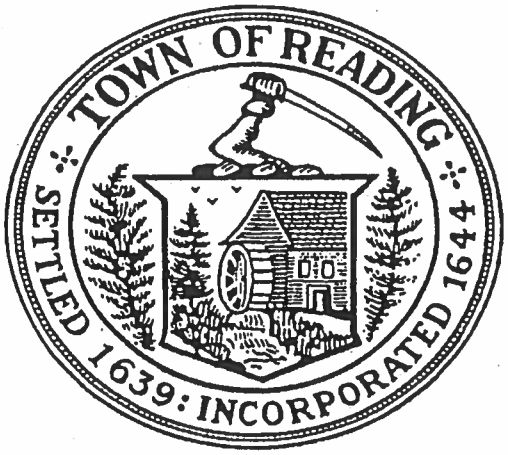
Town of
Reading
Massachusetts



Annual Town Meeting
Report on the Warrant
April 22, 2013

ANNUAL TOWN MEETING
APRIL 22, 2013
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COMMONWEALTH OF MASSACHUSETTS

Middlesex, ss. Officer's Return, Reading:

By virtue of this Warrant, I, on March 13, 2013 notified and warned the inhabitants of the Town of Reading, qualified to vote on Town affairs, to meet at the place and at the time specified by posting attested copies of this Town Meeting Warrant in the following public places within the Town of Reading:

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

The date of posting being not less than fourteen (14) days prior to April 2, 2013, the date set for Town Meeting in this Warrant.

I also caused a posting of this Warrant to be published on the Town of Reading website on March 13, 2013.

Thomas H Freeman Jr, Constable

A true copy Attest:

Laura Gemme, Town Clerk

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 elections and Town affairs, to meet at the Reading Memorial High School Performing Arts Center, 62 Oakland Road, in said Reading, on Monday, April 22, 2013, 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 1 To elect by ballot the following Town Officers:

A Moderator for one year;
Two members of the Board of Selectmen for three years;
One member of the Board of Assessors for three years;
Two members of the Board of Library Trustees for three years;
Two members of the Municipal Light Board for three years;
One member of the Municipal Light Board for two years;
Two members of the School Committee for three years; and
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;
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;
Precinct 8	Eight members for three years;

To vote on the following questions:

Question 1:

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

Yes _____ No _____

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

MONDAY, the TWENTY-SECOND DAY OF APRIL A.D., 2013

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 (Board of Selectmen)

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 2013 - FY 2022 Capital Improvements Program as provided for in Section 7-7 of the Reading Home Rule Charter and as previously amended, or take any other action with respect thereto.

Board of Selectmen

Background: This Article is included in every Town Meeting Warrant. The Reading General Bylaw states (section 6.1.3) "... *No funds may be appropriated for any capital item unless such item is included in the Capital Improvements Program, and is scheduled for funding in the Fiscal*

Year in which the appropriation is to be made." Bond ratings agencies also want to ensure that changes to a long-term CIP are adequately described. The following changes are proposed to the 2013-2022 CIP:

General Fund

FY13: -$200,000
- -$250,000 Schools: School Space Needs
- + $50,000 Town Facilities – radio equipment repairs

FY14: -$30,000
- -$15,000 GIS flyover
- -$45,000 Road repairs
- +$30,000 Pedestrian safety/sidewalks

FY15: +$80,000
- $80,000 Town Hall bathroom repairs inadvertently not listed in Jan '13 CIP

FY16 to FY23:
- No changes made

Water Enterprise Fund

FY14: -$49,500
- +$550,000 for initial phase of large-scale water main repair & replacement project (shown as debt expense)
- -$350,000 H St. loop – project moved into large-scale project
- -$276,000 Causeway Rd. loop – project moved into large-scale project
- +$50,000 general water main lining program
- -$23,500 Previous MWRA debt project for Haverhill/Howard reduced – now shown as $185k/yr for this project plus $20k/yr debt that will be allocated to large water main projects

FY15:-$15,000
- +$545,000 for initial phase of large-scale water main repair & replacement project (shown as debt expense)
- +$130,000 added to booster station SCADA project
- -$220,000 Bear Hill tank maintenance
- -$200,000 wells upgrade project
- -$150,000 general water main lining program (amount lowered from $200k to $50k)
- -$120,000 Larch Lane project moved to FY16

FY16 to FY23:
- Various projects rearranged by priorities; projected costs updated; many water main repairs folded into large-scale debt-financed project

Sewer Enterprise Fund

FY14: -$282,000

- +$350,000 Lewis St., Howard St., and Charles St. projects replaces $75,000 Lewis St. project originally listed in FY12. Note whole project is $450k – balance to be funded by MWRA grant/loan program shown as debt;
- -$300,000 West St. sewer station project moved out to FY15;
- -$270,000 Joseph's Way sewer station project moved out to FY17;
- -$37,000 pickup truck replacement moved to FY17;
- -$25,000 reduce amount of general sewer main projects from $75,000 to $50,000.

FY15: -$200,000

- +$300,000 West St. sewer station project moved out to FY15;
- +$120,000 truck replacement moved up from FY17;
- -$100,000 reduce amount of general sewer main projects from $150,000 to $50,000.
- -$520,000 Batchelder sewer station moved out to FY16

FY16 to FY23:

- Various projects rearranged by priorities and projected costs updated.

Storm Water Enterprise Fund

FY14: $0

- Reduce MS4 permit consulting & lab testing from $50,000 to $25,000
- Increase Drainage improvement projects from $140,000 to $165,000

FY15 to FY22:

- Saugus and Aberjona river projects moved out two years
- Design work now FY17 and FY18; project debt now begins in FY20
- Drainage improvement project funding adjusted to result in generally level capital requests for the next several years

Finance Committee Report: The Finance Committee recommends the proposed amendments to the FY 2013-2022 Capital Improvements Program by a vote of 8-0-1 at their meeting on March 13, 2013. Placing items in the Capital Improvement Program is a prerequisite but in itself does not authorize spending funds towards these items.

Bylaw Committee Report: No report.

ARTICLE 5 To see if the Town will vote to transfer funds into the Sick Leave Stabilization Fund, or take any other action with respect thereto.

Board of Selectmen

Background: This Stabilization Fund is set up to fund sick leave buyback for certain employees when they leave the employ of the Town, usually through retirement. Since wage line items in many Town departments are relatively small and budgets are built about 18 months in advance, even a typical six-month retirement notice is not sufficient to be able to fund this liability ahead of time.

A transfer of $65,000 from Free Cash to the Stabilization Fund is needed in order to cover the funding requests in Article 6.

Finance Committee Report: The Finance Committee recommends the subject matter of Article 5 by a vote of 9-0-0 at their meeting on March 13, 2013. The Finance Committee plans to hold a review this summer to determine the most appropriate funding mechanism for this liability for the future.

Bylaw Committee Report: No report.

ARTICLE 6 To see if the Town will vote to amend one or more of the votes taken under Article 13 of the Warrant of the Annual Town Meeting of April 23, 2012 as amended under Article 4 of the Warrant of the Subsequent Town Meeting of November 13, 2012 and under Article 4 of the January 28, 2013 Special 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.

Board of Selectmen

Background: The following budget amendments are proposed for the FY13 budget:

General Fund – Wages and Expenses

Account Line	Description	Decrease	Increase
B99 - Benefits	Health Insurance premiums - $380,000 OPEB contribution +$380,000		$0
C99 - Capital	Schools: school space needs - $250,000 Town Facilities: Main Street Fire station radio equipment repairs (paid by insurance claim) +$49,334.98*	$200,665.02	
D99 – Debt Service	Killam & Birch Meadow Green Repair projects		$30,000
I91 – Finance wages	Two special elections (state may reimburse in FY13 or FY14)		$30,000
I92 – Finance expenses	Two special elections (state may reimburse in FY13 or FY14)		$ 6,000
K91 – Community Services wages	Sick leave buy-back / vacation, due to retirement		$10,313**
M91 – DPW wages	Sick leave buy-back / vacation, due to retirements (2)		$38,129**
M92 – DPW expenses	Highway – sidewalk repairs $6,000 Highway – street signs $5,000		$11,000
M93 – Snow & Ice			$250,000
M94 – DPW Street Lights		$ 25,000	
M95 – DPW Rubbish	Collection & solid waste disposal	$100,000	
N91 – Public Safety wages	Fire sick leave buy-back / vacation, due to-retirement $15,089** Fire OT $110,000		$125,089
N92 – Public Safety expenses	Police Academy tuitions – reimbursed by employees directly to the General Fund $12,000 New police officer – uniform $4,500		$16,500

U99 - Schools	School Department – purchase new curriculum		$250,000
	Subtotals	**$325,665.02**	**$767,031**
	Net Operating Expenses		**$341,365.98**
	From Free Cash ***From Insurance payments** ****From Sick Leave Buyback Fund**		**$328,500** **$49,334.98** **$63,531**

Finance Committee Report: The Finance Committee recommends the subject matter of Article 6 by a vote of 8-0-0 at their meeting on March 27, 2013.

Bylaw Committee Report: No report.

ARTICLE 7 To see if the Town will vote to authorize the payment during Fiscal Year 2013 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: There are no known prior year's bills and this article will therefore be **indefinitely postponed**

Finance Committee Report: No report.

Bylaw Committee Report: No report

ARTICLE 8 To see if the Town will vote to approve the FY 2014 – FY 2023 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: This Article is included in every Town Meeting Warrant. The Reading General Bylaw states (section 6.1.3) "... *No funds may be appropriated for any capital item unless such item is included in the Capital Improvements Program, and is scheduled for funding in the Fiscal Year in which the appropriation is to be made."* Bond ratings agencies also want to ensure that changes to a long-term CIP are adequately described.

Please see the **Blue Pages** in the Appendix of this Warrant Report for the FY 2014 – FY 2023 Capital improvements Program.

Finance Committee Report: The Finance Committee recommends the subject matter of Article 8 by a vote of 9-0-0 at their meeting on March 13, 2013. Placing items in the Capital Improvement Program is a prerequisite but in itself does not authorize spending funds towards these items.

Bylaw Committee Report: No report.

ARTICLE 9 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, 2013 with the receipts, as specified, credited to each fund, the purposes, as listed, for which each fund may be spent, the maximum amount that may be spent from each fund for the fiscal year, and the disposition of the balance of each fund at fiscal year end.

Revolving Account	Spending Authority	Revenue Source	Allowed Expenses	Expenditure Limits	Year End Balance
Conservation Commission Consulting Fees	Conservation Commission	Fees as provided for in Reading General Bylaws Section 5.7, Wetlands Protection	Consulting and engineering services for the review of designs and engineering work for the protection of wetlands.	$25,000	Available for expenditure next year
Inspection Revolving Fund	Town Manager	Building, Plumbing, Wiring, Gas and other permits for the Oaktree, Addison-Wesley/ Pearson and Johnson Woods developments	Legal, oversight and inspection, plan review, initial property appraisals and appeals, Community Services general management, curb sidewalks and pedestrian safety improvements, records archiving and other project related costs.	$200,000	Available for expenditure next year
Public Health Clinics and Services	Board of Health	Clinic Fees 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
Town Forest	Director of Public Works upon the recommend-ation of the Town Forest Committee	Sale of timber; fees for use of the Town Forest	Planning and Improvements to the Town Forest	$10,000	Available for expenditure next year

or take any other action with respect thereto.

Board of Selectmen

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

- **Conservation Consulting Revolving Fund** - These funds are used to receive payments from applicants, hire expert consultants where required, and return the balance to the

applicant. There was no activity in the Conservation Consulting Revolving Fund during Fiscal Year 2013. The balance as of 3-7-13 remains at $0.

- **Inspections Revolving Fund** - Beginning in 2004, Town Meeting approved the Inspections Revolving Funds as a way to deposit building and other permit fees, 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 and records archiving and management. The balance available as of 3-7-13 in this fund is $509,894. There is expected to be little expenditure from these funds for the remainder of FY 2013. A major portion of the existing balance of the fund will be released to Free Cash at the end of FY 2013 (June 30, 2013). The balance in the fund is from permit fees from Oaktree, Addison-Wesley/Pearson (now Pulte Homes), and Johnson Woods developments.

- **Health Clinic Revolving Fund** - The Reading Health Division contracts for third party payments for a number of immunizations. The funds are used to augment the influenza vaccine supply from the State Department of Public Health to insure vaccine for the homebound clients and first responders. The Division also uses these funds for materials for other screening clinics. Clinic client fees are also deposited into this fund to offset vaccine and clinical supply costs. The balance available as of 3-7-13 in this fund is $47,625. The State has been cutting back on the free flu and other vaccines to be distributed to cities and towns, and the Town therefore needs to purchase extra doses. The necessary amounts used for clinic vaccine, supplies and staff salaries related to the clinics each year directly from the revolving fund is therefore approximately $25,000.

- **Library Materials Replacement Fund** – During the course of a year, the Library recovers funds from patrons who have lost or damaged books or other materials. Previously, those funds went into the Town's General Fund and at the end of the year went into Free Cash. Once this Revolving Fund was adopted (beginning in FY 2010), those funds recovered from patrons for lost or damaged materials were available directly to the Library for expenditure to purchase replacement materials and processing supplies. The balance available as of 3-7-13 in this fund is $6,591.

- **Mattera Cabin Operating Fund** – The log cabin on the Mattera conservation land was purchased several years ago, and was recently renovated by the Vocational School. Some of the use is revenue generating, and it is anticipated that over time the site will generate enough funding to pay the operating costs of the cabin – primarily utilities. This Article allows those revenues that are generated to be used directly for the operating expenses of the cabin. The balance available as of 3-7-13 in this fund is $1,290.

- **Town Forest Revolving Fund** was created in 2011. The purpose is to allow revenues from controlled timber harvesting and permit fees to then be spent by the DPW Director upon the recommendation of the Town Forest Committee, on improvements to the Town Forest, including planning efforts. The Town Forest Committee has had a forest stewardship plan created (through a grant) to make recommendations on forest management including controlled timber harvesting. The Committee is in the process of determining how to proceed in beginning this work. In addition, the Town Forest Committee completed work on a master plan for the Town Forest and adjacent property, and the Master Plan will include recommendations on improvement to the Town Forest. Finally, the Town Forest Committee is beginning to develop policies and regulations on the use of the Town Forest. Since this revolving fund was just created2 years ago the balance available as of 3-7-13 in this fund is $0. It is anticipated that timber harvesting on a limited basis will begin in FY 2014, and therefore there will be proceeds in the revolving fund which can be used for the purposes of the revolving fund.

Finance Committee Report: The Finance Committee recommends the subject matter of Article 9 by a vote of 9-0-0 at their meeting on March 13, 2013.

Bylaw Committee Report: No report.

ARTICLE 10 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: Following is a list of surplus vehicles that are scheduled to be disposed of in FY 2014. Town Meeting approval is required for disposition of tangible property with a value of $5000 or more. It is unlikely that any of these items have a value that exceeds that amount, but to be safe, Town Meeting approval is requested. Disposition could be through trade in, auction, or other sale.

- Police 2009 Ford Crown Victoria
- Police 2005 Ford Taurus
- Police 1998 Ford Econoline Van (ACO Van)
- DPW 1982 Ford 445 Tractor
- DPW 1996 Chevy 3500 Dump Truck
- DPW 1997 Holder C9700 Sidewalk Plow
- DPW 2001 International 4900 Dump Truck
- DPW 1997 Ford F350 4X4
- DPW 1997 Ford F350 4X2

Finance Committee Report: The Finance Committee recommends the subject matter of Article 10 by a vote of 9-0-0 at their meeting on March 13, 2013.

Bylaw Committee Report: No report.

ARTICLE 11 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 2014 - beginning July 1, 2013, or take any other action with respect thereto.

Finance Committee

Background: Please see the **Yellow Pages** of this document for full details of the FY 2014 budget.

Finance Committee Report: Please see the **Yellow Pages – Spending Scorecard** of this document for the votes by the Finance Committee for line items in the FY 2014 budget. The Finance Committee recommends the subject matter of Article 11 as explained by these votes at their meeting on March 27, 2013.

Bylaw Committee Report: No report.

ARTICLE 12 To see what sum the Town will appropriate to the irrevocable trust for "Other Post Employment Benefits Liabilities" or take any action with respect thereto.

Board of Selectmen

Background: As part of the FY13 budget the town voted $420,000 in the general fund, $47,664 in the water fund, $9,667 in the sewer fund and $5,570 in the storm water fund for Other Post Employment Benefit (OPEB) contributions. In addition, Article 6 in this warrant will add $380,000 in FY13 to OPEB contributions in the general fund. This Article will move the total of all these OPEB contributions ($862,902) to the irrevocable trust for Other Post-Employment Benefits liabilities.

According to the Town's most recent actuarial OPEB valuation study, in FY13 the annual contribution required to fully fund this liability over 30 years (net of health insurance premiums already budgeted) is an additional $1,575,257 in the general fund. Thus the $800,000 mentioned above is a little more than half of that actuarially determined funding level.

Finance Committee Report: The Finance Committee recommends the subject matter of Article 12 by a vote of 9-0-0 at their meeting on March 13, 2013.

Bylaw Committee Report: No report.

ARTICLE 13 To see if the Town will vote, pursuant to Section 5.2 of the Reading General Bylaws, to approve and authorize a settlement of a pending litigation matter involving the construction of the Reading High School, entitled TLT Construction Corporation v. Harleysville Worcester Insurance Company v. Town of Reading, Middlesex Superior Court, Docket No. MICV2007-05072-B, involving the payment of a sum of more than Fifty Thousand ($50,000) Dollars, or take any other action relating thereto.

School Committee

Background: The Reading School Committee has reached a tentative settlement of one of the two outstanding legal cases involving the construction of the Reading Memorial High School. There is one additional case that is outstanding. In accordance with the Reading General Bylaw the Board of Selectmen needs to approve any settlements, and Town Meeting needs to approve any settlements of general (not Workers Comp) legal matters in excess of $25,000 where Town funds are involved. The following is the pertinent section o fthe General Bylaw:

> ***5.2 Resolution of Legal Matters***
> *Town Counsel, or any other Special Counsel employed by the Board of Selectmen pursuant to Section 6-4 of the Charter, shall not make any final settlement of any litigation to which the Town is a party unless he has been duly authorized by a vote of the Board of Selectmen, or by a vote of Town Meeting. The Board of Selectmen shall have the authority to compromise and settle all suits involving the payment by the Town of Twenty-Five Thousand ($25,000) Dollars or less, and they shall further have the authority to compromise or settle all claims, actions, proceedings and suits arising under Worker's Compensation or related disability insurance statutes involving payment by the Town of Fifty Thousand ($50,000) Dollars or less.* ***Town Meeting must approve the compromise or settlement of all suits involving payment by the Town of more than Twenty-Five Thousand ($25,000) Dollars****, except claims, actions, proceedings and suits arising under Worker's Compensation or related disability insurance statutes in which case Town Meeting must approve or compromise the settlement of all such matters involving the payment by the Town of more than Fifty Thousand ($50,000) Dollars.*

The balance in the RMHS construction account is $1,284,312.52, and these funds can and have been used to pay for legal expenses and are available to pay for settlement of legal matters.

The following is an analysis by Town Counsel of the cost of the settlement vs. the cost of going to trial in this case, and also includes the potential exposure if the Town were to lose all aspects of the case at trial. Town Counsel will make a more detailed presentation of the facts of the case and settlement at Town Meeting. The School Committee, Board of Selectmen, and FINCOM have been briefed in Executive Session (because this is pending litigation) on the details of the case and proposed settlement. All three bodies have voted to recommend to Town Meeting the settlement of the matter.

CONFIDENTIAL

ATTORNEY/CLIENT PRIVILEGED COMMUNICATION

TLT v. Harleysville v. Reading

SETTLEMENT ANALYSIS

Proposed Settlement Amount		$ 72,000.00
Cost of Trial		
Trial (8 days at 8 hours per day = 64 hours @$145.00/hour)	$ 9,280.00	
Post-trial review of record and preparation of brief (6 days @ 8 hours per day = 48 hours @ $145.00/hour)	$ 6.960.00	
Transcript (approximate expense)	$ 10,000.00	
Expert Witness Fees	$ 8,000.00	
Cost of Hearing Officer Judge Stephen E. Neel (Ret.) ($500.00/hour ÷ 2 = $250.00/hour) Trial 8 days at 6 hours per day = 48 hours @$250.00/hour	$ 12,000.00	
Post-trial review of record and preparation of Decision (6 days at 6 hours per day = 36 hours @$250.00/hour)	$ 9,000.00	
		$ 55.240.00
Potential Exposure		
Damages alleged of $397,000.00	$397,000.00	
12% interest per year from December, 2007 (Filing date) to present (63 months) = 63%	$250,110.00	
		$647,110.00

Finance Committee Report: The Finance Committee recommends the subject matter of Article 13 by a vote of 7-0-2 at their meeting on March 27, 2013. We believe that this settlement offer in the amount of $72,000 is both fiscally and financially prudent and in the best interests of the Town.

Bylaw Committee Report: No report.

ARTICLE 14 To see what sum the Town will vote to appropriate by borrowing, whether in anticipation of reimbursement from the State under Chapter 44, Section 6, Massachusetts General Laws, or pursuant to any other enabling authority or from the tax levy, or transfer from available funds, or otherwise, for highway projects in accordance with Chapter 90, Massachusetts General Laws, or take any other action with respect thereto.

Board of Selectmen

Background: The purpose of this Article is to make Chapter 90 funds for road improvements available to the Town. The Article authorizes expenditures upon receipt of the grant. Based on the Governor's proposed Transportation Plan the Town's FY 2014 Chapter 90 allocation would be $904,518. This amount represents a $301,506 increase over the previous year's allotment. The expectation is that the State will formally announce the actual amount prior to the April 22 Annual Town Meeting.

Finance Committee Report: The Finance Committee recommends the subject matter of Article 14 by a vote of 9-0-0 at their meeting on March 13, 2013. We vote at Town Meeting each year to approve the acceptance and use of these funds for road improvements from the State, the only issue being the precise sum of money available from the state. Though Reading's final allocation for FY14 was not known as of this vote, barring any new or different contingencies placed by the State on the funds, the Finance Committee believes that that the town should accept whatever level of funding is offered.

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 extraordinary repairs and/or replacement of sanitary sewer collection systems on all or portions of Howard Street, Lewis Street, and Charles Street, including the costs of consulting services, audits, plans, documents, cost estimates, bidding services and all related expenses incidental thereto and necessary in connection therewith, said sum to be expended by and under the direction of the Town Manager; and to see if the Town will authorize the Board of Selectmen, Town Manager, or any other agency of the Town, to apply for a grant or grants, to be used to defray the cost of all, or any part of, said sanitary sewer improvements; and to authorize the Town Manager to enter into any and all contracts and agreements as may be necessary to carry out the purposes of this Article, or take any other action with respect thereto .

Board of Selectmen

Background: During recent investigations the Town's Infiltration and Inflow (I/I) program has identified several sewer mains that are deteriorated and a significant source of infiltration. Infiltration occurs when surface or ground water enters sewers through leaks, cracks and faulty joints in pipes and manholes. Any I/I into the sewer system increases the amount of sewage to be treated which directly affects the Town's sewer rates through increased assessments from the Massachusetts Water Resources Authority (MWRA). It can also have a negative effect on

property owners in Reading and other communities by causing sewer surcharging and sew backups into private property. The replacement and rehabilitation of defective sewer mains is one essential part of reducing the amount of I/I introduced into the system.

