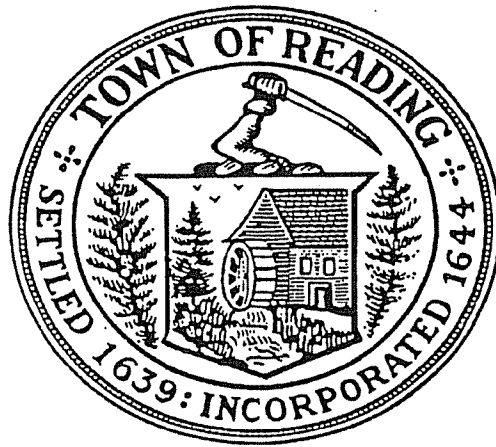
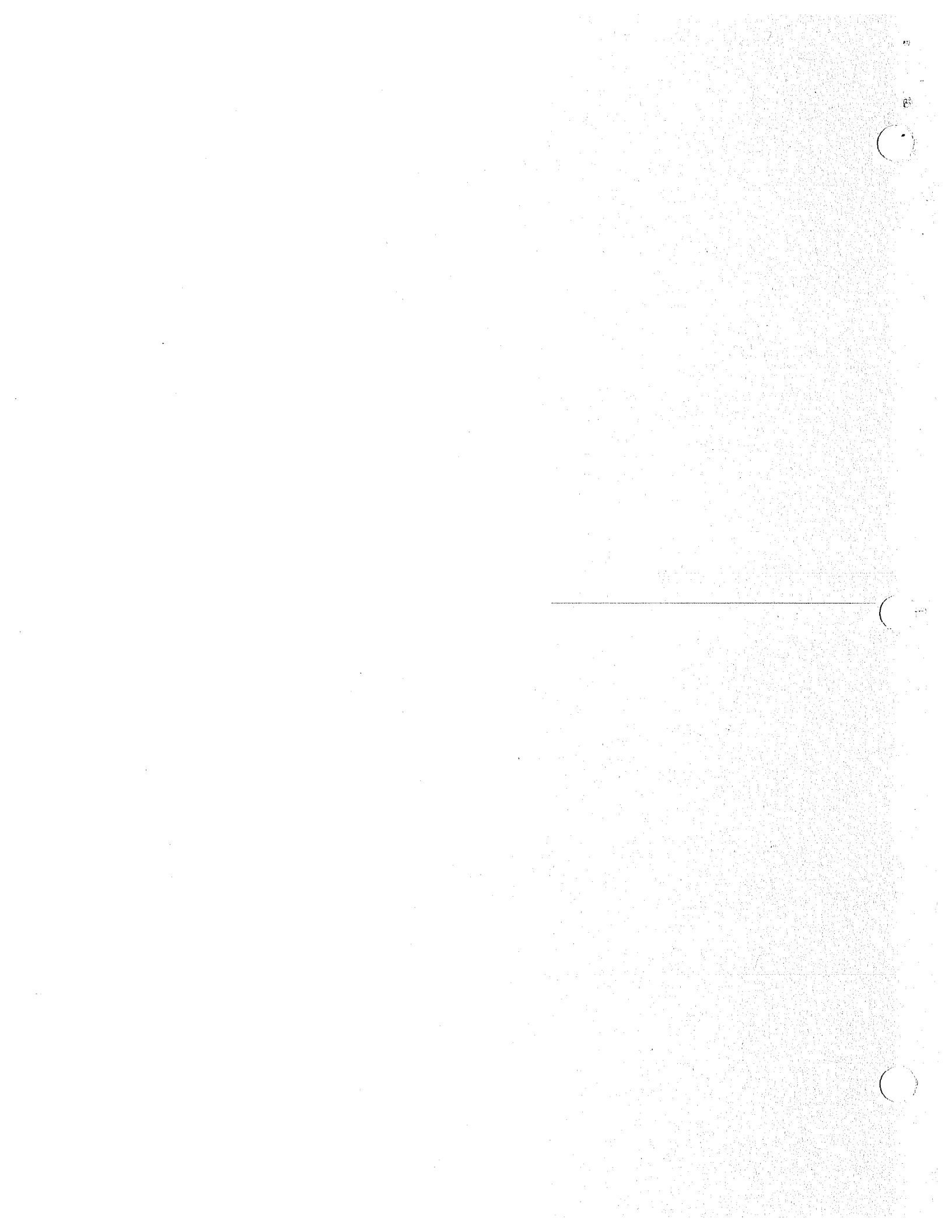


**Town of
Reading
Massachusetts**



**Report on the Warrant
Annual Town Meeting
April 27, 2009**



**ANNUAL TOWN MEETING
APRIL 27, 2009
TABLE OF CONTENTS**

<u>Article</u>	<u>Title</u>	<u>Sponsor</u>	<u>Page #</u>
1	Election	Board of Selectmen	1
2	Reports	Board of Selectmen	2
3	Instructions	Board of Selectmen	2
4	Amend Capital Improvements Program FY 2009 - FY 2018	Board of Selectmen	2,3
5	Amend the FY 2009 Budget	Finance Committee	3-5
6	Approve Payment of Prior Year's Bills	Board of Selectmen	6
7	Approve FY 2010 - FY 2019 Capital Improvements Program	Board of Selectmen	6,7
8	Approving Chapter 90 Funds	Board of Selectmen	7
9	Authorize the Disposition of Surplus Tangible Property	Board of Selectmen	7,8
10	Requesting Funding for Designing a Cemetery Garage	Board of Cemetery Trustees	8
11	Revolving Funds	Board of Selectmen	9,10
12	Establishing Stabilization Fund for Sick Leave and Vacation Leave Buyback for Municipal Employees	Board of Selectmen	10,11
13	Transfer Funds from MTBE Legal Settlement to Water Fund	Board of Selectmen	11
14	Approving FY 2010 Budget	Finance Committee	12
15	Debt Authorization – Energy and Water Conservation Improvements to Public Buildings	School Committee	12,13
16	Amending Section 3.1 of General Bylaws allowing the Board of Selectmen to accept minor conveyances of land	Board of Selectmen	13,14

<u>Article</u>	<u>Title</u>	<u>Sponsor</u>	
17	Bylaw Outlawing the use of Marijuana on public property and in public buildings	Board of Selectmen	14,15
18	Zoning Amendment to Reduce Required Setback in Commercial Districts on South Main Street to 50 feet	CPDC	15,16
19	Zoning Amendment re: Drive Thru in PUD	CPDC	16
20	Declaring Seats of Certain Town Meeting Members Vacant	Board of Selectmen	16,17
	APPENDIX		
	Fiscal Year 2010 Budget	Yellow Pages	20-130
	Fiscal 2010 - 2019 Capital Improvements Program	Blue Pages	131-158
	Conduct of Town Meeting		159-165

TOWN WARRANT
(Seal)
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 Presidential Primary and 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
RMHS Hawkes Field House, Oakland Road

TUESDAY, the SEVENTH DAY OF APRIL, A.D., 2009
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;
One member 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;
Two members of the Municipal Light Board for three years;
Two members of the School Committee for three years; and
Sixty five Town Meeting Members shall be elected to represent each of the following precincts:

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

QUESTION 1

Shall the Board of Selectmen be granted the authority to issue licenses for the sale of all alcohol beverages to be consumed on the premises to restaurants with a seating capacity of less than 100 persons?

Yes _____ No _____

Summary: Currently, the Board of Selectmen may only issue an all alcohol beverage license to a restaurant that has a seating capacity of not less than 100 persons. An affirmative vote under this question would permit the Board to issue all alcoholic beverage licenses to those restaurants that do not meet the minimum seating capacity for 100 patrons. The Board believes that such a reduction will benefit smaller restaurants in Town. The license will be subject to rules and regulations established by the Board of Selectmen as well as all other provisions of Massachusetts General Laws, Chapter 138. Approval of this measure will not change the total number of restaurant licenses (all alcoholic or wine and malt) that can be issued in the Town.

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

MONDAY, the TWENTY-SEVENTH DAY OF APRIL A.D., 2009

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 report(s) are anticipated:

- ◆ State of the Town – by the Chairman of the Board of Selectmen.
- ◆ Review Reading's potential participation as a "Green Community" pursuant to the Green Communities Act.

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 2009 - FY 2018 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. Town Bylaw prohibits Town Meeting from approving any Capital Expenditure unless the project is included in the Capital Improvements Program (CIP).

The following changes are needed for FY 2009 in the current CIP:

Thermal Imaging – Add \$6,000 in FY09, and delete \$30,000 in future years in the CIP. This \$6,000 represents the local share with the remainder of the cost being covered by a grant awarded to the Town.

Municipal Building Improvements – Add \$15,000 in roofs for gutter and related work at the West Side Fire Station, and add \$10,000 in flooring for replacement carpeting at the Reading Public Library. There is a surplus of about \$15,000 in other municipal building capital projects, and perhaps a bit more which would allow some or all of these two projects to be funded by previous capital appropriations.

Finance Committee Report: The Finance Committee recommends the subject matter of this Article by a vote of 8-0-0 at their March 25, 2009 meeting. This Article allows capital requests to be available for funding in a later Article at this Town Meeting. A 10 year balanced capital plan is a prudent fiscal tool that facilitates long range planning and project prioritization. The balanced plan provides the maximum amount the Town can fund each year and stay within the FINCOM guide lined amount.

Bylaw Committee Report: No report.

ARTICLE 5 To see if the Town will vote to amend one or more of the votes taken under Article 11 of the Warrant of the Annual Town Meeting of April 28, 2008, as amended under Article 4 of the November 10, 2008 Subsequent Town Meeting; and to see what sum the Town will vote to appropriate by borrowing or transfer from available funds, or otherwise, 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: The following budget amendments are proposed for the FY 2009 Budget:

General Fund – Wages and Expenses

<u>Account Line</u>	<u>Description</u>	<u>Decrease</u>	<u>Increase</u>
B99	Benefits – Expenses <ul style="list-style-type: none"> • Health Insurance <ul style="list-style-type: none"> ○ Enrollment \$100,000 ○ Muni Gov't \$ 37,980 <i>(FF \$15,970; Tech. \$8,250; Libr. \$6,680; Comm Svc \$7,080)</i>	\$137,980	
M1	Accounting – Wages <ul style="list-style-type: none"> • Overtime 	\$ 2,000	

<u>Account Line</u>	<u>Description</u>	<u>Decrease</u>	<u>Increase</u>
N15	Finance – Wages <ul style="list-style-type: none"> • Technician \$20,620 • Overtime \$10,000 • Elections – Grant \$10,344 	\$ 40,964	
N16	Finance – Expenses <ul style="list-style-type: none"> • Elections – Grant \$10,344 • Tech. Virtualization \$5,000 		\$15,344
P1	Library – Wages <ul style="list-style-type: none"> • Technician position \$16,700 • Other \$16,000 	\$32,700	
P2	Library – Expenses <ul style="list-style-type: none"> • Materials 		\$10,800
Q7	Town Manager's Office – Expenses <ul style="list-style-type: none"> • Retreat 	\$ 1,000	
R14	Community Services – Wages <ul style="list-style-type: none"> • Eliminated positions -\$17,700 • Sick/Vac. Buyback +\$7,500 	\$ 10,200	
S16	Public Works – Expenses <ul style="list-style-type: none"> • Street Lighting 		\$12,000
S17	Public Works – Expenses <ul style="list-style-type: none"> • Rubbish 	\$57,000	
S19	Public Works – Wages <ul style="list-style-type: none"> • Sick/vac. Buyback +\$10,000 • DPW positions - \$15,000 	\$ 5,000	
S20	Public Works – Expenses <ul style="list-style-type: none"> • Highway Equipment repairs, parts and maintenance 		\$85,000
T7	Public Safety – Wages <ul style="list-style-type: none"> • Police optional train. \$4,000 • Police s/v buyback \$37,000 • Police positions \$40,000 • Fire positions \$24,800 	\$105,800	
	Subtotals	\$392,644	\$123,144
	Net Operating Expense Reductions and Transfers	\$269,500	

<u>Account Line</u>	<u>Description</u>	<u>Decrease</u>	<u>Increase</u>
S18	Public Works – Expenses <ul style="list-style-type: none"> • Snow & Ice Control (estimate) 		\$750,000
T8	Public Safety – Expenses <ul style="list-style-type: none"> • Police Academy (reimbursed by new Officers into the general fund) 		\$ 3,000

N16	Finance – Expenses • FINCOM Reserve Fund		\$ 50,000
	Subtotals		\$803,000
	Net from Operating Transfers and Available Funds (Free Cash)		\$803,000

Finance Committee Report: The Finance Committee recommends the subject matter of this Article by a vote of 8-0-0 at their March 25, 2009 meeting.

Bylaw Committee Report: No report.

Capital

<u>Account Line</u>	<u>Description</u>	<u>Decrease</u>	<u>Increase</u>
C99	Fire Capital – Local share of Thermal Imaging Grant		\$6,000
	Subtotals		\$6,000
	Net from Operating Transfers and Available Funds (Free Cash)		\$6,000

Finance Committee Report: The Finance Committee recommends the subject matter of this Article by a vote of 8-0-0 at their March 25, 2009 meeting.

Bylaw Committee Report: No report.

Enterprise Funds

<u>Account Line</u>	<u>Description</u>	<u>Decrease</u>	<u>Increase</u>
W5	Expenses in Lines M1 through S20	\$347,625	
X5	Expenses in Lines M1 through S20	\$234,651	
	Subtotals	\$582,276	
	Net Reduction in Operating Budget Appropriations:		
	Water	\$347,625	
	Sewer	\$234,651	

Finance Committee Report: The Finance Committee will see this information for the first time at their April 15, 2009 meeting. At the November 2008 Town Meeting, funds were added to several general fund budgets to reflect a new accounting requirement by the Massachusetts Department of Revenue. In order to complete this change, the exact same amount of funds must now be removed from the Enterprise Fund Budgets. As in the November action taken by Town Meeting, no additional funds are spent or moved within the budgets – this is simply a new accounting requirement. The FY10 Budget as presented will fully comply with these requirements.

Bylaw Committee Report: No report.

ARTICLE 6 To see if the Town will vote to authorize the payment during Fiscal Year 2009 of bills remaining unpaid for previous fiscal years for goods and services actually rendered to the Town, or take any other action with respect thereto.

Board of Selectmen

Background: Dennis K. Burke, Inc. submitted three invoices in FY09 for adjustments to FY08 invoices in the DPW for materials purchased due to their own mistakes. The Town is responsible to pay the adjustments which total \$9,277.34.

Finance Committee Report: The Finance Committee recommends the subject matter of this Article by a vote of 8-0-0 at their March 25, 2009 meeting.

Bylaw Committee Report: No report.

ARTICLE 7 To see if the Town will vote to approve the FY 2010 – FY 2019 Capital Improvements Program as provided for in Section 7-7 of the Reading Home Rule Charter, or take any other action with respect thereto.

Board of Selectmen

Background: Recent CIP's have shown near-term requests in excess of the anticipated annual funding available. This was done purposefully and in several past years, Town Meeting has been in a position to approve additional capital spending at the Subsequent Town Meeting in November due to strong levels of reserves.

In light of the global economic conditions, we do not foresee any reasonable opportunity to utilize free cash mid-year for capital improvements for at least two years. As a result, significant amounts of capital in every department have been moved further out on the CIP so that the near term plan is balanced to what funds are available at Annual Town Meeting only.

As we await the findings and recommendations of Performance Contracting, another change to the CIP is that all energy-related capital items have been pushed out to FY 2011 and beyond. This does not suggest any lack of priority for these items – in fact, we hope to accomplish a significant portion of this work in FY10 if Performance Contracting goes forward. Some or all of these items will be financed with energy savings so until we have a firm financial and operational plan, we show energy-related items in future years only.

The proposed CIP reflects some of the following major changes:

Thermal Imaging – Deleted \$30,000 from capital plan; request \$6,000 as part of the FY09 budget amendments. This would represent the local share with the remainder of the cost being covered by a grant awarded to the Town.

Public Safety Radios – Increased the scope of work and estimated cost in 2010 from \$180,000 to \$311,000. Some details are a matter of security but the scope has been expanded to include key communications equipment throughout the Town, in addition to the hand-held units for Fire and Police.

DPW Truck #3 – Cost reduced by \$200 to \$97,000.

Sidewalks/Curbs – Allocation reduced from \$50,000 to \$25,000.

Assessors' Financial System – Added to the CIP at the request of the Board of Assessors in FY12 for approximately \$100,000.

Please see the Blue Pages in the Appendix of this report for the details of the FY 2010 - FY 2019 Capital Improvements Program and Debt Service schedule.

Finance Committee Report: The Finance Committee recommends the subject matter of this Article by a vote of 0-0-8 at their March 25, 2009 meeting. The votes to abstain reflect additional requests from the School Committee, and the uncertainty about a final list of FY10 proposed capital on that date.

Bylaw Committee Report: No report.

ARTICLE 8 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 debt in anticipation of receipt of the grant but the Town has never sold debt for these projects. The funds will not be borrowed but authorizing the borrowing allows the community to plan for projects with certainty that they will be funded. The FY 2010 Chapter 90 allocation is \$446,097.

Finance Committee Report: The Finance Committee recommends the subject matter of this Article by a vote of 8-0-0 at their March 25, 2009 meeting. This is a routine method of authorizing the receipt and application of Chapter 90 funds. In the event Chapter 90 funds are not received, the projects would require alternative funding sources outside the scope of this Article.

Bylaw Committee Report: No report.

ARTICLE 9 To see if the Town will vote to authorize the Board of Selectmen to sell, or exchange, or dispose of, upon such terms and conditions as they may determine, various items of Town tangible property, or take any other action with respect thereto.

Board of Selectmen

Background: The following list of intangible property with a value in excess of \$5,000 is proposed for disposition under this Article. Between now and Town Meeting, there may be additional items added to the list.

<u>Department</u>	<u>Equipment</u>
Fire	1997 Chevrolet Blazer
DPW	1995 International sewer jetter 1995 International dump truck/sander 1997 Ford F350 pickup truck
Police	2 Ford Crown Victoria police cars

Finance Committee Report: The Finance Committee recommends the subject matter of this Article by a vote of 8-0-0 at their March 25, 2009 meeting. This would authorize the disposal of six aging vehicles.

Bylaw Committee Report: No report.

ARTICLE 10 To see if the Town will vote to transfer the sum of One Hundred and Twenty Five Thousand Dollars (\$125,000) from the sale of real estate fund for the purpose of designing a building or buildings to replace the present service building in the Laurel Hill Cemetery including but not limited to design specifications, test borings, surveying and any other items incidental thereto, said funds to be expended by and under the direction of the Town Manager, and that the Town Treasurer be and hereby is authorized and instructed to transfer said sum to carry out the purpose of this vote, or take any other action with respect thereto.

Board of Cemetery Trustees

Background: When the present service building was built in 1920, Laurel Hill was Reading's only cemetery, and the work was done by pick and shovel until 1965 when the last addition was built, then Reading had just two cemeteries and much of the work was still done by pick and shovel.

Today, Reading has four cemeteries with the work being done by a crew of four full-time and two seasonal employees equipped with power mowers and a backhoe. Because of the size of this and other equipment, it cannot be stored in the present building in an efficient manner, and is difficult for the employees to access it. At 25 acres and the most labor intensive of the four cemeteries, the Trustees feel that a new service building or buildings should be built on the present Laurel Hill location and not combined into the DPW site at New Crossing Road.

Finance Committee Report: The Finance Committee does not recommend the subject matter of this Article by a vote of 0-6-2 at the meeting of March 25, 2009. The committee acknowledged the need for the project and is concerned about the safety issues raised but given the knowledge that in the current economic climate the funding for the construction of the facility is not available, and that the Board of selectmen has not made a decision on the actual siting of the facility, it seems premature to approve funding for design.

Bylaw Committee Report: No report.

Board of Cemetery Trustees Report: No report.

ARTICLE 11 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, 2009 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 Walkers Brook Crossing, Archstone and Johnson Woods developments	Legal, oversight and inspection, plan review, initial property appraisals and appeals, Community Services general management, landfill monitoring costs, curb sidewalks and pedestrian safety improvements, records archiving and other project related costs.	\$125,672	Available for expenditure next year
Public Health Clinics and Services	Board of Health	Clinic fees and third party reimbursements	Vaccines, materials for screening clinics and clinical supply costs, medical equipment and supplies, immunizations, educational materials	\$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

or take any other action with respect thereto.

Board of Selectmen

Background: These are revolving funds that will require annual renewal at the Annual Town Meeting.

- **Conservation Consulting Revolving Fund** - There was no activity in the Conservation Consulting Revolving Fund during Fiscal Year 2008. The balance remains at zero. The Conservation Commission voted unanimously to support Article 10 of the Warrant, reauthorizing the revolving fund in the amount of \$25,000.
- **Inspections Revolving Fund** - Beginning in 2004, Town Meeting approved the inspections revolving funds as a way to deposit building and other permit fees, and to use them 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.

The balance available for the FY 2010 year is \$125,672 which would be the total expense to be authorized.

- **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 Reading Health Division also uses these funds for meningitis prevention vaccine for adolescents and materials for cholesterol, glucose and tuberculosis screening clinics. Clinic client fees are also deposited into this fund to offset vaccine and clinical supply costs.

The necessary amounts used for clinic vaccine, supplies and staff salaries related to the clinics each year directly from the revolving fund is approximately \$25,000.

- **Library Materials** - During the course of a year, the Library recovers funds from patrons who have lost or damaged books or other materials. Currently, those funds go into the Town's General Fund and at the end of the year, go into Free Cash. The adoption of this Article will allow those funds recovered from patrons to be available directly to the Library to purchase replacement materials.
- **Mattera Cabin** - The log cabin on the Mattera Conservation land was purchased a couple of years ago. The Town has developed a program of improvements to the cabin, and is working on programming its use. Some of the use is anticipated to be revenue generating, and it is anticipated that over time the site would generate enough funding to pay the operating costs of the cabin - primarily utilities. This Article would allow those revenues to be used directly for the operating expenses of the cabin.

Finance Committee Report: The Finance Committee recommends the subject matter of this Article by a vote of 8-0-0 at their March 25, 2009 meeting.

Bylaw Committee Report: No report.

ARTICLE 12 To see if the Town will vote to establish a stabilization fund, or take any other action with respect thereto.

Board of Selectmen

Background: In the various Town budgets, one will see from time to time funding for sick leave buy-back or vacation leave buy-back. As a result, the budgets may artificially fluctuate from year to year. The intent of this Article is to establish a stabilization fund and to pay those obligations from the stabilization fund as they occur. This will permit the Department Salary and Wage Budgets to track more effectively the routine annual requirements of the Department. In FY 2019, there are no anticipated retirements that require the payment of sick leave buy-back or vacation buy-back, and it is anticipated that the stabilization would be funded with \$25,000 from Free Cash this year, and supplemented from year to year.

As a matter of policy and collective bargaining process, sick leave buy-back is being phased out but that process could take upwards of 20 years.

Finance Committee Report: The Finance Committee does not recommend the subject matter of this Article by a vote of 1-4-3 at their March 25, 2009 meeting.

Bylaw Committee Report: No report.

ARTICLE 13 To see what sum the Town will vote to transfer to the Water Enterprise Fund, sums of money received during FY 2009 and which may be received in subsequent years as a result of the settlement of the so-called MTBE litigation, or take any other action with respect thereto.

Board of Selectmen

Background: The Town has converted its entire water supply to utilizing the MWRA as its water source. Part of the reason for making that transition was to avoid future contamination issues that could render the local water supply incapable of meeting the Town's needs. Reading is well aware of that potential when a gasoline spill on I-93 in 1992 closed the Town's wells for a period of time as a precaution to prevent contamination.

Several years ago, the Town joined a class action suit against gasoline refiners for MTBE contamination to Town wells. Many of those cases have been settled, and the Town has received \$709,987 to date. There will be more payments to come in the future, although the settlements to date represent the vast majority of expected payments.

Because the Town has spent a great deal of money to buy into the MWRA for water supply, the intent is to utilize these legal settlement funds related to water supply contamination to help offset water rate increases over the next several years.

The action under this Article will be to transfer these and future payments from this source into the water reserve account.

Finance Committee Report: The Finance Committee recommends the subject matter of this Article by a vote of 5-0-3 at their March 25, 2009 meeting. If applied, this could potentially ease water rates charged to residents. Since these funds are not obligated to be applied to Water projects, there was discussion on whether the funds should be allowed to flow to Free Cash in order to be available for the general fund in future years, and then available for Operating or Capital challenges. For the abstaining votes, there was not sufficient information to draw conclusions.

Bylaw Committee Report: No report.

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 2010 beginning July 1, 2009, or take any other action with respect thereto.

Finance Committee

Background: Please see the Yellow Pages in the Appendix of this report for the FY 2010 Budget.

Finance Committee Report: The Finance Committee votes are reflected in the budget presentation material.

Bylaw Committee Report: No report.

ARTICLE 15 To see what sum the Town will raise by borrowing or transfer from available funds, or otherwise, and appropriate for the purpose of making energy and water conservation and similar improvements to Town owned properties, 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 Superintendent of Schools and the Town Manager; and to see if the Town will authorize the School Committee, Board of Selectmen, Superintendent of Schools, 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 energy and water conservation improvements; and to authorize the Superintendent of Schools and/or 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.

School Committee

Background: Reading Public Schools and the Town of Reading have launched an exciting new project to evaluate and then implement a set of comprehensive energy conservation measures in our municipal and school buildings. The Energy Savings Performance Contracting (ESPC) process, as set forth in Massachusetts General Laws Chapter 25A, Section 11I, allows a municipality to partner with an Energy Services Company (ESCO) to evaluate, design and "construct" building infrastructure improvements to reduce energy and water consumption with construction costs paid for through the savings generated from the project.

The Subsequent Town Meeting in November 2008 approved an expenditure of no more than \$120,000 for consulting services and an initial energy audit. The cost of the audit would only be paid if a project does not go forward. In response to a Request for Qualifications, seven leading national ESCOs submitted responses. In accordance with the state-mandated process, the evaluation resulted in the selection of NORESKO of Westborough, Massachusetts as the top rated firm to partner with Reading.

The ESPC Project began with the technical energy audit of all fifteen town and school buildings. The audit process involved comprehensive measurement and analysis of building energy and water use. Teams of energy auditors utilized meters, monitors, data loggers, surveys and on-site inspection to determine how our buildings use energy and establish an energy consumption baseline. A team of engineers then evaluated and designed energy conservation measures that could be undertaken to reduce building energy consumption

from the baseline level. This team of energy engineers and specialists presented these alternatives to the Town. As this Warrant goes to print in advance of Town Meeting, Town staff is in the process of finalizing the highest priority measures that best meets the needs and objectives of the community.

In addition, a variety of financing options are being evaluated, including seeking debt authorization for some (or all) of this project from Town Meeting through this Article. If the entire project is funded with debt through this Article, debt service will first be paid from energy savings. Any remaining debt service would be paid from the annual share of debt and capital. Town staff is diligently monitoring Federal and State stimulus funding, to see if any (or all) of this project is eligible. In light of the volatile status of stimulus funding and of the financial markets, the widest possible set of financial tools is particularly important at this time.

Once the project scope has been finalized, and Town Meeting has authorized debt (if and as needed), the ESCO, acting as general contractor, will design/build the infrastructure improvements over the course of one to two years, depending upon the number of measures selected. Reading's project team will approve the type or brand of equipment to be installed as well as sub-contractors used for installation who will also have to meet NORESCO's stringent qualification criteria. Reading's project team will meet weekly with NORESCO's construction management team during all phases of the project and key information will be communicated to Town officials and the general public through a blog including project schedules, tasks and timelines.

Finance Committee Report: The Finance Committee abstained from taking an affirmative or negative position relative to the subject matter of this Article by a vote of 0-0-8 at the March 25, 2009 meeting. This position was taken due to the fact that final information on the project that would be proposed or what funding would be required was not available in time for an informed decision to be made by the Warrant publication deadline. The Finance Committee may revise this position when or if more pertinent information becomes available in time to take a vote.

Bylaw Committee Report: No report.

School Committee Report: No report.

ARTICLE 16 To see if the Town will vote to amend the Town of Reading General Bylaws, Article 3, Section 3.1 Board of Selectmen, by adding a new section as follows:

3.1.2 Whenever a decision of the Community Development and Planning Commission, Zoning Board of Appeals or Conservation Commission provides for the conveyance of land, or any interest therein, including but not limited to easements, to the Town for nominal consideration, the Board of Selectmen is authorized to accept said conveyance on behalf of the Town

or take any other action with respect thereto.

Board of Selectmen

Background: Town Counsel has recommended this bylaw which, in their experience, is common in many other communities. This bylaw would permit the Board of Selectmen to accept a conveyance of land, including easements, when the conveyance or easements are

for nominal consideration (less than \$100.00 and when no appropriation is required) and they are part of the approval granted by any of the three regulatory bodies of the Town as part of their decision-making process. Usually these conveyances are for utility easements or similar conveyances.

Finance Committee Report: No report.

Bylaw Committee Report: The Bylaw Committee recommends the subject matter of this Article by a vote of 3-0-0.

ARTICLE 17 To see if the Town will vote to adopt the following bylaw as Section 5.5.10 of the Reading General Bylaws:

Section 5.5.10 - Public Consumption of Marijuana or Tetrahydrocannabinol

No person shall smoke, ingest or otherwise use or consume marijuana or tetrahydrocannabinol (as defined in G.L. c. 94C, 1, as amended) while in or upon any street, sidewalk, public way, footway, passageway, stairs, bridge, park, playground, beach, recreation area, boat landing, public building, school house, school grounds, cemetery, parking lot or any area owned by or under the control of the Town; or in or upon any bus or other passenger conveyance operated by a common carrier, or in any place accessible to the public.

This Bylaw may be enforced through any lawful means in law or in equity including but not limited to enforcement by criminal indictment or complaint pursuant to G.L. c. 40, §21, or by noncriminal disposition pursuant to G.L. c. 40, §21D, by the Board of Selectmen, the Town Manager, or their duly authorized agents or any Police Officer. The fine for violation of this bylaw shall be Three Hundred Dollars (\$300.00) for each offense. Any penalty imposed under this bylaw shall be in addition to any civil penalty imposed under G.L. c. 94C, §32L,

or take any other action with respect thereto.

Board of Selectmen

Background: In January 2009, Massachusetts General Law was changed to decriminalize the possession of less than one ounce of marijuana. The civil violation of possession is now \$100.00. This Bylaw proposes to make consumption of marijuana in a public place a violation of Town Bylaw, and makes the violation an equal violation to the consumption of alcoholic beverages Section (5.5.6) with a fine of up to \$300.00 in addition to the civil violation. Section 5.5.6 is shown below for Town Meeting Members information. The language proposed here is model language from the Attorney General's Office.

5.5.6 Consumption of Alcoholic Beverages

No person shall consume any alcoholic beverages as defined in Chapter 138 of the General Laws while on, in or upon any public way, public parking lot or upon any vehicle on such way, lot or place. All alcoholic beverages being used in violation of this Bylaw shall be seized and safely held until final adjudication of the charges against the person or persons arrested or summoned before the Court, at which time they shall be returned to the person entitled to lawful possession.

Finance Committee Report: No report.

Bylaw Committee Report: The Bylaw Committee recommends the subject matter of this Article by a vote of 3-0-0.

ARTICLE 18 To see if the Town will vote to amend the Town of Reading Zoning By-Laws as follows: (*words in italics denotes new language*)

To amend Section 5.1.2, Table of Dimensional Controls, to reduce the minimum front yard setback in the Business-A Zoning District from fifty (50) feet to *fifteen (15) feet* for one or two family dwellings, apartments, and other permitted principal uses; and

To amend Section 4.9.7.2.b so that the By-Law provision reads as follows: "The minimum front, side and rear yard requirements shall be the same as in the underlying districts except that the minimum front yard set-back may be as little as 30 feet if there is no parking in the front yard *and except in the Business A district the front yard setback shall be fifteen (15) feet for one or two family dwellings, apartments, and other permitted principal uses*", or take any other action with respect thereto.

Community Planning and Development Commission

Background: The 2005 Master Plan (Goal 3 of the Economic Development Chapter, Objective 3A and B of the Implementation Chapter) directed the Community Planning & Development Commission to develop a rezoning and streetscape beautification plan for South Main Street, particularly façade and parking lot improvements and visually screening parking.

CPDC has been working on draft Design Guidelines to accomplish this as Town Meeting Members saw from the display at the 2008 Subsequent Town Meeting. These objectives cannot be met because current zoning forces structures to be built 50' behind the front lot line. This results in forcing parking to the front of the lot, and leaves insufficient space for appropriate landscaping since most of the Business-A District along South Main Street (from Reading Plaza to South Street) is only 150 feet wide from the center line of Main Street.

Article 18 proposes to reduce the minimum front yard setback in the Business-A District in order to implement the Master Plan's objective of improving the appearance of the facades and streetscape, to implement the Design Guidelines, and to provide an opportunity to locate parking in other parts of the lots in the Business-A District. This amendment is one component of the improvement strategy for South Main Street, from which other improvements can follow upon implementation. Without this amendment, parcels in Business-A (Wayside Bazaar, the former Getty Station, the former Frame Shop) may be redeveloped imminently with construction and site plans that do not meet the community's vision for improving the appearance of South Main Street.

This amendment, if approved, applies only to the Business-A Zoning Districts, which are located along both sides of South Main Street, two parcels of land on the east side of Main Street north of Salem Street (both are developed), and the commercial area on North Main Street at Franklin Street.

Finance Committee Report: No report.

Bylaw Committee Report: The Bylaw Committee recommends the subject matter of this Article by a vote of 3-0-0.

CPDC Report: Report was not available at time of printing and will be given at Town Meeting.

ARTICLE 19 To see if the Town will vote to amend Paragraph a. of Section 4.9.7.2. of the Reading Zoning By-Laws, by inserting the parenthetical words "*(other than financial institution and/or pharmacy drive-thru uses)*" after the words "drive-thru uses," so that Paragraph a. of Section 4.9.7.2 reads as follows:

- a. Within a PUD-B Overlay District, any portion of land that is within the underlying Business A District or within 30 feet of the underlying Business A District zoning boundary line may be used for those various uses allowed within the underlying Business A District, excepting that Automotive Uses and enclosed storage as a primary use as listed in the Table of Uses in Section 4.2.2 (Table of Uses), and fast food restaurant or drive-thru uses (*other than financial institution and/or pharmacy drive-thru uses*) shall not be allowed.

or take any other action with respect thereto.

Community Planning and Development Commission

Background: Town Meeting adopted a PUD-B Overlay District for property at 80-100 Main Street in 2007. The Community Planning & Development Commission granted a Special Permit and Site Plan Review in accordance with the PUD-B in September, 2007. This Warrant Article is proposed at the request of the property owner to allow drive-thru pharmacies and drive-thru banks as potential tenants for the development. Any modifications to the approved site plan or changes to the approved development would have to be reviewed for approval by the Community Planning & Development Commission.

Finance Committee Report: No report.

Bylaw Committee Report: The Bylaw Committee recommends the subject matter of this Article by a vote of 3-0-0.

CPDC Report: Report was not available at time of printing and will be given at Town Meeting.

ARTICLE 20 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:

Precinct 1

Mark L. Dockser
Jane M. Spano

Precinct 2

Mary Frances Grimmer
George A. Snow

<u>Precinct 3</u>	David A. Craven Albert Garbarino Catherine L. Martin John Michael O'Leary Kathleen M. Tibbetts
<u>Precinct 4</u>	Paul J. Baratta
<u>Precinct 5</u>	Frederick S. Shaffer
<u>Precinct 7</u>	C. Ellen Commito
<u>Precinct 8</u>	Andrew Patrick Murphy

Board of Selectmen

Background: The Reading Home Rule Charter provides for the removal by Town Meeting of Town Meeting members who did not attend at least half of the Town Meeting sessions during the previous year. In 2008 there were just 3 Town Meeting sessions. There are 13 members who meet those criteria, as listed above.

The Town Meeting Members from Precincts 1, 2, 3, 4, 5, 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. The affected precincts will then make a recommendation to Town Meeting as to whether the member should be removed.


Finance Committee Report: No report.

Bylaw Committee Report: No report.

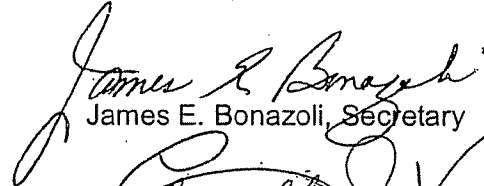
and you are directed to serve this Warrant by posting an attested copy thereof in at least one (1) public place in each precinct of the Town not less than fourteen (14) days prior to April 7, 2009, the date set for the Election in said Warrant, and to publish this Warrant in a newspaper published in the Town, or providing in a manner such as electronic submission, holding for pickup or mailing, an attested copy of said Warrant to each Town Meeting Member.

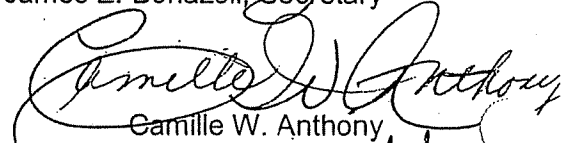
Hereof fail not and make due return of this Warrant with your doings thereon to the Town Clerk at or before the time appointed for said meeting.

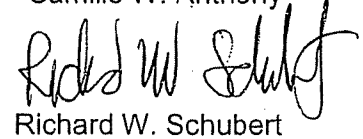
Given under our hands this 10th day of March, 2009.


Stephen A. Goldy, Chairman

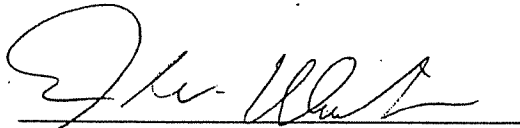
Ben Tafoya, Vice Chairman


James E. Bonazoli, Secretary


Camille W. Anthony


Richard W. Schubert

SELECTMEN OF READING


Alan W. Ulrich, Constable

COMMONWEALTH OF MASSACHUSETTS

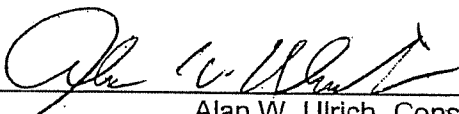
Middlesex, ss. Officer's Return, Reading:

By virtue of this Warrant, I, on March 11, 2009 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:

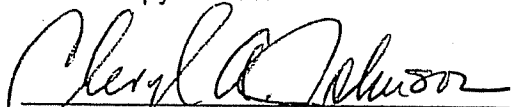
- Precinct 1 J. Warren Killam School, 333 Charles Street
- Precinct 2 Peter Sanborn Place, 50 Bay State Road
- Precinct 3 Reading Police Station, 15 Union Street
- Precinct 4 Joshua Eaton School, 365 Summer Avenue
- Precinct 5 Town Hall, 16 Lowell Street
- Precinct 6 Austin Preparatory School, 101 Willow Street
- Precinct 7 Reading Library, Local History Room, 64 Middlesex Avenue
- Precinct 8 Wood End School, 85 Sunset Rock Lane

The date of posting being not less than fourteen (14) days prior to April 7, 2009, the date set for the Local Election in this Warrant.

I also caused an attested copy of this Warrant to be published in the Reading Chronicle in the issue of March 12, 2009.


Alan W. Ulrich, Constable

A true copy. Attest:


Cheryl A. Johnson, Town Clerk



Town Manager's Budget – FY 2010 Table of Contents

<u>Overview - General Fund</u>	
A.	Budget Introduction
a.	Town Manager's Budget Message
b.	Revenues
c.	Expenses – Voted Line Items
<u>Shared Costs – General Fund</u>	
B.	Benefits
C.	Capital
D.	Debt
E.	Vocational Schools
a.	Northeast Vocational
b.	Minuteman Vocational
<u>Municipal Government – General Fund</u>	
F.	Municipal Government Overview
G.	Town Administration
H.	Accounting Department
I.	Finance Department
J.	Finance Committee Reserve Fund
K.	Community Services Department
L.	Library
M.	Department of Public Works
<u>Municipal Government - Enterprise Funds</u>	
R.	Enterprise Funds Overview
S.	Water
T.	Sewer
U.	Storm Water
<u>School Department – General Fund</u>	
V.	School Department & School Facilities
W.	Town Facilities
<u>Appendix (Blue pages)</u>	
X.	General Fund
a.	List of Capital
b.	Debt Service
c.	Town Special Revenue Funds
d.	School Special Revenue Funds
e.	Encumbrances

Town Manager's Budget Message

The FY 2010 budget for Reading is one of the most difficult ones that this community has had to prepare in decades. Yet Town and School leadership have cooperated in a most extraordinary manner to develop a budget that is mindful of current financial difficulties on a global, national, and state level, while doing our best to meet commitments and provide essential services.

The Town is also mindful that these financial difficulties will be with us for more than one year, and we need to be prepared to deal with continuing to provide quality services over the next several years as we hopefully transition to better times.

Finally, the Town is also aware of the impacts that these broad financial difficulties have on our residents and businesses through frozen or reduced income, loss of jobs, potential home of business foreclosures, loss of current and retirement income because of reductions in value of 401K's and other investments, and other individual impacts.

During the budget process this year, the Town Manager and School Superintendent and their respective staffs have been in close contact and each have taken a look beyond the FY 2010 budget to what may lie ahead. As the conversations developed, a few things became clear: (1) both the Town Manager and the Superintendent of Schools are very concerned about future budgets beyond FY 2010, and wished to preserve as much free cash as possible in order to more gently ease into a future

marked by global financial difficulties; (2) the needs of the Municipal Government and the School Department varied by budget year, beginning in FY 2009; and (3) both the Town Manager and Superintendent of Schools were very respectful of the specific needs of the other, and of sharing the total budget difficulties in an equitable manner, and of using their energy to solve any problems jointly for the betterment of the entire community.

The budget presented to Town Meeting this year is basically a flat budget, with minimal increases in expenditures on behalf of the community. There are no new programs or initiatives, and there are some painful reductions in programs and resultant reductions in staff, through attrition where possible.

Even with all of the dedicated hard work by elected officials, the Superintendent of Schools and Town Manager, the Assistant Town Manager and the Director of Finance and Human Resources for the School Department, and the various Department Heads, there is still much that is unknown about impacts of other levels of government on our financial plans:

- State budget is not passed;
- Stimulus funding – how much, and what it can be used for?

Regardless of these and other unknowns, this financial plan is a reasonable one at this time, and our recommendation to Town Meeting is to move forward with the plan as presented, with the knowledge that it may need to be amended at a later date.

Peter Hechenbleikner
Town Manager

Bob LeLacheur
Assistant Town Manager

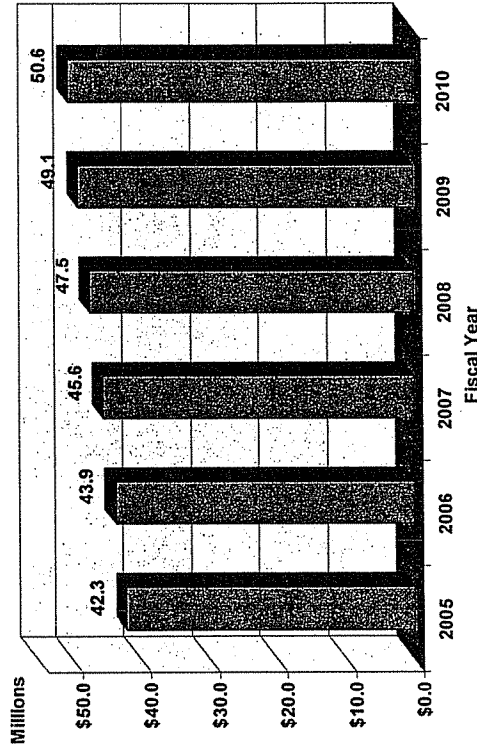
FY10 Revenues

Summary of Revenues – The total FY 2010 estimated revenues for general government operating budget (not including free cash transferred to the stabilization fund) will be \$73.3million, or a 1.05% increase from FY 2009.

REVENUES (in millions)	% OF		Dollor Inc (Decr) or (Decr)	% Incr.
	FY09 Budget	FY10 Budget		
Property Taxes	48.5	49.9	1.4	2.8%
Local Revenues	6.5	5.8	(0.7)	-10.6%
Intergov't Revenues	13.9	13.5	(0.3)	-2.4%
Other Available Funds	3.5	3.8	0.3	8.6%
Free Cash	0.2	0.3	0.1	n/a
TOTAL	72.6	73.3	0.7	1.0%

Property Taxes – The FY 2010 tax levy includes a 2.5% increase over the combined FY 2009 tax levy and new growth. In FY 2004 the voters approved a \$4.5 million Prop 2 ½ general operating override which increased the base upon which the 2.50% levy limit is figured. In FY 2005, the first bond payment on the High School construction project was included in the tax levy. All subsequent years Tax levy reflects the debt exclusion for the High School project. We have already bonded \$35 million for the High School project. The state paid approximately \$22 million of the estimated \$57 million project cost so that we avoided any short term borrowing to pay for the rest of the project. Once the project is complete and audited, the Town will receive annual installments of the MSBA reimbursement for their remaining share of the project. The portion of the tax bill that pays for the RMHS debt exclusion will be reduced in either FY 2011 or FY2012 depending on when the first state reimbursement is received.

