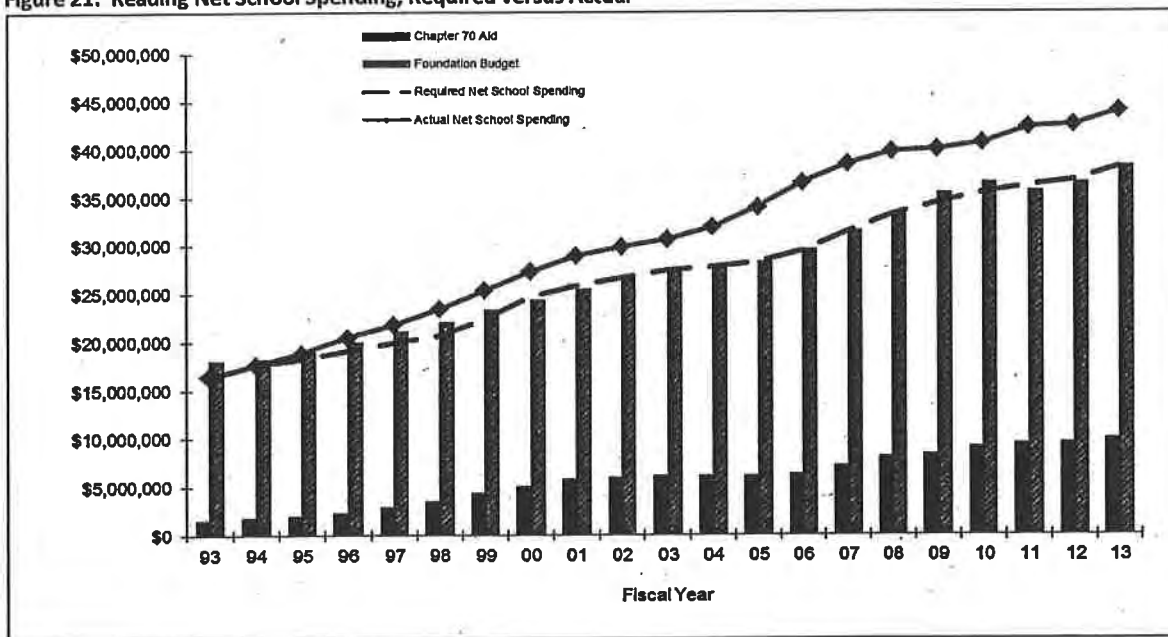
¹ Massachusetts Department of Elementary and Secondary Education web site.

² http://www.massbudget.org/report_window.php?loc=Cutting_Class.html

identified “major gaps” between what the foundation budget says districts need for certain cost categories and what districts actually require. Some of the more significant conclusions of the study included:

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

Figure 21: Reading Net School Spending, Required versus Actual



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

As Figure 22 below indicates, Reading spends less above Foundation than the state average. In FY’13, Reading’s actual net school spending exceeded required net school spending by 15.3% compared to the state average of 19%. Figure 22 also shows that the trend over the last three fiscal years has been a decline in the percentage above Foundation that we have been spending. This figure also shows historically the amount of Chapter 70 aid that the town has received to support education. In FY’13, Chapter 70 aid represented 22.5% of actual net school spending in Reading³.

³ In Reading, Chapter 70 aid is treated as a general fund receipt rather than a school grant or revenue receipt as is the case in other districts.

Figure 22: Historical Chapter 70 Funding Formula Elements

Fiscal Year	Foundation			Required Local Contribution			Required Net School Spending (NSS)			Actual Net School Spending			Dollars Over/Under Requirement	Pct Over/Under
	Enrollment	Pct Chg	Budget	Pct Chg	Chapter 70 Aid	Pct Chg	Net School Spending	Pct Chg	Net School Spending	Pct Chg				
FY93	3,426		18,009,296		14,934,763	1,474,055		16,408,818		16,408,818		0	0.0	
FY94	3,470	1.3	18,168,519	0.9	15,860,901	1,780,426	20.8	17,641,327	7.5	17,600,700	7.3	-40,627	-0.2	
FY95	3,537	1.9	18,912,841	4.1	16,323,493	1,944,641	9.2	18,268,134	3.6	18,835,792	7.0	567,658	3.1	
FY96	3,650	3.2	19,962,502	5.5	16,815,560	2,269,855	16.7	19,085,415	4.5	20,449,740	8.6	1,364,325	7.1	
FY97	3,764	3.1	21,055,390	5.5	17,089,518	2,855,026	25.8	19,944,544	4.5	21,796,634	6.6	1,852,090	9.3	
FY98	3,838	2.0	22,007,347	4.5	17,208,754	3,439,540	20.5	20,648,294	3.5	23,370,995	7.2	2,722,701	13.2	
FY99	3,939	2.6	23,267,882	5.7	18,145,204	4,299,206	25.0	22,444,410	8.7	25,357,087	8.5	2,912,677	13.0	
FY00	4,101	4.1	24,344,556	4.6	19,682,473	4,992,952	16.1	24,675,425	9.9	27,285,571	7.6	2,610,146	10.6	
FY01	4,142	1.0	25,408,207	4.4	20,114,966	5,717,802	14.5	25,832,768	4.7	28,906,685	5.9	3,073,917	11.9	
FY02	4,124	-0.4	26,509,514	4.3	20,734,746	5,916,022	3.5	26,650,768	3.2	29,849,529	3.3	3,198,761	12.0	
FY03	4,179	1.3	27,435,858	3.5	21,314,786	6,121,072	3.5	27,435,858	2.9	30,624,431	2.6	3,188,573	11.6	
FY04	4,166	-0.3	27,738,874	1.1	21,656,767	6,082,107	-0.6	27,738,874	1.1	31,925,715	4.2	4,186,841	15.1	
FY05	4,136	-0.7	28,212,906	1.7	22,211,375	6,082,107	0.0	28,293,482	2.0	33,976,446	6.4	5,682,964	20.1	
FY06	4,161	0.6	29,463,124	4.4	23,184,689	6,290,157	3.4	29,474,846	4.2	36,527,898	7.5	7,053,052	23.9	
FY07	4,175	0.3	31,463,026	6.8	24,343,136	7,119,890	13.2	31,463,026	6.7	38,423,801	5.2	6,960,775	22.1	
FY08	4,208	0.8	33,194,639	5.5	25,152,672	8,041,967	13.0	33,194,639	5.5	39,703,186	3.3	6,508,547	19.6	
FY09	4,272	1.5	35,385,849	6.6	26,121,634	8,289,951	3.1	34,411,585	3.7	39,979,867	0.7	5,568,282	16.2	
FY10	4,279	-0.2	36,474,849	3.1	26,451,786	9,078,931	9.5	35,530,717	3.3	40,637,674	1.6	5,106,957	14.4	
FY11	4,265	-0.3	35,612,661	-2.4	26,779,324	9,437,516	3.9	36,216,840	1.9	42,284,871	4.1	6,068,031	16.8	
FY12	4,284	0.4	36,437,713	2.3	27,264,731	9,488,181	0.5	36,752,912	1.5	42,559,541	0.6	5,806,629	15.8	
FY13	4,312	0.7	38,136,802	4.7	28,233,100	9,903,702	4.4	38,136,802	3.8	43,963,984	3.3	5,827,182	15.3	

Local Funding for Education

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

Figure 23: Historical property valuations and tax rates

	FY '08 Year End	FY '09 Year End	FY '10 Year End	FY '11 Year End	FY '12 Year End	FY '13 Year End
Population	23,485	23,426	24,139	24,528	25,011	25,624
Number of Voters	16,548	16,410	16,872	16,858	17,611	17,821
Valuation of Real Estate	\$3,742,874,053	\$3,685,549,347	\$3,599,982,041	\$3,702,250,747	\$3,719,855,326	\$3,640,514,408
Valuation of Personal Property	\$22,236,690	\$34,298,590	\$45,778,760	\$45,295,130	\$44,158,280	\$46,123,120
Total Assessment Value	\$3,765,110,743	\$3,719,847,937	\$3,645,760,801	\$3,747,545,877	\$3,764,013,606	\$3,686,637,528
Tax Rate per \$1,000 Valuation	\$12.60	\$13.21	\$13.75	\$13.80	\$14.15	\$14.94

The school department budget is the largest budget of any municipal department in the town of Reading. The figure below shows the breakdown of how the average tax bill in Reading is spent. As you can see, the funding for the education of children in our district represents 53% of the average tax bill.

Figure 24: What the Average Tax Bill in Reading Funds

	FY'13 Dollars	FY'13 Percent
Schools	\$3,425	53%
Public Safety	\$645	10%
Public Works	\$379	6%
General Government	\$264	4%
Library & Recreation	\$156	2%
Finance	\$484	8%
Insurance and Other Unclassified	\$981	15%
Health & Human Services	\$47	1%
Intergovernmental	\$75	1%
Total Median Property Tax Bill	\$6,458	100%

Prior to 1991, Massachusetts had a separate tax rate for education at the municipal level. The current tax rate of the Town supports educational and municipal expenditures and is set by the Town Assessor's Office, with approval by the Massachusetts Department of Revenue, on an annual basis. In the figure below, we compare the average tax bill in Reading to 12 other communities that are often used as peers for benchmarking and comparison purposes. As you can see from Figure 25 below, over the past five years, the size of Reading's tax bill has maintained a rank of 7 out of 13. With regard to the statewide ranking, that figure too has remained relatively consistent ranging from 50 to 54 over the past five years, placing Reading's average tax bill among the highest 15% in the Commonwealth.

Figure 25: Comparison of Average Tax Bills Reading versus Comparable Communities

Comparable Community	FY '09			FY '10			FY '11			FY '12			FY '13		
	Average Tax Bill	Statewide Rank	Table Rank	Average Tax Bill	Statewide Rank	Table Rank	Average Tax Bill	Statewide Rank	Table Rank	Average Tax Bill	Statewide Rank	Table Rank	Average Tax Bill	Statewide Rank	Table Rank
Belmont	\$8,951	12	1	\$9,216	12	1	\$9,676	12	1	\$9,964	13	1	\$10,359	13	1
Chelmsford	\$5,069	73	10	\$5,267	67	9	\$5,427	70	10	\$5,653	70	9	\$5,799	70	10
Dedham	\$5,203	64	8	\$5,227	70	10	\$5,483	66	8	\$5,770	65	8	\$5,937	66	8
Easton	\$5,110	69	9	\$5,328	63	8	\$5,448	68	9	\$5,642	71	10	\$5,848	67	9
Hingham	\$6,518	36	3	\$7,108	36	3	\$7,224	37	3	\$7,650	37	3	\$7,973	31	3
Mansfield	\$4,849	82	11	\$4,992	82	11	\$5,176	83	11	\$5,164	89	11	\$5,370	89	11
Marshfield	\$4,066	124	12	\$4,218	126	12	\$4,332	128	12	\$4,480	131	12	\$4,608	127	12
Milton	\$6,217	43	5	\$6,929	37	4	\$7,134	38	4	\$7,321	39	4	\$7,471	40	4
North Andover	\$5,896	49	6	\$5,975	50	6	\$6,161	49	6	\$6,350	50	6	\$6,559	51	6
Reading	\$5,858	50	7	\$5,953	51	7	\$6,109	50	7	\$6,290	52	7	\$6,458	54	7
Shrewsbury	\$3,824	149	13	\$3,893	155	13	\$3,955	157	13	\$4,139	156	13	\$4,322	151	13
Westford	\$6,415	38	4	\$6,594	41	5	\$6,719	42	5	\$6,901	45	5	\$7,097	45	5
Winchester	\$8,541	15	2	\$8,771	15	2	\$9,167	15	2	\$9,557	14	2	\$9,839	14	2
Statewide Average	\$4,250			\$4,390			\$4,537			\$4,711			\$4,818		

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

Allocation of District Resources

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

Per Pupil Spending

As we know, educating children is a labor intensive enterprise. Our school district spends 78.6% of the funding it receives on the staff salaries. The remainder is spent on such items as instructional supplies, materials, and equipment; technology; out-of-district tuition and transportation; energy and utilities; and building repair and maintenance.

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

Per Pupil Spending by Category

The MA DESE reporting system categorizes expenditures into eleven general functional areas that are listed in Figure 26 below. The expectation would be, of course, that the highest level of per pupil spending would be in the "Classroom and Specialist Teacher" category. As one can see, however, the "Payments to Out-of-District Schools" category is actually the highest per pupil amount.

Figure 26: FY'12 Per Pupil Spending By Category

	General Fund Appropriations	Grants, Revolving & Other Funds	Total Expenditures All Funds	As % of Total	Expenditure Per Pupil	State Average Per Pupil	Difference b/w District & State
Administration	1,301,505	204,073	1,505,578	3.0%	338	471	(133)
Instructional Leadership	2,623,992	148,648	2,772,640	5.5%	623	855	(232)
Classroom and Specialist Teachers	17,516,362	2,015,767	19,532,129	39.0%	4,387	5,125	(738)
Other Teaching Services	3,585,321	331,744	3,917,065	7.8%	880	1,027	(147)
Professional Development	836,034	304,516	1,140,550	2.3%	256	232	24
Instructional Materials, Equipment and Technology	804,018	232,684	1,036,702	2.1%	233	377	(144)
Guidance, Counseling and Testing	1,171,736	45,526	1,217,262	2.4%	273	387	(114)
Pupil Services	1,549,832	1,843,509	3,393,341	6.8%	762	1,249	(487)
Operations and Maintenance	3,808,053	330,159	4,138,212	8.3%	929	1,035	(106)
Insurance, Retirement Programs and Other	6,880,784	93,880	6,974,664	13.9%	1,566	2,364	(798)
Payments to Out-Of-District Schools	3,753,065	657,167	4,410,232	8.8%	58,725	21,549	37,176
Total Expenditures	43,830,702	6,207,673	50,038,375	100%	11,051	13,636	(2,585)

This category captures the expense for any student who is attending school outside the district. This includes not only special education out of district placements, but charter school or school choice placements as well. Since we have very few children in charter schools or school choice programs, our reported figure is essentially made up entirely of special education placements which are much higher in cost than the average charter school placement (\$10,000 - \$30,000) or the average school choice placement (\$5,000). As this is also a per pupil calculation, the amount reflected is the total out-of-district tuition divided by the number of students attending out of district schools. For us, for FY'12, the basis was 68 students. This is the reason that our figure is so much higher than the state average. In calculating the overall state average, however, it is important to note that this category does not receive a lot of weight in our per pupil calculation due to the number of students in this category.

The Classroom and Specialist Teachers category is the next highest per pupil amount. A comparison to the state average shows that this is the category with the second largest difference between district and state per pupil spending. Average teacher salaries in Reading are lower than the state average teacher salary with Reading at \$65,194 compared to the state average of \$70,962, a difference of \$5,768. This is due in part to our salary schedule being lower than other comparable districts but also due to the fact that we have a more junior staff than many of our comparable districts. In Reading, thirty-nine percent of our staff has fewer than ten years of experience teaching; on average in Massachusetts, that figure is around thirty percent.

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

Pupil Services is another category that appears underfunded when compared to the state average per pupil. This category includes transportation and other student activities such as athletics or extracurricular. The reason why Reading is significantly below the state average is due to the fact that we have such little bussing in the district. Because we have neighborhood schools, we require only two buses for each school day for transporting children. This is significantly below most other districts in the area as well as the state. When the figure for this category is adjusted for transportation, the difference between Reading's per pupil and the state average per pupil is \$189 per pupil, much more aligned to the other categories.

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

The overall message to be gleaned from this comparison of categorical per pupil expenditures is that all of our expenditure categories appear underfunded when compared to the state average and that re-allocation of resources from one category to another would merely cause a particular category to be even further underfunded. The one area that we have looked to as a source of funds is out-of-district tuition. With the average out-of-district special education placement costing the district over \$62,000,

the ability to offer in-district programs for these students is not just best for students but also financially beneficial as well.

Per Pupil Spending by School

Figure 27 shows the instructional per pupil comparison by building and by program for all funding sources (general fund, grants, and revolving funds). As this figure shows, there is a rather significant variation for special education with a high of \$19,101 for Barrows Elementary School to a low of \$3,405 for Reading Memorial High School. This data indicates that we are under-funding special education at the High School. While this was addressed through the addition of 1.5 FTE in the FY'14 Budget, the per pupil expenditure at the High School based on special education enrollment still lags significantly behind other schools and programs. The addition of one special education paraeducator and one social worker for the TSP Program will have a modest impact on the special education per pupil for the High School. The special education per pupil differential between Coolidge and Parker which existed last year (the gap in the special education per pupil stood at \$3,000 last year) has been narrowed substantially with the additional staffing provided to Parker in the FY'14 budget.

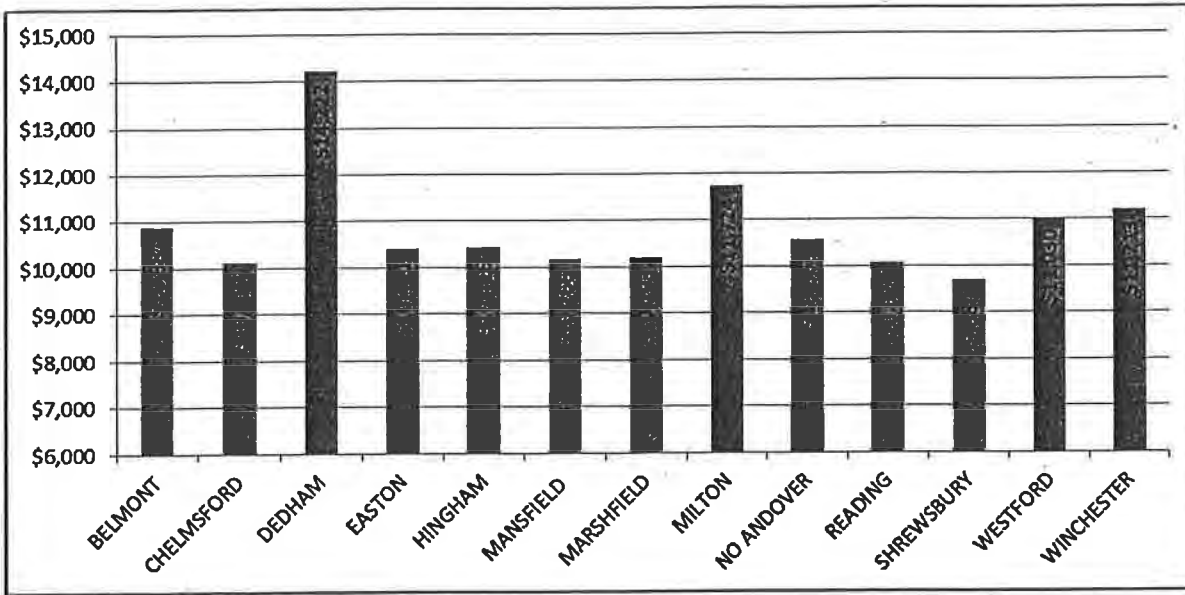
Figure 27: Instructional Per Pupil Spending by Program, all funding sources

School	Total Enrollment	PPE - Regular Education	PPE - Special Education	Special Education Enrollment	PPE - Special Education (using Special Ed Enrollment)
<i>Barrows</i>	388	\$4,086	\$2,412	49	\$19,101
<i>Birch</i>	393	\$4,332	\$898	36	\$9,807
<i>Eaton</i>	453	\$4,020	\$1,082	40	\$12,248
<i>Killam</i>	446	\$4,231	\$1,238	51	\$10,829
<i>Wood End</i>	358	\$4,696	\$1,528	55	\$9,944
<i>Coolidge</i>	462	\$5,303	\$1,984	104	\$8,812
<i>Parker</i>	593	\$4,979	\$1,417	110	\$7,638
<i>RMHS</i>	1285	\$4,976	\$877	331	\$3,405
Mean		\$4,578	\$1,429		\$10,223
Median		\$4,514	\$1,328		\$9,876

Comparable District Spending

As mentioned in the introduction to this section, comparing our district's per pupil spending with comparable peers helps us to determine how we might consider allocating resources differently to be able to achieve key performance goals, be they student or other goals. The first step in this process is to determine a reasonable set of comparable peers. For our comparisons, the peers that have been selected are those that have similar enrollment and similar financial profiles. An analysis was performed using nine different demographic and financial metrics including population, per capita income, equalized property value, average single family tax bill and size of municipal budget. The chart below shows that Reading ranks 12th out of 13 in per pupil spending for in-district students at \$10,077. The average per pupil spending for these thirteen comparable districts is \$10,822 or \$744 above our district per pupil. If our district were funded at the average per pupil for these comparable districts, it would translate to an additional \$3,297,408 in funding to the district's budget.

Figure 28: FY'12 In-District Per Pupil Spending



In comparing per pupil spending for the various functional categories that DESE tracks (see Figure 29), one can see that Reading ranks among the five lowest of the comparable districts in all categories with the exception of professional development. Included in our professional development spending is tuition reimbursement for staff. This is a benefit that many districts have eliminated over the past several years. The table below also shows that we are most significantly behind both the state average and our comparable average in the Classroom and Specialist Teachers category which represents salaries paid to these staff.

Figure 29: FY'12 Per Pupil Expenditures by Category for Comparable Districts

District Name	Total, In-District	Rank	Adminis-tration	Rank	Supplies, Materials, & Equipment	Rank	Professional Development	Rank	Classroom & Specialist Teachers	Rank
BELMONT	\$10,881	5	\$329	8	\$380	2	\$124	8	\$4,612	8
CHELMSFORD	\$10,117	11	\$463	3	\$450	1	\$171	5	\$4,439	11
DEDHAM	\$14,222	1	\$862	1	\$287	5	\$220	3	\$5,679	1
EASTON	\$10,411	8	\$358	6	\$233	9	\$73	11	\$4,629	7
HINGHAM	\$10,416	7	\$290	12	\$168	12	\$53	12	\$4,866	4
MANSFIELD	\$10,166	10	\$288	13	\$241	7	\$232	2	\$4,583	10
MARSHFIELD	\$10,193	9	\$390	5	\$265	6	\$74	10	\$4,800	5
MILTON	\$11,724	2	\$419	4	\$291	4	\$154	6	\$5,361	2
NO ANDOVER	\$10,553	6	\$324	9	\$180	11	\$45	13	\$4,273	13
READING	\$10,077	12	\$338	7	\$233	8	\$256	1	\$4,387	12
SHREWSBURY	\$9,680	13	\$308	10	\$115	13	\$90	9	\$4,591	9
WESTFORD	\$11,030	4	\$305	11	\$195	10	\$194	4	\$4,646	6
WINCHESTER	\$11,213	3	\$536	2	\$321	3	\$150	7	\$4,883	3
AVERAGE	\$10,822		\$401		\$258		\$141		\$4,750	
READING VS. AVERAGE	-\$744		-\$63		-\$25		\$115		-\$363	
STATE AVERAGE	\$12,319		\$471		\$377		\$232		\$5,125	
READING VS. STATE AVERAGE	-\$2,241		-\$133		-\$144		\$24		-\$738	

Special Education Spending

Special education expenses present a unique challenge to school districts due to their variability and lack of predictability. Our goal is always to provide the highest quality services to students and to provide those within the district. Over the last ten years, our district has increased its in-district special education programs from one program to seven different programs across the district. The figure below shows the number of students in each of the programs in the current school year. Descriptions of each program can be found in the Special Education Cost Center discussion in the Financial Section of this document. The total number of children in special education programs is 198 with the greatest number of students currently in the Language and Learning Disabilities program.

Figure 30: SY'13 In-District Special Education Program Enrollment

	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Total
Dev. Learning Ctr I	3	4	4	3	3	5	3	3	5	2		3		35
Dev. Learning Ctr II	1	2	1		1	3			1					8
Integrated Learning Prog. I	1	2	2	1	1	3	3	2		1		5	4	24
Integrated Learning Prog. II							1	1		2				7
Language Learning Disabilities				1	3	3	10	8	14	12	8	2	6	67
Student Support Program		2		2	1	2	5	2	1	4	4	7	12	42
Therapeutic Support Program										2	3	6	4	15
Total	5	10	7	7	9	16	22	16	21	23	15	23	29	198

When we are unable to provide the necessary services for a child to be able to make effective progress, then it becomes necessary to place the child in an out of district program. In that case, the district is responsible for the tuition and transportation expense for that child. Depending upon the placement, out-of-district tuitions can range from a low of \$40,000 to a high of over \$300,000 for a private residential placement. Figure 31 shows the historical special education expenditure trends for Reading Public School. This data shows the extreme variability in special education expenditures, particularly out-of-district tuition expense. Between SY'2004 and SY'2005, for example, out of district tuition increased 25.4%. In SY'2010, this expense decreased 13.1% from the prior school year. The data also show the significant in-district increases that occurred in the years between 2003 and 2009 as our in-district programs were growing with staffing added to support those programs.

Figure 31: Historical Special Education Spending

Fiscal Year	In-District Instruction	Yr/Yr % Change	Out-Of-District Tuitions	Yr/Yr % Change	% of School Operating Budget	State Average Percentage
2003	3,498,538		2,726,148		20.3	17.7
2004	4,002,687	14.4%	2,929,036	7.4%	21.3	18.6
2005	4,468,696	11.6%	3,671,734	25.4%	23.2	18.9
2006	4,250,615	-4.9%	4,018,504	9.4%	21.8	19.1
2007	4,603,329	8.3%	4,241,134	5.5%	22.2	19.4
2008	5,011,644	8.9%	4,387,747	3.5%	22.8	19.8
2009	5,407,638	7.9%	4,503,089	2.6%	23.6	20.1
2010	5,316,345	-1.7%	3,913,861	-13.1%	22.2	19.8
2011	5,391,569	1.4%	3,552,879	-9.2%	20.9	19.9
2012	5,575,866	3.4%	3,702,507	4.2%	21.5	20.6

The data shows that our in-district expenses have moderated significantly over the past few years as financial conditions have limited any significant investments. Financially, we also benefited from a decrease in out-of-district tuition costs in over these years as well. The data show that the gap between the percentage of budget for special education costs between our district and the statewide average has been narrowing over these same years. Over the ten year period shown, in-district costs have increased 59.4% while out-of-district expenses have increased 35.8%.

We also observe that we are spending less on special education as a percent of the total budget than our comparable peers. From FY'08 to FY'10, we ranked fourth in the percent of the total budget that special education expense comprises. As of FY'12, we dropped to tenth place when compared to these other twelve districts. In essence, this indicates that our district has been working hard to stabilize special education expenses and has been successful relative to other comparable districts.

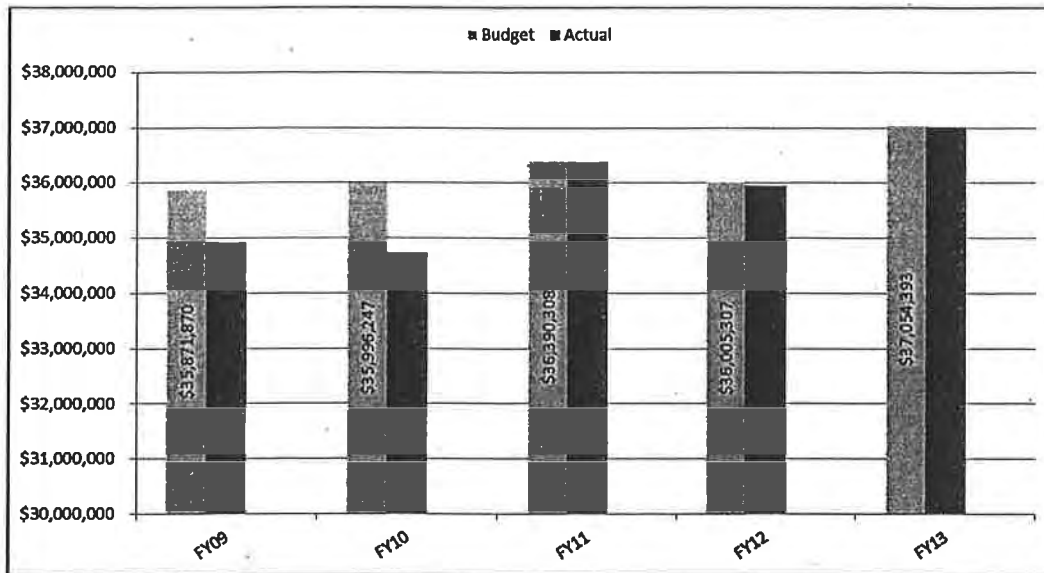
Figure 32: Special Education Spending as a Percent of Total Budget for Reading and Comparable Districts

District	FY'08		FY'09		FY'10		FY'11		FY'12	
	% of Total Budget	Table Rank	% of Total Budget	Table Rank	% of Total Budget	Table Rank	% of Total Budget	Table Rank	% of Total Budget	Table Rank
Belmont	20.0%	11	21.2%	7	19.8%	9	20.2%	8	21.8%	9
Chelmsford	21.2%	8	23.2%	5	22.0%	5	21.3%	6	23.3%	4
Dedham	24.5%	2	25.7%	1	26.2%	1	25.6%	1	26.2%	1
Easton	17.9%	12	19.4%	12	18.5%	11	18.3%	11	18.7%	12
Hingham	20.2%	10	20.1%	10	21.4%	6	19.6%	10	23.1%	5
Mansfield	20.7%	9	20.9%	8	20.6%	8	21.3%	5	22.1%	7
Marshfield	28.0%	1	22.3%	6	21.1%	7	22.4%	4	23.6%	3
Milton	21.3%	7	20.8%	9	19.0%	10	18.2%	12	21.9%	8
North Andover	23.3%	3	23.7%	3	23.3%	3	22.9%	3	22.1%	6
Reading	22.8%	4	23.6%	4	22.2%	4	20.9%	7	21.5%	10
Shrewsbury	22.4%	5	25.6%	2	23.7%	2	24.6%	2	24.6%	2
Westford	12.8%	13	13.4%	13	14.1%	13	14.1%	13	15.3%	13
Winchester	21.4%	6	19.6%	11	18.3%	12	19.6%	9	20.3%	11
Statewide Average	19.8%		20.1%		19.9%		19.8%		20.6%	

Historical Budget versus Actual Spending

As a school district, we pride ourselves on responsible fiscal management, spending our resources as requested and returning funds that are not utilized during the course of a fiscal year. As part of our efforts to ensure accountability, we report on our budget to actual for prior fiscal years in Figure 33 below. As indicated, the school department has returned funds each of the prior five fiscal years and has not required or requested additional funds for school department operations.

Figure 33: Historical Budget versus Actual Spending



Allocation of Personnel Resources

Staffing is driven primarily by enrollment changes and program needs. The tables below show staffing resources for the prior year, current year, and requested for SY'14-15 by location, by position type, and by cost center.

As Figure 34 below shows, staffing at the elementary schools is fairly consistent and is reflective of overall enrollment at each school. In this table, there is a pronounced change in staffing from FY'14 budgeted to FY'14 actual and FY'15 budgeted. This is due to the shifting of the DLC programs from Barrows to Birch Meadow, which had no special education programs in FY'13. In the current school year, the DLC programs for the primary grades were shifted from Barrows to Birch Meadow. This shift will continue over the next three years by grade level. The shift for FY'15 is not included in the table below; rather, it only contains the staffing shifts that occurred in the current year that will continue into next year. It is anticipated that two teachers and three paraprofessionals will shift from Barrows to Birch Meadow next year.

Parker is the larger of the two middle schools with 115 more students than Coolidge. While Parker does have more staffing, Coolidge's staffing is higher than enrollment might suggest because Coolidge is home to five special education programs while Parker has just one program. The High School has the largest number of staff for its 1,302 students.

Figure 34: Staffing By Location

	FY2012 FTE	FY2013 FTE	FY2014 Budgeted FTE	FY2014 Budgeted Salary	FY2014 Actual FTE	FY2014 Actual Salary	FY2015 Budgeted FTE	FY2015 Budgeted Salary
District	57.9	59.3	59.4	3,385,253	59.9	3,461,657	60.4	3,706,321
Barrows	49.8	51.1	52.7	2,640,361	46.9	2,367,854	47.0	2,491,970
Birch Meadow	38.7	38.4	38.4	2,089,507	46.8	2,377,671	46.8	2,522,458
Joshua Eaton	42.9	43.3	43.3	2,466,037	43.8	2,441,223	44.6	2,569,490
Killam	44.3	44.2	44.2	2,408,517	45.8	2,472,630	45.8	2,613,641
Wood End	39.2	43.8	44.0	2,268,387	42.7	2,151,483	42.7	2,240,306
Coolidge	59.9	60.7	61.2	3,655,517	61.9	3,597,133	63.5	3,803,558
Parker	64.3	65.0	66.0	3,969,131	66.5	3,939,021	66.5	4,125,420
RMHS	117.1	120.3	128.0	8,059,666	127.5	7,881,596	129.3	8,376,189
RISE	18.4	19.4	19.9	875,716	20.1	890,110	20.1	938,874
Grand Total	532.4	545.3	557.1	31,818,093	561.8	31,580,378	566.6	33,388,226

Teachers comprise the largest percentage of our district staff at 57.6%. This includes both regular education and special education classroom and program teachers. This does not include specialists (reading, technology integration, and library/media) which make up another 3%. When combined, teachers and specialists account for 60.6% of all staff. Paraprofessionals (regular education, special education, and tutors) comprise 17% of our staff. Thus, 77.6% of district staff is providing instructional services to students. Another 8% of our staff provides counseling, medical, and therapeutic support to students. District and building administrators, instructional leaders, and secretaries make up 9% of our staff. Custodial staff comprises 3% of our staff. Finally, the area where we are most understaffed – technology - comprises less than 1% of our total staff in the district.

Figure 35: Staffing by Position

	FY2012	FY2013	FY2014	FY2014	FY2014	FY2014	FY2015	FY2015
	FTE	FTE	Budgeted FTE	Budgeted Salary	Actual FTE	Actual Salary	Budgeted FTE	Budgeted Salary
Administrative Assistant	5.0	4.8	4.8	234,734	4.8	232,456	4.8	248,986
Assistant Principal	5.0	5.0	5.0	503,195	5.0	500,597	5.0	529,646
Behavioral Health Coordinator	1.0	1.0	1.0	60,734	1.0	35,765	1.0	59,450
Computer Technician	3.5	5.0	5.0	171,689	5.0	191,117	5.0	229,000
Custodian	19.0	18.5	18.5	751,306	18.5	728,905	18.5	778,698
District Administrator	8.2	8.2	8.2	872,872	8.2	949,075	8.2	984,775
District Evaluator	-	1.0	1.0	73,242	1.0	72,558	1.0	76,157
Elementary Teacher	127.9	130.5	130.3	8,278,060	132.0	8,267,910	132.0	8,697,606
ELL Teacher	1.0	1.0	1.0	47,774	1.0	47,774	1.5	81,159
Guidance Counselor	4.6	4.6	4.8	299,553	5.0	306,366	5.0	324,109
High School Dept Chair	4.2	4.2	4.2	310,244	4.8	355,502	4.8	366,313
High School Teacher	86.6	87.2	92.6	6,155,111	91.8	6,021,370	91.8	6,321,460
Info Systems Specialist	0.2	0.2	0.2	14,933	0.2	14,933	0.2	15,231
Library/Media Specialist	7.0	7.0	7.0	468,845	7.0	449,811	7.0	468,097
Maintenance Staff	3.0	3.0	3.0	156,957	3.0	172,931	3.0	177,751
Middle School Teacher	83.7	84.9	85.4	5,609,497	85.4	5,550,352	85.4	5,823,384
Occupational Therapist	2.9	2.9	2.9	168,278	2.9	197,164	3.0	210,700
Occupational Therapy Assltant	0.3	0.6	0.6	16,259	0.6	26,438	0.6	30,871
Paraprofessional	83.1	85.0	88.0	1,959,103	93.1	2,058,529	96.3	2,251,043
Physical Therapist	1.5	1.5	1.5	107,508	1.5	107,508	1.5	112,036
Pre-School Teacher	6.4	6.3	6.3	384,866	6.6	391,510	6.6	418,693
Principal	8.0	8.0	8.0	912,651	8.0	869,900	8.0	894,740
Reading Specialist	7.0	7.0	7.0	526,316	7.0	526,316	7.0	546,608
School Adjustment Counselor	2.0	2.0	2.0	129,605	2.0	129,605	2.0	134,753
School Nurse	9.8	9.8	9.8	544,887	8.8	426,288	8.8	461,969
School Psychologist	9.5	9.5	10.5	735,750	10.5	669,722	10.5	709,810
Secretary	15.0	15.2	15.2	562,923	15.3	555,722	15.3	584,451
Social Worker	-	1.5	3.0	192,957	2.0	126,663	3.0	199,255
Speech/Language Pathologist	10.0	10.2	10.8	745,094	10.8	755,351	10.8	778,009
Supervisor of Students	-	1.0	1.0	30,750	1.0	32,000	1.0	32,800
Team Chair	5.2	5.2	5.5	418,565	5.4	446,706	5.4	441,991
Technology Specialist	2.0	2.0	2.0	134,778	2.0	134,778	2.0	155,851
Tutor	9.9	11.5	11.0	239,055	10.7	228,759	10.7	242,827
Grand Total	532.4	545.3	557.1	81,818,093	561.8	31,580,378	566.6	33,388,226

Figure 36: Staffing By Cost Center and Position

	FY2012 FTE	FY2013 FTE	FY2013 Salary	FY2014 Budgeted FTE	FY2014 Budgeted Salary	FY2014 Actual FTE	FY2014 Actual Salary	FY2015 Budgeted FTE	FY2015 Budgeted Salary
Administration	9.3	9.1	736,883	9.1	757,759	9.1	760,509	9.1	790,256
Administrative Assistant	5.0	4.8	227,610	4.8	234,734	4.8	232,456	4.8	248,986
District Administrator	4.3	4.3	509,273	4.3	523,025	4.3	528,053	4.3	541,270
Regular Education	333.0	337.3	20,519,994	342.9	21,594,066	347.0	21,422,410	347.5	22,480,090
Assistant Principal	4.0	4.3	415,381	4.3	426,096	4.3	423,498	4.3	449,493
Elementary Teacher	103.4	103.9	6,390,018	103.9	6,668,082	105.0	6,678,044	105.0	7,004,070
ELL Teacher	1.0	1.0	46,155	1.0	47,774	1.0	47,774	1.5	81,159
Guidance Counselor	4.6	4.6	278,370	4.8	299,553	5.0	306,366	5.0	324,109
High School Dept Chair	3.8	3.8	275,193	3.8	280,379	3.8	280,838	3.8	288,783
High School Teacher	75.0	75.6	4,997,532	80.0	5,432,907	79.6	5,339,589	79.6	5,597,888
Library/Media Specialist	7.0	7.0	458,744	7.0	468,845	7.0	449,811	7.0	468,097
Middle School Teacher	67.2	68.4	4,402,852	68.4	4,532,924	68.4	4,508,173	68.4	4,718,912
Paraprofessional	18.6	19.4	393,707	19.4	408,691	21.8	456,968	21.8	474,076
Principal	8.0	8.0	885,200	8.0	912,651	8.0	869,900	8.0	894,740
Reading Specialist	7.0	7.0	517,206	7.0	526,316	7.0	526,316	7.0	546,608
School Adjustment Counselor	1.0	1.0	73,560	1.0	74,664	1.0	74,664	1.0	76,530
School Psychologist	9.5	9.5	625,310	10.5	735,750	10.5	669,722	10.5	709,810
Secretary	11.0	11.0	393,883	11.0	399,903	11.0	395,210	11.0	414,338
Supervisor of Students	-	1.0	30,000	1.0	30,750	1.0	32,000	1.0	32,800
Technology Specialist	2.0	2.0	130,933	2.0	134,778	2.0	134,778	2.0	155,851
Tutor	9.9	9.9	205,950	9.9	214,003	10.7	228,759	10.7	242,827
Special Education	128.9	141.5	6,037,616	149.8	6,621,834	150.3	6,461,181	155.2	7,024,973
Behavioral Health Coordinator	1.0	1.0	55,350	1.0	60,734	1.0	35,765	1.0	59,450
District Administrator	1.0	1.0	112,750	1.0	115,569	1.0	115,000	1.0	125,000
District Evaluator	-	1.0	70,759	1.0	73,242	1.0	72,558	1.0	76,157
Elementary Teacher	21.0	23.2	1,355,233	24.2	1,457,590	23.2	1,344,053	23.2	1,432,364
High School Dept Chair	0.4	0.4	29,424	0.4	29,866	1.0	74,664	1.0	77,530
High School Teacher	6.6	6.6	347,876	7.6	434,917	8.2	437,702	8.2	464,663
Middle School Teacher	14.0	14.0	835,966	14.5	892,757	14.5	859,731	14.5	918,376
Occupational Therapist	2.9	2.9	163,873	2.9	168,278	2.9	197,164	3.0	210,700
Occupational Therapy Assistant	0.3	0.6	15,863	0.6	16,259	0.6	26,438	0.6	30,871
Paraprofessional	58.2	65.6	1,433,905	68.5	1,550,412	71.4	1,601,561	74.6	1,776,967
Physical Therapist	1.5	1.5	104,808	1.5	107,508	1.5	107,508	1.5	112,036
Pre-School Teacher	4.8	4.8	290,106	5.3	332,004	4.8	292,135	5.4	350,388
School Adjustment Counselor	1.0	1.0	53,096	1.0	54,941	1.0	54,941	1.0	58,223
School Nurse	1.0	1.0	59,933	1.0	61,977	-	-	-	-
Secretary	2.0	2.0	75,173	2.0	71,330	2.0	75,043	2.0	77,623
Social Worker	-	1.5	93,932	3.0	192,957	2.0	126,663	3.0	199,255
Speech/Language Pathologist	10.0	10.2	704,521	10.8	745,094	10.8	755,351	10.8	778,009
Team Chair	3.2	3.2	235,051	3.5	256,398	3.4	284,906	3.4	277,363
Health Services	9.5	9.2	490,409	9.2	506,412	9.3	508,691	9.3	546,433
District Administrator	0.2	0.2	13,810	0.2	14,155	0.2	70,775	0.2	72,545
School Nurse	8.8	8.8	467,480	8.8	482,909	8.8	426,288	8.8	461,969
Secretary	0.5	0.2	9,120	0.2	9,348	0.3	11,628	0.3	11,919
Athletics	1.2	1.5	94,218	1.5	94,917	1.5	86,416	1.5	93,582
Assistant Principal	0.7	0.5	49,500	0.5	51,399	0.5	51,399	0.5	53,435
Secretary	0.5	1.0	44,718	1.0	43,518	1.0	35,017	1.0	40,147
Extracurricular	0.3	0.3	24,750	0.3	25,700	0.3	25,700	0.3	26,718
Assistant Principal	0.3	0.3	24,750	0.3	25,700	0.3	25,700	0.3	26,718
District Technology	4.4	5.9	240,837	5.9	248,691	5.9	269,097	5.9	308,886
Computer Technician	3.5	5.0	167,502	5.0	171,689	5.0	191,117	5.0	229,000
District Administrator	0.7	0.7	58,623	0.7	62,069	0.7	63,047	0.7	64,655
Info Systems Specialist	0.2	0.2	14,712	0.2	14,933	0.2	14,933	0.2	15,231
Facilities	25.0	24.5	1,073,336	24.5	1,105,143	24.5	1,112,861	24.5	1,178,178
Custodian	19.0	18.5	727,740	18.5	751,306	18.5	728,905	18.5	778,698
District Administrator	2.0	2.0	154,200	2.0	158,055	2.0	172,200	2.0	181,305
Maintenance Staff	3.0	3.0	153,878	3.0	156,957	3.0	172,931	3.0	177,751
Secretary	1.0	1.0	37,518	1.0	38,825	1.0	38,825	1.0	40,424
Grant Funded	20.8	16.1	944,579	13.8	863,571	14.1	933,515	13.5	939,110
Elementary Teacher	3.5	3.4	212,318	2.2	152,388	3.8	245,812	3.8	261,171
High School Teacher	5.0	5.0	277,594	5.0	287,288	4.0	244,079	4.0	258,909
Middle School Teacher	2.5	2.5	178,298	2.5	183,816	2.5	182,448	2.5	186,097
Paraprofessional	6.2	-	-	-	-	-	-	-	-
Pre-School Teacher	1.6	1.5	83,331	1.0	52,861	1.8	99,376	1.2	68,305
Team Chair	2.0	2.0	158,212	2.0	162,167	2.0	161,800	2.0	164,628
Tutor	-	1.7	34,826	1.1	25,052	-	-	-	-
Grand Total	532.4	545.3	30,162,624	557.1	31,818,093	561.8	31,580,378	566.6	33,388,226

Average Teacher Salaries

With teachers and specialists comprising almost 60% of our district staff, teacher salaries are a major driver of the district budget. Average teacher salaries in our district, historically, have been below the statewide average salary. Obviously, a large determinant of average teacher salary is the experience level of district staff. In general, Reading Public Schools, over the last five years, has had a smaller percentage of more veteran teachers and a larger percentage of less veteran teachers. While this makes the base salary level lower than other districts, it translates into larger year over year increases as teachers move up the steps of the salary schedule. In Reading, the average step increase for a teacher is 3.9%. A less veteran staff can also translate to higher professional development expenses since Massachusetts requires a master's degree for teachers to advance from initial to professional licensure. Teachers who are enrolled in a master's degree program in Reading are eligible for a higher amount of tuition reimbursement.

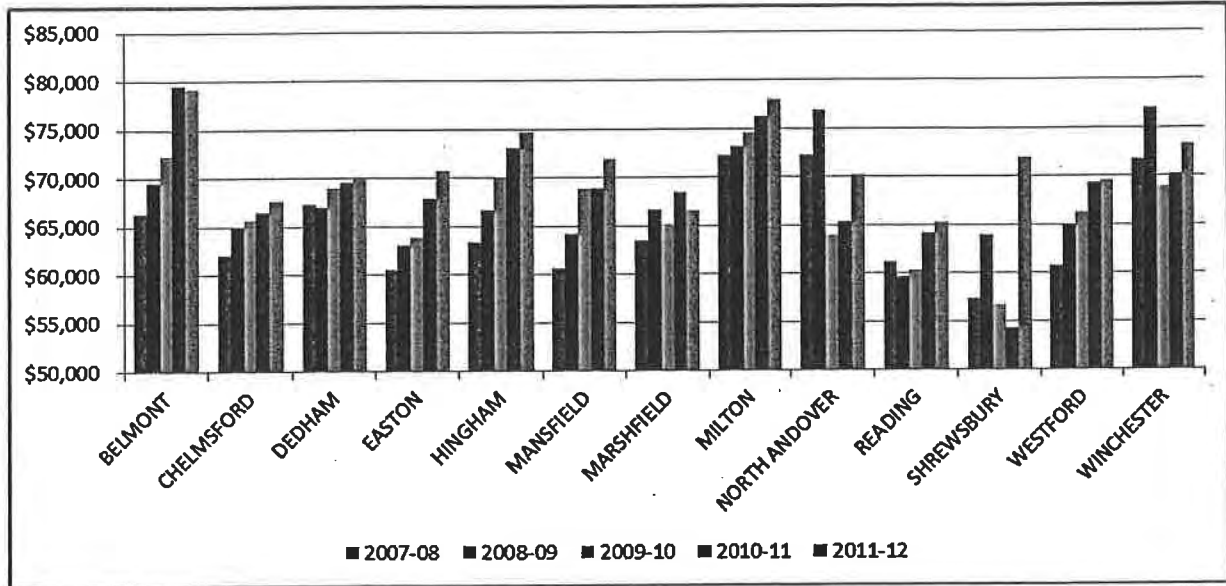
Figure 37 compares average teacher salaries in Reading to statewide average teacher salaries over the last several years. As the data below indicates, average teacher salaries in Reading have averaged just over \$5,000 below the statewide average over the past seven years. The gap was largest during the 2009-10 school year but has since improved modestly.