The sewer mains identified to be rehabilitated and replaced under this article are located on Lewis Street, Charles Street and Howard Street and the total cost is projected to be $460,000. Approximately 1200' of sewer main on Lewis Street and 600' on Charles Street will be rehabilitated by means of Cured-In-Place Pipe (CIPP). CIPP is a trenchless sewer main repair that lines the sewer main with a reinforced fabric liner making the pipe structurally sound and watertight. This process is less disruptive to the road surface and does not require the complete restoration of roadway surfaces. However, the 1500' of sewer main on Howard Street is too structurally compromised and undersized for CIPP and must be replaced. The replacement will remove the existing 6" pipe and replace it with a new 8" pipe, including manholes, services and pavement rehabilitation. HOWARD Street has already been dug up for water main replacement, and the time to do the sewer is while the road is already under construction.

The MWRA I/I Local Assistance Program provides funds in the form of a 45% grant and a 55% 5-year interest-free loan. A total of $350,000 of these project costs will be funded through the Sewer Enterprise fund as FY-14 capital project. The remaining $110,000 will be funded through this MWRA I/I Local Assistance Program. This Article approves the Town taking on the debt obligation portion of this MWRA grant/loan program (the loan portion is considered debt), and the repayment is shown in the Sewer Enterprise Fund as debt repayment starting in FY14.

Finance Committee Report: The Finance Committee recommends the subject matter of Article 15 by a vote of 9-0-0 at their meeting on March 13, 2013.

Bylaw Committee Report: No report.

ARTICLE 16 To see what sum the Town will raise by borrowing or transfer from available funds, or otherwise, and appropriate for the purpose of making extraordinary repairs and/or replacement of water distribution mains on the following streets or portions of the following streets: Main Street, Mill Street, Locust Street, Bear Hill Road, Linden Street, Minot Street, Summer Avenue, Libby Avenue, cross-country from Belmont Street to Libby Avenue, Chute Street, Haven Street, Sanborn Street, High Street and Washington Street; including the costs of consulting services, audits, plans, documents, cost estimates, bidding services and all related expenses incidental thereto and necessary in connection therewith, to be used to defray the cost of all, or any part of, said water distribution system improvements; and to authorize the Town Manager to enter into any and all contracts and agreements as may be necessary to carry out the purposes of this Article, or take any other action with respect thereto

Board of Selectmen

Background: The purpose of this Article is to authorize debt for planned improvements to the water distribution system. In 2012 the Town hired Weston and Sampson Inc. to develop a new water system hydraulic model and develop a Water System Master Plan Report to reflect current system hydraulics. The model evaluated the town's distribution system to address the new MWRA supply, water quality concerns, and the proposed new second connection by MWRA. The report indicated that in switching the main source of water from the north (location of the Town's former Water Treatment Plant) to the south (location of the existing and proposed second MWRA interconnection) co mbined with the fact that 29% of t he water distribution system consists of unlined cast iron pipe, several system deficiencies exist.

To address these deficiencies Weston and Sampson developed a 20+ year water distribution system Master Plan. The Master Plan recommends the cleaning and lining of unlined cast iron

mains and replacing of undersized or deteriorated mains. The plan's initial Phase A includes projects which will create the greatest level of improvement to the system and address improvements to water quality in the northern part of town.

Phase A is planned to be implemented in two (2) parts, the first in FY 14 and the second in FY16 as identified below:

Phase A-1 (FY-14) $5.0 million of 10yr debt (borrow $4,012,000 from the MWRA interest free and the remainder as Town debt)
Main Street, Mill Street, Locust Street, Bear Hill Road, Linden Street, Minot Street, Summer Avenue, Libby Avenue, X-Country – Belmont Street to Libby Avenue,

Phase A-2 (FY-16) $1.125 million of Town debt
Chute Street, Haven Street, Sanborn Street, High Street and Washington Street

To assist the Town in funding of these projects the Town was successful in obtaining the accelerated release of MWRA 0% interest loan assistance for this project. Under MWRA's Local Water Assistance Program (LWSAP) the Town will be able to utilize any unutilized MWRA funds from the previously approved water main projects and $4,012,000 of new LWSAP funds toward the proposed new water improvements. Under the LWSAP program the Town will receive interest free loans with a repayment period of up to 10 years.

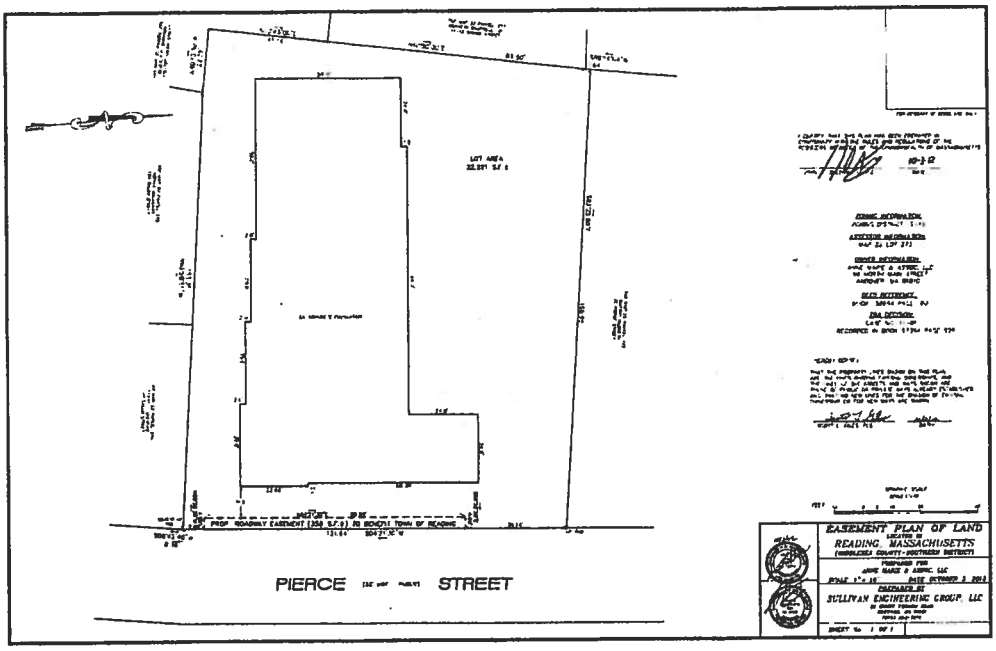
Finance Committee Report: The Finance Committee recommends the subject matter of Article 16 by a vote of 9-0-0 at their meeting on March 13, 2013.

Bylaw Committee Report: No report.

ARTICLE 17 To see if the Town will vote to authorize the Board of Selectmen to accept the conveyance of permanent roadway easement adjacent to Pierce Street in Reading, Middlesex County, MA located on Lot 273 of Map 22 which easement is shown on a plan entitled: "Easement Plan of Land located in Reading, MA prepared for Anne Marie & Associates LLC.", prepared by Sullivan Engineering Group, LLC and dated October 3, 2012 ; upon such terms and conditions as the Board of Selectmen shall consider proper; or take any other action with respect thereto.

Board of Selectmen

Background: As part of the site plan approval for the development of 10 Pierce Street a condition of approval required the inclusion of on-street public parking along the edge of the roadway for the majority of the property's frontage. Pierce Street is only a 40 foot wide right of way. Due to this space limitation the only way to create the on-street parking spaces is for the developer to provide the Town with a permanent roadway easement to provide the public parking spaces. The easement consists of a 358 +/- s.f. area located along the street line of Pierce Street as depicted on a plan entitled "Easement Plan of Land located in Reading, MA. prepared for Anne Marie & Associates LLC.", prepared by Sullivan Engineering Group, LLC" and dated October 3, 2012. The acceptance of this article will authorize the Board of Selectman to accept the conveyance of the permanent roadway easement. All regulations for on-street parking will apply to these parking spaces.



Finance Committee Report: No report.

Bylaw Committee Report: No report.

ARTICLE 18 To see if the Town will vote to authorize the Board of Selectmen to accept the conveyance of permanent drainage easements in Reading, Middlesex County, MA located on Lot 177 of Map 11 which easement is shown on a plan entitled: "Drainage Easement located at 44 Victoria Avenue, Reading, MA" dated February 25, 2013, prepared by Bay State Surveying Associates; upon such terms and conditions as the Board of Selectmen shall consider proper; or take any other action with respect thereto.

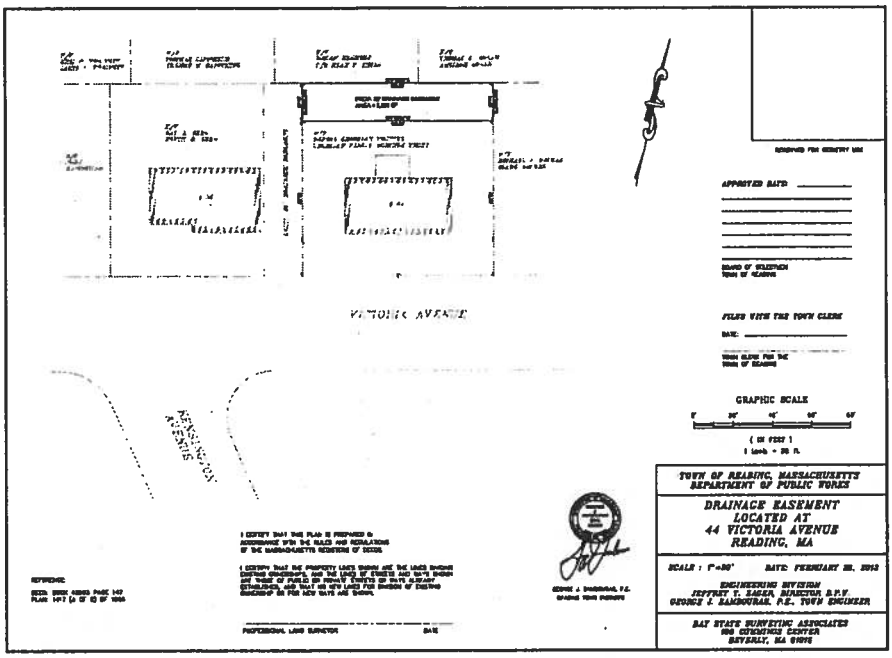
Board of Selectmen

Background: Residents located in the vicinity of 44 and 50 Victoria Avenue are experiencing flooding of their properties during heavy rain storms. There is an existing Town owned drainage system and easement located on the adjacent property. However the flooding the residents are experiencing is the result of an isolated depression which due to topography does not drain to the current drainage system. To alleviate the flooding a small drain extension will be required which will require a new drainage easement. The approval of this article will authorize the Board of Selectman to accept the conveyance of the drainage easement which will enable the Town to construct and maintain the necessary drainage improvements to alleviate the flooding.

The proposed drainage easement consists of a 2,000 +/- s.f. area as depicted of the plan entitled "Drainage Easement Located at 44 Victoria Avenue, Reading, Ma," prepared by the Reading Engineering Division dated February 26, 2013.

The following owners have agreed transfer the following easement rights to the Town for a nominal fee of $1.00.

Location	Owner	Easement Area
44 Victoria Avenue	Sophia Georgian - Trustee Georgian Family Trust	2000+/- s.f.



Finance Committee Report: No report.

Bylaw Committee Report: No report.

ARTICLE 19 To see if the Town will vote to approve the adjustments in School, Town, and Town parkland property boundaries in the Birch Meadow Area as recommended by the Board of Selectman and School Committee as shown on a plan entitled: "Plan of Town Owned Property located at Birch Meadow Drive", in Reading, MA" dated March 4, 2013, prepared by Bay State Surveying Associates; or take any other action with respect thereto.

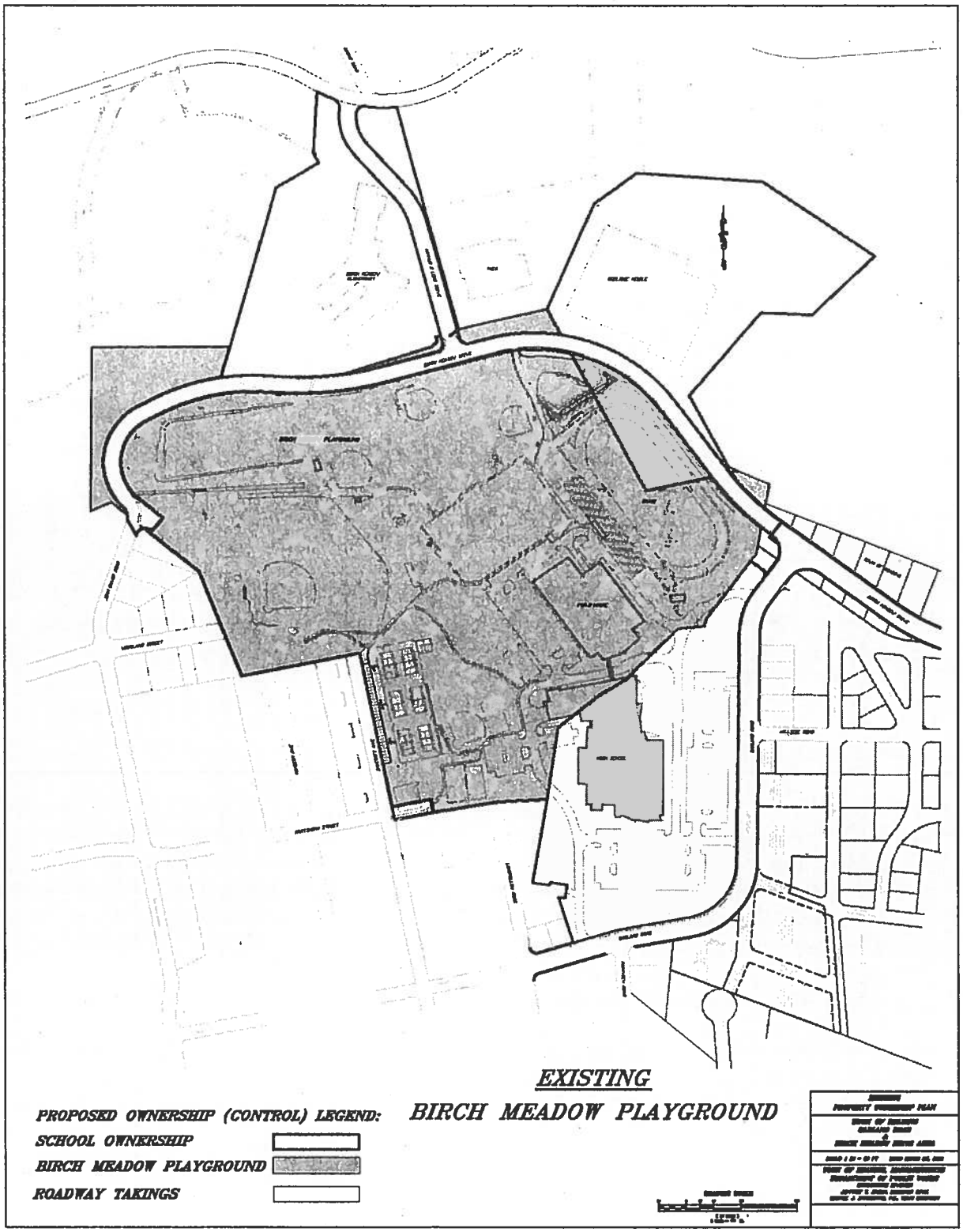
Board of Selectmen and School Committee

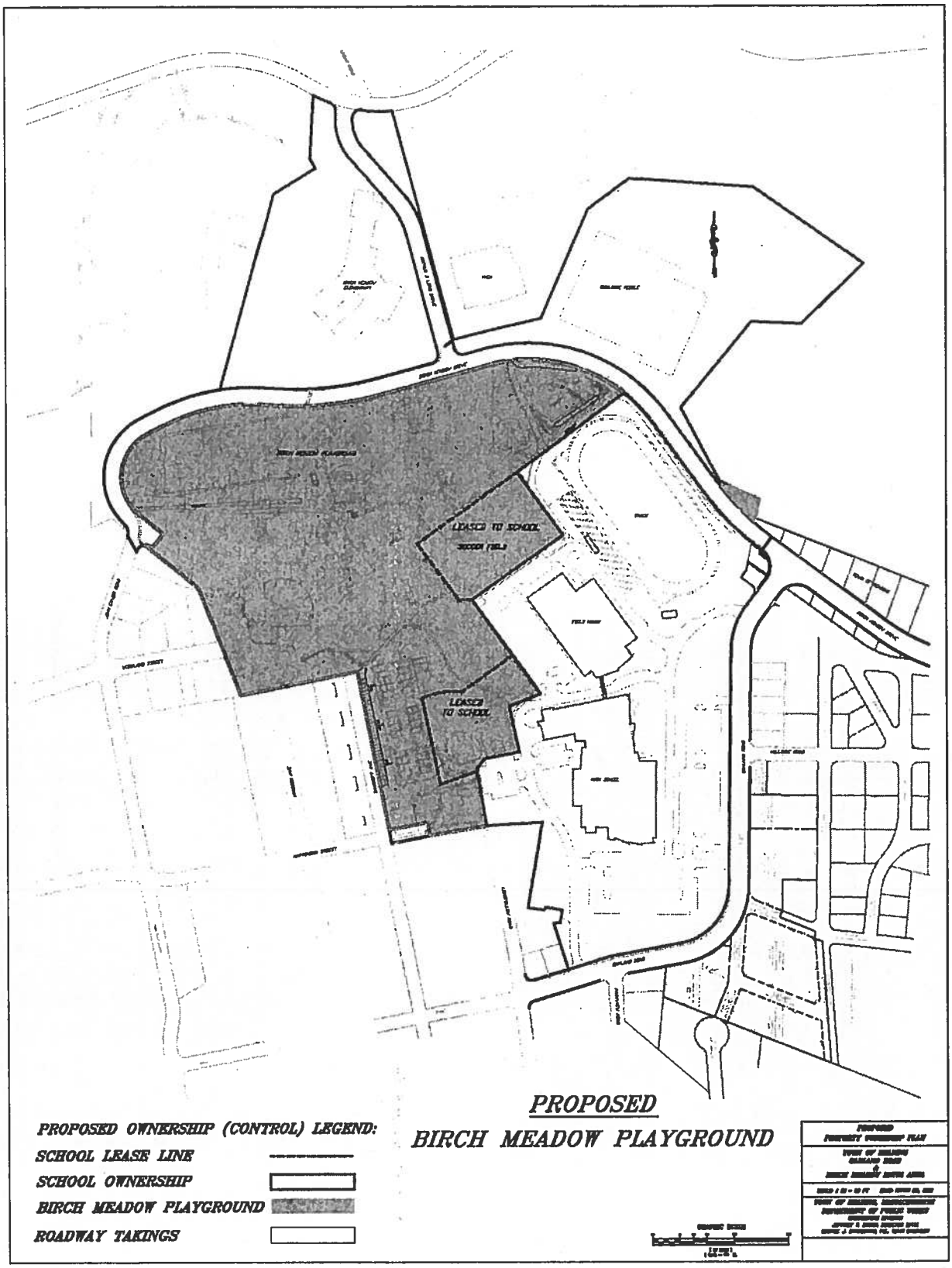
Background: During the design of the Reading Memorial High School project it became clear that the ownership patterns of land by the Town in the Birch Meadow area were not consistent with the current and proposed uses of the site. Some of the lands owned by the Town for parkland are actually School Department facilities (the stadium is actually split through the middle – part Town parkland and part School Department ownership), and some School owned properties are actually used as public parks (a small slice of the Imagination Station site).

The Board of Selectmen and the School Committee entered into an agreement on May 27, 2003 to: "

- Place an article on the Town Meeting warrant following completion of the Reading Memorial High School addition/renovation project to transfer all land that the Reading Memorial High School buildings and appurtenances occupy (including parking lots but not including park land and fields), to the Reading School Committee. Upon completion of the project, an as-built survey will be done by the School Committee at their sole cost and expense, of the entire Birch Meadow complex, and this survey will be used as the basis of determining the property whose ownership will be transferred to and/or from the Reading School Committee;
- Provide a long-term lease to the Reading School for the "care, custody, and control" of all lands and fields that are a part of the Reading Memorial High School addition/renovation project"

The project is complete and the Town Engineering Division has been working to do the necessary survey work to determine the existing property bounds and ownership, and to develop the plan for the proposed new boundaries. The maps are available on the Town web site at www.readingma.gov .





This land transfer may need approval of the legislature to the extent that any park lands are proposed to be transferred to the School Department, and this action will be included in the motion in the event that it is needed.

Finance Committee Report: No report.

Bylaw Committee Report: No report.

ARTICLE 20 To see if the Town will vote to approve an Affordable Housing Trust Fund Allocation Plan pursuant to Chapter 140 of the Acts of 2001 entitled "AN ACT AUTHORIZING THE TOWN OF READING TO ESTABLISH AN AFFORDABLE HOUSING TRUST FUND", or take any other action with respect thereto.

Board of Selectmen

Background: The purpose of this Article is to approve an Affordable Housing Trust Fund Allocation Plan approved by the Board of Selectmen.

Chapter 140 of the Acts of 2001 authorized the Town of Reading to establish an Affordable Housing Trust Fund (AHTF).

- "The Town of Reading may establish a separate fund to be known as the Affordable Housing Trust Fund for the purpose of creating or preserving affordable housing ... for the purpose of creating, maintaining or operating affordable housing."
- The AHTF may "develop new or rehabilitate existing dwelling units for purchase or rental by low and moderate income housing purchasers or tenants;"
- "Expenditures shall follow an allocation plan submitted by the Board of Selectmen annually to Town Meeting at the Annual Town Meeting, and approved by Town Meeting."
- "all expenditures from the fund, . . . shall be in accordance with the allocation plan and approved by a majority vote of the full combined memberships of the Board of Selectmen and the Reading Housing Authority."

The purpose of the Affordable Housing Allocation Plan is to provide a framework for the Town to expend funds on affordable housing. The current balance is $ $259,693.37. Funds have been accumulated over the years as funds were secured for the purpose through the actions of the CPDC, and funds deposited in one instance when an existing affordable unit was no longer able to be kept affordable after efforts were made to do so. There are no Town tax generated funds in the AHTF. The only expenditure to date from the AHTF is an amount of $200,000 for Oaktree development to provide an additional 3 affordable housing units. That sum has been fully been utilized.

At the 2012 Annual Town Meeting, approval was given for funding to hire a consultant to update the Town's Housing Plan, including the 5 year "Housing Production Plan". This effort is important as a defense against unfriendly 40B developments in the community, and requires the Town to develop a phased plan to produce housing to reach the 10% threshold as required by the 40B statute. The Housing Production Plan has been approved by the Board of Selectmen.

As part of these planning efforts, the Town commissioned and received a supplemental report on how the AHTF can best be used to support the "Planned Production" goals of the Housing Plan. This supplemental element of the study was received in the late winter 2013, and a presentation is scheduled before the Board of Selectmen and the Reading Housing Authority in April. The report recommends major restructuring of the Town's AHTF efforts, and because the Board of Selectmen will not have had a chance to fully review and evaluate this recommendation before Town Meeting begins, the Town Manager is recommending to the Board of Selectmen that the AHTF Allocation Plan as shown below be adopted as the framework for the use of Affordable Housing Trust Fund in FY 2014.