Property Taxes

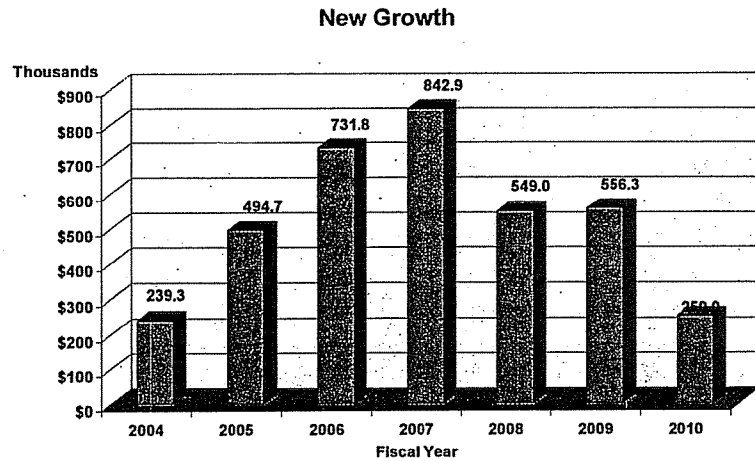


We are projecting \$250,000 in new growth based on the assessors estimate taking into consideration historical new growth plus new growth from ongoing development activity in the community.

In 2009, we had an increase in new growth for the personal property value of telecommunications equipment. At this point, we are not allowed to spend this money and are holding it in the Overlay reserve account because there is ongoing litigation that may require us to return this revenue in the form of an abatement.

We cannot increase the estimate of new growth for development of the Addison Wesley site until all potential zoning and permitting is approved.

FY10 Revenues



Back in Fiscal 2006, the Board of Assessors requested an increase in the budgeted amount of “provisions for abatements and exemptions”, or Overlay Reserve, to a level of \$500,000.

23

This account needs to be able to accommodate any potential abatement that may arise from all the new commercial development. Our intent is to increase this base amount by 2½ % of the previously budgeted amount each year. The actual amount may vary from the budgeted amount when the final calculation of the tax rate is made in November. If the provision is not used for abatements, it is released in future years and used to support the budget. (See” Operating transfers/Available Funds”.)

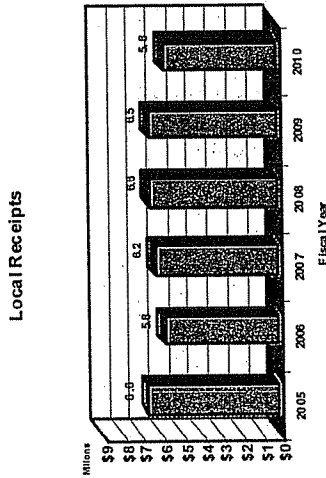
	Fiscal 2004	Fiscal 2005	Fiscal 2006	Fiscal 2007	Fiscal 2008	Fiscal 2009
Analysis of Overlay Surplus						
Overlay per tax recapitulation	\$ 398,105	\$ 403,573	\$ 536,408	\$ 557,963	\$ 510,701	\$ 681,743
Less:						
Abatements & exemptions granted	203,346	186,819	133,486	187,220	215,229	
Transferred to overlay surplus	154,856	158,769	334,555	199,080		
Balance	\$ 39,903	\$ 57,985	\$ 68,367	\$ 171,663	\$ 295,472	\$ 681,743

Local Revenues from sources other than property taxes – In the past, we used extremely conservative estimates for increasing local receipts. This was done for several reasons. The consequence of not meeting revenue estimates could potentially be a ‘revenue deficit’ that would have to be raised on the following year’s tax rate. More favorably, conservative estimates keep the expense budget down because there is less funding available to support the operating budget. Also, conservative estimates are more likely to be met and any excess over the estimate increases our Free Cash (the surplus that is available to spend in the following year.)

The effect of these conservative estimates was to use free cash to support the operating budget with the understanding that the revenue estimates were so conservative that free cash would be replenished by the amount the actual revenues exceeded the estimates.

Several members of various boards commented that we should begin to use more ‘realistic’ revenue estimates and stop using free cash to support the budget. Individual components of local receipts are challenging to estimate. They can vary significantly depending on the Federal and State laws, economic factors at the time, interest rates and volume of transactions. Starting in the FY2008 budget, we used the 10 year average percent increase in total local receipts to estimate the amount in the future. The Finance Committee agreed with this method. The 10 year average increase for local receipts was 5.3%, rounded down to 5%. In 3 out of 10 years, the receipts were significantly lower than the average. 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.

FY10 Revenues



MOTOR VEHICLE EXCISE - It was clear early on in estimating the revenues for FY2010 that this 10 year average percent increase would not work. When looking at the amount of cash collected in each of the last 5 years for Motor Vehicle Excise (the largest component of Local Receipts) there were no significant increases or decreases. It remained basically flat. In addition, the State Division of Motor Vehicles statistics show a significant increase in the age of vehicles, which means we should expect lower receipts. It was clearly imprudent to apply the 10 year overall average increase in local receipts of 5% to the Motor Vehicle revenues. The economic downturn means fewer new cars will be purchased in 2009 so for FY2010 we have estimated a 12.3% decrease in Motor Vehicle Excise revenue.

INTEREST - The town earns interest on the cash it is holding until it has to pay the bills. From 2005 through 2008, we held the funds for large construction projects that earned us considerable

interest. We did not use the interest on these excess funds in developing the operating budget because we knew it would not be recurring. Those funds will have been completely spent by FY 2010. In 2007, many of our accounts were earning 5% to 5.5% interest rates. Unfortunately, between September 2008 and March 2009, interest rates have declined sharply with the general economic downturn. We are currently earning 1.0% to 2.0%; therefore we are estimating interest revenue to decrease by 44%.

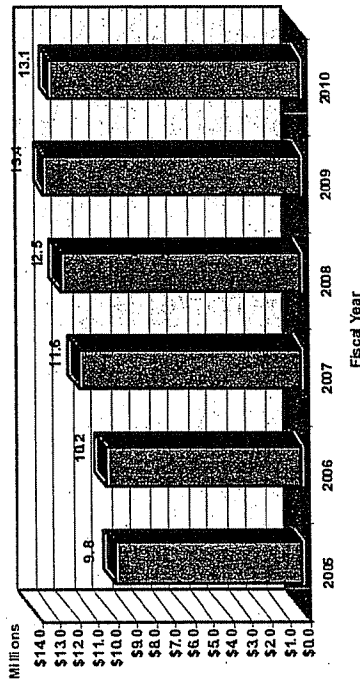
One final component of Local receipts that is difficult to estimate this year is Medicare reimbursement of Special Education costs. There is legislation that expires on June 30, 2009 that could significantly reduce the expenditures eligible for reimbursement. While all cities and towns are making a concerted effort to have this legislation made permanent, we are unsure of the outcome. We could potentially lose \$150,000 to \$200,000 in local receipts if the deadline is not extended or the legislation made permanent.

Intergovernmental Revenue - The same 10 year average percent increase method used to estimate local receipts was used for state aid rounded down to 5%. By using 5% as an estimated increase to State Aid early in the budget process, we would have stability in developing the budgets from year to year. In the first year that the State Aid budgeted figure is lower than our estimate, the Finance Committee agreed to use free cash to make up the difference. After that it would have to be made up with budget cuts or other revenues. In the years that State Aid was more than 5%, the excess would flow to Free Cash. The idea is to save the excess for years when State Aid is being reduced.

FY10 Revenues

In FY2009, this method was not strictly followed. Of the \$620,000 excess state aid anticipated for FY2009, the Finance Committee voted to spend \$490,000 on additional operating budget items and use \$130,000 to offset an anticipated decrease in interest income. Then, in January of 2009, the Governor had to cut local aid assistance mid year to accommodate the lagging state revenues. We are cutting our FY2009 operating budget to make up for this reduction. FY10 state aid is 2.4% less than the already reduced FY2009 amount and includes the governor's proposal for Local Hotel and Meals taxes, which will require further legislation to be realized for FY10.

State Aid



Operating Transfers/Available Funds – The amount of money available from Cemetery Sale of Lots is the amount recommended by the Cemetery commissioners.

Sale of real estate funds from the landfill will be available for debt and capital expenses. This is consistent with the Capital

Improvements Program, which intended to make these funds last for at least 10 years (\$350,000 per year) from FY2005 to FY2014. We will reduce this amount by \$25k-50k each year to wean the budget off of this funding source as the available balance is reduced.

The earnings distribution from the Light Department has been increased based on the CPI through November 2008, and is as reflected in the RMLD Budget.

The Board of Assessors certifies the overlay surplus at \$390,447.

Enterprise Fund Support is a new presentation of the Light, Water and Sewer Enterprise transfers used to support Administrative and Engineering expenses that are budgeted in the General Fund. Previously, we reduced the administrative amounts within the general fund operating budget. Now, we budget the full amount in the General Fund and show the Enterprise fund support as a revenue source under the category of Other Available Funds. This is the presentation recommended by the Department of Revenue, Division of Local Services based on their budget presentation guidelines.

Free Cash or \$327,332 is being used to balance the Fiscal 2010 budget. We expect that because of the more accurate revenue estimates, and the general economic downturn, free cash will not regenerate as much as it has recently so it is important that we continuously strive not to use free cash to support the operating budget. Currently, the balance in free cash along with the stabilization and FINCOM reserve fund balances meet the FINCOM reserve policy of 5%.

FY2010 REVENUE DETAIL

No.	Property Taxes	FY - 2008		FY - 2009		FY - 2009		FY - 2010	
						% of Total		% of Total	
A1	Total Property Taxes	46,930,699	48,459,885	66.8%	45,804,364	3.8%	47,519,656	68.0%	2.9%
	Other Local Revenues								
	Motor Vehicle Excise	3,045,000	2,850,000	-6.4%			2,500,000	-12.3%	
	Penalties/interest on taxes	168,000	166,000	-1.2%			174,300	5.0%	
	Payments in lieu of taxes	241,500	276,000	14.3%			289,800	5.0%	
	Charges for services	1,638,000	1,480,000	-9.6%			1,554,000	5.0%	
	Licenses & permits	78,750	125,000	58.7%			131,200	5.0%	
	Special Assessments	5,250	3,000	-42.9%			3,150	5.0%	
	Fines	162,750	150,000	-7.8%			157,500	5.0%	
	Interest Earnings	751,275	1,070,000	42.4%			600,000	-43.9%	
	Medicaid Reimbursement	472,500	400,000	-15.3%			400,000	0.0%	
	Other								
A2	Total Other Local Revenues	6,563,025	6,520,000	9.0%	6,520,000	-0.7%	5,909,950	7.9%	-10.9%
	Intergovernmental Revenue								
	State Aid (Net of offsets)	12,481,394	13,383,947	7.2%			13,058,626	-2.4%	
	MSBA	1,395,908	462,735	-66.9%			462,085	-0.1%	
	Other state aid -Supplemental Aid								
A3	Total Intergov't Revenues	13,877,302	13,846,682	19.1%	13,846,682	-0.2%	13,520,711	18.4%	-2.4%
	Operating Transfers and Available Funds								
	Cemetery sale of lots	10,000	37,665	276.7%			25,000	-33.6%	
	Sale of real estate funds	375,000	350,000	-6.7%			325,000	-7.1%	
	Reading Ice Arena Authority	120,000	120,000	0.0%			120,000	0.0%	
	RMLD earnings distribution	2,081,376	2,154,224	3.5%			2,186,719	1.5%	
	Overlay surplus	169,213	151,667	-10.4%			390,447	157.4%	
	Enterprise Fund Support	686,894	712,408	3.7%			756,069	6.1%	
	Developer Mitigation	0							
A4	Total Transfers & Available	3,442,483	3,525,964	4.9%	3,525,964	2.4%	3,803,235	5.2%	7.9%
	Certified Free Cash	664,732	201,750	-69.6%			327,332	62.2%	
A5	Free Cash for operations	664,732	201,750	0.3%	201,750	-69.6%	327,332	0.4%	
	TOTAL REVENUES	71,478,241	72,554,281	100.0%	72,554,281	1.51%	73,316,459	100.0%	1.05%

FY10 Budget - Expenses (voted line items)

	FY09	FY10
General Fund Revenues	72,233,058	
plus Free Cash Used	327,332	
plus offsets for Municipal Government (water, sewer, RMLD)	756,069	
	<u>73,316,459</u>	
minus used for State Assessments	(557,009)	

	FY09 Share	Revised FY09	Town Mgr FY10	Change	FINCOM votes
used for Benefits, Capital, Debt, Voke	25.1%	18,136,052	11,126,082	2.7%	7-0-1
used for Municipal Government	24.4%	17,628,162	1,005,725	-1.0%	8-0-0
used for School Department	49.6%	35,871,169	5,705,113	-2.6%	7-0-1
used for Town Facilities	1.0%	(708,156)	295,100	-25.1%	7-0-1
			65,000	116.7%	7-0-1

	Actual FY08	Revised FY09	Town Mgr FY10	Change	FINCOM votes
B99 Benefits	10,022,985	10,835,903	11,126,082	2.7%	7-0-1
C99 Capital	1,805,084	1,015,800	1,005,725	-1.0%	8-0-0
D99 Debt	6,569,850	5,860,236	5,705,113	-2.6%	7-0-1
E97 Northeast Vocational	295,767	394,113	295,100	-25.1%	7-0-1
E98 Minuteman Vocational	22,890	30,000	65,000	116.7%	7-0-1
G91 Town Administration Wages	202,258	208,189	209,845	0.8%	8-0-0
G92 Town Administration Expenses	492,749	512,175	489,000	-4.5%	8-0-0
H91 Accounting Wages	158,191	151,421	155,770	2.9%	8-0-0
H92 Accounting Expenses	751	1,549	1,550	0.1%	8-0-0
I91 Finance Wages	964,523	1,100,384	1,125,155	2.3%	8-0-0
I92 Finance Expenses	376,356	481,450	517,300	7.4%	8-0-0
J92 Finance Committee Reserve Fund		150,000	150,000	0.0%	8-0-0
K91 Community Services Wages	616,663	792,256	767,057	-3.2%	8-0-0
K92 Community Services Expenses	170,880	189,275	189,275	0.0%	8-0-0
L91 Library Wages	876,159	951,255	960,861	1.0%	7-1-0
L92 Library Expenses	241,405	259,851	259,337	-0.2%	7-1-0
M91 Public Works wages	2,185,983	2,336,298	2,336,104	0.0%	7-0-1
M92 Public Works Expenses	776,697	708,796	708,795	0.0%	7-0-1
M93 Public Works - Snow & Ice	992,014	450,000	500,000	11.1%	8-0-0
M94 Public Works - Street Lighting	212,077	226,505	230,000	1.5%	8-0-0
M95 Public Works - Rubbish	1,368,382	1,468,276	1,524,627	3.8%	8-0-0
N91 Public Safety Wages	6,762,594	7,272,628	7,346,960	1.0%	7-0-1
N92 Public Safety Expenses	296,470	367,854	353,854	-3.8%	7-0-1
TOTAL MUNICIPAL GOVT wages	11,766,371	12,812,431	12,901,752	0.7%	
TOTAL MUNICIPAL GOVT expenses	4,927,781	4,815,731	4,923,738	2.2%	
TOTAL MUNICIPAL GOVT	16,694,152	17,628,162	17,825,490	1.1%	
V99 School Department	34,330,042	35,871,169	35,996,247	0.3%	8-0-0
W99 Town Facilities		708,156	740,693	4.6%	8-0-0

FY10 Budget - Benefits

The Benefits section of the budget applies to Municipal Government, School Department, and Light Department (RMLD) active and retired employees. In the case of RMLD and the water, sewer and storm water enterprise funds, each entity pays the full actuarially determined cost (if available) or an estimated cost for these benefits. All other employees and retirees are covered by the General Fund.

Many employee benefits are a matter of state or federal law. In some cases, they reflect decisions made by the Town over 50 years ago. Total benefit costs in FY10 are expected to be \$11,126,082 – a 2.7% increase versus the budget in FY09. This cost reflects a combination of payments made on behalf of retired, current and future employees.

	FY10	Change
Retirement	\$2,805,032	+2.7%
Worker Comp.	246,050	-5.0%
Unemployment	\$55,000	+10.0%
Health & Life	\$7,400,000	+2.0%
Medicare	\$565,000	+15.0%
Indemnification	\$55,000	+10.0%
TOTAL	\$11,126,082	+2.7%

Retirement & Pension (\$2.8 million; +2.7%): The pension assessment for the FY10 budget is \$2,716,532, an increase of 2.4% from last year. The Town invests in the Pension Reserves Investment Trust ("PRIT") Fund, a pooled investment fund

established to invest the assets of the Massachusetts State Teachers' and Employees' Retirement Systems, and the assets of county, authority, district, and municipal retirement systems.

The Town is on a long-term funding schedule designed to meet all past, current and projected future pension costs, according to actuarial studies conducted every two years. The impact of the recent global financial turmoil on this funding schedule will be known within the next year. Because of conservative accounting practices the impact should be muted. It is however possible that there may be a need for larger than 2.5% annual pension funding increases in the future.

Since the Town does not pay volunteers (including elected officials and Boards, Committees, and Commissions), there are no Town pension issues as have been making headlines in other communities.

Non-contributory pension costs decreased to \$73,500 for FY10. This is a small pool of retired Town employees that the Town 'self-insured' over twenty years ago. No further retirees or active employees are eligible to join this pool.

The Town pays the annual fee (OBRA) for seasonal and part-time workers that use 457 plans instead of Social Security.

Workers Compensation (\$246k; -5.0%): The Town is obligated by law to provide workers compensation for job related injuries. We do so through an insurance policy currently

FY10 Budget - Benefits

provided by the Massachusetts Interlocal Insurance Association (MIIA), a group of municipalities and other government entities in the Commonwealth that have pooled together for various insurance coverage. The budget for FY10 is down 5%, reflecting a flat premium renewal cost coupled with lower expected other payments. This coverage does not include Police or Fire, which is discussed below in Indemnification.

Unemployment Compensation (\$55k; +10%): The Town is obligated by law to provide unemployment compensation. Reading provides coverage on a "reimbursement" basis, rather than insurance. The obligation varies with turnover, and the ease of re-employment. We have increased funding by 10% in FY 10 to \$55,000 because of the challenging job market.

Health and Life Insurance (\$7.4 million; +2.0%): The town is obligated to offer health insurance, and currently offers a Blue Cross/Blue Shield HMO and PPO product as well as a Medex-II product for retirees, all through MIIA. The rates for MIIA communities across the Commonwealth for FY10 ranged from a +2.0% to +9.0% for FY10. The Town's renewal rate came in at +2.1% - reflecting a combination of employee health education; participation in wellness programs; sharing of health care costs between employee and employer in the form of increased co-payments over the past few years; and some good luck.

The health & life insurance budgets show two line items: the first for professional/technical services (\$15,000) consists of an

Employee Assistance Program (EAP) as well as a small budget for outside consulting services. Previously the EAP was considered part of the overall premium. The second line item shows the premiums.

Benefits are negotiated by the Public Employee Committee - a group of all municipal government, school and light department union representatives plus a retiree representative - and Town administration. A long and successful history of negotiations has led to proactive and collaborative decisions, including frequent changes in plan design to mitigate annual premium increases, which reflect back as a direct savings both for employees and for the Town. This past year, the Town hired an independent consultant to study the State's Group Insurance Commission (GIC) as an option. The study concluded that the option would not be a savings for the Town at present. This was due to a combination of factors: HMO coverage under the GIC was very low in the Reading area, and many (if not all) current HMO subscribers would shift to a more expensive PPO coverage; current Reading plan design was actually more employer-friendly in areas such as copayments.

Medicare/Social Security (\$565k; +15%): Employees hired after April 1, 1986 require an employer match payment. Recently we changed seasonal and part-time employees from coverage under this section to use self-directed 457 plans instead. This change is consistent with virtually every other municipality in the Commonwealth. The 15% increase reflects the fact that new employees are covered by Medicare, but

FY10 Budget - Benefits

former employees they may have replaced were not. At some point, when all current employees are covered by Medicare, the annual budget costs will simply rise or fall with payroll costs (absent any changes in required employer contributions).

Police/Fire Indemnification (\$55k; +10%): Under M.G.L. Chapter 41, Section 111F, the Town is required to cover injuries sustained by Police and Fire employees in the line of duty. For this category, the Town is self-insured. Because of this, annual costs are expected to vary more than if insurance were purchased. However, the actual costs cannot be known when the budgets are established. Insurance for Section 111F is available but does not cover all the expenses involved.

(Note: Due to increased capabilities of our new accounting system, many enterprise funds will be billed directly for benefit costs, as opposed to reimbursing the Town. The appearance of some budget details will change, but the bottom line costs to the general fund will not be impacted by any of these changes).

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TOWN OF READING
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 17
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PROJECTION: 20101 FISCAL YEAR 2010 GENERAL FUND ONE

FOR PERIOD 13

ACCOUNTS FOR: EMPLOYEE BENEFITS	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 ADMINISTRA	PCT CHANGE
RETIREMENT-EE BENEFITS	2,679,968.55	2,730,382.00	2,730,382.00	2,719,259.32	.00	2,805,032.00	2.7%
WORKERCOMP-INSURANCE	346,223.03	258,897.00	258,897.00	241,575.29	.00	246,050.00	-5.0%
UNEMPLOY-EE BENEFITS	37,228.38	50,000.00	50,000.00	16,928.70	.00	55,000.00	10.0%
HEALTH INS-PROF/TECH S	12,185.00	4,174.00	4,174.00	.00	.00	15,000.00	259.4%
HEALTH INS-INSURANCE	7,693,964.60	7,301,070.00	7,251,070.00	6,210,723.06	.00	7,385,000.00	1.8%
MEDICARE-EE BENEFITS	563,451.07	491,380.00	491,380.00	382,655.29	.00	565,000.00	15.0%
PUBLIC SAFETY INDEMNIF EXPENSES	48,708.45	50,000.00	50,000.00	66,517.88	.00	55,000.00	10.0%
TOTAL EMPLOYEE BENEFITS	11,381,729.08	10,885,903.00	10,835,903.00	9,637,659.54	.00	11,126,082.00	2.7%
GRAND TOTAL	29,058,347.03	29,330,092.00	29,386,822.00	24,517,719.36	.00	29,831,581.00	1.5%

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

FY10 Budget - Capital

The Capital Improvement Program (CIP) is a comprehensive list of all Municipal Government and School Department capital projects contemplated during the next ten years. This includes items expected to be paid for with cash (capital), or items to be paid for with borrowed funds (debt). Projects must meet two criteria in order to be eligible for the CIP: a cost of \$10,000 or more and an expected life of five years or greater.

Projects in the CIP are then prioritized according to a list of Criteria for Evaluating Capital Projects. Those projects proposed for an upcoming budget are thereby part of the Capital Budget for that year.

Since the capital and debt budgets are so closely intertwined, the Finance Committee has a policy where a minimum of 5% of net available revenues are to be used on the combination of capital plus net debt*.

\$ (millions)	FY10	FY11	FY12	FY13	FY14
5% policy (estimates)	\$3.45	3.50	3.58	3.70	3.83
Debt*	\$2.44	2.44	2.33	2.16	1.52
Capital	\$1.01	1.06	1.25	1.54	2.31

* debt exclusion and debt service paid by the Massachusetts School Building Authority is not included

If we do not incur any more debt, from the chart above it is clear that more funding for cash capital projects becomes

available, with that amount increasing from \$1.01 million next year to \$2.31 million in five years. While it is virtually impossible to forecast operating budgets far into the future, it is very important to look far ahead in capital and debt planning.

FY10 Capital

DPW: Road Improvements (previous over-ride)	\$350,000
DPW: Skim-coat/Crack-seal (previous over-ride)	\$50,000
DPW: Curb/sidewalk pedestrian safety	\$25,000
DPW: Street Sign replacement program	\$10,000
DPW Recreation - Annual Playground Improvement Program (Washington Park)	\$30,000
DPW Recreation - Annual Playground Safety Surface Program (various)	\$15,000
DPW Dump Truck (Sander- 1995)	\$97,000
DPW Pickup Truck (1997)	\$41,600
School Facilities - Security systems for two school buildings	\$30,000
Town Facilities - West Side Fire Station bathroom	\$15,000
Radios (Police & Fire)	\$311,000
Fire Passenger Vehicle (1997)	\$31,000
TOTAL	\$1,005,600
Budget Allocation	\$1,005,725

FY10 Budget - Capital

\$ (millions)	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Capital Funding (estimate)	\$1.01	1.06	1.25	1.54	2.31	2.54	2.86	3.08	3.59	4.08
CIP requests	\$1.01	1.23	1.26	1.59	2.28	2.74	2.67	2.45	2.14	4.22
Difference	\$0.00	-0.17	-0.01	-0.05	0.03	-0.20	0.19	0.63	1.45	-0.14

Recent Capital Improvement Programs have shown near-term CIP requests in excess of the anticipated annual funding available. This was done purposefully, and recently Town Meeting has been in a position to approve additional capital spending at the Subsequent Town Meeting in November due to strong levels of reserves.

In light of the global economic conditions, we do not foresee any reasonable opportunity to utilize free cash mid-year for additional capital improvements for at least two years. As a result, significant amounts of capital in every department have been moved further out to future years on the CIP.

As presented this year, the CIP requests are nearly balanced to what funds might reasonably be expected at Annual Town Meeting only. This balance is shown above when comparing estimated capital funding to annual CIP requests. The difference figure shows how close to the expected funding the requests are – after several years there may be a surplus in funding available for projects not yet on the list.

As we await the findings and recommendations of Performance Contracting, another change to the CIP is that all energy-related capital items have been pushed out to FY 2011 and beyond.

This does not suggest any lack of priority for these items. In fact, we hope to accomplish a significant portion of this work in FY10 if Performance Contracting goes forward. Some or all of these items will be financed with energy savings so until we have a firm financial and operational plan, we show energy-related items in future years (FY11+) only.

Once performance contracting plans are established, items that will not be covered will be added back into the totals shown above as CIP requests. We will devise a new method to show those items that will be covered by performance contracting, as well as any other budget impacts.

Capital Improvement Plan FY09-FY19
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Voted lines	FY-2009	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019
C1 Schools - Equipment	-	-	-	50,000	120,000	150,000	200,000	200,000	-	-	-
C2 Buildings - Schools (non Energy)	110,000	30,000	179,000	79,400	110,000	134,000	399,000	444,000	80,000	25,000	2,050,000
C3 Buildings - Schools (Energy)	-	-	347,000	114,000	30,000	-	-	120,000	160,000	-	-
C4 Buildings - Town (non Energy)	50,000	15,000	10,000	225,000	90,000	335,000	30,000	327,000	467,000	300,000	150,000
C5 Buildings - Municipal (Energy)	70,000	-	407,500	255,000	130,000	30,000	30,000	30,000	30,000	30,000	30,000
C6 Community Services	-	-	-	-	-	-	-	-	-	-	-
C7 Finance	-	-	-	100,000	-	-	-	-	-	-	-
C8 Library	12,000	-	-	20,000	120,000	20,000	20,000	20,000	20,000	20,000	20,000
C9 Public Safety - Fire	-	31,000	209,000	60,000	-	226,300	630,000	65,500	207,000	90,600	152,200
C10 Public Safety - Police	-	311,000	-	-	35,000	36,000	-	35,000	10,000	-	-
C11 Public Works - Equipment	295,000	138,600	150,000	154,300	307,200	439,200	402,700	481,800	563,600	665,600	774,700
C12 Public Works - Parks & Cemetery	40,000	45,000	225,000	95,000	257,800	337,000	407,600	395,000	348,700	240,000	225,000
C13 Public Works - Roads	408,800	435,000	460,000	475,000	550,000	600,000	650,000	700,000	750,000	800,000	850,000
C99 TOTAL (line C99 - voted by Town Meeting)	985,800	1,005,600	1,987,500	1,627,700	1,720,000	2,337,500	2,769,300	2,818,300	2,636,300	2,171,200	4,251,900
5% NAR policy - debt & capital	3,417,329	3,449,331	3,502,859	3,578,025	3,703,256	3,832,870	3,967,020	4,105,866	4,249,571	4,398,306	4,552,247
Debt Schedule - Net Included Debt	2,615,709	2,443,606	2,444,789	2,330,157	2,162,639	1,521,688	1,429,339	1,245,819	1,165,236	810,448	474,940
Available to fund Capital	801,620	1,005,725	1,058,070	1,247,867	1,540,617	2,311,182	2,537,681	2,860,047	3,084,335	3,587,858	4,077,306
dedicated funds to roads	(368,800)	(400,000)	(425,000)	(450,000)	(500,000)	(550,000)	(600,000)	(650,000)	(700,000)	(750,000)	(800,000)
Net Capital Funding to allocate	797,820	605,725	633,070	797,867	1,040,617	1,761,182	1,937,681	2,210,047	2,384,335	2,837,858	3,277,306
Total Capital Requests	1,005,600	1,005,600	1,987,500	1,627,700	1,720,000	2,337,500	2,769,300	2,818,300	2,636,300	2,171,200	4,251,900
remove dedicated funds to roads	400,000	400,000	425,000	450,000	500,000	550,000	600,000	650,000	700,000	750,000	800,000
exclude Energy (possible perf. Contracting)	605,600	605,600	754,500	369,000	130,000	60,000	30,000	150,000	190,000	30,000	30,000
Remaining Capital Requests	-	-	808,000	808,700	1,090,000	1,727,500	2,139,300	2,018,300	1,746,300	1,391,200	3,421,900
Net Capital Funding to allocate	605,725	605,725	633,070	797,867	1,040,617	1,761,182	1,937,681	2,210,047	2,384,335	2,837,858	3,277,306
Annual Surplus (Deficit)*	125	125	(174,930)	(10,833)	(49,383)	33,682	(201,619)	191,747	638,035	1,446,658	(144,594)
Cumulative Surplus (Deficit)*	-	125	(174,805)	(185,638)	(235,021)	(201,339)	(402,958)	(211,211)	426,823	1,873,482	1,728,888
* excluding energy items pending Performance Contracting	-	-	-	-	-	-	-	-	-	-	-
NOTE: Projected use of Sale of R/E Fund	350,000	325,000	300,000	275,000	250,000	200,000	150,000	100,000	-	-	-

FY10 Budget – Debt

The debt service for the Town in FY10 is currently projected at \$5,705,113. All but \$17,063 of these costs are already known – with that small amount set aside to pay interest on a bond that will be issued next summer in time to pay for the fire engine approved by November 2008 Town Meeting. There is no funding specifically set aside in either the capital or debt budgets for Performance Contracting, as is explained in the prior section on Capital. The debt figure above may increase depending upon the results of the Performance Contracting evaluation.

Of the total debt service, \$3.72 million is principal, and \$1.96 million is interest. A total of \$2.91 million of the \$5.71 million of debt service is ‘inside the tax levy’ – where it competes with all other general fund budget needs. A total of \$2.80 million is ‘outside the tax levy’ – taxpayers pay an additional and temporary amount, primarily for the Reading Memorial High School construction project.

Of the \$2.91 million issued inside the levy, the Massachusetts School Building (MSBA) authority pays \$462,036 of the costs associated with work done at Coolidge Middle School. All other school projects financed inside the levy have received full settlements from the MSBA, and the remaining debt is the Town’s obligation. Thus the net cost of debt inside the levy is \$2,443,606. This figure was shown in the previous section describing capital, and is used when calculating the FINCOM’s so-called 5% policy on capital+debt.

School buildings – net of the MSBA payments – represent the largest share of the net inside debt at \$1,188,048 (49%) for FY10. Other categories include Public Safety buildings & equipment \$676,022 (28%); technology \$297,000 (12%); recreation \$195,437 (8%); and the Downtown Improvements \$87,100 (3%).

Recent activity

Market conditions have been difficult for over one year, yet at the same time interest rates are at historic lows. In April 2008 we arranged a private-placement sale at 3.05% to fund the demolition of the water treatment plant, the ladder truck, tennis courts, and a refinancing of some old school debt. The Town received a \$7.1 million settlement from the MSBA representing their share of the old school debt – thus the action at November 2008 Town Meeting to reduce the annual debt service by over \$1 million. In June 2008 the Town issued temporary State House notes at 2.50% for the technology project. A Special Town Meeting in June 2008 authorized water debt, which was funded in August 2008 by temporary State House notes at 2.34%. Finally, in February 2009 we were able to tap the public market at an opportune moment and permanently sell debt for the technology and water projects at a cost of 1.36%.

Future debt activity looks to be modest. Only two projects are in the Capital Improvement Plan that may require debt: replacement of Public Safety technology, and building a cemetery garage – both tentatively scheduled for FY13.

FY10 Budget – Vocational Schools

The Town is a member of the Northeast Metropolitan Regional Vocational School District (NEMRVSD - located in Wakefield). Other member communities include Chelsea, Malden, Melrose, North Reading, Revere, Saugus, Stoneham, Wakefield, Winchester, Winthrop and Woburn.

Enrollment for FY09 has declined by 21% in FY08. The budget is calculated on a lagged basis using actual enrollment, so this decline in enrollment is reflected in the FY10 budget. The FY10 budget figure of \$295,100 is a 25% decline from FY09, and represents a tentative figure that is being discussed between the member communities and NEMRVSD.

The Town also has students attending the Minuteman Regional High School (located in Lexington) under the School Choice program. This FY10 budget is \$65,000.

FY10 Budget - Municipal Government

Wages: Wages represent 72% of total spending for the Municipal Government (MG) FY10 budget. Compared to FY09, MG wages will increase by 0.7% in FY10.

	Salary Costs (000s)		Full Time Equivalent Employees	
	FY09	FY10	FY09	FY10
Administration	\$ 208.2	\$ 209.8	2.9	2.7
Accounting	151.4	155.8	2.5	2.5
Finance	1,100.4	1,125.2	18.8	18.8
Comm. Serv.	792.3	767.1	18.7	16.9
Library	951.3	960.9	20.5	20.0
Public Works	2,336.3	2,336.1	43.0	43.0
Police	3,548.5	3,508.1	43.8	43.8
Fire	3,287.5	3,433.0	49.0	49.0
Dispatch	436.6	405.8	9.0	9.0
TOTAL	12,812.5	12,901.8	208.2	205.7

All existing MG union contracts are honored in this budget, and will expire at the end of FY10. Non-union MG employees are eligible (depending on job evaluation) for a 2% step increase as well as a 2% cost of living increase for FY10. In November 2008, Town Meeting voted to fund the period January-June 2009 as an initial step towards implementing the findings of a pay & class study for non-union positions. In addition to the possible 4% increases listed above, the FY10

budget implements the second 'half-year' of the pay & class study.

Through a combination of retirements and layoffs, the following positions were eliminated from the budget for FY10: Assistant Building Inspector; Coordinator of Volunteers; and Technology Librarian. In addition, several seasonal positions that do not appear on the chart to the left have been eliminated, including Engineering Aide; Highway laborers; and a Storm Water (general fund) laborer. Finally, one Dispatcher position is now funded through a new E911 grant.

Expenses: FY10 expenses of \$4.92 million represent 28% of total spending for the Municipal Government, and are 2.2% higher than FY09. Only two departments showed increases in expenses that drive this total increase:

Finance: A \$40,000 increase in the annual MUNIS license is expected in FY10, as the project is being phased in over three years. Other department expenses declined for FY10.

Public Works: Increases in snow & ice as well as waste collection & disposal account for the expense increase in this department.

FY10 budget - FINCOM voted line items for Municipal Gov't:

Voted Lines	Municipal Gov't Wages	Actual FY08	Revised Budget FY09	FINCOM		FINCOM Vote
				Budget FY10	Change	
G91	Town Administration Wages	202,258	208,189	209,845	0.8%	8-0-0
H91	Accounting Wages	158,191	151,421	155,770	2.9%	8-0-0
I91	Finance Wages	964,523	1,100,384	1,125,155	2.3%	8-0-0
K91	Community Services Wages	616,663	792,256	767,057	-3.2%	8-0-0
L91	Library Wages	876,159	951,255	960,861	1.0%	8-0-0
M91	Public Works wages	2,185,983	2,336,298	2,336,104	0.0%	7-0-1
N91	Public Safety Wages	6,762,594	7,272,628	7,346,960	1.0%	7-0-1
	TOTAL	11,766,371	12,812,431	12,901,752	0.7%	
Municipal Gov't Expenses						
G92	Town Administration Expenses	492,749	512,175	489,000	-4.5%	8-0-0
H92	Accounting Expenses	751	1,549	1,550	0.1%	8-0-0
I92	Finance Expenses	376,356	481,450	517,300	7.4%	8-0-0
J92	Finance Committee Reserve Fund		150,000	150,000	0.0%	8-0-0
K92	Community Services Expenses	170,880	189,275	189,275	0.0%	8-0-0
L92	Library Expenses	241,405	259,851	259,337	-0.2%	8-0-0
M92	Public Works Expenses	776,697	708,796	708,795	0.0%	7-0-1
M93	Public Works - Snow & Ice	992,014	450,000	500,000	11.1%	8-0-0
M94	Public Works - Street Lighting	212,077	226,505	230,000	1.5%	8-0-0
M95	Public Works - Rubbish	1,368,382	1,468,276	1,524,627	3.8%	8-0-0
N92	Public Safety Expenses	296,470	367,854	353,854	-3.8%	7-0-1
	TOTAL	4,927,781	4,815,731	4,923,738	2.2%	
TOTAL MG Budgets		16,694,152	17,628,162	17,825,490	1.1%	

FY10 budget - FINCOM voted line items for Municipal Gov't:

Voted Lines	Municipal Gov't Departments	Actual FY08	Revised Budget FY09	FINCOM		Change	FINCOM Vote
				Budget FY10	Budget FY10		
G91	Town Administration Wages	202,258	208,189	209,845	209,845	0.8%	8-0-0
G92	Town Administration Expenses	492,749	512,175	489,000	489,000	-4.5%	8-0-0
		695,007	720,364	698,845	698,845	-3.0%	
H91	Accounting Wages	158,191	151,421	155,770	155,770	2.9%	8-0-0
H92	Accounting Expenses	751	1,549	1,550	1,550	0.1%	8-0-0
		158,942	152,970	157,320	157,320	2.8%	
I91	Finance Wages	964,523	1,100,384	1,125,155	1,125,155	2.3%	8-0-0
I92	Finance Expenses	376,356	481,450	517,300	517,300	7.4%	8-0-0
		1,340,879	1,581,834	1,642,455	1,642,455	3.8%	
J92	Finance Committee Reserve Fund		150,000	150,000	150,000	0.0%	8-0-0
K91	Community Services Wages	616,663	792,256	767,057	767,057	-3.2%	8-0-0
K92	Community Services Expenses	170,880	189,275	189,275	189,275	0.0%	8-0-0
		787,543	981,531	956,332	956,332	-2.6%	
L91	Library Wages	876,159	951,255	960,861	960,861	1.0%	8-0-0
L92	Library Expenses	241,405	259,851	259,337	259,337	-0.2%	8-0-0
		1,117,564	1,211,106	1,220,198	1,220,198	0.8%	
M91	Public Works-wages	2,185,983	2,336,298	2,336,104	2,336,104	0.0%	7-0-1
M92	Public Works Expenses	776,697	708,796	708,795	708,795	0.0%	7-0-1
M93	Public Works - Snow & Ice	992,014	450,000	500,000	500,000	11.1%	8-0-0
M94	Public Works - Street Lighting	212,077	226,505	230,000	230,000	1.5%	8-0-0
M95	Public Works - Rubbish	1,368,382	1,468,276	1,524,627	1,524,627	3.8%	8-0-0
		5,535,153	5,189,875	5,299,526	5,299,526	2.1%	
N91	Public Safety Wages	6,762,594	7,272,628	7,346,960	7,346,960	1.0%	7-0-1
N92	Public Safety Expenses	296,470	367,854	353,854	353,854	-3.8%	7-0-1
		7,059,064	7,640,482	7,700,814	7,700,814	0.8%	

FY10 Budget – Town Administration

The Town Administration function of Reading municipal government is directed by the Town Manager, and in addition to the Town Manager's and Selectmen's office, includes many general functions performed on behalf of the entire Town government including schools.

Town Manager: The Town Manager budget includes the salaries of the Town Manager and direct support staff. In addition to expenses for the Administration function directly, the expense portion of the budget includes many municipal government expenses that are common to all or major portions of the municipal government. Some of these include:

- General postage expenses for Town Hall and Library (not including tax bills etc.)
- General equipment maintenance for all Town and School typewriters (yes – we still must maintain a few)
- Photocopy expenses for all Town Hall departments
- Purchase of envelopes for all Town Hall departments.

Selectmen: The Board of Selectmen is the CEOs of the community, and as such they appoint the Town Manager, Town Counsel, and the Town Accountant. The Board provides a variety of functions as determined by State statute and by the Reading Home Rule Charter. The Board of Selectmen is the licensing authority of the community, as well as being the Parks Commissioners, Highway Commissioners, and Water and Sewer Commissioners. They also set broad policy for the Town government, and are responsible for

adopting Personnel Policies that apply to municipal employees, but not to School or RMLD employees.

Law: The Board of Selectmen appoints Town Counsel, and Town Counsel then performs legal services for all of Reading municipal government, including the School Department. These services are provided under the direction of the Town Manager. In addition to Town Counsel, the School Department has Labor Counsel paid out of the School Department budget to advice on employment issues, and also uses Special Counsel for Special Needs issues. The Town has Labor Counsel which is paid out of this Law budget, and Special Counsel for Tax matters paid out of the Finance budget.

Property and Casualty Insurance: The Town provides full Property and Casualty Insurance to all of municipal government including schools. This includes Boiler and machinery, property, liability, automobile, and other appropriate coverages. This program including maintaining files on all claims is managed out of the Town Managers office.

	FY 2010	FTEs
Town Mgr Office	\$209,845	2.65

Salaries: The salaries in the Town Administration Department reflect an increase of .8% from FY 2009. This is

FY10 Budget – Town Administration

accomplished through a 25% reduction in hours of one part time employee, and a 16% reduction in estimated overtime.

Expenses:

- The Town Manager expense budget is reduced 4.5%, due to savings in postage and printing services. All other elements of the expense budget are level funded.
- The Selectmen's Expense budget is reduced 19.2% with reductions made in the Advertising line item. All hearings held by the Board of Selectmen must be advertised in a local newspaper, and efforts have been made to consolidate advertisements, and where possible to have applicants pay directly for the cost of advertising.
- The Law budget is level funded. There are no known major legal issues pending, although 2010 will be a labor negotiations year and labor counsel expenses tend to be higher in those situations.
- The Property and Casualty Insurance for all Departments including Schools is reduced 5.4%. The Town Manager has signed a two-year agreement with MIIA, the non-profit provider of Property and Casualty Insurance to the Town, which results in a reduction in FY 2010 of 5% of premium, and a level funding the following year.

