Town of Reading
Meeting Posting with Agenda

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2015 OCT 15 A 11:17

Board - Committee - Commission - Council:

Board of Selectmen

Date: 2015-10-20 Time: 7:00 PM

Building: Reading Town Hall Location: Selectmen Meeting Room

Address: 16 Lowell Street

Purpose: General Business

Meeting Called By: Paula Schena on behalf of Chairman Daniel Ensminger

Notices and agendas are to be posted 48 hours in advance of the meetings excluding Saturdays, Sundays and Legal Holidays. Please keep in mind the Town Clerk's hours of operation and make necessary arrangements to be sure your posting is made in an adequate amount of time. A listing of topics that the chair reasonably anticipates will be discussed at the meeting must be on the agenda.

All Meeting Postings must be submitted in typed format; handwritten notices will not be accepted.

Topics of Discussion:

1)	**Reports and Comments**		
	a.	Selectmen's Liaison Reports and Comments	
	b.	Public Comment	
	c.	Town Manager's/Assistant Town Manager's Report	
2)	**Open Session for topics not reasonably anticipated 48 hours in advance of the meeting**		
3)	**Proclamations/Certificates of Appreciation**		
4)	**Personnel & Appointments**		
	a.	Badge Pinning – Police and Fire	7:15
5)	**Discussion/Action Items**		
	a.	Town Accountant Quarterly Report; Update on School Revolving Funds	7:30
	b.	Hearing – Early Opening Request – Tread LLC, 6 Linden Street	8:00
	c.	Climate Committee – Update on Gas Leaks	8:30
	d.	Board of Cemetery Trustees	9:00
	e.	Preview of Financial Forum	9:30
6)	**Approval of Minutes**		
7)	**Licenses, Permits and Approvals**		
8)	**Executive Session**		
9)	**Correspondence**		
copy	a.	Email from Fire Chief Greg Burns to Senator Lewis re: Amendment #29	

Town of Reading
Fund Balance Policy
Revised for GASB 54

Purpose

The purpose of this policy is to establish a key element of the financial stability of the Town by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the Town maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the Town's general operations.

Definitions

Fund Equity – A fund's equity is generally the difference between its assets and its liabilities.

Fund Balance – An accounting distinction is made between the portions of fund equity that is spendable and non-spendable. These are broken up into five categories:

1) **Nonspendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.

2) **Restricted fund balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include funds which have a restriction through debt covenants, grantors, contributors, or laws or regulation from other governments. The grant from the Massachusetts School Building Authority (MSBA) to mitigate the cost of the construction of new schools is placed in this category.

3) **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority, the Reading Town Meeting. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

4) **Assigned fund balance** – comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body, the Reading Town Meeting, or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

5) **Unassigned fund balance** – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

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Policy

Committed Fund Balance

The Reading Town Meeting is the Town's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a article approved by Town Meeting. The article must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

Assigned Fund Balance

The Reading Town Manager (or his/her designee) as the official who is empowered to authorize all purchases and/or encumbrances, as applicable, and thus assign fund balance to a specific purpose as approved by this fund balance policy.

Certified Free Cash

The Commonwealth of Massachusetts certifies the amount of available reserves that the Town has at the end of each fiscal year. The Free Cash amount is usually slightly less than the Unassigned Fund Balance in the Financial Statements due to the inclusion of various adjusting items.

Certified Free Cash and Stabilization Level

It is the goal of the Town to achieve and maintain Certified Free Cash plus General Stabilization Funds in the general fund equal to 7% of the next year's total General Fund Budget. The Town considers a balance of less than 5% to be cause for concern, barring unusual or deliberate circumstances.

If the Certified Free Cash plus the General Stabilization balance falls below the goal or has a deficiency, the Town Manager will direct Town Departments to delay or eliminate certain discretionary expenditures in order to replenish the Certified Free Cash Level.

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by Town Meeting, and unassigned fund balance), the Town will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

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LEGAL NOTICE

TOWN OF READING

To the Inhabitants of the Town of Reading:

Please take notice that the Board of Selectmen of the Town of Reading will hold a public hearing on October 20, 2015 at 8:00 p.m. in the Selectmen's Meeting Room, 16 Lowell Street, Reading, Massachusetts on: Request for early opening at 5:00 a.m. for Tread LLC, 6 Linden Street.

A copy of the proposed document regarding this topic is available in the Town Manager's office, 16 Lowell Street, Reading, MA, M-W-Thurs from 7:30 a.m. - 5:30 p.m., Tues from 7:30 a.m. - 7:00 p.m. and is attached to the hearing notice on the website at www.readingma.gov

All interested parties are invited to attend the hearing, or may submit their comments in writing or by email prior to 6:00 p.m. on October 20, 2015 to townmanager@ci.reading.ma.us

By order of
Robert W. LeLacheur
Town Manager

561

A motion by Sexton seconded by Berman to move the Local Election to March 1, 2016 to combine it with the Federal Presidential Primary was approved on a roll call vote with all five members voting in the affirmative.

Hearing – Early Opening Request for Tread LLC, 6 Linden Street to Open at 5:00 a.m. – The Secretary read the hearing notice. Owners Lori Haverty and Tiffany Feitas were present.