An additional initiative that is being considered (Reading is the lead agency on the project) is to establish a regional consortium which would assist the member communities in monitoring and administering the Town's responsibilities for the various affordable housing developments that exist and will be developed in the future, to maintain the affordable units that the Town has

worked so hard to create. This would be a potential use of the "Administrative" monies designated by the Affordable housing Allocation Plan.

Affordable Housing Trust Fund Allocation Plan
FY 2014

Pursuant to Article 20 of the 2013 Annual Town Meeting, an Affordable Housing Trust Fund Allocation Plan for the Fiscal Year 2014 in accordance with the provisions of Chapter 140 of the Acts of 2001 is as follows:

Available Balance – Unrestricted Funds:	$ 259,077
Available Balance – Restricted Funds	$ 0

Unrestricted funds shall be used for the following purposes:

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

Finance Committee Report: The Finance Committee recommends the subject matter of Article 20 by a vote of 9-0-0 at their meeting on March 13, 2013.

Bylaw Committee Report: No report.

ARTICLE 21 To see if the Town will vote to amend Section 1.8 of the General Bylaw by adding to the chart the following lines:

Following Section 8.10:

Bylaw Section	Bylaw Title	Enforcing Person	Penalty – First Offense	Penalty – Second Offense	Penalty – Additional Offences
8.11	Trash Collection	Board of Health and Public Health Administrator	$100	$100	$100

At the end of the chart:

Bylaw Section	Bylaw Title	Enforcing Person	Penalty – First Offense	Penalty – Second Offense	Penalty – Additional Offences
	Board of Health Regulations	Board of Health and Public Health Administrator	$100	$100	$100

Or take any other action with respect thereto.

Board of Health

Background: The recently adopted and approved bylaw on Trash Collection, Section 8.11 of the General Bylaw, needs to be included in the chart of fines for non-criminal disposition of matters. The fine schedule for Health "Regulations also needs to be included in the Non-Criminal Disposition section of the General Bylaw. The Public Health Administrator recommends that the motion under this article should read as follows, which varies from the warrant (**bold** and ~~cross-out~~ show the differences from the warrant article):

Bylaw Section	Bylaw Title	Enforcing Person	Penalty – First Offense	Penalty – Second Offense	Penalty – Additional Offences
8.11	Trash Collection	Board of Health and ~~Public Health Administrator~~ **Health Division agents**	~~$100~~ **50**	$100	~~$100~~ **150**
	Board of Health Regulations	Board of Health and ~~Public Health Administrator~~ **Health Division agents**	~~$100~~ **50**	$100	~~$100~~ **150**

As a reminder to Town Meeting, the Board of Health has the authority and responsibility to establish regulations including the fines for violations. This article is only to ask Town Meeting to allow violations to be addressed through a ticket, vs. criminal disposition which requires court action.

Finance Committee Report: No report.

Bylaw Committee Report: The Bylaw Committee recommends the subject matter of Article 21 by a vote of 3-0-0.

ARTICLE 22 To see if the Town will vote to rescind section 8.8 of the Reading General Bylaw and substitute therefore the following:

8.8 Animal Control

Pursuant to the authority set forth in M.G.L. Chapter 140 Section 147A, the following bylaw is enacted for the regulation of dogs in the Town of Reading.

8.8.1 Definitions

As used in this bylaw, the following words and terms have the following meanings:

8.8.1.1 Animal Control Officer (ACO)

A person designated by the Town Manager.

8.8.1.2 Dangerous Dog

A dog that either; (a) without justification, attacks a person or domestic animal causing physical injury or death; or (b) behaves in a manner that a reasonable person would believe poses an unjustified imminent threat of physical injury or death to a person or to a domestic or owned animal.

8.8.1.3 Effective Voice Control
To be under effective voice control, the animal must be within the keeper's sight and the keeper must be carrying a leash and the animal must refrain from illegal activities.

8.8.1.4 Euthanize
An order by the Animal Control Appeals Committee (ACAC) that a dangerous dog be euthanized in accordance with M.G.L. Chapter 140 and the American Veterinary Medical Association Guidelines on Euthanasia.

8.8.1.5 Keeper
Any person having charge of an animal within the Town of Reading, including but not limited to the animal's owner, dog walkers, dog sitters, members of the animal owner's household or family.

8.8.1.6 Kennel
Four or more dogs, six months of age or older, kept on a single property, whether for breeding, boarding, sale, training, hunting, companionship or any other purpose. "Kennel" includes commercial boarding or training kennel, commercial breeder kennel, domestic charitable corporation kennel, personal kennel or veterinary kennel.

8.8.1.7 Kennel License
A special license issued to a kennel, which allows payment of a single fee covering all dogs in the kennel; with the kennel license, the kennel owner receives a special kennel tag for each dog in the kennel.

8.8.1.8 License
A dog's registration, evidenced by a tag issued annually by the Town Clerk to the owner of each dog residing in Reading and worn by the dog securely fixed to its collar or harness.

8.8.1.9 License Transfer
The registration issued to a dog already licensed in another U.S. jurisdiction, after the dog moves into the Town of Reading.

8.8.1.10 License Period
An annual period, from January 1 through December 31.

8.8.1.11 Muzzling
Using a device that fits over a dog's mouth and prevents it from biting, but that does not cause any injury or interfere with the vision or respiration of the dog that wears it.

8.8.1.12 Nuisance Dog
An animal that repeatedly violates Section 8.8.3 of this bylaw.

8.8.1.13 Permanent Restraint
An order issued by the Animal Control Appeals Committee under Section 8.8.5.3 requiring a dangerous dog's keeper to restrain it.

8.8.1.14 Restraint
Limiting, restricting, or keeping an animal under control by means of a physical barrier (e.g., a leash, substantial chain or line, visible or invisible fence).

8.8.1.15 Running at Large
A dog is running at large if it is not on the private property of its keeper, or on private property with the express permission of that property's owner, or on a leash, or under effective voice control (i.e., within the keeper's sight and the keeper is carrying a leash).

8.8.1.16 Temporary Restraint
An order issued by the ACO under Section 8.8.3.2 requiring the dog's keeper to restrain a nuisance dog or suspected dangerous dog for thirty (30) days. An invisible fence will not be considered a temporary restraint for a suspected dangerous dog.

8.8.1.17 Other Meanings

Any word or term defined in M.G.L. Chapter 140 Section 136A and not otherwise defined here, is incorporated by reference.

8.8.2 Vaccination, Licensing and Fees

8.8.2.1 Three or fewer dogs

License and vaccination requirements
All dogs six months and older, while residing in the Town of Reading, must have a license from the Town Clerk. To obtain or renew the license, each dog owner must annually present proof of a current rabies vaccination. When a veterinarian determines that vaccination is inadvisable, the owner may present a veterinarian's certificate exempting an old or sick dog from vaccination for a stated period of time.

New Dogs
Within thirty (30) days of acquiring a dog six (6) months of age or older, each dog owner in Reading must present proof of that dog's current rabies vaccination and obtain a license and dog tag from the Town Clerk.

New Puppies
Within six (6) months of a puppy being born, each dog owner in Reading must present proof of that puppy's current rabies vaccination and obtain a license and dog tag from the Town Clerk.

New Residents
A new resident who owns a dog six (6) months of age or older must license it within thirty (30) days after moving into Reading. The Town Clerk will issue each dog a transfer license upon the owner's surrender of a current license from another U.S. jurisdiction and proof of current rabies vaccination. The transfer license is valid until the next regular licensing period.

Lost Tags and Replacement Tags
Dog owners must replace a lost tag within three (3) business days of the loss, by obtaining a replacement tag from the Town Clerk.

Tag exemptions for dog events and medical reasons:

- A dog while actually participating in an official dog sporting or dog fancy event (if the event sponsors do not allow participants to wear tags) is exempt from the requirement that its license tag be affixed to its collar, provided its keeper has the tag at the event and available for inspection by the ACO.
- When a veterinarian determines that a dog cannot wear a collar for medical reasons, the dog is exempt from wearing a tag until it recovers, from the requirement that its license tag be affixed to its collar, provided its keeper has the tag in his or her possession and available for inspection by the ACO.

Annual Renewal
Dog owners must renew each dog license annually. The annual licensing period runs from January 1 through December 31.

License due Date and Late Fee
The application form for obtaining, renewing or transferring a license shall be available to each household no later than December 31 each year. Dog owners must return forms and fees to the Clerk by March 31 (or the first business day thereafter, if March 31 falls on Friday, Saturday, Sunday or legal holiday). Any license renewed after this date is overdue, and the owner must pay a late fee as determined by the Board of Selectmen in addition to the license renewal fee. The overdue license fee and the late fee may be added to the owner's tax bill or may be recovered through the imposition of a municipal charges lien on any property standing in the name of the dog owner, pursuant to M.G.L. Chapter 40 Section 58.

License Fees
The fees for licensing each dog shall be determined by the Board of Selectmen. The fees shall differentiate between neutered or spayed dogs, and non-neutered or non-spayed

dogs. The fee for neutered or spayed dogs shall be less than the fee for non-neutered or non-spayed dogs. There is no fee for a dog license for service dogs as defined by the Americans with Disabilities Act or regulations promulgated thereunder. No fee shall be charged for a license for a dog owned by a person aged 70 years or over.

8.8.2.2 Four or more dogs

License and Vaccination Requirements
Anyone who owns or boards four or more dogs within the Town of Reading must apply for and obtain a kennel license from the Town Clerk. (This requirement shall not apply to medical boarding by any licensed veterinarian practicing in the Town of Reading.) To obtain or renew the license, the kennel licensee who is also the owner of the dogs must present proof of current rabies vaccinations for each dog older than six months in the kennel. When it is off the kennel property, each dog in the kennel must wear a kennel tag, issued by the Town Clerk, affixed to its collar or harness. Kennel licensees who offer temporary boarding services must obtain valid proof that each dog in the kennel that is older than 6 months has received a current rabies vaccination which proof must be maintained in accordance with 8.8.2.1 bullet one herein.

New Dogs and New Puppies
The kennel licensee who is also the owner of the dogs must report to the Town Clerk each new dog in the kennel within thirty (30) days of its acquisition, show proof of current vaccination, and obtain a kennel tag for that dog. The kennel licensee must show proof of current vaccination and obtain a tag for each puppy when it reaches six months old.

Inspection Process
Before the Town Clerk can issue the kennel license, the Health Division Animal Inspector must inspect the proposed kennel, file a report on the inspection, and favorably recommend that the kennel meets all the following requirements:

- The location of the kennel is appropriate for housing multiple dogs.
- The location of the kennel on the property will have no significant adverse effect on the peace and quiet or sanitary conditions of the neighborhood.
- The area provided for housing, feeding, and exercising dogs is no closer than twenty (20) feet to any lot line.
- The area provided for housing, feeding, and exercising dogs is no closer than fifty (50) feet to any existing dwelling on an abutting lot.
- The kennel will be operated in a safe, sanitary and humane condition.
- Records of the numbers and identities of the dogs are properly kept.
- The operation of the kennel will be consistent with the health and safety of the dogs and of the neighbors.

Periodic Inspections
Before a kennel license is renewed, and at any time they believe it necessary, the ACO and/or the Health Division may inspect any kennel. If the ACO or the Health Division determine that the kennel is not being maintained in a safe, sanitary and humane condition, or if the kennel records on the numbers and identities of the dogs are not properly kept, the ACO will report the violations to the Animal Control Appeals Committee (ACAC) for a hearing on whether to impose fines or revoke the kennel license.

Kennel Review Hearings
Within seven (7) business days after receiving the ACO's report of violations, the ACAC will notify all interested parties of a public hearing to be held within fourteen (14) days after the notice date. Within seven (7) business days after the public hearing, the ACAC shall either revoke the kennel license, suspend the kennel license, order compliance, or otherwise regulate the kennel.

Penalties
Any person maintaining a kennel after the kennel license has been denied revoked or suspended will be subject to the penalties in Section 8.8.7 of this bylaw.

Annual Renewal
Each kennel licensee must renew the license annually at the Town Clerk's Office. The annual licensing period runs from January 1 to December 31.

License Due Date
Kennel license renewal forms will be sent to each licensed kennel no later than December 1 each year. Kennel licensees must return forms and fees to the Town Clerk by January 15 (or the first business day thereafter, if the 15th falls on Friday, Saturday, Sunday or legal holiday). Failure to pay on time will result in a late fee, due in addition to the license fee. The overdue license fee and the late fee may be added to the licensee's tax bill or may be recovered through the imposition of a municipal charges lien on any property standing in the name of the kennel licensee, pursuant to M.G.L. Chapter 40 Section 58. Nothing in this bylaw shall prevent or abrogate the Board of Health's authority to license and inspect kennels in the Town of Reading.

Fees
The fees for licensing each kennel shall be established by the Board of Selectmen.

Incorporation
The following provisions of M.G.L. Chapter 140 are expressly incorporated herein: Section 137B - Sale or other delivery of unlicensed dog by kennel licensee; Section 137D - Licensee convicted of violation of statutes relating to offenses against animals; and Section 138A - Importation of dogs and cats for commercial resale, etc.

8.8.3 Conduct of Animals

8.8.3.1 Endangering Safety
No animal keeper shall allow it's animal to bite, menace or threaten, all without provocation, so as to endanger the safety of any person, domestic animal or livestock provided such threat or attack was not a grossly disproportionate reaction under all the circumstances. This section is not meant to preclude an animal from acting as a watchdog on its keeper's property.

8.8.3.2 Disturbing the Peace
No animal keeper shall allow the animal to disturb the peace of any neighborhood by making excessive noise without provocation. Noise is excessive if it is uninterrupted barking, yelping, whining, or howling, causing damage or other interference that a reasonable person would find disruptive to one's quiet and peaceful enjoyment for a period of time exceeding 15 minutes. Or, by excessive barking or other disturbance, which is a source of annoyance to a sick person residing in the vicinity. This section is not meant to preclude a dog from acting as a watchdog on its keeper's property.

8.8.3.3 Damaging Property
No animal keeper shall allow the animal to damage public or private property or realty.

8.8.3.4 Running at Large
When not on the private property of its keeper, or on private property with the express permission of that property's owner, an animal must be on a leash or may be under effective voice control in locations noted below. To be under effective voice control, the animal must be within the keeper's sight and the keeper must be carrying a leash.

8.8.3.5 Voice Control in Place of Leash Control Allowed
A dog may be under voice control when within the Town Forest or on Conservation lands.

8.8.3.6 Public Gatherings - Leash Control Only
An animal may be at any public gathering not otherwise specified in this bylaw only if it is on a six-foot or shorter leash and the animal must refrain from illegal activities.

8.8.3.7 School Grounds
Animals are not allowed during school - leash control only at other times. Unless the school Principal gives permission in advance, no animal may be on school grounds from thirty (30) minutes before classes begin until thirty (30) minutes after classes end. At all

other times, the animal may be on school grounds only if it is on a six-foot or shorter leash. An animal is not violating this prohibition if it remains within a vehicle.

8.8.3.8 Exception for Assistance Animals (service animals)
Section 8.8.3.4 does not apply to any properly trained assistance animal or service animal while performing its duties.

8.8.3.9 Chasing
No animal keeper shall allow the animal to chase a person, motor-powered vehicle, human-powered vehicle, or animal drawing or carrying a person.

8.8.3.10 Dog Litter
Every dog keeper is responsible for expeditiously removing any dog feces the dog deposits anywhere except on its keeper's private property, on other private property with the property owner's permission. This provision does not apply to any assistance dog or service dog while it is performing its duties.

8.8.4 Animal Control Officer

8.8.4.1 Appointment
The Town Manager shall appoint an Animal Control Officer (ACO) under the provisions of M.G.L. Chapter 140 Sections 151 and 151A to carry out the provisions of this bylaw and to perform such other duties and responsibilities as the Town Manager or his designee may determine.

8.8.4.2 Duties
The ACO's duties shall include but not be limited to the following:

- Enforcement of the Town of Reading Animal Control bylaw and relevant State regulations.
- Explanation of bylaw violations.
- Notification to the owner of unlicensed dogs.

8.8.4.3 Issuance of Temporary Restraint Orders
The ACO shall issue an order of temporary restraint to the keeper of any animal that is a nuisance or that is awaiting a decision under Section 8.8.6 as to whether it is dangerous. An order of temporary restraint is an order that the animal must be confined to its keeper's property when not on a six (6) foot or shorter leash or may be ordered to be sheltered at a local kennel or veterinarian facility at the animal owner's expense; muzzling will be at the ACO's discretion. It shall be in force for no more than thirty (30) days unless the ACO renews it in writing for subsequent thirty (30) day periods. The ACO shall rescind or stop renewing the order when, in the ACO's judgment, restraint is no longer required. The animal's keeper can petition the Animal Control Appeals Committee (ACAC) under Section 8.8.5.2 to rescind the order of Temporary Restraint.

8.8.4.4 Issuance of an Order of Confinement
The ACO may make arrangements for the temporary housing of any animal that is to be confined under the provisions of this bylaw. The housing may be at local veterinary clinics, or at dog kennels within the Town or neighboring towns, and shall be at the animal owner's expense.

8.8.4.5 Complaint Resolution
The ACO shall investigate all written complaints arising within the Town pertaining to violations of this bylaw and try to mediate disputes between Town residents complaining that a dog owned or kept in Town is a nuisance dog or a dangerous dog. If the mediation fails, the ACO will decide on a solution and inform the animal owner and any resident that brought a complaint or problem to the ACO's attention. Any party aggrieved by or disagreeing with the ACO's decision may appeal that decision to the Animal Control Appeals Committee; the ACO shall attend the meetings of the ACAC on the matter.

8.8.4.6 Recordkeeping
The ACO shall keep accurate, detailed records of the confinement and disposition of all animals held in custody and of all bite cases reported, and the results of investigations of

the same. The ACO shall maintain a telephone log of all calls regarding animals and submit a monthly report summarizing the log to the ACAC.

8.8.5 Animal Control Appeals Committee (ACAC)

8.8.5.1 Composition of the ACAC

The Animal Control Appeals Committee is comprised of three Reading residents, none of whom can be employees of the Town, appointed to three-year overlapping terms by the Board of Selectmen. The ACAC will annually select a member to serve as the Chair. At least one of the three members must be a dog owner.

8.8.5.2 Right to Appeal

When the ACO has investigated a complaint regarding an animal's behavior and has issued a finding or an order of Temporary Restraint with which either the animal's keeper or the complainant disagrees, then either party may appeal by sending a written request to the Town Clerk within ten (10) business days after issuance of the ACO's decision. Following the Clerk's receipt of a written appeal, the ACAC shall hold a public hearing on the appeal within fourteen (14) days, at which the dog owner, the complainant, and the ACO must appear.

8.8.5.3 Findings and Further Appeals

The ACAC shall vote at the public hearing on whether to uphold, reverse, or modify the ACO's decision and shall mail its ruling to the animal owner, complainant, and ACO within three (3) business days after the public hearing.

8.8.5.4 Hearings

The ACAC shall hold public hearings and make decisions on any dangerous dog declaration under Section 8.8.6 or a nuisance dog declaration under Section 8.8.7.

8.8.5.5 Further Appeals

An appeal from an order or decision of the ACAC may be made by either the Owner or Complainant within 10 days at the Woburn District Court.

8.8.6 Dangerous Dogs

8.8.6.1 Declaring a Dog Dangerous

A dog that either;

- without justification, attacks a person or domestic animal causing physical injury or death; or
- behaves in a manner that a reasonable person would believe poses an unjustified imminent threat of physical injury or death to a person or to a domestic or owned animal may be declared dangerous by the ACAC. An exception may be made for a puppy (animal under six (6) months old) that draws blood, or for a dog that attacks or bites an unaccompanied domestic animal on the dog keeper's property.

8.8.6.2 Procedure for Declaring a Dangerous Dog

Upon the written complaint of the ACO, any other public safety agent, or upon the petition of not less than five (5) individuals from five (5) separate households the Animal Control Appeals Committee (ACAC) shall hold a public hearing, after which it will determine whether it should declare a dog dangerous and, if so declared, what remedy is appropriate.

8.8.6.3 Exceptions

No dog shall be deemed dangerous:

- Solely based upon growling or barking or solely growling and barking;
- Based upon the breed of such dog; or
- If such dog was reacting to another animal or to a person and such dog's reaction was not grossly disproportionate to any of the following circumstances:
  - Such dog was protecting or defending itself, its offspring, another domestic animal or a person from attack or assault;
  - The person who was attacked or threatened by the dog was committing a crime upon the person or property of the owner or keeper of such dog;

- The person attacked or threatened by the dog was engaged in teasing, tormenting, battering, assaulting, injuring or otherwise provoking such dog; or
- At the time of such attack or threat, the person or animal that was attacked or threatened by such dog had breached an enclosure or structure in which the dog was kept apart from the public and such person or animal was not authorized by the owner of the premises to be within such enclosure including, but not limited to a gated, fenced in area if the gate was closed, whether locked or unlocked; provided, however, that if a person is under the age of 7, it shall be a rebuttable presumption that such person was not committing a crime, provoking the dog or trespassing.

8.8.6.4 Remedies

Upon its finding that the dog is dangerous, the ACAC shall order one of the following remedies: permanent restraint or n euthanasia in accordance with the American Veterinary Medical Association Guidelines on Euthanasia.

- Permanent Restraint Order is an order that the dog must at all times while on its keeper's property be kept within the keeper's house or a secure enclosure. The secure enclosure shall be a minimum of five (5) feet wide, 10 feet long, and five (5) feet in height, with a horizontal top covering the entire enclosure; shall be constructed of not less than nine (9) gauge chain link fencing; the floor shall be not less than three (3) inches of poured concrete; with the bottom edge of fencing embedded in the concrete; shall be posted with a clearly visible warning sign including a warning symbol; must contain and provide protection from the elements; and shall comply with all applicable building codes and with the Zoning Bylaws of the Town of Reading. In addition, the keeper of the dog shall annually provide proof to the Town Clerk of a liability insurance policy of at least One Hundred Thousand ($100,000) Dollars for the benefit of the public safety; and whenever removed from the premises of the owner or the premises of the person keeping the dog, the dog shall be securely and humanely muzzled and restrained with a chain or other tethering device having a minimum tensile strength of 300 pounds and not exceeding 3 feet in length.
- Euthanasia is an order to take the life of the dog by the administration of barbiturates in a manner deemed acceptable by the American Veterinary Medical Association Guidelines on Euthanasia.

8.8.7 Nuisance Animal

8.8.7.1 Declaring a Dog to be a Nuisance

An animal that repeatedly violates Section 8.8.3 of this bylaw may be declared a nuisance dog by the ACAC.

8.8.7.2 Procedure for Declaring a Dog to be a Nuisance

Upon the written complaint of the ACO, any other public safety agent, or upon the petition of not less than five (5) individuals from five (5) separate households the Animal Control Appeals Committee (ACAC) shall hold a public hearing, after which it will determine whether it should declare a dog to be a nuisance dog. The ACAC may further order that the owner or keeper of such dog take remedial action to ameliorate the cause of the nuisance behavior.