New or increased items (+ \$0):

- None

Eliminated or reduced items (-\$23,175):

- Town Manager – Printing Services - \$500
- Town Manager – Postage - \$3,000
- Selectmen – Advertising - \$500
- Property and Casualty Insurance - \$19,175

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TOWN OF READING
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 1
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PROJECTION: 20101 FISCAL YEAR 2010 GENERAL FUND ONE

FOR PERIOD 13

ACCOUNTS FOR:
TOWN ADMINISTRATION

	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 ADMINISTRA	PCT CHANGE
TOWN MGR-WAGES	197,967.20	203,139.00	203,789.00	154,509.00	.00	205,445.00	.8%
TOWN MGR-TEMPHELP	4,291.68	4,400.00	4,400.00	3,538.00	.00	4,400.00	.0%
SALARIES	202,258.88	207,539.00	208,189.00	158,047.00	.00	209,845.00	.8%
SELECTMEN-PROF/TECH SV	1,634.67	1,900.00	1,900.00	661.77	.00	1,400.00	-26.3%
SELECTMEN-OFFICE SUPPL	84.72	200.00	200.00	160.00	.00	200.00	.0%
SELECTMEN-OTHER EXPENS	1,918.12	500.00	500.00	1,057.08	.00	500.00	.0%
TOWN MGR MAINT CONTRAC	1,867.52	1,000.00	1,000.00	830.00	.00	1,000.00	.0%
TOWN MGR-PROF/TECH SVC	2,970.00	4,600.00	4,600.00	1,990.00	.00	4,100.00	-10.9%
TOWN MGR-TRAINING/PROF	9,779.20	11,800.00	11,800.00	10,370.75	.00	11,800.00	.0%
TOWN MGR-OFFICE EQUIP	42,935.32	50,000.00	50,000.00	37,721.90	.00	47,000.00	-6.0%
TOWN MGR OTHER	.00	10,000.00	10,000.00	500.00	.00	10,000.00	.0%
LAW-PROF/TECH SVCS	100,703.87	78,000.00	78,000.00	77,485.39	.00	78,000.00	.0%
INSURANCE CONSULTANT S	.00	.00	.00	.00	.00	.00	.0%
PROPERTY & CASUALTY IN	330,855.71	354,175.00	354,175.00	273,648.81	.00	335,000.00	-5.4%
EXPENSES	492,749.13	512,175.00	512,175.00	404,425.70	.00	489,000.00	-4.5%
TOTAL TOWN ADMINISTRATION	695,008.01	719,714.00	720,364.00	562,472.70	.00	698,845.00	-3.0%

FY10 Budget – Accounting Department

The Accounting Department, under the direction of the Town Accountant, is responsible for maintaining financial records. These records facilitate the preparation of financial reports and schedules that provide meaningful, accurate information for comparability and for management's decision making process.

The Accounting Department ensures that all financial transactions are in compliance with legal requirements and are properly recorded on a timely basis.

The Town used the auditing firm of Melanson & Heath in FY 2008.

By Town Charter, the Town Accountant is appointed by the Board of Selectmen and subject to the supervision of the Town Manager.

Salaries – there is no proposed change in hours (2.5 FTEs) in the FY10 Accounting budget when compared to FY09. The Accounting department has absorbed a few hours per week of work that was done by a position that was eliminated in the Community Services department. Total salaries will increase by 2.9% for FY10 to a gross amount of \$155,770.

Expenses – There are no changes to the \$1,550 expense budget in FY10.

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TOWN OF READING
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 4
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FOR PERIOD 13

PROJECTION: 20101 FISCAL YEAR 2010 GENERAL FUND ONE

ACCOUNTS FOR: ACCOUNTING	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 ADMINISTRA	PCT CHANGE
ACCTING-WAGES	158,190.58	149,771.00	151,421.00	112,820.93	.00	155,770.00	2.9%
ACCTING-TEMPHELP SALARIES	158,190.58	149,771.00	151,421.00	112,820.93	.00	155,770.00	2.9%
ACCTING-TRAINING/PROFD	315.00	1,149.00	1,149.00	1,485.01	.00	1,150.00	.1%
ACCTING-OFFICE SUPP & EXPENSES	436.07 751.07	400.00 1,549.00	400.00 1,549.00	36.15 1,521.16	.00 .00	400.00 1,550.00	.0% .1%
TOTAL ACCOUNTING	158,941.65	151,320.00	152,970.00	114,342.09	.00	157,320.00	2.8%

FY10 Budget – Finance Department

The Finance Department, under the direction of the Assistant Town Manager/Finance Director, supports a wide variety of financial and administrative functions.

Assessment: Assessment of property is the first step in the process of tax revenue collection. Under direction from the elected Board of Assessors, this Division's function is to provide for the fair and equitable assessment of all taxable real and personal property. The Assessors trend the values each year so that the revaluations done every three years won't result in substantial changes.

General Finance: This Division is responsible for collecting all taxes and other charges (such as ambulance and water/sewer/storm water bills), as well as receiving and processing all deposits (such as schools and recreation). This Division also provides the cash for the operation of all Town and School functions. 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).

Human Resources: The Human Resources Division supports the Town (under the direction of the Town Manager), the Schools (under the direction of the Superintendent), the Light Department (under the direction of the RMLD General Manager) and Retiree benefit activities.

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

Town Clerk: This Division has numerous responsibilities relating to elections and voter registration, the annual census, vital records, local by-laws, and public meetings including Town Meeting.

Wages (000s)	FY10	FTEs
Assessors	\$149.3	*2.0
Finance	495.1	9.8
H.R.	75.7	1.0
Technology	273.7	4.0
Town Clerk	113.1	2.0
Elections	18.3	0.0
TOTAL	\$1,125.2	*18.8

* plus one part-time seasonal position

Salaries – there is no proposed change in hours or FTEs in the FY10 Finance budget when compared to FY09. Some responsibilities from the Community Services Department Coordinator of Volunteers as well as some technology

FY10 Budget – Finance Department

responsibilities from the Technology Librarian have been absorbed by this department beginning in late FY09.

Total salaries will increase by 3.2% for FY10 to a gross amount of \$1,125,155. When considering the offset payments from water, sewer and RMLD, the net cost to the general fund is \$914,572, which is a 1.1% increase for FY10.

Expenses – there are a great deal of changes to specific expenses in this budget, with new or increased items having a greater impact than reduced or eliminated items. For FY10, the total expense budget of \$517,300 is a 7.4% (\$35,850) increase from last year. Below is a summary of significant changes, many of them brought about by the current global economic conditions:

New or increased items (+\$76k)

- > Assessor's revaluation \$7,000
- > Tax Title + \$12,500
- > Banking Services + \$8,000
- > Postage + \$8,500
- > MUNIS license +\$40,000

Eliminated or reduced items (-\$38k)

- > Professional development -\$23,000
(department & broad Town Prof.Dev.)
- > HR advertising & medical -\$5,000
- > Elections -\$10,000

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TOWN OF READING
 NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 5
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PROJECTION: 20101 FISCAL YEAR 2010 GENERAL FUND ONE

FOR PERIOD 13

ACCOUNTS FOR: FINANCE	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 ADMINISTRA	PCT CHANGE
FINCOM-WAGES	.00	.00	.00	.00	.00	.00	.0%
ASSESSORS-WAGES	132,039.15	142,818.00	144,056.00	103,079.53	.00	149,317.00	3.7%
FINANCE-WAGES	434,481.13	456,397.00	472,116.00	353,118.41	.00	495,053.00	4.9%
FINANCE-TEMPHELP	.00	.00	.00	.00	.00	.00	.0%
FINANCE-OTHER COMPENSA	.00	.00	.00	.00	.00	.00	.0%
HR-WAGES	65,794.93	66,399.00	70,787.00	52,097.12	.00	75,736.00	7.0%
TECH WAGES	212,458.19	212,308.00	260,238.00	182,592.99	.00	273,723.00	5.2%
TOWN CLERK-WAGES	100,512.91	104,610.00	106,610.00	80,432.37	.00	113,026.00	6.0%
ELECTIONS-WAGES	19,236.76	36,231.00	36,231.00	16,092.37	.00	18,300.00	-49.5%
SALARIES	964,523.07	1,018,763.00	1,090,038.00	787,412.79	.00	1,125,155.00	3.2%
FINCOM-PROF/TECH SVCS	50,000.00	52,000.00	52,000.00	51,000.00	.00	52,000.00	.0%
FINCOM-TRAINING/PROFDE	367.48	500.00	500.00	268.00	.00	500.00	.0%
ASSESSORS MAINT CONTRA	1,800.00	2,000.00	2,000.00	1,800.00	.00	2,000.00	.0%
ASSESSORS-PROF/TECH SV	3,051.43	5,000.00	5,000.00	1,500.00	.00	12,000.00	140.0%
ASSESSORS-PROFESS DEVE	1,853.77	1,500.00	1,500.00	1,419.63	.00	1,500.00	.0%
ASSESSORS-OFFICE SUPP	871.04	1,000.00	1,000.00	911.93	.00	1,000.00	.0%
ASSESSORS-TRAVEL	1,339.94	1,500.00	1,500.00	1,016.69	.00	1,500.00	.0%
ASSESSORS-OTHER EXPENS	.00	.00	.00	150.00	.00	.00	.0%
FINANCE-PROF/TECH SVCS	30,521.87	41,500.00	41,500.00	26,607.73	.00	79,500.00	91.6%
FINANCE-TRAINING/PROFD	4,852.51	8,000.00	8,000.00	4,837.51	.00	5,000.00	-37.5%
FINANCE SUPPLIES/EQUIP	6,205.86	.00	.00	160.20	.00	.00	.0%
FINANCE-OFFICE SUPP &	35,198.44	41,000.00	41,000.00	36,528.18	.00	49,500.00	20.7%

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TOWN OF READING
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 6
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PROJECTION: 20101 FISCAL YEAR 2010 GENERAL FUND ONE

FOR PERIOD 13

ACCOUNTS FOR:
FINANCE

	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 ADMINISTRA	PCT CHANGE
HR-PROF/TECH SVCS	25,803.27	24,500.00	24,500.00	13,748.94	.00	19,500.00	-20.4%
HR PROFESSIONAL DEVELO	.00	28,500.00	20,000.00	5,000.00	.00	.00	-100.0%
TECH ENERGY & UTILITY	83,142.91	54,550.00	54,550.00	42,861.20	.00	55,000.00	.8%
TECH MAINT CONTRACT/RE	5,184.60	12,500.00	12,500.00	5,313.44	.00	10,000.00	-20.0%
TECH PROF/TECH SVCS	6,669.48	20,000.00	20,000.00	4,382.71	.00	1,000.00	-95.0%
TECH SOFTWARE SUPPORT	19,469.58	70,000.00	78,000.00	58,445.45	.00	80,000.00	2.6%
TECH OFFICE SUPPLIES	59,525.64	.00	10,000.00	9,627.29	.00	10,000.00	.0%
TECH TECHNOLOGY SUPPLI	4,379.56	85,000.00	67,000.00	15,523.33	.00	66,000.00	-1.5%
SOFTWARE LICENSE/SUPPO	.00	.00	.00	.00	.00	40,000.00	.0%
TOWN CLERK-PROF/TECH S	1,087.20	1,600.00	1,600.00	337.00	.00	1,800.00	12.5%
ELECTIONS-PROF/TECH SV	34,946.01	38,500.00	38,500.00	20,922.25	.00	29,000.00	-24.7%
ELECTIONS SUPPLIES/EQU	84.98	.00	.00	1,439.08	.00	.00	.0%
ELECTIONS OFFICE SUPPLI	.00	800.00	800.00	.00	.00	500.00	-37.5%
EXPENSES	376,355.57	489,950.00	481,450.00	303,800.56	.00	517,300.00	7.4%
TOTAL FINANCE	1,340,878.64	1,508,713.00	1,571,488.00	1,091,213.35	.00	1,642,455.00	4.5%

FY10 Budget – Finance Committee Reserve Fund

In previous years, the \$150,000 Finance Committee (FINCOM) reserve fund was voted as an expense of the Finance Department. Since the authority to spend money rests entirely with the FINCOM, this year we break this line item out separately from the Finance Department.

This fund is established in the event of extraordinary and unforeseen non-budgeted operating costs that occur during the fiscal year, and at a time inconvenient to wait until the next Town Meeting.

In FY09, the FINCOM has used funds twice:

August 2008: \$22,625 to Town Facilities in order to repair the main entrance landscaping to the Library. Preliminary estimates did not anticipate the scope of work needed on the retaining wall, railings and posts.

January 2009: \$40,000 to Community Services expenses for Veteran's Assistance. The downturn in the economy may have impacted the sharp increase in funding requested as the existing \$60,000 budget seemed sufficient through early December 2008.

It is possible in future budget years that this annual amount will be increased, as it has not changed in many years.

FY10 Budget – Community Services Department

The Community Services Department comprises the following divisions: Building Inspections, Conservation, Elder Services, Health, Planning, and Veteran's Services. The Reading Historical Commission and the West Street Historic Commission are also administered through the Community Services Department. The Community Services Director/Town Planner directs the department.

Inspections: This division implements and enforces the state building code and the Reading zoning bylaw, including signs, issues permits for building, electrical, and plumbing work, and performs inspections of that work.

Conservation: The Conservation Commission and Conservation Administrator implement the Massachusetts wetlands protection act, the Reading wetlands bylaw, and related natural resource programs and policies, and manage conservation land.

Elder & Human Services: The Senior Center and the Senior Van are administered by the Elder & Human Services Division. Screening and referral for residents in need or in crisis is also an important function of the division.

Health: The Health Division issues permits and inspects restaurants, grocery stores, and institutions for compliance with the U.S. food code, inspects and licenses summer camps, pools,

and tanning beds, administers public health, program, including flu and cholesterol clinics.

Planning: Long-range planning for land use and economic development is administered by the Planning Division. Planning also assists property owners in preparing for Site Plan Review to develop or alter property, and coordinates permitting and licensing among divisions.

Veteran's Services: The Veterans Services Administrator screens applicants for veterans' benefits and assists in connecting veterans to earned benefits, and administers the state's reimbursements to the Town.

Salaries – The FY10 budget has a 1.8 FTE reduction compared to FY09. The full-time Assistant Building Inspector position was eliminated and a part-time Coordinator of Volunteers position will not be filled following a recent retirement. Some duties of the Coordinator of Volunteers position have been absorbed by the Finance and Accounting Departments.

Total FY10 salaries decrease by 3.2% from FY09 to a gross amount of \$767,057 in the general fund. Two full-time positions are funded by the Permits Revolving Fund in FY10.

FY10 Budget – Community Services Department

Wages (000s)	FY10	FTEs
Inspections	\$130.3	2.1
Conservation	\$53.2	1.0
Elder	\$186.7	4.3
Health	\$182.1	3.0
Planning & Administration	\$199.4	6.0
Veterans	\$15.3	0.5
TOTAL	\$767.1	16.9

Expenses – Total FY10 expenses are level funded compared to FY09. During the current fiscal year, the demand for Veteran’s Assistance has increased significantly as the economy weakened. The original \$60,000 budget had to be supplemented by a \$40,000 transfer from the FINCOM Reserve Fund in mid-year, and the FY10 budget figure has been set at \$100,000. It remains to be seen if the \$100,000 is adequate for either fiscal year.

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TOWN OF READING
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 1
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FOR PERIOD 13

PROJECTION: 20101 FISCAL YEAR 2010 GENERAL FUND ONE

ACCOUNTS FOR: GENERAL FUND	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 ADMINISTRA	PCT CHANGE
GEN SVC-WAGES	102,967.76	186,591.00	189,186.00	141,629.52	.00	199,374.00	5.4%
GEN SVC-TEMPHELP	.00	.00	.00	.00	.00	.00	.0%
CONSCOMM-WAGES	47,106.97	49,241.00	50,070.00	41,442.62	.00	53,214.00	6.3%
PLANNING-WAGES	.00	45,864.00	46,216.00	70,451.42	.00	.00	-100.0%
INSPECTION-WAGES	114,653.18	116,136.00	120,088.00	130,034.78	.00	130,340.00	8.5%
HEALTH-WAGES	152,593.58	169,071.00	171,850.00	128,391.70	.00	182,098.00	6.0%
ELDER SVC-WAGES	238,737.88	192,434.00	196,212.00	174,635.18	.00	186,743.00	-4.8%
VETERANS-WAGES	13,810.68	18,619.00	18,634.00	11,813.09	.00	15,288.00	-18.0%
SALARIES	669,870.05	777,956.00	792,256.00	698,398.31	.00	767,057.00	-3.2%
GEN SVC-UTILITIES	84.95	.00	.00	691.38	.00	.00	.0%
GEN SVC MAINT CONTRACT	649.37	.00	.00	.00	.00	.00	.0%
GEN SVC-PROF/TECH SVCS	1,450.16	.00	.00	560.00	.00	.00	.0%
GEN SVC-TRAINING/PROFD	11,081.62	4,800.00	5,679.00	4,712.60	.00	4,800.00	-15.5%
GEN SVC-OFFICE SUPP &	6,752.14	7,000.00	7,000.00	5,520.68	.00	7,000.00	.0%
GEN SVC-TRAVEL	5,970.16	3,800.00	5,787.00	4,128.87	.00	3,800.00	-34.3%
HEALTH-PROF/TECH SVCS	37,645.00	40,300.00	38,676.00	36,471.10	.00	40,300.00	4.2%
HEALTH SUPPLIES/EQUIPM	2,007.03	1,800.00	68.00	1,169.57	.00	1,800.00	2547.1%
HEALTH-TRAVEL	2,349.68	1,600.00	2,200.00	1,433.09	.00	1,600.00	-27.3%
HEALTH-SOCIAL SERVICES	18,775.00	20,000.00	20,000.00	14,416.68	.00	20,000.00	.0%
ELDER SERVICES PROF DE	.00	1,000.00	1,000.00	615.89	.00	.00	-100.0%
PROGRAMS AND EVENTS	.00	.00	.00	.00	.00	.00	.0%
ELDER SVC SOFTWARE LIC	.00	900.00	790.00	790.00	.00	900.00	13.9%

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TOWN OF READING
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 2
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PROJECTION: 20101 FISCAL YEAR 2010 GENERAL FUND ONE

FOR PERIOD 13

ACCOUNTS FOR: GENERAL FUND	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 ADMINISTRA	PCT CHANGE
ELDER SVC SUPPLIES/EQU	363.96	425.00	425.00	277.40	.00	425.00	.0%
ELDER SVC-VEHICLE SUPP	.00	400.00	400.00	.00	.00	400.00	.0%
ELDER SVC-EDUCATIONALS	265.61	250.00	250.00	57.95	.00	250.00	.0%
ELDER SVC-TRAVEL	1,006.38	700.00	700.00	301.58	.00	700.00	.0%
ELDER SVC FOOD & SERVI	5,593.00	5,600.00	5,600.00	5,593.00	.00	5,600.00	.0%
ELDER SVC-OTHER EXPENS	.00	-1,000.00	-1,000.00	483.02	.00	.00	-100.0%
VETERANS-TRAINING/PROF	.00	.00	.00	.00	.00	.00	.0%
VETERANS-TRAVEL	.00	700.00	700.00	.00	.00	700.00	.0%
VETS AID-VETERANS BENE	75,887.46	60,000.00	100,000.00	96,118.32	.00	100,000.00	.0%
HISTORICAL SUPPLIES/EQ	999.11	1,000.00	1,000.00	6.99	.00	1,000.00	.0%
EXPENSES	170,880.63	149,275.00	189,275.00	173,348.12	.00	189,275.00	.0%
COMMUNITY SERVICES	840,750.68	927,231.00	981,531.00	871,746.43	.00	956,332.00	-2.6%
TOTAL GENERAL FUND	840,750.68	927,231.00	981,531.00	871,746.43	.00	956,332.00	-2.6%
GRAND TOTAL	840,750.68	927,231.00	981,531.00	871,746.43	.00	956,332.00	-2.6%

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

FY10 Budget - Library

The proposed appropriation for the Reading Public Library for FY10 preserves the core services of the library consistent with the priorities established by the community and Board of Library Trustees through long range planning. The Reading Public Library Plan of Service 2009-2014: Creating New Ways to Connect & Explore, Engage & Inspire, Learn & Grow, was written in Fall, 2008, at a time of growth and forward momentum. The Plan describes a vision for the future that “strives to secure a place for the library at the center of this individual community for now and into the future.”

We are fortunate to have completed the planning process just before the full force of the current economic downturn was felt. The Board of Library Trustees and library administration were able to use information gathered through planning to make well-informed, community responsive decisions about budgeting. The Trustees brought a thorough understanding of community priorities and a unanimous commitment to preserving essential services, including Sunday openings, to the

Division FTEs	FY09	FY10
Circulation	5.8	5.9
Children's Services	5.1	5.0
Reference/YA/Adult	4.6	4.6
Admin	2.7	2.7
Technical Services	2.2	2.2
TOTAL	20.4	20.1

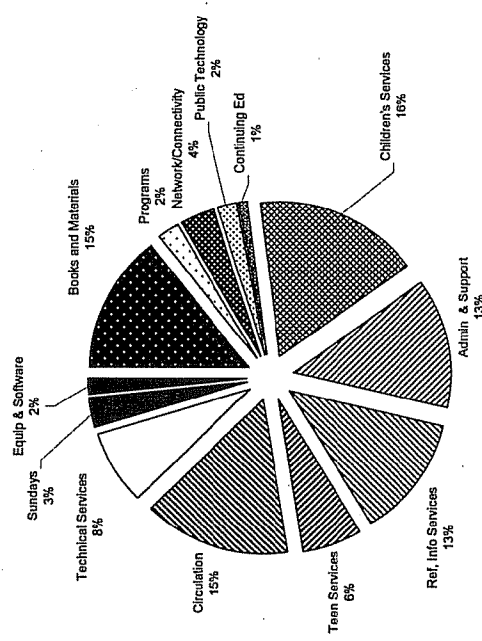
budget process and their several meetings with the Selectmen and Finance Committee. The FY10 Library Budget reflects the careful deliberations, hard work, and dedication of the members of all of these boards.

Cost increases in the FY10 Library budget include increases in software contracts, website hosting, network fees, technology maintenance, and two additional Sunday afternoon openings (bringing the total planned to 35). Reductions include the Technology Librarian position, one fewer software license for the NOBLE ILS (Integrated Library System/Network), and two fewer support staff members available on Sunday afternoons. Approximately \$10,000 for books will have to be raised to meet state requirements. We believe that it will be possible for the library to rebound quickly from these reductions when the economy recovers, and we are confident that the people of Reading will not be affected by any noticeable service reductions.

The Municipal Appropriation for the Library covers approximately 92% (FY09) of annual expenditures, including 100% of salaries. Grants (including State Aid), Gifts, Trust income, fees, and support from Friends and Foundation combine to provide support for adult, teen, and children's programs, museum passes, new furniture, some computer upgrades, special activities and displays, children's singalongs and summer reading, some magazine subscriptions, Annual Staff Day, some portion of spending on books and materials, and a local history digitizing project.

Total Library Expenditures for FY09 are as follows:

Library Expenditures FY09



	FY09	FY10	Diff
Circulation	\$192,962	\$197,978	2.6%
Children's Svcs	\$217,928	\$219,657	0.8%
Reference/YA/Adult	\$231,627	\$235,651	1.7%
Admin	\$172,429	\$177,389	2.9%
Tech Services	\$97,630	\$101,968	4.4%
Sundays	\$38,679	\$28,218	-27%
Total Salaries	\$951,255	\$960,861	1.0%
Software/Equip.	\$7,170	\$9,285	29.5%
Prof Dev/Cont Ed	\$5,635	\$5,635	0.0%
NOBLE Network	\$46,481	\$46,688	0.0%
Circ & Proc suppl	\$5,340	\$8,700	62.9%
Printer&paper suppl	\$10,225	\$10,204	-0.2%
Public Techn.	\$8,500	\$8,500	0.0%
Books&Materials	\$176,500	\$170,325	-3.5%
Total Expenses	\$259,851	\$259,337	-0.2%
Grand Total	\$1,211,106	\$1,220,198	0.8%

Library Funding and Expenditures

In FY09, the municipal appropriation of \$1,211,105 represented 92% of all revenue sources. The remaining \$107,531 (8%) came from these sources: grants \$52,165 (4%); Friends & Foundation \$35,200 (3%); Gifts \$12,305 (1%); Fees \$5,580 (<1%) and Trust Income \$2,281 (<1%).

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TOWN OF READING
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 13
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PROJECTION: 20101 FISCAL YEAR 2010 GENERAL FUND ONE

FOR PERIOD 13

ACCOUNTS FOR: LIBRARY	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 ADMINISTRA	PCT CHANGE
LIBRARY-PERMANENT POSI	876,159.41	944,055.00	951,255.00	689,738.63	.00	960,861.00	1.0%
LIBRARY-OTHER COMPENSA	.00	.00	.00	.00	.00	.00	.0%
SALARIES	876,159.41	944,055.00	951,255.00	689,738.63	.00	960,861.00	1.0%
LIBRARY MAINT CONTRACT	3,892.37	3,810.00	7,170.00	7,166.61	.00	9,285.00	29.5%
LIBRARY-PROF DEVELOPME	5,018.22	5,635.00	5,635.00	2,989.83	.00	5,635.00	.0%
LIBRARY-NOBLE	47,498.00	46,481.00	46,481.00	30,987.32	.00	46,688.00	.4%
LIBRARY SUPPLIES/EQUIP	5,188.71	8,700.00	5,340.00	4,165.67	.00	8,700.00	62.9%
LIBRARY-OFFICE SUPPLIE	10,943.38	10,225.00	10,225.00	6,434.03	.00	10,204.00	-.2%
LIBRARY TECHNOLOGY SUP	.00	8,500.00	8,500.00	6,069.97	.00	8,500.00	.0%
LIBRARY-LIBRARY MATERI	168,864.32	176,500.00	176,500.00	106,632.44	.00	170,325.00	-3.5%
EXPENSES	241,405.00	259,851.00	259,851.00	164,445.87	.00	259,337.00	-.2%
TOTAL LIBRARY	1,117,564.41	1,203,906.00	1,211,106.00	854,184.50	.00	1,220,198.00	.8%

FY10 Budget – Department of Public Works (DPW)

The Department of Public Works has several divisions that support general fund activities, enterprise fund (water, sewer, storm water) activities and in some cases a combination of both activities. Listed below are the activities funded directly by the general fund.

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

Engineering: The Engineering Division provides engineering services to all Departments within the Town of Reading. The Division is responsible for: preparation of plans, specifications, estimates, survey layout, inspection and supervision of Town construction projects; review of subdivision plans and site plans for accuracy and conformance with the subdivision rules and regulations; review of conservation submittals, preparation of subdivision and conservation bond estimates, inspection of subdivision construction and the administration of the pavement management program and Chapter 90 roadway improvement program.

The Division is also provides technical assistance and guidance on various Town projects, performs traffic studies, regulates and inspects private construction activities within Town roadways; and responsible for the maintenance of all records

concerning the subdivision of land, roadway, water, sewer and drainage construction, town maps and the issuance of various permits.

Highway/Storm Water: These divisions are responsible for the construction, maintenance and repair of all public roadways, catch basins, drainage systems, sidewalks, and traffic and street signs. Snow plowing, sanding/salting and snow removal are also the responsibility of this division.

In addition, they provide daily and preventative maintenance services for over 119 pieces of equipment town-wide. This includes all Police, Fire, School, and all Department of Public Works vehicles and equipment.

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

Cemetery: The Cemetery Division is responsible for the preservation, care and embellishment of the Town's cemeteries and burial plots therein.

Recreation: The Reading Recreation is a self-supporting Division of the Department of Public Works. The mission of Reading Recreation is to provide the community with year-

FY10 Budget – Department of Public Works (DPW)

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

Salaries – there are no proposed changes in FTEs in the FY10 Department of Public Works budget, however three of six Seasonal Laborer positions and the part-time Engineering Aide position have been eliminated. The responsibilities of these four positions must be absorbed within the remaining staff.

Total salaries for FY10 are \$2.37 million, a level unchanged from FY09. This total reflects existing union contracts and the non-union pay tables, as well as the four eliminated positions mentioned above.

Wages (000s)	FY10	FTEs
Administration	\$248.9	4.0
Engineering	439.1	7.0
Highway/Storm Water*	888.2	16.0
Parks & Forestry**	468.9	8.5
Recreation	142.8	3.0
Cemetery**	148.2	4.5
TOTAL	2,366.1	43.0

* plus one part-time seasonal position

** plus two part-time seasonal positions

Expenses: As is custom at Town Meeting for budget voting purposes, expenses are divided up into these categories:

- > General \$708,795 (-1%);
- > Snow & Ice \$500,000 (+11.1%);
- > Street Lighting \$230,000 (+1.5%);
- > Waste Collection & Disposal (+3.8%)

In FY10, curbside leaf collections have been eliminated from the budget, and compost center hours have been slightly reduced.

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TOWN OF READING
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 20101 FISCAL YEAR 2010 GENERAL FUND ONE

FOR PERIOD 13

ACCOUNTS FOR: GENERAL FUND	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 ADMINISTRA	PCT CHANGE
ENGINEERING-WAGES	394,775.10	436,584.00	436,857.00	329,915.04	.00	439,061.00	.5%
HIGHWAY-WAGES	687,557.53	730,931.00	732,828.00	540,873.95	.00	738,610.00	.8%
HIGHWAY-TEMPHELP	13,919.88	4,601.00	4,601.00	7,944.40	.00	.00	-100.0%
HIGHWAY-OTHER COMPENSA	.00	.00	.00	.00	.00	.00	.0%
DPW-ADMIN-WAGES	223,606.85	231,457.00	266,826.00	182,486.88	.00	248,940.00	-6.7%
STORMWATER-WAGES	91,159.49	136,395.00	136,869.00	118,474.33	.00	143,088.00	4.5%
STORMWATER-TEMPHELP	3,954.56	13,546.00	13,546.00	1,645.76	.00	6,500.00	-52.0%
CEMETERY-WAGES	211,546.54	118,151.00	118,489.00	159,936.88	.00	114,447.00	-3.4%
CEMETERY-TEMPHELP	28,701.98	33,779.00	33,779.00	27,132.67	.00	33,779.00	.0%
RECREATION-WAGES	121,113.95	130,113.00	133,624.00	95,224.73	.00	142,798.00	6.9%
PARKS-WAGES	376,461.03	424,763.00	425,101.00	295,141.92	.00	435,103.00	2.4%
PARKS-TEMPHELP	33,185.70	33,778.00	33,778.00	23,806.92	.00	33,778.00	.0%
SALARIES	2,185,982.61	2,294,098.00	2,336,298.00	1,782,583.48	.00	2,336,104.00	.0%
ENGINEERING-PROF/TECH	3,767.28	10,150.00	10,150.00	2,808.63	.00	10,150.00	.0%
ENGINEERING SUPPLIES/E	3,250.45	3,916.00	3,916.00	3,355.56	.00	3,916.00	.0%
ENGINEERING COMPUTER S	2,814.58	5,000.00	5,000.00	3,594.82	.00	5,000.00	.0%
ENGINEERING-OTHER EXPE	150.00	500.00	500.00	375.00	.00	500.00	.0%
HIGHWAY-UTILITIES	2,607.72	3,100.00	3,100.00	1,886.17	.00	3,100.00	.0%
HIGHWAY MAINT CONTRACT	153,525.94	101,000.00	101,000.00	94,499.98	.00	101,000.00	.0%
HIGHWAY-PROF/TECH SVCS	60,661.00	63,220.00	63,220.00	32,998.69	.00	63,220.00	.0%
HIGHWAY SUPPLIES/EQUIP	267,750.28	190,460.00	190,460.00	211,517.74	.00	190,460.00	.0%
HIGHWAY GASOLINE	180,373.23	217,648.00	217,648.00	117,775.07	.00	210,790.00	-3.2%

PROJECTION: 2010 FISCAL YEAR 2010 GENERAL FUND ONE FOR PERIOD 13

ACCOUNTS FOR: GENERAL FUND	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 ADMINISTRA	PCT CHANGE
HIGHWAY-UNIFORMS/CLOTH	499.83	8,670.00	8,670.00	3,674.00	.00	8,670.00	.0%
HIGHWAY-OTHER EXPENSES	974.50	750.00	750.00	330.00	.00	750.00	.0%
DPW-ADMIN-PROF/TECH SV	.00	.00	.00	.00	.00	.00	.0%
DPW-ADMIN-TRAINING/PRO	3,038.00	3,164.00	3,164.00	2,747.45	.00	3,164.00	.0%
DPW-ADMIN SUPPLIES/EQU	2,412.94	2,627.00	2,627.00	1,297.83	.00	2,627.00	.0%
STORMWATER-PROF/TECH S	16,614.90	15,500.00	15,500.00	.00	.00	15,500.00	.0%
STORMWATER SUPPLIES/EQ	8,697.26	7,140.00	7,140.00	7,253.40	.00	7,140.00	.0%
CEMETERY-UTILITIES	5,450.31	5,529.00	5,529.00	4,773.37	.00	5,529.00	.0%
CEMETERY-PROF/TECH SVC	434.06	.00	.00	.00	.00	.00	.0%
CEMETERY SUPPLIES/EQUI	13,227.15	15,500.00	15,500.00	9,449.56	.00	15,500.00	.0%
CEMETERY-OFFICE SUPPLI	160.99	200.00	200.00	213.36	.00	200.00	.0%
CEMETERY-GROUNDSKEEP	2,907.26	4,200.00	4,200.00	915.25	.00	4,200.00	.0%
CEMETERY-VEHICLE SUPPL	12,507.54	11,500.00	11,500.00	8,888.90	.00	11,500.00	.0%
CEMETERY-UNIFORMS/CLOT	2,714.80	1,640.00	1,640.00	548.37	.00	1,640.00	.0%
CEMETERY-OTHER EXPENSE	110.00	200.00	200.00	357.75	.00	200.00	.0%
PARKS-UTILITIES	1,716.75	2,419.00	2,419.00	1,597.22	.00	2,419.00	.0%
PARKS-PROF/TECH SVCS	6,462.30	10,091.00	10,091.00	19,140.03	.00	10,091.00	.0%
PARKS SUPPLIES/EQUIPME	4,295.97	2,461.00	2,461.00	2,231.52	.00	2,461.00	.0%
PARKS-GROUNDSKEEP	18,742.09	24,404.00	24,404.00	8,389.50	.00	24,404.00	.0%
PARKS-UNIFORMS/CLOTHIN	25.89	4,254.00	4,254.00	2,171.76	.00	4,254.00	.0%
PARKS-OTHER EXPENSES	804.00	410.00	410.00	1,047.75	.00	410.00	.0%
EXPENSES	776,697.02	715,653.00	715,653.00	543,838.68	.00	708,795.00	-1.0%
TOTAL GENERAL FUND	2,962,679.63	3,009,751.00	3,051,951.00	2,326,422.16	.00	3,044,899.00	-1.2%
GRAND TOTAL	2,962,679.63	3,009,751.00	3,051,951.00	2,326,422.16	.00	3,044,899.00	-1.2%

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

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TOWN OF READING
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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FOR PERIOD 13

PROJECTION: 20101 FISCAL YEAR 2010 GENERAL FUND ONE

ACCOUNTS FOR: GENERAL FUND	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 ADMINISTRA CHANGE	PCT CHANGE
SNOW / ICE-WAGES	175,415.01	73,783.00	73,783.00	210,924.93	.00	73,783.00	.0%
SNOW / ICE-PROF/TECH S	267,871.42	152,517.00	152,517.00	349,811.14	.00	152,517.00	.0%
SNOW / ICE SUPPLIES/EQ	534,835.42	198,700.00	198,700.00	568,771.29	.00	248,700.00	25.2%
SNOW / ICE-VEHICLE SUP	13,892.40	25,000.00	25,000.00	23,200.30	.00	25,000.00	.0%
SNOW / ICE CONTROL	992,014.25	450,000.00	450,000.00	1,152,707.66	.00	500,000.00	11.1%
STREETLIGHT-UTILITIES	212,076.82	226,505.00	226,505.00	176,989.63	.00	230,000.00	1.5%
STREET LIGHTING	212,076.82	226,505.00	226,505.00	176,989.63	.00	230,000.00	1.5%
WASTERMVL-PROPERTY SE	1,368,382.02	1,468,276.00	1,468,276.00	1,241,030.23	.00	1,524,627.00	3.8%
WASTE COLLECTION & DIS	1,368,382.02	1,468,276.00	1,468,276.00	1,241,030.23	.00	1,524,627.00	3.8%
TOTAL GENERAL FUND	2,572,473.09	2,144,781.00	2,144,781.00	2,570,727.52	.00	2,254,627.00	5.1%
GRAND TOTAL	2,572,473.09	2,144,781.00	2,144,781.00	2,570,727.52	.00	2,254,627.00	5.1%

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

SNOW AND ICE EXPENDITURE HISTORY

Fiscal Year	Expenditure	Initial Appropriation	Over / (Under) Appropriation	Net Cost to Town
2010		\$ 500,000		
2009	\$ 1,200,000	\$ 450,000	\$ 750,000	\$ 1,200,000 <i>prelim.</i>
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:

5-year	\$864,495	\$363,299	\$501,196	\$835,151
10-year	\$650,852	\$301,876	\$348,976	\$607,231
16-year	\$482,935	\$234,379	\$248,556	\$453,609
				5-year 10-year 19-year

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

(1)	Federal: \$59,863 and State: \$61,123	\$ 120,986
(2)	Federal: \$80,917	\$ 80,917
(3)	Federal: \$87,232	\$ 87,232
(4)	Federal: \$121,340	\$ 121,340
(5)	Federal Relief: \$146,721	\$ 146,721

FY10 Budget – Public Safety

The Public Safety budget consists of the Police Department, Fire Department and the shared Dispatch. Each year, Town Meeting votes both a total salary and total expense line for the combination of all three functions. The total budget for Public Safety in FY10 is \$7,700,814, which is a 0.8% increase from FY09. There are no proposed changes in staffing levels for Public Safety in FY10.

Salaries	FY10	Change
Police	\$3,508,136	-1.1%
Fire	3,432,975	+4.4%
Dispatch	405,849	-7.0%
TOTAL	\$7,346,960	+1.0%

Expenses	FY10	Change
Police	\$208,285	-6.3%
Fire	103,930	0.0%
Dispatch	41,639	0.0%
TOTAL	\$353,854	-3.8%

Following this section on the overall Public Safety budget are separate sections for Police, Fire and Dispatch.

PROJECTION: 20101 FISCAL YEAR 2010 GENERAL FUND ONE

ACCOUNTS FOR:
PUBLIC SAFETY

	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 ADMINISTRA	PCT CHANGE
POLICE-WAGES	3,091,883.03	3,500,726.00	3,505,868.00	2,530,034.42	.00	3,502,671.00	-1.1%
POLICE-TEMPHELP	2,573.60	5,463.00	5,463.00	2,982.61	.00	5,465.00	.0%
POLICE-OTHER COMPENSAT	60,073.94	37,167.00	37,167.00	36,999.79	.00	.00	-100.0%
DISPATCH-WAGES	357,048.12	428,384.00	428,842.00	302,758.96	.00	398,068.00	-7.2%
DISPATCH-TEMPHELP	5,790.12	2,000.00	2,000.00	1,455.38	.00	2,000.00	.0%
DISPATCH-OVERTIME	26,606.84	5,781.00	5,781.00	713.06	.00	5,781.00	.0%
FIRE-WAGES	3,206,896.48	3,258,441.00	3,251,441.00	2,503,872.99	.00	3,409,944.00	4.6%
FIRE-OTHER COMPENSATIO	11,721.30	26,066.00	26,066.00	.00	.00	23,031.00	-11.6%
SALARIES	6,762,593.43	7,264,028.00	7,272,628.00	5,378,817.21	.00	7,346,960.00	1.0%
POLICE-UTILITIES	.00	.00	.00	2,474.12	.00	9,300.00	.0%
POLICE MAINT CONTRACT/	34,652.53	31,295.00	31,295.00	21,215.10	.00	34,200.00	9.3%
POLICE-PROF/TECH SVCS	713.50	1,900.00	1,900.00	648.39	.00	1,900.00	.0%
POLICE-TRAINING/PROFDE	22,288.94	26,750.00	35,750.00	35,299.31	.00	20,000.00	-44.1%
POLICE SUPPLIES/EQUIPM	38,239.31	41,100.00	41,100.00	27,687.56	.00	35,200.00	-14.4%
POLICE-OFFICE SUPPLIES	11,928.46	12,215.00	12,215.00	12,216.61	.00	14,985.00	22.7%
POLICE-UNIFORMS/CLOTHI	33,808.89	43,225.00	43,225.00	51,652.12	.00	37,500.00	-13.2%
POLICE-OTHER EXPENSES	.00	1,800.00	1,800.00	43.50	.00	200.00	-88.9%
POLICE EQUIPMENT	49,704.90	55,000.00	55,000.00	52,701.80	.00	55,000.00	.0%
DISPATCH MAINT CONTRAC	2,091.43	4,000.00	4,000.00	25.00	.00	4,000.00	.0%
DISPATCH-TRAINING/PROF	988.47	1,090.00	1,090.00	1,501.17	.00	1,400.00	28.4%
DISPATCH-SOFTWARE SUPP	11,395.81	12,000.00	12,000.00	11,395.81	.00	15,000.00	25.0%
DISPATCH EQUIPMENT & S	4,386.90	8,000.00	8,000.00	8,659.38	.00	9,000.00	12.5%

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TOWN OF READING
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 9
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PROJECTION: 20101 FISCAL YEAR 2010 GENERAL FUND ONE

FOR PERIOD 13

ACCOUNTS FOR:	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 ADMINISTRA	PCT CHANGE
PUBLIC SAFETY							
DISPATCH-OFFICE SUPPLI	1,751.81	1,899.00	1,899.00	2,198.50	.00	1,900.00	.1%
DISPATCH-UNIFORMS/CLOT	1,030.85	2,650.00	2,650.00	7,094.10	.00	2,650.00	.0%
DISPATCH-TECHNOLOGY SU	5,360.11	12,000.00	12,000.00	5,721.25	.00	7,689.00	-35.9%
DISPATCH-DEPT EQUIP	.00	.00	.00	.00	.00	.00	.0%
FIRE UTILITIES	.00	.00	.00	744.83	.00	.00	.0%
FIRE MAINT CONTRACT/RE	10,103.75	10,150.00	10,150.00	10,651.06	.00	10,150.00	.0%
FIRE-TRAINING/PROFDEV	10,530.35	18,675.00	18,675.00	7,415.68	.00	18,675.00	.0%
FIRE SUPPLIES/EQUIPMEN	813.87	4,500.00	4,500.00	1,192.78	.00	4,500.00	.0%
FIRE-OFFICE SUPPLIES &	1,262.40	2,000.00	2,000.00	1,027.71	.00	2,000.00	.0%
FIRE-MEDICAL SUPPLIES	34,184.10	31,800.00	31,800.00	27,532.58	.00	31,800.00	.0%
FIRE-UNIFORMS/CLOTHING	17,284.51	34,155.00	34,155.00	24,257.10	.00	34,155.00	.0%
FIRE-OTHER EXPENSES	3,949.16	2,650.00	2,650.00	1,053.25	.00	2,650.00	.0%
EXPENSES	296,470.05	358,854.00	367,854.00	314,408.71	.00	353,854.00	-3.8%
TOTAL PUBLIC SAFETY	7,059,063.48	7,622,882.00	7,640,482.00	5,693,225.92	.00	7,700,814.00	.8%

FY10 Budget – Police Department

The Police Department strives to protect and serve the citizens in Reading. Our force includes 40 sworn officers and 3.8 civilian support staff. The total of 43.8 FTE's has not changed for FY10.

Patrol: The Police Department revolves around the Patrol Division. The members of the patrol division perform the day to day functions of law enforcement. Our department has a Community Policing focus. To that end, the department provides safety and community service programs to our schools and community groups. We have a bicycle and motorcycle patrol component during the warm weather seasons and we conduct programs such as the Citizens Police Academy and RAD (Rape Aggression Defense) system for women.

Support Services: Overlapping duties with the Patrol Division, the Support Services group also manages many of the behind the scenes work like equipment and vehicle maintenance, permitting and town safety programs.

Service Statistics for calendar year 2008:

Arrests	172
Protective Custody	42
Motor Vehicle Citations	5,904
Parking Violations	2,456
Defective Criminal Investigations	171
Automobile Crashes Investigated	560

Detectives: The detective bureau investigates and prosecutes crime in the community. This six person team is highly trained in investigative techniques and coordinates with local, regional, and national law enforcement agencies to investigate and prosecute, as well as prevent, crime. A review of the budget will show an increase in this line - this is due to reorganization within the division. Total staffing in the division remains constant.

Animal Control: The Animal Control function is a part time position that is staffed 13 hours per week. The Animal Control Officer received over 500 calls for service in 2008.

Parking Enforcement: The Parking Enforcement function is a part time position that is staffed 18 hours per week. The Parking Enforcement Officer wrote approximately 2,000 parking citations in 2008.

School Crossing Guards: The role of this function is to help students safely cross hazardous intersections in Town on the way to school. The Crossing Guards improve the safety for students who walk, bicycle or take car or bus transportation to school.

Department Salaries: Police salaries are increasing in accordance with collective bargaining agreements which expire in June 2010 and non-union wage tables. The overall FY10 Police salary line is lower than in FY09 due to employee

FY10 Budget – Police Department

turnover coupled with the fact that the FY09 budget was prepared during contract negotiations and was estimated on the best information at the time.

The FY10 Police salaries will be more accurate because we know more precisely how much each employee will earn. In addition, the overtime budget is not increasing. This should be manageable as we will have a full complement of officers in early FY10 for the first time in more than 4 years.

Department Expenses: The department has adjusted a number of line items this year to better reflect actual spending categories. This is in part due to the increased detail available through the new financial software.

The primary reduction in the Police expenses has come from the training budget where non-mandatory training has been reduced by \$5,000.00.