Figure 37: Average Teacher Salaries

SY	Reading	State	Difference
2005-06	55,678	56,366	(688)
2006-07	55,008	58,258	(3,250)
2007-08	61,212	64,164	(2,952)
2008-09	59,661	67,572	(7,911)
2009-10	60,300	68,781	(8,481)
2010-11	64,129	70,340	(6,211)
2011-12	65,194	70,962	(5,768)

Figure 38 below shows Reading as compared to our financially comparable peers. As the chart indicates, when compared to these peer districts, Reading's current average salary is the lowest as of the 2011-12 school year.

Figure 38: Average Teacher Salaries, Comparison to Peer Districts



Student Demographics and Performance Measures

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

Student Enrollment

Enrollment in our district has remained relatively stable with an average growth rate of just 0.3% over the last decade. The three largest increases in enrollment came during SY'2007-08, SY'2010-11, and SY'2006-07. Next year's projected enrollment increase of 2.2% will be the largest in the last decade, with the highest enrollment growth at Reading middle school level (5.4% average increase).

Figure 39: Historical and Projected Enrollment by School⁴

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Alice Barrows	394	405	409	375	387	406	407	390	399	389	388	369	378	383	382
Birch Meadow	539	527	532	350	363	418	422	412	419	412	393	384	405	412	413
Joshua Eaton	519	490	525	496	482	465	450	442	425	446	453	455	463	473	465
J. Warren Killam	534	554	544	447	453	427	451	455	447	451	446	463	432	445	433
Wood End				351	364	343	348	346	350	367	358	338	384	388	388
A.W. Coolidge	496	509	473	442	426	436	466	476	490	466	462	449	475	453	465
Walter S. Parker	531	534	532	527	566	597	586	562	593	584	593	564	592	566	581
Reading Memorial	1,222	1,178	1,211	1,222	1,223	1,259	1,222	1,242	1,246	1,262	1,285	1,307	1,281	1,308	1,302
RISE	58	65	67	72	68	65	76	67	90	100	105	103	120	128	135
District	4,293	4,262	4,293	4,282	4,332	4,416	4,428	4,392	4,459	4,477	4,483	4,432	4,530	4,556	4,564
% Change	0.2%	-0.7%	0.7%	-0.3%	1.2%	1.9%	0.3%	-0.8%	1.5%	0.4%	0.1%	-1.1%	2.2%	0.6%	0.2%

Figure 40: Historical and Projected Enrollment by Grade Level

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2002-03	58	321	336	354	310	308	357	344	363	320	303	325	292	302	4,293
2003-04	65	300	361	344	350	312	309	348	335	360	277	298	328	275	4,262
2004-05	67	337	331	341	345	349	307	315	350	340	327	272	308	304	4,293
2005-06	72	282	369	328	343	346	351	312	313	344	315	327	281	299	4,282
2006-07	68	324	316	375	328	353	353	355	320	317	315	314	331	263	4,332
2007-08	65	324	345	318	388	335	349	348	364	321	305	319	323	312	4,416
2008-09	76	324	343	358	318	393	342	343	347	362	292	304	319	307	4,428
2009-10	67	280	345	349	363	318	390	353	341	344	334	298	298	312	4,392
2010-11	90	348	308	351	349	369	315	387	353	343	324	327	301	294	4,459
2011-12	100	319	362	315	356	347	366	311	390	349	312	327	326	297	4,477
2012-13	105	302	342	361	324	356	353	362	309	384	323	314	321	327	4,483
2013-14	103	287	319	351	370	327	355	347	362	304	353	323	308	323	4,432
2014-15	120	321	343	343	358	378	319	355	346	366	289	361	323	308	4,530
2015-16	128	321	347	353	345	360	375	318	357	344	340	289	360	319	4,556
2016-17	135	318	347	356	355	347	358	372	319	355	319	340	288	355	4,564

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.

⁴ Projections based on the Reading Public Schools Enrollment Projection Report, DeJong Healy, May 21, 2012

Figure 41: Special Education Enrollment

Academic Year	Total Enrollment	# of Students	% of Students	% of Students Statewide	# of Students Out of District
2005-06	4282	694	16.0	16.4	73
2006-07	4332	707	16.1	16.7	67
2007-08	4416	753	16.8	16.9	73
2008-09	4428	771	17.2	17.1	63
2009-10	4392	758	17.0	17.0	59
2010-11	4509	734	16.3	17.0	51
2011-12	4447	768	16.9	17.0	64
2012-13	4483	737	16.4	N/A	64
2013-14	4432	767	17.3	N/A	50

Figure 42: Enrollment by Other Subgroup

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

Class Size

Reading Public Schools has no formal policy on class size but does have a recommended range of 18 to 22 in Grades K-2, 20 to 25 for Grades 3-5, and 20 to 26 for Grades 6 through 8. There is no recommended range, per se, for High School grades, although the college preparatory level of classes should ideally have no more than 20 students per class.

Figure 43: Average Class Size, Grades K-12

	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	15.5	19.0	19.3	21.0	20.0	23.0							
Birch Meadow	20.0	20.0	22.3	22.7	22.0	21.0							
Eaton	18.7	20.0	20.8	22.3	24.3	24.7							
Killam	17.0	20.5	19.0	22.3	21.3	21.5							
Wood End	20.5	21.0	22.3	20.3	21.3	21.0							
Coolidge							25.8	26.5	22.5				
Parker							24.0	25.4	21.1				
High School										17.5	20.0	19.1	19.3
Average	18.3	20.1	20.8	21.7	21.8	22.2	24.9	26.0	21.8	17.5	20.0	19.1	19.3

Figure 44: High School Class Sizes by Grade and Academic Program

Grade	College Prep				Strong College Prep				Honors				AP
	9	10	11	12	9	10	11	12	9	10	11	12	
Subject													
English	13.3	18.0	13.5	17.5	21.6	23.6	22.6	24.6	25.2	19.6	22.7	27.5	11.0
Math	14.0	18.5	19.7		18.5	30.0	21.6	23.4	28.3	18.5	28.0	20.0	20.7
Science	15.0	18.0	18.0	16.4	20.2	21.0	22.5	23.1	22.1	17.0	21.0	27.0	19.2
Social Studies	13.3	21.5	18.0		20.7	23.8	20.9		23.7	23.2	29.3		17.0
Average	14.0	19.0	17.7	17.5	18.1	22.2	21.9	23.9	24.3	19.6	25.2	23.8	17.0

As Figure 44 shows, the average class sizes for all of the college preparatory level are below the desired cap of 20 students, with the exception of social studies at Grade 10. These optimal class sizes were able to be achieved due to the increase in staffing included in the FY'14 budget which has led to an improved learning environment for students in these sections.

Figure 45: Student to Teacher Ratio by School⁵

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Alice Barrows	15.1 to 1	16.2 to 1	20.5 to 1	16.7 to 1	15.8 to 1	15.6 to 1	13.8 to 1
Birch Meadow	12.2 to 1	12.9 to 1	18.4 to 1	17.7 to 1	18.1 to 1	17.9 to 1	17.0 to 1
Joshua Eaton	16.1 to 1	16.7 to 1	17.4 to 1	17.3 to 1	18.4 to 1	17.3 to 1	17.5 to 1
J. Warren Killam	15.3 to 1	15.5 to 1	17.4 to 1	14.8 to 1	14.4 to 1	15.1 to 1	14.7 to 1
Wood End	15.1 to 1	14.2 to 1	13.9 to 1	12.9 to 1	13.1 to 1	15.4 to 1	15.1 to 1
A.W. Coolidge	11.4 to 1	11.2 to 1	11.7 to 1	12.7 to 1	12.3 to 1	12.3 to 1	12.6 to 1
W.S. Parker	12.3 to 1	12.4 to 1	14.0 to 1	12.5 to 1	11.8 to 1	12.6 to 1	12.5 to 1
Reading Memorial	15.0 to 1	14.7 to 1	15.3 to 1	14.8 to 1	14.9 to 1	15.1 to 1	15.1 to 1

Figure 45 shows the student to teacher ratio as calculated and reported by MA DESE. The total number is not as meaningful due to the way that teacher is defined by DESE in its EPIMS reporting tool. However, the comparison between schools as to the relative size of the ratio is valid. The data indicate that student to teacher ratios tend to be lowest at the middle school level followed by the high school. This is due to the fact that you have multiple core subject teachers per student, unlike the elementary school level.

⁵ Student to Teacher ratio is calculated by the MA DESE based on SIMS and EPIMS submissions. It is calculated as the total number of teachers as defined by DESE divided by enrollment as submitted by districts in SIMS.

Massachusetts Comprehensive Assessment System

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

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

As required by the Education Reform Law, students must pass the grade 10 tests in English Language Arts (ELA), Mathematics and one of the four high school Science and Technology Engineering tests as one condition of eligibility for a high school diploma (in addition to fulfilling local requirements).

The MCAS results are frequently used as indicators of student performance and, beginning in SY'2014-15, the Massachusetts Educator Evaluation System will include as one measure of educator performance their students' performance on MCAS. Reading students have always performed well on MCAS exams and typically our district ranks among the top 25% of districts in the Commonwealth. Figure 46 below shows the detailed MCAS performance data for last year.

Figure 46: SY'2012-13 MCAS Performance, Reading versus State

Grade and Subject	Proficient or Higher		Advanced		Proficient		Needs Improvement		Warning/ Falling		CPI	SGP
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE		
GRADE 03 - READING	76	57	12	12	64	45	20	36	4	8	91.1	N/A
GRADE 03 - MATHEMATICS	76	66	28	31	49	36	21	22	3	11	89.8	N/A
GRADE 04 - ENGLISH LANGUAGE ARTS	66	53	16	10	50	43	29	33	5	13	87.8	56
GRADE 04 - MATHEMATICS	65	52	22	18	43	34	30	38	5	10	87.2	52
GRADE 05 - ENGLISH LANGUAGE ARTS	76	66	19	18	57	47	21	24	4	10	90.4	50.5
GRADE 05 - MATHEMATICS	68	61	38	28	31	33	25	25	7	14	85.2	55
GRADE 05 - SCIENCE AND TECH/ENG	62	51	27	20	35	31	33	36	5	12	85.3	N/A
GRADE 06 - ENGLISH LANGUAGE ARTS	83	67	23	16	60	51	13	23	5	10	93.1	58.5
GRADE 06 - MATHEMATICS	77	61	36	25	41	35	17	24	6	15	90.5	50
GRADE 07 - ENGLISH LANGUAGE ARTS	90	72	19	12	70	59	8	22	2	7	96.2	56
GRADE 07 - MATHEMATICS	68	52	25	19	43	33	23	27	9	21	85.7	42.5
GRADE 08 - ENGLISH LANGUAGE ARTS	90	78	33	20	57	58	7	15	3	7	95.8	58
GRADE 08 - MATHEMATICS	63	55	26	22	37	32	25	25	12	20	82.4	29.5
GRADE 08 - SCIENCE AND TECH/ENG	52	39	5	4	47	35	41	43	7	18	80.1	N/A
GRADE 10 - ENGLISH LANGUAGE ARTS	97	91	57	45	40	46	2	7	2	2	99.1	34
GRADE 10 - MATHEMATICS	92	80	75	55	17	25	5	13	3	7	96.7	45
GRADE 10 - SCIENCE AND TECH/ENG	89	71	32	26	57	45	10	24	1	5	96.7	N/A
ALL GRADES - ENGLISH LANGUAGE ARTS	82	69	25	19	57	50	14	23	3	8	93.3	53
ALL GRADES - MATHEMATICS	73	61	35	28	37	33	21	25	6	14	88	47
ALL GRADES - SCIENCE AND TECH/ENG	66	53	20	16	46	37	29	35	5	12	86.8	N/A

Figure 47: Percent of Students Scoring Proficient or Higher on ELA MCAS

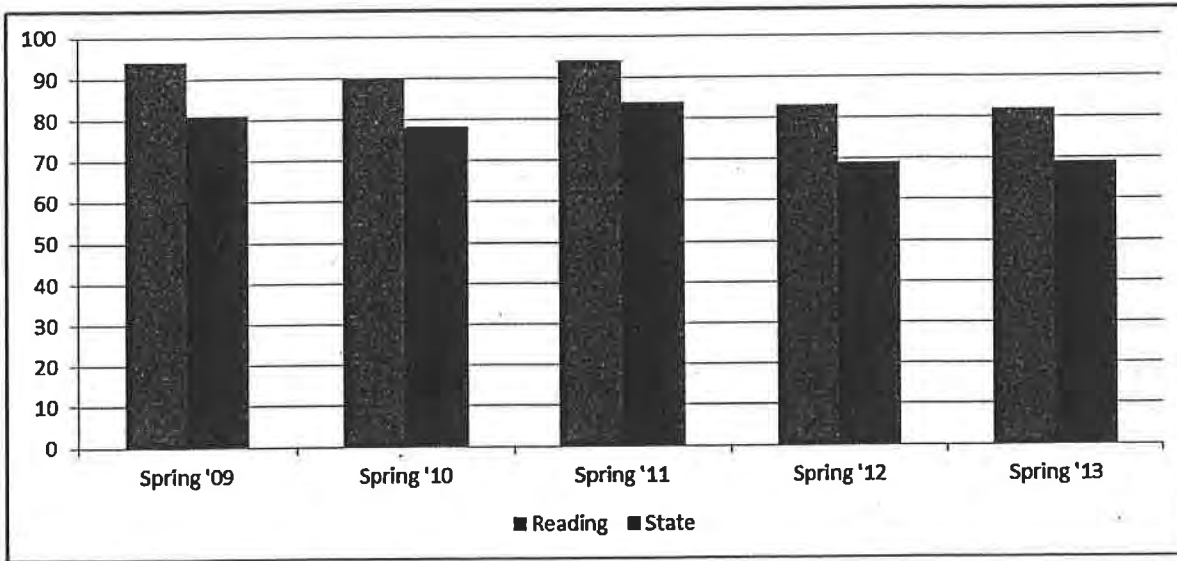


Figure 48: Percent of Students Scoring Proficient or Higher on Math MCAS

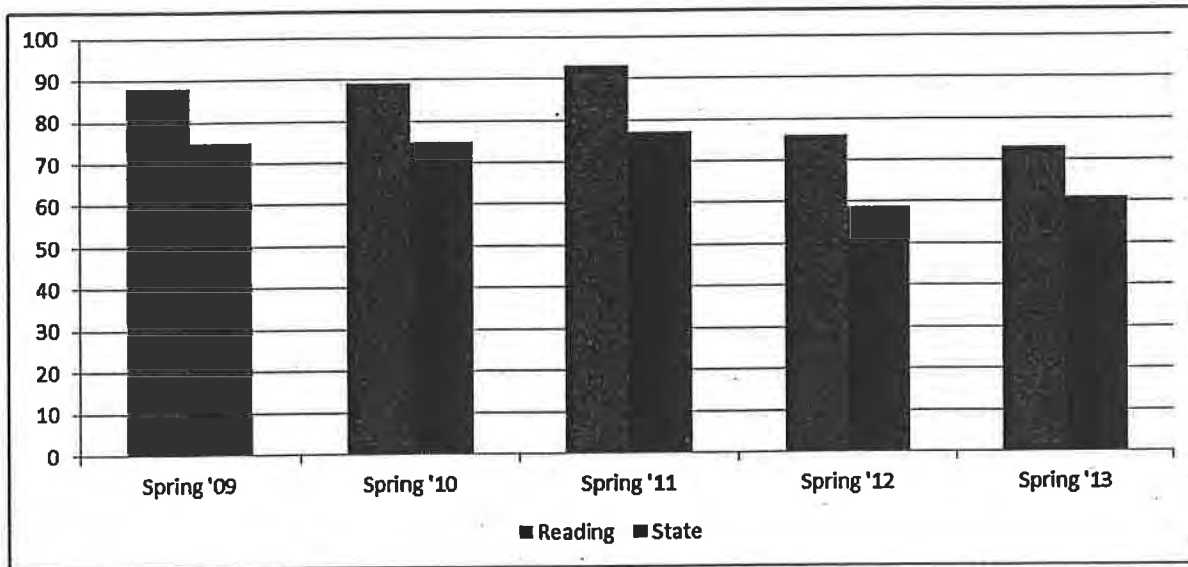


Figure 49: Percent of Students Scoring Proficient or Above by Subject and School

	2008			2009			2010			2011			2012			2013		
	ELA	Math	S & T	ELA	Math	S & T	ELA	Math	S & T	ELA	Math	S & T	ELA	Math	S & T	ELA	Math	S & T
Barrows	74%	75%	59%	67%	70%	60%	72%	72%	65%	74%	72%	51%	80%	76%	69%	79%	74%	67%
Birch Meadow	60%	56%	57%	63%	55%	52%	73%	60%	58%	73%	65%	56%	75%	62%	47%	75%	71%	62%
Eaton	72%	69%	53%	76%	80%	77%	80%	76%	72%	77%	72%	68%	76%	74%	65%	72%	69%	59%
Killiam	75%	63%	67%	72%	74%	65%	77%	74%	60%	76%	71%	71%	75%	76%	65%	69%	71%	64%
Wood End	69%	71%	71%	71%	72%	67%	75%	70%	75%	70%	73%	75%	66%	74%	68%	69%	71%	61%
Coolidge	91%	80%	65%	89%	84%	59%	91%	81%	55%	90%	77%	52%	91%	76%	57%	89%	74%	52%
Parker	90%	72%	72%	91%	76%	70%	90%	77%	56%	90%	78%	51%	87%	74%	66%	88%	67%	53%
RMHS	89%	88%	83%	95%	90%	82%	90%	90%	89%	95%	93%	87%	97%	96%	88%	98%	94%	90%

Figure 50: Percent of Students Scoring Proficient or Above, ELA MCAS

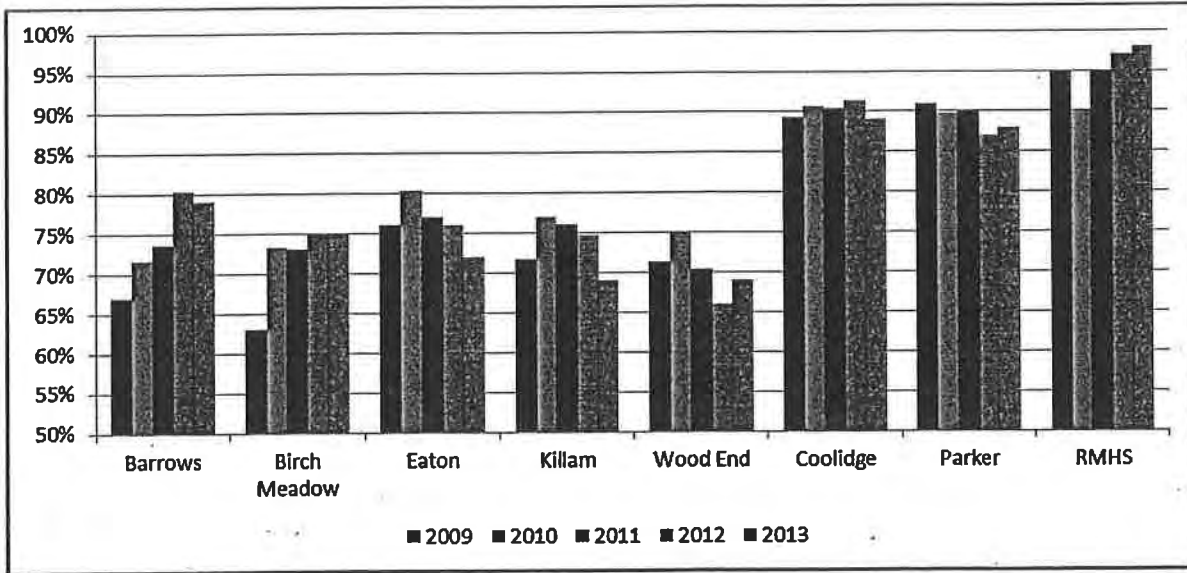


Figure 51: Percent of Students Scoring Proficient or Higher, Math MCAS

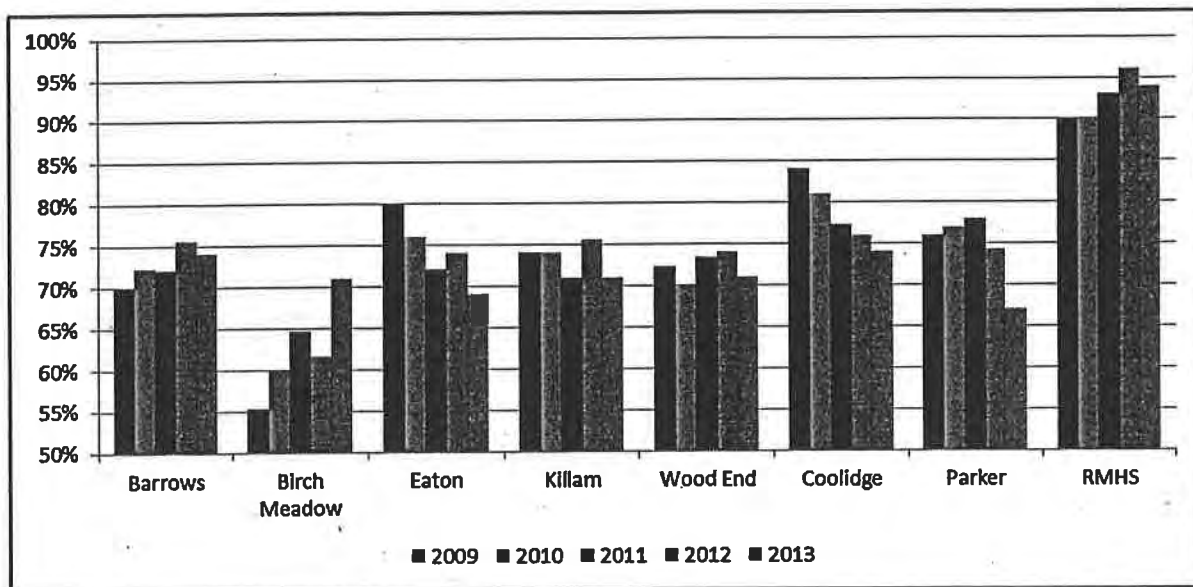
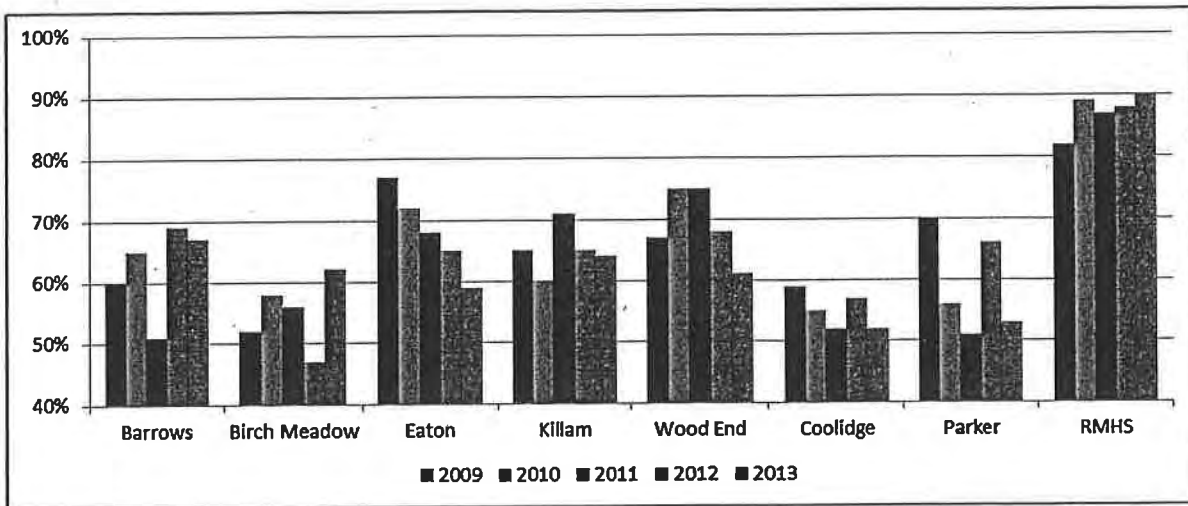


Figure 52: Percent of Students Scoring Proficient or Higher, Science & Technology MCAS

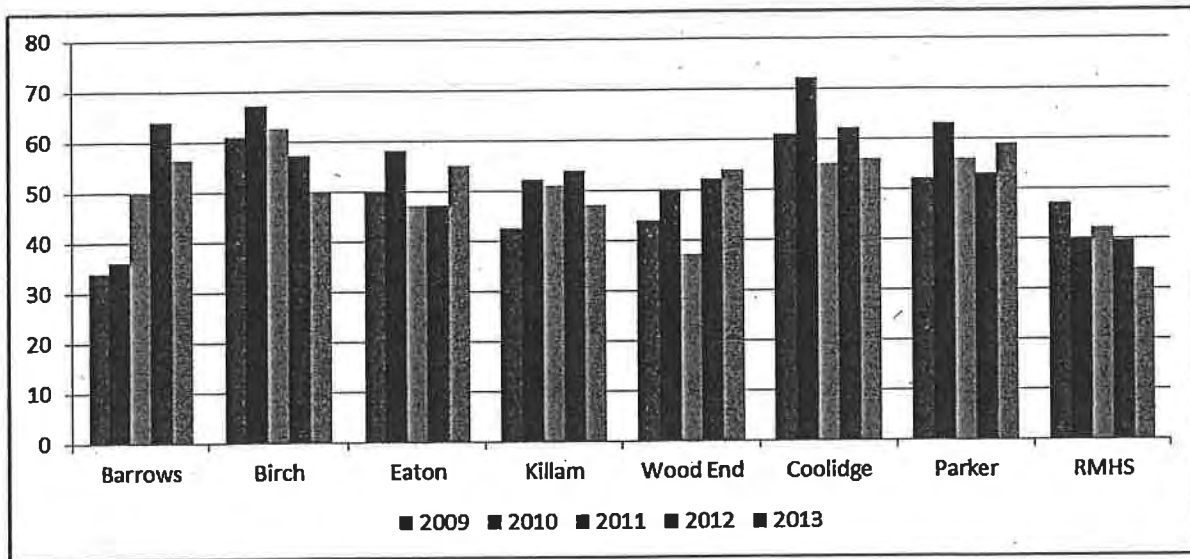


Since 1998, Massachusetts has provided students, families, educators, and the general public with valuable information about student, school, and district achievement based on the Massachusetts Comprehensive Assessment System (MCAS). This information has been invaluable in helping schools and districts engage in program evaluation activities— understanding, for example, how well district instruction and curriculum are aligned with the state’s curriculum frameworks—or how well a particular subgroup of students is performing by school and district, and across the state.

Until now, however, we have been unable to answer the question, “How much academic progress did a student or group of students make in one year as measured by MCAS?” With the development of the student growth percentile model, it is now possible to answer this question. Measuring student achievement and improvement in this manner will help us understand why results differ for certain groups of students and support the identification of effective practices that help students attain higher levels of academic performance.

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

Figure 53: Student Growth Percentile, ELA MCAS



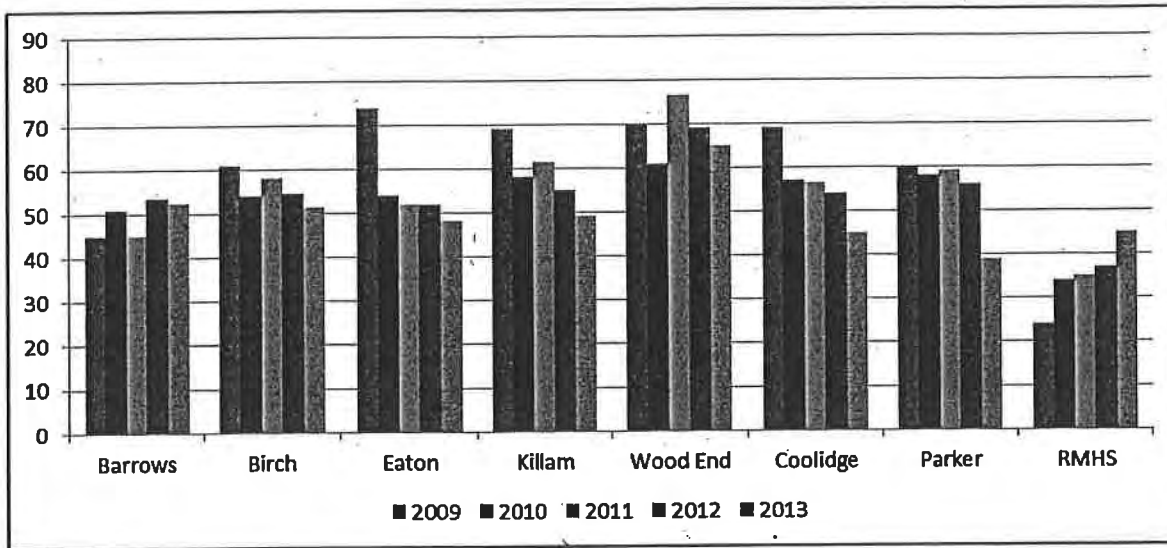
Percentiles are commonly understood values that express the percentage of cases that fall below a certain score. For example:

- A student with a growth percentile of 90 in 5th grade mathematics grew as much or more than 90 percent of her academic peers (students with similar score histories) from the 4th grade math MCAS to the 5th grade math MCAS. Only 10% of her academic peers grew more in math than she did.
- A student with a growth percentile of 23 in 8th grade English language arts grew as well or better than 23 percent of her academic peers (students with similar score histories) from the 7th grade ELA MCAS to the 8th grade ELA MCAS. This student grew less in ELA than 77% of her academic peers.

Because growth is measuring change in performance rather than absolute performance, it doesn't matter how a student performed on the MCAS last year. In any given testing year, each student has an equal opportunity to grow at the 99th percentile. In other words, even though a student may not *achieve* a score of 278 out of 280 this year, it is possible for a student to have *grown* at the 99th percentile from last year to this year. Although a student may perform well below the proficiency mark, that student could potentially have a high growth percentile. Such an occurrence could indicate that a program, a new approach, or something else is working for this student.

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

Figure 54: Student Growth Percentile, Math MCAS



The most appropriate measure for reporting growth for a group is the median student growth percentile (the middle score if one ranks the individual student growth percentiles from highest to lowest). The average or mean is not an appropriate measure when comparing percentiles. A typical school or district in the Commonwealth would have a median student growth percentile of 50.⁶ For our district, three of our eight schools have a median student growth percentile at or above 50 with the exceptions being Eaton, Killam, Coolidge, Parker, and the High School. This means that while students at these schools may be performing well on the MCAS, their growth is not as substantial as their peers with similar MCAS performance histories. By comparison, last year only one school (RMHS) had median growth percentiles below 50.

Equal in importance to analyzing overall performance on state standardized assessments is the analysis of performance by subgroup. State assessment results are tracked by a number of subgroups in addition to all students and those subgroups include low income students, high needs students, students of different race/ethnic backgrounds, and students with disabilities. Data on historical performance and student growth percentiles on the state MCAS by subgroup are shown below.

Figure 55: MCAS Performance by Subgroup

	ELA - % Proficient or Above					Math - % Proficient or Above				
	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013
All Students	81	83	83	83	82	76	75	76	76	76
Students with Disabilities	52	49	51	48	46	40	37	40	38	31
Low Income	61	61	64	65	60	48	47			
High Needs			54	53	52			45	42	37
African American/Black	68	55	56	55	49	46	33	44	41	44

⁶ "MCAS Student Growth Percentiles: An Interpretive Guide," Massachusetts Department of Elementary and Secondary Education, March 2011

Figure 56: MCAS Student Growth Percentile by Subgroup

	ELA - SGP					Math - SGP				
	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013
All Students	51	58	52	54	53	59	54	55	53	53
Students with Disabilities	46	52	49	49	44	59	51	55	48	35
Low Income	45	55	54	52	48	53	46	57	45	40
High Needs			49	50	46			55	48	37
African American/Black	50	52	54	47	42	36	52	63	53	47

The data in Figures 55 and 56 illustrates that we have a persistent and growing achievement gap between our higher needs populations and the general student population. With respect to the percent of student scoring proficient or above on MCAS, gaps of 36 to 42 percentage points exist for our students with special needs when compared to all students. That gap is slightly less for students in some of the other subgroups but is still persistent and growing overall.

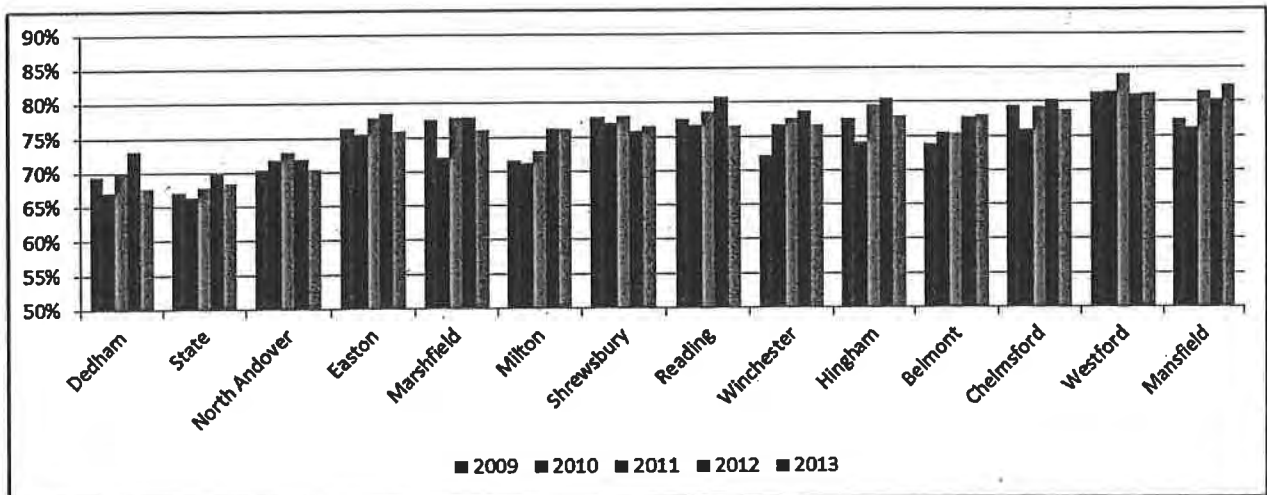
These gaps are being addressed through a number of initiatives outlined in our district improvement plan goals including the behavioral health of our students through the implementation of programs such as the Massachusetts Tiered System of Supports.

Other Measures of Performance

Student Attendance

Student attendance is one measure of how supported students feel which affects their willingness to come to school. The attendance rates in our district have exceeded the state average by 10 to 12 percentage points over the past five years. Figure 57 below shows Reading's attendance rates (percent of students absent fewer than 10 days) compared to our peers. The data is sorted from lowest to highest rates for the SY2012-13. As the figure indicates, Reading is positioned in the middle of the thirteen districts with six having better attendance rates and six having less favorable attendance rates.

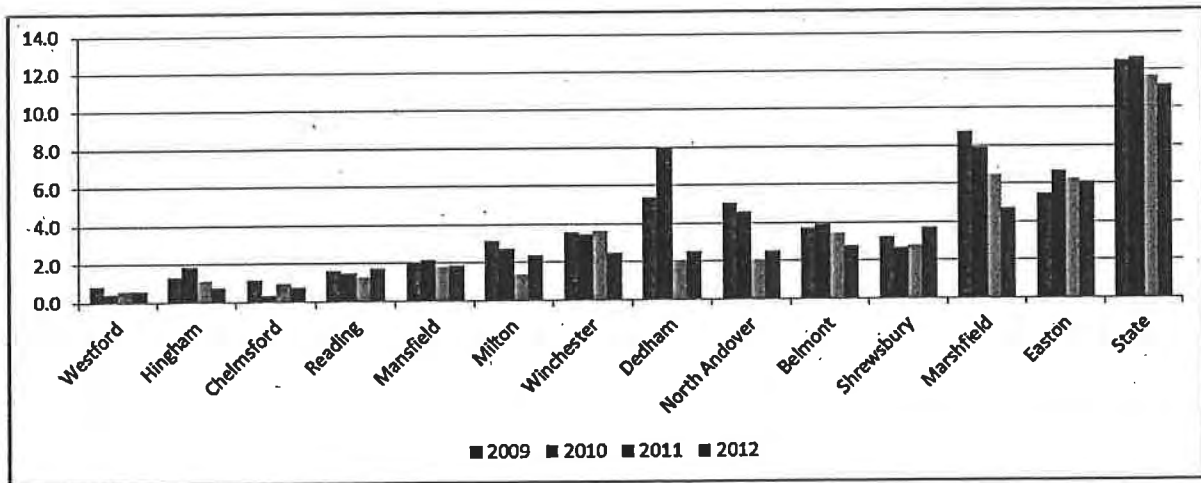
Figure 57: Percent of Students absent fewer than 10 Days



Student Discipline

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

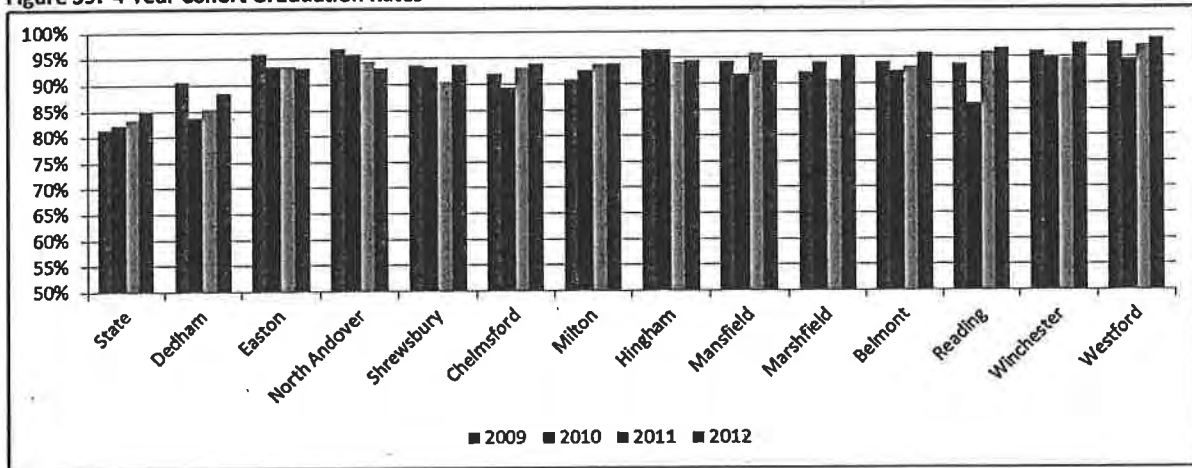
Figure 58: Number of Incidents per 100 Students Resulting in Out-of-School Suspension



Graduation Rates

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

Figure 59: 4-Year Cohort Graduation Rates



Reading has very high graduation rates averaging in the low to mid 90 percent range for the last several years (a reporting error in 2010 which makes it appear lower than 90%). Reading's graduation rate has averaged 9 to 12 points higher than the state average over the last five years. We also rank favorably among our peers with our graduation rate being the third highest of the group.

SAT Scores

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

Figure 60: Reading SAT Scores for Comparable Communities

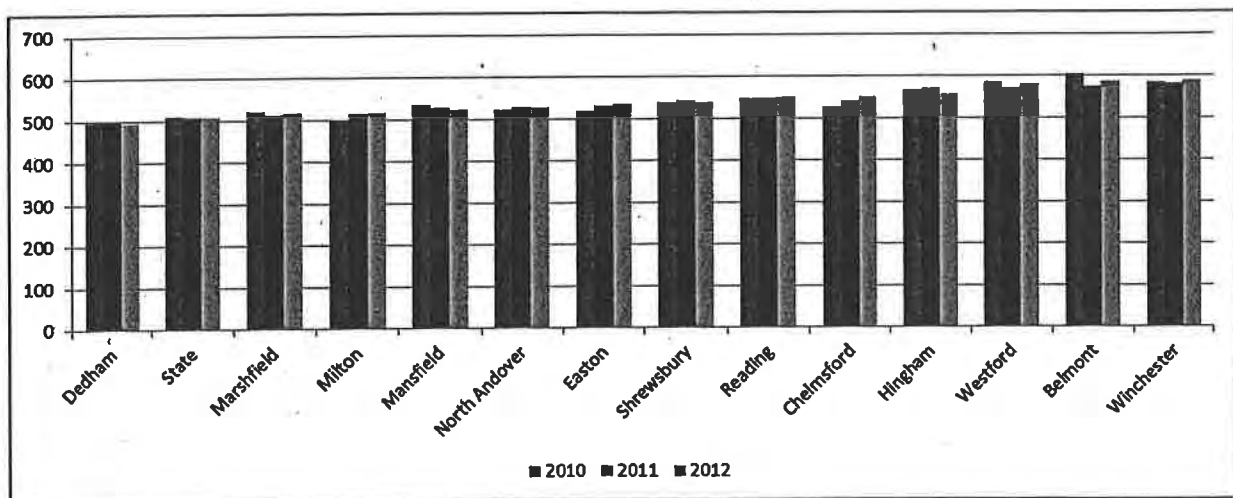


Figure 61: Writing SAT Scores for Comparable Communities

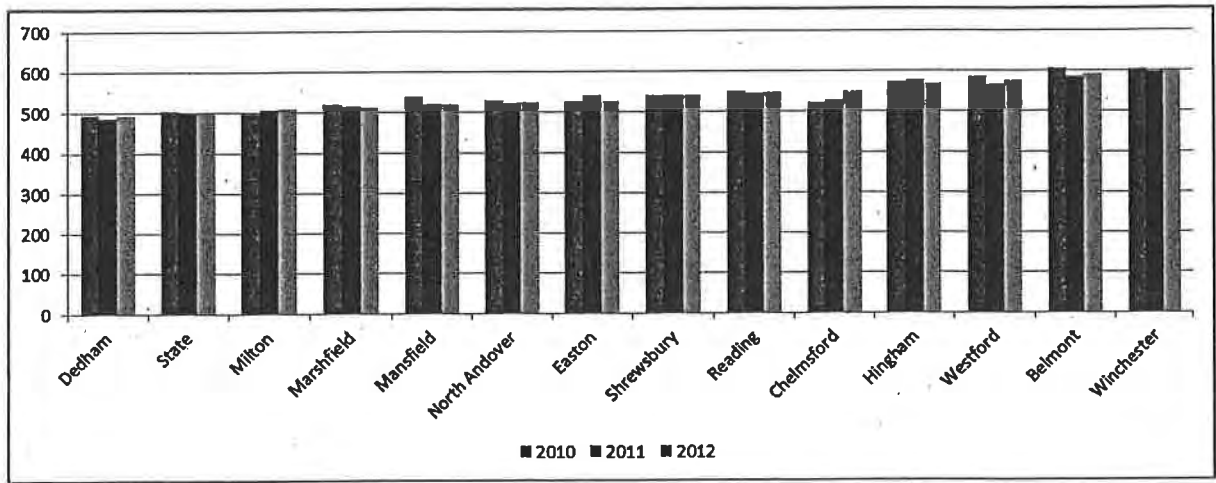
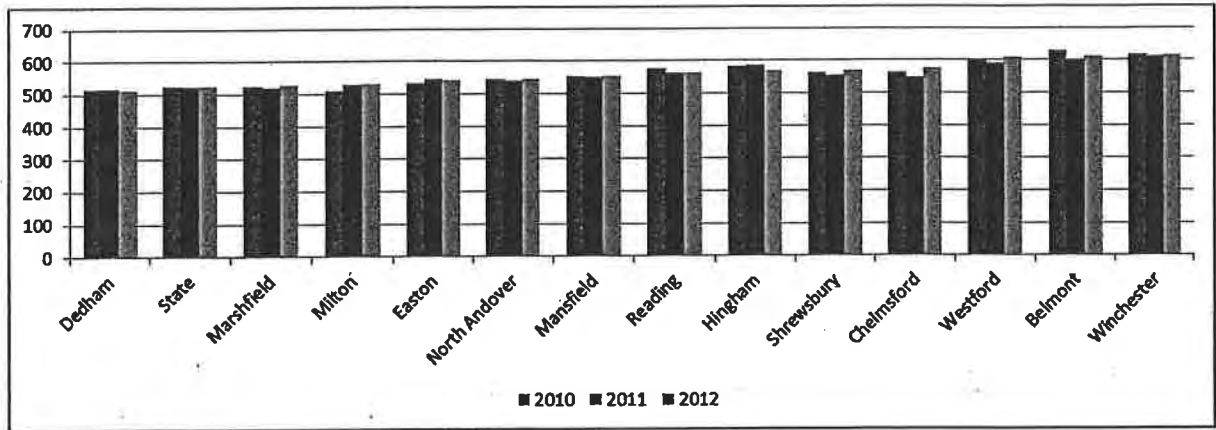


Figure 62: Math SAT Scores for Comparable Communities



Advanced Placement Enrollment and Performance

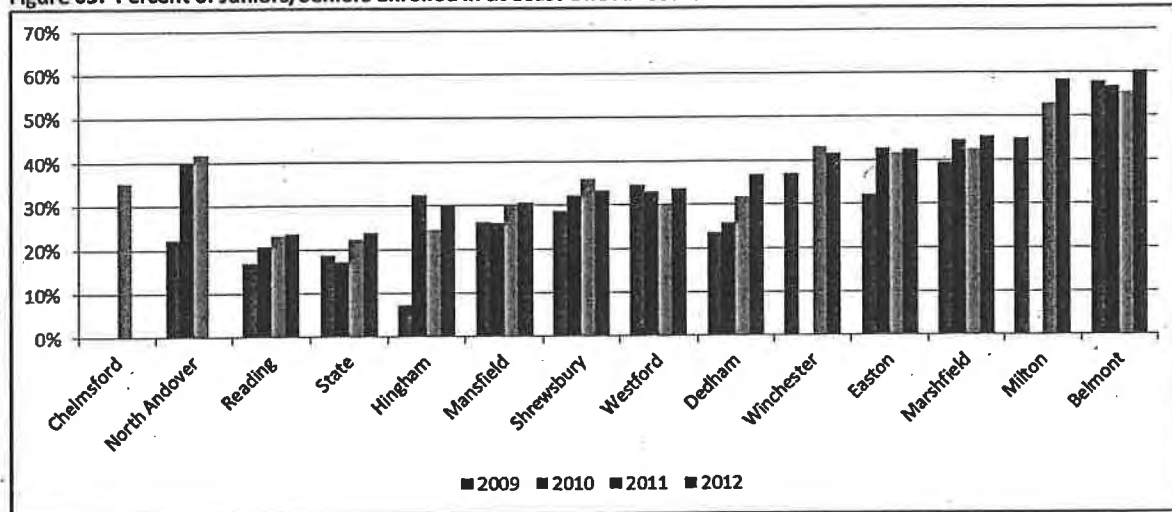
The College Board’s Advanced Placement Program enables students to pursue college-level studies while still in high school. Advanced placement courses provide willing and academically prepared students with the opportunity to earn college credit, advanced placement, or both. Taking AP courses also demonstrates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

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

Each AP course culminates with a college-level assessment developed and scored by college and university faculty members, as well as experienced AP teachers. AP Exams are an essential part of the AP experience, enabling students to demonstrate their mastery of college-level course work. An AP Exam

score of 5 is equivalent to grades of A+ and A in the corresponding college course; a score of 4 is equivalent to grades of A-, B+, and B; and a score of 3 is equivalent to grades of B-, C+, and C. Most four-year colleges and universities in the United States grant students credit, advanced placement, or both on the basis of successful AP Exam scores. Universities in more than 60 countries recognize AP Exam scores in the admission process and/or award credit and placement for qualifying scores.