Ms. Feitas noted that they opened six weeks ago. They have a diverse demographic. They received over 100 requests to offer earlier classes. She noted that all of the other fitness clubs open at 5:00 a.m. She spoke with the neighbors and has been working closely with the abutting neighbor. She has spent $20,000 on soundproofing. They have a powerful subwoofer and she brought in a specialist who turned down the subwoofer as low as possible. Ms. Haverty noted that the pounding of the bass is what they heard.

Daniel Ensminger noted that the Board received a letter and an email dated today that the problem still exists. Ms. Feitas noted that is sounds like a bass and microphone issue.

Karen German, 12 and 14 Linden Street, noted that her and her neighbors thought a nightclub move into the neighborhood. She doesn't hear music anymore, but she hears the pounding and it is worse on the weekends. She hears it in her pillow and her husband and daughter get woken up too. She noted that there is an empty patio in front of 10 Linden Street so it could be an echo.

Ms. Feitas noted that she fixed the problem for one neighbor and it would be helpful for her sound engineer to could go out and see what the problem is. She also noted that 5:00 a.m. is the biggest time slot because people want to work out before they go to work. The booming of the bass is new for them so they will try a mixer.

John Arena asked how many people are in the classes and if they tried headphones. It was noted there are 15 in a class and there is too much movement for headphones. Lori Haverty noted that she tried to teach without a microphone and she is losing her voice.

Adele Blunt, 22 Linden Street, noted that she was outside in her car and could her beep, beep and the young lady yelling out instructions. She cannot hear it from her house but can hear it from outside.

Karen German noted that the early hours are the hardest to deal with.

Daniel Ensminger suggested keeping the hearing open until there is a solution. He wants to do a site visit. Ms. Feitas noted this will severely hurt their business.

John Arena noted that the Board has never received any complaints for early opening for any of the athletic clubs.

Karen German asked why they need such loud music in such a small building. It was suggested that the louder class be scheduled for later. Ms. Feitas noted that the loud music goes with spinning and spinning is #1 in the industry.

Barry Berman noted that he visited the studio during the Fall Street Faire and was impressed. He is inclined to allow them to open early like other athletic clubs but they still need to work on mitigation.

Daniel Ensminger noted that people should not be woken up at 5:00 a.m.

Kevin Sexton noted that those homes are business zoned not residential zone. Karen German agreed but noted that those homes have been residential for 100 years.

Resident Bill Andrews from Roma Lane suggested putting a contingency that they work with the abutters. If they don't fix then they lose the license in five weeks.

Lori Haverty noted that she can offer lower intensity classes at 5:00 a.m. This is huge to their business.

John Arena noted that allowing them to open at 5:00 a.m. until October 20th gives the appearance for the Selectmen to be the bad guys if it doesn't work out.

John Halsey felt it was a good idea for the parties to work together. He feels the owners will work hard to work with the neighbors and we should give them the opportunity to work it out.

A motion by Sexton seconded by Arena to close the hearing for the early opening for Tread LLC at 6 Linden Street was approved on a roll call vote with all five members voting in the affirmative.

A motion by Sexton seconded by Arena that the Board of Selectmen approve a license to operate a retail business between the hours of midnight and 6:00 am pursuant to Section 7.1 of the Reading General Bylaw and further pursuant to section 3.9 of the Board of Selectmen policies to Tread, LLC, 6 Linden Street, subject to the following conditions:

1. **This license is for approval, pursuant to the Board of Selectmen regulation 3.9, to open for business not earlier that 5:00 am on Monday through Friday, and not earlier than 6:00 am on Saturday, Sunday, and holidays.**
2. **This approval expires at midnight, October 20, 2015;**
3. **All signs shall conform to the Zoning Bylaws of the Town of Reading;**

In granting this license the Board finds that in accordance with Section 5.10.4 of the General Bylaws:

- **It is in the interest of the public health, safety and welfare, or that public necessity or convenience will be served by permitting such operation; and**
- **There is no detrimental effect of such operation on the Town or the immediately abutting neighbors.**

The motion was approved on a roll call vote with all five members voting in the affirmative.

Daniel Ensminger instructed the Town Manager to re-advertise the hearing for October 20 at 8:00 p.m.

John Halsey reminded the neighbors that they can come back before October 20 if need be.

Hearing – Private Road Acceptances – Causeway Road, Cory Lane, Dividence Road, Pond View, Roma Lane and Sailor Tom's Way – The Secretary read the hearing notice. Town Engineer George Zambouras was present.

The Town Manager noted the streets fall into two categories. Causeway Road and Dividence Road are not subdivisions but the others are. He noted that CPDC voted three roads three weeks ago and approved the remainder last night.