FY10 Budget Highlights: No additional staff has been added from FY09 although we would, under normal conditions, have been asking for an additional Police Officer. The overtime line item is not increased; this is essentially a reduction in overtime as salaries are increasing. The department has eliminated non-mandatory training. The expense budget has been decreased by a total of \$14,000.

Fees Collected during calendar year 2008:

License to Carry Permits	\$2,925
Firearm Identification Cards	\$662
Police Reports Copied	\$2,080
Parking Fines	\$70,195
Administrative Fees for details	\$27,721
Community Access Stickers	\$84,016
Parking Space Rentals	\$32,420
Civil Motor Vehicle Infractions	\$58,465
Community Room Rental fee	\$1,010
Motor Vehicle Lease Surcharge	\$2,167

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TOWN OF READING
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 1
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PROJECTION: 2010 FISCAL YEAR 2010 GENERAL FUND ONE

FOR PERIOD 13

ACCOUNTS FOR:
POLICE

	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 ADMINISTRA	PCT CHANGE
POLICE-WAGES	3,091,883.03	3,500,726.00	3,505,868.00	2,530,034.42	.00	3,502,671.00	-.1%
POLICE-TEMPHELP	2,573.60	5,463.00	5,463.00	2,982.61	.00	5,465.00	.0%
POLICE-OTHER COMPENSAT	60,073.94	37,167.00	37,167.00	36,999.79	.00	.00	-100.0%
SALARIES	3,154,530.57	3,543,356.00	3,548,498.00	2,570,016.82	.00	3,508,136.00	-1.1%
POLICE-UTILITIES	.00	.00	.00	2,474.12	.00	9,300.00	.0%
POLICE MAINT CONTRACT/	34,652.53	31,295.00	31,295.00	21,215.10	.00	34,200.00	9.3%
POLICE-PROF/TECH SVCS	713.50	1,900.00	1,900.00	648.39	.00	1,900.00	.0%
POLICE-TRAINING/PROFDE	22,288.94	26,750.00	35,750.00	35,299.31	.00	20,000.00	-44.1%
POLICE SUPPLIES/EQUIPM	38,239.31	41,100.00	41,100.00	27,687.56	.00	35,200.00	-14.4%
POLICE-OFFICE SUPPLIES	11,928.46	12,215.00	12,215.00	12,216.61	.00	14,985.00	22.7%
POLICE-UNIFORMS/CLOTHI	33,808.89	43,225.00	43,225.00	51,652.12	.00	37,500.00	-13.2%
POLICE-OTHER EXPENSES	.00	1,800.00	1,800.00	43.50	.00	200.00	-88.9%
POLICE EQUIPMENT	49,704.90	55,000.00	55,000.00	52,701.80	.00	55,000.00	.0%
EXPENSES	191,336.53	213,285.00	222,285.00	203,938.51	.00	208,285.00	-6.3%
TOTAL POLICE	3,345,867.10	3,756,641.00	3,770,783.00	2,773,955.33	.00	3,716,421.00	-1.4%
GRAND TOTAL	3,345,867.10	3,756,641.00	3,770,783.00	2,773,955.33	.00	3,716,421.00	-1.4%

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

FY 10 Budget – Fire Department

The Reading Fire Department is responsible for fire suppression, the emergency medical system, fire prevention and emergency management. The Fire Department is also responsible to coordinate and apply for all reimbursement for State and Federal disaster declarations. In calendar year 2008 the Fire Department collected \$641,492 of revenue of which \$625,346 was received from ambulance revenue and \$16,146 was received from permit and inspection fees.

Fire Suppression: In calendar year 2008, The Fire Department responded to 4,262 incidents of which 2,192 were requests for fire and other emergency responses and 1,969 were requests for medical assistance. We responded to 98 fires that were required to be reported to the State Fire Marshal's Office. Included in these were 33 residential fires, 19 commercial fires, 6 vehicle fires and 40 outside fires.

69

Emergency Medical Care: In calendar year 2008, the Reading Fire Department responded to 1,969 medical incidents and transported 1,030 patients. The Reading Fire Department provides emergency medical care at the Advanced Life Support

Fire Department Service Statistics for 2008

Bell Alarms and Still Alarms	2,192
Emergency Ambulance Calls	1,930
Inspections	363
Permit Fees collected	\$16,146
Ambulance Fees Collected	\$625,346

level (ALS) to sick and injured patients. This is the highest level of pre-hospital care available and we are continually expanding this program as the budget permits. Our statistics indicate approximately 66% of the patients transported required Advanced Life Support treatment.

In 2008 we continued our efforts to increase the quality of patient care we provide. Advanced Life Support equipment was placed on our fire engine that responds out of the West Side Fire Station and several new medications were added to our medical kits.

Fire Prevention: Is responsible to ensure all life safety systems for new construction and renovations are designed and installed properly. This requires pre-construction meetings, plan review, code research and continual site visits to ensure proper installation.

For existing buildings the Fire Prevention Division is responsible to ensure all life safety systems are maintained properly. Other areas of responsibility include ensuring the safety and code compliance of flammable and combustible product storage, coordinating the maintenance of Department vehicles and equipment.

Emergency Management: The emergency management function identifies hazards to the community; plans are then developed and tested to create a coordinated response to any

FY 10 Budget – Fire Department

type of disaster. Housed within Reading's emergency management system are two separate functions, Emergency Management and the Local Emergency Planning Committee: Reading is also part of the North East Homeland Security Region (NERAC). NERAC is one of the 5 Massachusetts homeland security regions created by the Executive Office of Public Safety.

The primary goal for Emergency Management is to identify threats to the community and to prepare for all disasters whether natural or manmade, coordinate the response of a wide range of agencies and assist in the recovery phase. A secondary goal is to ensure the Town of Reading is in compliance with all Federal and State requirements to enable the community to remain eligible to receive reimbursement for Federal and State disaster declarations.

Federal and State legislation requires every community in the country to have a Local Emergency Planning Committee (LEPC). The LEPC identifies areas where the population is most at risk from a hazardous materials release, facilities and transportation routes that contain hazardous materials and resources that would be used to mitigate an incident. To pool resources the Town of Reading has joined with eleven other communities and formed the Mystic Regional Emergency Planning Committee.

Community Education: The Reading Fire Department provides community education through our S.A.F.E. Program. This fire safety education program is delivered in the Reading Public School System and an in-house developed age appropriate curriculum for each grade level K through 5. The program continues to receive a high level of support from School Administrators and children. This program is funded by an annual grant of \$4,700 provided by the State.

Fire Alarm: The municipal fire alarm system in Reading is maintained by two part time positions. When appropriate, we are connecting new and remodeled buildings to the municipal fire alarm system to ensure a rapid response to an incident.

Training: Our in-service Firefighter training program is organized under a single Training Officer, who develops and delivers an in-depth training program to each of the four Groups. The program has been designed to improve Firefighter safety, enhance performance and to unify the four Groups. Due to budget reductions this highly successful program will be eliminated in FY 10.

FY 10 Budget Highlights: No changes were made to the 49.0 FTE positions in the FY09 Fire Department budget. The overtime account has been increased due to the need to deliver a 24 hour Emergency Medical Technician refresher course to 26 personnel. Our in-service training program has been eliminated due to budget reductions. The expense budget has been level funded.

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TOWN OF READING
 NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 1
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PROJECTION: 20101 FISCAL YEAR 2010 GENERAL FUND ONE FOR PERIOD 13

ACCOUNTS FOR:	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 ADMINISTRATIVE CHANGE	PCT CHANGE
FIRE							
FIRE-WAGES	3,206,896.48	3,258,441.00	3,261,441.00	2,503,872.99	.00	3,409,944.00	4.6%
FIRE-OTHER COMPENSATIO	11,721.30	26,066.00	26,066.00	.00	.00	23,031.00	-11.6%
SALARIES	3,218,617.78	3,284,507.00	3,287,507.00	2,503,872.99	.00	3,432,975.00	4.4%
FIRE UTILITIES	.00	.00	.00	744.83	.00	.00	.0%
FIRE MAINT CONTRACT/RE	10,103.75	10,150.00	10,150.00	10,651.06	.00	10,150.00	.0%
FIRE-TRAINING/PROFDEV	10,530.35	18,675.00	18,675.00	7,415.68	.00	18,675.00	.0%
FIRE SUPPLIES/EQUIPMEN	813.87	4,500.00	4,500.00	1,192.78	.00	4,500.00	.0%
FIRE-OFFICE SUPPLIES &	1,262.40	2,000.00	2,000.00	1,027.71	.00	2,000.00	.0%
FIRE-MEDICAL SUPPLIES	34,184.10	31,800.00	31,800.00	27,532.58	.00	31,800.00	.0%
FIRE-UNIFORMS/CLOTHING	17,284.51	34,155.00	34,155.00	24,257.10	.00	34,155.00	.0%
FIRE-OTHER EXPENSES	3,949.16	2,650.00	2,650.00	1,053.25	.00	2,650.00	.0%
EXPENSES	78,128.14	103,930.00	103,930.00	73,874.99	.00	103,930.00	.0%
TOTAL FIRE	3,296,745.92	3,388,437.00	3,391,437.00	2,577,747.98	.00	3,536,905.00	4.3%
GRAND TOTAL	3,296,745.92	3,388,437.00	3,391,437.00	2,577,747.98	.00	3,536,905.00	4.3%

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

FY10 Budget – Dispatch

The Public Safety Dispatch provides basic communications between the general public and Police, Fire and Emergency Medical Services (EMS). This vital function is the first interaction the general public has with Public Safety - the dispatcher is essentially the “face” of public safety.

Dispatchers are tasked with taking calls for service, both emergency and non-emergency, and relaying appropriate information to the field units for their response to the call. Along with Police, Fire and EMS calls, the dispatch center also maintains communication capabilities with all other town entities as well as regional Police, Fire and Emergency Management organizations.

The Dispatch center is staffed with 8 full time Dispatchers and is supervised by one full time Head Dispatcher.

Service Statistics calendar year 2008:

911 calls received	5,803
Non-911 calls received (many emergencies, some routine)	93,172

FY10 Budget Highlights: The staffing is remaining the same in FY10 as FY09. Under normal circumstances there would have been a proposal to increase staffing so as to have more employees twenty-four hours a day.

Department Salaries: For FY10, the overall salary line item has decreased by 7% to \$405,849. The overtime budget has been reduced - if staffing remains intact this funding should be sufficient.

The personnel line item is proposed to be augmented with \$40,000 from a 911 grant. We always use caution when considering a revenue source used to offset a recurring operating expense. In this case, this grant is funded annually from a tax on cell phones, and does not require any annual action by the legislature.

Department Expenses: The expense budget for dispatch is level funded for FY10.

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TOWN OF READING
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 1
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FOR PERIOD 13

PROJECTION: 20101 FISCAL YEAR 2010 GENERAL FUND ONE

ACCOUNTS FOR:
DISPATCHERS

	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 ADMINISTRA CHANGE	PCT CHANGE
DISPATCH-WAGES	357,048.12	428,384.00	428,842.00	302,758.96	.00	398,068.00	-7.2%
DISPATCH-TEMPHELP	5,790.12	2,000.00	2,000.00	1,455.38	.00	2,000.00	.0%
DISPATCH-OVERTIME	26,606.84	5,781.00	5,781.00	713.06	.00	5,781.00	.0%
SALARIES	389,445.08	436,165.00	436,623.00	304,927.40	.00	405,849.00	-7.0%
DISPATCH MAINT CONTRAC	2,091.43	4,000.00	4,000.00	25.00	.00	4,000.00	.0%
DISPATCH-TRAINING/PROF	988.47	1,090.00	1,090.00	1,501.17	.00	1,400.00	28.4%
DISPATCH-SOFTWARE SUPP	11,395.81	12,000.00	12,000.00	11,395.81	.00	15,000.00	25.0%
DISPATCH EQUIPMENT & S	4,386.90	8,000.00	8,000.00	8,659.38	.00	9,000.00	12.5%
DISPATCH-OFFICE SUPPLI	1,751.81	1,899.00	1,899.00	2,198.50	.00	1,900.00	.1%
DISPATCH-UNIFORMS/CLOT	1,030.85	2,650.00	2,650.00	7,094.10	.00	2,650.00	.0%
DISPATCH-TECHNOLOGY SU	5,360.11	12,000.00	12,000.00	5,721.25	.00	7,689.00	-35.9%
DISPATCH-DEPT EQUIP	.00	.00	.00	.00	.00	.00	.0%
EXPENSES	27,005.38	41,639.00	41,639.00	36,595.21	.00	41,639.00	.0%
TOTAL DISPATCHERS	416,450.46	477,804.00	478,262.00	341,522.61	.00	447,488.00	-6.4%
GRAND TOTAL	416,450.46	477,804.00	478,262.00	341,522.61	.00	447,488.00	-6.4%

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

FY10 Budget – DPW Enterprise Funds

At their Rate Hearing on March 31, 2009 the Board of Selectmen set the following rates, to be effective with the September 2009 billing:

	FY10	Change
Water rates*	\$7.73	+1.0%
Sewer rates*	\$8.02	+5.7%
Storm Water rates	\$36.88	unchanged

* per 100 cubic feet

Water Enterprise Fund: The Water EF is comprised of Water Supply and Water Distribution. On a budget basis, the costs rose 4.2% to \$5,597,038 in FY10. The Selectmen voted to offset this increase with \$425,000 of reserves, which had been built up over time for this purpose. It is important to note that about half of this budget is costs related to the MWRA, consisting of \$1.7 million in water costs and \$1.2 million in debt service.

Water EF	FY10	Change
Salaries*	\$632,349	+3.3%
Expenses	2,734,455	+2.6%
Debt Service	1,890,234	-2.1%
Capital	340,000	+111%
TOTAL	\$5,597,038	+4.2%

*11 FTEs in FY10, unchanged from FY09

Consistent with new budget rules from the state, the General Fund budgets are now voted on a gross basis – overhead and other charges to enterprise funds are not included. Revenues from the enterprise funds have been included to pay for these charges by the general fund. November 2008 Town Meeting voted these adjustments to the FY09 budgets.

Therefore Town Meeting will vote a number for Water that begins with the \$5.6 million figure, subtracts \$425,000 in reserves, and also subtracts \$377,367 in these indirect costs that have already been voted as part of the general fund, for a new total of \$4,794,671.

The Water Supply division is responsible for the administrative management, operation, maintenance, and security of the drinking water supply system in accordance with all Federal, State, and local regulations. This division also provides technical support to other divisions.

Water Distribution division is responsible for maintaining and operating the municipal water distribution system in accordance with industry standards promulgated by the American Water Works Association and all applicable state and federal regulations. The goals of the division are to provide adequate and reliable water for domestic use and fire protection while promoting the health, safety, and welfare of the community. In addition, the Water Division oversees water meter installation, repair, and meter reading.

FY10 Budget – DPW Enterprise Funds

Sewer Enterprise Fund: On a budget basis, the Sewer EF costs rose 2.3% in FY10 to \$5,255,261 in FY10. The Selectmen voted to offset this increase with \$100,000 of reserves – a lower amount than was used in FY09. MWRA charges in the Sewer budget (\$3.9 million) represent a 74% share of this budget.

Sewer EF	FY10	Change
Salaries*	\$286,274	+2.4%
Expenses	4,394,780	+7.0%
Debt Service	124,207	-62%
Capital	450,000	+6.5%
TOTAL	\$5,255,261	+2.3%

*5 FTEs in FY10, unchanged from FY09

Town Meeting will vote a number for Sewer that begins with the \$5.3 million figure, subtracts \$400,000 in reserves, and also subtracts \$259,004 in these indirect costs that have already been voted as part of the general fund, for a new total of \$4,896,257.

The Sewer division is responsible for maintaining and operating the municipal main sewer systems in accordance with all applicable state, federal, and Massachusetts Water Resources Authority regulations for the collection and discharge of wastewater. The specific functions are: Maintenance and repair of 100 miles of sewer mains and 12

pumping stations; respond to customer complaints for sewer backups and drainage problems.

Storm Water Enterprise Fund: The Storm Water EF budget is not charged any overhead from the general fund, nor will it use any reserves in the FY10 budget. The FY10 budget is \$291,391. Additional revenues will be charged to the fund in order to build up a small reserve fund, targeted at a minimum of \$150,000 over the next few years in anticipation of future large-scale capital drainage projects.

Storm Water EF	FY10	Change
Salaries*	\$70,076	+7.5%
Expenses	21,315	+4.9%
Debt Service		
Capital	200,000	-13%
TOTAL	\$291,391	-7.7%

*2 FTEs in FY10, unchanged from FY09

Storm Water services are conducted by portions of the general fund and by portions of this enterprise fund. They are responsible for the construction, maintenance and repair of all catch basins and drainage systems.

Enterprise Funds - Town Mgr Budget

No.	November 2008 (Revised) FY - 2008	Approved		Assumptions for FY11-FY12:					Wages Expenses		Percent	
		07 to '08	08 to '09	Percent	Requested FY - 2010	Percent 09 to '10	Estimated FY - 2011	Percent 10 to '11	Estimated FY - 2012	Percent 11 to '12	Estimated FY - 2013	Percent 12 to '13
S1	Water	581,106	612,171	-18.55%	632,349	3.30%	657,643	4.00%	683,949	4.00%	711,307	4.00%
S2	Salaries and Wages	2,696,802	2,666,507	-2.52%	2,734,455	2.55%	2,925,867	7.00%	3,130,678	7.00%	3,349,825	7.00%
S3	Expenses	1,305,579	1,929,769	38.84%	1,890,234	-2.05%	1,839,206	-2.70%	1,785,591	-2.92%	1,703,076	-4.62%
S4	Debt Service	282,000	161,000	85.53%	340,000	111.18%	580,000	70.59%	296,000	-48.97%	216,000	-27.03%
S5	Capital Outlay	4,865,487	5,369,447	6.41%	5,597,038	4.24%	6,002,716	7.25%	5,896,217	-1.77%	5,980,208	1.42%
	Water Fund	(250,000)	(370,975)		(425,000)		(550,000)		(150,000)		(150,000)	
	Reserves	4,615,487	4,998,472	10.62%	5,172,038	3.47%	5,452,716	5.43%	5,746,217	5.38%	5,830,208	1.46%
	Net Water Fund				(377,367)							
	offsets for general fund				4,794,671							
S99	Water Fund voted											
	Sewer	264,005	279,535	7.99%	286,274	2.41%	297,725	4.00%	309,634	4.00%	322,019	4.00%
T1	Salaries and Wages	3,947,180	4,107,523	2.57%	4,394,780	6.99%	4,702,415	7.00%	5,031,584	7.00%	5,383,794	7.00%
T2	Expenses	180,402	328,527	115.59%	124,207	-62.19%	165,113	32.93%	162,206	-1.76%	85,800	-47.10%
T3	Debt Service	110,000	422,600	-46.08%	450,000	6.48%	310,000	-31.11%	214,000	-30.97%	277,000	29.44%
T4	Capital Outlay	4,501,587	5,138,185	2.77%	5,255,261	2.28%	5,475,253	4.19%	5,717,424	4.42%	6,068,614	6.14%
T5	Sewer Fund	(200,000)	(338,650)		(100,000)		(100,000)		(50,000)			
	Reserves	4,301,587	4,799,535	13.79%	5,155,261	7.41%	5,375,253	4.27%	5,667,424	5.44%	6,068,614	7.08%
	Net Sewer Fund				(259,004)							
	offsets for general fund				4,896,257							
T99	Sewer Fund voted											
	Storm Water	62,084	65,201	3.42%	70,076	7.48%	72,879	4.00%	75,794	4.00%	78,826	4.00%
U1	Salaries and Wages	17,650	20,313	0.86%	21,315	4.93%	22,807	7.00%	24,404	7.00%	26,112	7.00%
U2	Expenses	262,000	230,000	-6.43%	200,000	-13.04%	228,500	14.25%	195,000	-14.66%	30,000	-84.62%
U3	Debt Service	341,734	315,514	-4.42%	291,391	-7.65%	324,186	11.25%	295,198	-8.94%	382,438	29.55%
U4	Capital Outlay											
U5	Storm Water Fund											
	Storm Water				0							
	offsets for general fund				291,391							
U99	Storm Water Fund voted											
	Enterprise Funds	9,708,808	10,823,146	4.28%	11,143,690	2.96%	11,802,154	5.91%	11,908,839	0.90%	12,431,259	4.39%
	Total Use of Reserves	(450,000)	(709,625)		(525,000)		(650,000)		(200,000)		(150,000)	
	Net Enterprise Funds	9,258,808	10,113,521	11.41%	10,618,690	4.99%	11,152,154	5.02%	11,708,839	4.99%	12,281,259	4.89%
	offsets for general fund				(636,371)							
	Ent Funds voted				9,982,319							
	Reserve Fund levels											
	Water	1,273,922	1,839,788		1,414,788		864,788		714,788		564,788	
	Sewer	1,145,160	872,705		772,705		672,705		622,705		622,705	
	Storm Water		91,000		91,000		91,000		91,000		91,000	

assumes MTBE + 700k

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TOWN OF READING
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 1
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PROJECTION: 20102 FY2010 Enterprise Funds

FOR PERIOD 13

ACCOUNTS FOR: WATER FUND	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 DEPARTMENT CHANGE	PCT CHANGE
OTHER FINANCING SOURCE	.00	-350,000.00	-355,000.00	.00	.00	-425,000.00	19.7%
INTERFUND OPERATING TR	.00	.00	.00	.00	.00	.00	.0%
EMPLOYEE BENEFITS	94,518.00	22,413.00	22,413.00	16,413.00	.00	24,075.00	7.4%
WTR GENL PROPERTY SERV	15,346.18	10,000.00	10,000.00	6,419.00	.00	10,000.00	.0%
WTR GENL PROFESSIONAL	26,374.79	28,086.00	28,086.00	14,212.09	.00	28,671.00	2.1%
WTR GENL PROF DEV/TRAI	4,044.25	4,000.00	4,000.00	2,992.00	.00	3,000.00	-25.0%
WTR GENL INSURANCE PRE	236,032.00	253,262.00	253,262.00	51,912.00	.00	258,000.00	1.9%
WTR GENL EXPENSES	.00	.00	.00	.00	.00	.00	.0%
WATER FUND DEBT COSTS	63,049.00	.00	.00	1,412.92	.00	.00	.0%
WTR GENL LONG TERM DEB	1,176,291.00	1,929,769.00	1,929,769.00	1,696,680.00	.00	1,890,234.00	-2.0%
WTR GENL SHORT TERM DE	.00	.00	.00	.00	.00	.00	.0%
INTERFUND OPERATING TR	320,145.00	347,625.00	363,600.00	363,600.00	.00	377,367.00	3.8%
WATER DIST-WAGES	557,313.43	513,862.00	517,862.00	384,043.73	.00	534,983.00	3.3%
WATER DIST-TEMPHELP	8,281.64	9,126.00	9,126.00	5,154.53	.00	9,126.00	.0%
WATER DIST-OTHER COMPE	.00	.00	.00	.00	.00	.00	.0%
WATER DIST-UTILITIES	9,244.81	10,594.00	10,594.00	10,854.44	.00	10,594.00	.0%
WATER DIST-PROPERTY SE	.00	.00	.00	.00	.00	.00	.0%
WATER DIST-PROF/TECH S	35,316.12	96,288.00	96,288.00	54,348.04	.00	96,288.00	.0%
WATER DIST-TRAINING/PR	.00	.00	.00	.00	.00	.00	.0%
WATER DIST TECHNOLOGY	.00	10,000.00	10,000.00	.00	.00	10,000.00	.0%
WATER DIST SUPPLIES/EQ	89,411.82	67,567.00	67,567.00	33,730.54	.00	67,567.00	.0%
WATER DIST-UNIFORMS/CL	1,029.98	5,508.00	5,508.00	418.08	.00	5,508.00	.0%

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TOWN OF READING
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 2
|bgnyrpts

FOR PERIOD 13

PROJECTION: 20102 FY2010 Enterprise Funds

ACCOUNTS FOR:
WATER FUND

	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 DEPARTMENT	PCT CHANGE
WATER DIST- ST ASSMNT	.00	.00	.00	.00	.00	.00	.0%
WATER DIST-INSURANCE	.00	.00	.00	.00	.00	.00	.0%
WATER DIST-OTHER EXPEN	794.00	714.00	714.00	255.00	.00	714.00	.0%
WATER DIST EQUIPMENT	116,761.69	90,000.00	90,000.00	77,609.52	.00	190,000.00	111.1%
WATER DIST-INFRASRUCT	.00	.00	.00	.00	.00	150,000.00	.0%
WATER SUPPLY-WAGES	109,347.15	84,183.00	85,183.00	64,645.21	.00	88,240.00	3.6%
WATER SUPPLY-UTILITIES	45,647.01	55,189.00	55,189.00	13,173.54	.00	29,748.00	-46.1%
WATER SUPPLY PROF/TECH	77,305.96	10,200.00	10,200.00	4,979.42	.00	10,200.00	.0%
WATER SUPPLY SUPPLIES/	3,424.13	72,140.00	72,140.00	13,352.15	.00	64,962.00	-10.0%
WATER SUPPLY ST ASSMNT	1,592,248.41	1,656,946.00	1,656,946.00	1,308,932.00	.00	1,737,761.00	4.9%
WATER SUPPLY PLANT & I	.00	.00	.00	.00	.00	.00	.0%
WATER SUPPLY EQUIPMENT	.00	71,000.00	71,000.00	.00	.00	.00	-100.0%
WATER SUPPLY INFRASTRU	75,000.00	.00	.00	.00	.00	.00	.0%
WATER	4,656,926.37	4,998,472.00	5,014,447.00	4,125,137.21	.00	5,172,038.00	3.1%
TOTAL WATER FUND	4,656,926.37	4,998,472.00	5,014,447.00	4,125,137.21	.00	5,172,038.00	3.1%

04/02/2009 17:28
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TOWN OF READING
 NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 3
 bgnyrpts

PROJECTION: 20102 FY2010 Enterprise Funds

FOR PERIOD 13

ACCOUNTS FOR: SEWER FUND	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 DEPARTMENT CHANGE	PCT CHANGE
SEWER OTHER FINANCING	.00	-250,000.00	-330,000.00	.00	.00	-100,000.00	-69.7%
SEWER WAGES	261,906.85	274,535.00	279,535.00	191,990.78	.00	286,274.00	2.4%
SEWER OTHER COMPENSATI	.00	.00	.00	.00	.00	.00	.0%
SEWER EE BENEFITS	21,169.00	15,212.00	15,212.00	14,512.00	.00	15,876.00	4.4%
SEWER UTILITIES	25,155.27	32,256.00	32,256.00	22,959.02	.00	32,256.00	.0%
SEWER PROPERTY SERVICE	.00	10,000.00	10,000.00	.00	.00	10,000.00	.0%
SEWER PROF/TECH SVCS	43,334.51	56,956.00	56,956.00	26,227.76	.00	53,956.00	-5.3%
SEWER PROF DEV OR TRAI	.00	510.00	.00	.00	.00	510.00	.0%
SEWER SOFTWARE SUPPORT	.00	10,000.00	10,000.00	.00	.00	10,000.00	.0%
SEWER SUPPLIES/EQUIP	3,698.34	34,906.00	34,906.00	4,283.57	.00	28,667.00	-17.9%
SEWER UNIFORMS/CLOTHIN	928.94	2,193.00	2,193.00	294.98	.00	2,193.00	.0%
SEWER STATE ASSESSMENT	3,410,216.70	3,616,836.00	3,616,836.00	2,844,114.40	.00	3,894,818.00	7.7%
SEWER INSURANCE	89,070.00	85,352.00	85,352.00	8,913.00	.00	87,500.00	2.5%
SEWER OTHER EXPENSES	185.00	.00	510.00	60.00	.00	.00	-100.0%
SEWER LONG TERM DEBT	83,677.00	239,277.00	314,277.00	85,687.50	.00	124,207.00	-60.5%
SEWER SHORT TERM DEBT	5,951.94	14,250.00	14,250.00	.00	.00	.00	-100.0%
SEWER EQUIPMENT	104,201.90	90,000.00	90,000.00	.00	.00	320,000.00	255.6%
SEWER INFRASTRUCTURE	277,197.13	332,600.00	332,600.00	169,573.11	.00	130,000.00	-60.9%
GENERAL FUND SUPPORT	218,306.00	234,652.00	243,302.00	243,302.00	.00	259,004.00	6.5%
SEWER	4,544,998.58	4,799,535.00	4,808,185.00	3,611,918.12	.00	5,155,261.00	7.2%
TOTAL SEWER FUND	4,544,998.58	4,799,535.00	4,808,185.00	3,611,918.12	.00	5,155,261.00	7.2%

04/02/2009 17:28
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TOWN OF READING
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 4
bgnyrpts

PROJECTION: 20102 FY2010 Enterprise Funds

FOR PERIOD 13

ACCOUNTS FOR:
STORM WATER MANAGEMENT FUND

	2008 ACTUAL	2009 ORIG BUD	2009 REVISED BUD	2009 ACTUAL	2009 PROJECTION	2010 DEPARTMENT CHANGE	PCT CHANGE
STRMWTROTHER FINANCING	.00	.00	.00	.00	.00	.00	.0%
STORM WATER -WAGES	58,648.21	65,201.00	65,201.00	53,318.89	.00	70,076.00	7.5%
EMPLOYEE BENEFITS	.00	.00	2,310.00	2,310.00	.00	2,412.00	4.4%
STORM WTR RENTALS/LEAS	.00	.00	7,803.00	.00	.00	7,803.00	.0%
STORM WATER -PROF/TECH	4,595.00	10,200.00	10,200.00	.00	.00	10,200.00	.0%
UNIFORMS AND CLOTHING	440.86	.00	.00	374.68	.00	900.00	.0%
STORM WATER -DEPT EQUI	95,890.08	7,803.00	.00	.00	.00	140,000.00	.0%
STORM WATER-INFRASTRUC	14,780.96	230,000.00	230,000.00	3,185.75	.00	60,000.00	-73.9%
GENERAL FUND SUPPORT	.00	2,310.00	.00	.00	.00	.00	.0%
STORM WATER MANAGEMENT	174,355.11	315,514.00	315,514.00	59,189.32	.00	291,391.00	-7.6%
TOTAL STORM WATER MANAGEMENT	174,355.11	315,514.00	315,514.00	59,189.32	.00	291,391.00	-7.6%
GRAND TOTAL	9,376,280.06	10,113,521.00	10,138,146.00	7,796,244.65	.00	10,618,690.00	4.7%

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

Town of Reading, MA
4/3/2009 14:27

	Cash/	Approved	Tn Mgr	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	TOTAL
	FY-2009	FY-2009	FY-2010	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY10-19
Total EF Capital	813,600	813,600	990,000	990,000	1,118,500	705,000	523,000	397,000	310,000	713,000	457,000	960,000	780,000	6,173,500
DPW - Water CAPITAL	161,000	161,000	340,000	340,000	580,000	296,000	216,000	237,000	140,000	285,000	297,000	550,000	370,000	2,941,000
Water Distribution	90,000	90,000	340,000	340,000	530,000	276,000	129,000	12,000	90,000	285,000	227,000	550,000	320,000	2,439,000
Water Main Lining		Cash			350,000					200,000	200,000	200,000	200,000	800,000
WM - H St. Loop (Ivy St.)		Cash				276,000								350,000
WM - Causway Road Loop		Cash												276,000
WM - Belmont - Salem		Cash	150,000	150,000										150,000
WM - Haverhill-Franklin-Batch (\$420k)		FY13												-
WM - Haverhill-Franklin-Wild (\$1,865m)		FY13												-
WM - Howard-City-Summer (\$1,012m)		FY14												-
WM - South-West-Gleason (\$1.02m)		FY15												-
Meter Replacement		Cash	180,000	180,000								250,000		610,000
Water System Hydraulic Model		Cash								85,000				85,000
Replace Tapping Machine		Cash	10,000	10,000										10,000
Storage Tank Inspection		Cash					12,000	12,000						24,000
Storage Tank (\$1.15mil.)		FY16												-
Replace Bob Cat Loader		Cash					45,000							45,000
Pickup Truck #12 (1997-10yrs)		Cash					37,000							37,000
Replace Car #2		Cash					35,000							35,000
Replace Van #2		Cash							90,000					90,000
Replace Truck #5		Cash									27,000			27,000
Replace Backhoe #420E		Cash										100,000		100,000
Replace Utility Truck #5		Cash											120,000	120,000
Water Supply	71,000	71,000	-	-	50,000	20,000	87,000	225,000	50,000	-	70,000	-	50,000	502,000
Wells Upgrade		Cash			50,000		50,000		50,000		50,000		50,000	250,000
Pickup Truck #3 (2003 - 10yrs)		Cash				20,000								37,000
SCADA Upgrade (- 5yrs)		Cash					37,000				20,000			40,000
Booster Sta. Data Eq. Upgrade		Cash												-
Town Forest Well Eng. Engine		Cash												-
Plant demo & chlorine trmt (\$0.8 mil debt)		Debt						225,000						-
Well Abandonment		Cash												225,000

Town of Reading, MA
4/3/2009 14:27

	Cash/	Approved	Tn Mgr	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	TOTAL
		FY-2009	FY-2010										FY10-19
DPW - Sewer CAPITAL		422,600	450,000	310,000	214,000	277,000	130,000	140,000	248,000	130,000	380,000	380,000	2,279,000
Inflow/Infiltration	Cash	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
Seal Sewer Manholes	Cash				10,000			10,000					20,000
Sewer Station Rehabilitation	Cash	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
Fairview/Sunnyside \$300k/4yr debt)	Debt												-
Glen Road	Cash	182,600											-
West/Grove Sewer Station	Cash	10,000											-
Meter Replacements	Cash	90,000	180,000	180,000		110,000					250,000	250,000	860,000
Backhoe 430D	Cash												110,000
Replace Jet/VAC #20 (split w/ Strm Wtr)	Cash		140,000										140,000
Replace Vehicles	Cash				74,000	37,000			118,000				229,000
Sewer Station Study	Cash	10,000											-
DPW - Storm Water CAPITAL		230,000	200,000	228,500	195,000	30,000	30,000	30,000	180,000	30,000	30,000	30,000	953,500
System Mapping - Drainage	Cash	50,000											-
General Drainage	Cash	30,000	60,000	60,000	60,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	390,000
Saugus River Design	Cash	150,000											-
Saugus River Improvement	Debt												-
Aberjona River Design	Cash								150,000				150,000
Saugus River Improvement	Debt												-
Sweeper: Elgin Pelican	Cash				135,000								135,000
Truck: Int. #15	Cash		110,000										110,000
TAKEUCHI Excavator (1985)	Cash		58,500										58,500
Replace Jet/VAC #20 (split with Sewer)	Cash		140,000										140,000

Town of Reading FY - 2010 Budget

4/5/09 10:45

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Town of Reading FY - 2010 Budget

4/5/09 10:45

Projected Debt Service FY - 2009	Projected Debt Service FY - 2010	Projected Debt Service FY - 2011	Projected Debt Service FY - 2012	Projected Debt Service FY - 2013	Projected Debt Service FY - 2014	Projected Debt Service FY - 2015	Projected Debt Service FY - 2016	Projected Debt Service FY - 2017	Projected Debt Service FY - 2018	Projected Debt Service FY - 2019
Sewer Fund	\$ 326,143	\$ 124,207	\$ 162,206	\$ 85,800	\$ 76,934	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000
MMRA Inflow & Infiltration Interest Loan	164,277	41,800	85,800	85,800	76,934	44,000	0	0	0	0
Sunnyside/Fairview Sewer 07-11 Nov 01	85,688	82,407	76,406	0	0	0	0	0	0	0
Finl System (share) 75k 4yr	76,178	0	0	0	0	0	0	0	0	0
Repayment of Principal:	239,277	116,800	160,800	85,800	76,934	44,000	0	0	0	0
MMRA Inflow & Infiltration	164,277	32,934	32,934	32,934	32,934					
MMRA Inflow & Infiltration	8,866	8,866	8,866	8,866						
MMRA Inflow & Infiltration		44,000	44,000	44,000	44,000					
Sunnyside/Fairview Sewer 07-11 Nov 01	75,000	75,000	75,000							
Finl System (share) 75k 4yr	75,000									
Interest on Long Term Debt:	11,866	7,407	1,406	0	0	0	0	0	0	0
MMRA Inflow & Infiltration										
Sunnyside/Fairview Sewer 07-11 Nov 01	10,688	7,407	1,406							
Finl System (share) 75k 4yr	1,178									
Storm Water Fund	\$ 2,197,642	\$ 2,014,440	\$ 1,947,798	\$ 2,035,376	\$ 2,229,470	\$ 2,629,390	\$ 2,684,007	\$ 2,813,424	\$ 2,230,697	\$ 1,854,695
Saugus River Improvement(I) 1.5mil 10yr	0	0	0	247,500	237,750	228,000	218,250	208,500	198,750	189,000
Saugus River Improvement(I) 1.5mil 10yr	0	0	0	0	0	247,500	237,750	228,000	218,250	208,500
Aberjona River Improvement 1.5mil 10yr	0	0	0	0	0	0	0	247,500	237,750	228,000
Repayment of Principal:	0	0	0	150,000	150,000	300,000	300,000	450,000	450,000	450,000
Saugus River Improvement(I) 1.5mil 10yr				150,000	150,000	150,000	150,000	150,000	150,000	150,000
Saugus River Improvement(I) 1.5mil 10yr										
Aberjona River Improvement 1.5mil 10yr										
Interest on Long Term Debt:	0	0	0	97,500	87,750	175,500	156,000	234,000	204,750	175,500
Saugus River Improvement(I) 1.5mil 10yr				97,500	87,750	78,000	68,250	58,500	48,750	39,000
Saugus River Improvement(I) 1.5mil 10yr										
Aberjona River Improvement 1.5mil 10yr										
Interest on Temporary Debt:										
Retirement of Debt (B.A.N.S.)										
TOTAL DEBT SERVICE	\$ 2,197,642	\$ 2,014,440	\$ 1,947,798	\$ 2,035,376	\$ 2,229,470	\$ 2,629,390	\$ 2,684,007	\$ 2,813,424	\$ 2,230,697	\$ 1,854,695
Source of Funding	%	%	%	%	%	%	%	%	%	%
Water Fund	1,871,499	1,890,234	1,785,591	1,703,076	1,914,786	2,109,890	2,228,007	2,129,424	1,575,947	1,229,195
Sewer Fund	326,143	124,207	162,206	85,800	76,934	44,000	0	0	0	0
Storm Water Fund	0	0	0	247,500	237,750	475,500	456,000	684,000	654,750	625,500
General Fund (Form A)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Reading FY - 2010 Budget
4/15/09 10:45

New - Not Approved in Italics

Water Fund	Description	Date	Projected Service/Debt											
			FY - 2020	FY - 2021	FY - 2022	FY - 2023	FY - 2024	FY - 2025	FY - 2026	FY - 2027	FY - 2028			
	Join MWRA (full \$7.8m)	08-28 Nov 01	522,600	507,000	491,400	475,800	460,200	444,600	429,000	413,400	397,800	0	0	0
	Join MWRA (partial \$3.18m)	07-27 Apr 15	211,269	204,869	198,469	192,069	185,669	178,975	162,375	156,188	0	0	0	
	Demo WTP(chlorinate)(\$0.8m)	09-18 Jul 01	0	0	0	0	0	0	0	0	0	0	0	
	Demo WTP(chlorinate)(\$450k)	09-13 Feb 01	0	0	0	0	0	0	0	0	0	0	0	
	Water Treatment Plant Design	2005 2005	0	0	0	0	0	0	0	0	0	0	0	
	Water Mains(\$2.471m)	08-12 Apr 15	0	0	0	0	0	0	0	0	0	0	0	
	Fin'l System (share)	75k 4yr	0	0	0	0	0	0	0	0	0	0	0	
	MM:Hvrhill-Frinkin-Wkita-Batch	420k 5yr	0	0	0	0	0	0	0	0	0	0	0	
	MM:Hvrhill-Frinkin-Wkita-Batch	1865k 5yr	0	0	0	0	0	0	0	0	0	0	0	
	WM:Hwrld-Cnty-Summer	1072k 5yr	0	0	0	0	0	0	0	0	0	0	0	
	WM: South-West-Gleason	1002k 5yr	0	0	0	0	0	0	0	0	0	0	0	
	Storage Tank	1150k 5yr	244,950	0	0	0	0	0	0	0	0	0	0	
	Repayment of Principal:		780,000	550,000	550,000	550,000	550,000	550,000	540,000	540,000	540,000	390,000	390,000	
	Join MWRA (full \$7.8m)	08-28 Nov 01	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	
	Join MWRA (partial \$3.18m)	07-27 Apr 15	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	150,000	150,000	150,000	
	Demo WTP(chlorinate)(\$0.8m)	09-18 Jul 01	0	0	0	0	0	0	0	0	0	0	0	
	Demo WTP(chlorinate)(\$450k)	10-12 Feb 01	0	0	0	0	0	0	0	0	0	0	0	
	Water Treatment Plant Design	2005 2005	0	0	0	0	0	0	0	0	0	0	0	
	Water Mains(\$2.471m)	08-12 Apr 15	0	0	0	0	0	0	0	0	0	0	0	
	Fin'l System (share)	75k 4yr	0	0	0	0	0	0	0	0	0	0	0	
	MM:Hvrhill-Frinkin-Wkita-Batch	420k 5yr	0	0	0	0	0	0	0	0	0	0	0	
	MM:Hvrhill-Frinkin-Wkita-Batch	1865k 5yr	0	0	0	0	0	0	0	0	0	0	0	
	WM:Hwrld-Cnty-Summer	1072k 5yr	0	0	0	0	0	0	0	0	0	0	0	
	WM: South-West-Gleason	1002k 5yr	0	0	0	0	0	0	0	0	0	0	0	
	Storage Tank	1150k 5yr	230,000	0	0	0	0	0	0	0	0	0	0	
	Interest on Long Term Debt:		198,819	161,869	139,869	117,869	95,869	73,575	51,375	29,588	7,800	7,800	7,800	
	Join MWRA (full \$7.8m)	08-28 Nov 01	132,600	117,000	101,400	85,800	70,200	54,600	39,000	23,400	7,800	7,800	7,800	
	Join MWRA (partial \$3.18m)	07-27 Apr 15	51,269	44,869	38,469	32,069	25,669	18,975	12,375	6,188	0	0	0	
	Demo WTP(chlorinate)(\$0.8m)	09-18 Jul 01	0	0	0	0	0	0	0	0	0	0	0	
	Demo WTP(chlorinate)(\$450k)	10-12 Feb 01	0	0	0	0	0	0	0	0	0	0	0	
	Water Treatment Plant Design	2005 2005	0	0	0	0	0	0	0	0	0	0	0	
	Water Mains(\$2.471m)	08-12 Apr 15	0	0	0	0	0	0	0	0	0	0	0	
	Fin'l System (share)	75k 4yr	0	0	0	0	0	0	0	0	0	0	0	
	MM:Hvrhill-Frinkin-Wkita-Batch	420k 5yr	0	0	0	0	0	0	0	0	0	0	0	
	MM:Hvrhill-Frinkin-Wkita-Batch	1865k 5yr	0	0	0	0	0	0	0	0	0	0	0	
	WM:Hwrld-Cnty-Summer	1072k 5yr	0	0	0	0	0	0	0	0	0	0	0	
	WM: South-West-Gleason	1002k 5yr	0	0	0	0	0	0	0	0	0	0	0	
	Storage Tank	1150k 5yr	14,950	0	0	0	0	0	0	0	0	0	0	
	Interest on temporary Debt:		0	0	0	0	0	0	0	0	0	0	0	
	Retirement of Debt (B.A.N.S.):		0	0	0	0	0	0	0	0	0	0	0	



READING PUBLIC SCHOOLS
SCHOOL COMMITTEE BUDGET
FISCAL YEAR 2010

FEBRUARY 2009

SCHOOL BUDGET
FOR THE FISCAL YEAR

July 1, 2009 – June 30, 2010

Reading Public Schools
Reading, MA 01867

1.0 Introduction

1.1 Mission Statement

The Reading Public Schools strives to ensure that all students will have common, challenging, meaningful, learning experiences in the academics, health and wellness, the arts, community service, co-curricular activities, and athletics. We will lead and manage our school community to reflect the values and culture of the Reading Community, and guide and support our students to develop the appropriate skills, strategies, creativity, and knowledge necessary to be productive, informed, independent citizens in a global society.

1.2 Vision Statement

It is the vision of the Reading Public Schools to continue fulfilling the promise of our mission and, in so doing, to be a model of educational excellence in preparing students for the 21st century. Thus, as we go on with our journey of continual improvement and look forward to the coming years, this is the school district that we envision for our children and that we shall faithfully endeavor to give to them . . .