8.8.8 Penalties

8.8.8.1 Fines

Any animal keeper who maintains a kennel after the kennel license has been denied, revoked or suspended, or who fails to obtain a kennel license; and any animal keeper who fails to comply with Section 8.8.3 Conduct of Animals shall be subject to penalties as determined by the Animal Control Appeals Committee, not exceeding Three Hundred ($300) Dollars per day for every day of the violation.

8.8.8.2 Reimbursement of Costs

If the Animal Control Officer confines a dog and the animal owner does not pay all fees directly to the kennel or veterinary clinic, then the dog's keeper must reimburse the Town of Reading for any expenses incurred in boarding that dog. If the dog has not been

licensed, the keeper must obtain a license and pay any applicable late fee before the dog can be released.

8.8.8.3 Penalties for Violating Restraint Orders
The ACAC shall determine a schedule of penalties not exceeding Three Hundred ($300) Dollars per day for each and every violation of restraint orders.

8.8.9 Miscellaneous

8.8.9.1 Enforcement
In addition to any other means of enforcement, the provisions of this bylaw and the regulations adopted pursuant thereto may be enforced by non-criminal disposition in accordance with the provisions of Section 1.8 of this bylaw, and M.G.L. Chapter 40 Section 21D.

8.8.9.2 Incorporation of State Law
The provisions of M.G.L. Chapter 140 Sections 136A through 156 and 158 through 174D, inclusive, as may be amended from time to time and except as modified herein, are hereby incorporated into this bylaw.

Or take any other action with respect thereto.

Board of Selectmen

Background: The Town's Animal Control sections of the General Bylaw were developed several years ago and were recently recodified and approved by Town Meeting.

Last year (after the Town's recodification of the General Bylaw) the State amended the entire state statute dealing with Animal Control, and the Town now needs to bring the Town's General Bylaw into conformance with the Statute. In general Reading's Animal Control Bylaw was in good shape with respect to the new statute. The Bylaw Committee has been given a "marked up" copy of the existing bylaw to review. The major changes to Reading's existing bylaw are:

- Change in the terminology of "destruction" of an animal, to use the term "euthanize"
- The State Statute no longer gives the option of "banishment" or removing a dangerous dog from the community – the 2 options now are "permanent restraint" or "euthanize"
- The term "vicious" now is now replaced by the term "dangerous" dog.
- While licenses will still be required, the Board of Selectmen has agreed to waive dog license fees for animals owned by residents aged 70 and over

The Police Department Executive Officer, who worked with the Animal Control Officer and the Public Health Administrator to review the new Statute and how it affected the existing General Bylaw, advises that the following change from the article should be made in the motion to adopt this article:

8.8.3.5 Voice Control in Place of Leash Control Allowed

A dog ~~may~~ **shall** be under voice control when within the Town Forest or on Conservation lands.

Finance Committee Report: No report.

Bylaw Committee Report: The Bylaw Committee recommends the subject matter of Article 22 by a vote of 3-0-0.

The Bylaw Committee reviewed the subject matter of this article in detail both as to content and verbiage and agrees with the change which will update to Animal Control Bylaw to reflect recent State Statute changes

ARTICLE 23 To see if the Town will vote to rescind the previous Zoning Map and its amendments, and approve a new Zoning Map; and amend portions of Section 3.2 of the Zoning Bylaw of the Town of Reading as follows (cross out represents language to be deleted, **bold** represents language to be added)

3.2 Zoning Map

Districts are shown, defined and bounded on the map **dated April 8, 2013** entitled "Reading Zoning Map", dated November 1, 1986 as amended, consisting of an index map and **61 detailed maps,** 35 sheets containing 39 detailed maps, prepared and signed **approved** by the Community Planning and Development Commission, which constitutes a part of these **Zoning** Bylaw.

The **"Reading Zoning Map"** map shall be kept on file and current by the **Town Engineer** ~~Community Planning and Development Commission~~ who shall supply copies to the Town Clerk, **the Town Planner,** the Building Inspector~~, the and~~ the Board of Appeals**, and the CPDC. The "Flood Insurance Rate Map, Town of Reading, Massachusetts Middlesex County" consisting of 7 panels, dated June 4, 2012 and** They are to be appended to the "Reading Zoning Map" as Exhibits 1, 2, 3 and 4 the maps entitled "Flood Insurance Rate Map, Town of Reading, Massachusetts Middlesex County" with an effective date of July 2, 1981 consisting of Panel 1 of 4, Panel 2 of 4, Panel 3 of 4 and Panel 4 of 4; and Exhibit 5 the map entitled "Aquifer Protection Overlay District Map, Town of Reading" dated September, 1985 consisting of 1 panel **are incorporated into and made a part of the "Reading Zoning Map".**

Community Planning and Development Commission

Background: The Town of Reading Zoning Bylaw, Section 3.2 identifies the official zoning map as the Reading Zoning Map dated November 1, 1986, as amended. The Zoning Map consists of an index map and 35 sheets containing 39 maps prepared and signed by the Community Planning and Development Commission as approved at the November 1986 Town Meeting. The Zoning Map constitutes a part of the Zoning Bylaw.

Subsequent zoning amendments adopted by Town Meeting required updating the Zoning Map. Some of the updated maps were hand drawn and others were digitized versions for incorporation onto the GIS data base of maps. Errors were discovered in the updated maps which need correcting. These errors are in the form of drafting/digitizing errors and legal description errors. For example, Town Meeting approved a change in district boundary line, which was subsequently drawn erroneously on the updated digital map

The purpose of this article is to correct the errors identified and approve a new corrected and updated Town of Reading Zoning Map. The plans presented before you for adoption are the compilation of all those different maps that reflect all zoning changes since the approval of the November 1, 1986 Map. The details of the new zoning map are too extensive to be produced in this report but are available on the Town web site at http://www.readingma.gov/Pages/ReadingMA_GIS/zoningmaps and are available in the office of the Town Engineer, Town Hall, 16 Lowell Street.

The following is a summary of the zoning map corrections. **There are no new changes proposed to the Zoning Map.**

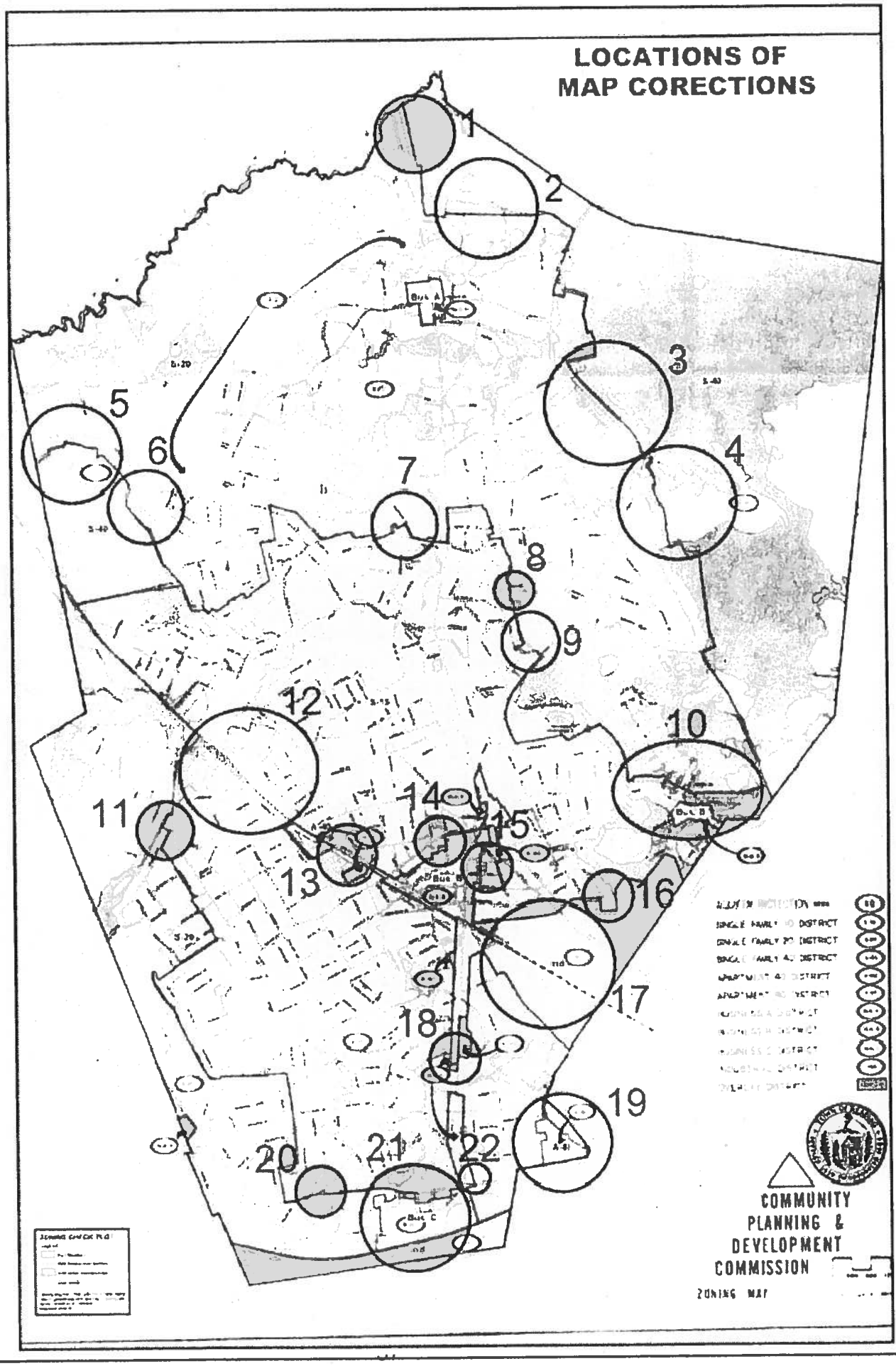
APRIL 8, 2013 - ZONING MAP CORRECTIONS			
NEW ASSESSORS MAP NO.	KEY MAP LOCATION NO.	DESCRIPTION OF DISCREPANCY	CORRECTIVE MEASURES
60	1	Off Main Street, the 2004 zoning line was digitized in the wrong location.	The 2013 map shows the zone line moved to 250' from the centerline of Haverhill Street as previously approved by Town Meeting. The text "250' " was also added to the new plans to clarify the exact location of the zone line.
56, 57	2	Off Pearl Street, the 2004 digitized zoning line followed the incorrect property line.	The 2013 map shows the zone line in the correct location as previously approved by Town Meeting.
46, 47	3	Off Haverhill Street, the 2004 zoning line was digitized in the wrong location.	The 2013 map shows the zone line moved to 250' from the centerline of Haverhill Street as previously approved by Town Meeting. The text "250' " was also added to the new plans to clarify the exact location of the zone line.
35, 41	4	Off Haverhill Street, the 2004 digitized zoning line followed the incorrect property line.	The 2013 map shows the zone line in the correct location as previously approved by Town Meeting.
43, 37	5	Off Grove Street, the 2004 zoning line was digitized in the wrong location.	The 2013 map shows the zone line moved to 250' from the centerline of Grove Street as previously approved by Town Meeting. The text "250' " was also added to the new plans to clarify the exact location of the zone line.
43, 37	6	On Family Circle, the 2004 zoning line was digitized incorrectly.	The zone line on Family Circle has been corrected to reflect previously approved Town Meeting votes.

39	7	Off Forest Street, the 2004 digitized zoning line followed the incorrect property line. At the same location, the 2004 digitized maps indicate the PRD-G Overlay District in the wrong location.	The 2013 map shows the zone line and the PRD-G Overlay District in the correct location as previously approved by Town Meeting.
34	8	Off Pearl Street opposite Putnam Road, the 2004 digitized zoning line followed the incorrect property line.	The 2013 map shows the zone line in the correct location as previously approved by Town Meeting.
34	9	At #187 Pearl Street between Audubon Rd and Condor Rd, the 2004 digitized zoning line followed the incorrect property line.	The 2013 map shows the zone line in the correct location as previously approved by Town Meeting.
23	10	Off Baystate Road and off Salem Street (at Torre Street), the 2004 zoning line was digitized in the wrong location. Also, at Back Bay Court, a portion of the PRD-G Overlay District was not identified on the 2004 digitized maps.	The 2013 map shows; off Baystate Road the zone line moved to 250' from the centerline of Baystate Road; and off Salem Street, the zone line moved to 150' from the centerline of Salem Street. Both changes were made to reflect actual Town Meeting votes. The texts "250' " and "150' " were also added to the new plans to clarify the exact location of the zone line. The 2013 map also, shows the correct boundaries for the PRD-G Overlay District as previously approved by Town Meeting.
20	11	Off Arcadia Avenue, (near West Street), the 2004 digitized zoning line followed the incorrect property line. Also, in the Intersection of West Street, Willow Street and Summer Avenue, there was a minor digitizing error in the location of the zoning line.	The 2013 map shows the zone line in the correct location as previously approved by Town Meeting.

20	12	The 2004 digitized zoning maps indicate zoning line down the centerline of the railroad tracks which suggests a change in zoning from one side of the tracks to the other. There is no change in zoning at this location and the digitized zone line not needed.	The 2013 map shows the unnecessary zoning line removed from the map.
21	13	The 2004 zoning maps indicate zoning line down the centerline of the railroad tracks which suggests a change in zoning from one side of the tracks to the other. There is no change in zoning at this location and the digitized zone line not needed.	The 2013 map shows the unnecessary zoning line removed from the map.
21	14	The 2004 digitized zoning maps incorrectly included a portion of Sanborn Street in the Business B and MU District.	The 2013 map shows the zone line in the correct location as previously approved by Town Meeting.
17, 22	15	In the area of Green Street, Chapin Avenue, and Pleasant Street, the 2004 digitized zoning line followed the wrong property line.	The 2013 map shows the zone line in the correct location as previously approved by Town Meeting.
17	16	Off Lakeview Avenue, the 2004 digitized zoning line followed the incorrect property line.	The 2013 map shows the zone line in the correct location as previously approved by Town Meeting.

12, 17	17-A	The 2004 zoning maps show a zone line down the centerline of the railroad tracks which suggests a change in zoning from one side of the tracks to the other. There is no change in zoning at this location and the digitized zone line not needed. Also, the 2004 digitized maps do not show the PUD-I Overlay District around the area of the DPW garage. In addition along the northerly side of the railroad tracks, the PUD-I Overlay district follows the railroad property only and does not include the railroad property as erroneously indicated on the same map.	The 2013 maps show the zone line correctly removed from the maps and the PUD-I Overlay District correctly located on the maps as previously approved by Town Meeting.
17	17-B	Off Goodall-Sanford Road, there was a minor digitizing error in the zone line. Also, the 2004 maps do not show the PUD-I Overlay District around the area of the RMLD property.	The 2013 map shows the zone line in the correct location and the PUD-I Overlay District correctly located on the maps as previously approved by Town Meeting.
7	18	On Main Street opposite Cross Street, the 2004 digitized zoning line was placed in the wrong location.	The 2013 map shows the zone line in the correct location as previously approved by Town Meeting.
8	19-A	At Cedar Street, there was a drafting error on all previous maps, including the 2004 zoning maps. The legal description of the PRD-M Overlay District, approved at Town Meeting, included Fourth Street and Cedar Street. The previous maps never included these areas.	The 2013 map shows the PRD-M Overlay District in the correct location as previously approved by Town Meeting.

8	19-B	At 3 different locations: on Summer Avenue (at Summit Drive), Summit Drive, and off Summer Avenue (at the MWRA pump station), the 2004 zoning line was in digitized the wrong location. Also, on North Street, a drafting error was identified on the old maps and on the 2004 digitized maps. The legal description for the PRD-M Overlay District, as approved at Town Meeting, includes North Street. The old maps and the 2004 maps never correctly included this area as approved. At this same area, based on references to specific parcels of land we determined there was an error in the legal description on Article 13 which Town Meeting voted on in 1989.	The 2013 map shows the zone lines in the correct locations and the PRD-M Overlay District correctly located on the map as previously approved by Town Meeting. The 2013 Zoning Map 8 is drawn to reflect the intent of Article 13 of 1989.
4	20	In the Intersection of South Street Walnut Street, there was a minor digitizing error in the zone line.	The 2013 map shows the zone line in the correct location as previously approved by Town Meeting.
4	21	At 3 different locations off South Street, the 2004 zoning maps incorrectly extended the Business C District out to the centerline of South Street. Also, on Main Street at South Street, the 2004 zoning maps incorrectly located the PUD-B Overlay District extending out into Main Street.	The 2013 map shows the zone line in the correct location and the PUD-B Overlay District correctly located on the maps as previously approved by Town Meeting.
5	22	On Main Street at South Street, the 2004 zoning maps omitted a small sliver of land extending out to South Street from the PRD-G Overlay District.	The 2013 maps corrected the PRD-G Overlay District Omission to reflect Town Meeting approvals.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COMMUNITY
PLANNING &
DEVELOPMENT
COMMISSION
ZONING MAP

The motion under this article is intended to read as follows:

Move that section 3.2 of the Zoning Bylaw of the Town of Reading be deleted in its entirety and replaced with the following language:

3.2 Zoning Map

Districts are shown, defined and bounded on the map dated April 8, 2013 entitled "Reading Zoning Map", as amended, consisting of an index map and 61 detailed maps, approved by the Community Planning and Development Commission, which constitutes a part of the Zoning Bylaw.

The "Reading Zoning Map" shall be kept on file by the Town Engineer who shall supply copies to the Town Clerk, the Town Planner, the Building Inspector, the Boa rd of Appeals, and the Community Planning and Development Commission. The "Flood Insurance Rate Map, Town of Reading, Massachusetts Middlesex County" consisting of 7 panels, dated June 4, 2012 and the map entitled "Aquifer Protection Overlay District Map, Town of Reading" dated September, 1985 consisting of 1 panel are incorporated into and made a part of the "Reading Zoning Map".

Finance Committee Report: No report.

Bylaw Committee Report: The Bylaw Committee recommends the subject matter of Article 23 by a vote of 3-0-0.

ARTICLE 24 To see if the Town will vote to amend Article 2-15 of the Reading Home Rule Charter as follows (language with ~~strikethrough~~ shows deletions/words in **bold** denotes new language):

No final affirmative vote of a Town Meeting on any Warrant Article shall be operative until after the expiration of seven (7) days following the dissolution of the Town Meeting except the following: (a) a vote to adjourn or dissolve, (b) votes appropriating money for the payment of notes or bonds of the Town and interest becoming due within the then current fiscal year, (c) votes for the temporary borrowing of money in anticipation of revenue, or (d) a vote declared by preamble by a two-thirds vote of Town Meeting to be an emergency measure necessary for the immediate preservation of the peace, health, safety or convenience of the Town. If a referendum petition is not filed within the said seven (7) days, the votes of the Town Meeting shall then become operative.

(a) Referendum Petition – If, within said seven (7) days, a referendum petition signed by not less than three (3) percent of the voters certified by the Registrars of Voters containing their names and addresses is filed with the Board of Selectmen requesting that any question affirmative vote of Town Meeting be submitted to the voters in the form of a ballot question, such ballot question to be in the form required in (b) herein, to the voters, then the operation of the Town Meeting vote shall be further suspended pending its determination as provided below. The Board of Selectmen shall, within ten (10) days after the filing of such referendum petition, call a Special Election that shall be held within thirty (30) days or such longer period as may be required by law after issuing the call, for the purpose of presenting to the voters any such ballot question.

If, however, a regular or Special Election is to be held not more than sixty (60) days following the date the referendum petition is filed, the Board of Selectmen may provide that any such ballot question be presented to the voters at that Election.

(b) Form of Referendum Petition/Ballot Question - Each ballot question submitted shall appear at the top of each referendum petition and shall be presented in the following form which shall be placed on the official ballot: - "Shall the Town vote to approve the action of the representative Town Meeting whereby it was voted on (insert date of town meeting) to (insert complete language of the vote in the same form in which it was stated when presented by the Moderator to the Town Meeting, and as it appears in the records of the Clerk of the meeting)"?

The form of the referendum petition shall in conformance with this section.

The circulator(s) of the referendum petition may make additional copies of the petition form, but such copies must be an exact duplicate thereof. The petition form may not be altered in any way. No extraneous markings, such as underlines, highlighting, erasures, marking out or insertion of words, or other information, are allowed on any area of the petition form. Any such extraneous markings on, or alterations of the petition form, or copies of the petition form that are not exact duplicates, will result in the invalidation of all signatures contained on that petition form. Extraneous markings do not include signatures or addresses.

Each petition form shall include language informing voters that additional markings will disqualify the signatures on the petition form; that for their signature to be valid, they must be a registered voter of the Town of Reading; that their signature shall be written as they are registered; that they should not sign the petition more than once; and that if they are prevented by physical disability from writing, that they may authorize some person to write their name and residence in their presence. The back of each petition form where signature lines appear shall include the following instruction: "ATTENTION VOTERS: Before signing, read signer information on the other side".

Upon request, the Town Clerk shall provide a Town referendum petition/ballot question form with the final article language voted at Town Meeting. The Town Clerk shall deliver A) 5 paper copies or B) an electronic version by email at the requestor's option. Provided forms shall be deemed compliant with form conformance requirements.

In computing time (days) following the dissolution of the Town Meeting, only days when the Town Hall is open for business shall be counted.

In addition to the certification of signatures on the petition form, the Board of Registrars of Voters shall examine the petition forms for extraneous markings, and determine whether they are exact copies;

or take any other action in respect thereto.

Board of Selectmen

Background:

A) The proposed amendments to Reading Home Rule Charter Section 2-15, Referendum Procedure aligns Reading's Referendum Petition language with State of Massachusetts law requiring the governing authority to provide petitioners with a proper blank petition form to avoid variant or invalid petitions being returned.

B) The amendment also aligns the petitioner filing days requirement to the Town Hall's ability to accept the petitioner filing. The existing 'business days' definition is misaligned to the scheduling of Town Hall closures during the business week.

This proposed definition is presently used in Reading General Bylaw, Sec 4.1.5.3 for similar reasons.

Following discussion with the Bylaw Committee, the proponent of this article has agreed to not move forward with the changes to the definition of the time to act, deferring instead to take a more comprehensive look at that issue in the Charter and General Bylaw at the Subsequent Town Meeting.

If passed by a 2/3 vote at this Town Meeting, this Charter amendment, and any Subsequent Town Meeting Charter Amendment addressing the question of calculation of timing and definition of "day" would appear on the ballot of the 2014 Town Election.

The language of the motion under this article will therefore read as follows:

ARTICLE 24 Move that the Town vote to amend Article 2-15 of the Reading Home Rule Charter as follows (language with ~~strikethrough~~ shows deletions/words in **bold** denotes new language*):*

No final affirmative vote of a Town Meeting on any Warrant Article shall be operative until after the expiration of seven (7) days following the dissolution of the Town Meeting except the following: (a) a vote to adjourn or dissolve, (b) votes appropriating money for the payment of notes or bonds of the Town and interest becoming due within the then current fiscal year, (c) votes for the temporary borrowing of money in anticipation of revenue, or (d) a vote declared by preamble by a two-thirds vote of Town Meeting to be an emergency measure necessary for the immediate preservation of the peace, health, safety or convenience of the Town. If a referendum petition is not filed within the said seven (7) days, the votes of the Town Meeting shall then become operative.