Schena, Paula

From: LeLacheur, Bob
Sent: Sunday, October 11, 2015 8:36 AM
To: Schena, Paula
Subject: FW: Gas Leak Repairs

for BOS packet

From: Carolyn Whiting [
Sent: Saturday, October 10, 2015 11:13 PM
To: Reading - Selectmen
Subject: Gas Leak Repairs

Dear Board of Selectmen:
In case it isn't too late, I am writing to ask you to pass a resolution encouraging our State House delegation to pass bill H.2870 and H.2871 to crack down on gas leaks and to protect ratepayers from having to pay for the cost of lost and unaccounted for gas. We need to reduce the release of methane into the atmosphere, and we need to give the utilities incentives to repair the leaks.
Thank you for your consideration.
Sincerely,
Carolyn R. Whiting
17 Chestnut Road
Reading MA 01867

5C1

Office of the Town Manager
16 Lowell Street
Reading, MA 01867

781-942-9043
townmanager@ci.reading.ma.us
www.readingma.gov/town-manager

To: Finance Committee
From: Robert W. LeLacheur, Jr. CFA
Date: October 20, 2015
RE: October 28th Financial Forum

A reminder that we are meeting at 7:30pm at the Pleasant Street Center on October 28th for our second Financial Forum. This will be the first public discusssion about FY17 budgets. Enclosed is a preview of some information that will be discussed:

Free Cash is not yet certified but expected to rise slightly from the prior year. The first page called "Statement of Revenues and Expenditures – Budgetary Basis" shows that in FY15 we enjoyed $1.6 million more in revenues than we had budgeted, and we also spent about $1.6 million less than was budgeted (for a total of +$3.2 million). We used free cash during the year, plus other technical accounting adjustments, so the net change in Free Cash will be small. Recall that we changed a $1.2 million use of Free Cash to debt for the modular classrooms which allowed this level to be maintained.

Some quick highlights from the Town Accountant's presentation to FINCOM on 10/14:

Revenues: over $400k was from property taxes, a combination of prior delinquent bills being paid plus less abatments; over $200k from excise taxes; over $200k from local charges, mostly building permits, a one-time $150k Smart Growth payment; $100k in interest earnings and a variety of other smaller factors. In some cases we have adjusted upward revenue forecasts for FY17 based on this actual data.

Expenses: FINCOM returned $100k; unspent capital was over $300k; snow, energy and other so-called accomodated returned almost $400k; and open positions were about $450k. This latter item is of concern for a few reasons (budgeted staffing is thin already, a competitive job market and a small HR division).

A second handout shows the proposed November FY16 budget transfers. We are requesting a total of just over $1 million in expenses as has been described previously. Over $600k is one-time costs (capital and FINCOM reserves), while the remainder is ongoing operating costs – and of that amount $100k is supported by revenues from school revolving funds. Revenues to support these additional expenses are generally matched as Free Cash paying for one-time costs and sustainable revenues paying for operating costs, as is our practice. New growth is conservatively estimated to increase by $200k and that will be finalized on the floor of Town Meeting, so less Free Cash may be needed comapred to the $700k voted by FINCOM last night.

The remaining four pages are a preview of FY17, using some assumptions that will be refined for the Financiail Forum. For example we estimated energy costs and out of district SPED at 4% but those may be higher. Right now a $2 million use of free cash nets to a +3% operating budget for FY17.

5e1

Town of Reading, Massachusetts
Statement of Revenues and Expenditures - Budgetary Basis
General Fund
Year Ended June 30, 2015

	Budget	Actual and Encumbrances	Variance - Favorable (Unfavorable)
Revenues:			
Property taxes:	$ 681,625	$ 545,574	$ (136,051)
Current	57,455,318	57,835,058	379,740
Delinquent	—	200,520	200,520
Excise taxes	3,143,083	3,378,535	235,452
Meals tax	350,000	355,968	5,968
Penalties and interest on taxes	180,000	294,751	114,751
Payments in lieu of taxes	330,000	334,458	4,458
Charges for services	1,666,750	1,880,385	213,635
Licenses and permits	145,000	171,605	26,605
Intergovernmental	13,382,318	13,612,031	229,713
Special assessments	—	17,292	17,292
Fines	100,000	109,958	9,958
Investment income (including Stabilization Interest)	100,000	198,273	98,273
Other		248,011	248,011
Total revenues	77,534,094	79,182,419	1,648,325
		—	(1,648,325)
Expenditures Current Year Only:			
General government	5,075,795	4,712,751	363,044
Public safety	9,473,641	9,360,006	113,635
Education	41,547,973	41,299,842	248,131
Public works and facilities	6,856,700	6,565,084	291,616
Human services	702,300	599,314	102,986
Culture and recreation	2,489,860	2,223,172	266,688
Employee benefits	14,044,252	13,936,496	107,756
Intergovernmental	1,075,794	1,106,829	(31,035)
Debt service	2,952,730	2,937,592	15,138
Sub-total current yr gen fund	84,219,045	82,741,086	1,477,959
Continuing Appropriations 0200 fund Unused			—
Unused Carryforward & Purchase Orders (Net)*		(140,289)	140,289
Total expenditures	84,219,045	1 82,600,797	1,618,248
			1,618,248
Excess (deficiency) of revenues over expenditures	(6,684,951)	(3,418,378)	3,266,573
			3,266,573