Curriculum, Instruction, Technology, and Assessment...

Our district shall have a pre-K through 12 curriculum that is aligned, well articulated, and based upon the essential standards and skills that our students need to be productive, informed, independent, contributing citizens in a democratic society. This research-based curriculum will be challenging for all students and focus on depth of learning, rather than breadth of coverage. Each grade level will have specific, age-appropriate, 21st century skills integrated into the curriculum, which will include: *creativity and innovation skills, critical thinking and problem solving skills, communication and collaboration skills, information literacy, media literacy, and technological literacy*. In addition, our curriculum will use real-world problems to afford students the opportunity to develop essential life and career skills, such as *flexibility and adaptability, initiative, self-direction, productivity and accountability, cross-cultural skills, social skills, life-long learning, leadership and responsibility, and personal wellness*. Students will have opportunities to engage in activities aimed at fostering a life-long love of reading and literature. Civics and global awareness will also be interwoven throughout our schools' curriculum, allowing students to develop an understanding of their own roles as members of local, state, national, and global societies.

Instruction in all classes will be tailored to the diverse needs of students and focus on high levels of student engagement in the learning process. Teachers will use a variety of research-based instructional methods, such as flexible grouping, hands-on inquiry-based learning, and differentiated instruction to make each lesson both engaging and challenging. In addition, technology will be thoroughly integrated as a tool for teaching and learning, allowing students to access and assess an ever-expanding volume of knowledge and giving them the opportunities to expand their boundaries of learning beyond the walls of the classroom. In this way, students at every grade level will be acquiring the technology skills necessary for the 21st century, and they will be given opportunities to connect, collaborate, and network with others. For instance, students and teachers will use blogs, podcasts, wikis, video production, and future applications to create assignments that are connected to meaningful, real-world issues. All schools will be completely wireless, and all students (beginning in grade 6) will use personal technology devices, electronic portfolios, and district email addresses. Students will use technology as a tool for critical learning, communication, and collaboration—both inside and outside the classroom. Staff will use technology for instruction, communication, grading, and collaboration; and our school leaders and administrative staff will utilize technology to manage the financial, human resource, and facilities departments.

Data from both formal and informal assessments shall drive the instructional practices in our district. To gauge what students truly know, can do, and understand, a comprehensive system of student assessment

will be used to afford students the opportunity to demonstrate what they have learned through such means as formative and summative assessments, online assessments, project-based assignments, and culminating exhibitions. Technology will also be used to track student progress, and the district and schools will use standards-based evaluations, such as the New England Association of Schools and Colleges accreditation process and the Blue Ribbon Schools of Excellence Blueprint for Success to ensure continual reflection and improvement toward the highest standards of teaching, learning, and leadership.

Leadership, Personnel, and Learning Environment...

District and school leaders shall be student-centered, collaborative, and steadfastly committed to the mission and vision of the Reading Public Schools. The School Committee, together with district and school leaders, shall provide the necessary resources and support to accomplish our vision. District finances will be sufficient to properly fund school and district improvement efforts consistent with the vision. District and school leaders shall manage the district in a fiscally-responsible manner, keeping the community continually informed of financial needs. In addition, the district will continue to identify and secure alternative sources of funding to augment local financing. With this culture of teamwork to accomplish goals, we will demonstrate our commitment to shared leadership and collaboration with all members of our school community.

The faculty and staff will be diverse and team-oriented, and will work collaboratively to promote the mission, vision, and goals of the Reading Public Schools. All personnel will be highly-skilled, student-centered, motivated, lifelong learners. We shall have a comprehensive human resource management system which emphasizes thoughtful hiring practices and encourages diversity, support for new teachers, meaningful professional development, and an evaluation process which fosters continuous professional growth. As a result, a culture will exist where all school district personnel have the opportunity to feel supported, valued, and report high levels of job satisfaction.

In our district, it shall also be of paramount importance that all members of our learning community feel safe and free from bullying, harassment and discrimination. Diversity shall be embraced and mutual caring, respect, and empathy will be present throughout the community. Each student's educational experience will be personalized by members of the school who will know the student well, who will understand the student's abilities and challenges, and who will assist the student in achieving both personal growth and academic success. Before-school programs, after-school programs, community education, online courses, and summer enrichment academies will provide for our students engaging opportunities to expand their learning. It will be clearly understood and valued by all that learning occurs beyond the walls of the classroom.

The district's school buildings shall always be well maintained, clean, comfortable, and safe environments for learning. In addition, the buildings will be energy efficient. Each individual's commitment to energy and resource conservation will be strikingly evident. Our school buildings will be equipped to provide a 21st century learning environment for our students, and they will also be well-utilized centers of community activities.

Families and Community...

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. Respectful communication between the home and school will be welcomed, encouraged, and expected. Together, we shall all share the importance of holding students to high standards and expectations for both their academic achievement and their social and emotional development.

In the interest of the entire Reading community, the school district and town government shall work cooperatively and collaboratively. To stay current in financial and educational policy issues, the school district will also maintain open lines of communication with both elected officials and educational leaders at the local, state, and national levels. In addition, the school district will maintain active

partnerships with businesses, universities, and civic organizations.

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. And in so doing, we shall truly be fulfilling the promise of our mission.

2.0 Summary

2.1 Superintendent's Introductory Message

Where basic skills once sufficed for low-level jobs, those positions are scarce today. Employers now are seeking expertise in higher order skills such as complex communication, collaboration, problem-solving and information literacy.

In other words, today's employers want employees who can think on their feet, solve problems creatively, use technology to complete their work and work well in teams.

The problem is that those skills are not, and have never been, the focus in traditional public education. Shifting our focus to embed the delivery and acquisition of those skills into teaching and learning for students of all ages will require a shift in what we teach, how we teach it, the tools we use and how we train, recruit, nurture and retain our teachers and school leaders. According to Harvard Professor Richard Murnane, the overarching challenge for all educators today is to rethink not what they teach, but "how they empower students to use that information."¹

School Reform in the New Millennium: Preparing All Children for 21st Century Success
Recommendations from the Massachusetts Board of Elementary and Secondary Education's Task Force on 21st Century Skills

The Mission and Vision of the Reading Public Schools are aligned with the recommendations of the report cited above. Over five years ago the Reading Public Schools set out on a journey, a journey towards excellence. Consistent with the Reading School Committee Policy "The annual budget is the financial expression of the educational mission and program of the school department,"² each of the past five years the Reading School Committee has approved an annual school department budget that has supported school improvements targeted at bringing us closer to achieving our vision.

This budget is quite different. The global economic crisis has not spared our community of Reading. All state and local revenue sources are down save one, local real estate taxes. Our elected officials predict declines in state revenues coming from the capital gains taxes, income taxes, sales taxes, and lottery receipts. Town officials predict a decline in local excise tax revenue. Weighing all this, the Reading School Committee, Reading Board of Selectmen and Reading Finance Committee, held a Financial Forum on November 24, 2008 where it was decided that all town departments build their FY10 Budgets based on the same funding received in their FY09 Budget. Given this decision, the Reading Public Schools administration set out to do just that, build a level funded budget for the FY10 school year.

Given known increases in employee contractual salaries and contracted services, maintaining level funding from the FY09 to FY10 requires a significant reduction in school department expenditures. Despite this restriction, the school administration's primary priority as the FY10 Budget was developed

¹ *The New Division of Labor: How Computers Are Changing the Way We Work* (Princeton University Press and Russell Sage Foundation, 2004), by Richard Murnane and Frank Levy

² Reading School Committee Policy, File:DB, Annual Budget, Adopted by the Reading School Committee on September 28, 2006

remained consistent with the Reading School Committee Budget Planning Policy. This policy states, "The first priority in the development of an annual budget will be the educational welfare of the children in our schools."³

Over the span of many weeks, the school administrators met frequently to discuss the FY10 Budget. In keeping with the School Committee Policies, the best interest of the students guided our deliberations. The administrators discussed in length various funding reductions and their impacts on teaching and learning. The goal was to develop a level funded budget which minimizes the negative impact on teaching and learning and, to the best it can, remains consistent with the Mission and Vision of the Reading Public Schools.

As part of this process, the Chair of the School Committee and the Superintendent of Schools held faculty/staff meetings at each school to review the state of the budget and the FY10 Budget process as well as to provide a venue for receiving feedback. In addition, a meeting was held with the Budget Parents to review the same information.

As stated above, in each of the past five years, the annual school department budgets have included school improvements consistent with the District's Mission and Vision as well as the District Improvement Plan. These improvements included:

- Maintaining reasonable class sizes throughout the district
- Expanding Advanced Placement and elective offerings at RMHS
- Building a solid technology infrastructure including hardware and software to enhance teaching and learning
- Engaging educators district-wide in high quality professional development
- Implementing new curricula consistent with the Mission and Vision of the Reading Public Schools
- Maintaining and improving our school facilities

In stark contrast, the FY10 Budget reflects a reduction in staffing and a significant reduction in professional development, curriculum development/purchases, and instructional technology, as well as a moderate reduction in instructional materials/supplies and building maintenance.

Staffing Reductions	FTE
Teachers	5.0
Paraeducators	13.2
Facilities Assistant Director	1.0

	FY09 Budget	FY10 Budget	\$ Reduction	% Reduction
Curriculum Development/Purchases	\$206,400	\$74,000	\$132,400	64%
Professional Development	\$194,160	\$62,700	\$131,460	68%
Instructional Technology	\$157,900	\$55,750	\$102,150	65%

Despite these reductions, the good work that has been accomplished over the past five years will allow us to maintain a modicum of momentum in FY10. However, in order to accomplish this it will require increases in user fees and increases in the use of revolving fund revenues. Moreover, it will mean changes in how we do things in the future. We must assess each of our actions in light of reduced

³ Reading School Committee Policy, File:DBD, Budget Planning, Adopted by the Reading School Committee on September 28, 2006

funding and change accordingly. This will require from every member of our school community heightened flexibility, increased collaboration, deeper understanding of the challenges presented and “big picture” thinking.

Our commitment to our Mission and Vision will be challenged in these tough economic times. A retreat to the education of yesteryear will be raised as a solution. We must respond to that challenge. We are preparing our students for their futures and not our pasts. They are the ones inheriting the results of our actions. We must stay true to the Mission and Vision of our district if we are to arm our students with the skills and knowledge necessary to see us through to more prosperous times.

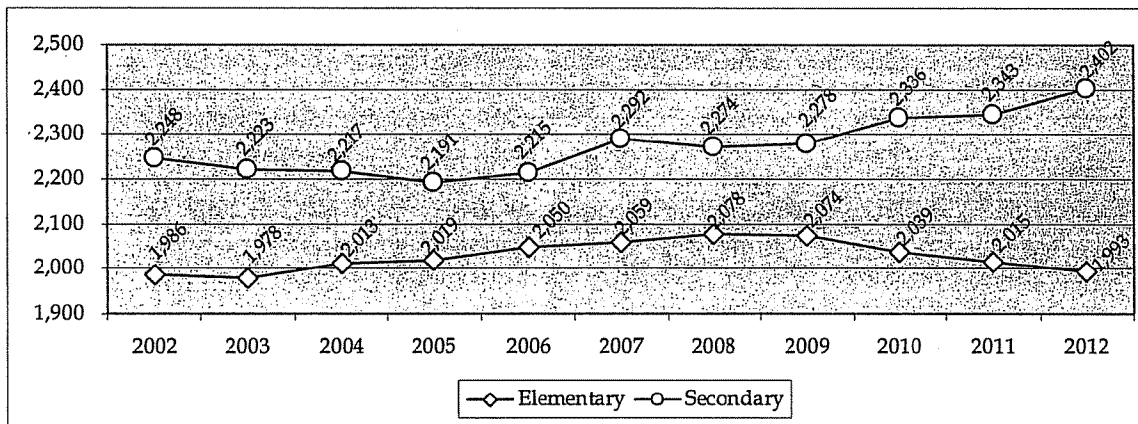
The following sections of this budget narrative will give you more detailed information regarding the overall FY10 Budget, each cost center within the budget and the implications of a level funded FY10 Budget.

2.2 District Enrollment History & Projection

The enrollment data for kindergarten through grade 12 for the years 2002 through 2008 are based on the district's student information system (SIMs) submission to the Massachusetts Department of Elementary and Secondary Education as of October 1 of each school year. The enrollment projections for October 1 of 2009 through 2012 are based on the report prepared by the New England School Development Council (NESDEC) but adjusted to reflect the underestimated enrollment projections historically presented in the NESDEC report.

As of Oct. 1,	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Kindergarten	321	300	337	282	325	324	324	293	323	274	307
Grade 1	336	361	332	369	316	345	343	354	315	347	294
Grade 2	354	345	341	328	375	318	358	344	356	317	349
Grade 3	310	351	345	343	328	388	318	362	347	354	320
Grade 4	308	312	349	346	353	335	393	327	368	354	366
Grade 5	357	309	309	351	353	349	342	394	330	369	357
Elementary Total	1,986	1,978	2,013	2,019	2,050	2,059	2,078	2,074	2,039	2,015	1,993
Percentage Change		-0.4%	1.8%	0.3%	1.5%	0.4%	0.9%	-0.2%	-1.7%	-1.2%	-1.1%
Grade 6	344	348	315	312	355	348	343	343	391	328	368
Grade 7	362	336	350	313	320	364	347	351	348	397	333
Grade 8	320	360	340	344	317	321	362	352	351	348	397
Middle Total	1,026	1,044	1,005	969	992	1,033	1,052	1,046	1,090	1,073	1,098
Percentage Change		1.8%	-3.7%	-3.6%	2.4%	4.1%	1.8%	-0.6%	4.2%	-1.6%	2.3%
Grade 9	303	277	329	315	315	305	292	337	326	325	322
Grade 10	325	298	272	327	314	319	304	287	338	327	326
Grade 11	292	329	308	281	331	323	319	307	292	343	332
Grade 12	302	275	303	299	263	312	307	301	290	275	324
High Total	1,222	1,179	1,212	1,222	1,223	1,259	1,222	1,232	1,246	1,270	1,304
Percentage Change		-3.5%	2.8%	0.8%	0.1%	2.9%	-2.9%	0.8%	1.1%	1.9%	2.7%
District Total	4,234	4,201	4,230	4,210	4,265	4,351	4,352	4,352	4,375	4,358	4,395
Percentage Change		-0.8%	0.7%	-0.5%	1.3%	2.0%	0.0%	0.0%	0.5%	-0.4%	0.8%

Reading Public Schools Enrollment Trend



2.3 District Staffing Profile

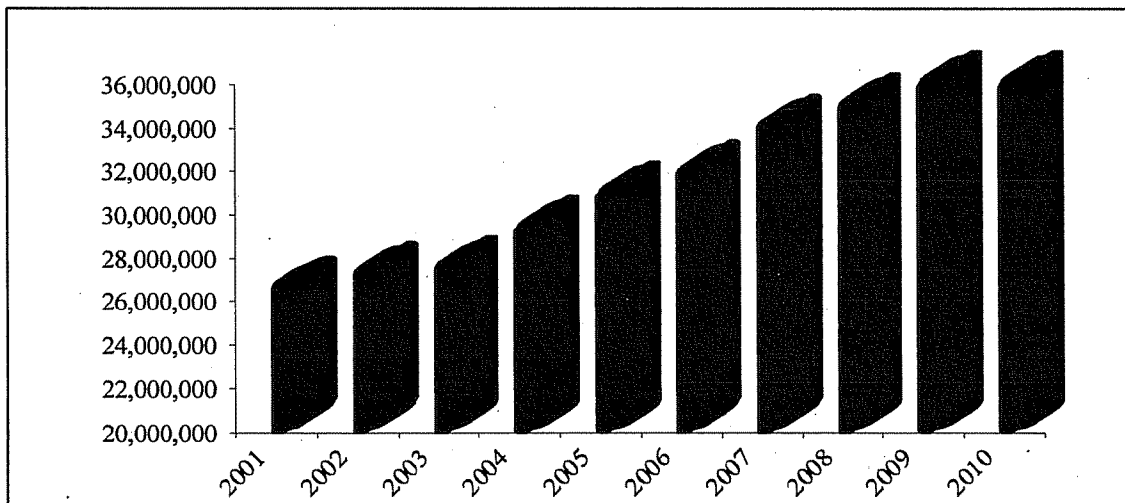
Staffing by F.T.E. (1) By DOE Function	2005-06	2006-07	2007-08	2008-09	2009-10	+ / (-)
1000 District Leadership						
Administrators	3.33	3.33	3.33	3.33	3.33	-
Administrative Support Staff	5.60	5.60	5.60	5.50	5.50	-
2100 Districtwide Academic Leadership						
Pupil Services Administrators	2.50	2.50	2.50	2.00	2.00	-
Administrative Support Staff	3.00	3.00	3.00	3.00	3.00	-
2200 School Building Leadership						
Principals & Assistant Principals	12.00	12.00	12.00	12.00	12.00	-
Academic Department Heads	2.70	2.70	2.70	2.70	2.70	-
Clerical Support Staff	11.50	11.50	11.50	11.50	11.50	-
2250 Building Technology	1.50	1.50	1.50	1.70	1.70	-
2300 Instruction						
Instructional Specialists	1.00	1.00	1.00	1.00	1.00	-
Classroom Teachers, Regular Education	250.20	250.20	253.60	256.20	251.20	(5.00)
Classroom Teachers, Special Education	7.40	8.00	8.00	9.60	9.60	-
Specialists, Regular Education	7.00	7.00	7.00	8.00	8.00	-
Specialists, Special Education	24.10	24.40	28.80	31.70	31.70	-
Therapeutic Services	13.00	13.00	13.40	14.00	14.00	-
Library/Media Specialists	7.90	7.90	7.90	7.90	7.90	-
ELL Instructors	1.80	1.80	1.80	1.60	1.60	-
Paraeducators, Regular Education	33.10	31.00	32.20	34.90	27.40	(7.50)
Paraeducators, Special Education	72.90	78.90	86.00	80.00	74.30	(5.70)
2700 Guidance, Counseling and Testing						
Guidance Department Head	0.40	0.40	0.40	0.40	0.40	-
Guidance Counselors	4.60	4.60	4.60	4.60	4.60	-
Clerical Support	1.00	1.00	1.00	1.00	1.00	-
2800 Psychological Services	10.00	10.00	10.00	10.60	10.60	-
3200 School Health Services						
Nursing Director	1.00	1.00	1.00	1.00	1.00	-
School Nurses	8.00	8.00	8.00	8.00	8.00	-
Clerical Support	0.50	0.50	0.50	0.50	0.50	-
3400 Food Services (2)						
Director	1.00	1.00	1.00	1.00	1.00	-
Clerical Support	1.00	1.00	1.00	1.00	1.00	-
Cafeteria Managers	8.00	8.00	8.00	8.00	8.00	-
Cafeteria Workers						
Food Service Delivery	1.00	1.00	1.00	1.00	1.00	-
3510 Athletics						
Director	0.70	0.70	0.70	0.70	0.70	-
Clerical Support	0.50	0.50	0.50	0.50	0.50	-
3520 Extracurricular Activities						
Coordinator	0.30	0.30	0.30	0.30	0.30	-
4100 School Building Maintenance						
Directors & Managers	2.00	3.00	3.00	3.00	2.00	(1.00)
Maintenance Staff	4.00	3.00	3.00	3.00	3.00	-
Custodians	22.00	21.00	20.00	20.00	20.00	-
4400 Networking & Telecommunications	0.67	0.67	0.67	0.67	0.67	-
4500 Technology Maintenance	2.5	2.5	2.5	3.5	3.5	-
District Total	529.70	533.50	549.00	555.40	536.20	(19.20)

- (1) F.T.E.= Full Time Equivalent (varies from 35 - 40 hours depending upon staff)
(2) Food Service staff salaries are charged directly to revolving fund, not general fund

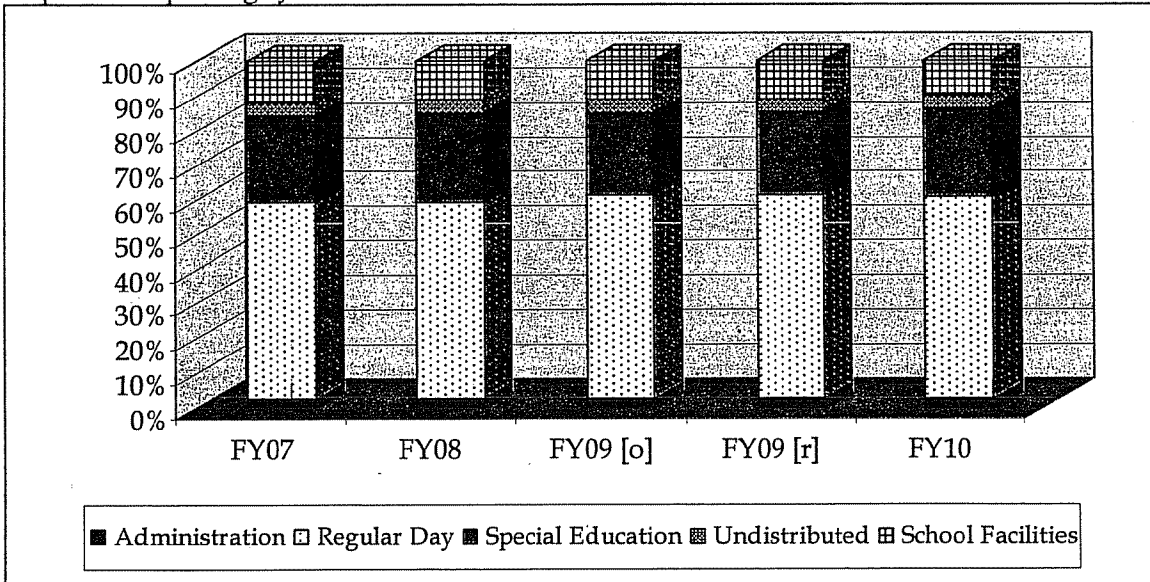
2.4 General Fund Expense Summary

Cost Center Summary	Actual Expended 2006-07	Actual Expended 2007-08	Adopted Budget 2008-09	Revised Budget 2008-09	Proposed Budget 2009-10	% CHG
Administration	835,952	914,704	860,096	875,096	839,775	-4.0%
Regular Day	19,223,015	19,714,757	21,102,301	21,212,301	21,160,894	-0.2%
Special Education	8,531,045	9,005,446	8,582,014	8,552,014	9,203,387	7.6%
Undistributed	1,248,439	1,328,366	1,454,353	1,359,353	1,142,552	-15.9%
Subtotal	29,838,451	30,963,273	31,998,764	31,998,764	32,346,608	1.1%
School Building Maintenance	3,968,064	3,856,352	3,872,406	3,872,406	3,649,639	-5.8%
Total	33,806,515	34,819,625	35,871,170	35,871,170	35,996,247	0.3%
Accommodated Costs:						
Special Education Tuition	4,227,401	4,369,192	4,261,481	4,261,481	4,349,648	2.1%
Special Ed Transportation	943,211	856,043	928,825	928,825	915,000	-1.5%
Less Current Yr Circuit Breaker	(1,208,704)	(973,600)	(1,500,000)	(1,500,000)	(1,397,800)	-6.8%
Less Prior Yr Circuit Breaker	-	(290,500)	(350,000)	(350,000)	-	-100.0%
Heating of Buildings	864,706	700,954	962,317	844,667	788,870	-6.6%
Utilities	700,345	734,691	788,714	906,364	895,696	-1.2%
Total Accommodated Costs	5,526,959	5,396,780	5,091,337	5,091,337	5,551,414	9.0%
Total Schools Less Accomodated	28,279,556	29,422,845	30,779,833	30,779,833	30,444,833	-1.1%
Total Salaries	24,153,726	25,185,129	26,830,914	26,945,314	27,112,860	0.6%
Total Non-Accomodated Expenses	4,125,830	4,237,716	3,948,919	3,834,519	3,331,973	-13.1%
Total Salaries & Non-Accommodated	28,279,556	29,422,845	30,779,833	30,779,833	30,444,833	-1.1%

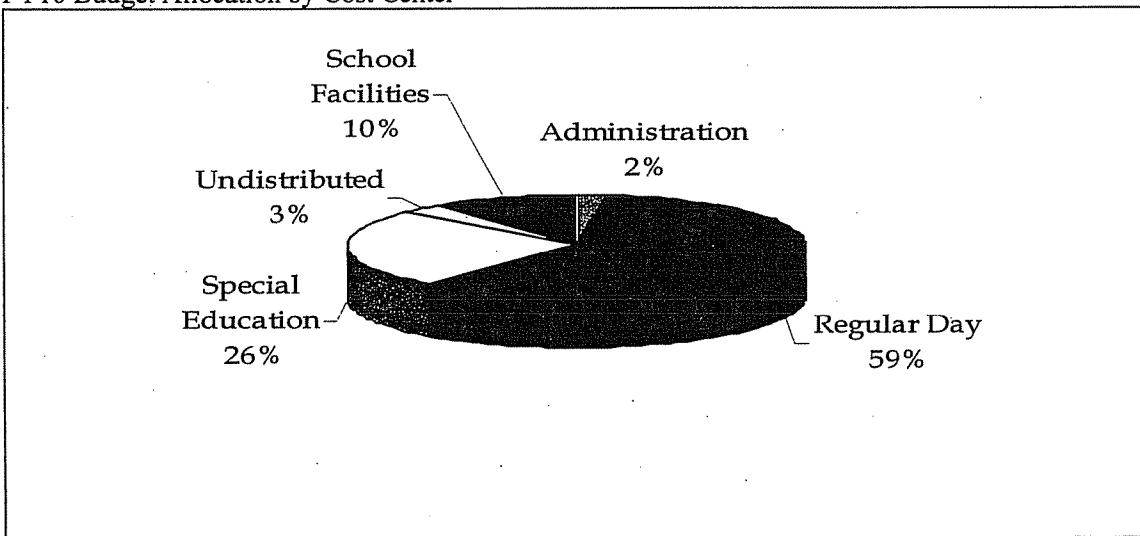
Historical Spending Levels



Proportional Spending by Cost Center



FY10 Budget Allocation by Cost Center



Net School Spending

The Commonwealth's school finance statute, Chapter 70 of the General Laws, establishes an annual "net school spending" requirement for each Massachusetts school district. The Department of Education is required to review and analyze the information submitted annually in each school district's End-of-Year Pupil and Financial Report to determine whether minimum local contributions and net school spending requirements for the prior and current years have been met. Failure to comply with this requirement may result in non-approval of a municipality's tax rate, enforcement action by the Attorney General, or loss of state aid. A more detailed explanation regarding the calculation of required net school spending can be found in Appendix D.

Net school spending represents those general fund expenditures that are “reimbursed” by Chapter 70 Funds. Net school spending by School Committee includes almost all budgeted expenditures including administration, regular day, special education, facilities, and undistributed. The most notable exclusions are transportation (both regular day and special education) as well as capital fund expenditures. Net school spending by the Town includes a portion of the administrative costs allocated to the school department for such things as accounting, finance, school crossing guards, trash removal, snow removal, employee health insurance, and property and casualty insurance.

Historical Trends in Net School Spending

	FY07	FY08	FY09	FY10
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>
Required Net School Spending	31,463,026	33,194,639	35,385,849	37,509,000
NSS Spending by School Committee	32,408,386	33,483,658	34,820,146	34,615,679
NSS Spending by Town	6,015,415	6,220,756	6,567,612	6,731,802
<u>Expenditure in Excess of Req'd NSS</u>	<u>6,960,775</u>	<u>6,509,775</u>	<u>6,001,909</u>	<u>3,838,481</u>

Historically, Reading has exceeded its required net school spending amount by 20% to 25%. As the table above indicates, with the anticipated level funding of the budget, given the projected net school spending requirement for FY10, the district will be significantly closer to the required net school spending level and will exceed it by only 10%. If the FY10 budget were to be reduced further or if FY11 budgets were to be level funded or reduced, we would anticipate that for the first time ever, Reading would be spending at or slight below its required net school spending level.

Historical Trends in School-Related State and Federal Funding

	FY07	FY08	FY09	FY09	FY10	
<u>State & Federal Revenue</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Projected</u>	<u>% Chg</u>
Chapter 70 Aid (1)	7,119,890	8,041,967	8,444,065	9,264,215	9,264,215	0.0%
MSBA Construction Aid (2)	1,396,897	1,396,897	1,396,897	-	-	
Circuit Breaker (3)	1,498,199	1,588,421	1,758,210	1,758,210	1,397,800	-20.5%
Federal Grants	1,474,132	1,511,059	1,695,661	1,695,661	1,695,661	0.0%
State Grants	376,507	407,954	365,400	365,400	365,400	0.0%
<u>Subtotal</u>	<u>11,865,625</u>	<u>12,946,298</u>	<u>13,660,233</u>	<u>13,083,486</u>	<u>12,723,076</u>	<u>-2.8%</u>

(1) Chapter 70 Aid: The amount of local aid the municipality will receive from the Commonwealth to finance its public schools for the fiscal year under M.G.L. c. 70 and applicable state budget provisions and appropriations.

(2) MSBA Construction Aid: Annual payments made by the state to support the town’s long term borrowing for school construction projects. In FY08, the Town Finance Director negotiated with MSBA for a one-time payment ending the state’s obligation and allowing the Town to refinance its remaining school construction debt at a savings of approximately \$150,000 per year.

(3) Circuit Breaker: This is a state reimbursement grant whereby the school department is reimbursed for a portion of the cost of special education services rendered to specific students who meet the criteria for reimbursement. The formula for reimbursement is as follows: The grant reimburses for a percentage of the costs above four times the average statewide per pupil cost (this amount currently is a bit over \$35,000). The percentage of reimbursement above that amount over the past few years has been 75%; we anticipate this being reduced to 60% for FY10. It should be noted that transportation is not reimbursable through the Circuit Breaker reimbursement grant program.

3.0 Cost Center Budgets

3.1 Administration

3.1.1 Budget Commentary

The general administration cost center includes the following functional areas:

- Superintendent
- Assistant Superintendent
- Business & Finance
- Human Resources
- Data and Information Management

Superintendent: The Superintendent's office, with the assistance of the high school administration and the facilities department, was successful in bringing the last of three major school construction projects to close out. While a very small number of punch list items are being completed by the District's Facilities Department, the High School project is, for all intents and purposes, complete. With the final chapters of the district's major school construction and renovation coming to a close, the Superintendent launched a new effort – the development of a Vision Statement for the Reading Public Schools. This effort consisted of a comprehensive, far-reaching, collaboration between the Reading School Committee, District Administrators, Staff, Students, and the Reading Community. This Vision Statement, which will define and direct the District for several years to come, is included in the Introduction to this document. One of the foremost challenges for the Superintendent's office in the next year will be in finding innovative ways to ensure that the district is able to continue the programs and initiatives necessary to achieve our Vision and Mission despite constrained financial resources. The Superintendent's office will continue to work diligently in advocating for the needs of the district at the federal and state level, promote school-business partnerships, seek public and private grant funding sources and work with other Massachusetts districts to collaborate in meaningful ways to maximize cooperative opportunities to enhance efficiencies and stretch our dollars as far as possible.

Assistant Superintendent: The Assistant Superintendent's office continues to work diligently toward reaching the high standards for teaching and learning set forth in the District's Mission, Vision and Improvement Plan (see Appendix A). The requirements of the No Child Left Behind Act and the resulting state regulations continue to have a significant impact in the operations of the Assistant Superintendent's office. Despite these challenges, the Assistant Superintendent's office has made significant strides in curriculum mapping, developing power or essential standards for each curriculum area, aligning curriculum vertically and horizontally; establishing curriculum standards and methods of assessment that go beyond state requirements in working toward student achievement of 21st century skills and knowledge; and enhancing the professional growth of instructional staff through targeted professional development, instructional coaching, mentoring, and meaningful staff evaluation tools. In addition, the Assistant Superintendent's office has provided critical assistance to building administrators in securing, implementing, and integrating instructional technology into the District's classrooms. This office plays a key role in obtaining and allocating state and federal grant funding including Title I, METCO, and the Federal Emergency Planning Grant. In the upcoming year, this office will confront the financial challenges by looking to obtain additional grant funding, utilizing in-house resources to continue providing quality professional development to staff, and working with other Massachusetts districts to identify opportunities for collaboration in such areas as professional development, technology integration, delivery of instruction, expanded learning, and curriculum purchasing.

Business & Finance: During the current fiscal year, the Business & Finance office played a key role in the implementation of the MUNIS system. The new financial tools currently being utilized include a

true requisition, purchase order, invoice entry and cash receipts entry system allowing for real time transaction processing and accounting. The MUNIS suite also includes a budget entry and salary projection module that has been employed to develop the current Fiscal Year 2010 budget. While the MUNIS tools provide a vast improvement with respect to the real time access to and availability of financial information, the amount of data entry, processing, and approval has increased dramatically. This is also true with respect to the requirements of payroll processing tasks that are the responsibility of the business office. Below is a summary of the number of transactions processed in just the first six months of the current fiscal year:

- 2,500 requisitions entered, reviewed, and approved
- 2,400 purchase orders converted, reviewed, and approved
- 3,500 invoices entered, reviewed, and approved
- 8,200 cash receipts entered, reviewed, and approved
- 216 payroll batches entered, reviewed, and approved

In the upcoming year, the Business & Finance office will work to continue to refine the operation of the MUNIS system, investigate and promote the use of its reporting capabilities, document and distribute changes to financial processes and procedures resulting from its implementation, and provide training to end-users to continue to expand the use of its key features and capabilities.

Human Resources: During the current fiscal year, the Human Resources office played a key role in the implementation of the MUNIS system as well. Human Resources staff was instrumental in the set-up of and conversion to the new MUNIS payroll system. First paychecks were issued from the MUNIS system as of the first pay period of the new fiscal year. The challenge continues as the "live" testing of the system reveals enhancements that are continuously being made and on-going training is provided to end-users. In just the first six months of the fiscal year, the Human Resource department processed and approved over 3,000 individual personnel actions in the MUNIS system. In the upcoming year, the Human Resources department will work to continue to refine the operation of the MUNIS system, investigate and promote the use of its reporting capabilities, document and distribute changes to personnel processes and procedures resulting from its implementation, and provide training to end-users to continue to expand the use of its key features and capabilities.

Over the past four years, turnover among the teaching staff has been a consistent but challenging 10% due in part to retirement of veteran staff (retirements have accounted for about one-half to one-third of the turnover). The district has hired between 32 and 38 teachers in each of the past three years. The hiring process was enhanced last year by the introduction of the web-based applicant tracking system, SchoolSpring.com. While decreasing the level of effort required for sorting and filing of paper applications, the use of this nationwide job posting system has increased the reach of our advertising thereby increasing the number of phone and email inquiries that we receive for each job posting. In the upcoming year, the Human Resources department will expand the use of SchoolSpring to include the posting and advertising of all instructional positions including both teachers and paraeducators.

The Human Resources department will continue, with the assistance of the data management tools of MUNIS, to manage information necessary to ensure compliance with state and federal agencies and regulations including the following the No Child Left Behind Act, the federal Family and Medical Leave Act, the Fair Labor Standards Act, and Massachusetts DESE regulations pertaining to Educator Licensure.

Data and Information Management: Central Office currently employs one full-time administrative assistant to fulfill all of the central data and information management. This function has gradually expanded from a 0.6 position to a full-time position within the last two years although there has been a net decrease in the number of full-time equivalent administrative support positions in Central Office.

The increase in responsibilities for this function has been met by restructuring responsibilities among the existing staff. The primary responsibilities include the data management and reporting required by both the Student Information Management system (SIMS) and the Educator Personnel Information Management System (EPIMS) of the Massachusetts Department of Elementary and Secondary Education (DESE). The SIMS data must be reported three times per year and the EPIMS data is currently reported once per year (although it has been reported that the DESE is intending to expand this requirement to at least two times per year in the near future). In addition, this person also handles the data management tasks required for the Connect-Ed system; processes CORI inquiries for all staff (permanent and temporary), volunteers, and vendors; and collects and tracks transportation fees and kindergarten tuition receipts.

By far the most significant challenge facing Central Office is the administrative support staffing constraints. The increase in responsibilities for Central Office staff as a result of the implementation of MUNIS, the substantial shift in personnel and payroll processing responsibilities from Town Hall staff to Central Office staff, and the increasing data reporting requirements from state and federal agencies have over-burdened current resources. While the present workload requires a minimum increase of 0.5 FTE in administrative support resources, the current budgetary constraints prevent this from being addressed in the next fiscal year. Central Office will, instead, look to find ways to streamline processes and maximize efficiency to provide as close to the same level of service that has been provided in the past to staff and the school community.

The FY10 District Administration Budget presented below reflects a 4.0% decrease in funding. Salaries for all non-union Administrators and administrative support staff reflect a 2.25% increase over FY09 actual salary amounts which are the lowest contractual increases that any of district's union staff will receive in the next fiscal year. Where percentage changes deviate from this 2.25%, FY09 actual amounts are above or below FY09 budgeted.

Increases in contract services are driven primarily by increases in the cost of telephone and wireless communications. The number of telephone lines and wireless devices has not changed; however, utility rates are higher than were anticipated during the FY09 budget process. Also, the addition of data plans to wireless services in the past year to accommodate wireless email communication has escalated costs moderately.

Reductions to supplies and materials are significant. These reductions will be addressed through a district-wide effort to reduce and re-use resources wherever possible. This includes a reduction in the use of paper by mandating double-sided copying and making documents available electronically rather than via paper copies whenever possible (including the distribution of this FY10 Budget document via email to the majority of its intended recipients). It also includes a district-wide effort to reduce the number and use of ink-jet printers, and drive print jobs to photocopiers rather than desktop printers as the per copy costs are significantly lower.

Reductions to other expenses are also significant. Advertising, recruiting, and employee physical costs are reduced to reflect the lack of anticipated new hires for the upcoming year. Professional development expenditures are eliminated entirely. Dues and memberships are funded at a minimal level and include funds for the Massachusetts Association of School Committees, a membership for the Superintendent and Assistant Superintendent to the Massachusetts Association of School Superintendents, and the membership of the Director of Human Resources and Finance to the Massachusetts Association of School Business Officials as these memberships are considered critical to the district's advocacy and collaboration efforts.

3.1.2 FY10 District Administration Budget

District Administration		Actual	Actual	Adopted	Revised	Proposed	% CHG
		Expended 2006-07	Expended 2007-08	Budget 2008-09	Budget 2008-09	Budget 2009-10	
10	Professional Salaries	358,671	400,319	405,924	422,924	434,754	2.8%
20	Clerical Salaries	222,676	230,969	243,858	246,258	251,179	2.0%
	Budget Offset			(20,000)	(20,000)	(20,000)	0.0%
30	Other Salaries	1,285	1,631	1,400	1,400	1,720	22.9%
	Subtotal - Salaries	582,632	632,919	631,182	650,582	667,653	2.6%
40	Contract Services						
	Grant Writing	31,766	27,206	24,180	14,180	14,180	0.0%
	Auditing	8,000	8,000	10,000	10,000	9,000	-10.0%
	Legal	4,241	16,270	10,000	6,000	4,800	-20.0%
	Computer	1,627	-	-	-	-	0.0%
	Telephone	71,588	65,758	61,400	61,400	65,966	7.4%
	Wireless	7,200	9,919	10,000	10,000	11,400	14.0%
	Subtotal - Contract Services	124,422	127,153	115,580	101,580	105,346	3.7%
50	Supplies & Materials						
	Office Supplies	12,328	9,922	9,500	9,500	9,500	0.0%
	Security Supplies	-	-	1,500	16,500	-	-100.0%
	Other Supplies	-	-	-	-	-	0.0%
	Subtotal - Supplies & Materials	12,328	9,922	11,000	26,000	9,500	-63.5%
60	Other Expenses						
	Photocopier Leases	6,283	18,440	16,320	14,320	10,774	-24.8%
	Advertising	22,536	17,470	19,000	17,000	12,800	-24.7%
	Recruiting	3,641	9,389	7,302	7,302	7,000	-4.1%
	Employee Physicals	15,368	16,354	18,360	18,360	13,360	-27.2%
	Printing	2,123	1,271	2,751	2,751	500	-81.8%
	Professional Development	30,791	43,121	16,100	16,100	-	-100.0%
	Postage	7,958	4,360	5,345	5,345	4,152	-22.3%
	Awards	2,153	497	1,000	500	-	-100.0%
	Mileage Reimbursement	273	3,209	949	949	-	-100.0%
	Dues & Memberships	16,594	20,309	15,207	14,307	8,690	-39.3%
	Equipment & Furnishings	8,850	10,290	-	-	-	0.0%
	Subtotal - Other Expenses	116,570	144,710	102,334	96,934	57,276	-40.9%
	Administration - Total	835,952	914,704	860,096	875,096	839,775	-4.0%

3.1.3 District Administration Staffing Profile

Staffing by F.T.E. (1) By DOE Function	2005-06	2006-07	2007-08	2008-09	2009-10	+ / (-)
1000 District Leadership						
Administrators	3.33	3.33	3.33	3.33	3.33	-
Administrative Support Staff	5.60	5.60	5.60	5.50	5.50	-

3.2 Regular Day

3.2.1 Budget Commentary

This budget summary will examine what programs and initiatives are currently being funded in the FY09 District Curriculum, Professional Development, Assessment, and Technology budgets, as well as, the programs that will be funded in the FY10 proposed budget. This summary will also reflect the impact of the current budget spending moratorium on these areas.

Our goal over the past four years has been to use previous year funding to begin to pilot new programs, provide training, and purchase materials and technology hardware for the next school year. A combination of this year's (FY09) spending moratorium on professional development, curriculum, instruction, assessment, and technology, combined with significant reductions in these areas in the FY10 budget will slow down our progress in these areas for the 2009-10 and 2010-11 school years.

Curriculum

Elementary

In science, a combination of grants, FY08, and FY09 funding has allowed for the implementation of several new programs this year. At the elementary level, teachers in Grades 3, 4, and 5 have been piloting some of the Museum of Science *Engineering is Elementary* units to complement our weather, force and motion, and sound units. This begins to address a gap in our elementary science curriculum to integrate more of the engineering strand of the Massachusetts Science and Engineering Frameworks. The current plan is to fully implement these units during the 2009-10 school year in Grades 3, 4, and 5. Since the majority of the funding for these materials and training is coming from a grant, it is anticipated that implementation will occur on schedule. However, what will not be funded during the 2009-10 school year are additional units for light and magnetism in Grade 5 and additional piloting of engineering units. These are concepts that are currently not addressed in our elementary science curriculum, but are in the Grades 3-5 Massachusetts Science and Engineering Curriculum Frameworks.

Under the leadership of our English Language Arts Instructional Specialist, Deb Kwiatek, several initiatives are occurring in English Language Arts. We are in our first full year of implementation of the Lexia online reading program for students who are struggling readers. This program is currently being implemented in grades K-8 with plans to implement the program in grades 9-12. FY08 funding provided non-fiction reading materials in Grades 3, 4, and 5 to address a gap in our ELA curriculum. We are currently piloting the *Worldly Wise* vocabulary program in grades 4 and 5 at one elementary school. Vocabulary proficiency is one of the areas that we are strengthening in our ELA curriculum. Unfortunately, we will most likely not be able to fully implement this program during the 2009-10 school year. In addition, we are currently implementing the John Collins Writing portfolio program in Grades 3-5. It is uncertain at this time if we will be able to fund the portfolio review during the 2009-10 school year. We also will not be able to fund any significant changes to our K-5 English Language Arts program, which has not been revised since 2000.

This year is our second year of implementation of our upgraded *Everyday Mathematics* program in Grades K-6. This upgraded program provides more open response questions, additional ancillary hands-on ancillary materials and additional technology integration than the previous program.

In social studies, we reorganized some units in grades K-2 to better align with the Massachusetts Social Studies Curriculum Frameworks and avoid any redundancy in certain content areas. Materials were funded in the FY08 budget for implementation of these reorganizations. In addition, teacher materials were purchased in Grade 5 for the implementation of *History Alive* activities to incorporate more hands-on, inquiry based lessons.

With the support of PTO, grant funding, and district funding, our Open Circle training has continued this year. Unfortunately, we will not be able to allocate district funding next year for any training of new elementary teachers. This will result in an inconsistency of the use of this program across grade levels in the district.

Understanding Disabilities reorganized and updated some of their curriculum units this year to provide more concentrated experiences for students across all grade levels. Unfortunately, the FY10 budget does not have any funding allocated to this program. We are working with Understanding Disabilities to seek outside funding sources to maintain this outstanding program.

Middle Schools

In science, Grade 6 teachers will be implementing a new floating and sinking unit during the 2009-10 school year. This unit was previously taught in Grade 5; however, it no longer is part of the grades 3-5 Science and Engineering Curriculum Frameworks. We will be using existing materials from the Grade 5 STC kits to supplement this unit. What will not get funded in the FY10 budget is any changes to our science curriculum, which was last revised in 1996. This is one curriculum area that has seen very few changes in instructional materials over the last several years and is due for a revision.