Figure 63: Percent of Juniors/Seniors Enrolled in at Least One AP Course



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

Students Attending Higher Education Institutions

Reading Public School graduates have always had a high rate of matriculation into institutions of higher education, among the highest in the state. Over the past five years, an average of 88% of our students has gone onto public or private two-year or four-year colleges or universities as compared to the state average of 73%.

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

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

Figure 64: Percentage of graduates enrolled in postsecondary education within 16 months of high school graduation

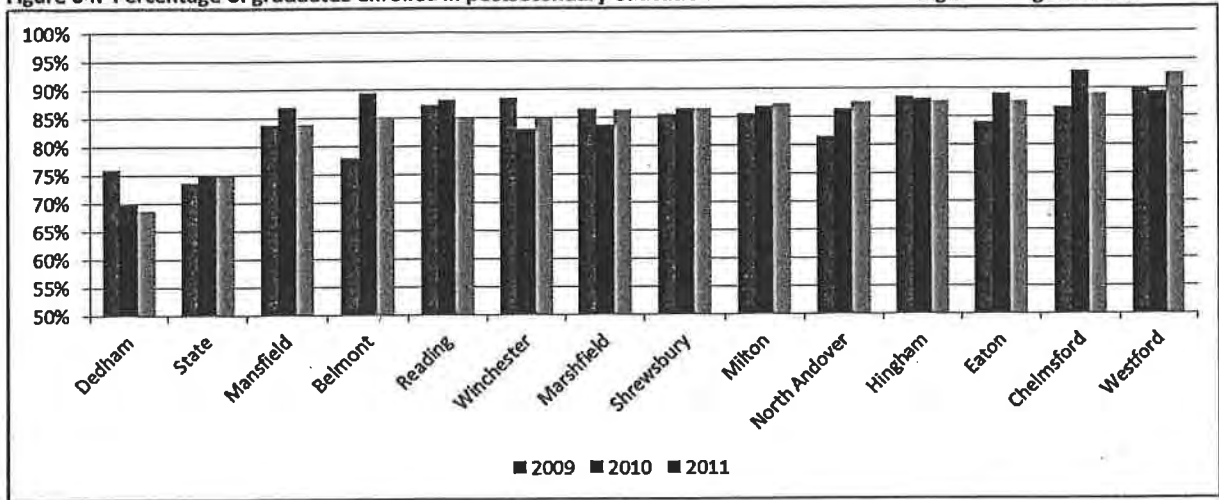
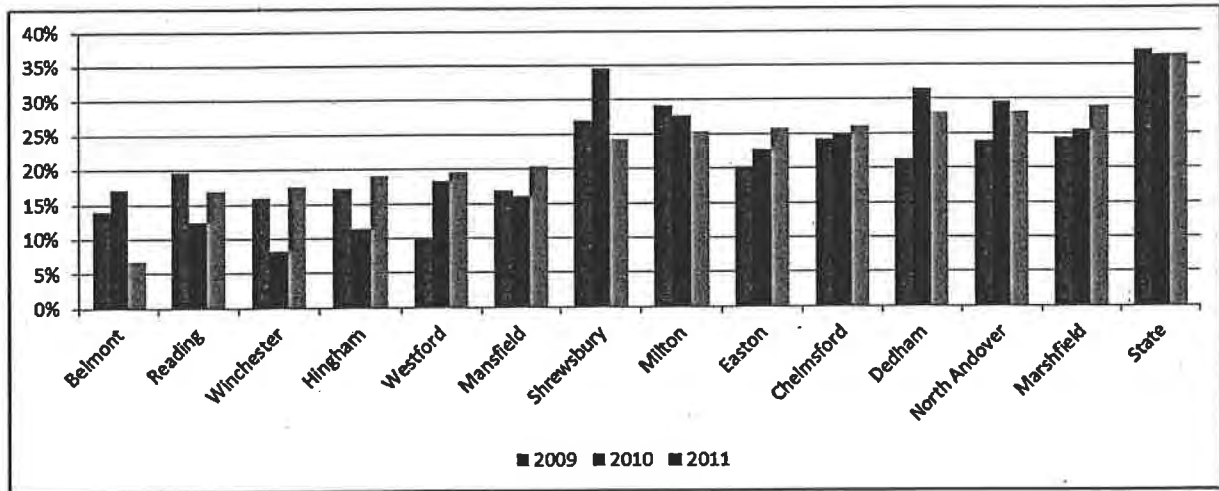


Figure 65: Percentage of students at Massachusetts public colleges enrolled in one or more remedial courses



The analysis of comparable peers in this section highlights one district that seems to continuously “out-perform” Reading Public Schools on some of these key metrics of student outcomes. That district is Westford Public Schools. While per pupil spending does not necessarily correlate to student performance or student success, it is instructive to note where districts target to invest their dollars. In fact, Westford Public Schools spends slightly more than \$200 per pupil than Reading, not an exorbitant amount. But what is more telling is in which categories of spending they exceed our district. The two areas that they spend more, per pupil, than Reading are teaching services and counseling supports (guidance, counseling and psychological services).

Financial Section

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

General Budget Summaries

The Reading School Committee budget is divided into five cost centers. These cost centers align to the MA DESE Program Categories and include Administration, Regular Day, Special Education, Other District Programs (which includes Health Services, Athletics, Extracurricular Activities, and District-wide Technology), and School Facilities and Maintenance. As Figure 60 below shows, the overall increase to the FY'15 School Committee Budget is 4.9% or an increase of \$1,902,175.

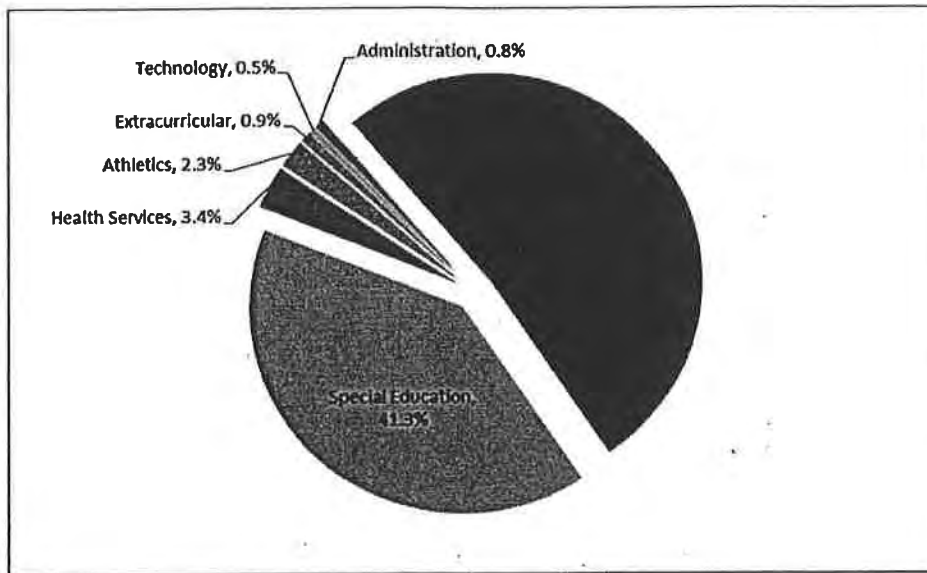
The largest percentage increase is in the area of Special Education while the largest dollar increase is in the Regular Day budget.

Figure 66: General Fund Expenditures by Cost Center

Cost Center	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Administration	842,487	893,747	924,728	923,024	937,583	1.6%
Regular Day	21,500,377	21,220,673	22,511,254	22,793,060	23,788,331	4.4%
Special Education	9,401,244	9,763,662	9,346,219	10,420,626	11,198,659	7.5%
Districtwide Programs	1,291,416	1,248,517	1,311,587	1,375,971	1,509,648	9.7%
School Facilities	3,334,380	2,885,152	3,081,509	3,188,684	3,169,319	-0.6%
Grand Total	36,369,904	36,011,751	37,175,297	38,701,365	40,603,540	4.9%

As Figure 67 below shows, increases to the regular day and special education cost center budgets make up the majority of the overall increase of \$1,902,175; regular day comprises 52.9% of the increase while special education makes up 41.3% of the increase for a total of 94.2%. The majority of the increases are attributable to salary increases.

Figure 67: Contribution of Cost Centers to FY'15 Budget Increase



The largest cost center for the district budget is regular day at 58.6% of total expenditures. The next largest is special education which comprises 27.6% of the budget. School facilities make up 7.8% of the budget with other district programs comprising 3.7%. The smallest cost center is district administration which makes up 2.3% of the total FY'15 School Committee Budget.

As Figure 68 below indicates, there have been relatively modest shifts between costs centers from the current budget year to next year. Regular day, school facilities, and administration have declined, while special education and districtwide programs have increased.

Figure 69 shows the increase in each cost center budget year over year for FY'11 through FY'15. The average annual increase to the school department budget between FY'11 and the recommended FY'15 budget is 3.2%:

Figure 68: Cost Center Budget Proportions

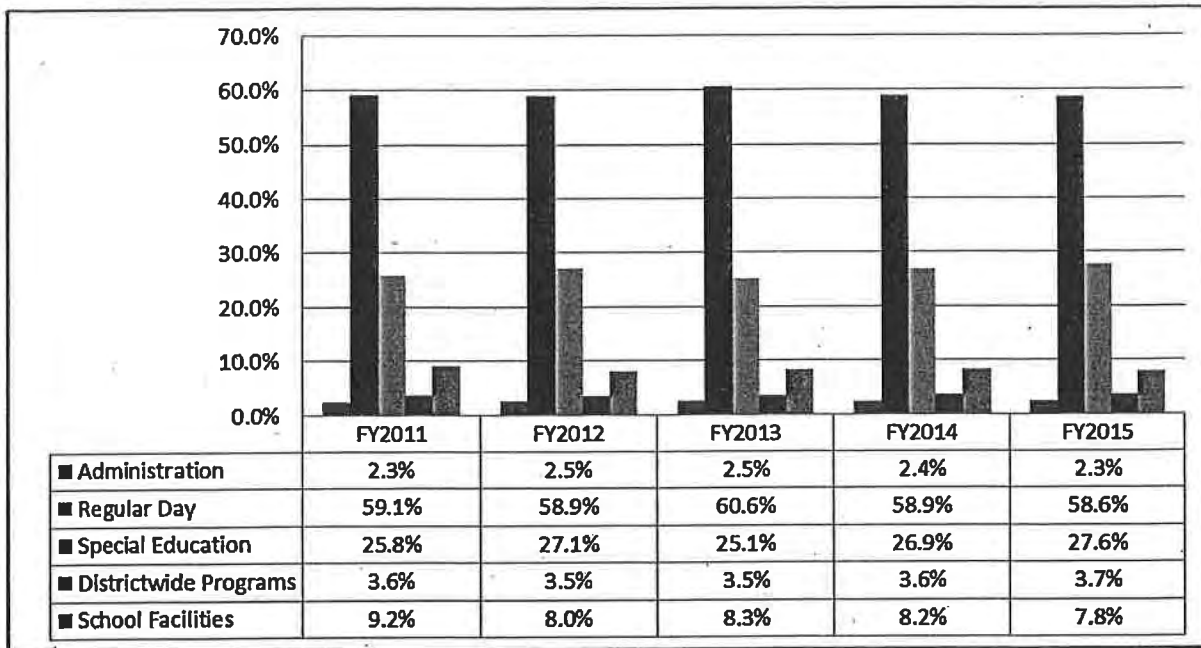


Figure 69: Change in Cost Center Budgets Year over Year

	FY2011	FY2012	FY2013	FY2014	FY2015	Average Annual
Administration	3.7%	6.1%	3.5%	-0.2%	1.6%	2.9%
Regular Day	7.2%	-1.3%	6.1%	1.3%	4.4%	3.5%
Special Education	3.5%	3.9%	-4.3%	11.5%	7.5%	4.4%
Districtwide Programs	5.5%	-3.3%	5.1%	4.9%	9.7%	4.4%
School Facilities	-5.7%	-13.5%	6.8%	3.5%	-0.6%	-1.9%
Total	4.8%	-1.0%	3.2%	4.1%	4.9%	3.2%

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

Figure 70 below shows the General Fund expenses and budget by category.

Figure 70: General Fund Expenses and Budget by Category

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Professional Salaries	23,489,851	24,195,340	25,427,982	25,823,929	26,902,919	4.2%
Clerical Salaries	786,540	722,842	758,955	786,339	807,162	2.6%
Other Salaries	3,538,594	2,989,518	3,310,452	3,814,753	4,331,436	13.5%
Contract Services	2,074,576	1,948,855	1,943,814	2,220,715	2,327,760	4.8%
Supplies & Materials	952,291	869,127	1,173,721	887,626	908,497	2.4%
Other Expenses	5,528,052	5,286,070	4,560,373	5,168,002	5,325,766	3.1%
Grand Total	36,369,904	36,011,751	37,175,297	38,701,365	40,603,540	4.9%

The largest dollar increase to the budget is in professional salaries. This is not surprising since, as stated earlier, education is a staffing intensive enterprise. Professional salaries make up 66.3% of our district budget while salaries as a whole comprise 78.9% of our district budget. The increase in salaries reflects step and cost of living increases and column changes for represented staff and an assumed 2.5% average increase for non-represented staff.

The large percentage increase in other salaries is driven by two major factors. The first is the need to adjust salary schedules for non-certified staff to ensure that they are competitive with wages and salaries paid in neighboring and comparable communities. This is necessary to ensure that we are able to continue to attract, recruit and retain highly qualified staff. The second factor is the need to adjust our pay rates for substitutes to ensure that these too are competitive with neighboring communities. We have found that the average substitute teacher rates are between \$75 and \$100 per day. Our current rates are \$65 for non-certified and \$75 for certified substitutes. We have proposed increasing these rates in FY'15 to \$75 for non-certified and \$100 for certified substitutes. This will enable us to recruit and retain highly qualified substitutes and ensure that we are able to maintain high fill rates for absences requiring substitutes. Currently, we are finding that our fill rates are dipping below 90% at times as a result of substitutes choosing vacancies in other districts over vacancies in our district.

We are also proposing to increase the rates paid to long term substitutes. These are individuals who cover for absences that last 10 or more consecutive days. The majority of these long term absences are maternity leaves which last for eight to twelve weeks. We currently pay our long term substitutes \$100 per day. Neighboring districts pay on average between \$125 and \$150 per day. The FY'15 budget assumes a new pay rate of \$130 per day.

The increase in contract services stems predominantly from increased transportation costs for existing and anticipated in-district and out-of-district special education students as well as homeless students. Supplies and materials increase due to additional funding need for the purchase of a new elementary health curriculum. Finally, other expenses increase as a result of tuition expense for new and anticipated out-of-district special education placements.

Figure 71 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 71: General Fund Expenses and Budget by Cost Center and Object

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Administration						
Professional Salaries	488,288	500,576	509,608	522,084	541,270	3.7%
Clerical Salaries	196,608	194,057	207,871	206,397	213,986	3.7%
Other Salaries	5,600	-	-	-	-	0.0%
Contract Services	72,299	104,423	104,080	98,244	75,639	-23.0%
Supplies & Materials	3,262	8,875	9,060	11,120	9,644	-13.3%
Other Expenses	76,430	85,815	94,108	85,178	97,044	13.9%
Administration Total	842,487	893,747	924,728	923,024	937,583	1.6%
Regular Day						
Professional Salaries	18,729,512	18,884,105	19,396,119	20,010,830	20,768,334	3.8%
Clerical Salaries	410,703	389,212	400,922	416,485	422,038	1.3%
Other Salaries	668,861	706,288	824,819	988,793	1,223,132	23.7%
Contract Services	318,374	62,935	75,097	66,200	78,000	17.8%
Supplies & Materials	808,181	620,978	992,830	684,220	694,979	1.6%
Other Expenses	564,745	557,155	821,468	626,532	601,849	-3.9%
Regular Day Total	21,500,377	21,220,673	22,511,254	22,793,060	23,788,331	4.4%
Special Education						
Professional Salaries	3,453,526	3,955,083	4,706,356	4,472,313	4,712,331	5.4%
Clerical Salaries	104,811	69,936	71,218	71,780	77,998	8.7%
Other Salaries	1,590,390	1,280,860	1,447,232	1,664,189	1,891,658	13.7%
Contract Services	1,037,831	1,224,165	1,174,931	1,386,875	1,513,365	9.1%
Supplies & Materials	29,321	67,531	24,771	53,750	55,250	2.8%
Other Expenses	3,185,365	3,166,088	1,921,710	2,771,720	2,948,057	6.4%
Special Education Total	9,401,244	9,763,662	9,346,219	10,420,626	11,198,659	7.5%
Health Services						
Professional Salaries	492,030	472,572	488,090	499,064	534,514	7.1%
Clerical Salaries	14,861	15,005	10,510	11,685	11,919	2.0%
Other Salaries	9,550	9,075	8,625	9,250	15,625	68.9%
Contract Services	8,859	7,934	5,895	10,000	9,000	-10.0%
Supplies & Materials	5,294	7,853	7,687	7,873	8,900	13.0%
Other Expenses	1,061	185	2,214	1,427	1,825	27.9%
Health Services Total	531,655	512,624	523,020	539,299	581,783	7.9%
Athletics						
Professional Salaries	75,305	85,160	49,500	51,399	53,435	4.0%
Clerical Salaries	22,111	17,060	31,266	40,518	40,147	-0.9%
Other Salaries	146,015	95,099	61,670	55,726	53,747	-3.6%
Contract Services	202,399	206,114	238,395	255,150	260,680	2.2%
Supplies & Materials	11,296	9,925	19,625	27,701	34,975	26.3%
Other Expenses	17,558	18,724	26,889	37,280	42,420	13.8%
Athletics Total	474,683	432,082	427,345	467,774	485,404	3.8%
Extracurricular						
Professional Salaries	23,911	38,361	26,578	23,440	31,845	35.9%
Contract Services	11,041	12,303	9,096	12,050	12,788	6.1%
Supplies & Materials	-	564	3,070	700	1,000	42.9%
Other Expenses	3,539	3,075	6,774	10,800	10,600	-1.9%
Extracurricular Total	38,491	54,303	45,518	46,990	56,232	19.7%
Technology						
Professional Salaries	71,986	79,936	90,756	77,942	79,886	2.5%
Other Salaries	137,876	120,858	157,831	195,689	229,000	17.0%
Contract Services	18,342	17,877	12,993	18,259	24,112	32.1%
Supplies & Materials	-	633	844	700	1,000	42.9%
Other Expenses	18,383	30,203	53,280	29,317	52,231	78.2%
Technology Total	246,587	249,507	315,704	321,907	386,229	20.0%
School Facilities						
Professional Salaries	155,294	179,547	160,974	166,855	181,305	8.7%
Clerical Salaries	37,446	37,571	37,168	39,475	41,074	4.1%
Other Salaries	980,301	777,338	810,276	901,106	918,275	1.9%
Contract Services	405,431	313,103	323,327	373,938	354,176	-5.3%
Supplies & Materials	94,938	152,767	115,835	101,563	102,749	1.2%
Other Expenses	1,660,971	1,424,826	1,633,930	1,605,748	1,571,739	-2.1%
School Facilities Total	3,334,380	2,885,152	3,081,509	3,188,684	3,169,319	-0.6%
Grand Total	36,369,904	36,011,751	37,175,297	38,701,365	40,603,540	4.9%

Figure 72: General Fund Expenses and Budget by Location

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Districtwide	8,612,100	8,786,729	8,128,002	8,885,836	9,462,744	6.5%
Alice Barrows Elementary	2,419,826	2,445,535	2,647,411	2,343,767	2,553,870	9.0%
Birch Meadow Elementary	2,183,706	2,194,969	2,108,877	2,502,019	2,561,470	2.4%
Joshua Eaton Elementary	2,194,447	2,166,055	2,350,140	2,377,543	2,506,766	5.4%
J.W. Killam Elementary	2,578,775	2,335,292	2,404,791	2,399,799	2,600,554	8.4%
Wood End Elementary	2,266,869	2,135,062	2,224,826	2,234,774	2,231,451	-0.1%
A.W. Coolidge Middle	3,475,990	3,521,696	3,753,952	3,734,626	3,942,653	5.6%
W.S. Parker Middle	3,983,646	3,981,681	4,170,616	4,180,495	4,399,536	5.2%
Reading Memorial High	8,062,886	8,088,715	8,655,765	9,436,052	9,691,875	2.7%
RISE Pre-School	591,659	356,016	730,916	606,453	652,621	7.6%
Grand Total	36,369,904	36,011,751	37,175,297	38,701,365	40,603,540	4.9%

Figure 72 shows General Fund expenses by location while Figure 73 shows the General Fund expenses and budget by location and cost center. These tables show the amount of total funding required to operate each of our eight buildings (instructional as well as operational expense) as well as the RISE Preschool and the relative size of each of the building budgets. The size of each building budget is, of course, largely driven by the number and seniority of staff in each building. The school with the highest budget is obviously the High School given the amount of staffing necessary for a building with an enrollment of 1,300 students.

The Districtwide location includes any expense that is not directly attributed to a building. This would include, for example, district administration, special education district administration, special education tuition and transportation, facilities administration and staff, and health services. This location shows the largest increase of the ten locations identified at a total increase of \$576,908. The largest share of this increase (60%) is in the special education area which is also the largest of the districtwide location accounts due to special education out of district tuition and transportation which, net of the circuit breaker offset, totals 40.8% of the districtwide location amount.

The next largest increase in the districtwide location is in technology which grows by \$64,322 (comprising 11.1% of the increase in the districtwide location). This increase is driven by the adjustment to computer technician salaries to bring those up to market rates as well as additional funds necessary for networking and infrastructure equipment and software. Following close by is a \$63,865 increase in regular day which funds an additional 0.5 FTE ELL teacher, new elementary health curriculum material and the increase in the pay rates for long term substitute teachers. The remaining increases in the districtwide location are attributable primarily to salary increases for represented and non-represented employees.

Figure 73: General Fund Expenses and Budget by Location and Cost Center

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
District	8,612,100	8,786,729	8,128,002	8,885,836	9,462,744	6.5%
Administration	842,487	893,747	924,728	923,024	937,583	1.6%
Regular Day	836,081	725,832	1,266,968	959,259	1,023,124	6.7%
Special Education	4,745,020	5,176,722	3,868,960	4,836,402	5,184,602	7.2%
School Facilities	1,371,779	1,173,993	1,183,103	1,258,955	1,293,191	2.7%
Health Services	531,655	512,624	523,020	539,299	581,783	7.9%
Technology	246,587	249,507	315,704	321,907	386,229	20.0%
Extracurricular	38,491	54,303	45,518	46,990	56,232	19.7%
Alice Barrows	2,419,826	2,445,535	2,647,411	2,343,767	2,553,870	9.0%
Regular Day	1,588,035	1,531,968	1,627,363	1,612,291	1,775,458	10.1%
Special Education	725,638	825,853	926,457	613,342	663,586	8.2%
School Facilities	106,153	87,715	93,591	118,135	114,826	-2.8%
Birch Meadow	2,183,706	2,194,969	2,108,877	2,502,019	2,561,470	2.4%
Regular Day	1,683,694	1,736,138	1,745,937	1,774,516	1,792,895	1.0%
Special Education	399,717	341,830	271,964	601,941	648,494	7.7%
School Facilities	100,294	117,002	90,976	125,563	120,081	-4.4%
Joshua Eaton	2,194,447	2,166,055	2,350,140	2,377,543	2,506,766	5.4%
Regular Day	1,783,013	1,727,192	1,823,565	1,899,354	1,968,937	3.7%
Special Education	287,339	340,330	372,597	346,660	406,243	17.2%
School Facilities	124,095	98,533	153,978	131,530	131,587	0.0%
J.W. Killam	2,578,775	2,335,292	2,404,791	2,399,799	2,600,554	8.4%
Regular Day	1,824,803	1,774,116	1,818,905	1,820,069	1,966,678	8.1%
Special Education	466,180	465,728	488,057	443,442	494,515	11.5%
School Facilities	287,791	95,448	97,829	136,288	139,361	2.3%
Wood End	2,266,869	2,135,062	2,224,826	2,234,774	2,231,451	-0.1%
Regular Day	1,674,227	1,627,281	1,623,552	1,589,171	1,574,381	-0.9%
Special Education	466,132	405,391	474,970	518,131	536,021	3.5%
School Facilities	126,510	102,390	126,304	127,472	121,048	-5.0%
A.W. Coolidge	3,475,990	3,521,696	3,753,952	3,734,626	3,942,653	5.6%
Regular Day	2,676,394	2,695,915	2,766,502	2,828,602	2,938,045	3.9%
Special Education	545,049	611,403	716,316	652,532	755,347	15.8%
School Facilities	254,547	214,377	271,134	253,492	249,260	-1.7%
W.S. Parker	3,983,646	3,981,681	4,170,616	4,180,495	4,399,536	5.2%
Regular Day	3,203,634	3,153,582	3,193,218	3,189,759	3,377,605	5.9%
Special Education	636,865	678,826	744,227	819,231	851,278	3.9%
School Facilities	143,147	149,273	233,171	171,505	170,654	-0.5%
Reading Memorial	8,062,886	8,088,715	8,655,765	9,436,052	9,691,875	2.7%
Regular Day	6,230,495	6,248,650	6,645,243	7,120,039	7,371,209	3.5%
Special Education	537,644	561,563	751,756	982,493	1,005,951	2.4%
School Facilities	820,064	846,421	831,421	865,745	829,311	-4.2%
Athletics	474,683	432,082	427,345	467,774	485,404	3.8%
RISE	591,659	356,016	730,916	606,453	652,621	7.6%
Special Education	591,659	356,016	730,916	606,453	652,621	7.6%
Grand Total	36,369,904	36,011,751	37,175,297	38,701,365	40,603,540	4.9%

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

Barrows Elementary School

Regular Day: Increase is driven primarily by step and cost of living increases and column changes for certified and non-certified staff. In FY'14, an additional Kindergarten teacher was added that was not reflected in the FY'14 budget. Also, paraeducator hours for kindergarten classes were increased from 17.5 to 28 for full day kindergarten and from 12.5 to 14 for half day kindergarten. The additional staff and paraeducator hours are retained for FY'15.

Special Education: Increase is driven primarily by step and cost of living increases and column changes for certified and non-certified staff.

School Facilities: A slight decrease reflects a more accurate consumption history for energy and utilities post-performance contracting.

Birch Meadow Elementary School

Regular Day: There is a salary increase assumed for all certified and non-certified employees, however, this increase is moderated by the elimination of one FTE teaching position in FY'14 due to a net decrease in enrollment at this location. Also, paraeducator hours for kindergarten classes were increased from 17.5 to 28 for full day kindergarten and from 12.5 to 14 for half day kindergarten. The additional hours are retained for FY'15.

Special Education: Increase is driven primarily by step and cost of living increases and column changes for certified and non-certified staff.

School Facilities: A decrease reflects a more accurate consumption history for energy and utilities post-performance contracting.

Joshua Eaton Elementary School

Regular Day: Increase is driven primarily by step and cost of living increases and column changes for certified and non-certified staff. The overall increase is less than other buildings because Joshua Eaton has nearly 70% of its staff at top step on the salary schedule (as compared to an average of 50% for the other four elementary schools). Also, paraeducator hours for kindergarten classes were increased from 17.5 to 28 for full day kindergarten and from 12.5 to 14 for half day kindergarten. The additional hours are retained for FY'15.

Special Education: In FY'14, this location receives revenue support from a special education student from another district that is paying tuition to our district. In FY'15 that revenue support is transferred to Parker where the student will be attending next year.

School Facilities: No change as the FY'14 budget appears accurate in light of consumption history for energy and utilities post-performance contracting.

Killam Elementary School

Regular Day: The increase is driven primarily by step and cost of living increases and column changes for certified and non-certified staff. Also, in FY'14 an additional kindergarten teacher position was added that was not included in the FY'14 budget due to enrollment. Also, paraeducator hours for kindergarten classes were increased from 17.5 to 28 for full day kindergarten and from 12.5 to 14 for half day kindergarten. The additional staff and paraeducator hours are retained for FY'15.

Special Education: In FY'14, this location receives revenue support from a special education student from another district that is paying tuition to our district. In FY'15 that revenue support is transferred to Coolidge where the student will be attending next year.

School Facilities: The increase in this cost center for this building is for additional repair and maintenance expenses given the age and condition of the building.

Wood End Elementary School

Regular Day: The salary decrease is due to the fact that increases due to step and cost of living increases are offset by the elimination of a position in FY'14 due to decreased enrollment as well as significant turnover savings in FY'14. This savings is captured in FY'15 and reduces the overall impact of FY'15 salary increases.

Special Education: The increase is driven primarily by step and cost of living increases and column changes for certified and non-certified staff.

School Facilities: A decrease reflects a more accurate consumption history for energy and utilities post-performance contracting.

Coolidge Middle School

Regular Day: The increase is driven primarily by step and cost of living increases and column changes for certified and non-certified staff. The increase is not as high as other schools as Coolidge has nearly 70% of its staff on the top step of the salary schedule.

Special Education: The increase is driven in part by step and cost of living increases and column changes for certified and non-certified staff. In addition, two special education paraeducator positions were added to this location in FY'14 that were not included in the budget. In FY'15, another two special education paraeducators are added to this location due to needs of students entering the programs here next year.

School Facilities: A decrease reflects a more accurate consumption history for energy and utilities post-performance contracting.

Parker Middle School

Regular Day: The increase is driven primarily by step and cost of living increases and column changes for certified and non-certified staff.

Special Education: The increase is driven primarily by step and cost of living increases and column changes for certified and non-certified staff.

School Facilities: A slight decrease reflects a more accurate consumption history for energy and utilities post-performance contracting.

Reading Memorial High School

Regular Day: The increase is driven primarily by step and cost of living increases and column changes for certified and non-certified staff. The increase is more moderate than other buildings as nearly 60% of staff in this building is at the top step of the salary schedule.

Special Education: The increase is driven by the step and cost of living increases and column changes for certified and non-certified staff, as well as the addition of a 1.0 FTE social worker and a 1.0 FTE paraeducator are moderated by an increase in revenue support due to the transfer of several students from the middle level who are from other districts that pay tuition to us for those students to attend our programs.

School Facilities: A decrease reflects a more accurate consumption history for energy and utilities post-performance contracting.

Athletics: This is discussed in more detail in the Athletics Cost Center discussion but is primarily driven by increased operational expenses.

RISE Preschool

Special Education: The increase is driven primarily by step and cost of living increases and column changes for certified and non-certified staff. In addition, the replacement of the former preschool director did result in a net increase to the budget.

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 2.3% of the total district budget. The total increase for district administration is \$14,559 or 1.6%. The total increase accounts for 0.8% of the total budget increase for FY'15.

The largest expenditure in this cost center is for the salaries of the four district administrators (Superintendent, Assistant Superintendent for Finance & Administration, Assistant Superintendent for Learning & Teaching, Human Resources Administrator), and a portion (1/3rd) of the Network Administrator's salary representing his contribution to district data and information management, and the 4.8 FTE administrative assistants that support the district administration.

Figure 74: Administration Cost Center by Object Category

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Administration						
Professional Salaries	488,288	500,576	509,608	522,084	541,270	3.7%
Clerical Salaries	196,608	194,057	207,871	206,397	213,986	3.7%
Other Salaries	5,600	-	-	-	-	0.0%
Contract Services	72,299	104,423	104,080	98,244	75,639	-23.0%
Supplies & Materials	3,262	8,875	9,060	11,120	9,644	-13.3%
Other Expenses	76,430	85,815	94,108	85,178	97,044	13.9%
Administration Total	842,487	893,747	924,728	923,024	937,583	1.6%

District Administration by Object

As Figure 74 shows, the Administration Cost Center budget is projected to increase by 1.6% in the FY'15 School Committee Budget. The increase in professional and clerical salaries is based on a cost of living increase of 2.5% for non-represented employees. The percent increase is higher than 2.5% due to the fact that actual FY'14 salaries were higher for some positions than what was budgeted. The decrease in contract services is due to a decrease in legal services and grant writing services. The decrease to supplies and materials results from an anticipated surplus in the FY'14 budget. In budgeting for FY'14, we anticipated increases in postage, paper, and technology supply costs that do not appear to be as high as expected. Increases to other expenses result from increases to dues and memberships, employee recruiting expense, and employee benefits.

District Administration by Function

The District Administration cost center includes funds necessary to address the core functional areas of a school's central office. The specific MA DESE Function Codes and Descriptions are shown in Figure 75 below with each function and its budgeted amount described in more detail below. For more information on the MA DESE Accounting Structure, please see Appendix B.

Figure 75: District Administration Budget by Function

		Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
111	School Committee	14,080	8,896	18,859	7,116	9,477	33.2%
121	Superintendent	224,082	230,538	232,487	238,664	248,017	3.9%
122	Assistant Superintendent	170,102	144,351	130,493	145,715	148,608	2.0%
123	Other Administrative	5,600	46,735	-	18,500	8,500	-54.1%
141	Finance & Business	190,911	216,952	243,077	242,706	254,320	4.8%
142	Human Resources	92,817	113,497	131,233	134,779	143,430	6.4%
143	Legal Services	15,006	4,979	49,477	15,500	7,501	-51.6%
145	Information Management	72,495	74,539	63,649	54,289	55,682	2.6%
413	Utility Services	49,293	44,709	46,603	56,004	51,399	-8.2%
510	Employee Benefits	8,100	8,550	8,850	9,750	10,650	9.2%
		842,487	893,747	924,728	923,024	937,583	1.6%

Figure 76: District Administration Staffing

	FY2012 FTE	FY2013 FTE	FY2013 Salary	FY2014 Budgeted FTE	FY2014 Budgeted Salary	FY2014 Actual FTE	FY2014 Actual Salary	FY2015 Budgeted FTE	FY2015 Budgeted Salary
Administration	9.3	9.1	736,883	9.1	757,759	9.1	760,509	9.1	790,256
Administrative Assistant	5.0	4.8	227,610	4.8	234,734	4.8	232,456	4.8	248,986
District Administrator	4.3	4.3	509,273	4.3	523,025	4.3	528,053	4.3	541,270

School Committee

The role of the School Committee is to recruit, hire, evaluate, and terminate the superintendent; review and approve budgets for public education in the district; and establish educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the Board of Education. This budget line includes any expenses incurred by the School Committee, most notably, the district's membership to the Massachusetts Association of School Committees. Also funded here are incidental expenses related to printing and copying of school committee packets, postage and awards. The increases to this budget line fund an anticipated increase in dues and memberships, conference expenses for new Committee members, and a portion of the increased expense for new copier leases.

Superintendent

The Superintendent of Schools serves as the chief educational leader for the school district. He works with the School Committee as well as with building administrators and central office administrators to develop the district's 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. During FY'15, the Superintendent will lead the district and schools in achieving the strategic objectives as outlined in the Reading Public Schools Strategy for Improvement of Student Outcomes discussed above in the Organizational Section of this document, particularly in the area of common core implementation, development of common assessments and district determined measures of success, as well as the continued implementation of the educator evaluation system.

This budget line includes the salaries of the Superintendent and the Executive Assistant to the Superintendent. In addition, it includes expenses related to the operations of the Superintendent's office including the district's membership to the Massachusetts Association of School Superintendents, printing, copying and copier leases, postage, and professional development expenses including tuition reimbursement. The majority of the increase funds compensation increases.

Assistant Superintendent

The role of the Assistant Superintendent for Learning and Teaching is to provide leadership to district administrators, teacher leaders, teachers, and support staff in the area of curriculum, instruction and assessment. This position also works closely with the Assistant Superintendent for Finance and Administration in managing the district's entitlement as well as competitive grants, specifically the application process and the coordination of activities required to fulfill grant objectives. The Assistant Superintendent for Learning and Teaching also supervises the Director of Community Education and the METCO Director. He is also responsible for coordinating the district's professional development and curriculum planning activities, including the annual Blue Ribbon National Institute held in Reading each spring. During FY'15, the primary focus of this position will be the continued implementation of the common core, development of common assessments and district determined measures of success.

The budget associated with this function funds the salaries of the Assistant Superintendent for Learning and Teaching as well as a 0.5 FTE Administrative Assistant. Also funded here are the incidental expenses such as printing, copying and copier leases, postage, and office supplies, as well as a membership to the Massachusetts Association of School Superintendents. The majority of the increase funds compensation increases.

Business and Finance

The role of the Assistant Superintendent for Finance and Administration is to lead the school finance operations, including budget, financial reporting, payroll, accounts payable, accounts receivable, transportation, and purchasing. In addition, the Assistant Superintendent for Finance & Administration supervises and evaluates the Human Resources Administrator, Director of Facilities, and School Nutrition Director. In FY'15, some of the key areas of focus for this position will be continued development and implementation of a long range plan to transition to full day kindergarten for all students and expand preschool programming, and address classroom and program space constraints, including the accessibility issues at Killam Elementary School. Another area of focus will be to continue to analyze resource allocation to ensure that funds are invested and expended to maximize student success. As always, we continue to work to enhance transparency around how funds are allocated and expended and to develop a system that helps us to measure our performance and connects expenditures to those performance measures.

The budget associated with this function funds the salaries of the Assistant Superintendent for Finance & Administration as well as 2.5 FTE administrative support staff who are responsible for the day to day tasks associated with payroll, accounts payable, accounts receivable, cash management, collections,

reporting, and procurement. Also funded here are the expenses for this area including membership to the Massachusetts Association of School Business Officials, Massachusetts Association of School Superintendents, professional development, printing, copying and copier leases, postage, advertising, and office supplies. The majority of the increase in this functional area funds compensation increases and professional development expenses.

Human Resources

The Human Resources function is responsible for overseeing the recruitment and hiring of staff; monitoring compliance with personnel laws, regulations, policies, and procedures; ensuring compliance with collective bargaining terms and conditions; and complying with federal and state reporting requirements. In FY'15, some of the key areas of focus for this position will be to review and revise our personnel policies and procedures, strengthen our processes to better support staff, and assist with the continued implementation of the educator evaluation system.

The budget associated with this function funds the salaries of the Human Resources Administrator as well as a 0.5 FTE administrative support staff. Also funded are expenses including membership to the Massachusetts Association for School Personnel Administrators, recruiting and advertising expenses (including the district license for our applicant tracking and on-line application system, School Spring), employee physical examinations, as well as printing, copying and copier leases, postage, and office supplies. The majority of the increase here funds compensation increases as well as an increase in employee recruiting expenses (advertising, employee physicals, and job search related activities).

Legal Services

This function is for labor counsel employed by the School Committee to offer counsel and guidance in the area of labor law compliance and collective bargaining. The Reading School Committee has recently entered into a new contract for legal services with the firm of Stoneman, Chandler and Miller. The decrease in this line is due to the fact that collective bargaining activities are occurring in FY'14 which typically require additional legal services beyond what is generally used in a given year. These activities should conclude by June 30, 2014 and therefore, this line is reduced accordingly for FY'15.

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 Connect-Ed.

This budget line includes a 0.25 FTE district data support staff person as well as 0.34 FTE district level technology and network management staff. The increase to this functional area funds salary increases.

Utility Services

This function is where expenses for all telecommunication services are charged, including telephone charges and wireless services for the district (not including equipment repairs which are charged to the district-wide technology budget). The decrease here in FY'15 is an adjustment based on prior three years of actual history.

Retirement Contributions

This budget line includes funding for the district's contractual obligation to match \$150 of contributions for teachers' tax sheltered annuity plans for those teachers hired after the 1998-99 school year. Each

year for the past several years, six additional staff have qualified and taken advantage of this benefit. The FY'15 budget is based on this historical trend.

Figure 77 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 77: District Administration Budget by Detail

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Professional Salaries	488,288	500,576	509,608	522,084	541,270	3.7%
Administrator	397,904	402,652	409,776	419,782	435,625	3.8%
Director	62,102	68,261	69,530	71,268	73,800	3.6%
Manager	28,281	29,662	30,301	31,034	31,845	2.6%
Clerical Salaries	196,608	194,057	207,871	206,397	213,986	3.7%
Administrative Assistant	207,108	214,057	227,871	233,897	248,986	6.5%
Revolving Fund Support	(10,500)	(20,000)	(20,000)	(27,500)	(35,000)	27.3%
Other Salaries	5,600	-	-	-	-	0.0%
Coordinator	5,600	-	-	-	-	0.0%
Contract Services	72,299	104,423	104,080	98,244	75,639	-23.0%
Consulting Services	8,000	54,735	8,000	26,740	16,740	-37.4%
Labor Counsel	15,006	4,979	49,477	15,500	7,501	-51.6%
Telecommunications	49,293	44,709	46,603	56,004	51,399	-8.2%
Supplies & Materials	3,262	8,875	9,060	11,120	9,644	-13.3%
Supplies	3,262	8,875	9,060	11,120	9,644	-13.3%
Other Expenses	76,430	85,815	94,108	85,178	97,044	13.9%
Advertising	5,576	8,235	4,367	3,630	6,880	89.5%
Awards	740	16	909	925	1,075	16.2%
Dues & Memberships	9,910	9,686	10,791	11,773	13,625	15.7%
Employee Benefits	8,100	8,550	8,850	9,750	10,650	9.2%
Equipment	18,010	9,313	19,857	7,500	10,036	33.8%
Hiring & Recruiting	16,453	18,247	18,998	20,820	22,075	6.0%
Postage	11,076	8,852	6,587	5,045	6,570	30.2%
Professional Development	1,692	8,921	10,181	11,875	12,010	1.1%
Software Licensing & Support	4,875	13,264	13,413	13,860	14,124	1.9%
Travel	-	731	157	-	-	0.0%
Grand Total	842,487	893,747	924,728	923,024	937,583	1.6%

Regular Day

The regular day budget funds all of the salaries and expenses related to delivering core instructional programs to our general education students. This includes the salaries for building principals, professional staff, and support staff supporting the regular education program. Expenses included in the regular day budget include transportation for general education students; curriculum materials; professional development; instructional materials, supplies, and equipment; instructional technology; library materials and technology; and other instructional services. The Regular Day Cost Center budget accounts for 58.6% of the total budget in FY'15, down slightly from 58.9% in FY'14.

As Figure 78 indicates, the FY'15 School Committee Budget includes a 4.4% increase for the Regular Day Cost Center. The majority of this increase is due to the salary increases for members of the teachers and paraprofessionals bargaining units as well as substitutes. The overall increase is \$995,271 which comprises 52.3% of the overall increase to the FY'15 budget.

Figure 78: Regular Day Budget by Object

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Regular Day						
Professional Salaries	18,729,512	18,884,105	19,396,119	20,010,830	20,768,334	3.8%
Clerical Salaries	410,703	389,212	400,922	416,485	422,038	1.3%
Other Salaries	668,861	706,288	824,819	988,793	1,223,132	23.7%
Contract Services	318,374	62,935	75,097	66,200	78,000	17.8%
Supplies & Materials	808,181	620,978	992,830	684,220	694,979	1.6%
Other Expenses	564,745	557,155	821,468	626,532	601,849	-3.9%
Regular Day Total	21,500,377	21,220,673	22,511,254	22,793,060	23,788,331	4.4%

Regular Day by Object

Professional salaries in the regular day budget increase by 3.8% in the FY'15 School Committee Budget. The total dollar increase is \$757,504. The majority of this increase is for step and cost of living increases as well as column changes for bargaining unit members. The only position that has been added to the budget for FY'15 is a 0.5 FTE ELL teacher to ensure compliance with new state regulations. In addition, two kindergarten teaching positions had to be added in FY'14 that were not included in the original budget due to enrollment increases. The funding for these positions is retained in the FY'15 budget.

Salaries in the regular day budget are also offset by revenues from full day kindergarten and the state's METCO grant. The full day kindergarten revenue offset remains at the same level as FY'14 at \$820,000 which will result in a further decrease in the fund balance of that revolving fund. The METCO grant offset has been reduced from \$85,000 to \$75,000 due to increasing transportation costs eroding the amount available to be used as a salary support offset.

The increase in other salaries results from step and cost of living increases to paraprofessionals as well as an increase in the rates paid to substitutes as discussed in prior sections of this document. In addition, the hours for kindergarten paraeducators were increased in FY'14 from 17.5 to 28 for full day

kindergarten and from 12.5 to 14 for half day kindergarten. This increase was not budgeted for in FY'14 but funding is retained for this higher level of staffing in the FY'15 budget. Regular Day staffing is detailed in Figure 79 below.

The increase in contract services stems from the increased expense related to homeless transportation, a contractual rate increase for transportation services, and decreased revenue from reduced ridership. The supplies and materials budget line increases only moderately. While there is an increase for elementary health curriculum materials, that increase is offset by reductions in curriculum material purchases at other levels.

There is an overall decrease in other expenses due to the elimination of the use of Scantron assessment system, the scaling back of the administration of the College Work Readiness Assessment to just the freshman class (rather than the freshman and junior class), and a slight reduction in professional development expenses from the high level needed in FY'14 for all of the Massachusetts Curriculum Framework and educator evaluation related work.

Figure 79: Regular Day Staffing

	FY2012 FTE	FY2013 FTE	FY2013 Salary	FY2014 Budgeted FTE	FY2014 Budgeted Salary	FY2014 Actual FTE	FY2014 Actual Salary	FY2015 Budgeted FTE	FY2015 Budgeted Salary
Regular Education	333.0	337.3	20,519,994	342.9	21,594,066	347.0	21,422,410	347.5	22,480,090
Assistant Principal	4.0	4.3	415,381	4.3	426,096	4.3	423,498	4.3	449,493
Elementary Teacher	103.4	103.9	6,390,018	103.9	6,668,082	105.0	6,678,044	105.0	7,004,070
ELL Teacher	1.0	1.0	46,155	1.0	47,774	1.0	47,774	1.5	81,159
Guidance Counselor	4.6	4.6	278,370	4.8	299,553	5.0	306,366	5.0	324,109
High School Dept Chair	3.8	3.8	275,193	3.8	280,379	3.8	280,838	3.8	288,783
High School Teacher	75.0	75.6	4,997,532	80.0	5,432,907	79.6	5,339,589	79.6	5,597,888
Library/Media Specialist	7.0	7.0	458,744	7.0	468,845	7.0	449,811	7.0	468,097
Middle School Teacher	67.2	68.4	4,402,852	68.4	4,532,924	68.4	4,508,173	68.4	4,718,912
Paraprofessional	18.6	19.4	393,707	19.4	408,691	21.8	456,968	21.8	474,076
Principal	8.0	8.0	885,200	8.0	912,651	8.0	869,900	8.0	894,740
Reading Specialist	7.0	7.0	517,206	7.0	526,316	7.0	526,316	7.0	546,608
School Adjustment Counselor	1.0	1.0	73,560	1.0	74,664	1.0	74,664	1.0	76,530
School Psychologist	9.5	9.5	625,310	10.5	735,750	10.5	669,722	10.5	709,810
Secretary	11.0	11.0	393,883	11.0	399,903	11.0	395,210	11.0	414,338
Supervisor of Students	-	1.0	30,000	1.0	30,750	1.0	32,000	1.0	32,800
Technology Specialist	2.0	2.0	130,933	2.0	134,778	2.0	134,778	2.0	155,851
Tutor	9.9	9.9	205,950	9.9	214,003	10.7	228,759	10.7	242,827

Regular Day by Function

Figure 80 below shows the breakdown of the FY'15 School Committee Budget by DESE Functions. The majority of regular day expenses are categorized as "2000" expenditures, or instructional services (for more information on the DESE Chart of Account structure, please see Appendix B). These expenditures include instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory may be reported on a district-wide basis.