5e2

	3.50%		2.75%		
Town of Reading					
Budget Summary	One Yr Changes	Requested	One Yr Changes	Nov. TM Changes	Revised
10/15/15 1:43 PM	FY15	FY16	FY16		FY16
Revenues					
Total Property Taxes	4.6%	61,517,780	5.5%	$ 200,000	$ 61,717,780
Total Other Local Revenue	8.3%	6,362,500	4.0%	$ -	$ 6,362,500
Total Intergov't Revenues	1.4%	13,612,031	2.5%	$ -	$ 13,612,031
Total Transfers & Available	-22.3%	3,679,131	-2.0%	$ 100,000	$ 3,779,131
Revs before Free Cash	**2.7%**	**$ 85,171,442**	**4.5%**	**$ 300,000**	**$ 85,471,442**
Free Cash	61.9%	1,500,000	-11.8%	$ 712,250	$ 1,500,000
Net Available Revenues	**3.5%**	**$ 86,671,442**	**4.2%**	**$ 1,012,250**	**$ 86,671,442**
Accommodated Costs					
Benefits	4.5%	15,050,743	6.6%	(85,000)	**$ 14,965,743**
Capital	-2.0%	2,201,000	-4.6%	488,250	$ 2,689,250
Debt	-18.8%	5,355,036	66.2%	0	$ 5,355,036
Energy	-2.1%	1,985,858	4.6%	(85,000)	$ 1,900,858
Financial	3.3%	810,000	4.5%	150,000	$ 960,000
Education - Out of district	7.2%	4,008,269	3.9%	0	$ 4,008,269
Education - Vocational	25.8%	490,350	5.0%	0	$ 490,350
Miscellaneous	-0.8%	3,001,184	2.3%	(50,000)	$ 2,951,184
Accommodated Costs	**0.4%**	**$ 32,902,440**	**11.2%**	**$ 611,250**	**$ 33,513,690**
Operating Costs		*HR Generalist $62k; Purchasing $24k; s/w $5k; Animal Ctl $50k; DPW PD $10k; $250k new Fac*			
Municipal Go'vt Operating	3.5%	16,971,528	2.75%	$ 1,360,675	$ 18,332,203
adjustments (comm. priority		11,709		$ 401,000	$ 412,709
adjustments (ent funds ove	3.5%	874,611	2.75%		$ 874,611
TOTAL Muni Government	**5.2%**	**17,857,848**	**2.82%**	**1,761,675**	**$ 19,619,523**
School & Bldgs Operating	3.5%	36,307,917	2.75%	$ (905,766)	$ 35,402,151
adjustments (comm. priority					$ -
Schools circuit breaker adjustment for FY12					$ -
TOTAL School & Bldgs	**4.1%**	**36,307,917**	**2.75%**	**(905,766)**	**$ 35,402,151**
Town Bldgs Operating Targ	-6.7%	454,909	6.95%	$ (454,909)	$ 0
adjustments (comm. priority					$ -
TOTAL Town Bldgs	**3.5%**	**454,909**	**6.95%**	**(454,909)**	$ 0
Operating Budgets	**4.4%**	**$ 54,620,674**	**2.81%**	**$ 401,000**	**$ 55,021,674**
Municipal Go'vt Operating		**32.69%**			**35.66%**
School & Bldgs Operating		**66.47%**			**64.34%**
Town Bldgs Operating Ta		**0.83%**			**0.00%**
TOTAL SPENDING	**3.0%**	**$ 87,523,114**	**5.82%**	**$ 1,012,250**	