(a) Referendum Petition – If, within said seven (7) days, a referendum petition signed by not less than three (3) percent of the voters certified by the Registrars of Voters containing their names and addresses is filed with the Board of Selectmen requesting that any question affirmative vote of Town Meeting be submitted to the voters in the form of a ballot question, such ballot question to be in the form required in (b) herein, to the voters, then the operation of the Town Meeting vote shall be further suspended pending its determination as provided below. The Board of Selectmen shall, within ten (10) days after the filing of such referendum petition, call a Special Election that shall be held within thirty (30) days or such longer period as may be required by law after issuing the call, for the purpose of presenting to the voters any such ballot question.

If, however, a regular or Special Election is to be held not more than sixty (60) days following the date the referendum petition is filed, the Board of Selectmen may provide that any such ballot question be presented to the voters at that Election.

(b) Form of Referendum Petition/Ballot Question - Each ballot question submitted shall appear at the top of each referendum petition and shall be presented in the following form which shall be placed on the official ballot: - "Shall the Town vote to approve the action of the representative Town Meeting whereby it was voted on (insert date of town meeting) to (insert complete language of the vote in the same form in which it was stated when presented by the Moderator to the Town Meeting, and as it appears in the records of the Clerk of the meeting)"?

The form of the referendum petition shall in conformance with this section.

The circulator(s) of the referendum petition may make additional copies of the petition form, but such copies must be an exact duplicate thereof. The petition form may not be altered in any way. No extraneous markings, such as underlines, highlighting, erasures,

marking out or insertion of words, or other information, are allowed on any area of the petition form. Any such extraneous markings on, or alterations of the petition form, or copies of the petition form that are not exact duplicates, will result in the invalidation of all signatures contained on that petition form. Extraneous markings do not include signatures or addresses.

Each petition form shall include language informing voters that additional markings will disqualify the signatures on the petition form; that for their signature to be valid, they must be a registered voter of the Town of Reading; that their signature shall be written as they are registered; that they should not sign the petition more than once; and that if they are prevented by physical disability from writing, that they may authorize some person to write their name and residence in their presence. The back of each petition form where signature lines appear shall include the following instruction: "ATTENTION VOTERS: Before signing, read signer information on the other side".

Upon request, the Town Clerk shall provide a Town referendum petition/ballot question form with the final article language voted at Town Meeting. The Town Clerk shall deliver A) 5 paper copies or B) an electronic version by email at the requestor's option. Provided forms shall be deemed compliant with form conformance requirements.

In addition to the certification of signatures on the petition form, the Board of Registrars of Voters shall examine the petition forms for extraneous markings, and determine whether they are exact copies.

Finance Committee Report: No report.

Bylaw Committee Report: The Bylaw Committee recommends the subject matter of Article 24 by a vote of 3-0-0.

The Bylaw Committee although in favor of the entire subject matter of the article is recommending approval at this Town Meeting of the section of the article requiring the governing authority to provide petitioners with a proper blank form to avoid variant or invalid petitions being returned.

The Bylaw Committee has been informed that the part of the article addressing the aligning of the petitioner days should be delayed at this Town Meeting and taken up at the subsequent Town Meeting in November. The Bylaw Committee although fully in favor of this section of the article does agree that it should be delayed until the Subsequent Town Meeting.

ARTICLE 25 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	Marc Pinette Thomas J Ryan
Precinct 2	Walter Carroll David Wayne Decker Christine Ford

Priscilla Ryan
William C Ryan
George Snow

Precinct 3 Michael A Bertone
Norman W Blanchard
Rachelle Garcia
Lawrence A Hurley
Michael J McDade
Sheila C Spinney
John P Tuttle

Precinct 4 None

Precinct 5 Megan Boissonneau

Precinct 6 Christopher R Campbell
Donna L Dudley
Frank Kyle
Valarie Perry

Precinct 7 Darlene C Porter

Precinct 8 Kevin Walsh

Board of Selectmen

Background: The Reading Home Rule Charter provides for the removal by Town Meeting of Town Meeting Members who did not get sworn in within 30 days of being elected or appointed, or who did not attend at least half of the Town Meeting sessions during the previous year. There are 22 members who meet these criteria.

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

Finance Committee Report: No report.

Bylaw Committee Report: No report.

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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 2, 2013, 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 13th day of March, 2013.

Stephen A. Goldy, Chairman

Ben Tafoya, Vice Chairman

Richard W. Schubert, Secretary

John Arena

James Bonazoli

SELECTMEN OF READING

Thomas H Freeman, Constable

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Typical Reading Homeowner

FY 2013 Revenues and Expenses

Revenues

The average assessed value of a single family home in Reading is somewhere in the low to mid $400,000 range. For simplicity, assume the typical Reading Homeowner has a $400,000 home. In FY 2013, that homeowner would have been assessed at a $14.94 per $1,000 of value rate, and therefore paid $5,976 in local property taxes.

Property taxes are the largest single source of revenue for the Town and Schools. They are assessed at the same rate to both residential and commercial property in town. There are other sources of revenue that help support the operation of the Town and Schools, as seen by this table representing the $77 million FY 2013 general fund budget passed by Town Meeting last April and amended over this past winter:

Sources of Funds	FY13 (000s)	FY13 Portion	Typical Homeowner
Property taxes	$54,479	70%	$5,976
State & Fed Aid	12,955	17%	1,421
Other Local Revs.	9,787	13%	1,073
Cash Reserves	698	1%	77
TOTAL	**$77,919**		**$8,547**

Therefore the typical homeowner through payments of property taxes supports about 70% of the annual General Fund budget. Over time this percentage has increased because the 2.5% annual maximum increase in property taxes has surpassed the growth in other sources of revenues (notably State aid). The other 30% ($2,571) comes from a variety of sources including State aid ($1,421), Excise taxes ($291), RMLD dividend payments ($241), charges for services, such as permits ($162) and a variety of smaller sources.

Expenses

Starting with the $8,547 revenue generated by the typical homeowner, the table below shows a list of the uses of those funds. Note that the first item (State Assessments – almost entirely for the MBTA because Reading has a train station) is the only item <u>not</u> voted on by Town Meeting – it is deducted from State Aid payments.

The School department spends $3,746 (44%) – a figure that excludes buildings maintenance but include Vocational education. Regular Day ($2,434 or 29%) and Special Education ($1,038 or 12%) comprise the two largest categories.

Uses of Funds	FY13 (000s)	FY13 Portion	Typical Homeowner
State Assessments	$617	1%	$68
Schools – Reg.Day	22,188	29%	2,434
Spec. Ed.	9,459	12%	1,038
Mgt&Oth.	2,535	3%	274
Town – Pub. Safety	8,553	11%	938
Pub. Works	5,453	7%	598
Mgt&Fin.	2,747	4%	302
Pub. Library	1,291	2%	142
Comm Svcs	1,165	1%	128
Emp/Retiree Benefit	13,330	17%	1,462
Infrastructure*	10,575	14%	1,163
TOTAL	**$77,919**		**$8,547**

**Note that infrastructure includes Capital, Debt and both School and Town Building Maintenance.*

The Town spends $2,108 (25%) on a variety of services. Public Safety ($938 or 11%) has seen a strategic increase in recent years in response to increased activity and substance abuse prevention efforts; Public Works ($598 or 7%), Management & Finance ($302 or 4%), the Public Library ($142 or 2%) and Community Services ($128 or 1%) comprise the rest of that total.

Employee and Retiree benefits use $1,462 (17%) of general fund revenues. A strategic increase to recognize and fund the OPEB liability has increased spending in this area. Infrastructure costs make up the rest of the uses of funds. FY13 spending on capital, debt and school & town facilities constituted $1,163 (14%) as the Town aggressively invests in roads and maintains buildings and equipment.

Town Manager's FY 2014 Recommended Budget
Town of Reading, MA

Overview

The following document constitutes the Town Manager's recommended FY 2014 budget for the Town of Reading for the Fiscal Year beginning July 1, 2013 - as updated and amended by the Finance Committee. This budget represents continued conservative fiscal practices given the current financial circumstances, and also represents continued investment in the community.

While the data and information is presented to understand every detail of the proposed revenue and expenditure plan, we understand that not all residents of the community have the wherewithal to delve into the details of their municipal budget. Therefore the following is a summary of the key elements of the budget:

Revenues

Anticipation of available revenues is realistic:

- Property tax revenues are increased 2½% plus new growth;
- New growth is reflected at recent levels which include the ongoing new economic development taking place in Reading;
- Although the Governor's budget proposals for FY 2014 include a small increase of about $100,000 in State aid for Reading, the proposed tax reform coupled with recent modest 9c reductions to State aid would indicate that State aid to Reading will not grow from modified FY 2013 levels;
- The Finance Committee has authorized the use of up to $1.2 million in free cash to balance the FY 2014 budget The budget as presented utilizes $1.05 million in free cash at this point, and if state aid comes in at a higher level, the use of free cash will be reduced by a like amount;
- Other revenues have been evaluated based on actual 2012/2013 levels, and are believed to be sustainable over time;
- In addition to ongoing revenues, there are several one-time revenues that the Town has been working hard to garner, and these revenues will be spent on the third year of a four-year investment program of one-time expenses – primarily on roads.

Expenses

The expense budget for all Departments is largely unchanged, but the current level and quality of services will be maintained in FY 2014. The somewhat painful reductions made in FY 2012 are fully in place, and we are able to manage within those constraints.

Investment

One of the more exciting initiatives in the FY 2014 budget is the continued investment that we are able to make in a variety of ways which will benefit the community:

- Increased investment in improvements to public roads totaling well over $1 million from the tax levy and State Chapter 90 aid.
- The Town continues to invest in a variety of Capital Improvements through appropriation on an annual basis for these projects, as well as paying for larger projects through debt service. The total of capital project appropriations plus debt service is a bit more than 8% of the Total budget.
- Town Meeting has already approved an FY13 funding for the Town's Other Post-Employment Benefits (OPEB) liability. In April, Town Meeting will be asked to transfer additional savings from the FY13 health insurance budget into OPEB;
- The FY14 proposed budget has set aside another OPEB contribution, unless these funds are needed for FY14 health insurance premiums. By late-February we will know our FY14 premium costs.

While Reading will always have a limited ability to fund all of the programs and needs of the community, the shared sacrifices to date have resulted in a situation where the Town can make these important and needed investments in our services and facilities and in our long term financial stability. As a community, we need to continue to be prudent in our use of public funds that our residents and businesses work so hard to provide. We appreciate the trust placed in the Town and all of its officials and employees, and we expect to continue to earn that trust.

Please do not hesitate to contact us with any questions or comments regarding this budget, or any other aspect of your Town government.

Respectfully submitted,

Peter I. Hechenbleikner
Town Manager

Robert W. LeLacheur, Jr.
Assistant Town Manager and Finance Director

operating budgets ==>	3.60%		3.75%		2.50%		2.50%		2.50%		2.50%	
Town of Reading Budget Summary												
3/11/13 9:46 AM	Current FY - 2013	One Yr Changes FY - 2013	Projected FY - 2014	One Yr Changes FY - 2014	FY15	One Yr Changes FY - 2015	FY16	One Yr Changes FY - 2016	FY17	One Yr Changes FY - 2017	FY18	One Yr Changes FY - 2018
Revenues												
Total Property Taxes	54,479,102	3.4%	55,726,660	2.3%	57,605,628	3.4%	59,509,428	3.3%	61,210,824	2.9%	62,954,755	2.8%
Total Other Local Revenues	5,380,000	-0.4%	5,650,000	5.0%	5,815,000	2.9%	5,985,000	2.9%	6,155,000	2.8%	6,350,000	3.2%
Total Intergov't Revenues	12,955,108	-0.1%	13,000,000	0.3%	13,325,000	2.5%	13,658,125	2.5%	13,999,578	2.5%	14,349,568	2.5%
Total Transfers & Available	4,406,704	7.3%	4,798,708	8.9%	3,854,888	-19.7%	3,781,310	-1.9%	3,762,718	-0.5%	3,796,161	0.9%
Revenues before Free Cash	$ 77,220,914	2.8%	$ 79,175,368	2.5%	$ 80,600,516	1.8%	$ 82,933,864	2.9%	$ 85,128,120	2.6%	$ 87,450,483	2.7%
Free Cash	697,733	-19.2%	1,050,000	50.5%	1,000,000	-4.8%	1,000,000	0.0%	1,000,000	0.0%	1,000,000	0.0%
Net Available Revenues	$ 77,918,646	2.5%	$ 80,225,368	3.0%	$ 81,600,516	1.7%	$ 83,933,864	2.9%	$ 86,128,120	2.6%	$ 88,450,483	2.7%
Accommodated Costs												
Benefits	13,329,635	3.7%	13,565,050	1.8%	14,501,650	6.9%	15,409,292	6.3%	16,377,043	6.3%	17,303,446	5.7%
Capital	1,937,700	104.4%	2,098,000	8.3%	1,750,000	-16.6%	1,950,000	11.4%	2,150,000	10.3%	2,350,000	9.3%
Debt	4,539,575	-25.1%	4,368,000	-3.8%	3,763,230	-13.8%	3,544,957	-5.8%	3,435,459	-3.1%	3,318,774	-3.4%
Energy	1,911,168	-4.7%	1,938,945	1.5%	2,016,503	4.0%	2,097,163	4.0%	2,181,049	4.0%	2,268,291	4.0%
Financial	740,000	3.4%	750,000	1.4%	758,750	1.2%	767,719	1.2%	776,912	1.2%	786,335	1.2%
Education - Out of district	3,344,235	-12.9%	3,598,098	7.6%	3,742,022	4.0%	3,891,703	4.0%	4,047,371	4.0%	4,209,266	4.0%
Education - Vocational	325,000	-22.5%	341,250	5.0%	354,900	4.0%	369,096	4.0%	383,860	4.0%	399,214	4.0%
Miscellaneous	2,898,937	3.2%	2,951,738	1.8%	3,034,906	2.8%	3,119,529	2.8%	3,205,642	2.8%	3,268,283	2.0%
Community Priorities			0		0		0		0		0	
Annual Accommodated Costs	$ 29,026,250	-2.1%	$ 29,611,081	2.0%	$ 29,921,961	1.0%	$ 31,149,459	4.1%	$ 32,557,336	4.5%	$ 33,903,609	4.1%
Stabilization Fund	0		0	-100.0%	0	-100.0%	0	-100.0%	0	-100.0%	0	-100.0%
Net Accommodated Costs	$ 29,026,250	-2.1%	$ 29,611,081	2.0%	$ 29,921,961	1.0%	$ 31,149,459	4.1%	$ 32,557,336	4.5%	$ 33,903,609	4.1%
Operating Costs												
Municipal Go'vt Operating	14,543,129	3.6%	15,423,120	3.75%	15,840,278	2.5%	16,236,285	2.5%	16,642,192	2.5%	17,058,247	2.5%
adjustments (comm. priority)	322,528		30,810									
adjustments (ent funds overhead	771,190	2.0%	798,182	3.5%	818,137	2.5%	838,590	2.5%	859,555	2.5%	881,044	2.5%
TOTAL Muni Government	**15,636,848**	**5.7%**	**16,252,112**	**3.9%**	**16,658,414**	**2.5%**	**17,074,875**	**2.5%**	**17,501,747**	**2.5%**	**17,939,290**	**2.5%**
School & Bldgs Operating	32,049,069	3.6%	33,764,332	3.75%	34,796,693	2.5%	35,666,610	2.5%	36,558,275	2.5%	37,472,232	2.5%
adjustments (comm. priority)	494,865		183,661									
TOTAL School & Bldgs	**32,543,934**	**4.5%**	**33,947,993**	**4.3%**	**34,796,693**	**2.5%**	**35,666,610**	**2.5%**	**36,558,275**	**2.5%**	**37,472,232**	**2.5%**
Town Bldgs Operating Target	439,499	3.6%	455,980	3.75%	467,380	2.5%	479,064	2.5%	491,041	2.5%	503,317	2.5%
adjustments (comm. priority)			(45,018)									
TOTAL Town Bldgs	**439,499**	**3.6%**	**410,962**	**-6.5%**	**467,380**	**13.7%**	**479,064**	**2.5%**	**491,041**	**2.5%**	**503,317**	**2.5%**
School/Town Buildings	$ 48,620,281	4.9%	$ 50,611,067	4.1%	$ 51,922,487	2.6%	$ 53,220,549	2.5%	$ 54,551,063	2.5%	$ 55,914,839	2.5%
Municipal Go'vt Operating	32.16%		32.11%		32.08%		32.08%		32.08%		32.08%	
School & Bldgs Operating	66.93%		67.08%		67.02%		67.02%		67.02%		67.02%	
Town Bldgs Operating Target	0.90%		0.81%		0.90%		0.90%		0.90%		0.90%	
TOTAL EXPENSES (L2+OC4)	$ 77,646,531	2.4%	$ 80,222,148	3.3%	$ 81,844,448	2.0%	$ 84,370,008	3.1%	$ 87,108,399	3.2%	$ 89,818,449	3.1%
			$ 3,220		$ (243,932)		$ (436,144)		$ (980,278)		$ (1,367,965)	

Finance Committee FY14 Budget Report
Town of Reading, MA

Overview

Mr. Moderator and Town Meeting members, thank you for this opportunity to highlight the current state of Reading's finances. I must start by acknowledging the many Town and School leaders, as well as volunteers, who produced the budget and the planning behind it. The citizens of Reading are extremely fortunate to have such a talented and committed team. The transparency, open and frank discussions, and numerous public meetings go a long way to illustrate the thoughtful planning and to heighten public trust. Reading should also be proud that this budget was produced, and our challenges met, with a high and effective level of collaboration which serves as an example for other Towns. I, of course, need to acknowledge one contributor, Peter Heckenbleikner. Peter's contributions will take much more time to cover in the coming months, so in this report, I will simply acknowledge that Reading finances are in an exemplary place today because of his talents, integrity and commitment to the employees and citizens of Reading over many years. Every citizen of Reading owes Peter a debt of gratitude.

Financial Status

I am happy to report that, in these challenging times Reading is in a very sound position financially. We continue to have a AA credit rating, our cash position is strong, our debt was refinanced at very low market rates last year, we are well along in investing in our buildings and infrastructure to bring them up to optimal levels and we are managing tax payer dollars optimally by most measures. Productivity and impressive conservation gains have allowed us to redirect funds to other budget needs. The success of the downtown and growing restaurant tax revenues have offered relief and are contributing to operations. Regionalization and cooperative efforts have been undertaken and appear to be improving services at existing expense levels. New growth in Reading has produced new revenues that can be applied to the operating budget and, on a one time basis, to capital projects. We have budgeted increased funding for road repairs. Reading continues be aggressive seeking and securing grants both for ongoing programs and for capital projects.

FY14 Budget

In this budget we strive mostly to maintain existing services with only minor increases. Similar to our pension liability which we fund annually, Reading faces a similar significant liability for health insurance for retirees, referred to as OPEB. The objective is to eventually relieve the operating budget of this annual funding burden and to have a fund sufficient to support the retiree's health care entitlements. In this budget we again make a contribution to fund our OPEB liability. The Finance Committee will meet this summer to discuss a more formal policy approach.

Our long term capital plan and funding policy are also proving to be valuable tools to anticipate funding needs and to bring down the likelihood and the added cost of emergency repairs and replacements.

The Reading Schools continually strive for high goals but are always constrained by limited dollars. Their dedication and talents have once again produced remarkable results scoring in the top 10 percentile in achievement and doing it with relatively low per pupil spending.

This budget was balanced with the use of approximately $1 million in free cash, a practice we have used for the past few years and which rating agencies normally frown upon. However, we balance this out with conservative budgeting and a strong free cash position, currently well above our 5% policy goal. The use of free cash has been an effective mechanism but should be used with caution should the cash position lessen or the budget stresses increase.

The Future

By most measures we are positioned well for challenges on the horizon. If you look forward, many of the gains in productivity and savings will benefit us into the future, but additional savings are less likely. Proposition 2½ limits may become more of a factor in future budgets particularly as inflation returns. Even today with many expenses increasing at rates beyond our control, and well above 2½%, we are faced with making cuts and tough service decisions to bring the budget into balance. In some ways, the 2½% limit is considered a healthy discipline, which forces the government to come back to the voters to request added funds only when priorities dictate. However, it is more likely, going forward that Reading will feel the effects of the 2½ limitation and will need to make difficult service decisions.

Also on the horizon are the future actions of the US Congress. A great deal of uncertainty remains and, given the magnitude of the Federal challenges, we can anticipate the potential exists for reduced funding to federal programs and to the States, which, in turn, means reduced funding to cities and towns. Our current strong cash balance positions Reading to have options to deal with this eventuality. Reading has other capital projects and enhancements to consider in the coming months and years. The Reading Library renovation, which comes to a vote April 2nd, represents years of work and is a tremendous opportunity to utilize significant State funding to address one of our most pressing building rehabilitation needs. The Killam School is in need of repair and renovation, again with the potential to take advantage of State funds to partially offset the cost of construction. A significant investment in our water distribution system is required to improve water quality. This will be paid for primarily through the water and sewer fees. Acceleration of this effort and the potential to shift part of the cost under the tax base will be discussed in the coming months. In the coming months there will also be discussion about expanding pre-school class offerings. You will be asked to consider funding the operating and additional space needs related to this expansion. Phase II of the Downtown Improvement project remains on the horizon to improve Haven St. These and other investments require careful considerations and if done properly can add to the quality of life in Reading and to the value of our properties.

Conclusion

Reading continues to strike a financially sound balance by taking a long-term view, facing tough decisions early and by being realistic and conservative in our planning. As a result, today, we give ourselves the flexibility to fund and address current and pressing issues. In this budget you will find considerable focus on priorities set by the Town and School, and again on the pressing matter of substance abuse and other programs for students and citizens in need.

Before closing I would like to acknowledge and thank Hal Torman who will be leaving the Finance Committee in June after 9 years of service and contributions to the Town of Reading.

Thank you again for the opportunity to comment.

Reading Finance Committee

David Greenfield, Chair
Barry Berman, Vice Chair
Jeanne Borawski
Mark Dockser
Karen Herrick
Paul McNeice
Jeffrey Perkins
Paula Perry
Hal Torman

FY 2014 Revenue Forecast

Summary – The total FY14 estimated revenues for general government will be $80.2 million, a 3.0% increase from FY13. However without the use of free cash in either year the increase is more modest, as revenues are projected to increase 2.5% to $79.2 million. Over the last twenty years, annual increases in revenues have averaged between +3.0% and +4.0%.

Continued conservative fiscal management, which included a 0% change to health insurance premiums in FY13 as a result of competitive bidding, combined with good fortune in snowfall in FY12 combined to build cash reserve balances. This allows a projected use of $1.05 million of Free Cash in the FY14 operating budget, a long-term practice that should be monitored closely.

The following are the highlights of the estimated revenues for FY14:

Property Taxes – The FY 2014 tax levy includes a 2.5% increase over the combined FY 2013 tax levy plus new growth. We are projecting a strong $575,000 in new growth taking into consideration historical averages plus new growth from ongoing activity in the community. The new growth figures for the past year came in at $579,830 so this forecast is a continuation of significant economic development activity that is currently underway.