Seventy-six percent of the expenditures in the regular day budget are for direct instructional services – the salaries of teachers and specialists providing direct services to students in the classroom or in small group settings; when you add to that the paraprofessionals who are supporting students or teachers in

the classroom, as well as substitute teachers, the percentage increases to 79%. The next largest percentage is for school leadership (including school secretaries) and department heads who, together, account for another 8% of the regular day budget. School psychologists and guidance counselors comprise another 5% of the regular day budget. Thus, the professional and support staff providing leadership, direct instruction, instructional support, or counseling services to students makes up 90% of the regular day budget.

Approximately 5% of the regular day budget funds the materials, supplies, and equipment necessary for providing instruction to students. This includes everything from curriculum programs, such as the new elementary health curriculum discussed above, to textbooks, software, computers, school supplies, art supplies, photocopy leases, and library materials.

Two percent of the regular day budget funds professional development stipends, providers, or expenses. The remainder of the regular day budget funds student transportation and stipends for school-based extracurricular activities.

Figure 80: Regular Day Budget by Function

		Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
221	School Leadership	1,668,973	1,671,464	1,707,919	1,757,020	1,765,078	0.5%
222	Department Heads	276,639	271,219	296,286	308,981	310,164	0.4%
225	Building Technology	205,962	245,108	303,360	277,645	290,311	4.6%
230	Instruction - Teaching Services	14,756,361	14,864,765	15,282,479	15,705,548	16,393,521	4.4%
231	Specialist Teachers	584,686	647,244	663,522	669,776	693,861	3.6%
233	Paraprofessionals	529,553	458,831	596,557	656,418	753,344	14.8%
234	Library Media Teachers	514,080	524,155	535,037	541,260	540,773	-0.1%
235	Instructional Coordinators	79,896	(2,734)	-	-	-	0.0%
236	Substitutes	390,042	247,328	228,262	332,375	469,788	41.3%
240	Professional Development	246,510	221,665	333,530	408,655	411,561	0.7%
241	Text & Materials	332,653	171,133	420,412	255,865	270,495	5.7%
242	Instructional Equipment	153,734	110,391	117,651	121,874	125,791	3.2%
243	General Supplies	227,669	183,444	196,492	206,503	202,150	-2.1%
244	Other Instructional Services	8,409	7,043	11,103	7,688	7,500	-2.4%
246	Library Materials	19,875	10,341	15,799	22,800	18,724	-17.9%
247	Instructional Technology	305,742	379,331	551,131	151,268	150,330	-0.6%
248	Library Technology	18,867	22,471	6,841	18,315	17,219	-6.0%
249	Instructional Software	1,358	24,821	49,259	31,144	38,200	22.7%
271	Guidance	301,921	313,725	335,047	342,318	376,580	10.0%
272	Testing & Assessment	24,222	21,823	30,757	37,240	19,230	-48.4%
280	Psychological Services	717,766	707,500	704,381	815,218	790,490	-3.0%
330	Pupil Transportation	67,640	63,012	72,917	66,200	78,000	17.8%
352	Other Student Activities	62,957	56,594	52,510	58,950	65,223	10.6%
910	Tuition to Other Districts	4,861	-	-	-	-	0.0%
		21,500,377	21,220,673	22,511,254	22,793,060	23,788,331	4.4%

Figure 81 below shows the FY'15 School Committee Budget by detailed expenditure category. This information is intended to provide more specific information on regular day expenditures.

Figure 81: Regular Day Budget by Detail

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Professional Salaries	18,729,512	18,884,105	19,396,119	20,010,830	20,768,334	3.8%
Principal	877,158	902,686	891,702	917,151	894,740	-2.4%
Assistant Principal	388,402	383,074	417,695	426,096	449,493	5.5%
Department Head Stipend	276,639	271,219	296,286	308,981	310,164	0.4%
Instructional Specialist	79,292	(2,734)	-	-	-	0.0%
Teacher	15,301,730	15,524,518	15,808,045	16,512,392	17,177,319	4.0%
Psychologist	714,141	704,150	701,231	810,914	786,340	-3.0%
Reading	520,624	549,206	561,786	567,148	584,873	3.1%
Library	514,080	524,155	535,037	541,260	540,773	-0.1%
Guidance	258,995	271,553	282,167	300,353	324,109	7.9%
Technology Integration	206,768	281,523	287,720	293,323	312,424	6.5%
Stipends	150,407	148,240	141,818	157,556	189,925	20.5%
Employee Benefits	93,276	81,515	78,631	80,656	93,175	15.5%
Revolving Fund Support	(527,000)	(620,000)	(506,000)	(820,000)	(820,000)	0.0%
State Grant Support	(125,000)	(135,000)	(100,000)	(85,000)	(75,000)	-11.8%
Clerical Salaries	410,703	389,212	400,922	416,485	422,038	1.3%
Secretary	408,858	388,112	399,822	415,285	420,838	1.3%
Employee Benefits	1,846	1,100	1,100	1,200	1,200	0.0%
Other Salaries	668,861	706,288	824,819	988,793	1,223,132	23.7%
Paraprofessional	527,844	457,039	595,057	654,918	751,844	14.8%
Substitutes	139,308	247,458	228,262	332,375	469,788	41.3%
Employee Benefits	1,709	1,792	1,500	1,500	1,500	0.0%
Contract Services	318,374	62,935	75,097	66,200	78,000	17.8%
Substitutes	250,735	(130)	-	-	-	0.0%
Instructional Services	-	53	2,180	-	-	0.0%
Transportation	67,640	63,012	72,917	66,200	78,000	17.8%
Supplies & Materials	808,181	620,978	992,830	684,220	694,979	1.6%
Art	42,528	28,901	40,711	40,000	38,900	-2.8%
Business	6,737	7,601	4,572	7,871	6,000	-23.8%
Curriculum, Elementary	98,840	14,676	221,518	43,075	52,675	22.3%
Curriculum, High School	21,702	19,395	39,611	14,495	10,495	-27.6%
Curriculum, Middle School	14,244	11,365	40,761	10,690	9,190	-14.0%
Reading	22,912	5,866	15,139	10,467	12,200	16.6%
Library	19,875	10,341	17,434	24,800	21,224	-14.4%
Guidance	4,082	3,149	1,746	3,000	3,800	26.7%
English Language Arts	49,245	31,106	43,374	39,730	42,960	8.1%
Foreign Language	7,822	7,241	37,380	23,230	17,400	-25.1%
Kindergarten	2,522	2,849	2,012	1,000	1,000	0.0%
Math	100,993	63,647	15,870	76,152	86,525	13.6%
Office	22,083	20,884	19,825	20,304	19,517	-3.9%
Other	131,171	182,101	143,893	69,343	57,260	-17.4%
Paper	41,963	35,747	37,285	44,233	47,650	7.7%
Performing Arts	11,850	10,755	10,533	18,090	13,958	-22.8%
Peripherals	1,444	2,186	2,525	2,550	2,800	9.8%
Physical Education	8,483	12,982	17,008	14,897	17,100	14.8%
Postage	1,506	399	482	700	2,500	257.1%
Printer	31,059	21,859	31,285	15,725	18,250	16.1%
Professional Development	6,470	5,194	4,369	10,891	9,686	-11.1%
Psychology	169	199	-	925	1,000	8.1%
Science	39,961	33,912	32,054	58,127	60,400	3.9%
Social Studies	25,459	9,187	13,615	13,695	12,550	-8.4%
Software	1,358	24,821	49,259	31,144	38,200	22.7%
Teacher Resources	3,289	2,582	5,697	4,000	4,650	16.3%
Teacher Supplies	24,712	18,644	22,804	22,583	27,260	20.7%
Technology	53,373	25,283	102,378	36,794	38,170	3.7%
Workbooks & Consumables	3,575	425	1,528	3,500	3,550	1.4%
Library Technology	-	401	1,902	5,938	3,659	-38.4%
Testing	4,725	4,126	9,460	7,993	7,450	-6.8%
Furnishings	4,031	3,156	6,799	8,278	7,000	-15.4%
Other Expenses	564,745	557,155	821,468	626,532	601,849	-3.9%
Dues & Memberships	7,182	8,840	9,819	12,350	23,811	92.8%
Equipment	93,268	66,685	65,366	70,312	73,183	4.1%
Field Trip Travel	420	370	468	425	-	-100.0%
Graduation	6,463	6,925	7,688	6,750	7,000	3.7%
Instructional Services	154	620	865	600	1,000	66.7%
Other	4,499	2,429	5,752	5,889	2,000	-66.0%
Professional Development	170,361	143,396	258,434	319,158	297,450	-6.8%
Software Licensing & Support	73,630	77,093	132,023	109,847	96,905	-11.8%
Technology	203,908	250,796	341,053	101,200	100,500	-0.7%
Tuition, Other Districts	4,861	-	-	-	-	0.0%
Grand Total	21,500,377	21,220,673	22,511,254	22,793,060	23,788,331	4.4%

Special Education

The special education cost center includes the salaries and expenses necessary to provide special education and related services to the children in our community. The goal of the Student Services department is to provide high quality programs and services within the district and to identify and place children in out-of-district programs only when the programs or services that are offered within the district are not adequate or appropriate to address a child's particular needs. As mandated by the Individuals with Disabilities Education Act (IDEA) and Section 504 of the Americans with Disabilities Act, we strive to provide programs and services to allow our students with disabilities to be educated in the least restrictive environment that enables them to make effective progress. In-district expenditures make up 60% of the special education budget while out-of-district expenditures comprise the other 40% of the budget.

The majority of the in-district portion of the budget funds the salaries of the teaching, therapeutic and support staff in our different in-district special education programs. We currently have five different types of in-district programs, described below, as well as a learning center at each school. Program enrollments for each of the program are shown in Figure 83 below.

- Developmental Learning Center (DLC) – students identified with autism spectrum disorders. Located at Barrows, Coolidge, & RMHS.
- Integrated Learning Program (ILP) – students identified with cognitive deficits that fall one standard deviation below the average range. Located at Wood End, Coolidge, & RMHS.
- Language Learning Differences (LLD) – students identified with language-based learning disabilities and specific learning disabilities. Located at Eaton, Parker, & RMHS.
- Learning Centers (LC) – Students identified with any of the ten disability eligibility categories. Located at each of our schools.
- Student Support Program (SSP) – students identified with emotional impairment. Located at Killam, Coolidge, & RMHS.
- Therapeutic Support Program (TSP) – students identified with emotional impairment, primarily school avoidance behaviors. Located at RMHS.

Figure 82: Special Education Enrollment

Academic Year	Total Enrollment	# of Students	% of Students	% of Students Statewide	# of Students Out of District
2005-06	4282	694	16.0	16.4	73
2006-07	4332	707	16.1	16.7	67
2007-08	4416	753	16.8	16.9	73
2008-09	4428	771	17.2	17.1	63
2009-10	4392	758	17.0	17.0	59
2010-11	4509	734	16.3	17.0	51
2011-12	4447	768	16.9	17.0	64
2012-13	4483	737	16.4	N/A	64
2013-14	4432	767	17.3	N/A	50

Figure 83: SY'2013-14 Special Education Program Enrollment

	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Total
Dev. Learning Ctr I	3	4	4	3	3	5	3	3	5	2		3		35
Dev. Learning Ctr II	1	2	1		1	3			1					8
Integrated Learning Prog. I	1	2	2	1	1	3	3	2		1		5	4	24
Integrated Learning Prog. II							1	1		2			3	7
Language Learning Disabilities				1	3	3	10	8	14	12	8	2	6	67
Student Support Program		2		2	1	2	5	2	1	4	4	7	12	42
Therapeutic Support Program										2	3	6	4	15
Total	5	10	7	7	9	16	22	16	21	23	15	23	29	198

The special education budget comprises 27.6% of the total FY'15 School Committee Budget, which has increased 0.7% over last year's 26.9%. The Special Education Cost Center budget is project to increase 7.5% over FY'14 budgeted levels or \$778,033 which represents 40.9% of the total increase for FY'15.

Figure 84: Special Education Budget by Object

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Special Education						
Professional Salaries	3,453,526	3,955,083	4,706,356	4,472,313	4,712,331	5.4%
Clerical Salaries	104,811	69,936	71,218	71,780	77,998	8.7%
Other Salaries	1,590,390	1,280,860	1,447,232	1,664,189	1,891,658	13.7%
Contract Services	1,037,831	1,224,165	1,174,931	1,386,875	1,513,365	9.1%
Supplies & Materials	29,321	67,531	24,771	53,750	55,250	2.8%
Other Expenses	3,185,365	3,166,088	1,921,710	2,771,720	2,948,057	6.4%
Special Education Total	9,401,244	9,763,662	9,346,219	10,420,626	11,198,659	7.5%

Special Education by Object

Salaries make up the largest share of the special education budget at 59.7% of the total for this cost center. The next largest category is other expense which includes the tuition for students who are placed out-of-district in specialized programs. Contract services follows and this is where the transportation for both in-district and out-of-district students is budgeted. Supplies and materials are the smallest percentage of this cost center budget.

The 5.4% increase in professional salaries is driven by step and cost of living increases as well as column changes for professional staff. There is also one additional position included in the FY'15 School Committee Budget, and this is for a 1.0 FTE Social Worker for the High School therapeutic support program.

The increase in clerical salaries is due to both the assumed contractual step and cost of living adjustments for represented employees as well as the reclassification of a position from a bargaining unit to non-bargaining unit position. In FY'14, with the retirement of the Special Education Director's secretary, the vacated position was reclassified to a confidential management support position titled Administrative Assistant to Student Services. The compensation for the position was increased to be consistent with other central office administrative assistant salaries.

Other salaries represent the salaries for special education paraprofessionals as well as substitutes and extended year staff. During the current school year, an additional 3.8 special paraeducators were added that were not included in the FY'14 budget due to changes in student and program needs. This staff is retained in the FY'15 budget. The FY'15 School Committee Budget also includes an additional 3.2 FTE special education paraprofessionals due to known or anticipated changes in service needs for students. We have also budgeted for an assumed step and cost of living increases that will ensure that wages for these positions are competitive with neighboring and comparable districts. As discussed in prior sections, the pay rates for substitutes have also been increased to better align with neighboring and comparable districts.

Figure 85: Special Education Staffing

	FY2012 FTE	FY2013 FTE	FY2013 Salary	FY2014 Budgeted FTE	FY2014 Budgeted Salary	FY2014 Actual FTE	FY2014 Actual Salary	FY2015 Budgeted FTE	FY2015 Budgeted Salary
Special Education	128.9	141.5	6,037,616	149.8	6,621,834	150.3	6,461,181	155.2	7,024,973
Behavioral Health Coordinator	1.0	1.0	55,350	1.0	60,734	1.0	35,765	1.0	59,450
District Administrator	1.0	1.0	112,750	1.0	115,569	1.0	115,000	1.0	125,000
District Evaluator	-	1.0	70,759	1.0	73,242	1.0	72,558	1.0	76,157
Elementary Teacher	21.0	23.2	1,355,233	24.2	1,457,590	23.2	1,344,053	23.2	1,432,364
High School Dept Chair	0.4	0.4	29,424	0.4	29,866	1.0	74,664	1.0	77,530
High School Teacher	6.6	6.6	347,876	7.6	434,917	8.2	437,702	8.2	464,663
Middle School Teacher	14.0	14.0	835,966	14.5	892,757	14.5	859,731	14.5	918,376
Occupational Therapist	2.9	2.9	163,873	2.9	168,278	2.9	197,164	3.0	210,700
Occupational Therapy Assistant	0.3	0.6	15,863	0.6	16,259	0.6	26,438	0.6	30,871
Paraprofessional	58.2	65.6	1,433,905	68.5	1,550,412	71.4	1,601,561	74.6	1,776,967
Physical Therapist	1.5	1.5	104,808	1.5	107,508	1.5	107,508	1.5	112,036
Pre-School Teacher	4.8	4.8	290,106	5.3	332,004	4.8	292,135	5.4	350,388
School Adjustment Counselor	1.0	1.0	53,096	1.0	54,941	1.0	54,941	1.0	58,223
School Nurse	1.0	1.0	59,933	1.0	61,977	-	-	-	-
Secretary	2.0	2.0	75,173	2.0	71,330	2.0	75,043	2.0	77,623
Social Worker	-	1.5	93,932	3.0	192,957	2.0	126,663	3.0	199,255
Speech/Language Pathologist	10.0	10.2	704,521	10.8	745,094	10.8	755,351	10.8	778,009
Team Chair	3.2	3.2	235,051	3.5	256,398	3.4	284,906	3.4	277,363

Contract services are projected to increase 9.1% in the FY'15 School Committee Budget. The figure for FY'15 includes a moderate increase in special education transportation rates as well the additional transportation expense for anticipated out of district placements.

Supplies and materials, while not a large dollar amount, is projected to increase just 2.8%. The increase will fund additional testing supplies and materials needed for both school psychologists as well as special education teachers. In addition, with the introduction of iPads, there has been an increase in the number of apps being purchased.

Other expenses are projected to increase 6.4% in the FY'15 School Committee Budget. This is due to a net overall increase in special education out-of-district tuitions. While some categories of out of district tuition decreased, most notably tuition to in-state private tuition, residential and collaborative tuitions are projected to increase due to known and anticipated out of district placements. In addition, there is a slight reduction in the circuit breaker offset used in FY'15 since this is based on the FY'14 amount which is lower than last year's reimbursement due to lower claims.

Special Education by Function

Figure 86 below shows the breakdown of the FY'15 special education budget by DESE function. As was the case with the regular day cost center, a significant share of the special education budget falls within the "2000" series of expenditures or instructional services. In total, 59.9% of the special education budget is used for funding the salary expenses of professional staff, medical staff, or support staff providing direct instruction, instructional support, or therapeutic services to students. The next largest percentage is for the "9000" series expenditures which is tuition. Tuition expense, net of the circuit breaker reimbursement, constitutes another 25% of the budget. Related to this expense is the cost to transport students to and from out-of-district schools; this expense makes up 9.5% of the budget. The remainder of the special education cost center budgets funds legal services; instructional materials, supplies, equipment, and adaptive technology; testing and assessment expense; professional development expense; collaborative dues; and Medicaid claiming services.

Figure 86: Special Education Budget by Function

		Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
143	Legal Services	18,095	57,805	69,679	40,000	60,000	50.0%
211	Districtwide Leadership	250,535	244,115	259,692	216,166	245,225	13.4%
220	Team Chairs	173,788	232,003	214,955	289,623	311,492	7.6%
222	Department Heads	-	-	27,161	29,866	77,530	159.6%
231	Specialist Teachers	2,118,246	2,393,836	2,903,301	2,602,889	2,666,521	2.4%
232	Therapeutic Services	1,110,162	1,184,480	1,404,894	1,506,837	1,498,153	-0.6%
233	Paraprofessionals	1,582,976	1,268,967	1,444,815	1,659,189	1,889,658	13.9%
236	Substitutes	2,731	2,858	5,583	15,000	17,000	13.3%
240	Professional Development	10,699	32,260	21,740	42,250	66,050	56.3%
241	Text & Materials	-	777	5,251	8,750	9,000	2.9%
242	Instructional Equipment	39,537	9,513	12,607	21,000	21,000	0.0%
243	General Supplies	25,129	58,337	6,736	28,924	25,250	-12.7%
244	Other Instructional Services	-	100	1,458	300	2,000	566.7%
247	Instructional Technology	24,522	7,630	24,189	11,000	10,500	-4.5%
272	Testing & Assessment	7,770	7,465	8,512	8,076	13,000	61.0%
280	Psychological Services	52,300	144,202	282,781	337,132	408,585	21.2%
330	Pupil Transportation	921,095	1,061,415	853,404	954,001	1,059,313	11.0%
550	Other Fixed Charges	19,999	17,532	20,684	19,275	19,500	1.2%
910	Tuition to Other Districts	225,558	227,332	34,996	-	-	0.0%
920	Tuition, Out-of-State	87,435	338,860	43,502	51,651	406,422	686.9%
930	Tuition, In-State	2,214,001	1,872,455	1,127,748	1,801,400	1,304,036	-27.6%
940	Tuition, Collaboratives	516,665	601,720	572,531	777,297	1,088,424	40.0%
		9,401,244	9,763,662	9,346,219	10,420,626	11,198,659	7.5%

Figure 87 below shows the FY'15 School Committee Budget by detailed expenditure category. This information is intended to provide more specific information on special education expenditures.

Figure 87: Special Education Budget by Detailed Expense Category

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Professional Salaries	3,453,526	3,955,083	4,706,356	4,472,313	4,712,331	5.4%
Director	196,396	128,121	171,059	182,105	210,668	15.7%
Team Chair	39,219	216,672	161,647	189,862	196,695	3.6%
Special Education Teacher	2,362,855	2,677,504	2,862,105	3,111,505	3,165,791	1.7%
Extended Year Services	92,060	102,143	85,649	88,500	91,000	2.8%
Nurse	66,846	55,104	63,200	5,484	-	-100.0%
Speech Therapist	684,409	699,573	739,207	773,942	791,759	2.3%
Occupational Therapist	178,687	200,912	223,333	226,262	241,571	6.8%
Physical Therapist	95,899	104,050	106,636	107,508	112,003	4.2%
Other Therapies	14,098	13,799	13,915	14,263	-	-100.0%
Psychologist	25,434	130,722	274,846	320,132	393,085	22.8%
Revolving Fund Support	(325,000)	(376,470)	(25,650)	(580,367)	(571,270)	-1.6%
Stipends	-	-	27,161	29,866	77,530	159.6%
Employee Benefits	22,623	2,950	3,250	3,250	3,500	7.7%
Clerical Salaries	104,811	69,936	71,218	71,780	77,998	8.7%
Secretary	103,911	69,111	70,393	71,330	77,623	8.8%
Employee Benefits	900	825	825	450	375	-16.7%
Other Salaries	1,590,390	1,280,860	1,447,232	1,664,189	1,891,658	13.7%
Paraprofessional	1,537,878	1,226,085	1,411,916	1,622,397	1,854,866	14.3%
Extended Year Services	43,098	40,882	31,190	35,000	33,000	-5.7%
Substitutes	-	1,655	1,573	5,000	2,000	-60.0%
Tutoring Services	7,414	10,238	844	-	-	0.0%
Employee Benefits	2,001	2,001	1,709	1,792	1,792	0.0%
Contract Services	1,037,831	1,224,165	1,174,931	1,386,155	1,512,645	9.1%
Consulting Services	25,861	66,627	202,152	262,950	319,370	21.5%
Field Trip Travel	-	-	1,263	-	1,500	0.0%
Hearing	22,018	20,766	15,119	25,000	20,000	-20.0%
Occupational Therapy	626	5,048	3,740	6,000	4,500	-25.0%
Physical Therapy	1,530	1,966	-	3,000	2,000	-33.3%
Psychological Evaluations	26,658	8,215	7,936	7,000	8,000	14.3%
Special Education Counsel	18,095	57,805	69,679	40,000	60,000	50.0%
Speech	113	5,215	4,118	2,000	10,000	400.0%
Substitutes	2,731	1,204	9,768	71,977	15,000	-79.2%
Testing	7,770	7,465	-	5,000	5,000	0.0%
Transportation	896,589	1,018,953	824,951	927,947	1,029,275	10.9%
Tutoring Services	30,084	26,139	30,347	29,280	32,000	9.3%
Vision	5,758	4,763	5,860	6,000	6,000	0.0%
Supplies & Materials	29,321	67,531	24,771	53,750	55,250	2.8%
Hearing	473	20,679	1,051	2,000	1,500	-25.0%
Occupational Therapy	803	1,547	465	500	750	50.0%
Office	1,920	3,229	2,206	3,500	3,000	-14.3%
Physical Therapy	635	-	210	500	1,000	100.0%
Postage	3,035	2,321	3,153	3,500	4,000	14.3%
Psychology	209	5,265	-	10,000	7,500	-25.0%
Special Education	19,142	31,910	7,197	27,674	27,000	-2.4%
Speech Therapy	3,104	2,579	690	2,500	2,000	-20.0%
Testing	-	-	8,512	3,076	8,000	160.1%
Vision	-	-	1,288	500	500	0.0%
Other Expenses	3,185,365	3,166,088	1,921,710	2,772,440	2,948,777	6.4%
Advertising	-	-	167	200	200	0.0%
Dues & Memberships	16,594	16,905	16,575	17,475	16,000	-8.4%
Medical Billing	4,499	2,032	5,184	3,000	4,000	33.3%
Printing	137	-	786	250	250	0.0%
Office Equipment	5,294	3,981	5,092	3,793	4,347	14.6%
Professional Development	10,699	26,724	21,837	35,000	35,000	0.0%
Software Licensing & Support	14,535	14,065	25,455	21,000	25,740	22.6%
Telecommunications	-	-	-	720	720	0.0%
Therapeutic & Adaptive Equipment	39,537	9,513	12,607	21,000	21,000	0.0%
Therapeutic & Adaptive Technology	24,522	7,630	24,189	11,000	10,500	-4.5%
Transportation	24,507	42,462	28,453	26,054	30,038	15.3%
Travel	1,383	2,409	2,588	2,600	2,100	-19.2%
Tuition Collaboratives	516,665	601,720	572,531	777,297	1,088,424	40.0%
Tuition In-State Priv Day	1,254,798	1,061,125	851,398	2,005,330	1,757,780	-12.3%
Tuition In-State Priv Res	959,203	811,330	276,351	992,698	732,503	-26.2%
Tuition Out-State Priv Day	-	-	43,502	51,651	41,591	-19.5%
Tuition Out-State Priv Res	87,435	338,860	-	-	364,831	0.0%
Tuition, Other Districts	225,558	227,332	34,996	-	-	0.0%
State Grant Support	-	-	-	(1,196,628)	(1,186,247)	-0.9%
Grand Total	9,401,244	9,763,662	9,346,219	10,420,626	11,198,659	7.5%

Districtwide Programs

This cost center includes the budgets for Health Services, Athletic Programs, Extracurricular Programs, and Districtwide Networking and Technology Maintenance. These programs are grouped into the Districtwide Programs cost center since none of the expenses can be allocated to either regular day or special education. In other words, these expenses are for the benefit of both general education and special education students. A summary by object of the FY'15 School Committee Budget by Object is shown in Figure 88 below.

Figure 88: Districtwide Programs by Object

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Professional Salaries	663,232	676,029	654,925	651,846	699,680	7.3%
Clerical Salaries	36,972	32,065	41,776	52,203	52,066	-0.3%
Other Salaries	293,441	225,032	228,126	260,665	298,372	14.5%
Contract Services	240,641	244,228	266,378	295,459	306,579	3.8%
Supplies & Materials	16,589	18,976	31,225	36,974	45,875	24.1%
Other Expenses	40,540	52,187	89,156	78,824	107,076	35.8%
Grand Total	1,291,416	1,248,517	1,311,587	1,375,971	1,509,648	9.7%

Overall, this cost center budget is projected to increase by 9.7%. This cost center accounts for just 3.7% of the total budget and has remained near this proportion for the last several years. While the proportion overall has not changed significantly, there have been shifts between various programs within this cost center. The Districtwide budget by individual program is shown below in Figure 89. The largest program budget is for health services (38.5%), followed by athletics (32.2%), district technology (25.6%); extracurricular is the smallest program budget at 3.7% of the total district-wide programs budget. In total, the increase of \$133,677 comprises just 7% of the total increase for FY'15.

Figure 89: District-wide Budget by Program

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Adopted Budget FY2015	% Change
Health Services	531,655	512,624	523,020	539,299	581,783	7.9%
Athletics	474,683	432,082	427,345	467,774	485,404	3.8%
Extracurricular	38,491	54,303	45,518	46,990	56,232	19.7%
Technology	246,587	249,507	315,704	321,907	386,229	20.0%
Grand Total	1,291,416	1,248,517	1,311,587	1,375,971	1,509,648	9.7%

Figure 90: District-wide Program Staffing

	FY2012 FTE	FY2013 FTE	FY2013 Salary	FY2014 Budgeted FTE	FY2014 Budgeted Salary	FY2014 Actual FTE	FY2014 Actual Salary	FY2015 Budgeted FTE	FY2015 Budgeted Salary
Health Services	9.5	9.2	490,409	9.2	506,412	9.3	508,691	9.3	546,433
District Administrator	0.2	0.2	13,810	0.2	14,155	0.2	70,775	0.2	72,545
School Nurse	8.8	8.8	467,480	8.8	482,909	8.8	426,288	8.8	461,969
Secretary	0.5	0.2	9,120	0.2	9,348	0.3	11,628	0.3	11,919
Athletics	1.2	1.5	94,218	1.5	94,917	1.5	86,416	1.5	93,582
Assistant Principal	0.7	0.5	49,500	0.5	51,399	0.5	51,399	0.5	53,435
Secretary	0.5	1.0	44,718	1.0	43,518	1.0	35,017	1.0	40,147
Extracurricular	0.3	0.3	24,750	0.3	25,700	0.3	25,700	0.3	26,718
Assistant Principal	0.3	0.3	24,750	0.3	25,700	0.3	25,700	0.3	26,718
District Technology	4.4	5.9	240,837	5.9	248,691	5.9	269,097	5.9	308,886
Computer Technician	3.5	5.0	167,502	5.0	171,689	5.0	191,117	5.0	229,000
District Administrator	0.7	0.7	58,623	0.7	62,069	0.7	63,047	0.7	64,655
Info Systems Specialist	0.2	0.2	14,712	0.2	14,933	0.2	14,933	0.2	15,231

Health Services

The Health Services program budget funds the salaries and expenses for servicing the medical needs of the district's student population. Currently, each building has at least one full-time nurse. The Director of Nursing is housed at the high school and provides additional support to its larger student population. The Director receives clerical support from one of the central office Administrative Assistants who spends 25% of her time supporting Health Services. Ninety-six percent of the health services budget funds salaries.

The Health Services program budget is projected to increase 7.9% in the FY'15 School Committee Budget. This increase is driven primarily by the step and COLA increases for nurses as well as additional competency stipends they have earned. In addition, a small portion of the increase funds higher pay rates for nurse substitutes. Currently, we pay our nurse substitutes at a rate of \$75 per day. Given market rates, we are proposing to increase this to \$125 per day to ensure that we are able to attract highly qualified nurse substitutes and maintain high fill rates.

Figure 91: Health Services Program Budget by Detail

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Professional Salaries	492,030	472,572	488,090	499,064	534,514	7.1%
Director	66,751	67,790	69,048	70,775	72,545	2.5%
Nurse	425,279	404,782	419,042	428,290	461,969	7.9%
Clerical Salaries	14,861	15,005	10,510	11,685	11,919	2.0%
Secretary	14,861	15,005	10,510	11,685	11,919	2.0%
Other Salaries	9,550	9,075	8,625	9,250	15,625	68.9%
Substitutes	9,550	9,075	8,625	9,250	15,625	68.9%
Contract Services	8,859	7,934	5,895	10,000	9,000	-10.0%
School Physician	7,859	7,859	5,895	9,000	8,000	-11.1%
Professional Development	1,000	75	-	1,000	1,000	0.0%
Supplies & Materials	5,294	7,853	7,687	7,873	8,900	13.0%
Medical	5,053	7,436	7,487	7,373	8,400	13.9%
Office	241	417	199	500	500	0.0%
Other Expenses	1,061	185	2,214	1,427	1,825	27.9%
Equipment	794	95	2,031	1,127	1,525	35.3%
Postage	88	90	183	300	300	0.0%
Technology	179	-	-	-	-	0.0%
Grand Total	531,655	512,624	523,020	539,299	581,783	7.9%

The district contracts with a physician as required under MGL, c. 71, §53-55 who provides medical examinations to students as needed. When our FY'14 budget was developed, we had not yet contracted with a new physician to replace our long time school physician who retired at the end of the year. We have since contracted with a new physician and the contractual rate is set at \$8,000 per year. The increased funding for medical supplies will be used to support the safety-centered activities such as replacing expired items in each emergency medical bags and adding equipment, most notably audiology testing equipment, as needed.

Athletics

The Athletics program budgets funds the salaries and expenses necessary to operate the High School athletics program. The largest single line of the budget is for the salaries of the athletic coaches that comprise 46.2% of the athletics budget. The next largest expense is transportation, followed by athletic officials, and facility rental. The athletics budget is offset by user fee and gate receipt revenue that is used as a direct offset to coaches' salaries. The revenue offset covers 87.6% of coaching salaries or 40.5% of the total athletics budget.

As Figure 92 below shows, the Athletics Program budget is projected to increase 3.8% in the FY'15 School Committee Budget. The largest increase to the budget is for supplies including field supplies, uniforms, and team supplies. Field supplies include painting used to stripe fields as well as the rubber pellets used on the turf fields. The increase in uniform funding will be used to maintain the uniform replacement cycle of two to three teams per year. Only those uniforms that are retained by Reading Public Schools (collected and refurbished after each season) are included in the Athletics budget.

Figure 92: Athletics Program Budget by Detail

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Professional Salaries	75,305	85,160	49,500	51,399	53,435	4.0%
Director	75,305	85,160	49,500	51,399	53,435	4.0%
Clerical Salaries	22,111	17,060	31,266	40,518	40,147	-0.9%
Secretary	22,111	17,060	31,266	40,518	40,147	-0.9%
Other Salaries	146,015	95,099	61,670	55,726	53,747	-3.6%
Coach	370,825	353,231	349,738	379,219	376,747	-0.7%
Event Detail	5,190	6,868	4,933	6,507	7,000	7.6%
Revolving Fund Support	(230,000)	(265,000)	(293,000)	(330,000)	(330,000)	0.0%
Contract Services	202,399	206,114	238,395	255,150	260,680	2.2%
Equipment Repair	8,329	1,015	13,139	13,480	15,000	11.3%
Facility Rental	51,409	57,207	60,677	65,520	66,000	0.7%
Field Maintenance	5,793	6,806	9,284	6,805	7,500	10.2%
Game Staff	6,399	4,756	8,207	8,330	9,000	8.0%
Officiating	56,409	55,343	65,748	66,015	66,200	0.3%
Transportation	74,060	80,987	81,340	95,000	96,980	2.1%
Supplies & Materials	11,296	9,925	19,625	27,701	34,975	26.3%
Field	69	-	440	700	4,000	471.4%
Office	1,019	559	2,910	3,260	3,260	0.0%
Team	5,062	7,235	4,622	10,741	12,715	18.4%
Trainer	3,885	-	8,266	5,000	5,000	0.0%
Uniforms	1,260	2,131	3,387	8,000	10,000	25.0%
Other Expenses	17,558	18,724	26,889	37,280	42,420	13.8%
Awards	2,028	2,679	2,251	3,000	3,000	0.0%
Dues & Memberships	3,830	7,163	8,429	8,280	8,420	1.7%
Entry Fees	6,212	3,405	3,293	3,450	3,550	2.9%
Equipment	5,488	5,477	10,971	14,550	14,550	0.0%
Professional Development	-	-	95	3,000	3,000	0.0%
Software Licensing & Support	-	-	1,850	-	4,900	0.0%
Travel	-	-	-	5,000	5,000	0.0%
Grand Total	474,683	432,082	427,345	467,774	485,404	3.8%

The coach salary line does include an assumed step and cost of living adjustment for staff. It also includes an additional stipend for a staff member to administer a head injury impact testing program for our student athletes. However, the FY'15 budget decreases due to a number of factors. The FY'14 budget attributed to the operating budget, in error, several positions that are funded through parent booster donations. Also, in FY'14, we have eliminated the junior varsity Girls' hockey team due to lack of participation – not just in Reading but in the Middlesex League. Currently, only one other district in the league has a junior varsity Girls' hockey team. This reduced the budget by over \$6,000. In addition, we have a turnover in many of our coaching positions with more veteran staff being placed by more junior staff placed at lower steps and therefore lower salaries than those they replaced.

Event detail expense, which covers predominantly the cost of police detail at football, basketball, and/or hockey games as needed, fluctuates from year to year depending upon the number of home games. Next year, we have assumed an increase in home games over the current year. Equipment repair

funding is used for refurbishment of equipment, most notably football jerseys, helmets, and pads. This expense alone comprises 89% of the equipment repair line. Field maintenance funds the labor to maintain the fields including striping as well as sweeping and cleaning of the turf fields. Game staff includes employees who monitor the gate, sell and collect tickets, and count and monitor game receipts. This figure fluctuates based on the number of home games; this number is expected to increase in FY'15. Finally, software expense includes the cost of the Family ID system being used to manage all of the forms and miscellaneous paperwork required for athletics and extracurricular participation. In FY'15, an additional amount is added to fund licenses for impact testing for all freshman, sophomore and junior athletes.

Figure 93: Participation in High School Athletic Programs

SPORT	2008-09	2009-10	2010-11	2011-12	2012-13
Baseball	50	52	52	52	51
Basketball (B)	31	39	48	43	40
Basketball (G)	38	33	32	40	42
Cheerleading	42	35	42	30	22
Cross Country (B)	50	37	44	41	46
Cross Country (G)	20	20	21	20	23
Field Hockey	55	51	52	51	51
Football	87	101	94	97	99
Golf	12	15	12	15	16
Gymnastics	13	24	21	19	18
Ice Hockey (B)	47	53	54	58	51
Ice Hockey (G)	20	18	24	28	26
Indoor Track (B)	94	86	84	87	83
Indoor Track (G)	79	87	89	57	70
Lacrosse (B)	85	81	76	73	62
Lacrosse (G)	55	59	72	81	86
Outdoor Track (B)	88	74	69	86	93
Outdoor Track (G)	74	70	74	62	66
Soccer (B)	60	58	64	65	61
Soccer (G)	41	55	60	64	72
Softball	46	42	43	41	40
Swimming (B)	17	20	20	23	29
Swimming (G)	26	24	25	29	29
Tennis (B)	19	12	21	17	17
Tennis (G)	10	13	16	15	16
Volleyball	38	34	37	41	41
Wrestling	46	45	52	47	43
Total	1243	1238	1298	1282	1293

Extracurricular Activities

The extracurricular activities program budget funds the salaries, stipends, and a small portion of the expenses necessary to offer extracurricular activities at the high school and the two middle schools. These activities include the high school drama, band, and choral program; the middle school drama, band, and choral program; and the operations of the high school after school fitness center program. As with athletics, these programs are critical to the education of the whole child and provide opportunities for students to grow, learn, and excel in activities that generate enthusiasm and passion outside of the

classroom. They also offer students the chance to develop confidence, character, relationships, and leadership abilities.

Figure 94: Extracurricular Activities Program Budget by Detail

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Professional Salaries	23,911	38,361	26,578	23,440	31,845	35.9%
Coordinator	31,577	35,852	24,750	25,700	26,718	4.0%
Stipends	41,104	27,509	32,328	39,741	47,127	18.6%
Revolving Fund Support	(48,770)	(25,000)	(30,500)	(42,000)	(42,000)	0.0%
Contract Services	11,041	12,303	9,096	12,050	12,788	6.1%
Equipment Repair	-	-	1,256	1,000	1,250	25.0%
Professional Development	588	700	-	700	700	0.0%
Transportation	10,065	11,500	7,840	9,750	10,238	5.0%
Vehicle Rental	389	103	-	600	600	0.0%
Supplies & Materials	-	564	3,070	700	1,000	42.9%
Performing Arts	-	564	3,070	700	1,000	42.9%
Other Expenses	3,539	3,075	6,774	10,800	10,600	-1.9%
Dues & Memberships	660	870	685	650	650	0.0%
Entry Fees	150	600	1,550	1,400	1,500	7.1%
Equipment	2,729	-	3,729	6,000	6,000	0.0%
Royalties	-	1,605	810	2,750	2,450	-10.9%
Grand Total	38,491	54,303	45,518	46,990	56,232	19.7%

Seventy-five percent of the extracurricular program budget funds salaries and stipends including 25% of the salary of the Assistant Principal for Athletics and Extracurricular Activities (representing the effort required to manage this department), as well as the stipends for the various program advisors and the wages for the fitness center monitors. This program budget is partially offset by user fee and ticket revenues. This revolving fund revenue offsets 45% of the program expenses, similar to the percentage of program expense offset by athletics revenue offsets.

The Extracurricular Activities Program budget is projected to increase 19.7% in the FY'15 School Committee Budget which represents a \$9,242 increase or less than 0.5% of the total FY'15 budget increase. This increase is due primarily to the increase in stipends. Nearly all non-athletic differentials increased significantly in FY'14 due to a restructuring of the non-athletic differential salary schedule which was negotiated mid-contract (as stipulated in the collective bargaining agreement) and went into effect this year. The FY'14 budgeted stipends did not reflect this re-negotiated differential schedule.

All other increases, which may be large in percentage terms, are less than \$500 and are used to support the goals and initiatives of the extracurricular programs.

Districtwide Networking and Technology Maintenance

The districtwide networking and technology maintenance budget funds the salaries and expenses required to operate and maintain our technology infrastructure including our wide area network, wireless networks, servers, computer hardware and peripheral devices, and telecommunications equipment. The majority of this budget funds the salaries of the network administrator (34% of this

salary is charged to district administration), 4.5 FTE computer technicians, and 0.2 FTE information systems specialist.

Figure 95: Districtwide Networking and Technology Maintenance Budget by Detail

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Professional Salaries	71,986	79,936	90,756	77,942	79,886	2.5%
Manager	57,419	60,224	61,521	63,009	64,655	2.6%
Technology Integration	14,567	19,712	29,235	14,933	15,231	2.0%
Other Salaries	137,876	120,858	157,831	195,689	229,000	17.0%
Technician	137,876	120,858	157,831	195,689	229,000	17.0%
Contract Services	18,342	17,877	12,993	18,259	24,112	32.1%
Consulting Services	595	-	-	-	-	0.0%
Internet Services	1,515	1,620	1,743	1,620	2,112	30.4%
Software Licensing & Support	16,232	16,257	11,250	16,639	22,000	32.2%
Supplies & Materials	-	633	844	700	1,000	42.9%
Supplies	-	633	844	700	1,000	42.9%
Other Expenses	18,383	30,203	53,280	29,317	52,231	78.2%
Telecommunications	15,883	17,665	20,830	18,617	22,323	19.9%
Equipment	-	4,860	6,060	9,904	20,000	101.9%
Professional Development	-	-	7,666	-	5,000	0.0%
Software	2,500	7,560	18,249	700	4,408	529.7%
Postage	-	119	475	96	500	423.1%
Grand Total	246,587	249,507	315,704	321,907	386,229	20.0%

The districtwide networking and technology maintenance budget is projected to increase 20% in the FY'15 School Committee Budget. The primary driver of this increase is the increase in salary proposed for our computer technician staff. A salary survey of comparable districts revealed that our salaries are on the order of \$5,000 below what is typical of our peer districts. This adjustment will allow us to attract and retain the most highly qualified professional computer staff.

Another significant increase is in funding for networking and technology infrastructure equipment. The district has made a significant investment in technology infrastructure over the past several years and much of this equipment is no longer covered by warranties. Therefore, it is necessary to budget a sufficient amount to cover the cost to repair or replace any equipment that fails. This could include servers, wireless arrays, routers, hubs, or switches. Software expenses are also projected to increase due to recent investments made in asset management tracking software and cloud computing and classroom management software. These acquisitions were made in late FY'13 and early FY'14, following the development of the FY'14 budget. The funding for these expenses is now incorporated into the FY'15 budget.

Figure 96 below shows the inventory of technology devices currently deployed throughout the district.

Figure 96: SY'2013-14 Technology Inventory

Location	Total	By User Group			By Device Type			
		Teachers	Students	Admin	Laptops	Desktops	Tablets	Thin Clients
Barrows	177	48	122	7	44	48	85	0
Birch Meadow	170	46	119	5	97	19	54	0
Eaton	161	42	113	6	95	18	48	0
Killam	183	40	137	6	122	16	45	0
Wood End	201	40	155	6	99	57	45	0
Coolidge	390	71	309	10	169	138	66	17
Parker	370	67	291	12	177	100	62	31
RMHS	628	122	476	30	170	230	82	146
Central Office	26	0	0	26	10	3	11	0
Total	2306	476	1722	108	983	629	498	194

School Building Maintenance

The School Building Maintenance budget funds the salaries and expenses necessary to operate and maintain our eight school buildings. This includes the salaries of the Director of Facilities, the Facilities Services Manager, a full-time department secretary, and all custodial and maintenance staff. Salaries account for the largest share of the School Building Maintenance budget at 36% of the total (net of offsets). Revenue from fees collected by organizations renting our school buildings is used to support the School Building Maintenance budget. This revenue offset represents just 5.9% of the total budget.

Figure 97: School Building Maintenance Budget by Object

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
School Facilities						
Professional Salaries	155,294	179,547	160,974	166,855	181,305	8.7%
Clerical Salaries	37,446	37,571	37,168	39,475	41,074	4.1%
Other Salaries	980,301	777,338	810,276	901,106	918,275	1.9%
Contract Services	405,431	313,103	323,327	373,938	354,176	-5.3%
Supplies & Materials	94,938	152,767	115,835	101,563	102,749	1.2%
Other Expenses	1,660,971	1,424,826	1,633,930	1,605,748	1,571,739	-2.1%
School Facilities Total	3,334,380	2,885,152	3,081,509	3,188,684	3,169,319	-0.6%

The School Building Maintenance budget is projected to decrease 0.6% in the FY'15 School Committee Budget. This is due in large part to a reduction in overtime as well as smaller decreases in maintenance services and energy costs. The decrease in maintenance services is due to reductions in recently negotiated tradesperson contracts. The decrease in energy is due to a highly competitive natural gas contract that has kept our supply prices much lower than current market rates. This contract expires in June of 2015. For FY'16, we would expect a significant increase if current market conditions persist.

Figure 98: School Building Maintenance Budget by Function

		Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
360	School Security	955	955	6,541	4,355	2,385	-45.2%
411	Custodial Services	1,265,370	1,119,166	1,119,791	1,203,652	1,207,170	0.3%
412	Heating of Buildings	478,367	314,901	372,958	417,341	396,928	-4.9%
413	Utility Services	626,635	594,712	606,299	749,803	738,922	-1.5%
422	Maintenance of Buildings	730,429	660,527	693,612	724,285	723,165	-0.2%
430	Extraordinary Maintenance	232,624	194,891	282,308	89,248	100,749	12.9%
		3,334,380	2,885,152	3,081,509	3,188,684	3,169,319	-0.6%

Figure 98 shows the breakdown of the School Building Maintenance Budget by Function. The largest share of this budget is for custodial services (38%) which include custodial salaries, contract cleaning services at the high school, and custodial supplies and equipment. Utility services, comprising 23% of the budget, includes electricity, as well as water and sewer. This line is projected to decrease from FY'14 levels as the FY'14 budget appears to be overstated based on the prior three years of history. Although electricity rates are projected to increase by 14% (9% is being passed along as an emergency increase in FY'14 with an additional increase of 5% projected for FY'15), moderate consumption and the overstatement of the FY'14 budget allows funding in this line to be reduced slightly from FY'14 levels. Water and sewer is supplied by the town through the Massachusetts Water Resources Authority and we have assumed a 5% increase in water and sewer rates.

Maintenance of buildings is the next largest portion of the budget at 22%. This function includes testing and inspections, preventative maintenance, and normal building repair and maintenance activities. This line is expected to decrease slightly due primarily to savings in our tradesperson contracts as a result of competitive procurements.