Over the last three years, our middle school mathematics program has been revised and upgraded to challenge all students and provide additional opportunities for those students who are ready to be accelerated. In addition to the upgrade of the Grade 6 *Everyday Mathematics* program, we now offer an Algebra 1 course in Grade 7, and a Virtual High School Algebra 2 Course in Grade 8, for those students who are ready for more challenging math courses. These courses give students the opportunity to take additional math and Advanced Placement courses in high school. We are also looking to expand our Virtual High School course offerings at the middle school level to give students more elective opportunities. Currently, 26 students are enrolled in the VHS Algebra 2 class. It is anticipated that Virtual High School will continue to be funded in the FY10 budget.

Under the leadership of our ELA Instructional Specialist, Deb Kwiatek, we are currently piloting the *Wordly Wise* Vocabulary program and implementing guided reading with all Grade 6 students to address gaps in our ELA curriculum. It is anticipated that we will be able to continue funding these changes in the FY10 budget. In addition, we are currently implementing the John Collins Writing portfolio program in Grades 6 and 7. It is uncertain at this time if we will be able to fund the portfolio review during the 2009-10 school year.

This is our first year of implementation of the World History curriculum in Grade 8. This change was made to align our Grade 8-11 History Curriculum with the Massachusetts Social Studies Frameworks. Curriculum materials and training were funded in the FY08 and FY09 budgets for this curriculum implementation. No additional curriculum materials will be needed in the FY10 budget for this program.

High School

In science, there have been several curriculum changes over the last two years that have been funded out of the FY08 and FY09 budgets. Each of these changes has required both material purchases and curriculum development time. During the 2007-08 school year, we began implementation of biology for all Grade 9 students and elimination of the Introduction to Physics and Chemistry Course that had been taught at Grade 9 for several years. Subsequently, during the current school year, we began implementation of chemistry for all Grade 10 students and during the 2009-10 school year we plan on implementing additional Physics courses for Grade 11 students. This implementation will require the purchase of additional instructional materials and curriculum development time which is scheduled to be funded in the FY10 budget. These changes are a result of both changes in the Science MCAS graduation requirements, as well as, providing opportunities for more students to take the three core science subjects

at the high school level.

In addition to the above changes, they FY08 and FY09 budgets have provided training and curriculum materials for additional science courses that are currently being implemented, including Computer Aided Design I, Computer Aided Design II, AP Biology and AP Chemistry. There are no additional courses being funded out of the FY10 budget.

In mathematics, funding has been provided in the FY08 and FY09 budgets for training and materials for three AP Courses that are currently being offered at RMHS including: AB Calculus, BC Calculus, and Statistics. In addition, new textbooks were purchased this year for Algebra II, which align with the VHS Algebra II textbooks that were purchased at the middle school level. No additional materials will be funded in mathematics in the FY10 budget.

In social studies, this is the first year of implementation of the new Grade 11 integrated United States and World History Course. Over the past two years funding has been provided for curriculum materials and curriculum development time for the implementation of the Grade 10 and 11 integrated programs. In addition, funding was provided for new AP History curriculum materials. No additional materials will be funded in the FY10 budget.

In the fine Arts, training was provided to offer two new AP Art courses this year. No additional training or materials will be funded in this area in the FY10 budget.

This is the second year of implementation of Virtual High School at Reading Memorial High School. We currently have over 50 high school students enrolled in Virtual High School classes and we will continue to fund this program in the FY10 budget.

Professional Development

Over the last two years, we have been funding the following professional development activities out of the FY08 and FY09 budgets, as well as through state and federal grants. Several of the activities listed below will not occur during the 2009-10 school year. Our goal over the past few years has been to begin to rely more on in house training utilizing our own staff. For the 2009-10 school year, almost all of our professional development activities funded in the FY10 budget will be conducted by our own staff. Although there will still be a cost associated with this type of training, it will be more cost effective and increase the leadership capacity of our teachers and administrators.

Professional Development Activities (2007-08 and 2008-09 School Years)

Professional Development Activity	Type of Trainer
K-6 Guided Reading	ELA Instructional Specialist
K-2 Foundations and Literacy Centers	ELA Instructional Specialist
American History Content and Skills	Teaching of American History Grant
<i>Engineering is Elementary</i>	In house Staff
SMART Board Training	Outside Workshops
SMART Board Train the Trainers	Outside Workshop
Expanding the Boundaries of Teaching and Learning	In house Staff
Graduate Course	
April Staff Sharing Conference	In house Staff and Outside Presenters
Junior Great Books	Outside Consultants
Primary Source Workshops	Outside Consultants
Northeast Consortium Workshops	Out of District Workshops
Leadership Cohort	Out of District and In District Presenters
John Collins Writing Program Training	Outside Consultant
LINKS Training	In house Staff
Mass CUE Conference	Outside Workshop
Differentiated Instruction Graduate Course	Outside Consultant

Project Based Learning Graduate Course	Outside Consultant
District Committee Meetings	In house Staff
Formative Assessment Development	Outside Consultant
Blue Ribbon Schools of Excellence Conference	Outside Workshop
CAD Training	Outside Workshop
AP Course Teacher Training	Outside Workshop
November Learning Conference	Outside Workshop
National School Reform Conference	Outside Workshop
Teacher Induction Program	In house Staff

Technology

Over the last three years, we have made significant changes in our technology hardware, software, and infrastructure, which have been funded with FY08, FY09, building projects, capital plan, Reading Technology Education Foundation and PTO funds. Listed below are some of the upgrades and purchases that have been made to our technology infrastructure, hardware, and software.

Hardware and Infrastructure

- SMART Boards in 90% of the Classrooms in the District
- 3 Wireless Computer Carts at the middle school level
- 2.5 Wireless Computer Carts at the elementary school level
- Wide Area Network
- Replacement of Several Type C computers at Elementary and Middle Schools
- Upgraded switches and servers at each school
- 2 Apple iPod Carts
- Scanners and Printers
- Copier upgrades to allow network printing to copiers from classrooms
- CAD Computers at High School
- Graphic Arts Lab at High School
- MIDI Lab at Middle and High School
- Language Lab at High School
- Student to Computer Ratio (Type A/B Computers) of 4.21:1
- At least 60% Wireless Connectivity in every school
- 2 Senteo Interactive Response Systems
- Laptops for Special Education Programs

Management and Curriculum Software

- Lexia Reading Program (K-12)
- Destiny Library Automation System (K-12)
- Open Office (K-12: Open Source Software-No cost)
- Connect Ed Community Notification System (PreK-12)
- Edline (PreK-12)
- Administrators Plus and SNAP Student Management (PreK-12)
- Antivirus Protection (PreK-12)
- Internet Filtering (PreK-12)
- MUNIS Financial/HR Management (PreK-12)
- Virtual High School (8-12)
- SchoolSpring Recruiting & Applicant Tracking (PreK-12)
- Test Wiz (3-12)
- Discovery Education United Streaming (PreK-12)
- SYAM Energy Management Software for Computers (PreK-12)
- Scantron Online Testing (6-8 Mathematics)

- SchoolDude Facility Scheduling, Work Order, and Preventive Maintenance System (PreK-12)

We will continue to fund the management and curriculum software out of the FY10 budget. However, the FY10 budget will not include funding for any additional technology hardware and software purchases, and there will be minimal funding allocated for technology maintenance and replacement.

Grants

As of January, 2009 we anticipate the following grant funding for the 2009-10 school year. The grants listed are based on the assumption that we will receive level funding from the funding sources for FY10. Although there is a reduction in FY10 funding for grant writer services, we will continue to pursue grant opportunities that will be a good match for our vision and mission.

- Title I (Killam and Parker only)-Will fund 1.5 teaching positions, supplemental education services, school choice transportation, and professional development.
- Title IIA, IID-Will fund professional development opportunities
- Title IV-Will fund Life Skill Training Curriculum for Elementary and High School
- METCO Racial Imbalance-Will fund transportation, staffing, and diversity programs associated with METCO program
- Emergency Preparedness-Will fund training and administration of the implementation of the school district safety and emergency preparedness plans.
- STEM Pipeline-Will fund the materials and professional development to help implement the Grades 3-5 *Engineering is Elementary* Science Units.

Please note that the Teaching of American History Grant ends during the 2008-09 school year. We anticipate that we will be applying for a new grant next year.

Initiatives for 2009-10 School Year

Although, as of the printing of this document, there has been a moratorium placed upon FY09 curriculum, professional development and technology spending and a significant reduction in FY10 funding, several initiatives will continue to move forward for the 2009-10 school year. These initiatives will use a combination of in-house staff and alternative funding sources to help offset reductions in funding. The time allocated in our school calendar for professional development and in-service training will become even more valuable as other resources shrink. As we enter the 2009-10 school year, our mission and vision will continue to be to develop a school district that prepares our students for a 21st Century Global Society.

- Continued implementation of *Engineering is Elementary* Science Curriculum and Grade 6 Floating and Sinking Unit
- Continue literacy training in Grades K-6 by the ELA Instructional Specialist
- Using district in-service time to create opportunities for staff to share best practices with each other
- Continue to refine curriculum maps and develop essential learning standards for all subjects in Grades K-12
- Develop common formative assessments in grades K-12
- Develop project based learning experiences in grades 9-12
- Develop a new standards based elementary report card
- Examine current homework policies
- Continue to provide in-house graduate level courses such as *Expanding the Boundaries of Teaching and Learning*
- Continue to support the Reading based administrative certification program offered by the Northeast Consortium for Staff Development

- Support the advisory program proposed by the high school
- Create an in-house cadre of SMART Board Trainers to offer SMART Board workshops and user groups to share lesson plans and best practices
- Redesign the remedial component of middle school and high school summer school to address the needs of those students who are struggling academically
- Develop a district wide parent volunteer training program and create opportunities for parents to volunteer in our schools
- Examine our before and after school programs
- Reexamine the K-2 learning experience for our students with the growing emphasis on literacy and mathematics
- Continue to train personnel for successful implementation of the district safety and emergency plans
- Improve upon the use of existing assessment data
- Continue to support the *First Lego League* robotics program at the elementary level
- Continue to improve upon current initiatives including the April Staff Sharing Day, Reading Enrichment Academy, Fine Arts Festival, Teacher Assessment Process and District Committees

The FY10 Regular Day Budget shown below calls for an overall 0.7% decrease in funding. Salary increases for Administrators are budgeted at 2.25% which is the lowest contractual increase that any of the district's union staff will receive in the next fiscal year. All other salary projections are based on the actual increase from FY09 actual salaries based on collective bargaining agreements. Where the percentage change deviates from contractual increases, the difference results from the FY09 actual salary amount being greater or less than FY09 budgeted. For example, actual principal salaries are higher than the amount budgeted and actual clerical salaries are lower.

With respect to building technology support, in FY09, it was assumed that the two middle school and high school technology specialists would be required to spend a portion of their time in district-wide technology support, resulting in a portion of their salaries being budgeted to the District-wide Technology Budget rather than the Regular Day Budget. In fact, given current technology resources, these individuals have been able to concentrate their efforts at the building level and will continue to do so in FY10 resulting in a reallocation of their salary.

Administrator dues and memberships have been substantially reduced from prior funding levels. It is instructive to note that in prior years, this funding has been attributed to the district administration budget but, beginning last year, is more appropriately categorized here in the Regular Day Budget.

Professional salaries (teachers, specialists, and stipends) are projected to increase 1.8% in FY10. While the contractual increase with step increases would be higher than the contractual 2.5% increase, the reduction of 5 FTE teachers and the assumed retirement of several additional staff keep the projected increase to its projected rate of increase. The large increase shown for technology integration specialists was discussed in the paragraph above. The increase in reading specialists results in large part from the addition of a 0.5 FTE position at the Killam Elementary School in FY09 to address additional needs at that school; this position will remain in FY10. Similarly, the increase in school psychologists in FY09 results from the addition of a 1.0 FTE position at the High School which is 0.5 more than what was originally budgeted. Restructuring within the special education department and the use of grant funding permitted this additional staffing in FY09. This position will be fully funded within the FY10 Regular Day operating budget. Fluctuations in the various stipend line items is attributable to a more accurate allocation between grade level, district, and extra-curricular stipends resulting from a comprehensive position analysis completed during the MUNIS payroll conversion process. Finally, the budget offset for Kindergarten tuition has also been increased as a result of the current healthy position of that revolving fund (see Section 4.0 of this document) and the projection for continuation of enrollment levels at or near current levels.

Other salaries include the district's English Language Learner instructors, regular day paraeducators, and long term teacher substitutes. The current English Language Learner salaries are slightly higher than originally budgeted in FY09 leading to the higher than anticipated FY10 increase. The decrease in paraeducator salaries is due to the reduction of a decrease of approximately 260 hours of weekly support across the district (equivalent to 7.5 FTE positions). The assumption for the amount projected for long term substitutes is based on the number of long term leaves (generally maternity which includes 40 days of paid leave) over the past few years which has fluctuated between 15 and 25; an average of twenty leaves was used in the FY10 projection.

The decrease in contract services results from the elimination of funding for the Understanding Disabilities Program discussed elsewhere above as well as an anticipated reduction in the need for substitutes for teachers attending professional development out of district, also discussed above. The increase in transportation reflects the contractual rate of increase.

The most dramatic decreases in the FY10 Regular Day Budget, as discussed above, are in instructional supplies and materials, curriculum materials, professional development, and technology. Funding for supplies and materials in FY10 is cut by \$100,000 returning the district to a level of funding from FY2003. Funding for district curriculum, professional development, and technology initiatives is reduced by an average of just over 65%. The decrease in photocopier lease amounts resulted from a buyout of prior lease agreements to take advantage of current offerings through statewide contracts.

3.2.2 FY10 Regular Day Budget

Regular Day	Actual Expended 2006-07	Actual Expended 2007-08	Adopted Budget 2008-09	Revised Budget 2008-09	Proposed Budget 2009-10	% CHG
Building Administration						
10 Professional Salaries						
Principal/ Assistant Principal	1,133,674	1,161,595	1,182,440	1,182,440	1,247,480	5.5%
Academic Department Heads	47,234	49,997	49,910	49,910	48,287	-3.3%
Building Technology Support	103,884	40,382	88,203	93,203	106,753	14.5%
20 Clerical Support	400,463	414,232	421,602	421,602	419,623	-0.5%
Subtotal - Salaries	1,685,255	1,666,206	1,742,155	1,747,155	1,822,143	4.3%
50 Supplies & Materials	26,622	32,526	27,015	27,115	26,535	-2.1%
60 Other Expenses						
Dues & Memberships			21,000	21,000	8,900	-57.6%
Office/Computer Equipment	16,092	10,072	12,251	12,251	8,100	-33.9%
Graduation Expenses	4,943	4,631	6,347	6,347	6,005	-5.4%
Admin. Software Licenses	21,415	28,000	31,000	40,012	58,000	45.0%
Subtotal - Other Expenses	42,450	42,703	70,598	79,610	81,005	1.8%
Instruction						
10 Professional Salaries						
Instructional Specialist	76,364	79,731	78,280	78,280	78,989	0.9%
Regular Education Teachers	13,696,161	14,695,829	15,202,732	15,202,732	15,377,987	1.2%
Tech. Integration Specialists	45,123	66,290	-	90,000	107,783	19.8%
Reading Specialists	424,438	401,448	470,845	470,845	536,884	14.0%
Library/Media Specialists	417,646	461,593	486,208	486,208	517,424	6.4%
Guidance Counselors	266,230	283,650	291,671	291,671	281,252	-3.6%
School Psychologists	538,327	560,900	597,053	627,053	743,523	18.6%
High School Stipends	51,939	59,642	59,862	59,862	33,900	-43.4%
Middle School Stipends	18,000	22,816	23,341	23,341	37,723	61.6%
Elementary Stipends	9,000	9,203	9,085	9,085	9,310	2.5%
District Stipends	27,540	39,331	33,200	33,200	39,353	18.5%
Teacher Mentor Stipends	32,000	43,000	60,000	60,000	28,350	-52.8%
Budget Offsets						
METCO Grant	(140,000)	(137,412)	(125,000)	(125,000)	(125,000)	0.0%
Kindergarten Tuition	(195,000)	(325,000)	(400,000)	(400,000)	(475,000)	18.8%
Subtotal - Professional Salaries	15,267,768	16,261,020	16,787,277	16,907,277	17,192,478	1.7%
30 Other Salaries						
ELL Instructors	30,654	38,406	37,057	37,057	38,498	3.9%
Paraeducators	532,827	565,044	663,373	663,373	623,674	-6.0%
Long Term Substitutes			80,000	80,000	80,000	0.0%
Subtotal - Other Salaries	563,481		780,430	780,430	742,172	-4.9%
40 Contract Services						
Daily Substitute Teachers	217,908	205,488	299,514	299,514	262,824	-12.2%
Other Instructional Services		20,000	20,000	20,000	-	-100.0%
Regular Day Transportation	57,879	65,470	70,000	70,000	71,750	2.5%
Subtotal - Contract Services	275,787	290,958	389,514	389,514	334,574	-14.1%

FY10 Regular Day Budget (continued)

Regular Day	Actual Expended 2006-07	Actual Expended 2007-08	Adopted Budget 2008-09	Revised Budget 2008-09	Proposed Budget 2009-10	% CHG
50 Supplies & Materials						
Professional Development	4,974	17,238	19,156	19,156	14,195	-25.9%
Textbooks & Related Materials	422,566	242,395	373,950	355,652	226,602	-36.3%
Instructional Equipment	34,727	68,203	67,845	47,845	64,238	34.3%
Instructional Supplies	211,013	258,210	190,907	190,587	247,260	29.7%
Library Materials	40,790	22,848	22,650	22,650	17,110	-24.5%
Instructional Technology	74,459	46,480	49,865	48,822	32,054	-34.3%
Library Technology	8,105	7,056	10,961	10,591	23,800	124.7%
Instructional Software	3,615	112,425	26,328	23,070	22,750	-1.4%
Guidance, Testing, & Psychology	13,338	7,075	10,996	10,996	10,996	0.0%
Subtotal - Supplies & Materials	813,587	781,930	772,658	729,369	659,005	-9.6%
60 Other Expenses						
Tuition Reimbursement	74,766	68,466	75,000	75,000	75,000	0.0%
Professional Development	135,949	148,333	155,160	175,160	59,800	-65.9%
Equipment Leases (Photocopiers)	151,475	120,185	132,594	131,181	92,182	-29.7%
Technology Purchases	148,210	278,849	155,700	155,700	57,700	-62.9%
Testing & Assessment Expenses	35,490	21,731	12,500	12,500	18,000	44.0%
Other Expenses	2,175	1,850	1,700	2,290	300	-86.9%
Subtotal - Other Expenses	548,065	639,414	532,654	551,831	302,982	-45.1%
Total - Regular Day	19,223,015	19,714,757	21,102,301	21,212,301	21,160,894	-0.2%

The table below illustrates the allocation of FY10 budgeted funds for instructional materials and supplies by subject area.

2009-10 Proposed Budget - Supplies & Materials By Subject Area						
	Text/Mats	Equipment	Supplies	Technology	Total	% (1)
Fine/Performing/Industrial Arts	2,250	8,113	21,150	2,800	34,313	6.2%
English Language Arts	66,290	200	10,450	-	76,940	13.9%
Foreign Language	7,320	1,700	5,500	2,150	16,670	3.0%
Library	17,110			12,800	29,910	5.4%
Math	61,450	1,400	8,400	2,754	74,004	13.3%
Physical Education	-	3,450	1,000		4,450	0.8%
Reading	22,894		7,250		30,144	5.4%
Science	36,493	4,500	16,400	2,800	60,193	10.8%
Social Studies	12,304		4,500	1,800	18,604	3.4%
Interdepartmental	11,952	16,700	57,100		85,752	15.5%
Teacher Resources	2,350		28,096		30,446	5.5%
Other Consumables	3,300		42,414		45,714	8.2%
Other Durables		28,175		19,550	47,725	8.6%

(1) The % reflects the percentage of FY10 funding spent in each subject area, not the percent increase over prior year funding.

3.2.3 Regular Education Staffing Profile

Staffing by F.T.E. (1)						
By DOE Function	2005-06	2006-07	2007-08	2008-09	2009-10	+ / (-)
2200 School Building Leadership						
Principals & Assistant Principals	12.00	12.00	12.00	12.00	12.00	-
Academic Department Heads	2.70	2.70	2.70	2.70	2.70	-
Clerical Support Staff	11.50	11.50	11.50	11.50	11.50	-
2250 Building Technology	1.50	1.50	1.50	1.70	1.70	-
2300 Instruction						
Instructional Specialists	1.00	1.00	1.00	1.00	1.00	-
Classroom Teachers, Regular Education	250.20	250.20	253.60	256.20	251.20	(5.00)
Specialists, Regular Education	7.00	7.00	7.00	8.00	8.00	-
Library/Media Specialists	7.90	7.90	7.90	7.90	7.90	-
ELL Instructors	1.80	1.80	1.80	1.60	1.60	-
Paraeducators, Regular Education	33.10	31.00	32.20	34.90	27.40	(7.50)
2700 Guidance, Counseling and Testing						
Guidance Department Head	0.40	0.40	0.40	0.40	0.40	-
Guidance Counselors	4.60	4.60	4.60	4.60	4.60	-
Clerical Support	1.00	1.00	1.00	1.00	1.00	-
2800 Psychological Services	10.00	10.00	10.00	10.60	10.60	-
District Total	344.70	342.60	347.20	354.10	341.60	(12.50)

(1) F.T.E.= Full Time Equivalent (varies from 35 - 40 hours depending upon staff)

3.3 Special Education

3.3.1 Budget Commentary

The goal of the Pupil Services Office continues to be to provide excellent programming within the district. The bulk of the special education budget funds tuition and transportation to out of district schools. In accordance with the Individuals with Disabilities Education Act (IDEA) we strive to provide programming for our students to be educated in the least restrictive setting while making effective progress. We will continue to be responsive to student needs by developing new programs and improving existing programs within the district.

Toward that end, the FY09 special education budget was driven by program improvements and professional development. Three new special education programs as well as improvements to existing programs allowed us to provide appropriate services for eight students who otherwise would have required out of district placement. In addition, six students returned to in-district programs from public separate or private separate day programs. These students are able to benefit from being educated along with typical peers and have achieved success both socially and academically.

Programs and learning centers have been enhanced through the purchase of laptops for special education staff and related service providers to enhance productivity and efficiency, and SMART Boards for two of the substantially separate programs. In addition, software such as Edmark Reading, Kurzweil, Intellitools, and scoring software was purchased to enable staff to better provide services and to meet the specific needs of students with disabilities.

Professional development funds in the local budget and entitlement grants have allowed us to provide much needed training in the areas of assessment, technology, inclusion, special education law, and reading instruction, specifically, decoding, comprehension, and fluency. Wilson Reading System training, Special Education legal seminars, and other more specific trainings are provided out of the district, however, Project Read Written Expression, Lindamood Phoneme Sequencing, Positive Behavior Supports, inclusion training, technology support, and assessment training were provided in-district through outside consultants and Reading Public Schools staff. Through grant funding School Psychologists will be afforded the opportunity to attend the National School Psychologists' Conference in Boston in March of 2009.

Several staff members were added for FY09 including special education teachers to staff new programs and learning center teachers to provide equity in services from school to school. Part of this cost was offset by consolidation in central office staffing and elimination of paraeducator positions.

For FY10, reductions will be made in the number of paraeducators across the district. We are confident that that the impact of these reductions will be minimized through utilization of more efficient models of support and additional inclusion training. The contractor line item is reduced as a result of hiring a physical therapist in house for more effective and efficient services. The related services salary line item increases accordingly.

Our success in bringing students back to in-district programs along with students anticipated to graduate or age out of public or private separate day or residential programs has resulted in a projected increase of less than 1% for FY10 tuition costs. Similarly, transportation costs are predicted to decrease slightly for FY10. Predicted reductions in state funding of circuit breaker, however, will negatively impact the tuition budget overall. Since 2005, the state has provided reimbursement for qualifying special education expenses at the rate of 75%; in FY10, this percentage is projected to decrease to 60%. Furthermore, for the past two fiscal years, we have been able to carry forward circuit breaker balances in our Special Education Reimbursement Special Revenue Fund. While we currently have a balance in this

fund of approximately \$500,000, we are bracing for an anticipated reduction in FY09 due to the current state fiscal crisis which could cause the state to withhold its FY09 fourth quarter payment amounting to a cut of just under \$450,000. Should this reduction not happen in FY09, the FY10 budget could be amended accordingly. However, this will not be known until late January 2009 at the earliest.

Local budget professional development funds will be reduced in FY10 impacting our efforts to continue staff training in specialized methodologies such as Wilson Reading. During the last two years speech and language pathologists and school psychologists were afforded the opportunity to attend national conferences. Such conferences are not anticipated to be made available during FY10.

The FY10 budget shows an increase in equipment required for in-district students with vision or hearing impairments. Several students will transition from a grade level where instruction takes place primarily in one classroom to a grade level where several classrooms will be utilized necessitating physical accommodations to several rooms.

For the 2009-2010 school year the Pupil Services Department will continue to strive to provide excellent services in a cost effective manner by exploring additional program options, utilizing talent within special education staff for professional development, tuitioning-in students from other districts where appropriate, and investigating sharing of resources with other districts.

3.3.2 Special Education Enrollment Data and Trends

<u>Academic Year</u>	<u>Total Enrollment</u>	<u># of students with disabilities</u>	<u>% of students with disabilities</u>	<u># of students placed out of district</u>
2004-05	4230	672	15.89%	65
2005-06	4210	694	16.48%	73
2006-07	4265	707	16.58%	67
2007-08	4351	753	17.31%	73
2008-09	4352	727	16.70%	63

3.3.3 FY10 Special Education Budget

Special Education	Actual Expended 2006-07	Actual Expended 2007-08	Adopted Budget 2008-09	Revised Budget 2008-09	Proposed Budget 2009-10	% CHG
10 Professional Salaries						
Directors/Assistant Directors	225,695	226,460	235,266	235,266	209,876	-10.8%
Program Supervisor (1)	77,423	66,941	76,750	76,750	-	-100.0%
Special Education Teachers	1,639,479	1,838,681	2,144,819	2,114,819	2,301,107	8.8%
Therapeutic/Medical	686,387	840,396	888,485	888,485	990,803	11.5%
Extended Year Salaries	73,139	79,976	50,000	50,000	82,000	64.0%
Budget Offsets						
Special Education Tuitions	(35,000)	(67,000)	(85,000)	(85,000)	(120,000)	41.2%
RISE Tuitions	(50,000)	(60,000)	(137,500)	(137,500)	(157,500)	14.5%
Subtotal - Professional Salaries	2,617,123	2,925,454	3,172,820	3,142,820	3,306,286	5.2%
20 Clerical Salaries	111,123	96,180	128,795	128,795	130,310	1.2%
30 Other Salaries						
Paraeducators	1,428,937	1,594,405	1,507,605	1,507,605	1,500,158	-0.5%
Extended Year Salaries	8,745	34,742	18,000	18,000	30,000	66.7%
Subtotal - Other Salaries	1,437,682	1,629,147	1,525,605	1,525,605	1,530,158	0.3%
40 Contract Services						
Legal	43,718	29,103	51,000	51,000	51,000	0.0%
Tutoring	22,729	22,813	4,080	4,080	4,080	0.0%
Consultations	33,018		50,000	50,000	40,000	-20.0%
Therapeutic Services	106,936	97,065	110,150	110,150	77,000	-30.1%
Substitute Teachers	1,815	1,911	7,347	7,347	15,847	115.7%
Testing		8,605	4,000	4,000	4,000	0.0%
Psychological Evaluations	7,936	43,804	6,200	6,200	6,000	-3.2%
Transportation	890,078	816,052	880,825	880,825	870,000	-1.2%
Subtotal - Contract Services	1,106,230	1,019,353	1,113,602	1,113,602	1,067,927	-4.1%
50 Supplies & Materials						
Office Supplies	9,280	6,039	13,064	13,064	8,080	-38.2%
Therapy Supplies	16,951	27,555	20,000	20,000	7,000	-65.0%
Teaching Supplies	16,230	22,082	14,000	14,000	12,800	-8.6%
Psychology/Testing Supplies	2,000	18,062	4,000	4,000	4,000	0.0%
	44,461	73,738	51,064	51,064	31,880	-37.6%

(1) The Program Supervisor position was eliminated in FY09 and the funding re-allocated to special education teacher salaries for expanded programs discussed above. In addition, restructuring allowed for the creation of two district special education team chairs; currently both positions are funded through federal grants.

FY10 Special Education Budget (continued)

Special Education	Actual	Actual	Adopted	Revised	Proposed	% CHG
	Expended 2006-07	Expended 2007-08	Budget 2008-09	Budget 2008-09	Budget 2009-10	
60 Other Expenses						
Office Equipment	14,098	10,327	10,000	10,000	7,978	-20.2%
Software Licenses	-	-	-	-	13,500	
Postage	3,000	2,342	2,447	2,447	5,000	104.3%
Mileage Reimbursement	4,728	5,402	2,000	2,000	7,200	260.0%
Dues & Memberships	1,549	350	2,000	2,000	100	-95.0%
Professional Development	17,670	14,853	12,000	12,000	2,000	-83.3%
Adaptive Equipment	31,037	18,607	20,000	20,000	44,000	120.0%
Adaptive Technologies	31,037	12,405	30,000	30,000	20,000	-33.3%
Parent Trans. Reimbursement	53,133	39,991	48,000	48,000	45,000	-6.3%
Medicaid Billing	34,477	36,705	36,700	36,700	24,700	-32.7%
Collaborative Dues	5,000	15,500	15,500	15,500	15,500	0.0%
Tuition to Other Districts	-	-	27,000	27,000	-	-100.0%
Tuition, Out of State	196,330	198,680	-	-	104,921	
Tuition, In State	3,058,994	3,048,912	3,037,587	3,037,587	3,077,888	1.3%
Tuition, Public Collaboratives	972,077	1,121,600	1,196,894	1,196,894	1,166,838	-2.5%
Budget Offsets						
Circuit Breaker (2)	(1,208,704)	(973,600)	(1,500,000)	(1,500,000)	(1,397,800)	-6.8%
CB Carryforward (3)		(290,500)	(350,000)	(350,000)	-	-100.0%
	3,214,426	3,261,574	2,590,128	2,590,128	3,136,826	21.1%
Special Education Total	8,531,045	9,005,446	8,582,014	8,552,014	9,203,387	7.6%

(2) As noted in the summary above, the reduction in Circuit Breaker funding assumes the state reduces the reimbursement rate in FY10 from 75% to 60%.

(3) As noted in the summary above, the elimination in Circuit Breaker Carryforward assumes that the state does not issue its fourth quarter payment thereby effectively eliminating any anticipated end of year balance in this Special Revenue Fund.

3.3.4 Special Education Staffing Profile

Staffing by F.T.E. (1)	2005-06	2006-07	2007-08	2008-09	2009-10	+ / (-)
By DOE Function						
2100 Districtwide Academic Leadership						
Pupil Services Administrators	2.50	2.50	2.50	2.00	2.00	-
Administrative Support Staff	3.00	3.00	3.00	3.00	3.00	-
2300 Instruction						
Classroom Teachers, Special Education	7.40	8.00	8.00	9.60	9.60	-
Specialists, Special Education	24.10	24.40	28.80	31.70	31.70	-
Therapeutic Services	13.00	13.00	13.40	14.00	14.00	-
Paraeducators, Special Education	72.90	78.90	86.00	80.00	74.30	(5.70)
District Total	122.90	129.80	141.70	140.30	134.60	(5.70)

(1) F.T.E.= Full Time Equivalent (varies from 35 - 40 hours depending upon staff)

3.4 Other / Undistributed

This cost center consists of the following functional areas:

- Medical / Health Services
- Athletics
- Extracurricular Activities
- District Networking & Technology Maintenance

Budget summaries for each functional area are provided below with each department's budget.

3.4.1 FY10 Medical / Health Services Budget

The Medical / Health Services budget funds salaries and expenses related to servicing the medical needs of the district's students. Currently, each building maintains a full time school nurse and the department is supervised on a daily basis by the Director of Nurses who also acts as the High School nurse. The district also contracts with a physician with whom the medical staff consults as needed and who provides medical examination services to student athletes and others as required. The responsibilities of the nursing staff have grown significantly over the past several years as a result of the increase in medical accommodations required for students as well as the increasing prevalence of food and digestive allergies⁴.

School nurse staffing levels will remain unchanged in Fiscal Year 2010. While the FY10 budget shows a decrease in salaries from FY09 budgeted, this is because the FY09 budgeted amount is higher than actual since the budget was developed prior to contract negotiation and settlement. The same is true of clerical salaries. Presently, this department is supported by 0.5 FTE clerical staff. Other salaries represent nurse substitutes which, despite showing a decrease from a slightly overstated FY09 budget amount, show a 30% increase over FY08 actual amounts. This is due to an increase in the daily nurse substitute rate from \$60 to \$75 per day to allow the district to be more competitive with neighboring districts which pay anywhere between \$75 and \$100 per day on average.

As with other cost centers, funding for professional development has been eliminated entirely and the contract with the current school physician will allow for level funding. With respect to supplies and materials, an effort will be made to conserve and minimize the amount of paper and other office supplies required. Of some concern with respect to medical supplies is the increasing need for epi-pens for students with allergies (see footnote). To address this need, we will look to collaborative purchasing opportunities with other districts for these and other medical supplies.

Prior year purchases of office, computer, and medical equipment should allow the department to operate without additional purchases in the upcoming year. Overall, funding in this budget for FY10 will decrease 5.1%.

⁴ According to the Centers for Disease Control and Prevention's National Center for Health Statistics, from 1997 to 2007, the prevalence of reported food allergy increased 18% among children under age 18 years. Furthermore, approximately 3.9% of children under the age of 18 years were reported to have a food or digestive allergy in 2007.

FY10 Medical / Health Services Budget

Undistributed / Other	Actual Expended 2006-07	Actual Expended 2007-08	Adopted Budget 2008-09	Revised Budget 2008-09	Proposed Budget 2009-10	% CHG
Medical/Health Services						
10 Professional Salaries	306,623	327,634	416,680	416,680	399,483	-4.1%
20 Clerical Salaries	13,497	14,080	15,393	15,393	14,401	-6.4%
30 Other Salaries	1,320	2,640	5,000	5,000	3,500	-30.0%
Subtotal - Salaries	321,440	344,354	437,073	437,073	417,384	-4.5%
40 Contract Services						
Professional Development	1,316	1,671	1,300	1,300	-	-100.0%
School Physician	7,569	7,859	8,200	8,200	8,200	0.0%
Subtotal - Contract Services	8,885	9,530	9,500	9,500	8,200	-13.7%
50 Supplies & Materials						
Office Supplies	1,633	974	1,687	1,687	1,145	-32.1%
Medical Supplies	5,649	5,026	5,258	5,258	5,000	-4.9%
Subtotal - Supplies & Materials	7,282	6,000	6,945	6,945	6,145	-11.5%
60 Other Expenses						
Mileage Reimbursement	595	355	500	500	-	-100.0%
Computer Equipment	1,158	894	1,500	1,500	-	-100.0%
Medical Equipment	13,731	3,765	2,000	2,000	2,800	40.0%
Office Equipment			500	500	-	-100.0%
Subtotal - Other Expenses	15,484	5,014	4,500	4,500	2,800	-37.8%
Total Medical / Health Services	353,091	364,898	458,018	458,018	434,529	-5.1%

3.4.2 FY10 Athletics Budget

The Athletics Program at Reading Memorial High School continues to be one of the most well-respected, well-managed, and well-coached programs in the state. Year after year, our athletes, coaches, teams, and program leaders win not only team championships but awards for sportsmanship, individual achievement, and program leadership. While the operating budget has always funded a substantial portion of the program, the program is also supported by very strong and active parent and community organizations. While many other districts, when faced with budget constraints, reduce or eliminate funding for athletics, the Reading Public Schools believes this is an important program that must be continued. To that end, the administration recommends combining modest cost reductions with revenue enhancement to allow for continued funding in FY10.

The FY10 budget makes no reduction to the number of sport teams and staffing levels for the department remain unchanged, despite the apparent decrease from FY09 budgeted levels which are slightly higher than actual levels as they were developed prior to final contract negotiations and settlement. There is an anticipated decrease in the need for custodial detail due to a decrease in the number of home games in FY10, particularly football games where additional custodial detail is generally required.

The budget offset represents the revenue generated through user fees and gate receipts. The current per sport fee charged to student athletes is \$85 dollars with an annual cap of \$220 per athlete and \$440 per family. The proposed increase in the offset will be generated through an increase of the current user fee. Below are the results of a recent user fee survey showing that Reading's fees are less than most of our neighboring districts. Excluding the four communities that currently do not charge a user fee, Reading currently has the lowest per sport user fee. With the proposed increase to \$175 per athlete per sport, Reading will still be lower than all of the communities listed for the first sport for each athlete and will be lower than 8 of the 10 area communities for second and third sports. You will note that the communities who do not have user fees are those with significantly larger commercial tax bases than the Town of Reading.

<u>District</u>	<u>User Fee</u>		<u>Maximum</u>	
			<u>Per Family</u>	<u>Per Student</u>
Andover	\$250	<i>per year</i>	\$500	
Belmont	\$300	<i>per participant</i>	\$600	
Burlington	0			
Lexington	\$300	<i>per athlete per sport</i>	\$600	
Lynnfield	\$200	<i>per student per year</i>	\$425	
Melrose	\$225/\$150/\$10	<i>per athlete per sport</i>	\$700	
No. Andover	\$300/\$175	<i>per athlete per sport</i>	\$775	
No. Reading	\$400/\$100	<i>per athlete per sport</i>	\$1,100	
Reading (current)	\$85	<i>per athlete per sport</i>	\$440	\$220
Reading (proposed)	\$175	<i>per athlete per sport</i>	\$750	\$450
Stoneham	\$300	<i>per athlete per sport</i>		
Tewksbury	\$150	<i>per student</i>		
Wakefield	\$260	<i>per athlete</i>	\$800	\$600
Watertown	0			
Wilmington	0			
Winchester	\$290	<i>per athlete per sport</i>	\$950	
Woburn	0			

Furthermore, the data below show the extent to which the operating budget is currently subsidizing the athletics program. This data indicates that current user fees and gate receipts cover a little over 50% of

the salary cost of the athletics program. When equipment, rental, and transportation costs are included, current receipts cover just about 15% of the total program cost.

<u>Sport / Activity</u>	<u>User Fees</u>	<u>Gate Receipts</u>	<u>Coach Salaries</u>	<u>Difference</u>
Basketball, Boys	1,190		8,732	(7,542)
Basketball, Girls	2,205		8,732	(6,527)
Cheerleading	1,955		4,749	(2,794)
Cross Country	4,165		8,732	(4,567)
Field Hockey	3,655		8,732	(5,077)
Football	5,375	28,983	26,064	8,294
Golf	850		4,535	(3,685)
Gymnastics, Girls	170		5,034	(4,864)
Hockey, Boys	3,655		8,732	(5,077)
Hockey, Girls	1,530		8,732	(7,202)
Soccer, Boys	4,335		8,732	(4,397)
Soccer, Girls	2,550		8,732	(6,182)
Swimming, Boys	1,530		5,034	(3,504)
Swimming, Girls	1,700		8,732	(7,032)
Volleyball	3,060		8,732	(5,672)
Winter Track, Boys	7,140		8,732	(1,592)
Winter Track, Girls	6,120		8,732	(2,612)
Wrestling	2,545		8,732	(6,187)
Other User Fees	1,430	2,244	-	3,674
	55,160	31,227	158,932	(76,219)

The requested increase in user fees and the corresponding increase in the budget offset will result in projected receipts covering closer to 30% of the total program cost.

Contract services include repairing and refurbishing athletic equipment; maintaining the High School artificial turf fields; renting facilities for several sports such as hockey, swimming, and gymnastics; transporting athletes to and from athletic events; paying athletic officials; and hiring crowd monitors (predominantly police detail for football games). While there is some variation from FY09 budget levels, the FY10 projections are reflective of actual historic trends.

Supplies, materials and other expenses will be substantially curtailed in light of budget constraints. We will attempt to manage funding decreases by working with other districts to take advantage of collaborative purchasing opportunities wherever possible.

FY10 Athletics Budget

Undistributed / Other	Actual Expended 2006-07	Actual Expended 2007-08	Adopted Budget 2008-09	Revised Budget 2008-09	Proposed Budget 2009-10	% CHG
Athletics						
10 Professional Salaries	64,143	66,756	68,094	68,094	72,313	6.2%
20 Clerical Salaries	16,750	17,562	18,593	18,593	17,400	-6.4%
30 Other Salaries						
Athletic Coaches	309,117	310,163	347,128	347,128	314,842	-9.3%
Athletic Event Detail	7,429	4,605	6,000	6,000	5,000	-16.7%
Budget Offset	(60,000)	(50,000)	(110,000)	(110,000)	(220,000)	100.0%
Subtotal - Salaries	337,439	349,086	329,815	329,815	189,555	-42.5%
40 Contract Services						
Equipment Repair	7,507	10,595	10,000	10,000	10,000	0.0%
Field Maintenance	5,792	5,756	4,500	4,500	5,700	26.7%
Athletic Facility Rentals	42,482	46,660	42,500	42,500	47,000	10.6%
Athletic Transportation	75,991	72,980	78,535	78,535	74,000	-5.8%
Officials	51,883	54,470	50,000	50,000	55,000	10.0%
Crowd Monitors	3,021	4,316	5,000	5,000	5,000	0.0%
Subtotal - Contract Services	186,676	194,777	190,535	190,535	196,700	3.2%
50 Supplies, Materials, and Other Expenses						
Office Supplies	1,000	1,072	2,000	2,000	1,000	-50.0%
Field Supplies	3,000	-	2,000	2,000	1,000	-50.0%
Trainer Supplies	3,000	2,003	4,000	4,000	2,500	-37.5%
Team Supplies	5,000	3,143	4,000	4,000	3,500	-12.5%
Uniforms	2,667	4,145	2,000	2,000	3,500	75.0%
Conferences/Workshops	351	-	-	-	-	
Awards	1,526	2,029	3,000	3,000	2,500	-16.7%
Equipment	21,884	9,467	20,200	20,200	13,200	-34.7%
Travel	1,874	1,005	-	-	-	
Dues & Memberships	2,290	3,186	2,000	2,000	2,000	0.0%
Subtotal - Supplies & Materials	42,592	26,050	39,200	39,200	29,200	-25.5%
Total Athletics	566,707	569,913	559,550	559,550	415,455	-25.8%

3.4.3 FY10 Extracurricular Budget

Salary amounts attributable to this area of the budget include the 0.3 FTE extracurricular activities coordinator (the remaining 0.7 FTE as the Athletics Director) as well as stipends for the three seasons of high school drama productions and the operations of the high school fitness center. While the FY10 budgeted amount is lower than FY09 budgeted, it is reflective of historical trends. The budget offset represents revenue that is generated from user fees and ticket sales. In addition, we are proposing to include a user fee for students that do not participate in athletics but utilize the high school fitness center during after-school hours. This fee will help to offset the wages paid to the fitness center coordinator and the staff that monitors the center after school.

With respect to funding of contract services, supplies, materials, and other expenses, minimum funding has been provided in FY10 based on historical spending. It is anticipated that these programs will continue to rely on the generosity of groups such as the Band Parent Organization, Parents Supporting Student Theater and the Parent Teacher Organization to fund any additional purchases beyond the minimum needs of the program.