5e3

	3.60%	3.75%	3.50%		2.75%		3.00%		2.50%		2.50%
Town of Reading Budget Summary 10/15/15 1:43 PM	One Yr Changes FY13	One Yr Changes FY 14	One Yr Changes FY15	Requested FY16	One Yr Changes FY16	Projected FY17	One Yr Changes FY17	Projected FY18	One Yr Changes FY18	Projected FY19	One Yr Changes FY19
Revenues											
Total Property Taxes	3.4%	2.4%	4.6%	61,717,780	5.8%	63,766,470	3.3%	65,725,741	3.1%	67,755,933	3.1%
Total Other Local Revenue	-0.4%	5.1%	8.3%	6,362,500	4.0%	6,580,000	3.4%	6,792,500	3.2%	6,990,000	2.9%
Total Intergov't Revenues	-0.1%	1.1%	1.4%	13,612,031	2.5%	13,952,332	2.5%	14,301,140	2.5%	14,658,669	2.5%
Total Transfers & Available	7.3%	9.7%	-22.3%	3,779,131	0.6%	3,805,960	0.7%	3,829,598	0.6%	3,904,835	2.0%
Revs before Free Cash	**2.8%**	**2.8%**	**2.7%**	**$ 85,471,442**	**4.9%**	**$ 88,104,762**	**3.1%**	**$ 90,648,979**	**2.9%**	**$ 93,309,436**	**2.9%**
Free Cash	-19.2%	50.5%	61.9%	2,212,250	30.1%	2,000,000	-9.6%	2,000,000	0.0%	2,000,000	0.0%
Net Available Revenues	**2.5%**	**3.2%**	**3.5%**	**$ 87,683,692**	**5.4%**	**$ 90,104,762**	**2.8%**	**$ 92,648,979**	**2.8%**	**$ 95,309,436**	**2.9%**
Accommodated Costs											
Benefits	3.7%	1.4%	4.5%	14,965,743	6.0%	15,964,976	6.7%	16,909,799	5.9%	17,801,381	5.3%
Capital	104.4%	21.6%	-2.0%	2,689,250	16.5%	1,900,000	-29.3%	2,350,000	23.7%	2,550,000	8.5%
Debt	-25.1%	-12.5%	-18.8%	4,511,541	40.0%	5,075,000	12.5%	4,932,315	-2.8%	4,818,933	-2.3%
Energy	-4.7%	1.5%	-2.1%	1,900,858	0.1%	1,964,892	3.4%	2,061,637	4.9%	2,162,219	4.9%
Financial	3.4%	1.4%	3.3%	960,000	23.9%	800,000	-16.7%	800,000	0.0%	825,000	3.1%
Education - Out of district	-12.9%	7.6%	7.2%	4,008,269	3.9%	4,168,600	4.0%	4,335,344	4.0%	4,508,758	4.0%
Education - Vocational	-22.5%	14.2%	25.8%	490,350	5.0%	518,387	5.7%	544,306	5.0%	571,522	5.0%
Miscellaneous	3.2%	2.0%	-0.8%	2,951,184	0.6%	3,036,371	2.9%	3,119,905	2.8%	3,206,458	2.8%
Accommodated Costs	**-2.1%**	**1.5%**	**0.4%**	**$ 32,477,195**	**9.8%**	**$ 33,428,226**	**2.9%**	**$ 35,053,306**	**4.9%**	**$ 36,444,270**	**4.0%**
Operating Costs											
Municipal Go'vt Operating	3.6%	3.75%	3.5%	18,332,203	10.99%	19,307,259	3.0%	19,789,941	2.5%	20,284,689	2.5%
adjustments (comm. priority)				412,709							
adjustments (ent funds ove	2.0%	6.6%	3.5%	874,611	2.75%	903,849	3.3%	928,945	2.8%	954,669	2.8%
TOTAL Muni Government	**5.7%**	**5.6%**	**5.2%**	**19,619,523**	**12.96%**	**20,211,108**	**3.0%**	**20,718,886**	**2.5%**	**21,239,358**	**2.5%**
School & Bldgs Operating	3.6%	3.75%	3.5%	35,402,151	0.19%	36,464,216	3.0%	37,375,821	2.5%	38,310,216	2.5%
adjustments (comm. priority)											
Schools circuit breaker adjustment for FY12											
TOTAL School & Bldgs	**4.5%**	**4.3%**	**4.1%**	**35,402,151**	**0.19%**	**36,464,216**	**3.0%**	**37,375,821**	**2.5%**	**38,310,216**	**2.5%**
Town Bldgs Operating Targ	3.6%	3.75%	-6.7%								
adjustments (comm. priority)											
TOTAL Town Bldgs	**3.6%**	**-6.5%**	**3.5%**	**-**							
Operating Budgets	**4.9%**	**4.6%**	**4.4%**	**$ 55,021,674**	**3.56%**	**$ 56,675,324**	**3.0%**	**$ 58,094,707**	**2.5%**	**$ 59,549,575**	**2.5%**
TOTAL SPENDING	**2.4%**	**3.5%**	**3.0%**	**$ 87,498,868**	**5.79%**	**$ 90,103,550**	**3.0%**	**$ 93,148,014**	**3.4%**	**$ 95,993,844**	**3.1%**
				$ 184,823		$ 1,212		$ (499,034)		$ (684,408)	