Heating of buildings accounts for 13% of the budget and represents the expense to heat all of our school buildings. All of our buildings are heated with natural gas and many of our heating systems are either relatively new or have been recently replaced or upgraded. Buildings that have not had any significant investment in heating system upgrades in the past ten years include Coolidge and Joshua Eaton. As was the case with electricity, prior three years of actual history under performance contracting indicates that FY'14 may be slightly overstated. Of course, heating expense is susceptible to wide variation given its weather dependency. However, we feel comfortable with the modest decrease for FY'15, which is based on the average of the prior three years of actual historical consumption.

Extraordinary maintenance refers to expenditures for unanticipated or emergency repairs that are not part of our normal or routine maintenance and repair schedule. In addition, for historical reporting purposes, any projects funded through the capital plan are also recorded as an extraordinary repair. It is for this reason that there is significant variation from year to year. The budgeted amount for FY'15 does not include any capital project funds as those projects are selected as part of the larger town capital planning process and appropriations are not determined until Annual Town Meeting. The funding that is shown for FY'15 is essentially a contingency for unanticipated or emergency repairs and this amount is typically set at between 10 – 15% of repair and maintenance funding levels.

Figure 99: School Building Maintenance Expense per Square Foot Comparison

	Barrows	Birch Meadow	Joshua Eaton	J.W. Killam	Wood End	Coolidge	Parker	RMHS
BUILDING SQUARE FOOTAGE	53,750	58,500	56,000	57,000	52,000	96,000	97,800	300,000
O & M COST PER SQUARE FOOT								
MAINTENANCE OF BUILDINGS	0.52	0.54	0.71	0.47	0.64	0.51	0.71	0.46
EXTRAORDINARY MAINTENANCE	0.04	0.07	0.81	0.08	0.40	0.39	0.85	0.28
HEATING OF BUILDINGS	0.53	0.46	0.69	0.51	0.52	0.90	0.07	0.41
UTILITY SERVICES	0.63	0.46	0.52	0.64	0.85	0.78	0.75	0.91
TOTAL PER SQUARE FOOT	1.72	1.54	2.73	1.70	2.41	2.57	2.38	2.06
RANK (HIGHEST TO LOWEST)	6	8	1	7	3	2	4	5

Figure 100: School Building Maintenance Staffing

	FY2012 FTE	FY2013 FTE	FY2013 Salary	FY2014 Budgeted FTE	FY2014 Budgeted Salary	FY2014 Actual FTE	FY2014 Actual Salary	FY2015 Budgeted FTE	FY2015 Budgeted Salary
Facilities	25.0	24.5	1,073,336	24.5	1,105,143	24.5	1,112,861	24.5	1,178,178
Custodian	19.0	18.5	727,740	18.5	751,306	18.5	728,905	18.5	778,698
District Administrator	2.0	2.0	154,200	2.0	158,055	2.0	172,200	2.0	181,305
Maintenance Staff	3.0	3.0	153,878	3.0	156,957	3.0	172,931	3.0	177,751
Secretary	1.0	1.0	37,518	1.0	38,825	1.0	38,825	1.0	40,424

Figure 101: School Building Maintenance Budget by Detail

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Professional Salaries	155,294	179,547	160,974	166,855	181,305	8.7%
Director	94,774	116,400	100,000	102,380	104,430	2.0%
Manager	60,519	63,148	60,974	64,475	76,875	19.2%
Clerical Salaries	37,446	37,571	37,168	39,475	41,074	4.1%
Secretary	36,896	36,921	36,518	38,825	40,424	4.1%
Employee Benefits	550	650	650	650	650	0.0%
Other Salaries	980,301	777,338	810,276	901,106	918,275	1.9%
Custodian	736,129	611,220	570,205	774,535	778,698	0.5%
General Maintenance	87,581	89,611	78,981	94,716	49,123	-48.1%
Licensed Maintenance	60,844	50,804	64,276	66,248	128,628	94.2%
Overtime	94,916	66,544	77,697	77,945	77,883	-0.1%
Revolving Fund Support	(75,000)	(120,000)	(70,000)	(195,000)	(200,000)	2.6%
Substitutes	69,733	72,547	82,556	76,000	79,328	4.4%
Employee Benefits	6,099	6,611	6,560	6,663	4,615	-30.7%
Contract Services	405,431	313,103	323,327	373,938	354,176	-5.3%
Alarm	4,023	4,884	21,379	4,961	5,006	0.9%
Architectural Services	35,950	1,000	5,793	8,000	8,000	0.0%
Cleaning Services	237,876	217,159	234,139	250,719	235,840	-5.9%
Elevator	16,307	15,333	3,878	18,375	18,522	0.8%
HVAC	26,320	35,012	31,187	34,178	28,812	-15.7%
Fire Suppression	12,533	12,263	2,229	19,437	17,183	-11.6%
General Maintenance	39,728	1,268	2,138	8,286	8,494	2.5%
Other	28,460	21,950	18,352	24,842	27,281	9.8%
Software Licensing & Support	4,234	4,234	4,234	4,340	4,238	-2.3%
Telecommunications	-	-	-	800	800	0.0%
Supplies & Materials	94,938	152,767	115,835	101,563	102,749	1.2%
Supplies	94,938	152,767	115,835	101,563	102,749	1.2%
Other Expenses	1,660,971	1,424,826	1,633,930	1,605,748	1,571,739	-2.1%
Alarm	17,637	24,414	19,501	16,049	16,403	-2.2%
Electrical	54,589	53,938	59,577	55,213	31,248	-43.4%
Elevator	8,608	13,107	13,968	17,758	14,030	-21.0%
HVAC	56,575	45,699	63,190	53,182	54,361	2.2%
Plumbing	14,578	14,926	5,320	15,848	16,201	2.2%
Energy Management	-	-	11,221	-	-	0.0%
General Repairs	147,897	148,334	177,274	166,145	178,565	7.5%
Extraordinary Repair	232,624	194,891	282,308	89,248	100,749	12.9%
Gasoline	9,676	8,858	9,955	11,070	11,624	5.0%
Electricity	529,261	498,870	494,302	603,049	590,508	-2.1%
Natural Gas	478,367	314,901	367,348	417,341	396,928	-4.9%
Water & Sewer	87,697	86,984	96,432	134,884	135,991	0.8%
Equipment	14,297	8,297	19,099	12,706	11,877	-6.5%
Professional Development	-	-	1,394	1,500	1,500	0.0%
Software Licensing & Support	955	955	955	955	955	0.0%
Uniforms	8,209	10,652	12,088	10,800	10,800	0.0%
Grand Total	3,334,380	2,885,152	3,081,509	3,188,684	3,169,319	-0.6%

Special Revenue Funds

Federal, State, and Private Grants

In the current fiscal year, our district is supported by \$2.65 million in federal, state, and private grant funding. While we have been fortunate over the last five years to have been supported by various American Reinvestment and Recovery Act, Education Jobs Act (EdJobs) and Race to the Top Funding, these funds are no longer available to us as of FY'15 and beyond.

Figure 102: Summary of Federal, State, and Private Grants

	Expended 2011	Expended 2012	Expended 2013	Award 2014	Projected 2015
Federal Grants:					
Title I	87,886	107,965	68,670	87,611	78,850
Title IIA	68,961	54,906	58,974	54,730	49,250
Safe & Drug Free Schools	4,174	-	-	-	-
SPED P.L. 94-142	914,820	985,150	994,600	964,125	964,524
SPED Early Childhood	16,864	18,062	17,994	16,803	15,122
SPED Program Improv. Early Child.	-	-	4,236	4,000	3,600
SPED Prof. Dev.	-	51,899	33,390	19,277	11,566
Teaching of American History II	193,330	290,052	-	-	-
Subtotal - Non-ARRA Federal Grants	1,286,035	1,508,034	1,177,863	1,146,546	1,122,912
ARRA IDEA	601,268	-	-	-	-
ARRA Early Childhood	21,235	-	-	-	-
ARRA SFSF	316,011	24,466	-	-	-
EduJobs	-	414,707	236,253	-	-
Race to the Top (RTTT)	-	6,780	7,645	28,580	-
RTTT Vertical SIF Implementation	6,970	-	-	-	-
Subtotal - ARRA Federal Grants	945,484	445,953	243,898	28,580	-
Total - Federal Grants	2,231,519	1,953,987	1,421,761	1,175,126	1,122,912
State Grants:					
Racial Imbalance (METCO)	327,244	339,772	347,642	362,137	373,001
Academic Support	11,400	7,319	6,704	10,600	9,540
Circuit Breaker	121,996	656,247	1,298,305	1,186,247	1,186,247
Project Lead the Way	-	-	35,902	-	-
Total - State Grants	460,640	1,003,338	1,688,553	1,558,984	1,568,788
Private Grants:					
Project Lead the Way	-	-	65,220	17,780	-
Total - Private Grants	-	-	65,220	17,780	-
TOTAL - ALL GRANTS	2,692,159	2,957,325	3,110,314	2,751,890	2,691,700

With the elimination of the stimulus funds and the continuing but improving federal sequestration position, we are anticipating a reduction of \$50,000 in federal grant funding for FY'15. State grant

funding is projected to increase by just under \$10,000. Overall, grant support for the budget in FY'15 is expected to dip below FY'11 levels of grant funding. With federal grants not expected to keep pace with salary increases, an additional 0.6 FTE special education teaching positions is shifted to the general fund budget for FY'15. Reductions in Title I funds will result in cuts to instructional and tutoring supports at Killam, Wood End, and Joshua Eaton but those will not be shifted to the operating budget. Additionally, there is no increase to the budget as a result of the reduction in Title IIA funding which is generally used for professional development and staff training.

Figure 103: Change in Grant Funded Positions

	FY2012 FTE	FY2013 FTE	FY2013 Salary	FY2014 Budgeted FTE	FY2014 Budgeted Salary	FY2014 Actual FTE	FY2014 Actual Salary	FY2015 Budgeted FTE	FY2015 Budgeted Salary
Grant Funded	20.8	16.1	944,579	13.8	863,571	14.1	933,515	13.5	939,110
Elementary Teacher	3.5	3.4	212,318	2.2	152,388	3.8	245,812	3.8	261,171
High School Teacher	5.0	5.0	277,594	5.0	287,288	4.0	244,079	4.0	258,909
Middle School Teacher	2.5	2.5	178,298	2.5	183,816	2.5	182,448	2.5	186,097
Paraprofessional	6.2	-	-	-	-	-	-	-	-
Pre-School Teacher	1.6	1.5	83,331	1.0	52,861	1.8	99,376	1.2	68,305
Team Chair	2.0	2.0	158,212	2.0	162,167	2.0	161,800	2.0	164,628
Tutor	-	1.7	34,826	1.1	25,052	-	-	-	-

Special Revenue Funds

The district maintains thirty-five separate special revenue funds that were created and are maintained in accordance with the state's municipal finance laws as well as the Department of Revenue and Department of Elementary and Secondary Education regulations. The monies that are deposited into these funds include school lunch receipts; user fee receipts and ticket sale revenue from athletics, drama, and band; tuitions for full-day kindergarten and preschool; participation fees for summer school, extended day, and adult education; tuition for non-Reading residents attending enrolled in our in-district special education programs; and gifts and donations. Revenues from these revolving funds are used to support 8% of the district's total expenditures on education. Figure 104 shows the revenues, expenses, and changes in fund balances between July 1, 2012 and June 30, 2013. Figure 105 shows the use of revenue as offsets to the FY'15 School Committee Budget.

Figure 104: Revolving Fund Activity and Status as of June 30, 2013

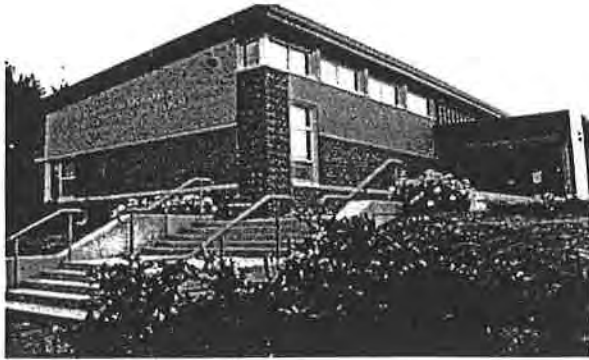
	Balance 30-Jun-12	FY13 Revenues	FY13 Expenditures	Balance 30-Jun-13	Net Gain/(Loss)
Revolving Fund:					
School Lunch Program	327,945	1,045,872	1,081,042	292,776	(35,169)
Athletic Activities	196,606	324,465	330,305	190,767	(5,839)
Guidance Revolving Fund	7,127	48,356	47,873	7,610	483
Coolidge Extracurricular	4,302	575	1,214	3,663	(639)
Parker Extracurricular	3,810	50	-	3,860	50
School Transportation	308	42,395	42,743	(40)	(348)
Drama Activities RMHS	26,360	109,882	88,344	47,899	21,538
Band Extracurricular Activities	21,054	18,885	21,105	18,834	(2,220)
Drama Activities Parker	22,090	25,555	19,959	27,686	5,596
Parker After School Activities	9,615	27,927	22,932	14,610	4,995
Extended Day Program	461,710	711,204	630,889	542,025	80,315
Drama Activities Coolidge	23,068	22,077	21,985	23,160	92
Adult Education Program	24,067	38,357	39,236	23,188	(879)
Summer School Program	69,177	67,910	77,528	59,558	(9,618)
RISE Preschool Program	233,338	250,233	57,168	426,402	193,065
Education Special Detail		25	100	(75)	(75)
Use of School Property	143,754	210,369	192,311	161,812	18,058
Special Education Tuition	419,412	246,023	-	665,435	246,023
Full Day Kindergarten Tuition	489,175	659,922	510,353	638,744	149,569
Lost Books	16,939	879	2,308	15,510	(1,429)
Elementary Science Materials	9,703	1,340	9,404	1,640	(8,064)
Burns Foundation (Coolidge)	2,882	-	-	2,882	-
Jump & Go BS/BS (Parker)	5	-	-	5	-
District Donation Fund	13,208	9,637	13,717	9,128	(4,080)
Barrows Donations Fund	2,728	20,800	23,196	332	(2,396)
Birch Meadow Donation Fund	3,264	7,643	3,285	7,622	4,358
Joshua Eaton Donation Fund	6,094	15,279	10,148	11,226	5,132
JW Killam Donation Fund	191	5,523	3,507	2,207	2,016
Wood End Donation Fund	20,329	6,924	22,836	4,417	(15,912)
Coolidge Donation Fund	17,320	13,151	17,977	12,494	(4,826)
Parker Donation Fund	9,738	43,220	34,097	18,861	9,124
High School Donation Fund	27,921	19,018	20,536	26,404	(1,518)
Special Education Donation Fund	8,335	1,000	-	9,335	1,000
Wood End Playground Donation Fund	200	-	-	200	-
Intel Foundation (Coolidge)	50	-	-	50	-
Total - All Funds	2,621,824	3,994,496	3,346,096	3,270,225	648,400

Figure 105: Revenue Offset Summary for FY'14

Revenue Fund	Projected Balance 30-Jun-14	FY15 Budgeted Offsets	FY15 Projected Revenue	FY15 Other Expense	Projected Balance 30-Jun-15	Net Gain/(Loss)
Athletic Activities	147,482	330,000	320,500	34,000	103,982	(43,500)
Extracurricular Activities	50,334	42,000	102,500	57,500	53,334	3,000
Use of School Property	82,938	200,000	240,000	120,000	2,938	(80,000)
RISE Preschool Program	378,881	300,000	261,606	33,384	307,103	(71,778)
Special Education Tuition	604,448	271,270	246,000	-	579,178	(25,270)
Full Day Kindergarten Tuition	485,744	820,000	677,600	-	343,344	(142,400)
Community Education Program	597,448	35,000	794,055	706,922	649,581	52,133
Total - All Offset Funds	2,347,275	1,998,270	2,642,261	951,806	2,039,460	(307,815)

Building Demographic, Staffing, Performance, and Budget Overviews

This section of the budget document provides site-specific information for each of our eight school buildings. For each site, we have included school goals, student demographic information, student performance data, personnel resources, per pupil spending information, and budget information by program (regular day, special education, and facilities).



Alice M. Barrows Elementary School

Principal: Heather Leonard

Number of years as principal: 1

Number of years employed with RPS: 1

Education background: UMass Lowell,

Doctorate, Leadership in Schooling

Grades: K-5

FY15 Est. Enrollment: 387

NCLB Accountability Status: Level 1

School Goals

1. Working as a collaborative and collegial community will ultimately benefit the Barrows School students. We will work to increase leadership opportunities for teachers and increase participation at PTO events, activities, and meetings by 10% over 2012 levels.
2. Health and safety is paramount to the educational process. Assuring the students are safe emotionally, physically and psychologically is the goal of the Barrows School. All teachers will implement the social/emotional curriculum Open Circle through weekly meetings and use of consistent language across all classrooms.
3. It is the goal of the staff to work in a manner that professional data analysis and data discussions will drive increased student growth and achievement. Through the use of targeted interventions, students identified as needing tier 2 or tier 3 supports will advance from beginning to progressing range in reading.

	School	District	State
Male	184	2,330	489,289
Female	204	2,153	465,484
Total	388	4,483	954,773

Title	% of School	% of District	% of State
First Language not English	0.3	1.7	17.3
English Language Learner	0	0.4	7.7
Low-income	3.9	5.8	37
Students With Disabilities	13.1	17.3	17
Free Lunch	3.4	4.8	32.1
Reduced Lunch	0.5	1.1	4.9
High Needs	16.8	21.6	47.9

	PK	K	1	2	3	4	5	Total
Alice M Barrows	0	55	61	66	63	70	73	388
District	105	302	342	361	324	356	353	2,143

	2009	2010	2011	2012	2013
Attendance Rate	96.6%	96.3%	96.4%	96.6%	96.5%
Average # of days absent	6.1	6.6	6.4	6.1	6.2
In-School Suspension Rate	0.0%	0.0%	0.0%	0.0%	NA
Out-of-School Suspension Rate	0.2%	0.6%	0.0%	0.0%	NA
Tuancy Rate	0.0%	0.0%	0.0%	0.0%	NA

Alice M. Barrows Elementary School

Student Growth Percentage	2009	2010	2011	2012	2013
Reading/English Language Arts	34.0%	36.0%	50.0%	64.0%	56.5%
Math	45.0%	51.0%	45.0%	53.5%	52.5%

MCAS	2008	2009	2010	2011	2012	2013	2008	2009	2010	2011	2012	2013
	% At / Above Proficient						CPI					
Reading / ELA	74%	67%	72%	74%	80%	79%	92.1	88.7	91.2	90.9	92.6	93.7
Grade 3	75%	68%	86%	69%	77%	80%	91.4	88.1	96.6	89.5	92.8	93.8
Grade 4	71%	63%	63%	79%	78%	74%	91.5	87.9	89.9	91.7	90.4	94.3
Grade 5	77%	70%	66%	73%	86%	83%	93.4	90.1	87.1	91.7	95.0	93.1
Mathematics	75%	70%	72%	72%	76%	74%	91.2	88.7	89.8	90.3	91.5	89.5
Grade 3	74%	83%	86%	73%	81%	73%	90.7	92.5	94.3	91.2	94.2	90
Grade 4	78%	56%	63%	68%	69%	74%	93.3	85.7	88.7	90.2	88.9	88
Grade 5	72%	73%	68%	75%	77%	75%	89.5	88.4	86.4	89.3	91.3	90.6
Science & Tech (Gr.5)	59%	60%	65%	51%	69%	67%	85.5	85.3	86.4	81.0	91.2	87.5

Staffing Summary	2012	2013	2014 Budget	2014	2015 Budget
Teachers					
Grant Funded	-	-	-		
General Fund	27.1	28.6	28.6	25.3	25.3
Paraprofessionals					
Grant Funded	-	-	-		
General Fund	15.0	15.0	16.6	14.1	14.1
Principals / Administrators	1.0	1.0	1.0	1.0	1.0
Secretary / Clerks	1.0	1.0	1.0	1.0	1.0
Nurses	1.0	1.0	1.0	1.0	1.0
Custodians	2.0	2.0	2.0	2.0	2.0
Guidance, Psychologists & Therapists	3.5	3.3	3.3	3.3	3.4
Other	2.2	2.2	2.2	2.2	2.2
All Funds Staffing Total	52.8	54.1	55.7	49.9	50.0

School Budget	2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget
Personnel Services	2,301,828	2,488,671	2,164,681	2,382,159
Supplies & Services	140,669	151,715	179,086	171,711
Total General Fund	2,442,497	2,640,386	2,343,767	2,553,870



Birch Meadow Elementary School

Principal: Eric Sprung

Number of years as principal: 6

Number of years employed with RPS: 6

Education background: University of Pittsburgh,

Masters of Education and George Mason

University, Masters of Education.

Grades: K-5

FY15 Est. Enrollment: 405

NCLB Accountability Status: Level 2

School Goals

1. Increase the academic success of all students in the areas of English Language Arts and Mathematics.
2. Create an inclusive school culture supporting the social emotional needs of all students.
3. Create an environment where staff uses technology (specifically iPad and COW computers) to enhance instruction in the classroom.

Enrollment by Gender (2012-13)			
	School	District	State
Male	212	2,330	489,289
Female	181	2,153	465,484
Total	393	4,483	954,773

Enrollment by Selected Population (2012-13)			
Title	% of School	% of District	% of State
First Language not English	1.8	1.7	17.3
English Language Learner	0.5	0.4	7.7
Low-Income	3.6	5.8	37
Students With Disabilities	10.4	17.3	17
Free Lunch	3.1	4.8	32.1
Reduced Lunch	0.5	1.1	4.9
High Needs	13.5	21.6	47.9

Enrollment by Grade (2012-13)								
	PK	K	1	2	3	4	5	Total
Birch Meadow	0	57	64	68	63	62	79	393
District	105	302	342	361	324	356	353	2,143

Attendance Summary	2009	2010	2011	2012	2013
Attendance Rate	96.5%	96.6%	96.7%	97.0%	96.7%
Average # of days absent	6.2	6.1	5.8	5.3	5.9
In-School Suspension Rate	0.0%	0.0%	0.0%	0.0%	NA
Out-of-School Suspension Rate	0.0%	0.0%	0.0%	0.0%	NA
Truancy Rate	0.0%	0.0%	0.0%	0.0%	NA

Birch Meadow Elementary School

Student Growth Percentage	2009	2010	2011	2012	2013
Reading/English Language Arts	61.0%	67.0%	62.5%	57.0%	50.0%
Math	61.0%	54.0%	58.0%	54.5%	51.5%

MCAS	2008	2009	2010	2011	2012	2013	2008	2009	2010	2011	2012	2013
	% At / Above Proficient						CPI					
Reading / ELA	60%	63%	73%	73%	75%	75%	84.2	83.7	88.3	89.1	89.1	91.2
Grade 3	49%	55%	71%	71%	79%	78%	79.9	81.1	88.0	89.3	91.5	92.9
Grade 4	47%	68%	72%	72%	74%	75%	78.2	84.6	86.6	88.0	87.8	91
Grade 5	82%	66%	77%	76%	72%	72%	94.6	85.2	90.4	89.8	88.2	89.6
Mathematics	56%	55%	60%	65%	62%	71%	80.9	79.0	81.4	86.1	83.0	83.0
Grade 3	49%	58%	67%	71%	69%	79%	77.2	80.3	82.7	90.2	86.2	91.7
Grade 4	50%	59%	59%	53%	54%	68%	77.1	83.8	83.8	80.6	82.4	86.7
Grade 5	70%	49%	54%	70%	62%	65%	88.4	73.7	77.3	86.8	80.9	81.6
Science & Tech (Gr.5)	57%	52%	58%	56%	47%	62%	83.0	80.6	84.6	83.3	80.6	83.2

Staffing Summary	2012	2013	2014 Budget	2014	2015 Budget
Teachers					
Grant Funded	1.0	1.0	1.0	1.0	1.0
General Fund	22.4	21.9	21.9	25.9	25.9
Paraprofessionals					
Grant Funded	-	-	-	-	-
General Fund	9.1	9.1	9.2	13.6	13.6
Principals / Administrators	1.0	1.0	1.0	1.0	1.0
Secretary / Clerks	1.0	1.0	1.0	1.0	1.0
Nurses	1.0	1.0	1.0	1.0	1.0
Custodians	2.0	2.0	2.0	2.0	2.0
Guidance, Psychologists & Therapists	2.0	2.2	2.2	2.2	2.2
Other	2.2	2.2	2.2	2.2	2.2
All Funds Staffing Total	41.7	41.4	41.4	49.9	49.9

School Budget		2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget
General Fund	Personnel Services	2,012,378	1,959,688	2,314,393	2,382,024
	Supplies & Services	178,206	145,420	187,626	179,446
	Total General Fund	2,190,584	2,105,108	2,502,019	2,561,470



Joshua Eaton Elementary School

Principal: Karen Feeney

Number of years as principal: 4

Number of years employed with RPS: 9

Education background: Cambridge College,
Masters of Education

Grades: K-5

FY15 Est. Enrollment: 463

NCLB Accountability Status: Level 2

School Goals

1. The Joshua Eaton community will utilize the talent of our parent community to continue to improve student enrichment.
2. Through a collaborative environment the Joshua Eaton School will ensure the social and emotional well-being of all the students in our school.
3. The Joshua Eaton School will develop and implement learning strategies that will improve student learning.

Enrollment by Gender (2012-13)			
	School	District	State
Male	249	2,330	489,289
Female	204	2,153	465,484
Total	453	4,483	954,773

Enrollment by Selected Population (2012-13)			
Title	% of School	% of District	% of State
First Language not English	0.9	1.7	17.3
English Language Learner	0	0.4	7.7
Low-Income	7.9	5.8	37
Students With Disabilities	8.6	17.3	17
Free Lunch	7.1	4.8	32.1
Reduced Lunch	0.9	1.1	4.9
High Needs	15.7	21.6	47.9

Enrollment by Grade (2012-13)								
	PK	K	1	2	3	4	5	Total
Joshua Eaton	0	77	79	84	69	74	70	453
District	105	302	342	361	324	356	353	2,143

Attendance Summary	2009	2010	2011	2012	2013
Attendance Rate	96.8%	96.6%	96.6%	96.8%	96.5%
Average # of days absent	5.8	6.0	6.0	5.6	6.2
In-School Suspension Rate	0.0%	0.0%	0.0%	0.0%	NA
Out-of-School Suspension Rate	0.0%	0.0%	0.0%	0.0%	NA
Truancy Rate	0.0%	0.0%	0.0%	0.0%	NA

Joshua Eaton Elementary School

Student Growth Percentage	2009	2010	2011	2012	2013
Reading/English Language Arts	50.0%	58.0%	47.0%	47.0%	55.0%
Math	74.0%	54.0%	52.0%	52.0%	48.0%

MCAS	2008	2009	2010	2011	2012	2013	2008	2009	2010	2011	2012	2013
	% At / Above Proficient						CPI					
Reading / ELA	72%	76%	80%	77%	76%	72%	91.3	92.6	93.9	91.7	90.3	90.3
Grade 3	69%	75%	83%	84%	80%	85%	90.1	92.7	94.4	93.1	92.9	95.1
Grade 4	67%	68%	73%	61%	68%	56%	90.8	89.8	91.5	85.8	85.1	84.6
Grade 5	81%	89%	85%	92%	77%	75%	93.0	96.9	94.9	98.0	92.4	89.3
Mathematics	68%	80%	76%	72%	74%	69%	88.8	92.9	91.0	90.7	89.7	87.0
Grade 3	66%	76%	83%	79%	81%	81%	86.3	91.7	93.1	92.7	92.4	91.4
Grade 4	66%	77%	57%	66%	63%	62%	90.4	92.4	85.1	88.1	86.2	85.1
Grade 5	75%	87%	82%	77%	78%	65%	90.6	94.9	92.9	91.8	90.5	84.6
Science & Tech (Gr 5)	53%	77%	72%	68%	65%	59%	84.4	92.6	90.7	87.5	85.4	86.4

Staffing Summary	2012	2013	2014 Budget	2014	2015 Budget
Teachers					
Grant Funded	1.0	1.0	-	1.0	1.0
General Fund	25.8	26.3	27.3	26.0	26.0
Paraprofessionals					
Grant Funded	-	-	-		
General Fund	9.5	9.5	9.5	10.3	11.1
Principals / Administrators	1.0	1.0	1.0	1.0	1.0
Secretary / Clerks	1.0	1.0	1.0	1.0	1.0
Nurses	1.0	1.0	1.0	1.0	1.0
Custodians	2.0	2.0	2.0	2.0	2.0
Guidance, Psychologists & Therapists	2.4	2.3	2.3	2.3	2.3
Other	2.2	2.2	2.2	2.2	2.2
All Funds Staffing Total	45.9	46.3	46.3	46.8	47.6

School Budget		2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget
General Fund	Personnel Services	2,003,765	2,120,995	2,175,774	2,304,190
	Supplies & Services	146,490	172,888	201,769	202,577
	Total General Fund	2,150,255	2,293,883	2,377,543	2,506,767



JW Killam Elementary School

Principal: Catherine Giles

Number of years as principal: 7

Number of years employed with RPS: 21

Education background: Salem State University,
Masters of Special Education.

Grades: K-5

FY15 Est. Enrollment: 432

NCLB Accountability Status: Level 2

School Goals

1. Killam School staff will work collaboratively to identify five common rules that will be followed by the entire school community. By the end of SY13-14, all students who fall within the moderate to high risk range on the EWIS and our School Connectedness / Behavioral Screeners will be identified as well as have interventions established and implemented.
2. Killam School staff will advance the learning of ALL students so that they can achieve their fullest individual level of performance by implementing high quality, evidence based instructional practices in a socially, emotionally, healthy and safe school environment.
3. Killam School staff will foster a cycle of continuous improvement by using both formative and benchmark assessment data to monitor individual student progress, to plan for tiered instruction and adequate learning time, and to develop professional development and structures for collaboration for their effect on raising student achievement.

Enrollment by Gender (2012-13)			
	School	District	State
Male	241	2,330	489,289
Female	205	2,153	465,484
Total	446	4,483	954,773

Enrollment by Selected Population (2012-13)			
Title	% of School	% of District	% of State
First Language not English	3.1	1.7	17.3
English Language Learner	1.6	0.4	7.7
Low-Income	5.8	5.8	37
Students With Disabilities	11.2	17.3	17
Free Lunch	5.8	4.8	32.1
Reduced Lunch	0	1.1	4.9
High Needs	15.9	21.6	47.9

Enrollment by Grade (2012-13)								
	PK	K	1	2	3	4	5	Total
J Warren Killam	0	73	71	82	64	84	72	446
District	105	302	342	361	324	356	353	2,143

Attendance Summary	2009	2010	2011	2012	2013
Attendance Rate	96.9%	96.5%	96.5%	96.9%	96.5%
Average # of days absent	5.5	6.3	6.2	5.6	6.2
In-School Suspension Rate	0.0%	0.3%	0.0%	0.0%	NA
Out-of-School Suspension Rate	0.4%	0.3%	0.0%	0.0%	NA
Truancy Rate	0.0%	0.0%	0.0%	0.0%	NA

JW Killam Elementary School

Student Growth Percentage	2009	2010	2011	2012	2013
Reading/English Language Arts	42.5%	52.0%	51.0%	54.0%	47.0%
Math	69.0%	58.0%	61.5%	55.0%	49.0%

MCAS	2008	2009	2010	2011	2012	2013	2008	2009	2010	2011	2012	2013
	% At / Above Proficient						CPI					
Reading / ELA	75%	72%	77%	76%	75%	69%	90.8	88.9	92.2	90.8	90.2	87.8
Grade 3	79%	72%	83%	71%	76%	71%	92.5	89.2	94.5	87.7	91.1	87.7
Grade 4	68%	66%	79%	70%	71%	64%	87.7	86.0	92.5	88.7	86.6	87.2
Grade 5	77%	77%	71%	92%	77%	73%	91.8	92.4	89.7	97.2	92.2	88.4
Mathematics	63%	74%	74%	71%	76%	71%	85.4	90.5	90.3	90.1	89.9	87.0
Grade 3	52%	77%	87%	73%	77%	76%	80.3	90.8	94.2	90.1	89.6	89.7
Grade 4	71%	63%	54%	62%	71%	74%	89.6	88.1	84.9	87.1	88.4	91.4
Grade 5	71%	85%	78%	82%	79%	62%	87.3	93.3	90.4	94.4	91.4	79.9
Science & Tech (Gr 5)	67%	65%	60%	71%	65%	64%	88.1	87.3	86.8	89.9	86.2	85.4

Staffing Summary	2012	2013	2014 Budget	2014	2015 Budget
Teachers					
Grant Funded	0.5	0.4	0.2	0.8	0.8
General Fund	27.6	27.6	27.6	29.3	29.3
Paraprofessionals					
Grant Funded	-	-	-		
General Fund	10.1	10.1	10.1	10.1	10.1
Principals / Administrators	1.0	1.0	1.0	1.0	1.0
Secretary / Clerks	1.0	1.0	1.0	1.0	1.0
Nurses	1.0	1.0	1.0	1.0	1.0
Custodians	2.0	2.0	2.0	2.0	2.0
Guidance, Psychologists & Therapists	2.4	2.3	2.3	2.3	2.3
Other	2.2	2.2	2.2	2.2	2.2
All Funds Staffing Total	47.8	47.6	47.4	49.6	49.6

School Budget	2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget
General Fund				
Personnel Services	2,170,881	2,231,093	2,193,877	2,389,428
Supplies & Services	145,575	164,849	205,922	211,126
Total General Fund	2,316,456	2,395,942	2,399,799	2,600,554



Wood End Elementary School

Principal: Joanne King
 Number of years as principal: 2
 Number of years employed with RPS: 10
 Education background: Lesley University,
 Masters of Education

Grades: K-5

FY15 Est. Enrollment: 384

NCLB Accountability Status: Level 2

School Goals

- Over the next two years, we will increase the academic success of all students in the areas of reading comprehension and writing, as measured by the ELA MCAS, Benchmark Assessments, the Gates Reading Comprehension Assessment, and the K-2 and 3-5 On-Demand Writing Prompt and Rubric (DDM).
- Over the next two years, we will narrow the achievement gap for our high needs subgroup for math and literacy as measured by the ELA and Math MCAS Accountability System in Grades 3-5.
- Over the next two years, we will develop new ways to foster positive and open communication with staff, students, families and the community as measured by Edline, Leadership Team, Student Council, Volunteer Opportunities, and Grade Level Team meetings.

Enrollment by Gender (2012-13)			
	School	District	State
Male	194	2,330	489,289
Female	164	2,153	465,484
Total	358	4,483	954,773

Enrollment by Selected Population (2012-13)			
Title	% of School	% of District	% of State
First Language not English	0.3	1.7	17.3
English Language Learner	0.3	0.4	7.7
Low-Income	7.8	5.8	37
Students With Disabilities	15.9	17.3	17
Free Lunch	6.4	4.8	32.1
Reduced Lunch	1.4	1.1	4.9
High Needs	21.8	21.6	47.9

Enrollment by Grade (2012-13)								
	PK	K	1	2	3	4	5	Total
Wood End	0	40	67	61	65	66	59	358
District	105	302	342	361	324	356	353	2,143

Attendance Summary					
	2009	2010	2011	2012	2013
Attendance Rate	96.9%	96.5%	96.9%	96.8%	96.9%
Average # of days absent	5.6	6.3	5.6	5.6	5.6
In-School Suspension Rate	0.0%	0.0%	0.0%	0.0%	NA
Out-of-School Suspension Rate	0.0%	0.0%	0.0%	0.7%	NA
Truancy Rate	0.0%	0.0%	0.0%	0.0%	NA

Wood End Elementary School

Student Growth Percentage	2009	2010	2011	2012	2013
Reading/English Language Arts	44.0%	50.0%	37.0%	52.0%	54.0%
Math	70.0%	61.0%	76.5%	69.0%	65.0%

MCAS	2008	2009	2010	2011	2012	2013	2008	2009	2010	2011	2012	2013
	% At / Above Proficient						CPI					
Reading / ELA	69%	71%	75%	70%	66%	69%	90.9	91.6	91.8	88.0	88.0	88.1
Grade 3	70%	71%	68%	74%	63%	69%	93.3	90.1	88.2	89.3	86.5	89.1
Grade 4	68%	71%	74%	57%	69%	62%	88.8	92.1	90.8	82.1	87.9	82.7
Grade 5	69%	72%	80%	80%	68%	76%	90.5	92.7	95.8	93.2	89.8	92.4
Mathematics	71%	72%	70%	73%	74%	71%	89.9	89.9	89.2	90.1	89.6	88.7
Grade 3	66%	74%	70%	77%	72%	77%	90.5	87.1	88.2	90.2	87.7	90.3
Grade 4	55%	59%	55%	60%	60%	55%	85.0	88.5	83.3	85.4	85.8	83.8
Grade 5	91%	84%	82%	83%	86%	80%	94.5	94.4	95.4	95.0	95.4	91.9
Science & Tech (Gr 5)	71%	67%	75%	75%	68%	61%	90.0	90.1	93.8	92.7	90.0	85.6

Staffing Summary	2012	2013	2014 Budget	2014	2015 Budget
Teachers					
Grant Funded	1.0	1.0	1.0	1.0	1.0
General Fund	21.5	22.7	22.7	21.7	21.7
Paraprofessionals					
Grant Funded	-	1.7	1.1	-	-
General Fund	10.0	11.6	12.4	13.2	13.2
Principals / Administrators	1.0	1.0	1.0	1.0	1.0
Secretary / Clerks	1.0	1.0	1.0	1.0	1.0
Nurses	1.0	1.0	1.0	1.0	1.0
Custodians	2.0	2.0	2.0	2.0	2.0
Guidance, Psychologists & Therapists	2.5	2.6	2.6	2.6	2.6
Other	2.2	2.2	2.2	2.2	2.2
All Funds Staffing Total	42.2	46.8	47.0	45.7	45.7

School Budget		2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget
General Fund	Personnel Services	1,989,647	2,032,523	2,050,889	2,057,702
	Supplies & Services	143,435	164,418	183,886	173,748
	Total General Fund	2,133,082	2,196,941	2,234,775	2,231,450



Arthur W. Coolidge Middle School

Principal: Sarah Marchant, Interim

Number of years as principal: 1

Number of years employed with RPS: 8

Education background: Boston University, Masters, Earth Science

Grades: 6-8

FY15 Est. Enrollment: 475

NCLB Accountability Status: Level 2

School Goals

1. To design instructional and assessment strategies which will provide students the opportunities and support in all curricular areas to further develop and apply skills such as critical thinking, in-depth problem solving, literacy, collaboration, communication, creativity, and innovation.
2. To identify and develop additional strategies to increase our effectiveness with *all* students, including strategies to better support struggling learners, to more effectively meet diverse learning needs, and to better challenge more advanced learners.
3. To explore and implement strategies to more effectively address the social, emotional, and behavioral health of young adolescents and to promote a safe and healthy environment for all students.
4. To provide faculty the time, support, and structure throughout the school year to work in professional learning communities and to align instructional and assessment practices.

	School	District	State
Male	249	2,330	489,289
Female	213	2,153	465,484
Total	462	4,483	954,773

Title	% of School	% of District	% of State
First Language not English	1.7	1.7	17.3
English Language Learner	0.4	0.4	7.7
Low-Income	5	5.8	37
Students With Disabilities	19.3	17.3	17
Free Lunch	3.7	4.8	32.1
Reduced Lunch	1.3	1.1	4.9
High Needs	22.7	21.6	47.9

	6	7	8	Total
Coolidge Middle	158	140	164	462
District	362	309	384	1,055

	2009	2010	2011	2012	2013
Attendance Rate	96.9%	97.2%	97.1%	97.2%	96.8%
Average # of days absent	5.6	5.1	5.2	5.0	5.7
In-School Suspension Rate	1.5%	1.1%	1.4%	0.6%	NA
Out-of-School Suspension Rate	0.9%	0.4%	0.8%	0.4%	NA
Truancy Rate	0.0%	0.0%	0.0%	0.0%	NA

Arthur W. Coolidge Middle School

Student Growth Percentage	2009	2010	2011	2012	2013
Reading/English Language Arts	61.0%	72.0%	55.0%	62.0%	56.0%
Math	69.0%	57.0%	56.5%	54.0%	45.0%

MCAS	2008	2009	2010	2011	2012	2013	2008	2009	2010	2011	2012	2013
	% At / Above Proficient						CPI					
Reading / ELA	91%	89%	91%	90%	91%	89%	96.1	96.2	96.5	96.5	97.0	96.0
Grade 6	86%	83%	81%	90%	86%	79%	94.7	93.5	93.3	96.9	95.9	91.9
Grade 7	92%	92%	95%	87%	93%	93%	95.9	97.4	97.3	95.7	97.7	97.8
Grade 8	94%	93%	96%	94%	95%	96%	97.7	97.7	99.0	96.9	97.3	98.2
Mathematics	80%	84%	81%	77%	76%	74%	91.4	93.0	92.1	89.6	90.8	89.6
Grade 6	84%	87%	80%	80%	80%	75%	93.7	93.3	92.7	92.7	92.7	89.6
Grade 7	78%	84%	80%	74%	76%	74%	89.4	93.5	90.4	87.3	90.8	89.6
Grade 8	77%	81%	83%	78%	72%	74%	91.1	92.1	93.1	88.8	88.9	89.6
Science & Tech (Gr 8)	65%	59%	55%	52%	57%	52%	85.4	84.0	80.1	79.0	82.3	82

Staffing Summary	2012	2013	2014 Budget	2014	2015 Budget
Teachers					
Grant Funded	2.0	2.0	2.0	2.0	2.0
General Fund	35.2	35.8	35.8	35.9	35.9
Paraprofessionals					
Grant Funded	-	-	-		
General Fund	12.1	12.1	12.1	14.0	15.6
Principals / Administrators	2.0	2.0	2.0	2.0	2.0
Secretary / Clerks	1.0	1.0	1.0	1.0	1.0
Nurses	2.0	2.0	2.0	1.0	1.0
Custodians	2.0	2.0	2.0	2.0	2.0
Guidance, Psychologists & Therapists	2.1	2.3	2.5	2.5	2.5
Other	4.5	4.5	4.8	4.5	4.5
All Funds Staffing Total	62.9	63.7	64.2	64.9	66.5

School Budget	2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget
General Fund				
Personnel Services	3,237,597	3,396,490	3,407,772	3,622,001
Supplies & Services	277,256	329,280	329,354	320,651
Total General Fund	3,514,853	3,725,770	3,737,126	3,942,652



Walter S. Parker Middle School

Principal: Doug Lyons
 Number of years as principal: 6
 Number of years employed with RPS: 9
 Education background: Simmons College,
 Masters of Education

Grades: 6-8

FY15 Est. Enrollment: 592

NCLB Accountability Status: Level 2

School Goals

1. Teachers will collaborate to expand, share and teach engaging lessons that require students to produce three artifacts, assessments, student work, student performance or written work in each content area that corresponds to an instructional or performance standard. (Instructional Goal, the demonstration of 21st Century Skills)
2. The teachers and administration will work as a learning community to create and administer three surveys and three feedback opportunities during early release times to measure the impact of professional learning at Parker Middle School and how that correlates to student performance. (Communication, School Culture/PLC/Shared Leadership)
3. We will implement the tiered system of support to focus resources to improve student performance as measured by student grades, MCAS Performance Levels and Student Growth Percentiles (SGP) by creating behavioral, academic and social emotional interventions. (Social/Emotional, MTSS and Behavioral Health of Students).

Enrollment by Gender (2012-13)			
	School	District	State
Male	300	2,330	489,289
Female	293	2,153	465,484
Total	593	4,483	954,773

Enrollment by Selected Population (2012-13)			
Title	% of School	% of District	% of State
First Language not English	2	1.7	17.3
English Language Learner	0.5	0.4	7.7
Low-Income	6.4	5.8	37
Students With Disabilities	18	17.3	17
Free Lunch	5.6	4.8	32.1
Reduced Lunch	0.8	1.1	4.9
High Needs	22.1	21.6	47.9

Enrollment by Grade (2012-13)				
	6	7	8	Total
Parker Middle	204	169	220	593
District	362	309	384	1,055

Attendance Summary	2009	2010	2011	2012	2013
Attendance Rate	96.4%	96.3%	96.3%	96.6%	96.2%
Average # of days absent	6.5	6.7	6.5	6.2	6.8
In-School Suspension Rate	1.5%	2.0%	3.5%	1.7%	NA
Out-of-School Suspension Rate	0.0%	0.7%	1.0%	1.2%	NA
Truancy Rate	0.0%	0.0%	0.0%	0.0%	NA

Walter S. Parker Middle School

Student Growth Percentage	2009	2010	2011	2012	2013
Reading/English Language Arts	52.0%	63.0%	56.0%	53.0%	59.0%
Math	60.0%	58.0%	59.0%	56.0%	39.0%

MCAS	2008	2009	2010	2011	2012	2013	2008	2009	2010	2011	2012	2013
	% At / Above Proficient						CPI					
Reading / ELA	90%	91%	90%	90%	87%	88%	96.0	96.9	96.5	96.4	94.9	95.2
Grade 6	84%	87%	85%	84%	85%	87%	95.2	95.2	94.6	94.2	93.5	94.6
Grade 7	93%	91%	92%	90%	82%	90%	96.7	97.3	97.5	96.7	93.2	96.4
Grade 8	90%	93%	92%	96%	96%	87%	95.9	98.0	97.4	98.9	98.2	94.5
Mathematics	72%	76%	77%	78%	74%	67%	88.1	90.2	90.8	90.4	89.1	84.5
Grade 6	69%	83%	77%	79%	77%	80%	87.4	91.9	91.2	91.0	90.5	91.7
Grade 7	75%	70%	81%	76%	68%	66%	89.3	87.8	92.8	90.1	86.9	84.4
Grade 8	73%	77%	73%	76%	78%	56%	87.6	90.9	88.6	89.9	90.6	77.5
Science & Tech (Gr 8)	72%	70%	56%	51%	66%	53%	87.8	88.6	83.2	82.9	84.8	79.3

Staffing Summary	2012	2013	2014 Budget	2014	2015 Budget
Teachers					
Grant Funded	0.5	0.5	0.5	0.5	0.5
General Fund	46.0	46.6	47.1	47.0	47.0
Paraprofessionals					
Grant Funded	-	-	-		
General Fund	9.1	9.1	9.1	10.0	10.0
Principals / Administrators	2.0	2.0	2.0	2.0	2.0
Secretary / Clerks	1.0	1.0	1.0	1.0	1.0
Nurses	1.0	1.0	1.0	1.0	1.0
Custodians	3.0	3.0	3.0	3.0	3.0
Guidance, Psychologists & Therapists	3.2	3.3	3.5	3.5	3.5
Other	2.5	2.5	2.8	2.5	2.5
All Funds Staffing Total	68.3	69.0	70.0	70.5	70.5

School Budget	2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget
General Fund Personnel Services	3,737,828	3,848,150	3,915,195	4,139,366
General Fund Supplies & Services	218,413	249,809	262,800	260,171
General Fund Total General Fund	3,956,241	4,097,959	4,177,995	4,399,537



Reading Memorial High School

Principal: Kevin Higginbottom

Number of years as principal: 2

Number of years employed with RPS: 2

Education background: Boston University,

Masters of Education and Boston College, CAES.