New Growth ($ 000s)

2013	2012	2011	2010	2009	2008	2007	2006
579	325	363	553	556	549	843	732

After a discussion with the Board of Assessors in FY12 the abatements and exemptions overlay account was increased to $600,000 due to increased large-scale commercial activity and has increased by 2.5% annually, to a $630,375 figure in FY14. The actual amount may vary from the budgeted amount when the final calculation of the tax rate is made by the Town Accountant. If the overlay account is not used for abatements, it is released in future years and used to support the budget. (See" Operating transfers/Available Funds" below.)

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

In recent years as the economy was sluggish, we toned down long-term averages to allow for possible declines and only encountered one year of minor local revenue deficits. For FY14 we forecast a 4.7% increase, based almost entirely on higher than forecast actual collections in FY13.

MOTOR VEHICLE EXCISE – This revenue source is difficult to forecast, as we have been over and under budget by $100,000+ in recent years, although the average has been in line. For next year we forecast a 6.6% increase to $2.825 million as FY13 collections are ahead of projections. Several years ago we would have expected this figure to be well over $3 million by FY14, but purchases of new cars has slowed during the difficult economic times.

INTEREST – The town earns interest on the cash it is holding until it has to pay the bills for the town. From 2005 through 2008, we held the funds for large construction projects that earned us considerable annual interest, in excess of $1 million. 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 for large construction projects were completely spent by FY 2010. In 2007, many of our investment accounts were earning over 5% interest rates. Unfortunately (for the Town as an investor, but happily for the Town as a borrower) interest rates have steeply declined. We are currently earning 0.2% to 0.8% therefore we have again decreased our estimated interest revenues to be only $125,000 next year.

Intergovernmental Revenue – FY13 state aid came in a surprising $685,000 above our estimates. Recently the state had to reduce its growth estimate and some of that increase will not occur. We are estimating $13.0 million for FY14 state aid, which would be about 0.5% higher than what we expected in FY13. Last year when higher state aid came through, we used most of it to decrease our use of free cash in the FY13 budget, and would have similar expectations for FY14 with one exception. If addressing the so-called fiscal cliff in Washington has a great impact on state finances, then we may be forced to revise this estimate down in coming months. The Governor's budget shows about $120,000 more in state aid for FY14 than we projected, but is based on significant changes to tax policies.

Status of Reserves (000's)

	Balance July 1 2012	Used FY2013	Proposed FY2014	Estimated June 2013 Balance
Free Cash Surplus	6,538	(32)	(1,050)	5,456
Sale of Real Estate	708	(250)	(200)	258
Stabilization Funds				
General	1,545	0	0	1,545
Smart Growth*	369	(59)	(257)	53
Buyback	31	23	0	54
Fincom Reserve	150	(7)	0	143

Operating Transfers/Available Funds – The amount of money available from cemetery sale of lots has remained constant. Sale of real estate funds from the landfill will be available for debt and capital expenses, but are reduced by $50,000 to $200,000. This is consistent with the FY2005 plans to use these funds in the Capital Improvements Program over ten or more years. The Reading Ice Arena Authority payment has been reduced because of their capital funding needs. The Board of Assessors released $475,947 from the overlay surplus last year and we are forecasting $350,000 will be available this year. Again a high figure of $1.05 million is being used from Free Cash in order to balance the FY2014 budget.

Five-Year Revenue Forecast
FY14-FY18

Town of Reading Revenues - Details	Approved	One Yr Changes	Projected	One Yr Changes		One Yr Changes		One Yr Changes		One Yr Changes		One Yr Changes
4/1/13 1:36 PM	FY - 2013	FY - 2013	FY - 2014	FY - 2014	FY15	FY - 2015	FY16	FY - 2016	FY17	FY - 2017	FY18	FY - 2018
Property Taxes												
Tax levy (within levy limit)	52,483,622	3.2%	54,350,038	3.6%	56,298,164	3.6%	58,218,118	3.4%	60,186,071	3.4%	61,946,973	2.9%
New Growth	579,830	78.4%	575,000	-0.8%	500,000	-13.0%	500,000	0.0%	250,000	-50.0%	250,000	0.0%
Tax levy (debt exclusion)	2,030,650	-1.4%	1,431,997	-29.5%	*1,453,598*	1.5%	*1,453,598*	0.0%	*1,453,598*	0.0%	*1,453,598*	0.0%
Abatements and exemptions	(615,000)	2.5%	(630,375)	2.5%	(646,134)	2.5%	(662,288)	2.5%	(678,845)	2.5%	(695,816)	2.5%
Total Property Taxes	54,479,102	3.4%	55,726,660	2.3%	57,605,628	3.4%	59,509,428	3.3%	61,210,824	2.9%	62,954,755	2.8%
Other Local Revenues												
Motor Vehicle Excise	2,650,000	-1.9%	2,825,000	6.6%	2,900,000	2.7%	2,975,000	2.6%	3,050,000	2.5%	3,150,000	3.3%
Meals Tax	300,000	50.0%	350,000	16.7%	375,000	7.1%	400,000	6.7%	425,000	6.3%	450,000	5.9%
Penalties/interest on taxes	160,000	10.3%	175,000	9.4%	180,000	2.9%	185,000	2.8%	190,000	2.7%	200,000	5.3%
Payments in lieu of taxes	325,000	3.2%	325,000	0.0%	335,000	3.1%	345,000	3.0%	355,000	2.9%	360,000	1.4%
Charges for services	1,475,000	0.0%	1,500,000	1.7%	1,550,000	3.3%	1,600,000	3.2%	1,650,000	3.1%	1,700,000	3.0%
Licenses & permits	140,000	-10.3%	140,000	0.0%	140,000	0.0%	145,000	3.6%	150,000	3.4%	155,000	3.3%
Special Assessments		-100.0%										
Fines	110,000	-15.4%	110,000	0.0%	110,000	0.0%	110,000	0.0%	110,000	0.0%	110,000	0.0%
Interest Earnings	120,000	-40.0%	125,000	4.2%	125,000	0.0%	125,000	0.0%	125,000	0.0%	125,000	0.0%
Medicaid Reimbursement	100,000	42.9%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%
Other												
Total Other Local Revenues	5,380,000	-0.4%	5,650,000	5.0%	5,815,000	2.9%	5,985,000	2.9%	6,155,000	2.8%	6,350,000	3.2%
Intergovernmental Revenue												
State Aid	12,955,108	5.3%	13,000,000	0.3%	13,325,000	2.5%	13,658,125	2.5%	13,999,578	2.5%	14,349,568	2.5%
Federal ARRA/State refund				0.0%		0.0%		0.0%		0.0%		0.0%
MSBA												
Other state aid -Supplemental Aid												
Total Intergov't Revenues	12,955,108	-0.1%	13,000,000	0.3%	13,325,000	2.5%	13,658,125	2.5%	13,999,578	2.5%	14,349,568	2.5%
Operating Transfers and Available Funds												
Cemetery sale of lots	25,000	0.0%	25,000	0.0%	25,000	0.0%	25,000	0.0%	25,000	0.0%	25,000	0.0%
Sale of real estate funds	250,000	-16.7%	200,000	-20.0%	150,000	-25.0%	100,000	-33.3%	50,000	-50.0%		-100.0%
Reading Ice Arena Authority	100,000	0.0%	50,000	-50.0%	100,000	100.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%
MSBA payments	215,828	-70.0%	817,305	278.7%								
RMLD earnings distribution	2,200,738	-0.2%	2,301,221	4.6%	2,358,752	2.5%	2,417,720	2.5%	2,478,163	2.5%	2,540,117	2.5%
Enterprise Fund Support	771,190	2.0%	798,182	3.5%	818,137	2.5%	838,590	2.5%	859,555	2.5%	881,044	2.5%
40R Stabilization Fund	368,000	100.0%	257,000	-30.2%	53,000	-79.4%						
Overlay surplus	475,947	100.0%	350,000	-26.5%	350,000	0.0%	300,000	-14.3%	250,000	-16.7%	250,000	0.0%
Total Transfers & Available	4,406,704	7.3%	4,798,708	8.9%	3,854,888	-19.7%	3,781,310	-1.9%	3,762,718	-0.5%	3,796,161	0.9%
OPERATING REVENUES	77,220,914	2.77%	79,175,368	2.53%	80,600,516	1.80%	82,933,864	2.89%	85,128,120	2.65%	87,450,483	2.73%
Free Cash & Savings	697,733	-19.2%	1,050,000		1,000,000		1,000,000		1,000,000		1,000,000	
TOTAL REVENUES	$ 77,918,646	2.52%	$ 80,225,368	2.96%	$ 81,600,516	1.71%	$ 83,933,864	2.86%	86,128,120	2.61%	88,450,483	2.70%

Regeneration & Free Cash

Regeneration of Free Cash may be simplified into the two components of taking in more revenues than were expected plus spending less than was budgeted. While a certain amount of regeneration is expected every year, it is virtually impossible to predict most of the sources of these variances ahead of time.

Revenues

Each year actual revenues vary from those that are projected 18 months earlier when a forecast is built as a baseline for budgeting. The next table shows the past six years of variance in actual revenues versus what was budgeted ahead of time. As you will see, forecasting revenues is as much art as science.

	Surplus
FY07	$2,776,565
FY08	1,705,386
FY09	46,069
FY10	(57,613)
FY11	1,126,576
FY12	1,034,985
Average	**Meaningless!**

Sometimes a revenue budget is forecasted to vary on purpose from what is really expected. For example, when a large capital project is in progress, borrowed funds earn interest until the project is completed. These earnings are known to be one-time and therefore ignored in revenue projections. Most of the time, however, the forecast is the best guess at what will occur, with a slightly lower and conservative figure used when there is uncertainty.

Revenue Variance

Every year a certain amount of new growth occurs that has historically been more than forecast; in FY09 this figure was an additional $669,720 but in FY11 this figure declined to $141,899. In recent years because of several large-scale commercial & residential developments we have increased the forecast above long-term averages, so the excess in new growth has shrunk.

In both FY07 and FY08 over $1 million in interest income was generated that was not expected to recur, and therefore was not allowed to be spent in the budget process, but instead directed towards building cash reserves.

In FY07 an extra $650,035 came in as state or federal aid; in FY09 $594,392 less state and federal aid occurred than was expected followed by $315,500 less in FY10.

From FY07-FY10 excise taxes collected generally fell short of projections due to the weak economy, then in FY11 (well after the 'cash for clunkers' program) we collected $486,623 more than was forecast.

Wages & Expenses

Each year the budgets that are voted and then amended at Town Meeting turn some funding back for a variety of reasons. Note that by law while revenues are a best estimate that may come in above or below forecast, expenses are not allowed to be above what is budgeted.

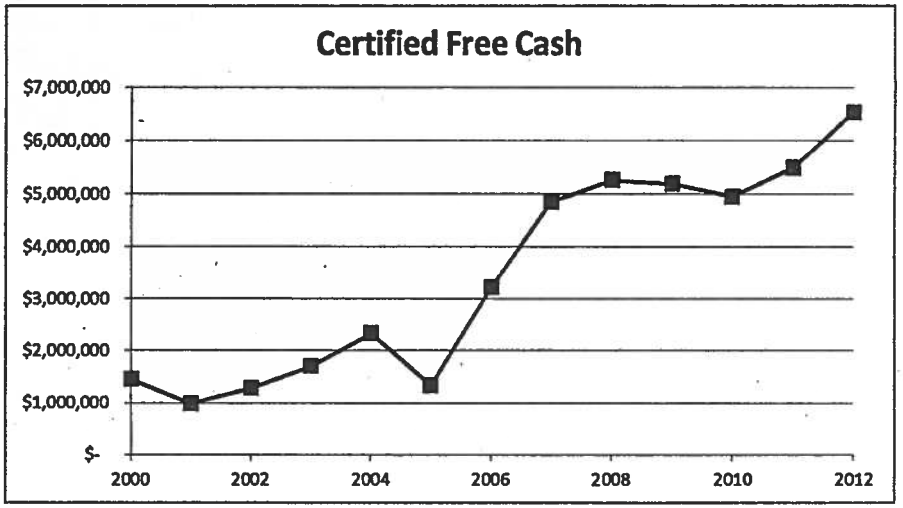
Below is a look at the past three years of budgeted expenses that were under-spent and therefore turned back to cash reserves. Every budget line item is carefully monitored during the year and continuous efficiencies generate savings that are returned to free cash at year-end.

	FY10	FY11	FY12
Genl Govt	$221,803	$182,290	$134,225
Public Safety	117,993	66,062	54,142
DPW & TFac	189,609	246,162	534,225
Other Town	51,007	33,365	51,909
Education*	286,158	77,137	64,565
Benefits	214,982	180,834	156,621
Other	70,561	(21,936)	56,143
TOTAL	**$1,152,113**	**$763,914**	**$1,051,830**

**includes School Department plus Vocational schools*

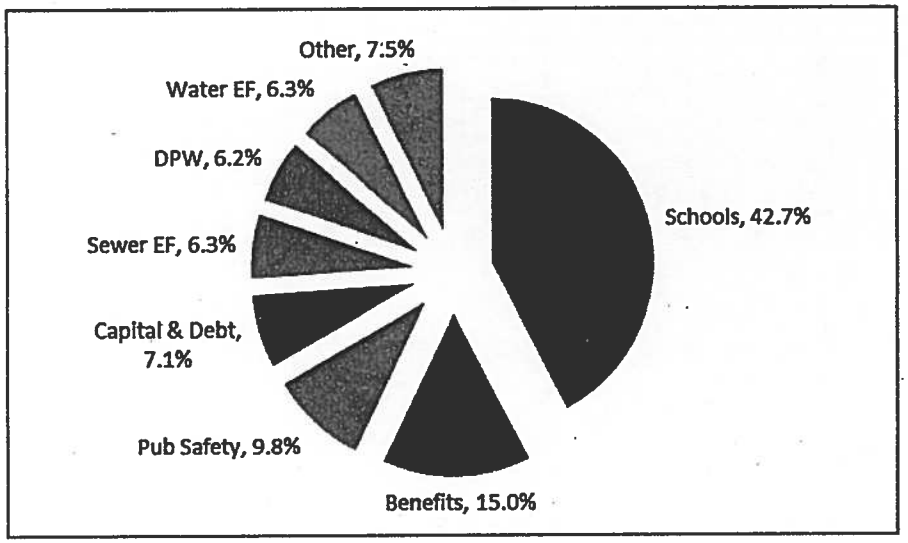
Summary

As you can see from the previous discussion there seems to be some level of regeneration that is reliable, even though the source is impossible to accurately predict. Prior to the recent economic slowdown, Town Meeting was often asked to spend a significant amount on capital at the November Subsequent Town Meeting. This practice has been discontinued because for the past few years the free cash that might go towards significant one-time capital has instead been allocated in advance to the overall budgets at the April Annual Town Meeting.



Extensive financial planning and discipline have built Free Cash balances to healthy levels since the low levels in the early 2000s. In 2006 FINCOM adopted a policy that the balance should always be above 5% (now $4 million) of the budget. Each year the possibility of mid-year state aid reductions or significant unplanned snow & ice expenses must be able to be absorbed without a sudden change in service levels. The budgets are a careful balance of forecast revenues plus regeneration versus the levels of service desired by the community.

FY14 Spending Scorecard



The total of all proposed FY14 budget expenditures for the Town of Reading General and Enterprise Funds is **$90.7 million**, a 2.9% increase when compared to FY13.

The FY14 General Fund at $79.6 million is up 3.1%; it is broadly comprised of Shared Costs up 0.8%, Town departments up 2.9% and the School and Town Facilities departments up 4.4%.

The FY14 Enterprise Funds at $11.1 million are up 1.7%; it is comprised of Water down 1.1%, Sewer up 4.2% and Storm Water up 1.2%.

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

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

Prior FY3 Actuals – final spending from FY10;
Prior FY2 Actuals – final spending from FY11;
Prior FY1 Actuals – final spending from FY12;
CY Actuals – year to date spending in FY13;
CY Revised Budget – the most current FY13 budget;
Projection Level 3 (or 2 for Enterprise Funds) – the FY14 Finance Committee recommended budget;
Pct. Change – the FY14 FINCOM recommended budget compared to the current FY13 budget.

This information gives a good historical perspective on actual spending patterns in these various line items, which along with the written explanations for each area help provide the basis for the FY14 budget requests.

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

FY14 Spending Scorecard

Line	Category	FY11 Budget revised	FY12 Budget revised	FY13 Budget revised	FY14 FINCOM	% change	FINCOM votes	% Bdgt
B99	Benefits	$ 11,712,081	$12,845,486	$13,329,635	$13,565,050	1.8%	8-0-1	17.1%
C99	Capital	$ 1,223,000	$948,000	$2,011,000	$2,098,000	4.3%	8-0-1	2.6%
D99	Debt service	$ 6,158,003	$6,063,446	$4,539,575	$4,368,000	-3.8%	8-0-1	5.8%
E99	Vocational Education	$ 327,946	$419,343	$325,000	$341,250	5.0%	8-0-1	0.4%
J92	Finance Committee Reserves	$ 150,000	$150,000	$150,000	$150,000	0.0%	8-0-1	0.2%
	Total Shared Costs	$ 19,571,030	$ 20,426,275	$ 20,355,210	$ 20,522,300	0.8%		26.1%
G91	Town Administration wages	$ 211,646	$212,611	$270,279	$229,480	-15.1%	8-0-1	0.3%
G92	Town Administration expenses	$ 442,000	$487,330	$491,350	$518,250	5.5%	8-0-1	0.6%
H91	Accounting wages	$ 155,770	$156,779	$159,709	$158,630	-0.7%	8-0-1	0.2%
H92	Accounting expenses	$ 1,550	$1,300	$1,100	$2,300	109.1%	8-0-1	0.0%
I91	Finance wages	$ 1,137,410	$1,089,226	$1,055,433	$1,062,100	0.6%	8-0-1	1.4%
I92	Finance expenses	$ 506,800	$458,321	$618,950	$610,900	-1.3%	8-0-1	0.8%
K91	Community Services wages	$ 885,557	$753,480	$739,282	$749,575	1.4%	9-0-0	0.9%
K92	Community Services expenses	$ 263,485	$372,999	$425,550	$519,700	22.1%	9-0-0	0.5%
L91	Library wages	$ 966,006	$987,717	$1,017,529	$1,040,442	2.3%	9-0-0	1.3%
L92	Library expenses	$ 268,817	$253,813	$283,000	$284,000	0.4%	9-0-0	0.4%
M91	Public Works wages	$ 2,351,314	$2,291,414	$2,348,947	$2,458,304	4.7%	9-0-0	3.0%
M92	Public Works expenses	$ 739,026	$836,930	$803,800	$837,750	4.2%	9-0-0	1.0%
M93	Public Works Snow & Ice	$ 525,000	$565,000	$600,000	$625,000	4.2%	9-0-0	0.8%
M94	Public Works Street Lights	$ 241,500	$253,575	$200,000	$200,000	0.0%	9-0-0	0.3%
M95	Public Works Rubbish	$ 1,560,770	$1,472,159	$1,500,000	$1,490,000	-0.7%	9-0-0	1.9%
N91	Public Safety wages	$ 7,543,727	$7,595,269	$8,204,302	$8,477,625	3.3%	9-0-0	10.5%
N92	Public Safety expenses	$ 353,854	$366,014	$371,175	$381,426	2.8%	9-0-0	0.5%
	Total Municipal Gov't	$ 18,154,232	$ 18,153,937	$ 19,090,406	$ 19,645,481	2.9%		24.5%
U99	School Department	$ 36,390,308	$36,005,307	$37,053,287	$38,701,365	4.4%	9-0-0*	47.6%
V99	Town Facilities	$ 740,693	$699,877	$704,166	$704,633	0.1%	9-0-0	0.9%
	Total School & Facilities	$ 37,131,001	$ 36,705,184	$ 37,757,453	$ 39,405,998	4.4%		48.5%
	VOTED GENERAL FUND	$ 74,856,263	$ 75,285,396	$ 77,203,069	$ 79,573,779	3.1%		99.2%
	State Assessments	$ 552,912	$ 585,896	$ 647,755	$ 644,369	-0.5%		0.8%
	TOTAL	$ 75,409,175	$ 75,871,292	$ 77,850,824	$ 80,218,148	3.0%		100.0%
W99	Water Enterprise Fund	$ 5,055,924	$5,545,343	$5,067,954	$5,011,529	-1.1%	9-0-0	46.2%
X99	Sewer Enterprise Fund	$ 5,214,720	$5,147,890	$5,508,348	$5,741,407	4.2%	9-0-0	50.2%
Y99	Storm Water Enterprise Fund	$ 347,826	$376,650	$388,312	$392,846	1.2%	9-0-0	3.5%
	TOTAL ENTERPRISE FUNDS	$10,618,470	$11,069,883	$10,964,614	$11,145,782	1.7%		
	GRAND TOTAL VOTED	$ 85,474,733	$ 86,355,279	$ 88,167,683	$ 90,719,561	2.9%		
	If the math curriculum ($250,000) is not funded under Article 6 then FINCOM's recommened School Department budget is $38,951,366							

Benefits & Miscellaneous Accommodated Costs
FY14 Budgets

BUDGETS	FY12	FY13	FY14	Change
Benefits	$12,845,486	$13,329,635	$13,565,050	+1.8%
Capital	$1,418,500	$2,011,000	$2,098,000	+4.3%
Debt	$6,063,446	$4,539,575	$4,368,000	-3.8%
Regional Schools	$419,343	$325,000	$341,250	+5.0%
FINCOM Reserves	$150,000	$150,000	$150,000	0%
TOTAL	**$20,896,775**	**$20,355,210**	**$20,522,300**	**+0.8%**
State Assessments*	$581,855	$647,755	$644,369	-0.5%

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

Benefits

Retirement ($3,766,550; +3.1%): The Retirement Board voted an increase of +4.5% to the $3.27 million annual contribution required. The Town's self-insured portion has declined to $35,000 due to the passing of a self-insured retiree; a $15,000 expense pays the annual fees associated with seasonal and part-time employees' shift from social security to a 403(b) plan; and $450,000 is set aside as a buffer for an unknown change in health insurance, and if not needed up to this amount will be contributed to the Other Post-Employment Benefits (OPEB) liability. Thus far a total of $920,000 has been allocated to fund this liability in the past two years. While this is well below the needed annual contribution of over $1.7 million, it is important to signal to the Auditors and bond rating agencies that the Town takes the OPEB liability seriously. A longer term plan to increase this funding will occur as the pension liability becomes fully funded (by 2030), or sooner if it becomes required by law.

Worker Compensation ($325,000; -4.8%): An estimated decrease is projected as of early January 2013 due to the success of Town safety policies. Further adjustments will be made as needed during the budget process.

Unemployment Compensation ($100,000; -16.7%): Less of an unemployment liability developed from the budget reductions of FY12, and no significant further staff reductions are planned in FY14.

Health & Life Insurance ($8,593,500; +1.4%): Late in the spring of 2011 management negotiated several plan design changes with all unions from the Town, School and Light departments, resulting in higher out of pocket expenses for employees and retirees but lower insurance premium costs. This continued a multi-year trend of benefit changes made in an attempt to contain health insurance costs. A portion of the FY12 budget savings was able fund OPEB. Beginning in the fall of 2011 the Town conducted an extensive bid process for heath insurance, and the results were very favorable – no change in premiums for FY13. An independent consultant hired to conduct this bid process cited the outstanding results as directly attributable to the excellent management/labor relationship and the prudent financial oversight by the Town.