Town of Reading Revenues - Details 10/15/15 1:43 PM	One Yr Changes FY - 2013	One Yr Changes FY - 2014	One Yr Changes FY - 2015	FY16	One Yr Changes FY - 2016	FY17	One Yr Changes FY - 2017	FY18	One Yr Changes FY - 2018	FY18	One Yr Changes FY - 2018
Property Taxes											
Tax levy (within levy limit)	3.2%	3.6%	3.9%	58,745,545	4.0%	60,931,683	3.7%	62,967,475	3.3%	65,054,162	3.3%
New Growth	78.4%	7.4%	35.6%	**700,000**	-17.1%	500,000	-28.6%	500,000	0.0%	500,000	0.0%
Tax levy (debt exclusion)	-1.4%	-29.5%	16.7%	*2,934,523*	75.6%	*3,013,632*	2.7%	*2,954,082*	-2.0%	*2,914,982*	-1.3%
Abatements and exemptior	2.5%	2.5%	2.5%	(662,288)	2.5%	(678,845)	2.5%	(695,816)	2.5%	(713,211)	2.5%
Total Property Taxes	**3.4%**	**2.4%**	**4.6%**	**61,717,780**	**5.8%**	**63,766,470**	**3.3%**	**65,725,741**	**3.1%**	**67,755,933**	**3.1%**
Other Local Revenues											
Motor Vehicle Excise	-1.9%	7.6%	10.3%	3,250,000	3.3%	3,350,000	3.1%	3,450,000	3.0%	3,550,000	2.9%
Meals Tax	50.0%	16.7%	0.0%	350,000	0.0%	350,000	0.0%	360,000	2.9%	370,000	2.8%
Penalties/interest on taxes	10.3%	9.4%	2.9%	200,000	11.1%	225,000	12.5%	235,000	4.4%	245,000	4.3%
Payments in lieu of taxes	3.2%	0.0%	1.5%	335,000	1.5%	340,000	1.5%	350,000	2.9%	360,000	2.9%
Charges for services	0.0%	1.7%	11.1%	1,700,000	2.0%	1,775,000	4.4%	1,825,000	2.8%	1,875,000	2.7%
Licenses & permits	-10.3%	0.0%	3.6%	150,000	3.4%	160,000	6.7%	165,000	3.1%	170,000	3.0%
Fines	-15.4%	0.0%	-9.1%	102,500	2.5%	105,000	2.4%	107,500	2.4%	110,000	2.3%
Interest Earnings	-40.0%	-16.7%	0.0%	175,000	75.0%	175,000	0.0%	200,000	14.3%	210,000	5.0%
Medicaid Reimbursement	42.9%	0.0%	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%
Total Other Local Revenu	**-0.4%**	**5.1%**	**8.3%**	**6,362,500**	**4.0%**	**6,580,000**	**3.4%**	**6,792,500**	**3.2%**	**6,990,000**	**2.9%**
Intergovernmental Revenue			*Free Cash to pay shortfalls from 2.5% increase*								
State Aid	5.3%	1.1%	1.4%	13,612,031	2.5%	13,952,332	2.5%	14,301,140	2.5%	14,658,669	2.5%
Total Intergov't Revenues	**-0.1%**	**1.1%**	**1.4%**	**13,612,031**	**2.5%**	**13,952,332**	**2.5%**	**14,301,140**	**2.5%**	**14,658,669**	**2.5%**
Operating Transfers and Available Funds											
Cemetery sale of lots	0.0%	0.0%	0.0%	25,000	0.0%	25,000	0.0%	25,000	0.0%	25,000	0.0%
Sale of real estate funds	-16.7%	-20.0%	-25.0%	100,000	-33.3%	50,000	-50.0%	0	0.0%	0	0.0%
Reading Ice Arena Authorit	0.0%	-50.0%									
MSBA payments	-70.0%	278.7%									
RMLD payment	-0.2%	5.1%	0.8%	2,379,520	2.0%	2,427,111	2.0%	2,475,653	2.0%	2,525,166	2.0%
Enterprise Fund Support	2.0%	6.6%	3.5%	**974,611**	14.5%	1,003,849	3.0%	1,028,945	2.5%	1,054,669	2.5%
40R Stabilization Fund	100.0%	-30.2%									
Overlay surplus	100.0%	-26.5%	0.0%	300,000	-14.3%	300,000	0.0%	300,000	0.0%	300,000	0.0%
Total Transfers & Availab	**7.3%**	**9.7%**	**-23.3%**	**3,779,131**	**1.9%**	**3,805,960**	**0.7%**	**3,829,598**	**0.6%**	**3,904,835**	**2.0%**
OPERATING REVENUES	**2.77%**	**2.77%**	**2.63%**	**85,471,442**	**4.94%**	**88,104,762**	**3.08%**	**90,648,979**	**2.89%**	**93,309,436**	**2.93%**
Free Cash & Savings	-19.2%			**1,500,000**		**2,000,000**		**2,000,000**		**2,000,000**	
TOTAL REVENUES	**2.52%**	**3.19%**	**3.41%**	**$ 86,971,442**	**4.60%**	**90,104,762**	**3.60%**	**92,648,979**	**2.82%**	**95,309,436**	**2.87%**