Grades: 9-12

FY15 Est. Enrollment: 1,281

NCLB Accountability Status: Level 1

School Goals:

1. During the 2013-14 school year, the RMHS community (faculty, staff, students, and parents) will review the school's statement of core values and beliefs about learning, as well as the articulation of academic expectations. They will reaffirm or revise these statements of purpose to reflect both our school's traditions and its vision for the future and articulate clearly and consistently to all stakeholders the connection of school decisions, practices, and improvement efforts to these commonly held values.
2. During the 2013-14 schools year, RMHS will conduct a comprehensive review of existing instructional strategies, protocols, programs, and services that were designed to address student academic, social and emotional needs. Data will be used to guide this process. Recommendations for improvement will be identified to ensure that the school provides for these identified needs.
3. During the 2012-13 school year, students will be engaged with a school-wide collection of common assessments that are constructed and revised collaboratively within departments, are aligned with the Massachusetts Frameworks, and yield data that are analyzed by faculty and used to inform classroom instruction and curriculum revision.

Enrollment by Gender (2012-13)			
	School	District	State
Male	642	2,330	489,289
Female	643	2,153	465,484
Total	1,285	4,483	954,773

Enrollment by Selected Population (2012-13)			
Title	% of School	% of District	% of State
First Language not English	2.3	1.7	17.3
English Language Learner	0.4	0.4	7.7
Low-income	6.3	5.8	37
Students With Disabilities	19.8	17.3	17
Free Lunch	4.4	4.8	32.1
Reduced Lunch	1.9	1.1	4.9
High Needs	23.9	21.6	47.9

Enrollment by Grade (2012-13)					
	9	10	11	12	Total
Reading Memorial High	323	314	321	327	1,285
District	323	314	321	327	1,285

Attendance Summary	2009	2010	2011	2012	2013
Attendance Rate	94.7%	95.1%	95.4%	95.6%	94.6%
Average # of days absent	9.1	8.5	8.1	7.6	9.6
In-School Suspension Rate	0.0%	0.0%	0.0%	0.0%	NA
Out-of-School Suspension Rate	7.2%	5.2%	7.0%	4.8%	NA
Truancy Rate	0.0%	0.0%	0.0%	4.2%	NA

Reading Memorial High School

Student Growth Percentage	2009	2010	2011	2012	2013
Reading/English Language Arts	47.0%	40.0%	42.0%	39.5%	34.0%
Math	24.0%	34.0%	35.0%	37.0%	45.0%

MCAS Grade 10	% At / Above Proficient						CPI					
	2008	2009	2010	2011	2012	2013	2008	2009	2010	2011	2012	2013
English Language Arts	89%	95%	90%	95%	97%	98%	96.3	98.6	97.0	98.6	99.5	99.4
Mathematics	88%	90%	90%	93%	96%	94%	94.8	96.1	95.2	97.7	98.3	97.7
Science & Tech	83%	82%	89%	87%	88%	90%	93.2	93.5	96.2	95.7	96.3	97.1

Staffing Summary	2012	2013	2014 Budget	2014	2015 Budget
Teachers					
Grant Funded	5.0	5.0	5.0	4.0	4.0
General Fund	81.6	82.2	87.6	87.8	87.8
Paraprofessionals					
Grant Funded	-	-	-		
General Fund	10.7	9.9	9.9	9.9	10.7
Principals / Administrators	8.2	8.2	8.2	8.8	8.8
Secretary / Clerks	4.5	5.0	5.0	5.0	5.0
Nurses	1.8	1.8	1.8	1.8	1.8
Custodians	3.0	3.0	3.0	3.0	3.0
Guidance, Psychologists & Therapists	7.1	7.5	8.8	9.0	9.0
Other	-	2.5	3.0	3.0	4.0
All Funds Staffing Total	121.9	125.1	132.3	132.3	134.1

School Budget		2012 Actual	2013 Actual	2014 Budget	2015 Proposed Budget
General Fund	Personnel Services	6,829,933	7,308,543	8,015,027	8,289,963
	Supplies & Services	1,217,795	1,254,119	1,421,025	1,401,911
	Total General Fund	8,047,728	8,562,662	9,436,052	9,691,874

Town Building Maintenance

Under an agreement instituted in 1993, the maintenance functions of the town and school buildings were consolidated under the school facilities department. Per this agreement, the budget for municipal building operations and maintenance is developed by the Superintendent and approved by the School Committee. The Director of Facilities oversees the operations of the consolidated Facilities Department under the supervision of the Assistant Superintendent for Finance & Administration.

The Town Building Maintenance budget funds the salaries and expenses necessary to operate and maintain our seven municipal buildings which include Town Hall, Reading Public Library, Reading Senior Center, the Department of Public Works garage, the Reading Police Station, and the Main Street and Woburn Street Fire Stations. The total square footage for these seven buildings is 137,062. The department includes 3.0 FTE custodians, two who service the buildings during the day shift, and one during the evening shift. Additional cleaning services are provided through outsourced contract cleaners for the Town Hall, Senior Center, Library, and Police Station. There are no chargebacks to this budget for the Director of Facilities, Energy and Facilities Services Manager, clerical support, or any of the three maintenance employees who work for the department.

Figure 106: Town Building Maintenance Budget by Object

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Other Salaries	150,006	155,953	179,981	171,751	176,517	2.8%
Contract Services	44,340	44,340	43,890	55,904	56,660	1.4%
Supplies	22,113	17,500	20,861	20,188	20,924	3.6%
Other Expenses	561,132	541,622	457,552	456,790	446,067	-2.3%
Grand Total	777,591	759,415	702,283	704,633	700,167	-0.6%

Salaries account for one-quarter of the expenditures of this department. Salaries include contractual salaries paid to custodians as well as overtime, longevity, and any substitute costs incurred. Contract services consist primarily of the custodial cleaning service used to clean four of the buildings but also inspection and testing services. Custodial supplies are the smallest portion of the budget. The largest portion of the budget, other expenses, includes the expense to provide heat, electricity, and water and sewer to the buildings.

Figure 107: Town Building Maintenance Budget by Function

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
Custodial	207,965	213,334	232,150	242,520	248,250	2.4%
Extraordinary Maintenance	115,135	159,974	65,426	40,300	37,800	-6.2%
Heating	138,506	89,539	107,851	93,979	94,885	1.0%
Repair & Maintenance	138,810	132,882	133,257	128,142	125,080	-2.4%
Utilities	177,175	163,686	163,599	199,692	194,153	-2.8%
Grand Total	777,591	759,415	702,283	704,633	700,167	-0.6%

The Town Building Maintenance Budget is projected to decrease by 0.6% in FY'15. Custodial expenses and heating expenses are projected to increase, while repair and maintenance and utility expenses are expected to decrease. Custodial increases are due to step and cost of living increases for represented employees. Heating expenses increase just slightly and would have increased more significantly had library heating expenses been funded at their full projected amount. However, the FY'15 budget assumes that the library will be under construction with the construction contractor paying any expense related to heat, electricity and water and sewer during that time. Some funding was retained for heating and utility expenses for the library in light of the fact that there will be expenses related to heat, electricity, and water and sewer for the temporary space.

As Figure 108 below shows, funding levels increase for most of the town buildings, with the exception of the library (as discussed above) and town hall. The historical expenses for town hall include a number of capital projects that have been completed and should result in less need for repair and maintenance over the next few years.

Figure 108: Town Building Maintenance Budget by Location

	Actual Expended FY2011	Actual Expended FY2012	Actual Expended FY2013	Adopted Budget FY2014	Requested Budget FY2015	% Change
DPW Garage	87,241	91,311	87,958	90,375	90,366	0.0%
Library	102,994	90,679	95,820	97,193	85,792	-11.7%
Main Fire	58,170	53,436	56,335	50,956	50,967	0.0%
Police	128,614	176,786	103,252	119,194	121,326	1.8%
Senior Center	33,848	40,196	40,842	43,989	44,661	1.5%
Town Hall	183,732	111,959	96,176	94,692	93,400	-1.4%
Townwide	159,869	166,611	193,140	183,131	188,234	2.8%
West Fire	23,124	28,437	28,759	25,103	25,421	1.3%
Grand Total	777,591	759,415	702,283	704,633	700,167	-0.6%

Figure 109 shows the per square foot expense for the major operations and maintenance expense categories per building.

Figure 109: Town Building Maintenance Cost per Square Foot Expense by Building, FY'13

	Town Hall	Police Station	Main Fire	Woburn Fire	Senior Center	Public Library	DPW Garage
BUILDING SQUARE FOOTAGE	15,648	29,430	10,114	6,410	5,670	27,648	42,142
O & M COST PER SQUARE FOOT							
REPAIR & MAINTENANCE	2.33	0.43	1.52	1.32	2.92	0.89	0.45
EXTRAORDINARY MAINTENANCE	1.50	0.44	1.52	1.04	0.67	0.04	0.05
HEATING OF BUILDINGS	0.60	0.61	1.06	1.24	0.98	0.75	0.84
UTILITY SERVICES	1.38	1.53	1.43	0.86	1.60	1.33	0.74
TOTAL PER SQUARE FOOT	5.82	3.01	5.53	4.46	6.17	3.01	2.08
RANK (HIGHEST TO LOWEST)	2	5	3	4	1	6	7

The building that was the most costly to operate in FY'13 was the Senior Center, followed by the Town Hall, and the two fire stations. This is explained, in large part, due to several significant projects completed on those buildings last year including a kitchen renovation at the Senior Center, the renovation of the community service and town manager's areas at Town Hall, and the structural work performed on the Main Street Fire station floor and the generator replacement at the West Side Fire station.

Public Works – Enterprise Funds FY15 Budgets

Enterprise Funds Five Year Plan

In case of financial emergencies, 10% of annual expenditures (Water & Sewer) or \$200,000 (Storm Water) is set aside to be held in Reserve Funds. Current reserves are well in excess of these levels.

Reserves	March '14	Target	Surplus
St. Water	\$661k	\$200k	\$461k
Water	\$1,629k	\$662k	\$967k
Sewer	\$2,054k	\$737k	\$1,317k
Combined	\$4.34 mil	\$1.60 mil	\$2.75 mil

The use of the nearly \$2.3 million in excess Water & Sewer reserves combined with capital planning can partner to dampen the volatility that MWRA assessments may bring to the Reading customer. Some large future Storm Water projects suggest that those reserves should be saved at this time.

Water & Sewer

MWRA assessments represent a significant portion of Water (35%) and Sewer (76%) budgets, and are expected to rise at an approximated annual rate of 5.8% (Water) and 4.7% (Sewer) for the five-year period FY15-19, as shown in the next table:

	FY15	FY16	FY17	FY18	FY19	Avg
Water	4.0%	9.2%	5.3%	7.9%	2.9%	5.8%
Sewer	2.7%	2.0%	6.4%	7.6%	4.8%	4.7%

The remaining costs are under some type of Reading control and are projected to increase in the +2% to +4% range over these five years.

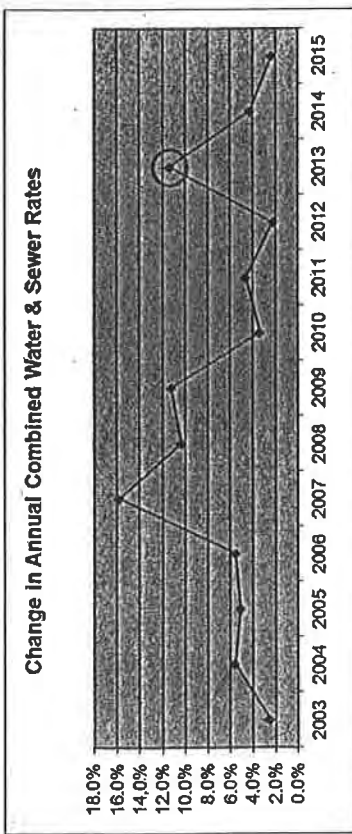
Given this forecast, here is a suggested use of reserves over the next five years. If there are no reserves regenerated during this time, ending FY19 reserve fund levels would be at \$1 million, still well above the 10% minimum:

	W Res. Used	W Net Budget	S Res. Used	S Net Budget	Combined Net Budg.
FY15	\$100k	+2.5%	\$150k	+0.8%	+1.7%
FY16	none	+3.3%	\$250k	+4.0%	+3.7%
FY17	\$150k	+3.1%	\$225k	+3.8%	+3.5%
FY18	\$350k	+3.1%	\$350k	+4.1%	+3.6%
FY19	\$325k	+3.0%	\$375k	+3.8%	+3.4%

Rates

In March 2014 the Board of Selectmen voted an annual rate increase to be delayed by three months until the December 2014 billing. This means summer usage next year will be at current rates. **The new combined water (+3.0%) & sewer (+1.7%) rates for FY15 is +2.3%.**

Water and sewer rates are set by a combination of budgets, use of reserves and the volume of usage of water/sewer. Conservation efforts in water usage reduce the charges paid to the MWRRA for water, but rates may actually need to increase to pay the fixed local costs, as was seen in FY13 when an 8.5% increase was needed to offset the change in volume. Current billing through December 2013 indicates no further adjustments will be needed in FY15 for changes in water usage.



Note: year circled influenced by that +8.5% volume impact

Storm Water

The Storm Water Fund rate for all residential parcels is set at a flat \$40 annual fee for FY15. Commercial rates are then determined by their amount of impervious surface when compared to the average residential property. No reserve usage is projected for FY15.

Sewer Enterprise Fund

The Sewer Division is responsible for operating the municipal sewer collection systems in accordance with all applicable state, federal and MWRRA regulations for the collection and discharge of wastewater. This ranges from maintaining and repairing 100 miles of sewer mains and 12 pumping stations to responding to customer service needs for individual sewer and drainage problems.

Sewer Fund	FY14	FY15	Change
Wages	\$283,935	\$287,330	+1.2%
Exp (non-MWRA)	\$399,461	\$404,000	+1.1%
GF overhead	\$283,056	\$292,965	+3.5%
Debt + Capital	\$656,934	\$516,934	-21.3%
Local Costs	\$1,623,386	\$1,501,229	-7.5%
MWRA Expense	\$4,521,077	\$4,680,000	+3.1%
Gross budget	\$6,144,463	\$6,133,044	-0.1%
Use of Reserves	-\$195,000	-\$150,000	
Net Budget	\$5,949,463	\$5,995,044	+0.8%

Local costs decrease by 7.5% in this budget, through a combination of FY15 expense reduction and a \$120,000 capital request funded at February '14 Town Meeting. Note that without that request, local costs still decrease, but by only 1%, and also are forecast at between +2% and +4% for the next five years. There are no changes in FTEs and wages include the same 1.5% COLA assumption as in the general fund budget.

Water Enterprise Fund

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

Water Fund	FY14	FY15	Change
Wages	\$674,178	\$681,180	+1.0%
Exp (non-MWRA)	\$603,882	\$645,500	+6.9%
GF overhead	\$413,013	\$427,470	+3.5%
Debt + Capital	\$2,745,786	\$1,937,221	-28.1%
Local Costs	\$4,436,859	\$3,727,371	-16.0%
MWRA Expense	\$1,857,683	\$1,932,043	+4.0%
Gross budget	\$6,294,542	\$5,659,414	-10.1%
Use of Reserves	\$870,000	\$100,000	
Net Budget	\$5,424,542	\$5,559,414	+2.5%

Expenses show an increase chiefly because of a \$40,000 item for water conservation that is required by our DEP consent order. Previously that had been funded through capital, but now becomes an annual expense. Total local costs decrease by 16.0% in this budget. However this change is greatly skewed by mid-year capital expenses (\$750,000 in November '13 and \$120,000 in February '14). Without that impact, local costs for

FY15 are +4.2%, and are forecast at between +2% and +4% for the next five years. There are no changes in FTEs and wages include the same 1.5% COLA assumption as in the general fund budget.

Storm Water Enterprise Fund

The Storm Water Division consists of some activities conducted under the general fund budget, and some in the enterprise fund budget. As a whole, the Division is responsible for the construction, maintenance and repair of all catch basins and storm drainage systems.

Storm Water Enterprise Fund

	FY14	FY15	Change
Wages	\$138,903	\$143,950	+3.6%
Expenses	\$ 63,943	\$ 60,700	-5.1%
Debt & Capital	\$190,000	\$165,000	-13.2%
TOTAL	\$392,846	\$369,650	-5.9%
Use of Reserves#	-\$30,000	none	
Net Budget	\$362,846	\$369,650	+1.9%

The \$40 annual charge for a single family home, and the analogous per square foot charge based on impervious surface for commercial customers, produces about \$380,000 in annual revenues. Thus the FY15 budget will not require any change to that \$40 level.

Enterprise Fund Budgets

April 5, 2014

No.	Approved FY - 2014	Percent Change	Assumptions for FY16-FY18:			Requested FY - 2015	Percent Change	Local costs			Estimated FY - 2016	Percent Change	MWRRA Water			Estimated FY - 2017	Percent Change	MWRRA Sewer			Estimated FY - 2018	Percent Change	Estimated FY - 2019	Percent Change	
			RA +2.6% vs actual	TM Voted Water Fund	TM Voted Sewer Fund			Local costs	Estimated FY - 2016	Percent Change			Estimated FY - 2017	Percent Change	Estimated FY - 2018			Percent Change	Estimated FY - 2019	Percent Change					
Water																									
RA +2.6% vs actual																									
W1	*Wages	674,178	2.6%	681,180	1.0%	701,615	3.0%	722,664	3.0%	744,344	3.0%	766,674	3.0%	789,004	3.0%	811,334	3.0%	833,664	3.0%	856,004	3.0%	878,334	3.0%	900,664	3.0%
W2	*Expenses	603,882	-3.9%	645,500	6.9%	684,865	3.0%	722,664	3.0%	761,649	3.0%	800,634	3.0%	839,619	3.0%	878,604	3.0%	917,589	3.0%	956,574	3.0%	995,559	3.0%	1,034,544	3.0%
W3	*GF Offsets	413,013	7.3%	427,470	3.5%	440,294	3.0%	453,503	3.0%	467,108	3.0%	481,121	3.0%	495,134	3.0%	509,147	3.0%	523,160	3.0%	537,173	3.0%	551,186	3.0%	565,199	3.0%
W4	Debt+Capital	2,745,786	39.4%	1,973,221	-28.1%	1,827,475	-7.4%	1,992,229	9.0%	2,145,089	7.7%	2,175,369	1.4%	2,175,369	0.0%	2,175,369	0.0%	2,175,369	0.0%	2,175,369	0.0%	2,175,369	0.0%	2,175,369	0.0%
WL	Local Water Costs	4,436,859	21.9%	3,727,371	-16.0%	3,634,250	-2.5%	3,853,206	6.0%	4,061,896	5.4%	4,149,880	2.2%	4,149,880	0.0%	4,149,880	0.0%	4,149,880	0.0%	4,149,880	0.0%	4,149,880	0.0%	4,149,880	0.0%
W5	MWRA Assessment	1,857,683	2.4%	1,932,043	4.0%	2,109,791	9.2%	2,221,610	5.3%	2,397,117	7.9%	2,466,633	2.9%	2,466,633	0.0%	2,466,633	0.0%	2,466,633	0.0%	2,466,633	0.0%	2,466,633	0.0%	2,466,633	0.0%
W6	Gross Water Fund	6,294,542	15.4%	5,659,414	-10.1%	5,744,040	1.5%	6,074,816	5.8%	6,459,013	6.3%	6,616,313	2.4%	6,616,313	0.0%	6,616,313	0.0%	6,616,313	0.0%	6,616,313	0.0%	6,616,313	0.0%	6,616,313	0.0%
W6	Reserves	(870,000)		(100,000)		(150,000)		(150,000)		(350,000)		(325,000)		(325,000)		(325,000)		(325,000)		(325,000)		(325,000)		(325,000)	
WN	Net Water Fund	5,424,542	2.3%	5,559,414	2.5%	5,744,040	3.3%	5,924,816	3.1%	6,109,013	3.1%	6,291,313	3.0%	6,291,313	0.0%	6,291,313	0.0%	6,291,313	0.0%	6,291,313	0.0%	6,291,313	0.0%	6,291,313	0.0%
WV	TM Voted Water Fund	5,881,529	16.1%	5,237,944	-11.0%	5,303,746	1.4%	5,621,313	6.0%	5,997,905	6.6%	6,135,192	2.4%	6,135,192	0.0%	6,135,192	0.0%	6,135,192	0.0%	6,135,192	0.0%	6,135,192	0.0%	6,135,192	0.0%
Sewer																									
RA +4.5% vs actual																									
S1	*Wages	283,935	3.2%	287,330	1.2%	295,950	3.0%	304,828	3.0%	313,973	3.0%	323,392	3.0%	323,392	0.0%	323,392	0.0%	323,392	0.0%	323,392	0.0%	323,392	0.0%	323,392	0.0%
S2	*Expenses	399,461	-1.1%	404,000	1.1%	416,120	3.0%	428,604	3.0%	441,462	3.0%	454,706	3.0%	454,706	0.0%	454,706	0.0%	454,706	0.0%	454,706	0.0%	454,706	0.0%	454,706	0.0%
S3	*GF Offsets	283,056	7.1%	292,965	3.5%	301,754	3.0%	310,807	3.0%	320,131	3.0%	329,735	3.0%	329,735	0.0%	329,735	0.0%	329,735	0.0%	329,735	0.0%	329,735	0.0%	329,735	0.0%
S4	Debt+Capital	656,934	47.4%	516,934	-21.3%	734,000	42.0%	610,000	-16.9%	586,400	-3.9%	577,700	-1.5%	577,700	0.0%	577,700	0.0%	577,700	0.0%	577,700	0.0%	577,700	0.0%	577,700	0.0%
SL	Local Sewer Costs	1,623,386	16.9%	1,501,229	-7.5%	1,747,824	16.4%	1,654,239	-5.4%	1,661,966	0.5%	1,665,533	1.4%	1,665,533	0.0%	1,665,533	0.0%	1,665,533	0.0%	1,665,533	0.0%	1,665,533	0.0%	1,665,533	0.0%
S5	MWRA Assessment	4,521,077	3.1%	4,643,815	2.7%	4,736,691	2.0%	5,039,840	6.4%	5,422,867	7.6%	5,683,165	4.8%	5,683,165	0.0%	5,683,165	0.0%	5,683,165	0.0%	5,683,165	0.0%	5,683,165	0.0%	5,683,165	0.0%
SG	Gross Sewer Fund	6,144,463	6.4%	6,145,044	0.0%	6,484,515	5.5%	6,694,078	3.2%	7,084,833	5.8%	7,368,698	4.0%	7,368,698	0.0%	7,368,698	0.0%	7,368,698	0.0%	7,368,698	0.0%	7,368,698	0.0%	7,368,698	0.0%
S6	Reserves	(195,000)		(150,000)		(250,000)		(225,000)		(350,000)		(375,000)		(375,000)		(375,000)		(375,000)		(375,000)		(375,000)		(375,000)	
SN	Net Sewer Fund	5,949,463	5.8%	5,995,044	0.8%	6,234,515	4.0%	6,469,078	3.8%	6,734,833	4.1%	6,993,698	3.8%	6,993,698	0.0%	6,993,698	0.0%	6,993,698	0.0%	6,993,698	0.0%	6,993,698	0.0%	6,993,698	0.0%
SV	TM Voted Sewer Fund	5,861,407	6.4%	5,852,079	-0.2%	6,182,761	5.7%	6,383,272	3.2%	6,764,702	6.0%	7,038,963	4.1%	7,038,963	0.0%	7,038,963	0.0%	7,038,963	0.0%	7,038,963	0.0%	7,038,963	0.0%	7,038,963	0.0%
Combined W&S																									
Local Water&Sewer																									
MWRA Assessments																									
Gross W&S Budgets																									
Reserves																									
Net W&S Budgets																									
Reserves																									
Target																									
Water																									
Sewer																									
Storm Water																									
Storm Water																									
Y1	*Wages	138,903	3.5%	143,950	3.6%	148,269	3.0%	152,717	3.0%	157,298	3.0%	162,017	3.0%	162,017	0.0%	162,017	0.0%	162,017	0.0%	162,017	0.0%	162,017	0.0%	162,017	0.0%
Y2	*Expenses	63,943	-0.2%	60,700	-5.1%	62,521	3.0%	64,397	3.0%	66,329	3.0%	68,318	3.0%	68,318	0.0%	68,318	0.0%	68,318	0.0%	68,318	0.0%	68,318	0.0%	68,318	0.0%
Y3	Debt+Capital	190,000	0.0%	165,000	-13.2%	175,000	6.1%	175,000	0.0%	175,000	0.0%	175,000	0.0%	175,000	0.0%	175,000	0.0%	175,000	0.0%	175,000	0.0%	175,000	0.0%	175,000	0.0%
Storm Water Fund																									
Reserves																									
Net Storm Water																									
estimated revenues @\$40 is \$380K																									
SWY	Net Storm Water	362,846	-0.1%	369,650	1.9%	370,790	0.3%	367,113	-1.0%	368,627	0.4%	350,335	-5.0%	350,335	0.0%	350,335	0.0%	350,335	0.0%	350,335	0.0%	350,335	0.0%	350,335	0.0%
estimated revenues @\$40 is \$380K																									



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

04/05/2014 16:30
blelacheur

PROJECTION: 20152 FY15 Enterprise Funds

ACCOUNTS FOR: SEWER	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
0440 SEWER - OPERATIONS							
03 SALARIES							
62003511 511010 SWR ADMIN ASST	.00	.00	.00	14,763.00	20,286.00	21,430.00	5.6%
62003511 511401 SEWER SUPERVISOR	38,826.40	39,606.37	40,237.62	30,198.00	41,605.00	37,000.00	-11.1%
62003511 511405 SEWER WORKING FORMAN	49,893.39	49,721.29	50,629.09	38,743.77	51,857.00	53,675.00	3.5%
62003511 511409 SEWER EQUIPMENT OPERATOR	51,907.68	53,507.15	54,329.60	41,558.40	55,624.00	57,600.00	3.6%
62003511 511413 SEWER SKILLED LABORER	3,500.21	.00	.00	.00	.00	.00	.0%
62003511 511417 SEWER LABORER	54,557.71	67,132.86	67,788.76	50,969.51	72,563.00	72,600.00	.1%
62003511 511471 SEWER CLERK(S)	17,268.81	17,476.96	18,242.54	.00	.00	.00	.0%
62003511 511481 SEWER SNOW REMOVAL	.00	.00	-2,296.97	-5,364.54	-2,500.00	-2,500.00	.0%
62003511 515000 SEWER OVERTIME	21,296.14	24,031.08	42,402.76	33,853.81	36,000.00	40,000.00	11.1%
62003511 516050 SEWER OUT OF GRADE WORK	3,838.40	6,673.20	4,827.79	3,442.32	3,500.00	3,500.00	.0%
62003511 516060 SEWER WGS ON-CALL PREMIUM	2,196.00	2,747.00	2,304.00	1,976.13	2,950.00	2,950.00	.0%
62003511 516080 SEWER WAGES LONGEVITY	1,950.00	1,075.00	1,075.00	1,075.00	2,050.00	1,075.00	-47.6%
62003517 517017 SEWER SICK LEAVE BUYBACK	.00	2,968.63	.00	.00	.00	.00	.0%
TOTAL SALARIES	245,234.74	264,939.54	279,540.19	211,215.40	283,935.00	287,330.00	1.2%
05 EXPENSES							
62005519 519000 SEWER MEDICARE EMPL BENEFITS	1,595.53	1,906.44	1,880.40	.00	1,500.00	1,500.00	.0%
62005519 519700 SEWER RETIREMENT ASSESSMENT	22,273.00	23,275.00	27,234.00	28,460.00	28,460.00	30,000.00	5.4%
62005519 519750 SEWER OPEB CONTRIBUTIONS	.00	.00	9,667.00	.00	7,901.00	20,000.00	153.1%
62005521 521301 SEWER ELECTRICITY	26,781.71	26,963.78	26,237.63	17,368.24	33,000.00	30,000.00	-9.1%
62005524 524469 SEWER STATION REPAIR	.00	.00	7,000.00	.00	30,000.00	30,000.00	.0%
62005524 524474 MANHOLE MAINTENANCE	.00	8,478.75	4,200.00	1,425.00	10,000.00	10,000.00	.0%
62005524 524475 SEWER I & I REIMB TO RESIDENTS	800.00	.00	.00	.00	.00	.00	.0%



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bgnyrpts

FOR PERIOD 99

TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20152 FY15 Enterprise Funds

ACCOUNTS FOR:
SEWER

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
62005524 524476	0.00	60,697.86	99,410.51	34,855.28	100,000.00	100,000.00	.0%
62005529 529433	9,970.00	7,571.50	9,125.88	5,975.16	10,000.00	12,000.00	20.0%
62005530 530000	20,495.33	21,608.22	20,905.00	10,447.10	20,000.00	21,000.00	5.0%
62005530 530105	0.00	0.00	0.00	439.50	0.00	0.00	.0%
62005530 530110	0.00	0.00	0.00	0.00	2,000.00	2,000.00	.0%
62005530 530420	5,387.10	10,778.11	1,888.65	3,443.46	5,000.00	5,000.00	.0%
62005530 530490	8,943.43	19,432.90	10,684.91	4,992.93	15,000.00	15,000.00	.0%
62005530 530492	1,761.58	10,662.32	0.00	2,797.48	15,000.00	15,000.00	.0%
62005531 531000	0.00	0.00	0.00	1,500.00	1,000.00	2,000.00	100.0%
62005536 536000	1,000.00	0.00	3,270.58	5,062.88	7,500.00	5,000.00	-33.3%
62005540 540490	3,776.68	893.91	230.13	3,315.79	7,000.00	7,000.00	.0%
62005540 540493	3,786.54	1,654.16	3,197.35	6,865.03	8,000.00	8,000.00	.0%
62005540 540495	3,339.48	3,576.12	1,733.75	4,436.33	7,000.00	7,500.00	7.1%
62005554 554000	2,079.96	1,724.95	2,034.96	1,993.74	2,200.00	2,500.00	13.6%
62005563 563400	3,922,082.00	4,128,058.00	4,326,182.00	3,599,462.40	4,521,077.00	4,643,815.00	2.7%
62005574 574000	63,975.69	64,291.39	60,782.76	47,653.04	73,000.00	65,000.00	-11.0%
62005574 574010	726.00	1,127.00	850.00	878.00	1,250.00	1,000.00	-20.0%
62005574 574500	1,090.00	2,500.00	0.00	2,500.00	0.00	0.00	.0%
62005574 574550	10,368.00	11,624.00	9,821.00	12,000.00	13,650.00	13,500.00	-1.1%
62005578 578100	135.00	180.00	240.00	60.00	1,000.00	1,000.00	.0%
TOTAL EXPENSES	4,110,367.03	4,407,004.41	4,626,576.51	3,795,931.36	4,920,538.00	5,047,815.00	2.6%
07 DEBT SERVICE							
62007591 591000	SEWER LT DEBT PRINCIPAL	116,800.00	86,240.00	77,374.00	136,934.00	166,934.00	21.9%
62007591 592000	SEWER LONG TERM DEBT INTEREST	4,312.50	0.00	0.00	0.00	0.00	.0%



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bgnyrpts

FOR PERIOD 99

TOWN OF READING
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PROJECTION: 20152 FY15 Enterprise Funds

ACCOUNTS FOR:

SEWER

PRIOR FY3 ACTUALS

PRIOR FY2 ACTUALS

LAST FY1 ACTUALS

CY ACTUALS

CY REV BUDGET

PROJECTION LEVEL 4

PCT CHANGE

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
TOTAL DEBT SERVICE	121,112.50	118,206.25	86,240.00	77,374.00	136,934.00	166,934.00	21.9%
08 CAPITAL EXPENDITURES							
SEWER DUMP TRUCK	.00	.00	.00	110,648.00	120,000.00	.00	-100.0%
SEWER TRUCK #6	.00	42,759.46	.00	.00	.00	.00	.0%
SEWER TRUCK #10	.00	38,864.46	.00	.00	.00	.00	.0%
SEWER BACKHOE 430D	.00	.00	78,000.00	.00	.00	.00	.0%
WTR DIST METER INSTALLATION	25,651.00	.00	.00	.00	.00	.00	.0%
SEWER CALIFORNIA RD SEWER MAIN	52,204.66	-545.27	.00	.00	.00	.00	.0%
SEWER SYSTEMS	.00	.00	175,818.63	.00	.00	.00	.0%
SEWER MAIN PROJECTS	.00	.00	.00	.00	.00	50,000.00	.0%
LEWIS/CHARLES/HOWARD SWR MAIN	.00	.00	.00	200,782.28	350,000.00	.00	-100.0%
WEST ST SEWER MAIN PROJECT	.00	.00	.00	6,928.35	50,000.00	.00	-100.0%
SEWER INFR INFLOW/INFILTRATION	62,742.51	.00	.00	.00	.00	.00	.0%
SEWER STATION REHAB	.00	.00	.00	.00	.00	300,000.00	.0%
TOTAL CAPITAL EXPENDITURES	140,598.17	81,078.65	253,273.36	318,358.63	520,000.00	350,000.00	-32.7%
09 OTHER FINANCING USES							
WAGE SUPPORT-TOWN MGR	14,062.00	14,061.96	14,345.04	24,458.04	24,458.00	71,688.00	193.1%
EXPENSE SUPPORT- FINCOM	.00	.00	.00	.00	.00	33,710.00	.0%
WAGE SUPPORT-ACCOUNTING	9,517.00	9,516.96	9,710.04	10,050.00	10,050.00	.00	-100.0%
EXPENSE SUPPORT-ACCOUNTING	170.00	170.04	174.96	180.96	181.00	.00	-100.0%
WAGE SUPPORT-FINANCE	30,249.00	30,249.00	30,860.04	31,940.04	31,940.00	34,920.00	9.3%
EXPENSE SUPPORT-FINANCE	20,440.00	20,439.96	20,850.00	21,581.04	21,581.00	22,524.00	4.4%
WAGE SUPPORT-HUMAN RESOURCES	4,628.00	4,628.04	4,721.04	4,886.04	4,886.00	.00	-100.0%
EXPENSE SUPPORT-HUMAN RESOURCE	2,137.00	2,136.96	2,180.04	2,256.00	2,256.00	.00	-100.0%



TOWN OF READING
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PROJECTION: 20152 FY15 Enterprise Funds

ACCOUNTS FOR:
SEWER

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
62009596 596151	29,998.00	29,997.96	30,597.96	31,668.96	31,669.00	.00	-100.0%
62009596 596152	28,715.00	28,715.04	29,289.00	30,314.04	30,314.00	.00	-100.0%
62009596 596161	47,475.00	47,475.00	48,425.04	50,120.04	50,120.00	51,875.00	3.5%
62009596 596171	60,065.00	60,065.04	61,266.00	63,410.04	63,410.00	65,630.00	3.5%
62009596 596181	2,419.00	2,418.96	2,466.96	2,553.00	2,553.00	2,643.00	3.5%
62009596 596182	9,129.00	9,129.00	9,312.00	9,638.04	9,638.00	9,975.00	3.5%
TOTAL OTHER FINANCING USES	259,004.00	259,003.92	264,198.12	283,056.24	283,056.00	292,965.00	3.5%
TOTAL SEWER - OPERATIONS	4,876,316.44	5,130,232.77	5,509,828.18	4,685,935.63	6,144,463.00	6,145,044.00	.0%

0990 OTHER FINANCING SOURCES/USES

02 OTHER FINANCING SOURCES							
62002490 490092	TRANS FROM MULTI-YR PROJECT FD						
	-156,720.46						
62002490 499990	SEWER FREE CASH OP BUD SUPPORT						
	-100,000.00						
TOTAL OTHER FINANCING SOURCE	-256,720.46	-200,000.00	-150,000.00	-195,000.00	-195,000.00	-150,000.00	-23.1%
09 OTHER FINANCING USES							
62009590 599910	SEWER DEBT ISSUE COSTS	2,500.00					
TOTAL OTHER FINANCING USES	.00	2,500.00					
TOTAL OTHER FINANCING SOURCE	-256,720.46	-197,500.00	-150,000.00	-195,000.00	-195,000.00	-150,000.00	-23.1%
TOTAL SEWER	4,619,595.98	4,932,732.77	5,359,828.18	4,490,935.63	5,949,463.00	5,995,044.00	.8%



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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

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FOR PERIOD 99

PROJECTION: 20152 FY15 Enterprise Funds

ACCOUNTS FOR:
WATER

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
0450 WATER - OPERATIONS							
05 EXPENSES							
61005519 519000 WTR MEDICARE EMPL BENEFITS	5,793.85	5,774.84	6,783.52	.00	8,000.00	8,000.00	.0%
61005519 519700 WTR RETIREMENT ASSESSMENT	26,724.00	27,927.00	73,126.00	76,417.00	76,417.00	80,000.00	4.7%
61005519 519750 WATER OPEB CONTRIBUTIONS	.00	.00	47,664.00	.00	45,215.00	50,000.00	10.6%
61005529 529433 WTR GEN HAZARD WASTE DISPOSAL	6,025.59	7,449.06	5,978.34	151.00	10,000.00	10,000.00	.0%
61005530 530480 WTR GEN PRIMACEY ASSMNT	5,551.27	5,267.71	5,454.45	5,076.37	5,500.00	5,500.00	.0%
61005530 530491 WTR GEN PURCH SVC WAKEFIELD	7,857.29	7,870.50	7,636.44	3,796.40	8,000.00	8,000.00	.0%
61005531 531000 WTR GEN PROF DEV/TRAINING	2,569.52	5,838.00	2,445.00	4,839.00	5,000.00	5,000.00	.0%
61005558 558450 WATER CONSERVATION PROMOTION	.00	.00	.00	4,830.96	.00	40,000.00	.0%
61005574 574000 WTR HEALTH INSURANCE PREMIUM	139,748.59	142,941.46	132,738.75	116,863.47	145,000.00	150,000.00	3.4%
61005574 574004 WTR OPT-OUT HEALTH INS FMNT	.00	.00	3,000.00	.00	.00	.00	.0%
61005574 574010 WTR PROP & CASUALTY INS PREM	23,017.00	24,001.00	26,877.00	27,669.00	31,500.00	31,500.00	.0%
61005574 574550 WTR WORKER COMP INS PREM	15,411.00	16,234.00	16,177.00	12,710.00	21,000.00	15,000.00	-28.6%
TOTAL EXPENSES	232,698.11	243,303.57	327,880.50	252,353.20	355,632.00	403,000.00	13.3%
07 DEBT SERVICE							
61007530 530705 WTR FUND DEBT ISSUANCE COSTS	.00	.00	.00	2,500.00	.00	.00	.0%
61007591 591000 WTR GEN LONG TM DEBT PRINCIPAL	1,375,000.00	1,370,000.00	935,000.00	935,000.00	1,435,000.00	1,435,000.00	.0%
61007591 592000 WTR GEN LONG TERM DEBT INT	463,325.00	414,710.00	366,670.00	339,905.00	390,786.00	358,221.00	-8.3%
TOTAL DEBT SERVICE	1,838,325.00	1,784,710.00	1,301,670.00	1,277,405.00	1,825,786.00	1,793,221.00	-1.8%
09 OTHER FINANCING USES							
61009596 596111 WAGE SUPPORT-TOWN MGR	14,896.00	14,895.96	15,194.04	30,351.00	30,351.00	80,588.00	165.5%
61009596 596112 EXP SUPPORT- FINCOMM	.00	.00	.00	.00	.00	35,710.00	.0%



FOR PERIOD 99

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NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20152 FY15 Enterprise Funds

ACCOUNTS FOR: WATER	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
61009596 596121	10,078.00	10,077.96	10,280.04	10,640.04	10,640.00	.00	-100.0%
61009596 596122	180.00	180.00	183.96	189.96	190.00	.00	-100.0%
61009596 596131	32,032.00	32,031.96	32,673.00	33,816.96	33,817.00	36,913.00	9.2%
61009596 596132	21,653.00	21,653.04	22,086.00	22,858.80	22,859.00	23,856.00	4.4%
61009596 596141	4,900.00	4,899.96	4,998.00	5,172.96	5,173.00	.00	-100.0%
61009596 596142	2,264.00	2,264.04	2,309.04	2,390.04	2,390.00	.00	-100.0%
61009596 596151	31,777.00	31,776.96	32,412.96	33,546.96	33,547.00	.00	-100.0%
61009596 596152	30,418.00	30,417.96	31,026.00	32,112.00	32,112.00	.00	-100.0%
61009596 596161	104,690.00	104,690.04	106,784.04	110,520.96	110,521.00	114,390.00	3.5%
61009596 596171	98,407.00	98,406.96	100,374.96	103,887.96	103,888.00	107,524.00	3.5%
61009596 596181	6,730.00	6,729.96	6,864.96	7,104.96	7,105.00	7,354.00	3.5%
61009596 596182	19,342.00	19,341.96	19,728.96	20,420.04	20,420.00	21,135.00	3.5%
61009596 596500	.00	414,500.00	.00	.00	.00	.00	.0%
TOTAL OTHER FINANCING USES	377,367.00	791,866.76	384,915.96	413,012.64	413,013.00	427,470.00	3.5%
TOTAL WATER - OPERATIONS	2,448,390.11	2,819,880.33	2,014,466.46	1,942,770.84	2,594,431.00	2,623,691.00	1.1%
0451 WATER - DISTRIBUTION							
03 SALARIES							
61013511 511010	WTR ADMIN ASST	.00	.00	14,763.00	20,286.00	21,430.00	5.6%
61013511 511401	WTR DIST SUPERVISOR	38,826.33	40,237.58	58,210.56	41,605.00	37,000.00	-11.1%
61013511 511403	WTR DIST FOREMAN	58,182.46	61,658.25	56,961.06	63,140.00	67,325.00	6.6%
61013511 511405	WTR DIST WORKING FOREMAN	125,595.72	99,351.19	72,376.09	116,874.00	120,975.00	3.5%
61013511 511409	WTR DIST EQUIPMENT OPERATOR	122,832.48	140,226.77	104,460.41	146,909.00	152,050.00	3.5%
61013511 511413	WTR DIST SKILLED LABORER	57,211.78	41,711.24	27,503.71	43,506.00	45,050.00	3.5%
61013511 511417	WTR DIST LABORER	33,032.16	64,916.55	52,020.73	69,746.00	72,550.00	4.0%
61013511 511471	WTR DIST CLERK(S)						



FOR PERIOD 99

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PROJECTION: 20152 FY15 Enterprise Funds

ACCOUNTS FOR: WATER	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
61013511 511481	17,268.40	17,476.79	18,242.11	.00	.00	.00	.0%
	WTR DIST SNOW REMOVAL	.00	-5,169.94	-9,821.71	-6,500.00	-6,500.00	.0%
61013511 515000	52,509.30	78,570.57	50,679.67	21,427.95	56,000.00	50,000.00	-10.7%
	WTR DIST OUT OF GRADE WORK	5,517.60	5,119.24	4,855.04	5,000.00	5,000.00	.0%
61013511 516050	10,492.00	10,270.00	10,752.00	8,202.87	11,000.00	11,000.00	.0%
	WTR DIST ON-CALL PREM	6,825.00	5,550.00	7,025.00	7,500.00	4,875.00	-35.0%
61013512 512000	5,303.74	6,172.72	4,990.58	5,356.00	8,000.00	8,000.00	.0%
	WTR DIST WGS LONGEVITY	.00	.00	.00	.00	.00	.0%
61013517 517017		2,968.64					
	WTR DIST SICK LEAVE BUYBACK						
TOTAL SALARIES	533,586.97	572,653.93	547,586.43	423,340.71	583,066.00	588,755.00	1.0%

05 EXPENSES	WTR DIST ELECTRICITY	WTR DIST NATURAL GAS	WTR DIST WIRELESS COMMUNICATI	WTR DIST POLICE DETAILS	WTR DIST WATER SYSTEM	WTR DIST MAIN PIPE/HYDRANT	WTR DIST SERVICE PIPE/METER	WTR DIST CROSS CONN INSP	WTR DIST PROF DEV/TRAINING	WTR DIST SFTWR LIC & SUPP	WTR DIST GEN SUPPLIES/SERVIC	WTR DIST MAIN PIPE/HYDRANT	WTR DIST SERVICE METERS	WTR DIST UNIFORMS AND CLOTHI	WTR DIST LICENSES
61015521 521301	10,497.81	8,361.89	264.62	2,452.46	10,674.88	13,509.50	68,936.41	5,280.00	1,880.00	1,750.00	21,449.16	28,354.89	380.00	4,227.97	347.00
61015521 521302	301.91	269.12	264.62	2,452.46	10,674.88	13,509.50	68,936.41	5,280.00	1,880.00	1,750.00	21,449.16	28,354.89	380.00	4,227.97	347.00
61015521 521392	2,864.58	2,851.63	2,851.63	2,452.46	10,674.88	13,509.50	68,936.41	5,280.00	1,880.00	1,750.00	21,449.16	28,354.89	380.00	4,227.97	347.00
61015530 530420	10,413.62	12,280.86	10,674.88	11,610.37	15,000.00	17,500.00	50,000.00	10,000.00	10,000.00	10,000.00	25,000.00	30,000.00	5,000.00	6,000.00	1,500.00
61015530 530470	1,730.69	7,976.26	13,509.50	13,949.02	10,000.00	10,000.00	50,000.00	8,000.00	8,000.00	8,000.00	25,000.00	30,000.00	7,000.00	5,500.00	750.00
61015530 530472	760.00	9,790.00	11,470.00	1,260.00	1,260.00	1,260.00	43,833.64	1,880.00	1,880.00	1,880.00	15,965.62	14,431.51	420.00	3,085.47	983.00
61015530 530474	59,001.75	72,145.27	68,936.41	43,833.64	15,000.00	17,500.00	50,000.00	8,000.00	8,000.00	8,000.00	25,000.00	30,000.00	7,000.00	5,500.00	750.00
61015531 531000	5,160.00	5,380.00	5,280.00	1,880.00	8,000.00	8,000.00	50,000.00	8,000.00	8,000.00	8,000.00	25,000.00	30,000.00	7,000.00	5,500.00	750.00
61015536 536000	.00	1,400.00	1,750.00	.00	.00	.00	8,000.00	8,000.00	8,000.00	8,000.00	25,000.00	30,000.00	7,000.00	5,500.00	750.00
61015540 540470	7,000.00	.00	5,339.80	6,634.31	7,500.00	5,000.00	5,000.00	7,500.00	5,000.00	5,000.00	25,000.00	30,000.00	5,000.00	6,000.00	1,500.00
61015540 540472	24,160.62	15,692.79	21,449.16	15,965.62	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	30,000.00	5,000.00	6,000.00	1,500.00
61015540 540474	23,288.30	20,772.04	28,354.89	14,431.51	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	25,000.00	30,000.00	7,000.00	5,500.00	750.00
61015554 554000	4,227.97	4,860.53	3,891.52	3,085.47	5,500.00	6,000.00	6,000.00	5,500.00	5,500.00	5,500.00	25,000.00	30,000.00	7,000.00	5,500.00	750.00
61015578 578100	347.00	990.00	460.00	983.00	750.00	1,500.00	1,500.00	750.00	750.00	750.00	25,000.00	30,000.00	5,000.00	6,000.00	1,500.00