Undistributed / Other	Actual Expended 2006-07	Actual Expended 2007-08	Adopted Budget 2008-09	Revised Budget 2008-09	Proposed Budget 2009-10	% CHG
Extracurricular						
10 Professional Salaries						
Student Activities Coordinator	27,505	28,610	29,169	29,169	30,991	6.2%
HS X-Curr Stipends	40,227	41,495	62,570	62,570	44,467	-28.9%
Budget Offset	(10,000)		(20,000)	(20,000)	(36,000)	80.0%
Subtotal - Salaries	57,732	70,105	71,739	71,739	39,458	-45.0%
40 Contract Services						
Equipment Repair Services	-	-	550	550	-	-100.0%
Equipment Rental	-	-	1,200	1,200	-	-100.0%
Facility Rental	242	-	520	520	-	-100.0%
Training Fees	4,161	4,105	1,100	1,100	3,000	172.7%
Transportation	9,239	8,490	8,000	8,000	8,500	6.3%
Subtotal - Contract Services	13,642	12,595	11,370	11,370	11,500	1.1%
50 Supplies & Materials						
Office Supplies	1,479	2,510	539	539	-	-100.0%
Drama/Music Supplies	1,933	300	2,100	2,100	-	-100.0%
Subtotal - Supplies & Materials	3,412	2,810	2,639	2,639	-	-100.0%
60 Other Expenses						
Event Entry Fees	1,106	986	1,200	1,200	1,000	-16.7%
Dues & Memberships	200		150	150	-	-100.0%
Drama/Music Royalties	2,167	2,334	3,000	3,000	2,400	-20.0%
Equipment	2,907	1,566	1,200	1,200	1,000	-16.7%
Subtotal - Other Expenses	6,380	4,886	5,550	5,550	4,400	-20.7%
Total Extracurricular	81,166	90,396	91,298	91,298	55,358	-39.4%

3.4.4 District Networking & Technology Maintenance Budget

Professional salaries show a decline due to a refined allocation of staffing which was discussed in the Regular Day section of this document. As mentioned above, these individuals are able to dedicate all of their time to technology integration needs at the building level. Therefore, in the revised FY09 budget, their salaries have been shifted back to the regular day building budgets. The additional FY09 amount represents district-wide summer work required to install and set up new technology purchases. Funding for FY10 for building technology support represents one 0.2 FTE district-wide position. The apparent increase for the Network Administrator salary over FY09 levels results from the fact that the actual FY09 salary is slightly higher than budgeted as a result of the adjustment made to reflect the salary study performed in FY08.

While software purchases are significantly lower in FY10, the software licensing fees increase in next year's budget. This is due to the fact that while purchases were made in prior years, there are annual licensing and support fees required for several of these software programs such as Connect-Ed and the software that was purchased to allow central monitoring and shutdown of all district computers. Telephone repair costs, while higher than FY09 budgeted, are more reflective of prior year actual levels. This is due to the fact that our newer phone systems are somewhat more complex and require routine maintenance and re-programming.

Undistributed / Other	Actual Expended 2006-07	Actual Expended 2007-08	Adopted Budget 2008-09	Revised Budget 2008-09	Proposed Budget 2009-10	% CHG
District Technology						
10 Professional Salaries						
Network Administrator	65,001	74,939	51,500	51,500	55,678	8.1%
Building Technology Support	15,229	50,950	123,096	28,096	14,212	-49.4%
30 Other Salaries						
Computer Technicians	55,388	86,739	132,391	132,391	133,390	0.8%
Subtotal - Salaries	135,618	212,628	306,987	211,987	203,280	-4.1%
40 Contract Services						
Internet Service Provider		727	-	-	1,440	
Software Licensing & Support	23,004	17,500	15,500	15,500	18,500	19.4%
Computer Consulting		7,950	-	-	-	
Subtotal - Contract Services	23,004	26,177	15,500	15,500	19,940	28.6%
50 Supplies & Materials	5,377	5,439	8,000	8,000	8,000	0.0%
60 Other Expenses						
Software Purchases	20,362	30,000	15,000	15,000	2,005	-86.6%
Computer Equipment	16,773	14,999	-	-	-	
Telephone Repairs	10,500	9,454	5,000	5,000	8,985	79.7%
Network Equipment	23,263	7,901	-	-	-	
Network Maintenance	17,955	2,000	3,000	3,000	3,000	0.0%
Subtotal - Other Expenses	88,853	64,354	23,000	23,000	13,990	-39.2%
Total - District Technology	247,475	303,159	345,487	250,487	237,210	-5.3%

3.5 School Building Maintenance

3.5.1 Budget Commentary

The School's Facilities Department is responsible for maintaining fifteen buildings representing one million square feet of space and including eight school buildings and seven town buildings. Our facilities department has a very high ratio of square footage maintained per employee. Despite this, principals and town administrators report that the condition of our buildings have never been better. This would not be possible without the strong leadership of the current management team. However, given the fiscal constraints that we face, the FY10 budget proposes the elimination of one of the three facilities management positions. While this will present a challenge to the department, it is our hope that the implementation of the Energy Savings Performance Contract will result in a reduction in equipment repair, an area of primary responsibility for the eliminated position.

The need for custodial substitutes and overtime is anticipated to remain at current levels as vacation and sick leave coverage remain relatively constant over the next year. The projected funding assumes similar needs with respect to snow and ice removal as prior years. Furthermore, some overtime may be required during the construction phase of the performance contracting as work done during the school year will be performed after school hours and may necessitate custodial coverage beyond existing staffing levels.

The budget offset reflects revenues collected from school building rental fees charged to outside users of school buildings including Reading Recreation which currently pays \$25,000 per year for use of our facilities. Use of our school buildings by the Recreation Department accounts for nearly 60% of total afternoon, evening, and weekend use but just a little over 20% of revenues generated from building rental. In FY09, a new rental fee schedule was developed which created a tiered structure that charges more to non-Reading and for-profit groups than to Reading and non-profit groups. It is anticipated that the building audits to be performed during the winter-spring of 2009 will provide comprehensive building energy and utility consumption data that will enable us to verify if our current rental rates are adequate. Should we find they are inadequate, a proposed fee increase may be warranted.

Under contract services, the decrease in cleaning services reflects a negotiated price decrease in the current contract which is due to expire at the conclusion of FY10. Likewise, the decrease in projected funding for inspection, testing, and preventive maintenance is due in part to decreases in negotiated contract rates for the various inspectional service providers. All testing and inspection activity required by local, state, and federal regulation is funded. More of the preventative maintenance, such as filter changes on air handling equipment, will be done by in-house staff. Where possible without compromising the operations of equipment, the frequency of preventive maintenance activities will be decreased from three or four times per year to two or three times per year.

Expenditures for supplies and equipment are anticipated to remain relatively unchanged based on historic levels. There is, however, a reduction to building repairs and extraordinary (unanticipated) repairs. It is important to note that actual expenditures for extraordinary repairs in FY07 and FY08 include work that was funded through the capital plan which is reported in this line per requirements of the Massachusetts DESE. For FY09, this represents an additional \$300,000 in funding. In FY10, the capital funding request, excluding projects likely to be addressed through performance contracting, will be approximately \$150,000. Furthermore, with the implementation of the Energy Savings Performance Contract, the newer equipment to be installed is likely to reduce the expenditures required on repairs, particularly unanticipated repairs, in FY10 as well as subsequent years.

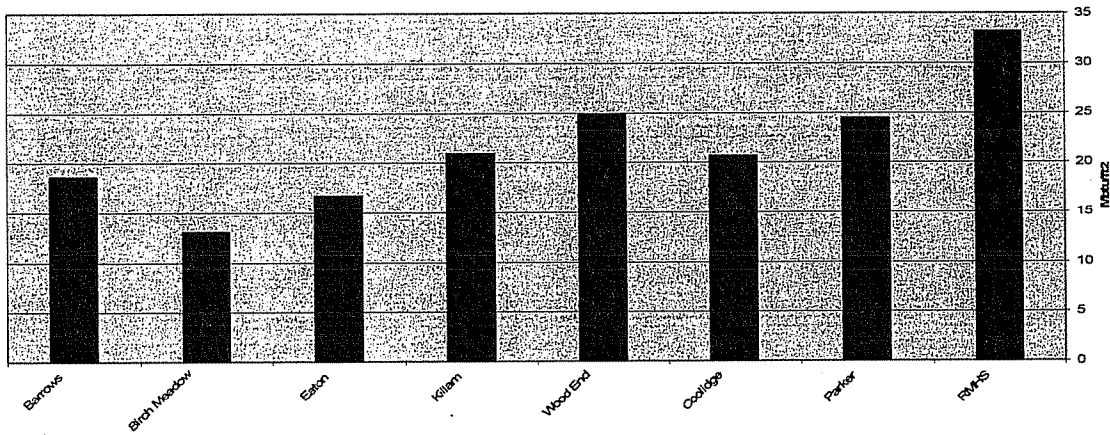
With respect to energy and utilities, the total budget is projected to decrease by 3.8%. As the budget table indicates, we experienced a significant decrease in natural gas expenditures in FY08. This was due in part to a warmer than average winter but also due in part to conservation measures that were employed

during the heating season. The original FY09 budget was based on the seven year average and is probably more reflective of a worst case scenario for the heating season. Although we have experienced only one month of the heating season so far, we have revised our estimate of the funding required for FY09 for natural gas due to a lower negotiated contract price and the continued use of conservation measures. We hope to continue this trend in FY10 and hope to experience some savings during the construction phase of the performance contract.

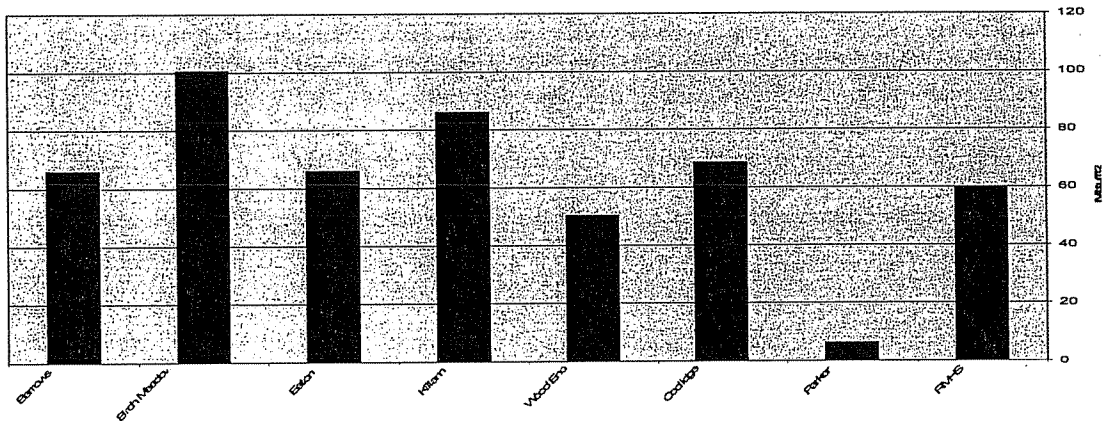
In contrast, the projected funding required for electricity has been revised upward from the original FY09 projection. Unfortunately, the full impact of the escalation in the fuel charges included in the electric rate was not fully anticipated. Additionally, while Reading Municipal Light did implement a school rate, the rate is still approximately 5% higher than anticipated and includes a new energy conservation charge. As a result, savings anticipated in natural gas have been shifted to electricity to offset the corresponding increase. The FY10 budget anticipates level funding requirement for electricity. This is based on the assumption that the base rate will not increase dramatically, that fuel prices will remain low thereby minimizing the increase to the fuel charge, and that any corresponding rate increases will be offset by some of the construction savings that may result through Energy Savings Performance Contracting implementation in FY10.

The original FY09 water/sewer/stormwater budget appears to be slightly overstated as the increase in water rates was not as high as anticipated. The FY10 budget has been reduced as any rate increase is likely to be offset by conservation measures that have been introduced and additional measures that may be implemented through performance contracting.

Electricity Consumption per Square Foot



Natural Gas Consumption per Square Foot



3.5.2 FY10 School Building Maintenance Budget

School Building Maintenance	Actual Expended 2006-07	Actual Expended 2007-08	Adopted Budget 2008-09	Revised Budget 2008-09	Proposed Budget 2009-10	% CHG
10 Professional Salaries	182,523	198,156	207,000	207,000	147,506	-28.7%
20 Clerical Salaries	34,114	33,796	36,673	36,673	37,018	0.9%
30 Other Salaries						
Custodians	712,341	733,136	774,679	774,679	782,385	1.0%
Custodial Substitutes	61,125	61,149	60,000	60,000	60,000	0.0%
Custodial Overtime	89,270	84,359	97,837	97,837	98,000	0.2%
Maintenance Staff	136,128	141,585	146,402	146,402	148,854	1.7%
Maintenance Overtime	6,550	3,477	6,432	6,432	6,500	1.1%
Budget Offset	(50,000)	(45,000)	(105,000)	(105,000)	(135,000)	28.6%
Subtotal - Salaries	1,172,051	1,210,658	1,224,023	1,224,023	1,145,263	-6.4%
40 Contract Services						
Cleaning Services	204,617	225,186	240,958	240,958	234,290	-2.8%
Inspections/Testing/PM	121,401	130,767	137,772	137,772	122,913	-10.8%
Subtotal - Contract Services	326,018	355,953	378,730	378,730	357,203	-5.7%
50 Supplies & Materials						
Custodial Supplies	64,874	82,145	61,860	61,860	61,360	-0.8%
Office Supplies	4,266	3,767	4,000	4,000	3,225	-19.4%
Maintenance Supplies	15,474	2,794	-	-	3,000	
Subtotal - Supplies & Materials	84,614	88,706	65,860	65,860	67,585	2.6%
60 Other Expenses						
Uniforms	6,281	7,577	8,200	8,200	8,200	0.0%
Software Licensing & Support	2,986	4,976	-	-	4,500	
Custodial Equipment	8,969	19,187	-	-	-	
Gasoline	8,001	10,089	10,000	10,000	10,000	0.0%
Office Equipment	2,633	842	500	500	1,522	204.4%
Maintenance Equipment	42,759	33,117	5,000	5,000	4,000	-20.0%
Professional Development	3,604	1,918	1,000	1,000	-	-100.0%
Security Equipment	3,395	5,000	3,000	3,000	-	-100.0%
Mileage Reimbursement	8,258	7,904	8,662	8,662	7,500	-13.4%
Building Repairs	358,984	364,600	300,000	300,000	269,800	-10.1%
Extraordinary Repairs	374,460	310,180	116,400	116,400	89,500	-23.1%
Natural Gas	864,706	700,954	962,317	844,667	788,870	-6.6%
Electricity	577,924	658,196	676,914	794,564	795,472	0.1%
Water/Sewer/Stormwater	122,421	76,495	111,800	111,800	100,224	-10.4%
Subtotal - Other Expenses	2,385,381	2,201,035	2,203,793	2,203,793	2,079,588	-5.6%
Total - School Building Maintenance	3,968,064	3,856,352	3,872,406	3,872,406	3,649,639	-5.8%

3.5.3 School Building Maintenance Staffing Profile

Staffing by F.T.E. (1) By DOE Function	2005-06	2006-07	2007-08	2008-09	2009-10	+ / (-)
4100 School Building Maintenance						
Directors & Managers	2.00	3.00	3.00	3.00	2.00	(1.00)
Maintenance Staff	4.00	3.00	3.00	3.00	3.00	-
Custodians	22.00	21.00	20.00	20.00	20.00	-
(1) F.T.E.= Full Time Equivalent (varies from 35 - 40 hours depending upon staff)						

3.5.4 School Building Capital Plan – Five Year Summary

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	5-Year Total
Schools - Equipment	20,000	-	50,000	100,000	150,000	220,000	200,000	720,000
Technology - Instructional Equipment	-	-	50,000	100,000	150,000	200,000	200,000	700,000
Vehicles	20,000	-	-	-	-	20,000	-	20,000
Buildings - Schools	220,000	315,000	431,000	307,400	35,000	44,000	404,000	1,221,400
HVAC/Energy Mgmt Systems	25,000	-	88,000	25,000	-	-	30,000	143,000
Windows & Doors	20,000	-	54,000	54,000	-	-	-	108,000
ADA Compliance	30,000	-	-	-	-	-	-	-
Ceilings	-	15,000	25,000	25,000	-	-	-	50,000
Classroom Furniture	20,000	30,000	20,000	-	-	-	-	20,000
Compressors	-	-	-	10,000	-	-	-	10,000
Electrical Systems	10,000	35,000	60,000	35,000	-	-	-	95,000
Fire Alarms	-	-	60,000	-	-	-	-	60,000
Generators	20,000	-	-	-	-	-	-	-
Cafeteria Equip. & Furniture	-	-	-	34,400	-	-	-	34,400
Plumbing	-	-	-	-	-	-	-	-
Carpet/Flooring	-	55,000	74,000	109,000	35,000	44,000	54,000	316,000
Roofing	95,000	70,000	-	-	-	-	320,000	320,000
Security System	-	30,000	30,000	15,000	-	-	-	45,000
Fire Supression System	-	-	-	-	-	-	-	-
Technology Infrastructure	-	60,000	-	-	-	-	-	-
Water Heater	-	-	20,000	-	-	-	-	20,000
Other	-	20,000	-	-	-	-	-	-

3.6 Town Building Maintenance

3.6.1 Budgetary Commentary

Salaries: Custodial salary increases are reflective of negotiated increases. The rather dramatic increase in overtime results from the addition of Sunday operating hours for the Reading Public Library which requires additional custodial support that was not budgeted in FY09 since the Facilities Department was not aware of the proposal to increase hours of operation at the time the FY09 budget was prepared.

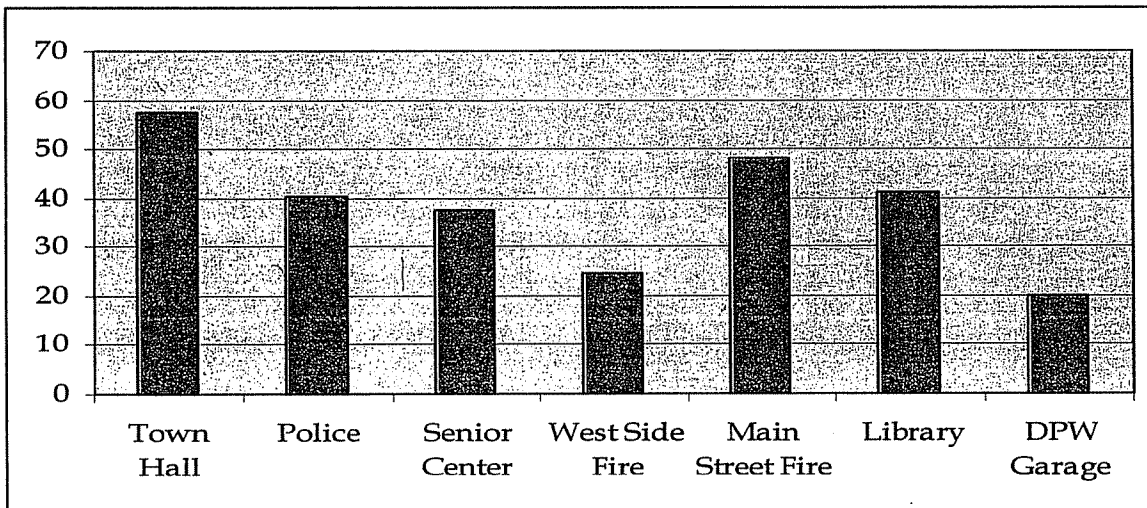
Contract Services: The decrease in cleaning services represents the price in the negotiated contract and some minor adjustments to cleaning schedules. The decrease in inspections, testing, and preventive maintenance results from recently negotiated contracts as well as a decrease in the frequency for those activities that do not compromise the operation of building systems and the use of in-house labor to perform some of the preventive maintenance tasks.

Other Expenses: The FY10 natural gas budget has been increased from FY09 levels to adjust for the fact that FY09 may be slightly under budgeted based on FY08 actual. While the school buildings have shown some improvement with respect to energy efficiency, the town buildings have lagged in that area. Conservation measures have been implemented where possible. In addition, a lower negotiated price and some potential construction savings that are anticipated as part of the implementation of Energy Savings Performance Contracting should provide for some measure of savings from FY08 actual levels.

Electricity consumption in town buildings continues to pose a challenge. The buildings which are least efficient with respect to consumption per square foot include the Town Hall, Main Street Fire Station, the Public Library, and the Police Station. The graph below indicates the relative efficiencies of these buildings. Increases in consumption at some of these buildings are related to either the addition of air conditioning for certain spaces, additional computers, and/or the increase in operating hours. In addition, the electricity rates charged by RMLD have increased; this includes not only an increase to the base rate but a higher fuel charge and an additional energy conservation charge.

The FY10 increase to the water, sewer, and stormwater budget results from an anticipated increase in rates rather than usage.

Electricity Consumption (Mbtu) per Square Foot



3.6.2 FY10 Town Building Maintenance Budget

Town Building Maintenance	Actual	Actual	Adopted	Proposed	%
	Expended	Expended	Budget	Budget	
	2006-07	2007-08	2008-09	2009-10	CHG
Salaries					
Custodial Salaries	159,297	115,781	118,417	120,889	2.1%
Custodial Overtime		41,800	33,730	37,730	11.9%
Subtotal - Salaries	159,297	157,581	152,147	158,619	4.3%
Contract Services					
Cleaning Services	40,373	52,477	56,100	54,990	-2.0%
Inspection/Testing/PM	46,077	44,953	42,660	40,070	-6.1%
Subtotal - Contract Services	86,450	97,430	98,760	95,060	-3.7%
Supplies & Materials	11,872	10,360	15,000	13,930	-7.1%
Other Expenses					
Heating of Buildings	144,430	150,870	144,430	147,798	2.3%
Electricity	137,911	168,597	158,448	183,031	15.5%
Water/Sewer/Stormwater	11,182	13,944	14,500	15,936	9.9%
Building Repairs	161,841	168,765	66,952	63,585	-5.0%
Extraordinary Repairs	89,108	100,242	58,739	31,017	-47.2%
Mileage Reimbursement	-	1,121	-	-	
Subtotal - Other Expenses	544,472	603,539	443,069	441,367	-0.4%
Total - Town Building Maintenance	802,091	868,909	708,976	708,976	0.0%

3.6.3 Town Building Capital Plan – Five Year Summary

	FY-2009	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	5-Year Total
Buildings - Municipal	280,000	325,000	717,500	230,000	265,000	280,000	1,817,500
Electrical Systems	-	-	-	-	-	-	-
HVAC/Energy Mgmt Systems	45,000	110,000	152,500	65,000	35,000	-	362,500
Windows & Doors	105,000	70,000	80,000	75,000	30,000	30,000	285,000
ADA Compliance	-	-	-	-	-	-	-
Ceiling	20,000	20,000	-	-	-	-	20,000
Furniture	-	-	-	-	-	-	-
Compressor	-	-	-	-	-	-	-
Fire Alarm	-	-	-	15,000	-	-	15,000
Generator	-	55,000	-	30,000	-	-	85,000
Kitchen/Cafeteria	30,000	-	-	-	-	-	-
Plumbing	-	-	-	-	-	-	-
Capet/Flooring	40,000	-	-	35,000	-	-	35,000
Roofing	25,000	-	150,000	-	200,000	250,000	600,000
Security System	-	-	-	-	-	-	-
Fire Supression System	-	-	-	-	-	-	-
Technology Infrastructure	-	-	-	-	-	-	-
Water Heater	-	20,000	35,000	10,000	-	-	65,000
Other	15,000	50,000	300,000	-	-	-	350,000

4.0 Grants & Revolving Fund Balances

The table below illustrates the revenues, expenses and changes in Special Revenue Fund balances between July 1, 2007 and June 30, 2008. The net increase to special revenue fund balances from July 1, 2007 to June 30, 2008 was \$404,253.

	Balance 1-Jul-07	Revenues			Expenditures	Balance 30-Jun-08
		Inter- governmental	Charges for Services	Donations And Other		
	\$	\$	\$		\$	\$
Federal grants:						
Title I	—	120,819	—	—	120,819	—
SPED P. L. 94-142	—	963,430	—	—	965,234	(1,804)
SPED Early childhood	—	17,554	—	—	17,554	—
SPED professional development	—	25,919	198	—	26,073	44
Title V	—	2,627	—	—	2,627	—
Phys Ed (PEP) Grant	3,352	48,713	—	—	42,830	9,235
Safe & Drug Free Schools (SFDS)	—	11,785	—	—	11,655	130
Project Lifeskills (EOPS)	1,618	—	—	—	1,490	128
Title IIA - Teacher Quality	2,177	69,835	—	—	72,013	(1)
Title IID - Enhanced Ed Technology	—	2,368	—	—	2,368	—
U.S. History Grant	(3,798)	848,084	—	—	844,286	1
State grants:						
Racial imbalance	—	349,400	13,655	—	362,983	72
Circuit breaker	289,495	1,588,421	—	—	1,265,360	612,556
Academic Support	—	10,000	—	—	10,059	(59)
Gifted & Talented	—	31,000	—	—	31,001	(1)
Special Education Prog Review	—	4,500	—	—	4,500	—
Other grants:						
Donald A. Burns Foundation	9,736	—	—	—	1,251	8,485
BC/BS Jump Up & Go Grant	2,801	1,000	—	—	436	3,365
Revolving funds:						
Lunch program	39,857	127,269	956,699	—	1,074,560	49,265
Athletic events	115,367	—	128,882	5,000	212,901	36,348
Adult education	22,985	—	127,521	—	77,307	73,199
Summer school tuition	33,890	—	33,256	—	18,233	48,913
RISE pre-school	102,142	—	114,446	720	72,141	145,167
Use of property	121,652	—	117,850	—	139,465	100,037
Drama activities	(507)	—	112,477	—	83,009	28,961
Drama activities (Coolidge)	13,412	—	13,482	—	9,405	17,489
Drama activities (Parker)	9,273	—	20,600	—	22,160	7,713
After School (Parker)	7,713	—	15,935	—	17,303	6,345
Donations - elementary science	1,916	—	—	1,650	—	3,566
Eaton Clocktower Donations	27,544	—	—	15,874	30,000	13,418
HS Field Lighting Donations	25,301	—	—	155,050	180,351	—
Wood End Playground Donations	11,999	—	—	2,606	13,906	699
Vernal pool	2,562	—	—	—	—	2,562
Tuition - special needs program	149,854	—	77,159	—	67,125	159,888
All-day kindergarten	331,875	—	458,757	—	389,883	400,749
	\$	\$	\$	\$	\$	\$
Total all funds	1,322,217	4,222,724	2,190,917	180,900	6,190,288	1,726,470

The advantageous position of our special revenue fund balances allows for an increase in offsets to our FY10 budget of \$286,000 including athletic and extracurricular user fees, gate receipts and ticket sales; building rental revenue; pre-school and special education tuition receipts; and kindergarten tuition receipts. The analysis below outlines the assumptions upon which the increased budget offsets were based.

	FY09	Balance	Balance	Add'l Net	Projected	Projected	Projected	Projected
Revenue Fund	Offset	1-Jul-08	30-Nov-08	Revenue	Balance	FY10 Net	FY10	Projected
				Projected	30-Jun-09	Revenue	Offsets	Balance
Extracurricular	(20,000)	28,961	105,875	-	60,875	58,814	(36,000)	83,689
Athletics (1)	(110,000)	36,348	107,521	60,000	77,521	217,764	(220,000)	75,285
Use of School Property	(105,000)	100,037	159,102	40,000	124,102	77,850	(135,000)	66,952
RISE Tuition	(137,500)	145,167	189,764	40,000	144,764	72,570	(157,500)	59,834
Special Ed Tuition	(85,000)	159,888	159,881	70,000	144,881	37,159	(120,000)	62,040
Kindergarten Tuition	(400,000)	400,749	605,527	160,000	365,527	380,000	(475,000)	270,527
Summer School Tuition	(20,000)	48,913	59,605	5,000	44,605	16,800	(20,000)	41,405
	(877,500)	920,063	1,387,275	375,000	962,275	860,957	(1,163,500)	659,732
(1) Due to increase in fees					Increase over FY09 offsets		286,000	

The table below shows the number of FTE positions and the salary amounts currently funded through federal and state grants and district Special Revenue Funds. The same level of grant funding is assumed for FY10. Due to staff retirements and other internal changes, the number of FTE positions funded through grants and revolving funds is expected to remain unchanged in FY10.

<u>Grant / Revolving Fund</u>	<u>FTE</u> <u>Funded</u>	<u>FY09 Salary</u> <u>Funded</u>	<u>Position(s) Supported</u>
Early Childhood	0.4	15,800	Pre-school Teacher
Emergency Preparedness	0.1	12,800	Program Coordinator
METCO	1.0	50,952	Program Director
PL 94-142	16.4	878,352	Special Education Team Chairs (3) Special Education Teachers (13.4)
Teaching of American History	1.0	79,568	Program Director
Title I	1.5	74,275	Middle School Teacher (1.0) Elementary Reading Specialist (0.5)
School Food Services	27.5	564,693	Director (1.0) Clerical Staff (1.0) Cafeteria Managers (8.0) Food Service Driver (1.0) Cafeteria Workers (16.5)
Adult Education	<u>0.2</u>	<u>10,000</u>	Program Coordinator
Total Supported	48.1	1,686,440	



Town Manager's Budget – FY 2010
Table of Contents - Appendix

- Appendix (Blue pages)
- A. Capital Summary FY 2009 – FY 2019
 - B. Capital Line Item Details FY 2009 – FY 2019
 - C. Debt Service FY 2009 – FY 2025
 - D. Town Special Revenue Funds
 - E. School Special Revenue Funds
 - F. Encumbrances

Capital Improvement Plan FY09-FY19
4/7/2009 11:41

Voted lines	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019
C1 Schools - Equipment	-	-	50,000	120,000	150,000	200,000	200,000	-	-	-
C2 Buildings - Schools (non Energy)	30,000	179,000	79,400	110,000	134,000	399,000	444,000	80,000	25,000	2,050,000
C3 Buildings - Schools (Energy)	-	347,000	114,000	-	30,000	-	120,000	160,000	-	-
C4 Buildings - Town (non Energy)	15,000	10,000	225,000	90,000	335,000	30,000	327,000	467,000	300,000	150,000
C5 Buildings - Municipal (Energy)	-	407,500	255,000	130,000	30,000	30,000	30,000	30,000	30,000	30,000
C6 Community Services	-	-	-	-	-	-	-	-	-	-
C7 Finance	-	-	100,000	-	-	-	-	-	-	-
C8 Library	-	-	20,000	120,000	20,000	20,000	20,000	20,000	20,000	20,000
C9 Public Safety - Fire	31,000	209,000	60,000	-	226,300	630,000	65,500	207,000	90,600	152,200
C10 Public Safety - Police	311,000	-	-	35,000	36,000	-	35,000	10,000	-	-
C11 Public Works - Equipment	138,600	150,000	154,300	307,200	439,200	402,700	481,800	563,600	665,600	774,700
C12 Public Works - Parks & Cemetery	45,000	225,000	95,000	257,800	337,000	407,600	395,000	346,700	240,000	225,000
C13 Public Works - Roads	435,000	460,000	475,000	550,000	600,000	650,000	700,000	750,000	800,000	850,000
C99 TOTAL (line C99 - voted by Town Meeting)	1,005,600	1,987,500	1,627,700	1,720,000	2,337,500	2,769,300	2,818,300	2,636,300	2,171,200	4,251,900
5% NAR policy - debt & capital	3,417,329	3,502,859	3,578,025	3,703,256	3,832,870	3,967,020	4,105,866	4,249,571	4,398,306	4,552,247
Debt Schedule - Net Included Debt	2,615,709	2,444,789	2,330,157	2,162,639	1,521,688	1,429,339	1,245,819	1,165,236	810,448	474,940
Available to fund Capital	801,620	1,058,070	1,247,867	1,540,617	2,311,182	2,537,681	2,860,047	3,084,335	3,587,858	4,077,306
dedicated funds to roads	(368,800)	(425,000)	(450,000)	(500,000)	(550,000)	(600,000)	(650,000)	(700,000)	(750,000)	(800,000)
Net Capital Funding to allocate	797,820	633,070	797,867	1,040,617	1,761,182	1,937,681	2,210,047	2,384,335	2,837,858	3,277,306
Total Capital Requests	1,005,600	1,987,500	1,627,700	1,720,000	2,337,500	2,769,300	2,818,300	2,636,300	2,171,200	4,251,900
remove dedicated funds to roads	400,000	425,000	450,000	500,000	550,000	600,000	650,000	700,000	750,000	800,000
exclude Energy (possible perf. Contracting)	605,600	754,500	369,000	130,000	60,000	30,000	150,000	190,000	30,000	30,000
Remaining Capital Requests	605,600	808,000	808,700	1,090,000	1,727,500	2,139,300	2,018,300	1,746,300	1,391,200	3,421,900
Net Capital Funding to allocate	605,725	633,070	797,867	1,040,617	1,761,182	1,937,681	2,210,047	2,384,335	2,837,858	3,277,306
Annual Surplus (Deficit)*	125	(174,930)	(10,833)	(49,383)	33,682	(201,619)	191,747	638,035	1,446,658	(144,594)
Cumulative Surplus (Deficit)*	125	(174,805)	(185,638)	(235,021)	(201,339)	(402,958)	(211,211)	426,823	1,873,482	1,728,888
* excluding energy items pending Performance Contracting										
NOTE: Projected use of Sale of R/E Fund	350,000	300,000	275,000	250,000	200,000	150,000	100,000			

Town of Reading, MA		FY-2009	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019
4/2/2009 23:41												
Schools - Equipment												
Technology - Instructional Equipment					50,000	100,000	150,000	200,000	200,000			
Vehicles					50,000	20,000						
Buildings - Schools (Total)	110,000	30,000	526,000	193,400	110,000	164,000	399,000	564,000	240,000	25,000	2,050,000	
Buildings - Schools (Energy)	30,000		347,000	114,000		30,000		120,000	160,000			
Buildings - Schools (non Energy)	110,000	30,000	179,000	79,400	110,000	134,000	399,000	444,000	80,000	25,000	2,050,000	
Electrical Systems	Sch		95,000	35,000								
HVAC/Energy Mgmt Systems	Sch		178,000	25,000		30,000		100,000	130,000			
Windows & Doors	Sch		54,000	54,000				20,000				
Generators	Sch											
Technology Infrastructure	Sch	30,000										
Water Heater	Sch		20,000						30,000			
ADA Compliance	Sch											
Ceilings	Sch		25,000	15,000		25,000						
Classroom Furniture	Sch		20,000		30,000							
Compressors	Sch			10,000								
Fire Alarms	Sch		60,000									
Cafeteria Equip. & Furniture	Sch			34,400								
Plumbing	Sch											
Capet/Flooring	Sch		49,000			80,000	109,000	79,000	124,000	80,000	25,000	
Roofing	Sch	70,000						320,000				2,050,000
Security System	Sch	30,000	30,000	15,000	20,000							
Fire Suppression System	Sch											
Other	Sch	10,000		10,000								

Town of Reading, VA		FY-2009	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019
4/2/2009 23:41		WE										
TOTAL for School		25,000	-	28,000	20,000	-	-	-	30,000	50,000	-	-
Electrical Systems	WE	-		10,000	20,000							
HVAC/Energy Mgmt Systems	WE	-		18,000						30,000		
Water Heater	WE	-								20,000		
Capex/Flooring	WE	-							30,000			
Roofing	WE	10,000										
Security System	WE	15,000										
TOTAL for School	Cool	-	-	45,000	15,000	30,000	10,000	20,000	30,000	-	-	-
Electrical Systems	Cool	-		15,000	15,000							
HVAC/Energy Mgmt Systems	Cool	-		20,000								
Water Heater	Cool	-		10,000								
Classroom Furniture	Cool	-				10,000						
Capex/Flooring	Cool	-				20,000	10,000	20,000	30,000			
TOTAL for School	Park	-	-	50,000	25,000	10,000	35,000	35,000	-	-	-	600,000
HVAC/Energy Mgmt Systems	Park	-		25,000	25,000							
Capex/Flooring	Park	-				10,000	35,000	35,000				
Roofing	Park	-										600,000
Security System	Park	-		15,000								
Other (40 new lockers)	Park	-		10,000								
TOTAL for School	HS	-	-	-	-	-	-	-	40,000	80,000	-	-
Capex/Flooring	HS	-							40,000	80,000		

Town of Reading, MA		FY-2009	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019
4/2/2009 23:41		120,000	15,000	417,500	480,000	220,000	365,000	60,000	357,000	497,000	330,000	180,000
Buildings - Municipal		95,000	15,000	407,500	255,000	130,000	30,000	30,000	30,000	30,000	30,000	30,000
Buildings - Municipal (Energy)		25,000	15,000	10,000	225,000	90,000	335,000	30,000	327,000	467,000	300,000	150,000
Buildings - Municipal (non Ener)												
Electrical Systems	Mun	-	-	-	-	-	-	-	-	-	-	-
HVAC/Energy Mgmt Systems	Mun	25,000	-	182,500	120,000	80,000	-	-	-	-	-	-
Windows & Doors	Mun	70,000	-	115,000	95,000	50,000	30,000	30,000	30,000	30,000	30,000	30,000
Generator	Mun	-	-	55,000	30,000	-	-	-	-	-	-	-
Technology Infrastructure	Mun	-	-	-	-	-	-	-	-	-	-	-
Water Heater	Mun	-	-	55,000	10,000	-	-	-	-	-	-	-
ADA Compliance	Mun	-	-	-	-	-	-	-	-	-	-	-
Ceiling	Mun	-	-	10,000	30,000	-	-	-	-	-	-	-
Furniture	Mun	-	-	-	-	-	-	-	-	-	-	-
Compressor	Mun	-	-	-	-	-	-	-	-	-	-	-
Fire Alarm	Mun	-	-	-	15,000	-	-	-	-	-	-	-
Kitchen/Catereria	Mun	-	-	-	30,000	-	-	-	-	-	-	-
Plumbing	Mun	-	-	-	-	-	-	-	-	-	-	-
Capet/Flooring	Mun	-	-	-	-	40,000	35,000	30,000	-	-	-	-
Roofing	Mun	25,000	-	-	150,000	-	-	-	327,000	467,000	300,000	150,000
Security System	Mun	-	-	-	-	-	-	-	-	-	-	-
Fire Supression System	Mun	-	-	-	-	-	-	-	-	-	-	-
Other	Mun	-	15,000	-	-	50,000	300,000	-	-	-	-	-

Town of Reading, MA		FY-2009	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019
4/2/2009 23:41		TH	-	177,500	105,000	40,000	-	-	200,000	250,000	50,000	-
TOTAL for Municipal Building	TH	25,000	-	177,500	105,000	40,000	-	-	200,000	250,000	50,000	-
HVAC/Energy Mgmt Systems	TH	25,000		72,500	50,000							
Windows & Doors	TH	-		40,000	20,000	20,000						
Generator	TH	-		55,000								
Water Heater	TH	-		10,000								
Ceiling	TH	-			20,000							
Fire Alarm	TH	-			15,000							
Capet/Flooring	TH	-				20,000			200,000	250,000	50,000	
Roofing	TH	-										
TOTAL for Municipal Building	Pol	-	-	20,000	20,000	10,000	-	30,000	-	-	-	-
HVAC/Energy Mgmt Systems	Pol	-		10,000	20,000							
Windows & Doors	Pol	-		10,000								
Water Heater	Pol	-				10,000		30,000				
Capet/Flooring	Pol	-										
TOTAL for Municipal Building	WSF	40,000	15,000	40,000	50,000	-	-	-	60,000	-	-	-
HVAC/Energy Mgmt Systems	WSF	-		30,000								
Windows & Doors	WSF	40,000		10,000	10,000							
Generator	WSF	-			30,000							
Water Heater	WSF	-			10,000							
Roofing	WSF	-							60,000			
Other - bathroom	WSF	-	15,000									
TOTAL for Municipal Building	Fire	-	15,000	15,000	15,000	35,000	-	-	67,000	67,000	-	-
HVAC/Energy Mgmt Systems	Fire	-				35,000						
Windows & Doors	Fire	-			15,000							
Water Heater	Fire	-		15,000								
Roofing	Fire	-							67,000	67,000		

Town of Reading, MA		FY-2009	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019
4/23/2019 23:41		10,000	-	45,000	60,000	15,000	-	-	-	-	-	-
TOTAL for Municipal Building		SrC										
HVAC/Energy Mgmt Systems		SrC		20,000	20,000	15,000						
Windows & Doors		SrC		25,000	10,000							
Kitchen/Cafeteria		SrC			30,000							
Roofing		SrC	10,000									
TOTAL for Municipal Building		L/b	30,000	90,000	105,000	40,000	65,000	30,000	30,000	30,000	130,000	30,000
HVAC/Energy Mgmt Systems		Lib	-	40,000								
Windows & Doors		Lib	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Water Heater		Lib	-	10,000								
Ceiling		Lib	-	10,000								
Capes/Flooring		Lib	-			10,000						
Roofing		Lib	-		65,000	10,000	35,000				100,000	
TOTAL for Municipal Building		DPW	15,000	30,000	125,000	80,000	300,000	-	-	150,000	150,000	150,000
HVAC/Energy Mgmt Systems		DPW	-	20,000	30,000	30,000						
Windows & Doors		DPW	-		10,000							
Water Heater		DPW	-	10,000						150,000	150,000	150,000
Roofing		DPW	15,000									
Other		DPW	-			50,000	300,000					

Town of Reading, MA		FY-2009	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019
4/2/2009 23:41												
Community Services												
Finance												
Assessors - Financial System (\$100k)			Debt	Debt	Debt	Debt						
Technology - Fin'l Platform SW (\$1.25m 5yr de			Debt	Debt	Debt	Debt						
Library	12,000				20,000	120,000	20,000	20,000	20,000	20,000	20,000	20,000
Furnishings & Shelving					20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Circulation System					100,000							
Book Drop Drive-Up	12,000											
Public Safety - Fire			31,000	209,000	60,000	226,300	630,000	65,500	207,000	90,600	152,200	
Pumper Eng #1(2010-\$525k; next FY30)			Debt	Debt	Debt	Debt						
Pumper Eng #2(2007-\$410k; next FY25)			Debt	Debt	Debt	Debt						
Pumper Eng #3(1995; est \$630k FY15)								630,000				
Pumper Eng #4(2001; est \$804k FY20)			Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	
Ladder Trk #1(2008; \$800k, next FY27)												
Ambulance #1 (2000 - 10 yrs)				187,000								
Ambulance #2 (2006 - 10yrs)									207,000			
Passenger Car#1 (2005 - 10yrs)									41,500			
Passenger Car#2 (1997 - 10yrs)			31,000									
Pickup Truck #3 (2006 - 12yrs)											45,600	
Pickup Truck #4 (1996 - 12yrs)					36,000							
Alarm Truck (1994 - 16yrs)							69,000					
ALS Defibrillator (2006 - 5yrs)				22,000					24,000			
BLS-AED (2004 - 8yrs)					10,000						45,000	
Rescue Tool(2006 - 12yrs)					14,000							
Breathing Air Bottles												
Thermal Imaging (2000 - 10yrs)	GRANT											
Fire Hose							25,000					
Turnout Gear (2008 - 5yrs)							132,300					152,200
Public Safety - Police/Dispatch			311,000			35,000	36,000	35,000	35,000	10,000		
Handguns & Associated Leather (Police)										10,000		
Digital Fingerprint Scanner						16,000						
Vehicle Video Integration						35,000			35,000			
Radios (Police & Fire 1997 - 10yrs)			311,000									
AEDs							20,000					
Public Safety s/w (\$175k/5yr debt)												

Town of Reading, MA		FY-2009	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019
4/2/2009 23:41		295,000	138,600	150,000	154,300	307,200	439,200	402,700	483,800	563,600	665,600	774,700
Public Works - Equipment												
Life												
Large Trucks			97,000	-	55,000	-	101,100	161,200	177,400	198,000	150,000	136,000
Truck #4 - Sander (2001)	15	-								123,000		
Truck #8 - Sander (2000)	15	-							118,000			136,000
Truck #9 - Sander (2004)	15	-										
Truck #16 - Sander (1990)	15	-						97,200				
Truck #18 - Sander (2006)	15	-										
Truck #19 - Sander (1987)	15	-										
Truck #3 - Sander (1995)	15	-	97,000									
Truck #11 (2008)	15	-										
Truck #5 (2008)	15	-										
Dump Truck C2 (1996)	10	-			55,000					75,000		
Dump Truck C3 (1999)	10	-							59,400		78,000	
Truck #10 (1996)	15	-					101,100					
Dump truck #12 Parks (1997)	15	-						64,000				
Dump truck #24 Parks (2000)	15	-									72,000	
Pick-ups/Cars/Vans			41,600	35,000	35,000	123,200	-	67,700	78,800	48,700	130,000	185,000
Pickup Ford Utility #11 (1989)	10	-		35,000								45,000
Pickup Chevy #9 Parks (1986)	10	-										45,000
Pickup Ford Utility #C1 (1997)	10	-				43,200						
Pickup Ford #2 Parks (1997)	10	-				45,000						
Pickup Chevy Utility #1 (2008)	10	-									85,000	
Pickup Ford Utility #4 (1997)	10	-	41,600									50,000
Pickup Ford Utility #7 (1997)	10	-										
HV3 Ford Van (1995)	10	-						36,500				
HV4 Ford Van (1995)	10	-							39,500			
HV5 Ford Van COA (2003)	10	-								48,700		
Survey #1 Ford Explorer (2000)	10	-										
Car#2 Ford Sedan (2007)	10	-							39,300			
Car#3 Ford Escape HYBRID (2008)	10	-									45,000	45,000
Cem. #4 Ford Sedan (1993)	10	-						31,200				