Town of Reading Accom Costs - Summ 10/15/15 1:43 PM	One Yr Changes FY - 2013	One Yr Changes FY - 2014	One Yr Changes FY - 2015	FY16	One Yr Changes FY - 2016	FY17	One Yr Changes FY - 2017	FY18	One Yr Changes FY - 2018	FY18	One Yr Changes FY - 2018
Benefits	3.7%	1.4%	4.5%	**14,965,743**	6.0%	**15,964,976**	6.7%	**16,909,799**	5.9%	**17,801,381**	5.3%
Capital	104.4%	21.6%	-2.0%	**2,689,250**	16.5%	**1,900,000**	-29.3%	**2,350,000**	23.7%	**2,550,000**	8.5%
Debt	-25.1%	-12.5%	-18.8%	**4,511,541**	40.0%	**5,075,000**	12.5%	**4,932,315**	-2.8%	**4,818,933**	-2.3%
Energy	-4.7%	1.5%	-2.1%	**1,900,858**	0.1%	**1,964,892**	3.4%	**2,061,637**	4.9%	**2,162,219**	4.9%
Financial	3.4%	1.4%	3.3%	**960,000**	23.9%	**800,000**	-16.7%	**800,000**	0.0%	**825,000**	3.1%
Education - Out of distric	-12.9%	7.6%	7.2%	**4,008,269**	3.9%	**4,168,600**	4.0%	**4,335,344**	4.0%	**4,508,758**	4.0%
Education - Vocational	-22.5%	14.2%	25.8%	**490,350**	5.0%	**518,387**	5.7%	**544,306**	5.0%	**571,522**	5.0%
Miscellaneous	3.2%	2.0%	-0.8%	**2,951,184**	0.6%	**3,036,371**	2.9%	**3,119,905**	2.8%	**3,206,458**	2.8%
Community Priorities											
TOTAL Accomm. COSTS	**-2.1%**	**1.5%**	**0.4%**	**$ 32,477,195**	**9.8%**	**$ 33,428,226**	**2.9%**	**$ 35,053,306**	**4.9%**	**$ 36,444,270**	**4.0%**
Accom Costs - Detail											
Accommodated Costs - Benefits											
Contributory Retirement	3.6%	4.5%	4.5%	3,517,154	3.0%	3,673,000	4.4%	3,838,285	4.5%	4,011,008	4.5%
Non-Contrib. Retirement	-10.0%	-48.1%	-100.0%	0		0		0		0	
OBRA fees & OPEB study	166.7%	-62.5%	166.7%	20,000	-50.0%	25,000	25.0%	25,000	0.0%	25,000	0.0%
OPEB contribution	100.0%	7.1%	5.6%	500,000	5.3%	500,000	0.0%	500,000	0.0%	500,000	0.0%
Workers Compensation	5.0%	-12.1%	-8.3%	262,500	-4.5%	290,000	10.5%	301,600	4.0%	313,664	4.0%
Unemployment Benefits	-20.0%	-16.7%	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%
Group Health / Life Ins.	-1.0%	1.4%	5.2%	9,761,089	8.0%	10,541,976	8.0%	11,279,914	7.0%	11,956,709	6.0%
Medicare / Social Security	3.8%	1.5%	2.2%	725,000	3.6%	750,000	3.4%	775,000	3.3%	800,000	3.2%
Police / Fire Indemnificatior	8.3%	7.7%	7.1%	80,000	6.7%	85,000	6.3%	90,000	5.9%	95,000	5.6%
Total Benefits	**3.7%**	**1.4%**	**4.5%**	**$ 14,965,743**	**6.0%**	**$ 15,964,976**	**6.7%**	**$ 16,909,799**	**5.9%**	**$ 17,801,381**	**5.3%**
5% of net available revs(est.)				*4,126,846*		*4,254,556*		*4,384,745*		*4,519,723*	
less debt (net, inside levy)				*(1,577,018)*		*(2,061,368)*		*(1,978,233)*		*(1,903,951)*	
Available for cash capital				*2,549,828*		*2,193,188*		*2,406,512*		*2,615,772*	
Temp shift to OPERATING				***(206,342)***		***(212,728)***					
Extra Capital from 40R Fund											
Total Capital	**104.4%**	**21.6%**	**-2.0%**	**$ 2,689,250**	**16.5%**	**$ 1,900,000**	**-29.3%**	**$ 2,350,000**	**23.7%**	**$ 2,550,000**	**8.5%**
Accommodated Costs - Debt (net, inside levy limit)											
Debt Service - Principal	-15.5%	-14.9%	-29.1%	3,150,000	47.5%	3,895,000	23.7%	3,905,000	0.3%	3,930,000	0.6%
Debt Service - Interest	-46.5%	-4.4%	13.2%	1,361,541	25.2%	1,180,000	-13.3%	1,027,315	-12.9%	888,933	-13.5%
Excluded debt	-26.8%	-26.0%	10.5%	(2,934,523)	75.6%	(3,013,632)	2.7%	(2,954,082)	-2.0%	(2,914,982)	-1.3%
MSBA reimbursements	-53.3%	278.7%									
Total Included Debt	-18.8%	-28.0%	-5.4%	$ 1,577,018	1.6%	$ 2,061,368	30.7%	$ 1,978,233	-4.0%	$ 1,903,951	-3.8%
Total Debt	**-25.1%**	**-12.5%**	**-18.8%**	**$ 4,511,541**	**40.0%**	**$ 5,075,000**	**12.5%**	**$ 4,932,315**	**-2.8%**	**$ 4,818,933**	**-2.3%**