PROJECTION: 20152 FY15 Enterprise Funds

ACCOUNTS FOR:
WATER

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
TOTAL EXPENSES	150,134.25	162,765.89	183,424.16	119,950.42	182,250.00	180,500.00	-1.0%
CAPITAL EXPENDITURES							
08	CAPITAL EXPENDITURES						
61018584 584406	WATER DUMP TRUCK	.00	.00	119,839.00	120,000.00	.00	-100.0%
61018584 584410	WTR BOB CAT LOADER	.00	.00	.00	.00	.00	.0%
61018584 584411	WTR VAN #2	.00	.00	.00	.00	.00	.0%
61018584 584418	WTR TRUCK	.00	.00	.00	.00	.00	.0%
61018585 585451	WTR DIST METER INSTALLATION	39,954.45	.00	.00	.00	.00	.0%
61018585 585452	WATER BOOSTER STATION TECH	177,916.09	.00	.00	.00	.00	.0%
61018585 585461	WATER TANK INSPECTION	.00	.00	.00	.00	130,000.00	.0%
61018588 588450	WTR DIST SYSTEMS	.00	-42,518.00	.00	750,000.00	.00	-100.0%
		-92,245.27	.00	.00	50,000.00	50,000.00	.0%
		-49,290.82	-42,518.00	119,839.00	920,000.00	180,000.00	-80.4%
		686,129.00	688,492.59	663,130.13	1,685,316.00	949,255.00	-43.7%
0452	WATER - SUPPLY / TREATMENT						
03	SALARIES						
61023511 511461	WTR SUPPLY PLANT SUPERVISOR	84,062.88	85,425.60	63,049.60	86,612.00	87,925.00	1.5%
61023511 511481	WTR SUPPLY SNOW REMOVAL	.00	-328.56	-1,327.36	-500.00	-500.00	.0%
61023511 515000	WTR SUPPLY-OVERTIME	5,958.50	7,074.35	1,576.24	5,000.00	5,000.00	.0%
		90,021.38	92,171.39	63,298.48	91,112.00	92,425.00	1.4%
05	EXPENSES						
61025521 521301	WTR SUPPLY ELECTRICITY	24,596.31	18,122.42	13,597.64	24,000.00	20,000.00	-16.7%
61025521 521308	WTR SUPPLY FUEL OIL	2,077.62	1,416.00	.00	3,000.00	3,000.00	.0%
61025521 521309	WTR SUPPLY WATER /SEWER	214.72	214.72	161.04	500.00	500.00	.0%
61025521 521390	WTR SUPPLY TELEPHONE						



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blelacheur NEXT YEAR BUDGET HISTORICAL COMPARISON
FOR PERIOD 99

PROJECTION: 20152 FY15 Enterprise Funds

ACCOUNTS FOR: WATER	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
61025530 530000	1,616.96	1,135.89	830.81	646.22	2,500.00	2,500.00	.0%
61025530 530457	5,781.00	4,184.34	16,207.33	1,111.10	10,000.00	10,000.00	.0%
61025540 540000	2,073.86	.00	.00	.00	.00	.00	.0%
61025540 540455	1,439.80	1,801.79	1,801.79	1,707.72	6,000.00	6,000.00	.0%
61025540 540492	10,990.54	9,223.98	9,401.82	4,973.44	20,000.00	20,000.00	.0%
61025563 563400	.00	1,180.44	.00	.00	.00	.00	.0%
TOTAL EXPENSES	1,775,668.81	1,811,350.97	1,811,212.00	1,483,362.40	1,857,683.00	1,932,043.00	4.0%
08 CAPITAL EXPENDITURES	1,775,668.81	1,811,350.97	1,859,206.89	1,505,559.56	1,923,683.00	1,994,043.00	3.7%
61028583 583000	WTR SUPPLY PLANT	67,396.35	.00	.00	.00	.00	.0%
61028584 584407	WATER SUPPLY PICKUP TRUCK	.00	35,219.16	.00	.00	.00	.0%
TOTAL CAPITAL EXPENDITURES	.00	67,396.35	35,219.16	.00	.00	.00	.0%
0990 OTHER FINANCING SOURCES/USES	1,865,690.19	1,974,203.79	1,986,597.44	1,568,858.04	2,014,795.00	2,086,468.00	3.6%
02 OTHER FINANCING SOURCES	1,865,690.19	1,974,203.79	1,986,597.44	1,568,858.04	2,014,795.00	2,086,468.00	3.6%
61002490 490092	TRANS FROM MULTI-YR PROJECT FD	.00	-148,313.00	.00	.00	.00	.0%
61002490 495100	LEGAL SETTLEMENT	-36,000.00	.00	.00	.00	.00	.0%
61002490 499990	WTR FREE CASH OP BUD SUPPORT	-31,250.00	-150,000.00	-870,000.00	-870,000.00	-100,000.00	-88.5%
TOTAL OTHER FINANCING SOURCE	-225,000.00	-750,000.00	-298,313.00	-870,000.00	-870,000.00	-100,000.00	-88.5%
09 OTHER FINANCING USES	-292,250.00	-750,000.00	-298,313.00	-870,000.00	-870,000.00	-100,000.00	-88.5%
61009590 599910	WTR DEBT ISSUE COSTS	2,500.00	.00	.00	.00	.00	.0%
TOTAL OTHER FINANCING USES	.00	2,500.00	.00	.00	.00	.00	.0%
TOTAL OTHER FINANCING SOURCE	.00	2,500.00	.00	.00	.00	.00	.0%



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TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

04/05/2014 16:30
blelacheur

FOR PERIOD 99

PROJECTION: 20152 FY15 Enterprise Funds

ACCOUNTS FOR:
WATER

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
TOTAL WATER	4,873,200.15	4,732,713.12	4,391,243.49	3,304,759.01	5,424,542.00	5,559,414.00	2.5%
	-292,250.00	-747,500.00	-298,313.00	-870,000.00	-870,000.00	-100,000.00	-88.5%



TOWN OF READING
NEXT YEAR BUDGET HISTORICAL COMPARISON

04/05/2014 16:30
blelacheur

PROJECTION: 20152 FY15 Enterprise Funds

ACCOUNTS FOR:

STORM WATER MANAGEMENT

PRIOR FY3 ACTUALS

PRIOR FY2 ACTUALS

LAST FY1 ACTUALS

CY ACTUALS

CY REV BUDGET

PROJECTION LEVEL 4

PCT CHANGE

0428 STORM WATER MANAGEMENT

03 SALARIES

65003511 511413

65003511 511417

65003511 511453

65003511 515000

65003511 516050

TOTAL SALARIES

05 EXPENSES

65005519 519000

65005519 519700

65005519 519750

65005524 524428

65005527 527301

65005530 530000

65005531 531000

65005554 554000

65005574 574000

TOTAL EXPENSES

08 CAPITAL EXPENDITURES

65008584 584413

65008584 584420

65008585 585000

STORM WATER MANAGEMENT

STMWTR SKILLED LABORER

STM WTR LABORER

STMWTR ASST CIVIL ENGINEER

STM WTR - OVERTIME

OUT OF GRADE WORK

STMWTR MEDICARE BENEFITS

STMWTR PENSION ASSESSMENT

STMWTR OPEB CONTRIBUTIONS

DRAINAGE MAINTENANCE

STM WTR EQUIPMENT RENTAL

STM WTR PROF/TECH SERVICES

PROFESSIONAL DEV/TRAINING

STM WTR CLOTHING ALLOWANCE

STMWTR HEALTH INS PREMIUMS

STMWTR EXCAVATOR

STMWTR STREET SWEEPER

STM WTR EQUIPMENT

0.00

70,163.84

51,947.61

4,153.12

2,818.78

1,854.12

885.00

7,133.82

3,461.96

500.00

10,275.24

24,110.14

139,184.00

151,023.00

37,542.31

29,733.60

27,148.80

40,797.21

1,474.83

674.72

1,983.14

2,210.00

5,570.00

7,495.88

200.00

700.00

10,275.24

28,434.26

54,479.23

151,023.00

39,797.00

36,463.00

54,643.00

4,500.00

3,500.00

1,750.00

2,310.00

5,783.00

25,000.00

6,000.00

10,000.00

2,000.00

1,100.00

12,000.00

63,943.00

60,700.00

60,700.00

41,250.00

38,125.00

56,575.00

4,500.00

3,500.00

1,750.00

2,450.00

6,000.00

25,000.00

5,000.00

5,000.00

2,000.00

1,500.00

12,000.00

60,700.00

60,700.00

60,700.00

3.7%

4.6%

3.5%

0.0%

0.0%

0.0%

6.1%

3.8%

0.0%

-16.7%

-50.0%

0.0%

36.4%

0.0%

-5.1%

0.0%

0.0%

0.0%



FOR PERIOD 99

04/05/2014 16:30 TOWN OF READING
blelacheur NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 20152 FY15 Enterprise Funds

ACCOUNTS FOR:	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 4	PCT CHANGE
STORM WATER MANAGEMENT							
65008588 588412	STRM WTR DRAINAGE IMPROVEMENTS .00	69,422.45	24,975.50	.00	165,000.00	140,000.00	-15.2%
55008588 588421	STM WTR MAPPING DESIGN WORK .00	.00	1,212.79	.00	25,000.00	25,000.00	.0%
65008588 588425	STM WTR INFRASTRUCT DRAINAGE 4,763.16	255.36	137.50	.00	.00	.00	.0%
TOTAL CAPITAL EXPENDITURES	294,970.16	69,677.81	80,805.02	.00	190,000.00	165,000.00	-13.2%
TOTAL STORM WATER MANAGEMENT	370,255.47	222,871.30	242,131.15	119,997.01	392,846.00	369,650.00	-5.9%
0990 OTHER FINANCING SOURCES/USES							
02 OTHER FINANCING SOURCES							
65002490 490099	TRANS FROM MULTI-YR PROJECT FD -40,000.00	-52,457.52	-75,736.73	.00	.00	.00	.0%
65002490 499990	STM WTR FREE CASH OP BUDSUPRT -55,000.00	.00	-25,000.00	-30,000.00	-30,000.00	-30,000.00	-100.0%
TOTAL OTHER FINANCING SOURCE	-95,000.00	-52,457.52	-100,736.73	-30,000.00	-30,000.00	-30,000.00	-100.0%
TOTAL OTHER FINANCING SOURCE	-95,000.00	-52,457.52	-100,736.73	-30,000.00	-30,000.00	-30,000.00	-100.0%
TOTAL STORM WATER MANAGEMENT	275,255.47	170,413.78	141,394.42	89,997.01	362,846.00	369,650.00	1.9%
GRAND TOTAL	9,835,859.67	9,892,466.09	9,892,466.09	7,885,691.65	11,736,851.00	11,924,108.00	1.6%

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

Reading Ten-Year Capital Improvement Plan

4/6/2014 9:32	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY15-24
Summary													
Schools - General	667,000	749,000	-	75,000	-	-	75,000	-	-	75,000	-	-	225,000
Buildings - Schools	89,500	210,500	588,000	608,000	407,000	78,000	1,534,000	710,000	26,000	60,000	-	-	4,911,000
Buildings - Municipal	242,000	112,000	155,000	434,000	422,000	241,000	280,000	-	-	135,000	-	-	1,667,000
Administrative Services	-	105,000	80,000	84,000	100,000	-	100,000	-	100,000	-	100,000	-	564,000
Community Services & Recreation	45,000	343,000	254,000	515,000	874,250	867,850	1,032,250	683,050	807,250	782,250	317,250	317,250	6,450,400
Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Library	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
Public Safety - Fire	36,000	156,000	-	698,500	285,000	160,600	201,000	849,000	339,000	-	-	205,000	2,738,100
Public Safety - Police	-	110,000	-	35,000	55,000	-	10,000	37,500	35,000	-	440,000	-	612,500
Public Works - Equipment	311,700	420,000	400,000	586,900	261,700	706,000	312,700	345,000	204,600	185,000	186,000	160,000	3,347,900
Public Works - Parks & Cemetery	30,000	-	25,000	50,000	25,000	50,000	25,000	50,000	25,000	50,000	25,000	50,000	375,000
Public Works - Roads	818,000	882,000	540,000	600,000	650,000	750,000	800,000	850,000	900,000	950,000	1,000,000	1,050,000	8,090,000
TOTAL CAPITAL REQUESTS	2,239,200	3,087,500	2,042,000	3,686,400	3,079,950	2,863,450	4,379,950	3,534,550	2,446,850	2,247,250	2,078,250	1,792,250	28,150,900
FINCOM policy: debt + capital	3,688,427	3,844,506	3,958,083	4,071,435	4,194,946	4,231,440	4,358,383	4,489,135	4,623,809	4,762,523	4,905,399	5,052,561	44,647,713
+ Allowance for energy savings	300,000	200,000	-	-	-	-	-	-	-	-	-	-	-
- Net Included Debt	2,279,765	1,640,427	1,901,595	2,523,609	2,420,561	2,296,526	1,587,544	1,520,875	848,594	820,119	691,025	666,381	15,276,829
FINCOM Target Capital Funding	1,708,662	2,404,079	2,056,488	1,547,826	1,774,385	1,934,914	2,770,839	2,968,260	3,775,215	3,942,404	4,214,374	4,386,180	29,370,884
Original Funding Voted or Proposed	1,569,700	1,841,000	2,042,000	1,500,000	1,750,000	1,925,000	2,750,000	2,950,000	3,750,000	3,900,000	4,200,000	4,350,000	29,117,000
Additional Funding Nov TM	74,000	257,500	-	-	-	-	-	-	-	-	-	-	-
Additional Funding Jan TM	77,500	200,000	-	-	-	-	-	-	-	-	-	-	-
Additional Funding April TM	150,000	532,000	-	-	-	-	-	-	-	-	-	-	-
Additional Funding 40R	368,000	257,000	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL REQUESTS	2,239,200	3,087,500	2,042,000	3,686,400	3,079,950	2,863,450	4,379,950	3,534,550	2,446,850	2,247,250	2,078,250	1,792,250	28,150,900
Annual Surplus (Deficit)	-	-	-	(2,186,400)	(1,329,950)	(938,450)	(1,629,950)	(584,550)	1,303,150	1,652,750	2,121,750	2,557,750	-
Cumulative Surplus (Deficit)	-	-	-	(2,186,400)	(3,516,350)	(4,454,800)	(6,084,750)	(6,669,300)	(5,366,150)	(3,713,400)	(1,591,650)	966,100	-

Reading Ten-Year Capital Improvement Plan

4/6/2014 9:32		FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY15-24
Schools - General		667,000	749,000	-	75,000	-	-	75,000	-	-	75,000	-	-	225,000
Modular Classrooms		400,000	-	-	-	-	-	-	-	-	-	-	-	-
School space needs - feasibility		100,000	-	-	-	-	-	-	-	-	-	-	-	-
School space needs		150,000	485,000	-	-	-	-	-	-	-	-	-	-	-
Killiam Renovation (NEW-TBA)		-	-	Debt Exel	Debt Exel	Debt Exel	Debt Exel	Debt Exel	Debt Exel	Debt Exel	Debt Exel	Debt Exel	Debt Exel	-
Webb Street School (NEW-TBA)		-	-	Debt Exel	Debt Exel	Debt Exel	Debt Exel	Debt Exel	Debt Exel	Debt Exel	Debt Exel	Debt Exel	Debt Exel	-
Technology-large scale projects	40R	75,000	200,000	75,000	75,000	-	-	-	-	-	75,000	-	-	225,000
Electrician Van Ford E350 Econoline		-	32,000	-	-	-	-	-	-	-	-	-	-	-
Food Service Van Ford E350		-	32,000	-	-	-	-	-	-	-	-	-	-	-
Vehicles-1999 Chevy pickup		42,000	-	-	-	-	-	-	-	-	-	-	-	-
Buildings - Schools (Total)		89,500	210,500	588,000	608,000	407,000	78,000	1,534,000	710,000	26,000	60,000	-	-	4,011,000
Buildings - Schools (Energy)		12,000	67,500	52,000	52,000	158,000	-	15,000	25,000	26,000	60,000	-	-	388,000
Buildings - Schools (non Energy)		77,500	143,000	536,000	556,000	249,000	78,000	1,519,000	685,000	-	-	-	-	3,623,000
Energy (Performance Contracting)	Sch	Debt	Debt	Debt	-	-	-	-	-	-	-	-	-	-
Electrical Systems	Sch	-	15,000	-	-	-	-	-	-	-	20,000	-	-	20,000
HVAC/Energy Mgmt Systems	Sch	12,000	12,000	12,000	22,000	158,000	-	15,000	25,000	26,000	-	-	-	258,000
Windows & Doors	Sch	-	40,500	-	30,000	-	-	-	-	-	-	-	-	30,000
Generators	Sch	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology Infrastructure	Sch	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Heater	Sch	-	-	40,000	-	-	-	-	-	-	40,000	-	-	80,000
ADA Compliance	Sch.	-	-	-	-	-	-	-	-	-	-	-	-	-
Ceilings	Sch	-	-	-	-	-	-	-	-	-	-	-	-	-
Classroom Furniture	Sch	25,000	12,000	-	-	-	14,000	-	-	-	-	-	-	14,000
Compressors	Sch	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Alarms	Sch	-	-	-	-	90,000	-	-	-	-	-	-	-	90,000
Cafeteria Equip. & Furniture	Sch	-	18,000	-	-	-	-	-	-	-	-	-	-	-
Plumbing	Sch	-	-	-	-	-	-	-	-	-	-	-	-	-
Capet/Flooring	Sch	-	65,000	126,000	164,000	119,000	64,000	15,000	-	-	-	-	-	488,000
Roofing	Sch	-	-	392,000	392,000	-	-	1,504,000	685,000	-	-	-	-	2,973,000
Security System	Sch	27,500	-	-	-	-	-	-	-	-	-	-	-	-
Fire Suppression System	Sch	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	Sch	25,000	48,000	18,000	-	40,000	-	-	-	-	-	-	-	58,000

Reading Ten-Year Capital Improvement Plan

4/6/2014 9:32	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-15-24
Buildings - Municipal	242,000	112,000	155,000	434,000	422,000	241,000	280,000	-	-	135,000	-	-	1,667,000
Buildings - Muni (Energy)	10,000	22,000	35,000	40,000	20,000	39,000	-	-	-	135,000	-	-	269,000
Buildings - Muni (non Energy)	232,000	90,000	120,000	394,000	402,000	202,000	280,000	-	-	-	-	-	1,398,000
Energy (Performance Contracting)	Debt	Debt	Debt	-	-	-	-	-	-	-	-	-	-
Electrical Systems	Mun	-	-	-	-	-	-	-	-	-	-	-	-
HVAC/Energy Mgmt Systems	Mun	-	35,000	20,000	20,000	15,000	-	-	-	-	-	-	90,000
Windows & Doors	Mun	10,000	-	-	-	24,000	-	-	-	-	-	-	24,000
Generator	Mun	-	-	20,000	-	-	-	-	-	120,000	-	-	140,000
Technology Infrastructure	Mun	-	-	-	-	-	-	-	-	-	-	-	-
Water Heater	Mun	-	-	-	-	-	-	-	-	15,000	-	-	15,000
ADA Compliance	Mun	-	-	-	-	-	-	-	-	-	-	-	-
Ceiling	Mun	-	10,000	-	-	-	-	-	-	-	-	-	10,000
Furniture	Mun	-	-	-	-	-	-	-	-	-	-	-	-
Compressor	Mun	-	-	-	-	-	-	-	-	-	-	-	-
Fire Alarm	Mun	-	-	-	-	-	-	-	-	-	-	-	-
Kitchen/Cafeteria	Mun	32,000	-	-	-	-	-	-	-	-	-	-	-
Plumbing	Mun	-	-	-	-	-	-	-	-	-	-	-	-
Capet/Flooring	Mun	58,000	10,000	30,000	-	-	-	-	-	-	-	-	30,000
Roofing	Mun	-	-	-	394,000	402,000	280,000	-	-	-	-	-	1,278,000
Security System	Mun	-	-	-	-	-	-	-	-	-	-	-	-
Fire Suppression System	Mun	-	-	-	-	-	-	-	-	-	-	-	-
Other (Town Hall '15)	Mun	142,000	65,000	80,000	-	-	-	-	-	-	-	-	80,000

Reading Ten-Year Capital Improvement Plan

4/6/2014 9:32	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY15-24
Administrative Services	-	105,000	80,000	84,000	100,000	-	100,000	-	100,000	-	100,000	-	564,000
Election equipment				72,000									72,000
Technology - GIS regional Flyover Project		45,000											-
Technology - large scale projects		60,000	80,000	12,000	100,000		100,000		100,000		100,000		492,000
Community Services & Recreation	45,000	343,000	254,000	515,000	874,250	867,850	1,032,250	683,050	807,250	782,250	317,250	317,250	6,450,400
Elder/Human Services van			39,000										39,000
Recreation	45,000	343,000	215,000	515,000	874,250	867,850	1,032,250	683,050	807,250	782,250	317,250	317,250	6,411,400
Tennis Courts - Bancroft Ave. \$485k	Debt												-
Safety nets for tennis courts		15,000											-
Artificial Turf @RMHS (replace)				500,000	500,000				500,000				1,000,000
Artificial Turf@Parker MS (replace)	Debt						600,000						500,000
Artificial Turf @Coolidge MS (new)													600,000
Reconstruct Playgrounds Program	45,000	45,000	15,000	15,000	45,000	15,000	15,000	15,000	15,000	15,000	25,000	25,000	200,000
	Sturges	Birch Meadow			Hunt Park								-
Memorial Park \$650k grant in FY10		30,000											-
		skating lights											-
Birch Meadow Complex = \$2.338 mil													-
BB & Multi Courts \$230k; Morton Field \$110k; Pavilion \$500k; \$20k batting cage					292,250	292,250	292,250	292,250	292,250	292,250	292,250	292,250	2,338,000
\$150k tennis lights; \$1 mil field paths; \$78k s/lot backstops; \$150k softball lights													-
Washington Park \$586k		129,000				233,000	backstop	100,000	paths				333,000
(also playground in FY10&FY19)		124,000					& shift field						-
Symonds Way \$150k									backstop	150,000			150,000
Hunt Park \$125k							125,000						125,000
(also playground in FY14)							backstop						-
Sturges Park \$180.8k								63,800	tennis ct				63,800
(also playground in FY13&FY22)								80,000	basketball ct				80,000
regrade drainage issues								37,000	backstop				162,000
Killiam \$200k			200,000	field improvements & drainage									200,000
(also playground in FY11&FY20)													-
Joshua Eaton \$37k					37,000	backstop							37,000
(also playground in FY12&FY21)													-
Barrows \$297.6k						124,500	tennis ct	95,000	backstop				219,500
(also playground in FY09&FY18)						78,100	basketball ct		& infield				78,100
Wood End \$325k										325,000	field		325,000
(also playgrounds in FY15 & FY16)													-
Finance													-

Reading Ten-Year Capital Improvement Plan

4/6/2014 9:34	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY15-24
Library													
Furnishings & Shelving (\$20k/yr - hold for renovation decision)													
Circulation System (\$100k - hold for renovation decision)													
Equipment (defer for renovation decision)													
Renovation (\$18.4mil project \$13.3m debt exclusion)													
Public Safety - Fire													
Pumper Eng #1 (2010-\$525k; next FY30)	36,000	156,000		698,500	285,000	160,500	201,000	849,000	339,000			205,000	2,738,100
Pumper Eng #2 (2007-\$410k; next FY25)	Debt	Debt	Debt										
Pumper Eng #3 (1995: est \$630k FY16)	Debt			630,000									630,000
Pumper Eng #4 (2001: est \$804k FY20)								804,000					804,000
Ladder Trk #1 (2008: \$800k; next FY27)	Debt	Debt	Debt	Debt	Debt	Debt			294,000				294,000
Ambulance #1 (2010-10 yrs)													275,000
Ambulance #2 (2006 - 10yrs)					275,000								275,000
Patient Care Reporting System													
Passenger Car#1 (2005 - 10yrs)				41,500									41,500
Passenger Car#2 (1997 - 10yrs)									45,000				45,000
Pickup Truck #3 (2006 - 12yrs)													45,600
Pickup Truck #4 (1996 - 12yrs)	36,000												
Alarm Truck (1994 - 16yrs)													70,000
ALS Defibrillator (2006 - 5yrs)				27,000									27,000
BLS-AED (2004 - 8yrs)									21,000				21,000
Rescue Tool (2006 - 12yrs)													45,000
Breathing Air Bottles					10,000								10,000
Thermal Imaging (2010 - 10yrs)								45,000					45,000
Fire Hose		20,000											60,000
Turnout Gear (2008 - 5yrs)		136,000											325,000
Public Safety - Police/Dispatch		110,000		35,000	55,000		10,000	37,500	35,000		440,000		612,500
Handguns & Associated Leather (Police)							10,000						10,000
DVR video technology (Dispatch)		30,000											
PEO/IACO multipurpose van		25,000											
Police Admin Vehicle					35,000			37,500			40,000		112,500
Vehicle Video Integration													70,000
Speed Trailers (radar & message)													
Radios (Police & Fire 2010 - 12yrs)		55,000											400,000
AEDs					20,000								20,000

Reading Ten-Year Capital Improvement Plan

4/6/2014 9:34	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY15-24
Public Works - Equipment	311,700	420,000	400,000	586,900	261,700	706,000	312,700	345,000	204,600	185,000	186,000	160,000	3,347,900
Large Trucks	Life	63,000	127,000	179,000	60,000	292,000				140,000	136,000		934,000
Truck #4 - Sander (2001)	15	115,000											-
Truck #8 - 10 wheeler (2000)	15					220,000							220,000
Truck #9 - Sander (2004)	15										136,000		136,000
Truck #16 - Sander (1990)	15												-
Truck #18 - Sander (2006)	15												-
Truck #19 - Sander (1987)	15									140,000			140,000
Truck #3 - Sander (1995)	15												-
Truck #11 (2008)	15												-
Truck #5 (2008)	15												-
Dump Truck C2 (1996)	10	63,000			60,000								60,000
Dump Truck C3 (1999)	10												115,000
Truck #10 (1996)	15												127,000
Truck #22			127,000										127,000
Dump truck #12 Parks (1997)	15												64,000
Dump truck #24 Parks (2000)	15					72,000							72,000
Pick-ups/Cars/Vans		105,000		81,200	36,500	39,500	133,700	45,000	50,000	45,000	50,000	50,000	530,900
Pickup Ford Utility #H11 (1997)	10	50,000											-
Pickup Chevy #9 Parks (1986)	10										50,000		50,000
Pickup Ford Utility #C1 (1997)	10	55,000											-
Pickup Ford #2 Parks (1997)	10			50,000									50,000
Pickup Chevy Utility #1 (2008)	10						85,000						85,000
Pickup Ford Utility #4 (1997)	10								50,000				50,000
Pickup Ford Utility #7 (1997)	10											50,000	50,000
HV3 Ford Van (1995)	10				36,500								36,500
HV4 Ford Van (1995)	10					39,500							39,500
HV5 Ford Van COA (2003)	10						48,700						48,700
Car#2 Ford Sedan (2007)	10												45,000
Car#3 Ford Escape HYBRID (2008)	10							45,000					45,000
Cem. #4 Ford Sedan (1993)	10			31,200									31,200

Reading Ten-Year Capital Improvement Plan

4/6/2014 9:34		FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY15-24
Backhoes/Loaders/Heavy Equipment														
Backhoe Loader (Cem.) (2008)	10				32,400			96,000	180,000					508,400
Loader JD 624G (2007)	10						200,000	96,000						96,000
Loader JD433 (2009)	10								180,000					200,000
Backhoe DYN #490 (2006)	10													180,000
Bobcat Loader 743 (1987)	10				32,400									32,400
CAT Bulldozer 951 (1971)														
Specialty Equipment - Heavy Duty		183,700	200,000	145,000		125,000	135,000			111,000				516,000
Rack Spray Truck #23 (2008)	15													
Tractor JD4250 (Parks)	15	48,700												
Bucket Truck (2009)	15													
Roller - Ferguson 46A (1988)	15		60,000											
Screener (1994)	15						135,000							135,000
Pavement Leeboy Sprd (1998)	10			145,000										145,000
Sidewalk Snow Plow #3(2008)	10									111,000				111,000
Snow Plow (2012)	10	135,000												
Snow Plow #2 C9700 (1997)	10		140,000											
Snow - Bombardier #1 (1993)	10					125,000								
Specialty Equipment - Light Duty		28,000		30,000	226,800	22,000	39,500	42,000		43,600				403,900
HW Comp2 INT Compr (1996)	10				26,800									26,800
300L Lebot (Roller) (1998)	10				40,000									40,000
Eager Beaver Trailer (1985)	15													
1CH Woodsman Chipper (2004)	10				120,000									120,000
1GV Leaf Vac (1999)	10													39,500
2CH Mobarck (1989)	10				40,000		39,500							40,000
2GV Leaf Vac (2000)	10									43,600				43,600
SmithCo 60" Sweeper (1999)	10							42,000						42,000
SmithCo 48" Sweeper (2012)	10	28,000												
FMC Truck Mount Sprayer 500gal				30,000										30,000
SmithCo 13-550 Infield (1994)	7					22,000								22,000
750 John Deere Farm Tractor	10													

Reading Ten-Year Capital Improvement Plan

4/6/2014 9:34	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY15-24
Lawnmowers	17,000	-	98,000	17,500	18,200	-	41,000	120,000	-	-	-	110,000	404,700
Mower (Cem.) SKAG 72* (1998)	4						22,000						22,000
Mower (Cem.) SKAG 61* (1999)	4				18,200							110,000	18,200
Mower (Parks) TORO Gang (1996)	8		98,000										208,000
Mower (Cem.) SKAG 52* (1995)	4	17,000					19,000						19,000
Mower (Parks) SKAG 52* (1998)	4			17,500									17,500
Mower - TORO Gang (2008)	6							120,000					120,000
912F#2 John Deere Mower (1989)	7												-
Engineering Equipment/Services	20,000			50,000									50,000
Traffic Controls				50,000									50,000
Survey Equipment	20,000												-
DPW: Parks & Cemetery	30,000		25,000	50,000	25,000	50,000	25,000	50,000	25,000	50,000	25,000	50,000	375,000
Fence Replacement	30,000		25,000		25,000		25,000	50,000	25,000	50,000	25,000	50,000	125,000
Parking Lot Improvements (50k to skim coating)													250,000
Cold storage building - \$1.5mil (debt FY16-20)													-
Cem garage - \$1.5mil (debt FY16-20)													-
Public Works - Roads													-
Sidewalk/Curb/Ped. Safety	25,000	70,000	90,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	765,000
Additional Curb/Sidewalk	63,000	50,000											-
Skim Coating & Crack Seal Patch (+50k)	50,000	100,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	750,000
Downtown Improve I (\$650k 10yr bond) Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-
Downtown Improve II (\$5.35mil TBA)													-
West Street - Local share (\$1mil 3yr debt)													-
General Fund - various roads	450,000	455,000	375,000	450,000	500,000	600,000	650,000	700,000	750,000	800,000	850,000	900,000	6,575,000
Additional Street projects	230,000	207,000											-
TOTAL GENERAL FUND VOTED	818,000	882,000	540,000	600,000	650,000	750,000	800,000	850,000	900,000	950,000	1,000,000	1,050,000	8,090,000
Grants - various roads	603,012	606,342	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	6,000,000
Grants - West Street		7,500,000											-
TOTAL ROAD CAPITAL	1,421,012	8,988,342	1,140,000	1,200,000	1,250,000	1,350,000	1,400,000	1,450,000	1,500,000	1,550,000	1,600,000	1,650,000	14,090,000
Funding Sources Summary													
*General Fund Budget - various roads	525,000	575,000	600,000	650,000	700,000	750,000	800,000	850,000	900,000	950,000	1,000,000	1,050,000	8,250,000
Additional Funding Proposed	293,000	257,000											-
Chapter 90 Grants - various roads	603,012	606,342	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	6,000,000
Grants - specific roads		7,500,000											-
TOTAL ROAD BUDGET	1,421,012	8,938,342	1,200,000	1,250,000	1,300,000	1,350,000	1,400,000	1,450,000	1,500,000	1,550,000	1,600,000	1,650,000	14,250,000

Reading Debt Service Schedule

Town of Reading Debt Service Schedule 4/6/14 9:33 AM	Approved	Requested	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected			
	FY - 2013	FY - 2014	FY - 2015	FY - 2016	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022	FY - 2023	FY - 2024	Projected FY - 2025
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General Fund:	4,539,575	3,970,500	3,377,730	3,977,207	3,851,459	3,718,524	3,009,091	2,939,473	2,251,731	2,205,794	2,057,230	2,036,111	336,188
Principal	3,535,000	3,010,000	2,460,000	2,955,000	2,970,000	2,980,000	2,410,000	2,460,000	1,895,000	1,935,000	1,875,000	1,940,000	330,000
Within Levy Limit	1,870,000	1,285,000	1,520,000	2,000,000	1,990,000	1,960,000	1,340,000	1,340,000	735,000	735,000	635,000	635,000	330,000
Debt Exclusion	1,665,000	1,725,000	940,000	955,000	980,000	1,020,000	1,070,000	1,120,000	1,160,000	1,200,000	1,240,000	1,305,000	0
Interest	1,004,575	960,500	917,730	1,022,207	881,459	738,524	599,091	479,473	356,731	270,794	182,230	96,111	6,188
Within Levy Limit	409,765	355,427	381,595	523,609	430,561	336,526	247,544	180,875	113,594	85,119	56,025	31,381	6,188
Debt Exclusion	594,810	605,073	536,136	498,598	450,898	401,998	351,548	298,598	243,138	185,675	126,205	64,730	0
Total Within Levy Limit:	2,279,765	1,640,427	1,901,595	2,523,609	2,420,561	2,296,526	1,587,544	1,520,875	848,594	820,119	691,025	666,381	336,188
Issued	2,279,765	1,640,427	1,511,595	1,354,859	1,307,061	1,238,276	909,544	881,875	848,594	820,119	691,025	666,381	336,188
Approved not issued	0	0	390,000	373,750	357,500	341,250	0	0	0	0	0	0	0
Planned not yet approved	0	0	0	795,000	756,000	717,000	678,000	639,000	0	0	0	0	0
Net Included Debt	2,279,765	1,640,427	1,901,595	2,523,609	2,420,561	2,296,526	1,587,544	1,520,875	848,594	820,119	691,025	666,381	336,188
Total Debt Exclusion:	2,259,810	2,330,073	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	0
Issued	2,259,810	2,330,073	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	0
MSBA share (est.)	215,828	817,305	0	0	0	0	0	0	0	0	0	0	0
Net Excluded Debt	2,043,982	1,512,768	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	0
Excluded (outside of Prop 2-1(2) Debt Summary													
RMHS, Wd End & Brws	2,043,982	1,512,768	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	0
	219	162	158	156	153	152	152	152	150	148	146	147	147

Reading Debt Service Schedule

Town of Reading Debt Service Schedule 4/6/14 9:33 AM	Approved FY - 2013	Approved FY - 2014	Requested FY - 2015	Projected FY - 2016	Projected FY - 2017	Projected FY - 2018	Projected FY - 2019	Projected FY - 2020	Projected FY - 2021	Projected FY - 2022	Projected FY - 2023	Projected FY - 2024	Projected FY - 2025
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Principal + Interest													
Within Levy Limit	2,279,765	1,640,427	1,901,595	2,523,609	2,420,561	2,296,526	1,587,544	1,520,875	848,594	820,119	691,025	666,381	336,188
Issued	2,279,765	1,640,427	1,511,595	1,354,859	1,307,061	1,238,276	909,544	881,875	848,594	820,119	691,025	666,381	336,188
Approved not issued	0	0	390,000	373,750	357,500	341,250	0	0	0	0	0	0	0
Planned not yet approved	0	0	0	795,000	756,000	717,000	678,000	639,000	0	0	0	0	0
premium(RMHS)	13,300	0	0	0	0	0	0	0	0	0	0	0	0
Energy Improvements	459,750	453,050	446,350	439,231	431,275	420,388	408,663	398,194	382,388	371,456	360,113	348,356	336,188
Killam Green Repair	92,879	95,140	93,130	90,450	87,100	83,750	80,400	77,050	73,700	70,350	0	0	0
Birch Mdw Green Repair	45,747	46,860	45,870	44,550	42,900	41,250	39,600	37,950	36,300	34,650	0	0	0
Barrows/Wd End(\$522k)	44,775	43,650	42,525	41,400	39,900	38,400	37,200	36,000	34,800	33,600	32,400	31,200	0
Wood End	225,263	219,713	212,963	206,213	199,463	193,463	187,463	181,463	175,313	169,125	162,825	156,450	0
Barrows	192,904	183,094	177,469	171,844	166,219	161,219	156,219	151,219	146,094	140,938	135,688	130,375	0
Coolidge®	104,678	77,450	5,200	0	0	0	0	0	0	0	0	0	0
Parker®	246,491	230,086	218,910	202,963	187,320	152,288	0	0	0	0	0	0	0
Joshua Eaton®	25,839	15,229	0	0	0	0	0	0	0	0	0	0	0
Birch Meadow®	10,153	0	0	0	0	0	0	0	0	0	0	0	0
Parker Turf (\$375k)	76,406	0	0	0	0	0	0	0	0	0	0	0	0
Tennis Courts (\$485k)	96,449	0	0	0	0	0	0	0	0	0	0	0	0
Downtown Impr I (\$650k)	79,463	77,025	74,588	72,109	69,225	66,300	0	0	0	0	0	0	0
West St. Improve. \$1.3 mil			390,000	373,750	357,500	341,250							
Ladder truck (\$800k)	93,420	90,980	88,540	86,100	83,660	81,220	0	0	0	0	0	0	0
Pumper Eng#2 (\$410k)	81,500	0	0	0	0	0	0	0	0	0	0	0	0
Financial Sys (\$1.1mil)	280,500	0	0	0	0	0	0	0	0	0	0	0	0
Pumper Eng#1 (\$525k)	110,250	108,150	106,050	0	0	0	0	0	0	0	0	0	0
Cem. Garage (\$1.5m)	0	0	0	397,500	378,000	358,500	339,000	319,500	0	0	0	0	0
DPW Yard(\$1.5m)	0	0	0	397,500	378,000	358,500	339,000	319,500	0	0	0	0	0
Debt Exclusion	2,259,810	2,330,073	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	0
Barrows/Wd End(\$787k)	67,163	65,475	63,788	62,100	59,850	57,600	55,800	54,000	52,200	50,400	48,600	46,800	0
RMHS®	2,177,629	2,249,950	1,398,150	1,377,750	1,357,750	1,351,500	1,353,250	1,352,500	1,339,250	1,324,000	1,306,750	1,312,500	0
Wood End	15,018	14,648	14,198	13,748	13,298	12,898	12,498	12,098	11,688	11,275	10,855	10,430	0

Sewer Enterprise Fund
Capital + Debt

Annual change to water capital+debt	Approved FY-2013	Approved FY-2014	Requested FY-2015	Projected FY-2016	Projected FY-2017	Legend: Debt (issued) and Debts (not yet approved) FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY13-26 TOTAL
	47.4%	47.4%	-21.3%	42.0%	-15.9%	-3.9%	-1.5%	0.7%	33.7%	-1.5%	-9.3%	-15.1%	-19.5%	-1.1%	
Sewer Ent. Fund Capital & Debt	330,000	520,000	350,000	570,000	460,000	50,000	122,000	50,000	300,000	342,000	695,000	590,000	475,000	470,000	5,324,000
Sewer Capital	115,800	136,934	166,934	164,000	150,000	536,400	455,700	532,000	478,000	424,000	-	-	-	-	3,159,768
Sewer Debt	445,800	656,934	316,934	734,000	610,000	586,400	577,700	582,000	778,000	766,000	695,000	590,000	475,000	470,000	8,463,768
Total Capital & Debt	330,000	520,000	350,000	570,000	460,000	50,000	122,000	50,000	300,000	342,000	695,000	590,000	475,000	470,000	5,324,000
Main: Fairview/Sunnyside															
Main: Lewis Street															
Main: Poet's Corner (\$350k)	200,000														200,000
Sewer Main Lewis; Charles; Howard		350,000													350,000
Sewer Main projects		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	650,000
Station: West St															300,000
Station: Batchelder Rd.				270,000											270,000
Station: Joseph's Way															520,000
Station: Sturges \$690k debt	2					debt									270,000
Station: Small Lane				100,000											100,000
Station: Charles St. \$1.2mi debt	3														100,000
Station: Grove St.															100,000
Portable Generator - Grove															100,000
Station: Strout Ave.															280,000
Station: Brewer Lane															15,000
Station: Collins Ave.															15,000
Portable Generator - Collins															15,000
Station: Longwood Rd.															290,000
Station: Pilman Drive															290,000
Meter Replacements															250,000
Backhoe 430D	130,000														410,000
Replace Vehicles															410,000
Pickup #8 (2004)					40,000										15,000
Truck #17 (2001)		120,000													270,000
Car #1 (2006)															150,000
Pickup #5 (2011)															150,000
Pickup #11 (2011)															750,000
Sewer DEBT	115,800	136,934	166,934	164,000	150,000	536,400	455,700	532,000	478,000	474,000	42,000	42,000	42,000	42,000	3,159,768
MWRA Inflow & Infiltration	1	115,800	136,934	166,934	164,000	150,000	90,000	60,000	30,000	30,000	30,000	30,000	30,000	30,000	1,063,668
Station: Sturges (\$690k)	2					386,400	365,700								752,100
Station: Charles St. (\$1.2mil)	3							472,000	448,000	424,000					1,344,000
Sunnyside/Fairview Sewer	4														
Repayment of Principal:															
MWRA Inflow & Infiltration	1a	115,800	136,934	166,934	164,000	150,000	495,000	460,000	430,000	400,000					2,953,668
MWRA Inflow & Infiltration	1b	32,934	32,934	32,934											98,802
MWRA Inflow & Infiltration	1c	8,866	8,866												8,866
MWRA Inflow & Infiltration	1d	44,000	44,000	44,000	44,000										176,000
MWRA Inflow & Infiltration	1e	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	150,000
MWRA Inflow & Infiltration	1f	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	150,000
MWRA Inflow & Infiltration	1g	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	150,000
Station: Sturges (\$690k)	2					345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	690,000
Station: Charles St. (\$1.2mil)	3														1,200,000
Sunnyside/Fairview Sewer	4														1,200,000
Interest on Long Term Debt:															
MWRA Inflow & Infiltration	no interest														
Station: St. Joe & Sturges (\$1mil)	2					41,400	20,700	72,000	48,000	24,000					206,100
Station: Charles St. (\$1.2mil)	3					41,400	20,700	72,000	48,000	24,000					62,100
Sunnyside/Fairview Sewer	4														144,000

Water Enterprise Fund Capital + Debt

Water Ent. Fund Capital & Debt	Approved		Requested		Projected ==>		Legend: Debt (issued) and Debtx (not yet approved)						
	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025
Water Capital	643,000	920,000	180,000	170,000	80,000	275,000	425,000	325,000	362,000	321,000	234,000	100,000	100,000
Water Debt	1,326,051	1,825,786	1,793,221	1,657,475	1,912,229	1,870,089	1,750,369	2,068,119	2,015,369	1,732,619	1,486,369	1,575,119	1,232,575
Total Capital & Debt	1,969,051	2,745,786	1,973,221	1,827,475	1,992,229	2,145,089	2,175,369	2,393,119	2,377,369	2,053,619	1,720,369	1,675,119	1,332,575
Water CAPITAL	643,000	920,000	180,000	170,000	80,000	275,000	425,000	325,000	362,000	321,000	234,000	100,000	100,000
Water Supply													
Treatment Plant Design		Debt	Debt										
MMRA (\$3.18mil partial join)		Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt
MMRA (\$7.8mil full join)		Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt
WTP demo & chlorine (\$800k)		Debt	Debt	Debt	Debt	Debt	Debt						
Well Abandonment						225,000							
Hydraulic Study - 2nd Connect	56,000												
Replace Pickup Truck #3 (2003)	37,000										39,000		
Water Distribution													
WM: Haverhill & Howard (\$2.285m)	Debt mwra	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt
WM: Howard County-Summer													
WM: MMRA loan to be used	Debt mwra	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt
WM Repl/Abnd R#1 \$5.0mil/10yr		Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt
WM Repl/Abnd R#2 \$1.125mil/5yr													
WM Repl/Abnd MMRA \$3.0m													
WM Repl/Abnd R#3 \$1.35mil/5yr													
WM Repl/Abnd R#4 \$4.1mil/10yr													
WM Repl/Abnd B \$7mil FY24													
WM Repl/Abnd C \$17.5mil FY24													
WM: Larch Lane				120,000									
WM Lining Program		50,000	50,000	50,000	50,000	50,000	75,000	75,000	75,000	75,000	75,000	100,000	100,000
Meter Replacement								250,000	250,000				
Tank Inspect & Design: Auburn (FY12)									12,000	12,000			
Tank Maintenance: Auburn	550,000	750,000											
Bear Hill Storage Tank (\$1.4mil) - remove pending MMRA 2nd connection													
Booster Station SCADA			130,000										
SCADA Upgrade (every 5 yrs)													
Replace Pickup Truck #12 (1997)										42,000			
Replace Van #2													
Replace Truck #6													
Replace Truck #14		120,000											
Replace Backhoe #420E							100,000						
Replace Utility Truck #5													
Replace Pickup #15													

Water Enterprise Fund Capital + Debt

	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033	FY15-33 TOTAL
Water Ent. Fund Capital & Debt									
Water Capital	100,000	100,000	100,000	458,333	458,333	458,333	125,000	125,000	4,496,999
Water Debt	1,179,375	1,136,588	943,800	525,000	504,000	483,000	462,000	441,000	24,768,314
Total Capital & Debt	1,279,375	1,236,588	1,043,800	983,333	962,333	941,333	587,000	566,000	29,265,313
Water CAPITAL	100,000	100,000	100,000	458,333	458,333	458,333	125,000	125,000	4,496,999
Water Supply									
Treatment Plant Design	1								
MWRA (\$3.18mil partial join)	2	Debt							
MWRA (\$7.8mil full join)	3	Debt	Debt						
WTP demo & chlorine (\$800k)	4								
Well Abandonment									225,000
Hydraulic Study - 2nd Connect									
Replace Pickup Truck #3 (2003)									39,000
Water Distribution									
WM:Haverhill&Howard (\$2.285m) 7a									
WM: Howard-County-Summer									
WM: MWRA loan to be used	7b								
WM Repl/Abnd R#1 \$5.0mil/10yr	8								
WM Repl/Abnd R#2 \$1.125mil/5yr	9								
WM Repl/Abnd MWRA \$3.0m									
WM Repl/Abnd R#3 \$1.35mil/5yr	10								
WM Repl/Abnd R#4 \$4.1mil/10yr	11	Debt	Debt	Debt	Debt	Debt	Debt	Debt	
WM Repl/Abnd B \$7mil FY24									
WM Repl/Abnd C \$17.5mil FY24									
WM: Larch Lane									120,000
WM Lining Program	100,000	100,000	100,000	125,000	125,000	125,000	125,000	125,000	1,700,000
Meter Replacement				333,333	333,333	333,333			1,749,999
Tank Inspect & Desigr: Auburn(FY12)	assur								24,000
Tank Maintenance: Auburn									
Bear Hill Storage Tank (\$1.4mil) - remov									
Booster Station SCADA									130,000
SCADA Upgrade (every 5 yrs)									25,000
Replace Pickup Truck #12 (1997)									42,000
Replace Van #2									30,000
Replace Truck#6									120,000
Replace Truck#14									
Replace Backhoe #420E									100,000
Replace Utility Truck #5									150,000
Replace Pickup #15									42,000