In FY13 we introduced an 'opt-out' program for employees that obtained coverage from another source, such as a spouse's plan. Premium savings are $79,681, and after a modest payment to these employees the Town will save $62,806 in the current fiscal year.

For FY14 we have a renewal rate of +5.5% and are using a lower baseline of actual expenses from the FY13 budget, so the increase in FY14 appears to be only 1.1% for premiums. We are not budgeting for any increase in enrollment, consistent with recent trends. As mentioned, an extra +5% cushion for these costs is budgeted as an OPEB contribution.

Medicare ($710,000; +5.2%): The annual rate of increase of this line item has slowed due to ongoing demographic shifts in the workforce.

Indemnification ($70,000; +7.7%): Police & Fire on duty injury related expenses can vary widely in this line item. Each year the budget is increased in order to be conservative.

Capital ($2,098,000 +4.3%)

A recap of FY12 capital funding shows:

$948,000 voted by April 2011 Town Meeting
+ $139,500 voted by November 2011 TM
+ $331,000 voted by April 2012 TM (from 40R funds)
$1,418,500

A recap of FY13 capital funding shows:

$1,937,700 voted by April 2012 TM ($367k from 40R)
+ $ 74,000 voted by November 2012 TM
+ $ 77,500 voted by January 2013 TM
$2,089,200

The target baseline capital spending per FINCOM policy for FY14 is about $1.9 million (including $200,000 due to energy savings). This total is noticeably higher than the April 2011 funding above because of a drop in debt service.

The proposed FY14 capital spending is **$2,098,000** – an amount higher than suggested by FINCOM because of the continued use of additional one-time 40R Smart Growth Stabilization funds.

Following is a summary of the proposed FY14 capital:

Capital Funding Sources:
$200,000 from the sale of real estate (fund expected to be fully drawn down by FY16 unless replenished by land sales); **$257,000** from the 40R Smart Growth Stabilization (fund expected to show a small balance after a four-year spending plan is completed in FY15); **$1,641,000** from the general fund.

Capital Projects:
$112,000 for Town Facilities: $50,000 DPW building design; $15,000 Town Hall office renovation; $15,000 Fire Station furniture; $12,000 DPW garage windows and doors; $10,000 Police station front door replacement; $10,000 Police station carpeting;

$130,000 for School Facilities: $65,000 for carpet/flooring at Joshua Eaton ($25,000); Birch Meadow ($20,000) and Coolidge ($20,000); $18,000 for Parker cafeteria equipment; $15,000 for electrical systems at Joshua Eaton; $12,000 for HVAC exhaust fans at Parker; $10,000 for stairwell masonry at Parker; $10,000 for Birch Meadow lockers and cubbies in four areas;

$105,000 for Finance department technology including $45,000 for a regional GIS flyover and $60,000 for large scale network upgrades;

$211,000 for Public Safety including $136,000 to replace Firefighter turnout gear (every five years); $30,000 for Dispatch DVR video technology upgrades; $25,000 to replace the Animal Control/Parking Enforcement vehicle; $20,000 for fire hose replacement;

$1,540,000 for Public Works:
$882,000 for roadway and related repairs (an additional $600,000 of Chapter 90 grant funds is expected to further increase the total FY14 road repair budget): $712,000 is for road work, $120,000 is for curb and sidewalk repairs for pedestrian safety and $50,000 for parking lot repairs;
$360,000 for equipment replacement: $140,000 to replace a snow blower and help clear roadway brush; $115,000 to replace a 2001 dump truck; $55,000 to replace a Cemetery division 1997 pickup truck; $50,000 to replace a Highway division 1997 pickup truck;
$298,000 for recreation improvements: $129,000 for Washington Park tennis courts; $124,000 for Washington Park basketball courts and $45,000 for the Hunt Park playground.

Debt ($4,368,000; -3.8%)
In FY12 the Town advance refunded some existing school debt, and there were two primary results. First, in FY13 annual debt service was reduced by about $1 million, an amount that the Town was receiving from the MSBA as reimbursement for school projects. Second, starting next year further significant reductions are seen and these represent outright savings from the refinancing. For example in FY14 those savings are $499,005, with the bulk of the savings seen in excluded RMHS debt. Past projects being fully repaid in FY13 include the Parker turf field; the Bancroft Avenue tennis courts; a Fire engine; new financial technology systems; and repairs to Birch Meadow schools. One new debt issue is proposed inside the tax levy for FY14 – a $1.5 million cemetery garage that is still in the design phase.

Several larger projects are being considered as debt exclusions – to be paid outside of the tax levy. These include the Public Library renovation ($9.8 million town share); the Killam Elementary School renovation ($3 million town share); the need for additional School Space (unknown cost at this time); Downtown Phase II streetscape project ($5.35 million with some offset from a possible state grant); and the possibility of taking some past and/or future water enterprise fund debt and shifting it to the tax rate, although not in time for the FY14 budget.

Regional Vocational Schools ($341,250; +5.0%)
No significant change in enrollment or budgets are expected at either the Northeast Vocational school or Minuteman and tuition plus transportation costs are estimated at +5% for FY14. As more information becomes available these figures could change.

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

State Assessments ($644,369; -0.5% Governor's budget)
Town Meeting does not vote on these charges, they are deducted from any State Aid payments the Town receives. Here are some details of the figures in the proposed Governor's budget:

MBTA ($528,555 +1.1%) To maintain and operate regional public transportation for services rendered to communities within the Authority. Assessments are apportioned based on weighted population shares of the MBTA district, using data from the 7/1/04 U.S. census estimates.
Education ($85,533 -11.0%) Charter School Tuition ($57,980) is to pay for students that attend a charter school district. Assessments use October 1st enrollment plus expected growth, and are finalized using April 1st data; Essex Agricultural School ($12,553) one student chose to attend this school instead of one of the vocational schools listed above; School Choice Tuition ($15,000) to pay for students attending another school district under School Choice. Assessments are based on October 1st enrollments and updated on April 1st; and Special Education Assessments ($0) to partially reimburse the state for students enrolled in state hospital schools. Assessments are based on full-time equivalency in special education programs from the previous year.
Registry of Motor Vehicles Surcharge ($14,140 +6.6%) to reimburse the RMV for marking a license or registration for non-renewal due to non-payment of parking violations, excise taxes, and abandoned vehicle costs. Assessments are based on prior year actual expenses.
Metropolitan Area Planning Council ($7,991 +2.5%) to promote urban planning and to respond to common urban problems of Boston and surrounding communities. Assessments are determined by 2004 population.
Air Pollution Districts ($8,150 +6.1%) to pay for the costs incurred by the Department of Environmental Protection in monitoring air pollution levels and enforcing air quality standards at industrial, commercial and institutional facilities. Assessments are determined 50% by 2004 population and 50% by 2004 community assessed values.

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
EMPLOYEE BENEFITS

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0911	RETIREMENT AND PENSION CONT								
05	EXPENSES								
19115519	519700	RETR ASSMT	2,714,032.00	2,878,456.00	3,020,698.54	3,125,885.00	3,125,885.00	3,266,550.00	4.5%
19115519	519710	NONCONTRIB	74,379.84	73,728.36	63,550.92	26,952.39	67,500.00	35,000.00	-48.1%
19115519	519720	OBRA FEES	9,634.50	10,989.00	13,843.50	14,530.50	15,000.00	15,000.00	.0%
19115519	519750	OPEB CONTR	.00	.00	500,000.00	420,000.00	420,000.00	450,000.00	7.1%
19115530	530129	ACTUARIAL	.00	.00	13,500.00	.00	25,000.00	.00	-100.0%
TOTAL EXPENSES			2,798,046.34	2,963,173.36	3,611,592.96	3,587,367.89	3,653,385.00	3,766,550.00	3.1%
TOTAL RETIREMENT AND PENSION			2,798,046.34	2,963,173.36	3,611,592.96	3,587,367.89	3,653,385.00	3,766,550.00	3.1%
0912	WORKERS COMPENSATION								
05	EXPENSES								
19125574	574500	DEDUCT/CLM	7,821.00	7,591.92	7,545.10	3,980.82	26,250.00	25,000.00	-4.8%
19125574	574550	INS PREMS	238,070.30	247,118.70	275,392.65	266,412.80	315,000.00	300,000.00	-4.8%
TOTAL EXPENSES			245,891.30	254,710.62	282,937.75	270,393.62	341,250.00	325,000.00	-4.8%
TOTAL WORKERS COMPENSATION			245,891.30	254,710.62	282,937.75	270,393.62	341,250.00	325,000.00	-4.8%
0913	UNEMPLOYMENT COMPENSATION								
05	EXPENSES								
19135519	519100	UNEMP TWN	35,903.99	50,241.17	15,240.58	21,068.34	37,500.00	30,000.00	-20.0%
19135519	519300	UNEMP SCH	80,779.56	45,003.53	40,318.26	35,717.74	80,000.00	67,000.00	-16.3%
19135530	530000	PROF SVCS	1,740.00	2,320.00	2,320.00	1,860.00	2,500.00	3,000.00	20.0%
TOTAL EXPENSES			118,423.55	97,564.70	57,878.84	58,646.08	120,000.00	100,000.00	-16.7%
TOTAL UNEMPLOYMENT COMPENSAT			118,423.55	97,564.70	57,878.84	58,646.08	120,000.00	100,000.00	-16.7%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
EMPLOYEE BENEFITS

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0914	HEALTH INSURANCE								
05	EXPENSES								
19145530	530000	PROF SVCS	.00	.00	40,000.00	.00	40,000.00	40,000.00	.0%
19145574	574000	HEALTH INS	6,745,622.41	7,562,632.22	7,805,056.58	6,521,703.93	8,400,000.00	8,490,000.00	1.1%
19145574	574005	REGL HLTH	.00	.00	4,050.45	5,233.92	.00	25,000.00	.0%
19145574	574050	LIFE INS	32,557.48	29,050.86	25,788.73	26,377.66	35,000.00	37,000.00	5.7%
19145574	574055	REGL LIFE	.00	.00	29.49	35.96	.00	1,500.00	.0%
	TOTAL EXPENSES		6,778,179.89	7,591,683.08	7,874,925.25	6,553,351.47	8,475,000.00	8,593,500.00	1.4%
	TOTAL HEALTH INSURANCE		6,778,179.89	7,591,683.08	7,874,925.25	6,553,351.47	8,475,000.00	8,593,500.00	1.4%
0916	MEDICARE								
05	EXPENSES								
19165519	519000	MEDICARE	531,704.40	556,990.00	588,833.37	434,740.41	675,000.00	700,000.00	3.7%
19165519	519005	REGIONALEE	.00	.00	399.66	977.80	.00	10,000.00	.0%
	TOTAL EXPENSES		531,704.40	556,990.00	589,233.03	435,718.21	675,000.00	710,000.00	5.2%
	TOTAL MEDICARE		531,704.40	556,990.00	589,233.03	435,718.21	675,000.00	710,000.00	5.2%
0917	INDEMNIFICATION 111F								
05	EXPENSES								
19175519	519210	POLC INDEM	22,620.09	11,662.55	15,720.81	4,142.39	32,500.00	35,000.00	7.7%
19175519	519220	FIRE INDEM	26,234.06	30,462.76	24,693.65	59,089.65	32,500.00	35,000.00	7.7%
	TOTAL EXPENSES		48,854.15	42,125.31	40,414.46	63,232.04	65,000.00	70,000.00	7.7%
	TOTAL INDEMNIFICATION 111F		48,854.15	42,125.31	40,414.46	63,232.04	65,000.00	70,000.00	7.7%
	TOTAL EMPLOYEE BENEFITS		10,521,099.63	11,506,247.07	12,456,982.29	10,968,709.31	13,329,635.00	13,565,050.00	1.8%

Town of Reading FY - 2014 Budget

Expenses (Form C)

Employee Benefits

Contributory Retirement - 811

Summary: K1

Classification	Actual Calendar 2010 FY - 2011 $	Annual Adopted Budget Calendar 2011 FY - 2012 $	Actual Calendar 2011 FY - 2012 $	Annual Adopted Budget Calendar 2012 FY - 2013	Recommended Calendar 2013 FY - 2014 $	One Year Percent Change	
Pension Assessment	4,152,402	4,333,138	4,351,753	4,466,419	4,635,306	3.8%	
Administrative Expenses:							
Software Licenst/Support	29,725	15,225	15,990	16,785	17,625	5.0%	
Actuarial Valuation	19,500	16,500	0	3,000	17,500	483.3%	
Office Supplies & Postage	2,837	3,200	3,052	3,200	3,500	9.4%	
Bonding Premium	237	0	375	300	237	-21.0%	
Travel Reimbursement	881	900	253	1,150	1,700	47.8%	
Professional Development	720	800	270	1,050	800	-23.8%	
Dues and Membership	400	400	400	400	400	0.0%	
Legal Expenses	1,080	2,000	439	2,000	2,000	0.0%	
Medical Records	0	0	141	100	150	50.0%	
Rent	0	0	0	0	1,000	0.0%	
Benefits (MEDFIC, Hlth, Life)	0	0	0	0	830	0.0%	
Workers' Compensation	0	0	0	0	100	0.0%	
Document Storage	0	0	0	0	400	0.0%	
Salaries & Wages:	47,122	48,069	47,559	49,030	66,341	35.3%	
Totals	$ 4,254,904	$ 4,420,232	$ 4,420,232	$ 4,543,434	$ 4,747,889	4.5%	Actuarial amt 4,747,889

Source of Funding	%		%		%		%		%		
Water Fund	0.6%	26,724	0.6%	27,927	0.6%	27,927	1.6%	73,126	1.8%	78,417	
Sewer Fund	0.5%	22,273	0.5%	23,275	0.5%	23,275	0.6%	27,234	0.6%	28,460	
Storm Water Mgmt	0.0%	847	0.0%	885	0.0%	885	0.0%	2,210	0.0%	2,309	
Electric Fund	30.1%	1,278,695	30.2%	1,336,236	30.2%	1,336,236	28.4%	1,288,076	28.4%	1,348,039	
Housing Authority	0.5%	22,892	0.5%	23,922	0.5%	23,922	0.6%	26,903	0.6%	28,114	
General Fund (Form A)		2,903,473		3,007,987		3,007,987		3,125,885		3,266,550	4.5%

11-Mar-13

FY14-23 Capital Improvement Plan Summary

	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY14-23
Summary												-
Schools - General	267,000	-	-	75,000	-	-	75,000	-	-	75,000	-	225,000
Buildings - Schools	89,500	130,000	588,000	608,000	407,000	78,000	1,534,000	710,000	26,000	60,000	-	4,141,000
Buildings - Municipal	292,000	112,000	155,000	434,000	422,000	241,000	280,000	-	-	135,000	-	1,779,000
Finance/Technology	-	105,000	60,000	-	-	-	-	75,000	75,000	-	-	315,000
Library	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
Public Safety - Fire	36,000	156,000	-	767,500	285,000	90,600	201,000	849,000	339,000	-	-	2,688,100
Public Safety - Police	-	55,000	-	35,000	20,000	-	10,000	-	35,000	400,000	-	555,000
Public Works - Equipment	311,700	360,000	223,300	345,400	391,700	734,500	290,700	379,200	344,600	343,700	-	3,413,100
Public Works - Parks & Cemetery	75,000	348,000	540,000	660,600	642,000	1,085,600	295,000	425,800	1,270,000	553,000	25,000	5,845,000
Public Works - Roads	818,000	832,000	678,000	675,000	725,000	775,000	825,000	875,000	925,000	975,000	1,025,000	8,310,000
TOTAL CAPITAL REQUESTS	1,889,200	2,098,000	2,244,300	3,600,500	2,902,700	3,014,700	3,520,700	3,324,000	3,024,600	2,551,700	1,060,000	27,341,200
FINCOM policy: debt + capital	3,688,427	3,800,000	3,900,000	4,000,000	4,100,000	4,202,500	4,307,563	4,415,252	4,525,633	4,638,774	4,754,743	42,644,464
+ Allowance for energy savings	300,000	200,000	100,000									300,000
- Net Included Debt	2,279,765	2,037,927	2,287,095	2,091,359	2,004,561	1,896,776	1,229,044	881,875	848,594	820,119	693,825	14,791,175
FINCOM Target Capital Funding	1,708,662	1,962,073	1,712,905	1,908,641	2,095,439	2,305,724	3,078,519	3,533,377	3,677,039	3,818,655	4,060,918	28,153,289
Original Funding Voted or Proposed	1,569,700	1,841,000	1,700,000	1,900,000	2,100,000	2,300,000	3,050,000	3,500,000	3,650,000	3,800,000	4,050,000	27,891,000
Additional Funding Nov TM	74,000											-
Additional Funding Jan TM	77,500											-
Additional Funding April TM												-
Additional Funding 40R	368,000	257,000	53,000									310,000
TOTAL CAPITAL REQUESTS	1,889,200	2,098,000	2,244,300	3,600,500	2,902,700	3,014,700	3,520,700	3,324,000	3,024,600	2,551,700	1,060,000	27,341,200
Annual Surplus (Deficit)	200,000	-	(491,300)	(1,700,500)	(802,700)	(714,700)	(470,700)	176,000	625,400	1,248,300	2,990,000	
Cumulative Surplus (Deficit)		-	(491,300)	(2,191,800)	(2,994,500)	(3,709,200)	(4,179,900)	(4,003,900)	(3,378,500)	(2,130,200)	859,800	

FY14 Debt Service Schedule Town of Reading 3/11/13 11:38 AM	Approved FY - 2013 $	Requested FY - 2014 $	Projected FY - 2015 $	Projected FY - 2016 $	Projected FY - 2017 $	Projected FY - 2018 $	Projected FY - 2019 $	Projected FY - 2020 $	Projected FY - 2021 $	Projected FY - 2022 $	Projected FY - 2023 $	Projected FY - 2024 $	Projected FY - 2025 $
General Fund:	4,539,575	4,368,000	3,763,230	3,544,957	3,435,459	3,318,774	2,650,591	2,300,473	2,251,731	2,205,794	2,057,230	2,036,111	336,188
Principal	3,535,000	3,310,000	2,735,000	2,630,000	2,645,000	2,655,000	2,110,000	1,860,000	1,895,000	1,935,000	1,875,000	1,940,000	330,000
Within Levy Limit	1,870,000	1,585,000	1,795,000	1,675,000	1,665,000	1,635,000	1,040,000	740,000	735,000	735,000	635,000	635,000	330,000
Debt Exclusion	1,665,000	1,725,000	940,000	955,000	980,000	1,020,000	1,070,000	1,120,000	1,160,000	1,200,000	1,240,000	1,305,000	0
Interest	1,004,575	1,058,000	1,028,230	914,957	790,459	663,774	540,591	440,473	356,731	270,794	182,230	96,111	6,188
Within Levy Limit	409,765	452,927	492,095	416,359	339,561	261,776	189,044	141,875	113,594	85,119	56,025	31,381	6,188
Debt Exclusion	594,810	605,073	536,136	498,598	450,898	401,998	351,548	298,598	243,138	185,675	126,205	64,730	0
Total Within Levy Limit:	2,279,765	2,037,927	2,287,095	2,091,359	2,004,561	1,896,776	1,229,044	881,875	848,594	820,119	691,025	666,381	336,188
Issued	2,279,765	1,640,427	1,511,595	1,354,859	1,307,061	1,238,276	909,544	881,875	848,594	820,119	691,025	666,381	336,188
Approved not issued	0	0	0	0	0	0	0	0	0	0	0	0	0
Not approved	0	397,500	775,500	736,500	697,500	658,500	319,500	0	0	0	0	0	0
MSBA share(Coolidge)											0	0	0
Net Included Debt	2,279,765	2,037,927	2,287,095	2,091,359	2,004,561	1,896,776	1,229,044	881,875	848,594	820,119	691,025	666,381	336,188
Refinancing change:	*(115,303)*	*(125,230)*	*(173,194)*	*(154,888)*	*(127,282)*	*(105,125)*	*(82,869)*	*(60,613)*	*(38,057)*	*454,500*	*(2,800)*	*(1,500)*	*0*
Total Debt Exclusion:	2,259,810	2,330,073	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	0
Issued	2,259,810	2,330,073	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	0
MSBA share (est.)	215,828	817,305	0	0	0	0	0	0	0	0	0	0	0
Net Excluded Debt	2,043,982	1,512,768	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	0
Refinancing change:	*2,006*	*(499,005)*	*(498,930)*	*(467,746)*	*(435,598)*	*(404,850)*	*(366,255)*	*(327,026)*	*(283,622)*	*(240,404)*	*(197,121)*	*(143,134)*	*0*
Excluded (outside of Prop 2-1/2) Debt Summary													
Current: RMHS, Wd End & Barrows	2,043,982	1,512,768	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	
	219	162	158	156	153	152	152	152	150	148	146	147	
Est for Library - local $9.8mil of $12mil		*970,049*	*970,049*	*970,049*	*970,049*	*970,049*	*970,049*	*970,049*	*970,049*	*970,049*	*970,049*	*970,049*	
		146	*146*	*146*	*146*	*146*	*146*	*146*	*146*	*146*	*146*	*146*	
Estl for Killam - local $3mil of $5mil			*415,735*	*415,735*	*415,735*	*415,735*	*415,735*	*415,735*	*415,735*	*415,735*	*415,735*	*415,735*	*415,735*
			45	*45*	*45*	*45*	*45*	*45*	*45*	*45*	*45*	*45*	*45*

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
REGIONAL SCHOOL ASSESSMENTS

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0840	REGIONAL SCHOOL ASSESSMENTS								
05	EXPENSES								
18405532	532130	NSVOKE	306,776.00	327,946.00	273,170.04	146,768.25	200,000.00	210,000.00	5.0%
18405532	532150	MINUTEMAN	24,096.00	26,475.00	110,828.56	65,797.00	125,000.00	131,250.00	5.0%
TOTAL EXPENSES			330,872.00	354,421.00	383,998.60	212,565.25	325,000.00	341,250.00	5.0%
TOTAL REGIONAL SCHOOL ASSESS			330,872.00	354,421.00	383,998.60	212,565.25	325,000.00	341,250.00	5.0%
TOTAL REGIONAL SCHOOL ASSESS			330,872.00	354,421.00	383,998.60	212,565.25	325,000.00	341,250.00	5.0%
		GRAND TOTAL	330,872.00	354,421.00	383,998.60	212,565.25	325,000.00	341,250.00	5.0%

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

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
FINANCE RESERVE FUND

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0132	RESERVE FUND							
05	EXPENSES							
11325578 578900	FINCOM R F	.00	.00	.00	.00	143,000.00	150,000.00	4.9%
TOTAL EXPENSES		.00	.00	.00	.00	143,000.00	150,000.00	4.9%
TOTAL RESERVE FUND		.00	.00	.00	.00	143,000.00	150,000.00	4.9%
TOTAL FINANCE RESERVE FUND		.00	.00	.00	.00	143,000.00	150,000.00	4.9%
	GRAND TOTAL	.00	.00	.00	.00	143,000.00	150,000.00	4.9%

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

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
STATE ASSESSMENTS

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0820	STATE ASSESSMENTS								
05	EXPENSES								
18205563	563100	SCH CH TUI	.00	11,344.00	10,000.00	5,000.00	10,000.00	15,000.00	50.0%
18205563	563110	CHARTERSCH	70,598.00	60,984.00	71,840.00	17,220.00	73,654.00	57,980.00	-21.3%
18205563	563115	ESSEXAGGI	.00	.00	.00	3,119.00	12,475.00	12,553.00	.6%
18205563	563120	RMV NON RE	15,580.00	13,980.00	13,260.00	7,070.00	13,260.00	14,140.00	6.6%
18205563	563130	AIR POLLUT	6,918.00	7,053.00	7,286.00	3,843.00	7,685.00	8,150.00	6.1%
18205563	563140	MAPC	6,864.00	6,950.00	7,154.00	3,898.00	7,796.00	7,991.00	2.5%
18205563	563150	MBTA	473,521.00	470,185.00	472,315.00	261,443.00	522,885.00	528,555.00	1.1%
18205563	563160	ESSEX TUIT	.00	.00	.00	3,119.00	.00	.00	.0%
18205563	563170	SPED ASSMN	2,900.00	9,435.00	.00	.00	.00	.00	.0%
TOTAL EXPENSES			576,381.00	579,931.00	581,855.00	304,712.00	647,755.00	644,369.00	-.5%
TOTAL STATE ASSESSMENTS			576,381.00	579,931.00	581,855.00	304,712.00	647,755.00	644,369.00	-.5%
TOTAL STATE ASSESSMENTS			576,381.00	579,931.00	581,855.00	304,712.00	647,755.00	644,369.00	-.5%
		GRAND TOTAL	576,381.00	579,931.00	581,855.00	304,712.00	647,755.00	644,369.00	-.5%

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

Town Government

FY14 Budgets

Recent Budget History

In October 2010 operating budget cuts of 2% were forecast for FY12, despite the use of $1.5 million from cash reserves. Ultimately a combination of higher revenues and lower accommodated costs lowered the use of reserves to under $0.9 million and improved the cuts to only 0.5%.