Town of Reading, MA		FY-2009	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019
4/2/2009 23:41												
Lawnmowers					15,600		70,300	35,000	36,400	100,400		96,200
Mower (Cem.) SKAG 72" (1998)	4	-						17,500				
Mower (Cem.) SKAG 61" (1999)	4	-							18,200			
Mower (Parks) TORO Gang (1996)	8	-				70,300						96,200
Mower (Cem.) SKAG 52" (1995)	4	-		15,600						18,200		
Mower (Parks) SKAG 52" (1998)	4	-						17,500				
Mower - Jacobsen Gang (1964)	6	-							18,200	82,200		
912F#2 John Deere Mower (1989)	7	-										
Engineering Equipment/Services						34,000						
Plan Plotter						12,000						
Survey Equipment						22,000						
Fuel Management System												
Fuel system replacement												
Public Works - Parks & Cemetery		40,000	45,000	225,000	95,000	257,800	337,000	407,600	395,000	346,700	240,000	225,000
Public Works - Cemetery												
Design - Maintenance Building \$132k					BAN	Debt	Debt	Debt	Debt	Debt		
Construction Maintenance Building \$1 mill/5yrs						Debt	Debt	Debt	Debt	Debt		
Public Works - Grounds												
Fence Replacement				30,000	50,000	20,000	50,000	20,000	50,000	20,000	50,000	20,000
Lot Pavement				30,000		20,000		20,000		20,000		20,000

Town of Reading, MA		FY-2009	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019
4/2/2009 23:41		40,000	45,000	195,000	45,000	237,800	287,000	387,600	345,000	328,700	190,000	205,000
Public Works - Parks		40,000	45,000	195,000	45,000	237,800	287,000	387,600	345,000	328,700	190,000	205,000
Flagpole in Town Common		40,000										
Memorial Park		-										
Tennis Courts - Bancroft Ave. \$485k		-										150,000
Artificial Turf@Parker MS \$736k		-										
Coolidge MS field upgrade (grass)		-										
Reconstruct Playgrounds Program		-30,000	30,000	30,000	30,000	30,000	30,000	30,000	10,000	10,000	10,000	10,000
Playground safety surface		10,000	15,000	15,000	15,000	15,000	15,000	25,000	15,000	15,000	15,000	15,000
Killam \$30.6k		-					30,600					
(also playground in FY11)		-					backstop					
Washington Park \$267,800		-				118,500				75,000		
(also playground in FY10)		-				tennis ct				backstop		
		-				74,300						
		-				backstop						
Barrows \$235,800		-					33,200	124,500				
(also playground in FY09)		-					backstop	tennis ct				
		-						78,100				
		-						backstop				
Joshua Eaton \$72,200		-					33,200				39,000	
(also playground in FY12)		-					backstop				backstop	
Hunt Park \$50,000		-							50,000			
(also playground in FY15)		-							backstop			
Sturges Park \$178,700		-								63,800		
(also playground in FY13)		-								tennis ct		
		-								80,000		
		-								backstop		
		-								backstop		
		-								backstop		
Symonds Way \$50,000		-									50,000	backstop
Birch Meadow Complex = \$601,000		-					145,000	130,000	20,000	50,000	38,000	30,000
(also playgrounds in FY16&FY19)		-					BB courts	softball light	batting cage	Mtrtn bkstop	st. backstop	Tennis Cts
		-					Multi-Purp cts				38,000	
Playground \$150k (Imagination Station)		-		150,000							lot backstop	

Town of Reading, MA		FY-2009	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019
4/2/2009 23:41												
Over-ride local share (previous schedule)		338,800	347,270	355,952	364,851	373,972	383,321	392,904	402,727	412,795	423,115	433,693
		+25k/yr ==>	400,000	425,000	450,000	500,000	550,000	600,000	650,000	700,000	750,000	800,000
Over-ride local share (new schedule)		-										
		+50k/yr ==>										
Public Works - Roads		408,800	435,000	460,000	475,000	550,000	600,000	650,000	700,000	750,000	800,000	850,000
Sidewalk/Curb/Ped. SA		20,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Street Signs		10,000	10,000	10,000	10,000							
Downtown Improve (\$650k 10yr bond)		-	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt
Reconstruction: West Street		-	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Skim Coating & Crack Seal Patch		70,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Various Streets/local fund (incl. %West St.)		308,800	350,000	375,000	400,000	450,000	500,000	550,000	600,000	650,000	700,000	750,000
Various Streets/Ch. 90 fund or grants		445,122	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Total Cost		853,922	885,000	910,000	925,000	1,000,000	1,050,000	1,100,000	1,150,000	1,200,000	1,250,000	1,300,000
Chapter 90 or Grants		445,122	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
General Fund Cost		408,800	435,000	460,000	475,000	550,000	600,000	650,000	700,000	750,000	800,000	850,000
Covered by \$400K GF allocation + \$450K Ch. 90												

**Debt Service Schedule
FY09-FY25**

Town of Reading FY - 2010 Budget 4/7/09 11:44 AM	Amended FY - 2009	Projected FY - 2010	Projected FY - 2011	Projected FY - 2012	Projected FY - 2013	Projected FY - 2014	Projected FY - 2015	Projected FY - 2016	Projected FY - 2017	Projected FY - 2018	Projected FY - 2019
Debt Service Schedule	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Overview											
General Fund:	Begin	End	Begin	End	Begin	End	Begin	End	Begin	End	End
Principal	3,755,000	3,720,000	3,720,000	3,720,000	3,736,400	3,236,400	3,276,400	3,226,400	3,281,400	3,060,000	2,845,000
Within Levy Limit	2,275,000	2,195,000	2,195,000	2,195,000	2,071,400	1,511,400	1,491,400	1,376,400	1,361,400	1,070,000	775,000
Debt Exclusion	1,480,000	1,525,000	1,525,000	1,525,000	1,665,000	1,725,000	1,785,000	1,850,000	1,920,000	1,990,000	2,070,000
Interest	2,120,831	1,985,113	1,985,113	1,985,113	1,675,405	1,532,022	1,390,736	1,233,578	1,075,545	934,906	812,380
Within Levy Limit	804,248	710,642	710,642	710,642	553,275	472,324	399,975	331,455	265,872	202,484	161,976
Debt Exclusion	1,316,583	1,274,471	1,274,471	1,274,471	1,122,131	1,059,698	990,761	902,123	809,673	732,423	650,404
Total Within Levy Limit:	3,079,248	2,905,642	2,905,642	2,905,642	2,624,675	1,993,724	1,891,375	1,707,855	1,627,272	1,272,484	936,976
Issued	3,015,148	2,868,579	2,868,579	2,868,579	2,156,257	1,539,122	1,470,590	1,412,473	1,348,881	1,272,484	936,976
Approved not issued	64,100	17,063	17,063	17,063	122,063	115,238	108,413	0	0	0	0
Not approved	0	0	0	0	346,355	329,364	312,373	295,382	278,391	0	0
Total Debt Exclusion:	2,796,583	2,799,471	2,799,471	2,799,471	2,787,131	2,784,698	2,775,761	2,752,123	2,729,673	2,722,423	2,720,404
Issued	2,796,583	2,799,471	2,799,471	2,799,471	2,787,131	2,784,698	2,775,761	2,752,123	2,729,673	2,722,423	2,720,404
Revisit with MSBA: Coolidge FY11; RMHS FY14 (callable)											
MSBA Payments(est.)	462,036	462,036	462,036	462,036	1,854,893	1,854,893	1,854,893	1,854,893	1,854,893	1,854,893	1,854,893
Within Levy Limit	462,036	462,036	462,036	462,036	462,036	462,036	462,036	462,036	462,036	462,036	462,036
Coolidge audit Nov 08	462,036	462,036	462,036	462,036	462,036	462,036	462,036	462,036	462,036	462,036	462,036
Debt Exclusion	0	0	0	0	1,392,857	1,392,857	1,392,857	1,392,857	1,392,857	1,392,857	1,392,857
RMHS(estimated PRIN)					785,714	785,714	785,714	785,714	785,714	785,714	785,714
RMHS(estimated INT)					607,143	607,143	607,143	607,143	607,143	607,143	607,143
Net Included Debt	2,617,212	2,443,606	2,443,606	2,443,606	2,162,639	1,521,688	1,429,339	1,245,819	1,165,236	810,448	474,940
Net Excluded Debt	2,796,583	2,799,471	2,799,471	2,799,471	1,405,334	1,400,921	1,394,273	1,391,841	1,382,903	1,359,265	1,327,547
MSBA excluded payments					1,392,857	1,392,857	1,392,857	1,392,857	1,392,857	1,392,857	1,392,857

Debt Service Schedule
FY09-FY25

Town of Reading FY - 2010 Budget 4/17/09 11:44 AM Debt Service Schedule Overview	Amended FY - 2009 \$	Projected FY - 2010 \$	Projected FY - 2011 \$	Projected FY - 2012 \$	Projected FY - 2013 \$	Projected FY - 2014 \$	Projected FY - 2015 \$	Projected FY - 2016 \$	Projected FY - 2017 \$	Projected FY - 2018 \$	Projected FY - 2019 \$
Principal											
Within Levy Limit	2,275,000	2,195,000	2,260,000	2,235,000	2,071,400	1,511,400	1,491,400	1,375,400	1,361,400	1,070,000	775,000
issued	2,275,000	2,195,000	2,260,000	2,235,000	2,071,400	1,511,400	1,491,400	1,375,400	1,361,400	1,070,000	775,000
Approved not issued	0	0	105,000	105,000	105,000	105,000	105,000	0	0	0	0
Not approved	0	0	0	0	261,400	261,400	261,400	261,400	261,400	0	0
premium(RMHS) 04-24 Mar 15											
Barrows/Wd End(\$522k) 06-24 Apr 15	35,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Wood End 05-24	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Barrows 05-24	130,000	130,000	130,000	130,000	130,000	125,000	125,000	125,000	125,000	125,000	125,000
Coolidge 02-21 Feb 15	475,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000	470,000	470,000
Parker@ 09-18 Jul 01	255,000	235,000	230,000	220,000	215,000	205,000	200,000	190,000	180,000	150,000	150,000
Joshua Eaton@ 09-14 Jul 01	75,000	65,000	50,000	40,000	25,000	15,000					
Birch Meadow@ 09-13 Jul 01	30,000	25,000	20,000	15,000	10,000						
Parker Turf (\$375k) 07-12 Nov 01	75,000	75,000	75,000	75,000	75,000						
Tennis Courts (\$485k) 08-13 Jul 01	100,000	100,000	95,000	95,000	95,000						
Downtown Impr(\$550k) 07-17 Nov 01	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Police Station 02-12 Feb 01	405,000	405,000	400,000	400,000							
Ladder truck (\$800k) 09-18 Jul 01	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Pumper Eng#2(\$410k) 07-12 Nov 01	85,000	85,000	80,000	80,000							
Financial Sys(\$1.1mil) 09-13 Feb 01	275,000	275,000	275,000	275,000	275,000						
Pumper Eng#1(\$525k) 10-14 Feb 01	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000
Tech.-Pub Safe(\$175k) 11-15 5yr			35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Cem. Garage (\$1.132m) 13-17 5yr			226,400	226,400	226,400	226,400	226,400	226,400	226,400	226,400	226,400
Debt Exclusion	1,480,000	1,525,000	1,570,000	1,615,000	1,665,000	1,725,000	1,785,000	1,850,000	1,920,000	1,990,000	2,070,000
Barrows/Wd End(\$787k) 06-24 Apr 15	50,000	50,000	50,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
RMHS 04-24 Mar 15	1,415,000	1,465,000	1,510,000	1,560,000	1,610,000	1,670,000	1,730,000	1,795,000	1,865,000	1,935,000	2,015,000
Wood End 04-24 Apr 15	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000

**Debt Service Schedule
FY09-FY25**

Town of Reading FY - 2010 Budget 4/17/09 11:44 AM		Amended FY - 2009	Projected FY - 2010	Projected FY - 2011	Projected FY - 2012	Projected FY - 2013	Projected FY - 2014	Projected FY - 2015	Projected FY - 2016	Projected FY - 2017	Projected FY - 2018	Projected FY - 2019
Debt Service Schedule Overview		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Interest												
Within Levy Limit		804,248	710,642	646,825	557,193	553,215	472,324	399,976	331,455	265,872	202,484	161,976
Issued		740,148	693,579	616,112	533,306	451,257	394,122	345,590	297,473	248,881	202,484	161,976
Approved not issued		64,100	17,063	30,713	23,888	17,063	10,238	3,413	0	0	0	0
Not approved		0	0	0	0	84,955	67,964	50,973	33,982	16,991	0	0
Premium(RMHS)	04-24 Mar 15	15,595	15,595	15,595	15,595	15,595	15,595	15,595	15,595	15,595	15,595	15,595
Barrows/Wld End(\$522k)	06-24 Apr 15	20,150	18,225	17,025	15,900	14,775	13,650	12,525	11,400	9,900	8,400	7,200
Wood End	05-24	95,363	90,863	85,913	80,663	75,263	69,713	62,963	56,213	49,463	43,463	37,463
Barrows	05-24	80,324	76,424	72,134	67,584	62,904	58,094	52,469	46,844	41,219	36,219	31,219
Coolidge	02-21 Feb 15	300,375	280,188	260,000	236,250	212,500	188,750	165,000	141,250	117,500	94,000	70,500
Parker@	09-18 Jul 01	42,105	52,079	44,988	38,125	31,491	25,086	19,910	12,963	7,320	2,288	
Joshua Eaton@	09-14 Jul 01	4,827	4,956	3,203	1,830	839	229					
Birch Meadow@	09-13 Jul 01	1,754	1,754	1,068	534	153						
Parker Turf (\$375k)	07-12 Nov 01	13,500	10,219	7,125	4,219	1,406						
Tennis Courts (\$485k)	08-13 Jul 01	9,200	10,218	7,244	4,346	1,449						
Downtown Impr(\$550k)	07-17 Nov 01	24,944	22,100	19,419	16,900	14,463	12,025	9,568	7,109	4,225	1,300	
Police Station	02-12 Feb 01	74,425	57,213	40,000	20,000							
Ladder truck (\$800k)	09-18 Jul 01	16,470	20,740	18,300	15,860	13,420	10,980	8,540	6,100	3,660	1,220	
Pumper Eng#2(\$410k)	07-12 Nov 01	14,725	11,006	7,600	4,500	1,500						
Financial Sys(\$1.1mil)	09-13 Feb 01	19,619	22,000	16,500	11,000	5,500						
Pumper Eng#1(\$525k)	10-14 Feb 01	64,100	17,063	30,713	23,888	17,063	10,238	3,413				
Tech.-Pub Safe(\$175k)	11-15 5yr					11,375	9,100	6,825	4,550	2,275		
Cem. Garage (\$1.132m)	13-17 5yr					73,580	58,864	44,148	29,432	14,716		
Debt Exclusion		2,316,583	1,274,471	1,226,191	1,178,778	1,122,131	1,059,695	990,761	902,123	809,673	732,423	650,404
Barrows/Wld End(\$787k)	06-24 Apr 15	30,475	27,725	25,725	23,850	22,163	20,475	18,788	17,100	14,850	12,600	10,800
RMHS	04-24 Mar 15	1,279,600	1,240,688	1,196,738	1,149,550	1,094,950	1,034,575	967,775	881,275	791,525	716,925	637,106
Wood End	04-24 Apr 15	6,508	6,058	5,728	5,378	5,018	4,648	4,198	3,748	3,298	2,898	2,498

**Debt Service Schedule
FY09-FY25**

Town of Reading FY - 2010 Budget
4/7/09 11:44 AM
Debt Service Schedule

	Projected FY - 2020	Projected FY - 2021	Projected FY - 2022	Projected FY - 2023	Projected FY - 2024	Projected FY - 2025
General Fund:	3,618,842	3,565,658	3,042,901	3,013,681	2,996,244	0
Principal	2,930,000	3,020,000	2,645,000	2,745,000	2,855,000	0
Within Levy Limit	775,000	775,000	305,000	305,000	305,000	0
Debt Exclusion	2,155,000	2,245,000	2,340,000	2,440,000	2,550,000	0
Interest	688,842	545,658	397,901	268,681	141,244	0
Within Levy Limit	126,276	90,301	54,258	41,508	28,620	0
Debt Exclusion	562,565	455,356	343,644	227,174	112,624	0
Total Within Levy Limit:	901,276	865,301	359,258	346,508	333,620	0
Issued	901,276	865,301	359,258	346,508	333,620	0
Approved not issued	0	0	0	0	0	0
Not approved	0	0	0	0	0	0
Total Debt Exclusion:	2,717,565	2,700,356	2,683,644	2,667,174	2,662,624	0
Issued	2,717,565	2,700,356	2,683,644	2,667,174	2,662,624	0

MSBA Payments(est.)	1,854,893	1,854,893	1,854,893	1,392,857	1,392,857	0
Within Levy Limit	462,036	462,036	462,036	0	0	0
Cooldge auditr Nov 08	462,036	462,036	462,036			
Debt Exclusion	1,392,857	1,392,857	1,392,857	1,392,857	1,392,857	0
RMHS(estimated PRIN)	785,714	785,714	785,714	785,714	785,714	
RMHS(estimated INT)	607,143	607,143	607,143	607,143	607,143	

Net Included Debt	439,240	403,265	(102,779)	346,508	333,620	0
Net Excluded Debt	1,324,708	1,307,499	1,290,787	1,274,317	1,269,767	0
MSBA excluded payments	1,392,857	1,392,857	1,392,857	1,392,857	1,392,857	0

**Debt Service Schedule
FY09-FY25**

Town of Reading FY - 2010 Budget	Projected FY - 2020	Projected FY - 2021	Projected FY - 2022	Projected FY - 2023	Projected FY - 2024	Projected FY - 2025
4/7/09 11:44 AM	\$	\$	\$	\$	\$	\$
Debt Service Schedule Overview						
Principal + Interest						
Within Levy Limit	901,276	865,301	359,258	346,508	333,620	0
Issued	901,276	865,301	359,258	346,508	333,620	0
Approved not issued	0	0	0	0	0	0
Not approved	0	0	0	0	0	0
premium(RMHS) 04-24 Mar 15	15,595	15,595	15,595	15,595	15,595	0
Barrows/Wd End(\$522k) 06-24 Apr 15	36,000	34,800	33,600	32,400	31,200	0
Wood End 05-24	181,463	175,313	169,125	162,825	156,450	0
Barrows 05-24	151,219	146,094	140,938	135,688	130,375	0
Coolidge 02-21 Feb 15	517,000	493,500	0	0	0	0
Parker@ 09-18 Jul 01	0	0	0	0	0	0
Joshua Eaton@ 09-14 Jul 01	0	0	0	0	0	0
Birch Meadow@ 09-13 Jul 01	0	0	0	0	0	0
Parker Turf (\$375k) 07-12 Nov 01	0	0	0	0	0	0
Tennis Courts (\$485k) 08-13 Jul 01	0	0	0	0	0	0
Downtown Impr(\$650k) 07-17 Nov 01	0	0	0	0	0	0
Police Station 02-12 Feb 01	0	0	0	0	0	0
Ladder truck (\$800k) 09-18 Jul 01	0	0	0	0	0	0
Pumper Eng#2(\$410k) 07-12 Nov 01	0	0	0	0	0	0
Financial Sys(\$1.1mil) 09-13 Feb 01	0	0	0	0	0	0
Pumper Eng#1(\$525k) 10-14 Feb 01	0	0	0	0	0	0
Tech.-Pub Safe(\$175k) 11-15 5yr	0	0	0	0	0	0
Cem. Garage (\$1.132m) 13-17 5yr	0	0	0	0	0	0
Debt Exclusion	27,175,566	27,000,356	2,683,634	2,667,174	2,662,624	0
Barrows/Wd End(\$787k) 06-24 Apr 15	54,000	52,200	50,400	48,600	46,800	0
RMHS 04-24 Mar 15	2,651,468	2,636,469	2,621,969	2,607,719	2,605,394	0
Wood End 04-24 Apr 15	12,098	11,688	11,275	10,855	10,430	0

**Debt Service Schedule
FY09-FY25**

Town of Reading FY - 2010 Budget		Projected	Projected	Projected	Projected	Projected	Projected
4/7/09 11:44 AM		FY - 2020	FY - 2021	FY - 2022	FY - 2023	FY - 2024	FY - 2025
Debt Service Schedule		\$	\$	\$	\$	\$	\$
Overview							
Principal							
Within Levy Limit		775,000	775,000	305,000	305,000	305,000	305,000
Issued		775,000	775,000	305,000	305,000	305,000	305,000
Approved not issued		0	0	0	0	0	0
Not approved		0	0	0	0	0	0
premium(RMHS)	04-24 Mar 15						
Barrows/Wd End(\$522k)	06-24 Apr 15	30,000	30,000	30,000	30,000	30,000	30,000
Wood End	05-24	150,000	150,000	150,000	150,000	150,000	150,000
Barrows	05-24	125,000	125,000	125,000	125,000	125,000	125,000
Coolidge	02-21 Feb 15	470,000	470,000				
Parker@	09-18 Jul 01						
Joshua Eaton@	09-14 Jul 01						
Birch Meadow@	09-13 Jul 01						
Parker Turf (\$375k)	07-12 Nov 01						
Tennis Courts (\$485k)	08-13 Jul 01						
Downtown impr(\$650k)	07-17 Nov 01						
Police Station	02-12 Feb 01						
Ladder truck (\$800k)	09-18 Jul 01						
Pumper Eng#2(\$410k)	07-12 Nov 01						
Financial Sys(\$1.1mil)	09-13 Feb 01						
Pumper Eng#1(\$525k)	10-14 Feb 01						
Tech.-Pub Safe(\$175k)	11-15 5yr						
Cem. Garage (\$1.132m)	13-17 5yr						
Debt Exclusion		2,155,000	2,245,000	2,340,000	2,440,000	2,550,000	2,660,000
Barrows/Wd End(\$787k)	06-24 Apr 15	45,000	45,000	45,000	45,000	45,000	45,000
RMHS	04-24 Mar 15	2,100,000	2,190,000	2,285,000	2,385,000	2,495,000	2,605,000
Wood End	04-24 Apr 15	10,000	10,000	10,000	10,000	10,000	10,000

**Debt Service Schedule
FY09-FY25**

Town of Reading FY - 2010 Budget
4/7/09 11:44 AM
Debt Service Schedule
Overview

	Projected FY - 2020	Projected FY - 2021	Projected FY - 2022	Projected FY - 2023	Projected FY - 2024	Projected FY - 2025
Interest	\$	\$	\$	\$	\$	\$
Within Levy Limit	126,276	90,301	54,258	41,508	28,620	0
Issued	126,276	90,301	54,258	41,508	28,620	0
Approved not issued	0	0	0	0	0	0
Not approved	0	0	0	0	0	0
premium(RMHS) 04-24 Mar 15	15,595	15,595	15,595	15,595	15,595	15,595
Barrows/Wd End(\$522k) 06-24 Apr 15	6,000	4,800	3,600	2,400	1,200	1,200
Wood End 05-24	31,463	25,313	19,125	12,825	6,450	6,450
Barrows 05-24	26,219	21,094	15,938	10,688	5,375	5,375
Coolidge 02-21 Feb 15	47,000	23,500				
Parker@ 09-18 Jul 01						
Joshua Eaton@ 09-14 Jul 01						
Blich Meadows@ 09-13 Jul 01						
Parker Turf (\$375k) 07-12 Nov 01						
Tennis Courts (\$485k) 08-13 Jul 01						
Downtown Impr(\$650k) 07-17 Nov 01						
Police Station 02-12 Feb 01						
Ladder truck (\$800k) 09-18 Jul 01						
Pumper Eng#2(\$410k) 07-12 Nov 01						
Financial Sys(\$1.1mil) 09-13 Feb 01						
Pumper Eng#1(\$525k) 10-14 Feb 01						
Tech.-Pub Safe(\$175k) 11-15 5yr						
Cem. Garage (\$1.132m) 13-17 5yr						
Debt Exclusion	562,565	459,356	343,664	227,174	112,624	0
Barrows/Wd End(\$787k) 06-24 Apr 15	9,000	7,200	5,400	3,600	1,800	1,800
RMHS 04-24 Mar 15	551,468	446,469	336,999	222,719	110,394	110,394
Wood End 04-24 Apr 15	2,098	1,688	1,275	855	430	430

TOWN OF READING
TOWN SPECIAL REVENUE FUNDS

04/06/2009 19:10
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FOR 2009 12

	ORIGINAL APPROP	TRANSFRS/ ADJUSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 FEDERAL GRANTS							
2010 FED GRT TEENS AND TWEENS	12,021	0	12,021	1,694.61	.00	10,326.63	14.1%
2020 FGRT GHSD UNDERAGE ALCOHOL	4,990	0	4,990	2,348.72	.00	2,640.78	47.1%
2030 FED GRANT-FEMA-ASSIST TO FIREF	62,573	0	62,573	51,646.22	.00	10,927.00	82.5%
2060 CITIZEN CORP (FEMA)	270	0	270	.00	.00	2,270.00	.0%
2090 FEDERAL HWY SAFETY GRANT	9,090	0	9,090	6,352.94	.00	2,736.88	69.9%
2100 FED GRANT-SECURE SCHOOLS (COPS)	22,675	-2,057	20,618	20,617.51	.00	-75.00	100.0%
2110 FEDERAL GRANT - VESTS	-75	0	-75	78,676.25	17,755.05	59,449.12	61.9%
2120 FED GRT RCASA	155,880	0	155,880				
TOTAL FEDERAL GRANTS	267,424	-2,057	265,367	161,336.25	17,755.05	86,275.41	67.5%
0020 STATE GRANTS							
3010 SETB PSAP TRAINING GRANT	46,573	-40,011	6,562	2,649.68	.00	3,911.92	40.4%
3020 SGRT GARAGE FEASIBILITY	50,000	0	50,000	49,977.42	.00	22.58	100.0%
3040 STATE GRANT SAFE	9,479	0	9,479	1,345.16	.00	8,134.00	14.2%
3050 SGRT FIREFIGHTER EQUIPMENT	7,792	0	7,792	3,370.00	.00	4,422.00	43.2%
3060 SGRT DHCD 40 R APPLICATION	32,553	0	32,553	18,527.75	.00	14,025.25	56.9%
3080 MASS TECH COLL-WASTE TO ENERGY	14,977	0	14,977	.00	.00	14,976.59	.0%
3090 ELDER AFFAIRS GRANT (C.O.A.)	29,548	0	29,548	29,548.03	.00	.00	100.0%
3100 STATE GRANT - EQUIPMENT (FIRE)	241	0	241	241.00	.00	.00	100.0%
3110 MA ASSOC HEALTH BOARD GRANT	1,110	0	1,110	801.51	.00	308.49	72.2%
3120 HEALTHY COMMUNITIES GRANT	10,000	0	10,000	1,519.53	.00	8,480.47	15.2%
3130 LIBRARY - STATE GRANTS	53,839	0	53,839	21,655.97	.00	32,182.62	40.2%
3150 STATE GRANT-COMM POLICE	59,580	-12,022	47,558	35,776.19	.00	11,781.32	75.2%
3160 CULTURAL COUNCIL	6,710	306	7,016	5,710.87	.00	1,304.77	81.4%
3170 STATE GRANT - TITLE V	10,858	0	10,858	1,165.10	.00	9,692.57	10.7%
3180 STATE GRANT CONSERVATION	2,550	0	2,550	2,550.00	.00	.00	100.0%
3190 STATE GRANT RCASA	67,263	0	67,263	58,366.32	14,790.19	-5,893.80	108.8%
3200 HIGHWAY CHAPTER 90	567,615	0	567,615	562,562.83	5,052.32	5,183.00	100.0%
3210 SGRANT EXTENDED POLLINE HOURS	15,527	0	15,527	10,344.00	.00	5,183.00	66.6%
3220 SETB PSAB OPERATIONS GRANT	40,011	0	40,011	4,070.37	11,920.00	24,020.63	40.0%
TOTAL STATE GRANTS	1,026,224	-51,727	974,497	810,181.73	31,762.51	132,552.41	86.4%
0030 REVOLVING FUNDS							

FOR 2009 12

0030	REVOLVING FUNDS	ORIGINAL APPROP	TRANSFERS/ADJUSTMIS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
4020	RECREATION - SELF SUPPORTING	245,308	310,320	555,628	407,637.29	5,696.07	142,294.64	74.4%
4030	POLICE - SPECIAL DETAIL	-82,260	497,514	415,253	467,944.77	.00	-52,691.31	112.7%
4040	POLICE - DRUG ENFORCEMENT	26,509	2,850	29,359	1,795.00	.00	27,564.17	6.1%
4060	DESIGN REVIEW FEES	-1,346	10,501	9,156	8,654.00	.00	501.61	94.5%
4080	SUNSET ROCK DEVELOPMENT	6,308	0	6,308	.00	.00	6,308.20	.0%
4090	ADAMS WAY PERFORMANCE DEPOSIT	4,275	0	4,275	.00	.00	4,275.00	.0%
4110	WETLAND PROTECTION FEES	11,023	3,688	14,711	233.89	.00	14,477.24	1.6%
4200	INSPECTION PERMIT REVOLVING	236,124	14,455	250,579	19,711.55	.00	230,867.80	7.9%
4220	TRAIL MAINT MAPLEWOOD DONATION	12,000	0	12,000	.00	.00	12,000.00	.0%
4222	LIBRARY FINES REVOLVING FUND	0	4,398	4,398	917.45	.00	3,480.18	20.9%
4240	COMPOST BINS	680	225	4,905	376.00	.00	529.12	41.5%
4250	PUBLIC HEALTH CLINICS	53,046	17,417	70,464	7,990.12	.00	62,473.57	11.3%
	TOTAL REVOLVING FUNDS	511,668	861,368	1,373,036	915,260.07	5,696.07	452,080.22	67.1%
0040	RECEIPTS RESVD APPROPRIATION							
4610	SALE OF REAL ESTATE	2,017,721	30,341	2,048,062	350,000.00	.00	1,698,062.22	17.1%
4620	AFFORDABLE HOUSING FUND	355,640	5,955	361,595	.00	.00	361,595.34	.0%
4630	WALKERS BROOK MITIGATION FEE	72	0	72	.00	.00	71.68	.0%
4650	SALE OF CEMETARY LOTS	115,620	27,144	142,764	37,665.00	.00	105,099.14	26.4%
4660	CONSERVATION FUND	1,647	27	1,674	531.80	168.20	974.12	41.8%
	TOTAL RECEIPTS RESVD APPROPRIATION	2,490,701	63,467	2,554,168	388,196.80	168.20	2,165,802.50	15.2%
0050	GIFTS & DONATIONS							
4701	DONATIONS SPECIFIED POLICE	2,010	25	2,035	652.77	120.00	1,261.75	38.0%
4703	DONATION-SIGNS	840	1,470	2,310	73.74	.00	2,235.90	3.2%
4704	DONATIONS - CEMETERY	56	0	56	.00	.00	56.00	.0%
4705	DONATIONS (COUNCIL ON AGING)	11,256	1,524	12,780	410.67	.00	12,369.25	3.2%
4706	MYSTIC VALLEY GRANT	2,597	2,597	5,194	673.41	.00	4,520.59	13.0%
4708	DONATIONS - S.A.F.E.	1,776	0	1,776	.00	.00	1,776.00	.0%
4709	FIRE DEPT DONATIONS	9,950	0	9,950	8,950.00	.00	1,000.00	89.9%
4710	DONATIONS - VARIOUS PROJECTS	60	280	340	.00	.00	340.00	.0%
4711	DONATIONS - BENCHES	96	0	96	.00	.00	96.00	.0%
4712	CITIES FOR CLIMATE CONTROL	158	0	158	.00	.00	157.64	.0%
4713	DONATIONS - HISTORIC COMM	2,880	4,207	7,087	4,156.70	.00	2,930.39	58.7%
4714	HUMAN SERVICES (DONATIONS)	9,216	504	9,720	1,046.61	.00	8,673.30	10.8%
4715	READING ICE ARENA FUNDS	120,000	0	120,000	120,000.00	.00	.00	100.0%

TOWN OF READING
TOWN SPECIAL REVENUE FUNDS

04/06/2009 19:10
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FOR 2009 12

	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
4716 LIBRARY - DONATIONS	77,826	22,651	100,478	16,126.04	2,270.60	82,080.90	18.3%
4718 BANCROFT TOT-LOT FUND	3,210	1,420	4,630	3,062.53	.00	1,567.76	66.1%
4719 FRIENDS OF HUNT PARK	866	0	866	67.70	.00	798.31	7.8%
4720 POLICE DONATIONS ACCOUNT	2,010	-410	1,600	1,500.00	.00	1,600.00	.0%
4721 CELEBRATION FUND	47,508	1,662	49,169	1,500.00	.00	47,669.48	3.1%
4722 CELEBRATION FUND 400TH	11,998	428	12,426	.00	.00	12,425.85	.0%
4723 CELEB HIST PRESERVATION FUND	32,374	1,456	33,829	4,156.70	.00	29,672.76	12.3%
4724 CELEB 400TH HIST PRESERV FUND	11,973	427	12,400	.00	.00	12,400.36	.0%
4725 HISTORICAL COMM TRUST FUND	25,940	925	26,866	.00	.00	26,865.57	.0%
4726 RECREATION DONATIONS	257	23,346	23,603	23,345.70	.00	257.00	98.9%
4727 MEDICAL FOUNDATION GRANT	10,000	0	10,000	1,826.63	700.00	7,473.37	25.3%
TOTAL GIFTS & DONATIONS	384,857	62,511	447,368	186,049.20	3,090.60	258,228.18	42.3%
GRAND TOTAL	4,680,873	933,562	5,614,435	2,461,024.05	58,472.43	3,094,938.72	44.9%

** END OF REPORT - Generated by Gail LaPointe **

FOR 2009 12

	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 FEDERAL GRANTS							
2510 TITLE I (#305)	155,224	0	155,224	87,891.80	.00	67,332.28	56.6%
2530 DRUG FREE (#331)	15,691	0	15,691	6,999.85	7,743.60	947.05	94.0%
2540 EARLY CHILDHOOD (#262)	18,044	0	18,044	226.18	.00	17,817.82	1.3%
2550 PROJECT LIFESKILLS (EOPS)	5,416	-3,798	1,619	1,490.40	.00	128.27	92.1%
2560 U.S. HISTORY GRANT (84.115)	590,203	0	590,203	279,282.32	3,642.81	307,277.53	47.9%
2570 P.L.94-142 (#240)	1,052,983	0	1,052,983	655,953.53	.00	397,029.19	62.3%
2580 PHYS ED (PEP) GRANT	9,235	0	9,235	9,234.98	.00	.00	100.0%
2590 TEACHER QUALITY (#140)	103,762	0	103,762	63,448.61	770.00	39,543.75	61.9%
2600 SPED PROF DEVEL (#274)	14,435	0	14,435	8,407.82	1,310.00	4,717.63	67.3%
2610 ED THROUGH TECH (#160)	4,372	0	4,372	2,368.00	.00	2,004.00	54.2%
2620 FGRT SCHOOL READINESS	23,306	0	23,306	34,647.38	1,000.00	-12,341.64	153.0%
TOTAL FEDERAL GRANTS	1,992,671	-3,798	1,988,873	1,149,950.87	14,466.41	824,455.88	58.5%
0020 STATE GRANTS							
3510 METCO (#317)	383,360	0	383,360	265,426.06	525.00	117,408.88	69.4%
3530 ACADEMIC SUPPORT (#632)	18,601	0	18,601	6,660.00	.00	11,941.07	35.8%
3540 STATE GRANT - CIRCUIT BREAKER	2,538,563	-167,798	2,370,766	1,651,458.90	383,831.00	335,475.81	85.8%
3550 EXPANDED LEARNING TIME GRANT	-285	0	-285	.00	.00	-285.36	0%
3560 GIFTED/TALENTED (#580)	16,944	0	16,944	21,274.41	.00	-4,330.00	125.6%
3600 SGRT SPED PROGRAM REVEIW	4,303	0	4,303	4,303.00	.00	-.35	100.0%
TOTAL STATE GRANTS	2,961,486	-167,798	2,793,688	1,949,122.37	384,356.00	460,210.05	83.5%
0030 REVOLVING FUNDS							
4310 SCHOOL LUNCH PROGRAM	49,268	865,736	915,004	827,340.48	3,162.76	84,501.05	90.8%
4320 ATHLETIC ACTIVITIES	36,349	134,805	171,154	1,438.50	.00	169,715.23	.8%
4330 SCHOOL TRANSPORTATION	0	56,629	56,629	26,566.00	.00	30,063.00	46.9%
4350 DRAMA ACTIVITIES HIGHSCHOOL	28,917	107,851	136,768	60,624.02	.00	76,143.55	44.3%
4360 PARKER ACTIVITIES (PARKER)	6,346	14,668	21,014	11,558.71	.00	9,454.88	55.0%
4370 PARKER AFTER SCHOOL ACTIVITIES	2,979	13,704	16,683	10,587.37	.00	6,095.70	63.5%
4380 DRAMA ACTIVITIES COOLIDGE	17,491	13,122	30,613	10,484.29	.00	20,128.63	34.2%
4390 ADULT EDUCATION PROGRAM	57,601	60,930	118,531	79,760.28	.00	38,770.44	67.3%
4400 SUMMER SCHOOL PROGRAM	48,913	15,400	64,313	20,323.04	2,376.12	41,614.24	55.3%

FOR 2009 12

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
4410 RISE PRESCHOOL PROGRAM	144,444	97,275	241,719	6,112.97	999.66	234,605.99	2.9%
4420 USE OF SCHOOL PROPERTY	99,748	112,730	212,478	81,630.53	38.06	130,809.61	38.4%
4430 TUITION (SPED PROGRAM)	159,881	95,531	255,411	.00	.00	255,411.34	.0%
4440 ALL-DAY KINDERGARTEN PROGRAM	416,348	379,538	795,887	434,681.53	.00	361,204.97	54.6%
4450 LOST BOOKS	0	954	954	.00	.00	954.07	.0%
TOTAL REVOLVING FUNDS	1,068,284	1,968,873	3,037,157	1,571,107.72	6,576.60	1,459,472.70	51.9%
0050 GIFTS & DONATIONS							
4717 PARKER TURF DONATIONS	74,760	0	74,760	74,760.00	.00	.00	100.0%
4751 JOSHUA EATON DONATION ACCOUNT	13,418	-698	13,418	4,961.34	.00	8,456.29	37.0%
4753 WOOD END PLAYGROUND-DONATIONS	698	0	698	.00	.00	.00	.0%
4754 DONATION - SCIENCE (ELEM)	3,566	0	3,566	.00	.00	3,566.00	.0%
4755 BURNS FOUNDATION (COOLIDGE)	8,485	0	8,485	784.00	.00	7,701.28	9.2%
4756 PARKER SCHL JUMP&GO BC/BS GIFT	3,801	3,000	6,801	2,439.66	.00	4,360.95	35.9%
4757 INTEL FOUNDATION (COOLIDGE)	-750	0	-750	.00	.00	-750.00	.0%
4758 VERNAL POOL PROGRAM	2,562	0	2,562	.00	2,562.05	.00	100.0%
4790 GIFT SCHOOL DISTRICT WIDE	0	1,050	1,050	399.00	.00	651.00	38.0%
4792 BIRCH DONATION FUND	0	200	200	.00	.00	200.00	.0%
4793 EATON DONATION FUND	0	3,608	3,608	.00	1,499.66	2,107.84	41.6%
4794 KILLAM DONATION FUND	0	807	807	.00	798.00	9.43	98.8%
4795 WOOD END DONATION FUND	698	6,706	7,404	4,486.00	.00	2,917.70	60.6%
4796 COOLIDGE DONATION ACCOUNT	0	19,294	19,294	13,376.20	2,649.07	3,268.32	83.1%
4797 PARKER DONATION FUND	0	27,255	27,255	13,647.69	5,659.31	7,948.19	70.8%
4798 HIGH SCHOOL DONATION FUND	0	1,200	1,200	.00	.00	1,200.00	.0%
TOTAL GIFTS & DONATIONS	107,237	62,422	169,659	114,853.89	13,168.09	41,637.00	75.5%
GRAND TOTAL	6,129,677	1,859,700	7,989,378	4,785,034.85	418,567.10	2,785,775.63	65.1%

** END OF REPORT - Generated by Gail LaPointe **

Town of Reading, Massachusetts
Encumbrances

	Balance 01-Jul-08	Balance 31-Mar-09
	\$	\$
General government:		
Human Resources:		
Expenses	18,150	11,100
Board of assessors:		
Expenses	5,000	3,500
Finance:		
Expenses	12,000	6,932
Technology:		
Capital	90,000	67,000
Expenses	14,664	10,000
Elections & Registration:		
Expenses	400	400
Police:		
Expenses	10,273	3,963
Capital	35,000	23,675
Fire:		
Capital	114,544	8,588
Expenses	16,831	8,163
Dispatchers:		
Expenses	18,062	7,445
School department		
Expenses	646,369	19,049
Engineering	10,020	10,020
Capital	104,739	38,784
Highway and equipment		
maintenance:		
Capital	427,828	82,510
Library		
Expenses	353	—
Capital	5,264	—
Parks and Recreation:		
Capital	41,942	41,942
Regional School Assmnt		
Expenses	560	—
Group employee benefits:		
Expenses	25,000	3,340
Enterprise funds:		
Water fund:		
Expenses	4,515	64,568
Capital	1,617,223	594,295
Sewer fund:		
Expenses	1,221	100
Capital	448,098	331,632
Storm Water fund:		
Expenses	4,964	—
Capital	415,591	398,434
Total	\$ 4,088,611	\$ 1,735,440

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 BYLAWS
ARTICLE 2: TOWN MEETINGS

2.1 General

Section 2.1.1

The Annual Town Meeting shall be held on the third Tuesday preceding the second Monday in April of each year for the election of Town Officers and for other such matters as required by law to be determined by ballot. Notwithstanding the foregoing, in any year in which presidential electors are to be elected, the Board of Selectmen may schedule the commencement of the Annual Town Meeting for the same date designated as the date to hold the Presidential Primary.

Section 2.1.2

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

Section 2.1.3

All business of the Annual Town Meeting, except the election of such Town officers and the determination of such matters as 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 p.m. on the second 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.

Section 2.1.4

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.

Section 2.1.5

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 p.m. and then on the following Monday at 7:30 p.m. and on consecutive Mondays and Thursdays, unless a resolution to adjourn to another time is adopted by a majority vote of the Town Meeting Members present and voting.

Section 2.1.6

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.

Section 2.1.7

All Articles for the Annual Town Meeting shall be submitted to the Board of Selectmen not later than 8:00 p.m. on the fifth 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 p.m. on the fifth 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.

Section 2.1.8

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 Meetings

Section 2.2.1

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

Rule 1: A majority of the 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 the 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 the Town Meeting as to its recommendations and reasons therefore.

Rule 5: Every person shall stand when speaking, 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 Meetings 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 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, 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 (1) to adjourn, (2) to lay on the table or pass over, (3) to postpone for a certain time, (4) to commit, (5) to amend, (6) to postpone indefinitely or (7) to fix a time for terminating debate and putting the question, and the afore-

said 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 be 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.

Section 2.2.2

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.

Section 2.2.3

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 the Town Meeting. If no report is made within a year after the appointment, the committee shall be discharged unless, in the meantime, the 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.

Section 2.2.4 Motion to Reconsider

2.2.4.1 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 votes 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 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 votes present.

2.2.4.3 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 (1) 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.

Section 2.2.5

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

Section 2.2.6

The 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. Chairman 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.

Section 2.2.7 **Removal of Town Meeting Members**

2.2.7.1 The Town Clerk shall mail, within thirty (30) days after the adjournment sine die of a Town Meeting, to every Town Meeting Member who has attended less than one half (1/2) of the 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 Town Meeting Members of each precinct shall consider at a precinct meeting to be conducted in accordance with Section 2.2.6 of these Bylaws and Section 2-6 of the Charter, preceding the consideration of the Article placed upon the Annual Town Meeting Warrant in accordance with Section 2-6 of the Charter, the names of Town Meeting Members in that precinct appearing on said Warrant Article and adopt recommendations to Town Meeting as to what action should be taken regarding each such Member. 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 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.

Section 2.2.8 **Meetings During Town Meeting**

No appointed or elected board, commission, committee 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, commission or committee 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, Commission or Committee 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, commission or committee which meets the requirements of Section 23B of Chapter 39 of the General Laws concerning emergency meetings may, upon meeting such requirements, conduct such a meeting or hearing at a time scheduled for a Town Meeting.