Town of Reading Accom Costs - Detail 10/15/15 1:43 PM	One Yr Changes FY - 2013	One Yr Changes FY - 2014	One Yr Changes FY - 2015	FY16	One Yr Changes FY - 2016	FY17	One Yr Changes FY - 2017	FY18	One Yr Changes FY - 2018	FY18	One Yr Changes FY - 2018
Accommodated Costs - Energy											
Street Lighting	-1.8%	0.0%	0.0%	175,000	-12.5%	180,000	2.9%	190,000	5.6%	200,000	5.3%
Heating of Buildings-Town	6.0%	1.1%	1.0%	**139,454**	47.0%	145,032	4.0%	152,284	5.0%	159,898	5.0%
Heating of Buildings-Schoo	-2.3%	-8.5%	-4.9%	**488,305**	23.0%	507,837	4.0%	533,229	5.0%	559,891	5.0%
Utilities-Town	-7.9%	15.4%	-2.8%	183,614	-5.4%	190,959	4.0%	200,506	5.0%	210,532	5.0%
Utilities-Schools	-7.0%	4.1%	-1.5%	664,485	-8.5%	691,064	4.0%	725,618	5.0%	761,899	5.0%
Fuel - vehicles (DPW)	-5.5%	3.6%	-1.4%	250,000	-12.6%	250,000	0.0%	260,000	4.0%	270,000	3.8%
Total Energy	**-4.7%**	**1.5%**	**-2.1%**	**$ 1,900,858**	**0.1%**	**$ 1,964,892**	**3.4%**	**$ 2,061,637**	**4.9%**	**$ 2,162,219**	**4.9%**
Accommodated Costs - Financial											
Casualty Insurance	7.6%	10.3%	6.7%	435,000	8.7%	425,000	-2.3%	420,000	-1.2%	440,000	4.8%
Veteran's Assistance	0.0%	-10.0%	0.0%	225,000	0.0%	225,000	0.0%	230,000	2.2%	235,000	2.2%
FINCOM Reserve Fund	0.0%	0.0%	0.0%	300,000	100.0%	150,000	-50.0%	150,000	0.0%	150,000	0.0%
Total Financial	**3.4%**	**1.4%**	**3.3%**	**$ 960,000**	**23.9%**	**$ 800,000**	**-16.7%**	**$ 800,000**	**0.0%**	**$ 825,000**	**3.1%**
Accommodated Costs - Education Out of district											
Out of district SPED transp	6.8%	1.6%	9.3%	**953,441**	-10.0%	991,579	4.0%	1,031,242	4.0%	1,072,491	4.0%
Out of district SPED tuition	-4.0%	4.0%	4.2%	**4,007,665**	0.6%	4,167,972	4.0%	4,334,690	4.0%	4,508,078	4.0%
Out of district SPED rev. of	45.9%	-7.2%	-0.9%	**(952,837)**	-19.7%	(990,950)	4.0%	(1,030,588)	4.0%	(1,071,812)	4.0%
Total Education - Out of c	**-12.9%**	**7.6%**	**7.2%**	**$ 4,008,269**	**3.9%**	**$ 4,168,600**	**4.0%**	**$ 4,335,344**	**4.0%**	**$ 4,508,758**	**4.0%**
Accommodated Costs - Education Vocational School											
Voc School - NERMVS	-26.1%	20.0%	-4.2%	241,500	5.0%	257,095	6.5%	269,949	5.0%	283,447	5.0%
Voc School - Minute Man	-15.9%	5.0%	4.4%	143,850	5.0%	151,043	5.0%	158,595	5.0%	166,524	5.0%
Voc School - Essex North				105,000	5.0%	110,250	5.0%	115,763	5.0%	121,551	5.0%
Total Education - Voke	**-22.5%**	**14.2%**	**25.8%**	**$ 490,350**	**5.0%**	**$ 518,387**	**5.7%**	**$ 544,306**	**5.0%**	**$ 571,522**	**5.0%**
Accommodated Costs - Miscellaneous											
Rubbish Collection / Dispos	1.9%	-0.7%	0.0%	**1,488,000**	-0.1%	1,550,000	4.2%	1,612,000	4.0%	1,676,480	4.0%
Snow and Ice Control	6.2%	4.2%	0.0%	625,000	0.0%	625,000	0.0%	625,000	0.0%	625,000	0.0%
State Assessments	5.3%	5.2%	-5.5%	628,284	2.4%	643,991	2.5%	660,091	2.5%	676,593	2.5%
Cemetery	-1.6%	6.5%	6.0%	**209,900**	2.2%	217,380	3.6%	222,814	2.5%	228,385	2.5%
Total Miscellaneous	**3.2%**	**2.0%**	**-0.8%**	**$ 2,951,184**	**0.6%**	**$ 3,036,371**	**2.9%**	**$ 3,119,905**	**2.8%**	**$ 3,206,458**	**2.8%**

Schena, Paula

From: LeLacheur, Bob
Sent: Wednesday, October 07, 2015 5:00 PM
To: Schena, Paula
Subject: FW: Request From Reading Fire Chief

For next BOS packet

Robert W. LeLacheur, Jr. CFA
Town Manager, Town of Reading
16 Lowell Street, Reading, MA 01867
townmanager@ci.reading.ma.us
(P) 781-942-9043; (F) 781-942-9037
www.readingma.gov; Please fill out our brief customer service survey at:
http://readingma-survey.virtualtownhall.net/survey/sid/ff5d3a5f03e8eb60/

Town Hall Hours:
Monday, Wednesday and Thursday: 7:30 a.m - 5:30 p.m.;Tuesday: 7:30 a.m. - 7:00 p.m.; Friday: CLOSED

From: Burns, Greg
Sent: Wednesday, October 07, 2015 4:59 PM
To: Jason.Lewis@masenate.gov
Cc: LeLacheur, Bob
Subject: Request From Reading Fire Chief

Good Afternoon Senator Lewis,

I am respectfully requesting that you support Amendment #29 (filed by Senator Donnelly) to the Supplemental Budget that will be voted on Thursday.

The amendment specifically addresses payment to ambulance providers and:

- Eliminates direct pay to patients by insurers for Emergency Medical Services,
- Prevents insurers from unilaterally slashing reimbursements for EMS,
- Gives communities local authority on EMS reimbursement.

This is an important issue for local communities.

Thank you,

Greg

Chief Gregory J. Burns
Reading Fire Department
757 Main Street

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