Water Enterprise Fund Capital + Debt

Water Ent. Fund Capital & Debt	Legend: Debt (issued) and Debt (not yet approved)												
	Approved FY-2013	Approved FY-2014	Requested FY-2015	Projected ==> FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025
Water DEBT	1,328,051	1,825,786	1,793,221	1,657,475	1,912,229	1,870,089	1,750,369	2,088,119	2,015,369	1,732,619	1,486,369	1,575,119	1,232,575
Water Treatment Plant Design	112,700	109,000	104,500										
Join MWRA(partial \$3.18m)	258,656	252,656	246,656	237,719	229,719	224,069	217,669	211,269	204,869	198,469	192,069	185,669	178,975
Join MWRA(full \$7.8m)	632,775	618,150	603,525	588,656	571,350	553,800	538,200	522,600	507,000	491,400	475,800	460,200	444,600
Demo WTP/chlorinate(\$0.8m)	93,420	90,980	88,540	86,100	83,660	81,220							
WM:Haverhill&Howard (\$2.285m)	228,500	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000
WM: MWRA loan to be used		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
WM Repl/Abnd RH1 \$5.0mil/10yr		550,000	545,000	540,000	535,000	530,000	525,000	520,000	515,000	510,000	505,000		
WM Repl/Abnd RH2 \$1.125mil/5yr					287,500	276,000	264,500	253,000	241,500				
WM Repl/Abnd MWRA \$3.0m													
WM Repl/Abnd RH3 \$1.35mil/5yr								356,250	342,000	327,750	313,500	299,250	
WM Repl/Abnd RH4 \$4.1mil/10yr												630,000	609,000
WM Repl/Abnd B \$7mil FY24													
WM Repl/Abnd C \$17.5mil FY24													
Repayment of Principal:	958,500	1,435,000	1,435,000	1,335,000	1,565,000	1,565,000	1,485,000	1,770,000	1,770,000	1,540,000	1,335,000	1,255,000	970,000
Water Treatment Plant Design	100,000	100,000	100,000										
Join MWRA(partial \$3.18m)	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
Join MWRA(full \$7.8m)	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000
Demo WTP/chlorinate(\$0.8m)	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
WM:Haverhill&Howard (\$2.285m)	228,500	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000
WM: MWRA loan to be used		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
WM Repl/Abnd RH1 \$5.0mil/10yr		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
WM Repl/Abnd RH2 \$1.125mil/5yr					230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000
WM Repl/Abnd MWRA \$3.0m													
WM Repl/Abnd RH3 \$1.35mil/5yr								285,000	285,000	285,000	285,000	285,000	285,000
WM Repl/Abnd RH4 \$4.1mil/10yr												420,000	420,000
WM Repl/Abnd B \$7mil FY24													
WM Repl/Abnd C \$17.5mil FY24													
Interest on Long Term Debt:	367,551	390,786	358,221	322,475	347,229	305,089	265,369	298,119	245,369	192,619	151,369	320,119	262,575
Water Treatment Plant Design	12,700	9,000	4,500										
Join MWRA(partial \$3.18m)	98,656	92,656	86,656	77,719	69,719	64,069	57,669	51,269	44,869	38,469	32,069	25,669	18,975
Join MWRA(full \$7.8m)	242,775	228,150	213,525	198,656	181,350	163,800	148,200	132,600	117,000	101,400	85,800	70,200	54,600
Demo WTP/chlorinate(\$0.8m)	13,420	10,980	8,540	6,100	3,660	1,220							
WM:Haverhill&Howard (\$2.285m)													
WM: MWRA loan to be used													
WM Repl/Abnd RH1 \$5.0mil/10yr		50,000	45,000	40,000	35,000	30,000	25,000	20,000	15,000	10,000	5,000		
WM Repl/Abnd RH2 \$1.125mil/5yr													
WM Repl/Abnd MWRA \$3.0m													
WM Repl/Abnd RH3 \$1.35mil/5yr													
WM Repl/Abnd RH4 \$4.1mil/10yr												14,250	189,000
WM Repl/Abnd B \$7mil FY24												210,000	
WM Repl/Abnd C \$17.5mil FY24													

Water Enterprise Fund Capital + Debt

	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033	FY15-33 TOTAL
Water Ent. Fund Capital & Debt	1,178,375	1,136,588	943,800	525,000	504,000	483,000	462,000	441,000	24,768,314
Water DEBT									
Water Treatment Plant Design									104,500
Join MWRA (partial \$3.18m)	162,375	156,188							2,645,713
Join MWRA (full \$7.8m)	429,000	413,400	397,800						6,997,331
Demo WTP/chlorinate(\$0.8m)									339,520
WM: Haverhill & Howard (\$2.285m)									1,480,000
WM: MWRA loan to be used									160,000
WM Repl/Abnd R#1 \$5.0mil/10yr									4,725,000
WM Repl/Abnd R#2 \$1.125mil/5yr									1,322,500
WM Repl/Abnd MWRA \$3.0m									-
WM Repl/Abnd R#3 \$1.35mil/5yr									1,638,750
WM Repl/Abnd R#4 \$4.1mil/10yr	583,000	567,000	546,000	525,000	504,000	483,000	462,000	441,000	5,355,000
WM Repl/Abnd B \$7mil FY24									-
WM Repl/Abnd C \$17.5mil FY24									-
Repayment of Principal:	960,000	960,000	870,000	420,000	420,000	420,000	420,000	420,000	20,855,000
Water Treatment Plant Design									100,000
Join MWRA (partial \$3.18m)	150,000	150,000							2,060,000
Join MWRA (full \$7.8m)	390,000	390,000	390,000						5,460,000
Demo WTP/chlorinate(\$0.8m)									320,000
WM: Haverhill & Howard (\$2.285m)									1,480,000
WM: MWRA loan to be used									160,000
WM Repl/Abnd R#1 \$5.0mil/10yr									4,500,000
WM Repl/Abnd R#2 \$1.125mil/5yr									1,150,000
WM Repl/Abnd MWRA \$3.0m									-
WM Repl/Abnd R#3 \$1.35mil/5yr									1,425,000
WM Repl/Abnd R#4 \$4.1mil/10yr	420,000	420,000	420,000	420,000	420,000	420,000	420,000	420,000	4,200,000
WM Repl/Abnd B \$7mil FY24									-
WM Repl/Abnd C \$17.5mil FY24									-
Interest on Long Term Debt:	219,375	176,588	133,800	105,000	84,000	63,000	42,000	21,000	3,913,314
Water Treatment Plant Design									4,500
Join MWRA (partial \$3.18m)	12,375	6,188							585,713
Join MWRA (full \$7.8m)	39,000	23,400	7,800						1,537,331
Demo WTP/chlorinate(\$0.8m)									19,520
WM: Haverhill & Howard (\$2.285m)									-
WM: MWRA loan to be used									-
WM Repl/Abnd R#1 \$5.0mil/10yr									225,000
WM Repl/Abnd R#2 \$1.125mil/5yr									172,500
WM Repl/Abnd MWRA \$3.0m									-
WM Repl/Abnd R#3 \$1.35mil/5yr									213,750
WM Repl/Abnd R#4 \$4.1mil/10yr	168,000	147,000	126,000	105,000	84,000	63,000	42,000	21,000	1,155,000
WM Repl/Abnd B \$7mil FY24									-
WM Repl/Abnd C \$17.5mil FY24									-

Storm Water Enterprise Fund Capital + Debt

	Approved FY-2013	Approved FY-2014	Requested FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023
Storm Water Ent. Fund Capital & Debt											
Storm Water Capital	190,000	190,000	165,000	175,000	175,000	175,000	175,000	150,000	175,000	150,000	150,000
Storm Water Debt	-	-	-	-	-	-	-	1,023,000	982,700	942,400	902,100
Total Capital & Debt	190,000	190,000	165,000	175,000	175,000	175,000	175,000	1,173,000	1,157,700	1,092,400	1,052,100
Storm Water CAPITAL											
Drainage Improvements (projects)	190,000	190,000	165,000	175,000	175,000	175,000	175,000	150,000	175,000	150,000	150,000
MS4 Permit: Consult & Lab test	75,000	165,000	140,000	25,000	25,000	25,000	175,000	150,000		150,000	150,000
Saugus River Design & Permitting	50,000	25,000	25,000	25,000	25,000	150,000					
Saugus River Improvement (I) \$2mil									Debt	Debt	Debt
Saugus River Improvement (II) \$2mil									Debt	Debt	Debt
Aberjona River Design & Permitting						150,000					
Aberjona River Improvement \$2.2mil									Debt	Debt	Debt
Sweeper: Elgin Pelican									Debt	Debt	Debt
Truck: Int #15									175,000		
Excavator (1985)	65,000										
Dump Truck (new)				125,000							
Storm Water DEBT								1,023,000	982,700	942,400	902,100
Saugus River Improvement(I)								330,000	317,000	304,000	291,000
Saugus River Improvement(II)								330,000	317,000	304,000	291,000
Aberjona River Improvement								363,000	348,700	334,400	320,100
Repayment of Principal:											
Saugus River Improvement(I)								620,000	620,000	620,000	620,000
Saugus River Improvement(II)								200,000	200,000	200,000	200,000
Aberjona River Improvement								200,000	200,000	200,000	200,000
Interest on Long Term Debt:											
Saugus River Improvement(I)								403,000	362,700	322,400	282,100
Saugus River Improvement(II)								130,000	117,000	104,000	91,000
Aberjona River Improvement								130,000	117,000	104,000	91,000
								143,000	128,700	114,400	100,100

Storm Water Enterprise Fund Capital + Debt

	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY15-29 TOTAL
Storm Water Ent. Fund Capital & Debt							
Storm Water Capital	150,000	150,000	150,000	150,000	150,000	150,000	2,390,000
Storm Water Debt	861,800	821,500	781,200	740,900	700,600	660,300	8,416,500
Total Capital & Debt	1,011,800	971,500	931,200	890,900	850,600	810,300	10,806,500
Storm Water CAPITAL	150,000	150,000	150,000	150,000	150,000	150,000	2,390,000
Drainage Improvements (projects)	150,000	150,000	150,000	150,000	150,000	150,000	1,715,000
MS4 Permit: Consult & Lab test							75,000
Saugus River Design & Permitting							150,000
Saugus River Improvement (I) \$2mil	1 Debtx	Debtx	Debtx	Debtx	Debtx.	Debtx	-
Saugus River Improvement (II) \$2mil	2 Debtx	Debtx	Debtx	Debtx	Debtx	Debtx	-
Aberjona River Design & Permitting							150,000
Aberjona River Improvement \$2.2mil	3 Debtx	Debtx	Debtx	Debtx	Debtx	Debtx	-
Sweeper: Elgin Pelican							175,000
Truck: Int #15							-
Excavator (1985)							-
Dump Truck (new)							125,000
Storm Water DEBT	861,800	821,500	781,200	740,900	700,600	660,300	8,416,500
Saugus River Improvement(I)	1 278,000	285,000	252,000	239,000	226,000	213,000	2,715,000
Saugus River Improvement(II)	2 278,000	285,000	252,000	239,000	226,000	213,000	2,715,000
Aberjona River Improvement	3 305,800	291,500	277,200	262,900	248,600	234,300	2,986,500
Repayment of Principal:							
Saugus River Improvement(I)	1 200,000	200,000	200,000	200,000	200,000	200,000	2,000,000
Saugus River Improvement(II)	2 200,000	200,000	200,000	200,000	200,000	200,000	2,000,000
Aberjona River Improvement	3 220,000	220,000	220,000	220,000	220,000	220,000	2,200,000
Interest on Long Term Debt:							
Saugus River Improvement(I)	1 241,800	201,500	161,200	120,900	80,600	40,300	2,216,500
Saugus River Improvement(II)	2 78,000	65,000	52,000	39,000	26,000	13,000	715,000
Aberjona River Improvement	3 85,800	71,500	57,200	42,900	28,600	14,300	786,500



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TOWN OF READING
FY2014 SCHOOL SPECIAL REVENUE FUNDS AND
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FOR 2014 09

	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 FEDERAL GRANTS							
2501 TITLE I (323B) SCHOOL IMPR	1,500	.00	1,500.00	1,500.00	.00	.00	100.0%
2510 TITLE I (#305)	687,472	-62,269.04	625,203.04	553,415.41	.00	71,787.63	88.5%
2530 DRUG FREE (#331)	30,220	-378.57	29,840.93	29,840.93	.00	.00	100.0%
2540 EARLY CHILDHOOD (#262)	104,621	-1,137.60	103,483.40	86,680.39	.00	16,803.01	83.8%
2550 PROJECT LIFESKILLS (EOPS)	5,416	-3,797.50	1,618.67	1,618.67	.00	.00	100.0%
2560 U.S. HISTORY GRANT (84.115)	590,203	-9,475.67	580,726.99	580,726.99	.00	.00	100.0%
2570 P.L.94-142 (#240)	5,913,159	-149,169.99	5,763,988.73	5,309,251.79	.00	454,736.94	92.1%
2580 PHYS ED (PEP) GRANT	9,235	.00	9,234.98	9,234.98	.00	.00	100.0%
2590 TEACHER QUALITY (#140)	413,609	-179.34	413,430.02	362,757.72	.00	50,672.30	87.7%
2600 SPED PROF DEVEL (#274)	119,289	.00	119,289.45	107,128.58	5,876.99	6,283.88	94.7%
2610 ED THROUGH TECH (#160)	6,029	.00	6,029.00	6,029.00	.00	.00	100.0%
2620 FGRT SCHOOL READINESS	23,306	72,650.00	95,955.74	95,124.85	.00	830.89	99.1%
2690 TEACHING AMERICAN HISTORY	999,818	.00	999,818.00	983,700.90	.00	16,117.10	98.4%
2700 INTEROP FRAMEWORK IMPLM	6,970	.00	6,970.00	6,970.00	.00	.00	100.0%
2720 FGRT RACE TO THE TOP	37,480	-2,120.00	35,360.00	6,780.00	.00	28,580.00	19.2%
2730 FGRT EARLY ADOPTERS PROJEC	10,000	-2,355.00	7,645.00	7,645.00	.00	.00	100.0%
2740 FGRT EEC SPED PROG IMPROV	8,250	.00	8,250.00	5,886.03	.00	2,363.97	71.3%
TOTAL FEDERAL GRANTS	8,966,577	-158,232.71	8,808,343.95	8,154,291.24	5,876.99	648,175.72	92.6%
0011 AREA FEDERAL STIMULUS GRANTS							
2630 FGRT ARRA SFSF FED STIMULU	2,002,727	-33,867.06	1,968,859.94	1,968,859.94	.00	.00	100.0%
2640 FGRT ARRA IDEA STIMULUS FU	1,166,675	-21,404.33	1,145,270.67	1,145,270.27	.00	.40	100.0%
2650 FGRT ARRA IDEA EARLY CHIL	42,684	140.75	42,824.35	42,824.35	.00	.00	100.0%
2670 FGRT ARRA EECBG ENERGY GRA	150,000	.00	150,000.00	150,000.00	.00	.00	100.0%
2710 FGRT ED JOBS	650,960	.00	650,960.00	650,960.00	.00	.00	100.0%
TOTAL ARRA FEDERAL STIMULUS GR	4,013,046	-55,130.64	3,957,914.96	3,957,914.56	.00	.40	100.0%
0020 STATE GRANTS							
3510 METCO (#317)	2,135,760	-68,865.39	2,066,894.69	1,915,296.87	.00	151,597.82	92.7%
3530 ACADEMIC SUPPORT (#632)	73,001	-7,264.38	65,736.69	54,657.19	.00	11,079.50	83.1%
3540 SGRT- CIRCUIT BREAKER	6,979,000	-371,889.29	6,607,110.71	6,181,173.20	284,755.83	141,181.68	97.9%
3550 EXPANDED LEARNING TIME GRA	-285	.00	-285.36	-285.36	.00	.00	100.0%



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	ORIGINAL APPROP	TRANSFRS/ ADJUSTMIS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
3560 GIFTED/TALENTED (#580)	16,944	.00	16,944.41	16,944.41	.00	.00	100.0%
3590 SGRT SAFE SCHOOLS PROGRAM	1,500	.00	1,500.00	1,500.00	.00	.00	100.0%
3600 SGRT SPED PROGRAM REVWIM	4,303	.00	4,302.65	4,302.65	.00	.00	100.0%
3620 SCHOOL NURSE PROF DEV GRAN	4,750	-538.00	4,212.00	4,212.00	.00	.00	100.0%
3910 PROJECT LEAD THE WAY LINDE	83,157	.00	83,157.00	82,986.45	.00	170.55	99.8%
3920 PLTW - COMM OF MASS	36,031	.00	36,031.00	36,031.00	.00	.00	100.0%
TOTAL STATE GRANTS	9,334,161	-448,557.06	8,885,603.79	8,296,818.41	284,755.83	304,029.55	96.6%
0030 REVOLVING FUNDS							
4325 GUIDANCE REVOLVING FUND	7,611	43,802.00	51,412.64	14,976.07	204.08	36,232.49	29.5%
4326 COOLIDGE EXTRACURRICULAR	3,663	625.00	4,288.06	.00	.00	4,288.06	.0%
4327 PARKER EXTRACURRICULAR	3,860	.00	3,860.00	.00	.00	3,860.00	.0%
4330 SCHOOL TRANSPORTATION	-41	41,831.00	41,790.50	41,333.00	.00	457.50	98.9%
4350 DRAMA ACTIVITIES HIGHSCHOO	47,334	92,489.61	139,823.38	49,718.09	6,229.29	83,876.00	40.0%
4354 BAND EXTRACURRICULAR ACTIV	18,834	53,600.00	72,433.70	30,235.89	.00	42,197.81	41.7%
4360 DRAMA ACTIVITIES (PARKER)	27,686	30,003.80	57,689.71	18,776.22	1,150.60	37,762.89	34.5%
4370 PARKER AFTER SCHOOL ACTIVI	14,610	24,118.50	38,728.49	21,674.07	.00	17,054.42	56.0%
4378 EXTENDED DAY PROGRAM	542,026	677,869.63	1,219,895.18	488,003.59	29,898.62	701,992.97	42.5%
4380 DRAMA ACTIVITIES COOLIDGE	23,160	14,430.00	37,590.26	25,857.09	.00	11,733.17	68.8%
4400 SUMMER SCHOOL PROGRAM	59,558	43,921.45	103,479.69	106,186.31	225.00	-2,931.62	102.8%
4410 RISE PRESCHOOL PROGRAM	449,671	188,887.04	638,558.12	7,603.33	754.88	630,199.91	1.3%
4415 EDUCATION SPECIAL DETAIL	-75	226.30	151.30	-100.00	.00	251.30	-66.1%
4420 USE OF SCHOOL PROPERTY	161,812	126,661.00	288,473.17	100,674.15	1,007.50	186,791.52	35.2%
4430 TUITION (SPED PROGRAM)	665,434	63,650.54	729,084.95	.00	.00	729,084.95	.0%
4440 ALL-DAY KINDERGARTEN PROGR	613,094	538,731.80	1,151,825.49	.00	.00	1,151,825.49	.0%
4450 LOST BOOKS - SCHOOL	15,510	5,520.69	21,030.37	3,582.42	.00	17,447.95	17.0%
TOTAL REVOLVING FUNDS	2,653,747	1,946,368.36	4,600,115.01	908,520.23	39,469.97	3,652,124.81	20.6%
0032 REVOLVING FUND - MAJOR							
4320 ATHLETIC ACTIVITIES	190,767	264,735.27	455,502.07	28,390.96	4,530.00	422,581.11	7.2%
TOTAL REVOLVING FUND - MAJOR	190,767	264,735.27	455,502.07	28,390.96	4,530.00	422,581.11	7.2%
0039 SPECIAL REVENUE FD-MAJOR							



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FOR 2014 09	ORIGINAL APPROP	TRANSFERS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0039 SPECIAL REVENUE FD-MAJOR	292,776	811,519.05	1,104,294.68	759,740.78	893.78	343,660.12	68.9%
4310 SCHOOL LUNCH PROGRAM	23,188	31,437.43	54,625.73	39,812.66	.00	14,813.07	72.9%
4390 ADULT EDUCATION PROGRAM							
TOTAL SPECIAL REVENUE FD-MAJOR	315,964	842,956.48	1,158,920.41	799,553.44	893.78	358,473.19	69.1%
0050 GIFTS & DONATIONS							
4751 JOSHUA EATON DONATION ACCO	11,012	.00	11,011.60	.00	.00	11,011.60	.0%
4752 HIGH SCHOOL DONATIONS	1,752	.00	1,752.00	.00	.00	1,752.00	.0%
4753 WOOD END PLAYGROUND-DONATI	200	.00	200.00	.00	.00	200.00	.0%
4754 DONATION - SCIENCE (ELEM)	1,640	.00	1,639.85	.00	.00	1,639.85	.0%
4755 BURNS FOUNDATION (COOLIDGE	2,882	.00	2,881.53	.00	.00	2,881.53	.0%
4756 PARKER SCHL JUMP&GO BC/BS	5	.00	4.62	.00	.00	4.62	.0%
4757 INTEL FOUNDATION (COOLIDGE	50	.00	50.00	.00	.00	50.00	.0%
4790 GIFT SCHOOL DISTRICT WIDE	9,128	11,742.18	20,869.72	2,903.69	5,312.38	12,653.65	39.4%
4791 BARROWS DONATION FUND	7,332	1,298.77	8,630.53	.00	.00	1,630.53	.0%
4792 BIRCH DONATION FUND	7,622	1,146.96	8,769.29	4,701.51	.00	4,067.78	53.6%
4793 EATON DONATION FUND	11,226	2,537.78	13,763.75	7,402.00	.00	6,361.75	53.8%
4794 KILLAM DONATION FUND	2,207	3,476.62	5,683.77	2,159.90	.00	3,523.87	38.0%
4795 WOOD END DONATION FUND	4,417	2,110.41	6,527.45	1,469.00	.00	5,058.45	22.5%
4796 COOLIDGE DONATION ACCOUNT	12,494	10,351.59	22,845.14	15,545.00	.00	7,300.14	68.0%
4797 PARKER DONATION FUND	18,862	6,363.94	25,225.53	13,954.20	.00	11,271.33	55.3%
4798 HIGH SCHOOL DONATION FUND	26,403	18,689.74	45,092.96	29,614.91	205.31	15,272.74	66.1%
4799 SPECIAL ED GIFTS & DONATIO	9,335	15.00	9,350.00	.00	.00	9,350.00	.0%
TOTAL GIFTS & DONATIONS	119,565	57,732.99	177,297.74	77,750.21	5,517.69	94,029.84	47.0%
GRAND TOTAL	25,593,825	2,449,872.69	28,043,697.93	22,223,239.05	341,044.26	5,479,414.62	80.5%

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FOR 2014 09

	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 FEDERAL GRANTS							
2010 FGRT TEENS AND TWEENS	17,021	-5,000.00	12,021.24	12,021.24	.00	.00	100.0%
2020 FGRT GHSD UNDERAGE ALCOHOL	29,946	-24.75	29,920.75	26,017.99	.00	3,902.76	87.0%
2030 FGRT-FEMA-ASSIST TO FIREFI	223,763	32,296.00	256,059.22	256,059.22	.00	.00	100.0%
2040 FGRT FEMA THRU MEMA	12,625	7,000.00	19,625.00	15,007.68	.00	4,617.32	76.5%
2050 FEMA STORM DAMAGE REIMBURS	20,779	.00	20,779.07	20,779.07	.00	.00	100.0%
2060 CITIZEN CORP (FEMA)	5,270	-1,392.26	3,877.74	3,858.63	.00	19.11	99.5%
2070 LSTA GREEN LIBRARY GRANT	0	7,500.00	7,500.00	7,500.00	.00	.00	100.0%
2090 FEDERAL HWY SAFETY GRANT	29,490	5,746.20	35,236.02	32,539.90	.00	2,696.12	92.3%
2100 FGRT-SECURE SCHOOLS (COPS)	22,675	-2,057.08	20,617.51	20,617.51	.00	.00	100.0%
2110 FEDERAL GRANT - VESTS	15,143	3,200.00	18,342.50	17,869.59	.00	472.91	97.4%
2120 FED GRT RCASA	452,375	100,000.00	552,375.42	507,972.15	623.71	43,779.56	92.1%
2130 FGRT FOR MASS HISTORICAL G	0	12,000.00	12,000.00	12,000.00	.00	.00	100.0%
2140 FED GRT PEDESTRIAN SAFETY	3,000	.00	3,000.00	1,147.90	.00	1,852.10	38.3%
2150 FGRT BARE MEADOW TRAIL	16,539	-3.09	16,535.91	16,535.91	.00	.00	100.0%
2160 LSTA - SCIENCE IS EVERYWHE	7,500	.00	7,500.00	7,500.00	.00	.00	100.0%
2170 LSTA - CUSTOMER EXPERIENCE	8,000	.00	8,000.00	5,538.68	.00	2,461.32	69.2%
2180 FGRT THE BIG READ	6,500	.00	6,500.00	5,041.20	.00	1,458.80	77.6%
2220 FGRT FIRE OVERTIME REIMBUR	1,748	59,259.60	61,008.00	61,008.00	.00	.00	100.0%
TOTAL FEDERAL GRANTS	872,374	218,524.62	1,090,898.38	1,029,014.67	623.71	61,260.00	94.4%
0011 ARRA FEDERAL STIMULUS GRANTS							
2200 ARRAGRT SUMMER YTH EMPLMNT	4,700	.00	4,700.00	4,700.00	.00	.00	100.0%
TOTAL ARRA FEDERAL STIMULUS GR	4,700	.00	4,700.00	4,700.00	.00	.00	100.0%
0020 STATE GRANTS							
3010 SETB PSAP TRAINING GRANT	102,472	-23,846.29	78,625.31	68,079.26	2,694.00	7,852.05	90.0%
3020 SGRT GARAGE FEASIBILITY	50,000	.00	50,000.00	50,000.00	.00	.00	100.0%
3030 MAPC BIKE RACK GRANT	9,731	-302.50	9,428.49	9,428.49	.00	.00	100.0%
3040 STATE GRANT S.A.F.E.	32,865	13,070.00	45,934.78	38,318.50	.00	7,616.28	83.4%
3050 SGRT FIREFIGHTER EQUIPMENT	7,792	.00	7,792.00	7,792.00	.00	.00	100.0%
3060 SGRT DHCD 40 R APPLICATION	32,553	-940.15	31,612.85	31,612.85	.00	.00	100.0%
3080 MASS TECH COLL-WASTE TO EN	14,977	.00	14,976.59	14,976.59	.00	.00	100.0%



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	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
3090 ELDER AFFAIRS GRANT	99,381	30,445.50	129,826.53	90,224.49	.00	39,602.04	69.5%
3100 SGRT SENIOR SAVE GRANT	241	3,018.00	3,259.00	643.38	.00	2,615.62	19.7%
3110 HEALTH BOARD GRANT	5,568	.00	5,567.59	5,567.59	.00	.00	100.0%
3120 RCASA RESOURCES IN ACTION	18,000	.00	18,000.00	17,749.28	200.00	50.72	99.7%
3121 HEALTH RESOURCES IN ACTION	0	3,750.00	3,750.00	3,750.00	.00	.00	100.0%
3130 LIBRARY - STATE GRANTS	53,839	33,375.90	87,214.49	87,214.49	.00	.00	100.0%
3131 LIBRARY STATE AID	152,764	12,390.87	165,154.80	.00	.00	165,154.80	97.4%
3140 STATE GRANT - VESTS	15,218	3,200.00	18,417.50	17,944.57	.00	472.93	97.4%
3150 SGRT COMMUNITY POLICING	59,580	-12,022.49	47,557.51	47,557.51	.00	.00	100.0%
3160 CULTURAL COUNCIL	30,650	6,100.00	36,749.64	31,382.35	.00	5,367.29	85.4%
3180 STATE GRANT CONSERVATION	16,373	-2,058.49	14,314.25	14,314.25	.00	.00	100.0%
3190 STATE GRANT RCASA	67,263	.00	67,262.71	67,262.71	.00	.00	100.0%
3200 HIGHWAY CHAPTER 90	2,002,108	672,585.33	2,674,693.15	2,564,167.73	.00	110,525.42	95.9%
3210 SGRT EXTENDED POLLING HOUR	38,297	20,826.97	59,123.97	59,124.00	.00	.03	100.0%
3220 SETB PSAP OPERATIONS GRANT	256,029	47,970.05	303,999.05	298,422.05	.00	5,577.00	98.2%
3230 SGRT DHCD PEER TO PEER	2,000	.00	2,000.00	2,000.00	.00	.00	100.0%
3240 EOPSS PUBLIC SAFETY GRANTS	16,950	.00	16,950.00	16,950.00	.00	.00	100.0%
3250 COMMUNITY TRANSFORMATION G	8,750	.00	8,750.00	8,750.00	.00	.00	100.0%
3260 SGRT SUSTAINABLE MATERIAL	1,250	.00	1,250.00	1,250.00	.00	.00	100.0%
TOTAL STATE GRANTS	3,094,648	807,562.70	3,902,210.21	3,554,482.09	2,894.00	344,834.12	91.2%

0030 REVOLVING FUNDS

4005 CULTURAL COUNCIL INTEREST	114	35.00	148.75	.00	.00	148.75	.0%
4025 FIRE SPECIAL DETAIL	0	860.99	860.99	10,888.54	.00	-10,027.55	1264.7%
4030 POLICE - SPECIAL DETAIL	-113,669	548,877.53	435,208.79	487,184.82	.00	-51,976.03	111.9%
4040 POLICE - DRUG ENFORCEMENT	25,141	638.10	25,778.85	1,500.00	.00	24,278.85	5.8%
4045 PUBLIC WORKS SPECIAL DETAI	-1,085	2,010.02	924.83	4,409.58	.00	-3,484.75	476.8%
4050 INS RESTITUTION UNDER \$20K	3,973	7,466.94	11,440.35	1,594.87	.00	9,845.48	13.9%
4060 DESIGN REVIEW FEES	18,077	18.01	18,094.59	.00	.00	18,094.59	.0%
4080 SUNSET ROCK DEVELOPMENT	500	.00	500.00	.00	.00	500.00	.0%
4100 SIGNAGE MITIGATION - PULTE	60,000	.00	60,000.00	7,462.50	.00	52,537.50	12.4%
4620 AFFORDABLE HOUSING FUND	259,895	336.91	260,232.36	.00	.00	260,232.36	.0%
4731 MATTERA CABIN GRANTS	100	.00	100.00	.00	.00	100.00	.0%
TOTAL REVOLVING FUNDS	253,046	560,243.50	813,289.51	513,040.31	.00	300,249.20	63.1%

0031 VOTED REVOLVING FUNDS



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0031	VOTED REVOLVING FUNDS	ORIGINAL APPROP	TRANSFERS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
4200	INSPECTION PERMIT REVOLVIN	683,525	113,965.63	797,490.47	.00	.00	797,490.47	0%
4220	TRAIL MAINT MAPLEWOOD DONA	8,044	.00	8,043.92	.00	.00	8,043.92	0%
4222	LIBRARY FINES REVOLVING FU	2,497	9,406.53	11,903.43	1,363.21	-.17	10,540.39	11.5%
4230	MATTERA CABIN REVOLVING FU	1,281	1,150.00	2,430.58	2,233.38	.00	197.20	91.9%
4250	PUBLIC HEALTH CLINICS	62,750	791.74	63,541.47	15,098.23	1,289.33	47,153.91	25.8%
	TOTAL VOTED REVOLVING FUNDS	758,096	125,313.90	883,409.87	18,694.82	1,289.16	863,425.89	2.3%
0032	REVOLVING FUND - MAJOR							
4020	RECREATION - SELF SUPPORTI	188,328	403,910.18	592,237.93	411,585.68	11,804.35	168,847.90	71.5%
	TOTAL REVOLVING FUND - MAJOR	188,328	403,910.18	592,237.93	411,585.68	11,804.35	168,847.90	71.5%
0039	SPECIAL REVENUE FD-MAJOR							
3170	SGRT - TITLE V (SEPTIC)	10,858	4,265.95	15,123.62	6,990.46	.00	8,133.16	46.2%
	TOTAL SPECIAL REVENUE FD-MAJOR	10,858	4,265.95	15,123.62	6,990.46	.00	8,133.16	46.2%
0040	RECEIPTS TO BE APPROPRIATED							
4090	ADAMS WAY PERFORMANCE DEPO	4,275	.00	4,275.00	.00	.00	4,275.00	0%
4110	WETLAND PROTECTION FEES ST	10,428	2,287.50	12,715.58	841.99	.00	11,873.59	6.6%
4610	SALE OF REAL ESTATE	778,161	312,352.02	1,090,512.90	200,000.00	.00	890,512.90	18.3%
4630	WALKERS BROOK MITIGATION F	173,069	.00	173,069.00	71.68	.00	101,997.32	0%
4650	SALE OF CEMETARY LOTS	173,069	19,950.00	193,019.14	25,000.00	.00	168,019.14	13.0%
	TOTAL RECEIPTS TO BE APPROPRIA	966,005	334,589.52	1,300,594.30	225,841.99	.00	1,074,752.31	17.4%
0050	GIFTS & DONATIONS							
3090	ELDER AFFAIRS GRANT	62,323	2,773.00	65,096.00	65,096.00	.00	.00	100.0%
4701	DONATIONS SPECIFIED POLICE	7,131	.00	7,131.34	.00	.00	7,131.34	0%
4702	DONATION - TREE COLLECTION	2,641	300.00	2,940.80	596.75	.00	2,344.05	20.3%
4703	DONATION-SIGNS	545	140.00	685.38	.00	.00	685.38	0%



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TOWN OF READING
FY2014 TOWN SPECIAL REVENUE FUNDS AND
CUMULATIVE TOWN GRANT ACTIVITY TO MARCH

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FOR 2014 09

	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
4704 DONATIONS - CEMETERY	56	.00	56.00	.00	.00	56.00	.0%
4705 DONATIONS ELDER SERVICES	42,727	315.00	43,041.72	240.00	.00	42,801.72	.6%
4706 MYSTIC VALLEY GRANT	185	.00	184.83	.00	.00	184.83	.0%
4708 DONATIONS - S.A.F.E.	1,080	.00	1,080.44	.00	.00	1,080.44	.0%
4709 FIRE DEPT DONATIONS	1,380	3,565.00	4,945.00	3,592.77	.00	1,352.23	72.7%
4710 DONATIONS - VARIOUS PROJEC	5,339	80.00	5,419.01	126.60	.00	5,292.41	2.3%
4711 DONATIONS - BENCHES	96	.00	96.00	.00	.00	96.00	.0%
4712 CITIES FOR CLIMATE CONTROL	236	.00	235.54	.00	.00	235.54	.0%
4713 DONATIONS - HISTORIC COMM	1,006	.00	1,006.19	.00	.00	1,006.19	.0%
4714 HUMAN SERVICES DONATIONS	7,706	.00	7,705.67	727.12	.00	6,978.55	9.4%
4715 READING ICE ARENA FUNDS	50,000	.00	118,654.00	50,000.00	.00	68,654.00	42.1%
4716 LIBRARY - DONATIONS	121,733	26,456.61	148,189.37	7,505.90	.00	140,683.47	5.1%
4718 BANCROFT TOT-LOT FUND	3	.00	3.47	.00	.00	3.47	.0%
4719 FRIENDS OF HUNT PARK	87	.00	86.90	37.95	.00	48.95	43.7%
4720 POLICE DONATIONS ACCOUNT	2,161	.00	2,161.00	.00	.00	2,161.00	.0%
4726 RECREATION DONATIONS	39,730	8,059.10	47,789.23	9,543.48	.00	38,245.75	20.0%
4728 COMMUNITY SVC DEPT DONATIO	2,310	.00	2,309.57	167.84	.00	2,141.73	7.3%
4729 MEMORIAL PARK DONATIONS	89	1,000.00	1,089.16	.00	.00	1,089.16	.0%
4730 RCASA DONATIONS	693	.00	693.08	681.43	.00	11.65	98.3%
TOTAL GIFTS & DONATIONS	349,257	111,342.71	460,599.70	138,315.84	.00	322,283.86	30.0%

0060 PERMANENT FUNDS

4721 350TH CELEBRATION FUND	30,052	863.05	30,914.97	750.00	.00	30,164.97	2.4%
4722 CELEBRATION FUND 400TH	14,055	412.68	14,467.24	.00	.00	14,467.24	.0%
4723 CELEB HIST PRESERVATION FU	34,241	1,186.43	35,427.43	.00	.00	35,427.43	.0%
4724 CELEB 400TH HIST PRESERV F	14,026	411.83	14,437.51	.00	.00	14,437.51	.0%
4725 HISTORICAL COMM TRUST FUND	28,347	832.36	29,179.11	.00	.00	29,179.11	.0%
4902 VETERANS MEMORIAL FUND	112,472	6,324.79	118,796.64	.00	.00	118,796.64	.0%
4905 CEMETERY - CHARLES LAWN	729,201	27,246.56	756,447.22	16,705.19	.00	739,742.03	2.2%
4906 CEMETERY - FOREST GLEN	1,352,619	39,337.24	1,391,956.06	30,854.51	.00	1,361,101.55	2.2%
4907 CEMETERY - LAUREL HILL	1,782,621	22,760.40	1,805,381.10	17,852.31	.00	1,787,528.79	2.2%
4908 CEMETERY - WOOD END	1,061,575	71,831.77	1,133,406.75	24,587.99	.00	1,108,818.76	2.2%
4914 DIET 2013 EVENT PROCEEDS	29,208	39,440.94	68,649.28	62,349.28	6,300.00	.00	100.0%
4916 DIET 2014 EVENT PROCEEDS	0	38,622.24	38,622.24	1,337.99	.00	37,284.25	3.5%
4920 ELDER SERVICES - SCHROEDER	22,707	663.44	23,370.79	4,820.35	.00	23,040.44	1.4%
4921 ELDER SERVICES - BURBANK	264,223	7,699.40	271,922.80	4,209.62	384.76	267,102.54	1.8%
4922 PATRONS FOR OLDER ADULTS	134,892	3,960.61	138,852.58	209.62	.00	138,258.20	.4%
4930 HOSPITAL - STEPHEN FOSTER	107,265	3,103.18	110,368.40	2,074.54	.00	108,293.86	1.9%
4931 HOSPITAL - ANNE S. GROUARD	2,061,222	60,223.75	2,121,445.72	26,505.00	.00	2,094,940.72	1.2%
4932 HOSPITAL - GILMAN L. PARKE	2,066,157	60,510.78	2,126,667.37	31,627.00	.00	2,095,040.37	1.5%



TOWN OF READING
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FOR 2014 09

	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
4960 LIBRARY - APPLETON / MANSE	11,024	323.70	11,347.39	.00	.00	11,347.39	.0%
4961 LIBRARY - EDWARD APPLETON	9,360	274.85	9,635.29	.00	.00	9,635.29	.0%
4962 LIBRARY - R/M BABCOCK	4,053	119.02	4,172.34	.00	.00	4,172.34	.0%
4963 LIBRARY - STEPHEN FOSTER	13,151	386.15	13,537.22	.00	.00	13,537.22	.0%
4964 LIBRARY - CHARLES TORREY	1,304	38.27	1,341.99	.00	.00	1,341.99	.0%
4965 LIBRARY - DONALD TUTTLE	934	27.45	961.77	.00	.00	961.77	.0%
4966 LIBRARY - ELANE & GEORGE L	6,350	186.44	6,536.21	.00	.00	6,536.21	.0%
4967 LIBRARY - BARBARA HEWITT	9,112	267.57	9,380.02	.00	.00	9,380.02	.0%
4968 LIBRARY-JAMES & FREDA RAWES	1,767	51.89	1,818.58	.00	.00	1,818.58	.0%
TOTAL PERMANENT FUNDS	8,901,937	387,106.79	9,289,044.02	220,004.04	6,684.76	9,062,355.22	2.4%

GRAND TOTAL 15,399,248 2,952,859.87 18,352,107.54 6,122,669.90 23,295.98 12,206,141.66 33.5%

** END OF REPORT - Generated by Sharon Angstrom **

Town of Reading, Massachusetts
Encumbrances

	Balance 01-Jul-13	Balance 31-Mar-14
	\$	\$
General government:		
Town Manager:		
Expenses		
Community Services	761	124
Expenses		
Board of Assessors	39,500	16,788
Expenses		
Finance:		
Expenses	220	220
Law:		
Expenses		
Human Resources:		
Expenses		
Technology:		
Expenses	4,896	2,416
Elections & Registration:		
Expenses	759	240
Employee benefits:		
Expenses		
Library:		
Expenses		
Police:		
Expenses	10,931	846
Fire:		
Capital		
Expenses		
Dispatchers:		
Expenses	8,322	456
School department:		
Capital	164,347	7,322
Expenses	546,588	81,431
DPW Engineering		
Expenses	400	165
Highway and equipment		
Expenses	15,335	1,861
Capital	151,405	18,017
DPW Administration		
Expenses	908	500
Snow & Ice		
Expenses	36,813	36,813
Street lighting		
Expenses	13,278	
Storm Water Mangement		
Expenses	390	390
Waste Collection		
Expenses	1,200	1,200
Cemetery:		
Expenses	1,478	355
Health:		
Expenses	6,550	6,550
Recreation:		
Expenses	14,350	
Parks and Forestry		
Expenses	2,948	702
General government totals	1,023,374	156,396
Enterprise funds:		
Water fund:		
Expenses	10,762	5,669
Capital	42,516	40,102
Sewer fund:		
Expenses		
Capital		
Storm Water fund:		
Expenses	24,525	16,074
Capital	96,528	69,468
Enterprise funds totals	174,331	131,312
Total	1,197,705	287,708

CONDUCT OF TOWN MEETING

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

Organization

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

Finance for all expenditures of funds,

Bylaw for all bylaw changes, and the

Community Planning and Development Commission for all zoning changes.

Their reports are given prior to discussing the motion.

General Rules Of Procedure

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

Principal Motion Encountered At Town Meeting

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

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

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

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

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

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

Multiple Motions Subsequent (Multiple) Motions

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

Subject To The Following Considerations

- The maker of any proposed multiple motion shall make their intent known, and the content of the motion to be offered shall be conveyed to the Moderator - prior to the initial calling of the Warrant Article.
- Once an affirmative vote has been taken on the motion then on the floor - no further subsequent alternative motions will be accepted. (Obviously does not apply to the budget, for example.)
- Also - There can only be one motion on the floor at any one time. You have the ability to offer amendments to the motion that is on the floor. You also have the ability to move for reconsideration.

Town Of Reading Bylaw - Article 2 Town Meeting

2.1 General

2.1.1 Date of Annual Town Election

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

2.1.2 Hours of Election

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

2.1.3 Annual Town Meeting Business Sessions

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

2.1.4 Subsequent Town Meeting

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

2.1.5 Adjourned Town Meeting Sessions

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

2.1.6 Posting of the Warrant

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

2.1.7 Closing of the Warrant

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

2.1.8 Delivery of the Warrant

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

2.2 Conduct of Town Meeting

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

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

- Rule 2** All articles on the warrant shall be taken up in the order of their arrangement in the warrant unless otherwise decided by a majority vote of the members present and voting.
- Rule 3** Prior to debate on each article in a warrant involving the expenditure of money, the Finance Committee shall advise Town Meeting as to its recommendations and the reasons therefore.
- Rule 4** Prior to a debate on each article in a warrant involving changes in the bylaw or Charter, petitions for a special act, or local acceptance by Town Meeting of a State statute, the Bylaw Committee shall advise Town Meeting as to its recommendations and reasons therefore.
- Rule 5** Every person shall stand when speaking as they are able, shall respectfully address the Moderator, shall not speak until recognized by the Moderator, shall state his name and precinct, shall confine himself to the question under debate and shall avoid all personalities.
- Rule 6** No person shall be privileged to speak or make a motion until after he has been recognized by the Moderator.
- Rule 7** No Town Meeting Member or other person shall speak on any question more than ten (10) minutes without first obtaining the permission of the meeting.
- Rule 8** Any non-Town Meeting Member may speak at a Town Meeting having first identified himself to the Moderator. A proponent of an article may speak on such article only after first identifying himself to the Moderator and obtaining permission of Town Meeting to speak. No non-Town Meeting Member shall speak on any question more than five (5) minutes without first obtaining the permission of the Meeting. Non-Town Meeting Members shall be given the privilege of speaking at Town Meeting only after all Town Meeting Members who desire to speak upon the question under consideration have first been given an opportunity to do so.
- Rule 9** Members of official bodies and Town officials who are not Town Meeting Members shall have the same right to speak, but not to vote, as Town Meeting Members on all matters relating to their official bodies.
- Rule 10** No speaker at a Town Meeting shall be interrupted except by a Member making a point of order or privileged motion or by the Moderator.
- Rule 11** Any person having a monetary or equitable interest in any matter under discussion at a Town Meeting, and any person employed by another having such an interest, shall disclose the fact of his interest or his employer's interest before speaking thereon.
- Rule 12** The Moderator shall decide all questions of order subject to appeal to the meeting, the question on which appeal shall be taken before any other.
- Rule 13** When a question is put, the vote on all matters shall be taken by a show of hands, and the Moderator shall declare the vote as it appears to him. If the Moderator is unable to decide the vote by the show of hands, or if his decision is immediately questioned by seven (7) or more Members, or if the Moderator determines that a counted vote is required such as for a debt issue or Home Rule Petition, he shall determine the question by ordering a standing vote, and he

shall appoint tellers to make and return the count directly to him. On request of not less than twenty (20) members, a vote shall be taken by roll call.

Rule 14 All original main motions having to do with the expenditure of money shall be presented in writing, and all other motions shall be in writing if so directed by the Moderator.

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

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

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

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

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

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

2.2.2 Attendance by Officials

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

2.2.3 Appointment of Committees

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

2.2.4 Motion to Reconsider

2.2.4.1 Notice to Reconsider

A motion to reconsider any vote must be made before the final adjournment of the meeting at which the vote was passed but such motion to reconsider shall not be made at an adjourned meeting unless the mover has given notice of his intention to make such a motion, either at the session of the meeting at which the vote was passed or by written notice to the Town Clerk within twenty-four (24) hours after the adjournment of such session. When such motion is made at the session of the meeting at which the vote was passed, said motion shall be accepted by the Moderator but consideration thereof shall be postponed to become the first item to be considered at the next session, unless all remaining articles have been disposed of, in which case reconsideration shall be considered before final adjournment. There can be no reconsideration of a vote once reconsidered or after a vote not to reconsider. Reconsideration may be ordered by a vote of two-thirds (2/3) of the members present. Arguments for or against reconsideration may include discussion of the motion being reconsidered providing such discussion consists only of relevant facts or arguments not previously presented by any speaker.

2.2.4.2 Federal or State Law Affecting Reconsideration

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

2.2.4.3 Posting and Advertising

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

2.2.5 State of the Town

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

2.2.6 Annual Precinct Meeting

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

position. Additional precinct meetings may be called by the Chairman or by a petition of six (6) Town Meeting Members of the precinct.

2.2.7 Removal of Town Meeting Members

2.2.7.1 Notice of Attendance

The Town Clerk shall mail, within thirty (30) days after the adjournment *sine die* of the Annual Town Meeting, to every Town Meeting Member who has attended less than one-half of Town Meeting sessions since the most recent Annual Town Election, a record of his attendance and a copy of Section 2-6 of the Charter.

2.2.7.2 Precinct Recommendation

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

2.2.7.3 Grouped by Precinct

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

2.2.8 Meetings During Town Meeting

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

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

2.2.9 Rules Committee

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

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



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

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

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

Town Meeting Handout Guidelines

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

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

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

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

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

All handouts:

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

All PowerPoint Presentations:

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

February of 2010