In October 2011 operating budget cuts of 1% were forecast for FY13. When FINCOM voted to again allow up to $1.5 million to be used from cash reserves, that forecast improved to +2% operating budgets. Again a combination of increased revenues and decreased accommodated costs allowed the use of free cash to drop to $1.0 million and some FY13 funding increases were possible. These included $400,000 for substance abuse prevention efforts; $150,000 for school technology staffing and equipment; and $600,000 of additional operating budget funding (therefore revised to +3.6% FY13 operating budgets).

FY14 Budget Process

In October 2012, with the use of $1 million from cash reserves the FY14 operating budgets were forecast to be +2.5%. This reflected a steady improvement in financial conditions over the past few years, although the days of +3.5% to +4.0% budgets without using free cash seemed distant. In December some modest savings in accommodated costs allowed the operating budgets to further increase to +3.0%. Health insurance premium revised estimates allowed that increase to grow to 3.75% in January 2013, and at a Financial Forum in February the FINCOM voted to allow another $200,000 of free cash to be used to balance the School Committee budget.

Town departments submitted FY14 budget requests that were about $280,000 over the original +2.5% forecast. Only one new position was proposed as part of these requests, making the needed reductions closer to $200,000 from a level service budget. Again this figure showed improvement, as the two previous years had $300,000 (FY13) and $600,000 (FY12) reductions to level service needed. As in recent years, Public Safety could not operate at the +2.5% level without cutting personnel and some other departments did not require as much as +2.5% for level services.

A few new priorities arose during the FY14 budget process including a $75,000 one-time expense in the Community Services budget to have a much-needed comprehensive

overhaul of the Town's zoning bylaws. Other changes are described in each Town department budget section.

FY14 Municipal Government Department Budgets

The table below shows the total budgets for the Town departments for FY14. This includes both the +3.75% operating budgets plus the accommodated costs.

Department	FY13	FY14	Change
Administration	$761,629	$747,730	-1.8%
Accounting	$160,809	$160,930	+0.1%
Finance	$1,674,383	$1,673,000	-0.1%
Community Svcs.	$1,164,832	$1,269,275	+9.0%
Library	$1,300,529	$1,324,442	+1.8%
Public Safety	$8,575,477	$8,859,050	+3.3%
Police	*$4,239,830*	*$4,352,472*	*+2.7%*
Dispatch	*$425,940*	*$431,726*	*+1.4%*
Fire/EMS	*$3,909,707*	*$4,074,852*	*+4.2%*
Public Works	$5,452,747	$5,611,054	+2.9%
TOTAL	**$19,090,406**	**$19,645,481**	**+2.9%**

Wages

Salary increases for all Town union employees are consistent with existing labor agreements that all expire at the end of FY14. Salary increases for all Town non-union employees include a 2% performance step when earned and a 1% COLA.

During the last few years of economic difficulty, Town non-union wages have not kept up with inflation. Additionally non-union employees have seen a 20% reduction in the annual sick leave benefit as well as the elimination of future sick leave buybacks. Following is a recent summary of non-union Town salary history:

	FY11	FY12	FY13*	FY14
steps	no	yes	no	yes
COLA	0%	0%	2.0%	1.0%
Maximum	**0.0%**	**2.0%**	**2.0%**	**3.0%**
CPI*	3.4%	0.9%	4.4%	

*Boston-Brockton-Nashua CPI

*FY13 figures projected based on partial year

Total wage costs for the Municipal Government are up 2.8% for FY14, partly driven by some staffing increases described on the next page. Below is a summary of wage changes for FY14:

Wages	FY13	FY14	Change
Administration	$270,279	$229,480	-15.1%
Accounting	$159,709	$158,630	-0.7%
Finance	$1,055,433	$1,062,100	+0.6%
Community Svcs.	$739,282	$749,575	+1.4%
Library	$1,017,529	$1,040,442	+2.3%
Public Safety	$8,204,302	$8,477,625	+3.3%
Police	*$4,027,180*	*$4,138,972*	*+2.8%*
Dispatch	*$398,240*	*$404,026*	*+1.5%*
Fire/EMS	*$3,778,882*	*$3,934,627*	*+4.1%*
Public Works	$2,460,947	$2,573,304	+4.6%
TOTAL	**$13,907,481**	**$14,291,156**	**+2.8%**

Employment

Following are the changes to positions in this budget:

- Administration – eliminate Town Manager transition costs;
- Accounting – elimination of 0.1 FTE Assistant Town Accountant;
- Finance – reduction by - 0.5 FTE for shared Appraiser position; restoration of +0.5 FTE clerical position caused by the need to increase coverage of the Assessor's office and an increased workload in Human Resources;
- DPW – addition of part time clerical position to defray some Engineering work caused by infrastructure projects (road paving, water & sewer main repairs);
- DPW – addition of four part-time seasonal employees, two each for the Highway and Parks divisions.

The next table shows employment by Town department. Note that seasonal employees in Public Works are not counted as FTEs.

FTEs	FY09	FY10	FY11	FY12	FY13	FY14
Admin.	2.5	2.4	2.4	2.3	2.3	2.3
Accounting	2.5	2.5	2.5	2.5	2.5	2.4
Finance	18.3	19.6	19.6	19.0	18.5	18.5
Com Svcs	19.2	17.5	16.9	15.0	15.0	15.0
Library	19.7	19.7	19.7	19.7	19.7	19.7
Publ Wks	43.5	43.0	43.0	42.0	42.0	42.5
Publ Safety	101.8	101.8	101.8	101.4	104.5	104.5
TOTAL	**207.5**	**206.5**	**205.9**	**201.9**	**204.5**	**204.9**

Municipal Government – Detailed Budgets

The following detailed budget sections describe each Town Government department.

Town Administration
FY14 Budget

Overview

The Town Administration department funds and administers town-wide programs such as property & casualty insurance and legal expenses. For the town government it also oversees most postage expenses and some equipment maintenance. Finally, it contains all expenses for the Board of Selectmen and the Town Manager and staff. The FY14 budget is decreased by 1.8% compared to the previous year, as some one-time costs associated with the Town Manager transition process are eliminated.

	FY13	FY14	Change
Selectmen	$2,300	$2,400	+4.3%
Town Mgr.	$352,329	$328,330	-6.8%
Legal	$67,000	$67,000	0%
P&C Insur.	$340,000	$350,000	+2.9%
TOTAL	**$761,629**	**$747,730**	**-1.8%**

Staffing (2.3 FTEs; unchanged)

Wage costs ($229,480; -15.1%)

Salary increases for all Town non-union personnel in the FY14 budget include a performance step (2% when eligible) and a 1% COLA increase. The salary for a new Town Manager is set at $145,000 in this budget – at the midpoint of a range identified by outside consultants. A small increase to Overtime is due to the increasing demand for Minutes from night Board/Committee meetings. This budget continues the sharing of an Administrative Assistant with the Community Services department.

Expenses ($518,250; +5.5%)

The Town has centralized all leasing of multi-function devices into this budget, as standardized equipment became crucial for document storage efforts. The increase in Town Manager expenses is primarily due to these transferred costs from some other Town departments. The Town Manager's discretionary fund was increased for the first time. This fund covers a wide variety of unanticipated municipal government costs during the year.

Property & Casualty Insurance premiums are expected to increase about 5% and recent claims data has suggested a small increase for FY14. No word has been received about an early payment discount, so that is not included in this budget. In addition, the Town typically earns over $25,000 in premium credits through the "MIIA Rewards" risk management program, designed to minimize losses. These rewards are not guaranteed, so they are not part of the budget as an offset. If earned, they will flow to free cash as unbudgeted revenues

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
TOWN ADMINISTRATION

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0122	SELECTMEN								
05	EXPENSES								
11225530	530100	ADVERTISNG	993.66	2,738.08	2,083.07	1,762.23	1,900.00	2,000.00	5.3%
11225542	542000	OFFC SUPPL	52.93	207.68	.00	.00	.00	.00	.0%
11225578	578000	OTHER EXPN	1,146.82	1,221.49	1,317.26	378.93	400.00	400.00	.0%
TOTAL EXPENSES			2,193.41	4,167.25	3,400.33	2,141.16	2,300.00	2,400.00	4.3%
TOTAL SELECTMEN			2,193.41	4,167.25	3,400.33	2,141.16	2,300.00	2,400.00	4.3%
0123	TOWN MANAGER								
03	SALARIES								
11233511	511000	TOWN MGR	129,200.49	130,201.24	132,700.03	102,307.67	145,375.00	145,000.00	-.3%
11233511	511002	OFFICE MGR	57,079.09	56,948.21	57,817.57	44,240.73	59,260.00	61,055.00	3.0%
11233511	511010	ADMIN ASST	.00	.00	.00	10,434.43	.00	13,925.00	.0%
11233511	511011	ADMIN SECR	15,686.57	9,294.91	13,309.95	-511.92	13,644.00	.00	-100.0%
11233511	515000	OVERTIME	1,918.66	3,529.51	3,349.88	4,150.49	4,000.00	4,500.00	12.5%
11233512	512000	WAGES TEMP	5,285.45	4,504.60	4,942.96	4,837.99	5,000.00	5,000.00	.0%
11233517	517017	SICK LEAVE	.00	3,580.69	.00	.00	43,000.00	.00	-100.0%
TOTAL SALARIES			209,170.26	208,059.16	212,120.39	165,459.39	270,279.00	229,480.00	-15.1%
05	EXPENSES								
11235524	524900	EQUIP RPR	868.00	828.00	809.95	765.00	850.00	850.00	.0%
11235530	530105	PRINTING	3,998.32	1,931.17	2,265.00	915.00	2,300.00	3,000.00	30.4%
11235531	531000	PRDEV TRN	656.25	15.00	.00	1,362.00	2,500.00	2,500.00	.0%
11235531	531010	PRDEV DUES	6,592.50	6,447.23	6,668.60	6,341.00	6,500.00	7,000.00	7.7%
11235531	531090	PRDEV REG	3,029.65	1,454.88	549.00	150.00	1,500.00	2,000.00	33.3%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
TOWN ADMINISTRATION

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
11235542	542125	COPY SUPP	5,421.23	7,274.84	5,717.55	6,282.23	7,000.00	7,000.00	.0%
11235542	542126	COPY LEASE	8,560.10	9,573.47	16,487.33	15,719.80	17,400.00	25,000.00	43.7%
11235542	542127	POSTAGE	19,260.02	30,831.96	36,511.83	22,987.07	34,000.00	36,500.00	7.4%
11235578	578000	OTHER EXPN	6,265.27	7,775.79	11,189.65	8,709.00	10,000.00	15,000.00	50.0%
TOTAL EXPENSES			54,651.34	66,132.34	80,198.91	63,231.10	82,050.00	98,850.00	20.5%
TOTAL TOWN MANAGER			263,821.60	274,191.50	292,319.30	228,690.49	352,329.00	328,330.00	-6.8%
0151	LAW								
05	EXPENSES								
11515530	530110	LEGAL CNSL	37,711.56	38,733.93	42,971.74	30,102.50	55,000.00	52,000.00	-5.5%
11515530	530115	LABOR CNSL	35,120.48	18,001.61	19,594.68	3,138.00	12,000.00	15,000.00	25.0%
11515578	578009	RECORDING	225.00	75.00	.00	.00	.00	.00	.0%
TOTAL EXPENSES			73,057.04	56,810.54	62,566.42	33,240.50	67,000.00	67,000.00	.0%
TOTAL LAW			73,057.04	56,810.54	62,566.42	33,240.50	67,000.00	67,000.00	.0%
0193	PROPERTY INSURANCE								
05	EXPENSES								
11935574	574010	P&C INSUR	262,261.50	275,225.80	309,054.55	323,943.60	315,000.00	325,000.00	3.2%
11935574	574500	DEDUCT/CLM	29,480.48	2,827.57	20,144.36	5,850.12	25,000.00	25,000.00	.0%
TOTAL EXPENSES			291,741.98	278,053.37	329,198.91	329,793.72	340,000.00	350,000.00	2.9%
TOTAL PROPERTY INSURANCE			291,741.98	278,053.37	329,198.91	329,793.72	340,000.00	350,000.00	2.9%
TOTAL TOWN ADMINISTRATION			630,814.03	613,222.66	687,484.96	593,865.87	761,629.00	747,730.00	-1.8%

Accounting
FY14 Budget

Overview
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.

	FY13	FY13	Change
Wages	$159,709	$158,630	-0.7%
Expenses	$1,100	$2,300	+109.1%
Total	**$160,809**	**$160,930**	**+0.1%**

Staffing (2.40 FTEs; -.1 FTE)
Wage costs $158,630 (-0.7%)
The Accounting Department is made up of the following employees: one full-time Town Accountant; one 30-hour per week (0.8 FTE) Accounts Payable clerk; one 22.5-hour per week (0.60) Administrative Clerk for a total of 2.40 FTE employees. In prior years the Retirement Board Administrator had done 3.75 hours a week of Assistant Accountant work. In FY14, these responsibilities will be transferred to the Administrative Clerk who will receive a stipend for these duties. The wage budget goes down by 0.7% in FY14 due to the savings provided by transition of the Assistant Accountant responsibilities to the Administrative Clerk. In addition, the FY13 budget included some overlap of the Town Accountant position for training purposes that is not needed in FY14. A small amount of Overtime has been included for document scanning or other small projects.

Expenses $2,300 (+109.1%)
The FY14 budget increases the few expenses found in this department. The largest increase is to provide extra funding for professional development costs for the new Town Accountant. Professional development includes dues and registration that keeps the department up to date on current accounting issues and qualifies for credits to maintain the CPA status. The budget for supplies also increased. About half of the supplies budget is spent on records retention requirements.

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
ACCOUNTING

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0135	TOWN ACCOUNTANT								
03	SALARIES								
11353511	511001	TOWN ACCT	97,193.25	96,970.50	102,024.10	74,844.40	100,890.00	99,897.00	-1.0%
11353511	511006	RET ADMIN	5,272.07	5,260.10	5,341.10	3,953.81	5,474.00	.00	-100.0%
11353511	511010	ADMIN ASST	26,150.34	26,093.88	26,488.80	19,742.08	27,141.00	27,972.00	3.1%
11353511	511012	CLERK	26,625.06	26,564.04	25,286.59	18,842.03	25,904.00	28,461.00	9.9%
11353511	511020	ASST ACCT	.00	.00	.00	.00	.00	2,000.00	.0%
11353511	515000	OVERTIME	.00	.00	.00	.00	300.00	300.00	.0%
	TOTAL SALARIES		155,240.72	154,888.52	159,140.59	117,382.32	159,709.00	158,630.00	-.7%
05	EXPENSES								
11355531	531000	PRDEV TRN	140.00	310.00	874.00	360.00	570.00	1,000.00	75.4%
11355531	531090	PRDEV REG	847.50	77.50	.00	35.00	35.00	400.00	1042.9%
11355531	531091	PRDEV TRVL	22.50	54.06	49.40	135.60	245.00	500.00	104.1%
11355542	542000	OFFC SUPPL	156.30	226.83	259.98	110.40	250.00	400.00	60.0%
	TOTAL EXPENSES		1,166.30	668.39	1,183.38	641.00	1,100.00	2,300.00	109.1%
	TOTAL TOWN ACCOUNTANT		156,407.02	155,556.91	160,323.97	118,023.32	160,809.00	160,930.00	.1%
	TOTAL ACCOUNTING		156,407.02	155,556.91	160,323.97	118,023.32	160,809.00	160,930.00	.1%

Finance Department
FY14 Budget

The Finance Department's FY14 budget is decreased by 0.1% when compared to the previous year:

	FY13	FY14	Change
FINCOM	$51,400	$52,400	+1.9%
Assessors	$142,782	$139,275	-2.5%
Finance	$573,681	$609,125	+6.2%
Human Res.	$101,809	$91,300	-10.3%
Technology	$607,361	$618,575	+1.8%
Town Clerk	$111,334	$114,825	+3.1%
Elections	$69,016	$47,500	-31.2%
TOTAL	**$1,674,383**	**$1,673,000**	**-0.1%**

Overview

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

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

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

Technology: The Technology Division provides centralized computer network and telecommunications services as well as distributed internet, audio/video, software, personal computer and mobile device support and geographic information systems (GIS) mapping for the municipal government (Town Hall, the Library, the Pleasant Street Center, Police, Fire/Emergency Management, Public Works, Water, Sewer and Storm Water). This division also coordinates many technology activities with both the School and Light Departments, as well as with other communities due to regionalization agreements in other departments.

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

Staffing (18.5 FTEs; unchanged)
Wage costs $1,062,100 +0.6%)
There is an increase in general overtime related to document storage project; a decrease in election wages due to less scheduled elections; a shift from wages to expenses for the shared Assessor position; and increased clerical hours.

Wages	FY13	FY14	Change
Assessors	$59,032	$51,275	-13.1%
Finance	$491,181	$521,125	+6.1%
Human Res.	$78,809	$81,300	+3.2%
Technology	$268,561	$274,075	+2.1%
Town Clerk	$110,834	$114,325	+3.1%
Elections	$47,016	$20,000	-57.5%
TOTAL	**$1,055,433**	**$1,062,100**	**+0.6%**

In the summer of 2012 the Towns of Reading and Wakefield signed an agreement to share the Appraiser position through the FY14 triennial revaluation. As in other regional arrangements this shifts some costs from wages to expenses. Thus far the agreement has worked well for both communities. This has been especially important during FY13 as Reading has had extensive outsourced property inspections to oversee, as well as a significant software conversion. If this agreement is extended beyond FY14, in general a higher level of outsourced inspections will offset any reduction in staffing hours. Further details are found in the Expense section of this budget.

A 20hr/week clerical position is proposed to be restored to full-time in FY14. This is caused by increasing demands on the Human Resources function in the areas of benefits and increased state and federal mandates, as well as the need to increase office coverage for the Assessors. Below is a chart showing approximate full-time equivalents within the Finance divisions. Extensive staff sharing makes precise measures impractical:

FTEs	FY11	FY12	FY13	FY14
Administration	1.0	1.0	1.0	1.0
Technology	4.0	4.0	4.0	4.0
Assessor	3.9	3.6	3.6	3.1
Collector	3.6	3.3	2.8	3.1
Treasury	2.2	2.2	2.2	2.2
Town Clerk	2.9	3.0	3.0	3.0
Human Res.	2.0	2.0	2.0	2.2
TOTAL	**19.6**	**19.0**	**18.5**	**18.5**

In FY14 only one local election is scheduled, and budgeting for this cost is straight forward. However, State and Federal elections have become more difficult to project. For example, the Presidential election this past year was over budget because of increased staffing needs when RMHS remained open, and the year before the state offset grant was lower than expected. In the past this election wage volatility has been absorbed by vacant positions in the department, but after FY14 it is suggested that any State or Federal elections be budgeted through the Accommodated Cost method.

Expenses ($610,900; -1.3%)
No significant changes are expected to department expenses in FY14.

Expenses	FY13	FY14	Change
FINCOM	$51,400	$52,400	+1.9%
Assessors	$83,750	$88,000	+5.1%
Finance	$82,500	$88,000	+6.7%
Human Res.	$33,000	$10,000	-69.7%
Technology	$338,800	$344,500	+1.7%
Town Clerk	$500	$500	0%
Elections	$29,000	$27,500	-5.2%
TOTAL	**$618,950**	**$610,900**	**-1.3%**

Assessors: Last year the seasonal appraiser was replaced by a need to hire a consultant every three years to assist with the revaluation process. At that time staff was thought to be caught up on the nine-year requirement to attempt to inspect every dwelling in the town. The Board of Assessors requested spending $24,000/year over the next three-years (FY12 through FY14) to outsource the bulk of inspections while they converted to a new software system.

After Town Meeting last spring it was learned that there was a significant shortfall in inspections completed and fully documented in order to proceed with the software conversion. An emergency meeting was held in June and the Finance Committee and Board of Selectmen approved $133,400 of additional funding for two sets of field inspections. The first set of inspections was completed during the Fall 2012 in time for the new software to be implemented and generate tax bills late in December. A second set of inspections will be completed by April 2013 in time for the new system to be prepared for the FY14 triennial revaluation.

In July a regional agreement with Wakefield brought in a seasoned Massachusetts Appraiser to oversee the field inspections and the software conversion. He has presented a long-term plan for how the Assessing function should be conducted, which is shown below:

	FY13	FY14R	FY15	FY16	FY17R
Revaluation	$ 24,000	$ 16,000		$ 40,000	
Personal Prop	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500
Appraisal Svcs	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Prof Devel	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500
Publications	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Mileage	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250
	$ 40,250	**$ 32,250**	**$ 16,250**	**$ 56,250**	**$ 16,250**

In this FY14 budget the $40,000 revaluation expense will be funded partly by the previously described $24,000 allocated in FY13. This will allow work to begin late next spring. The remaining balance of $16,000 is shown in the FY14 budget. In FY16 this triennial expense is suggested to appear as an Accommodated Cost – one year ahead of the revaluation so work may begin late in that spring. Hopefully this planning approach will remove what had become a pattern in recent years of requesting funds from the Finance Committee mid-year. FY14 professional development expenses are funded at higher levels than requested as the Board of Assessors has specific educational requirements, and in recent years have spent closer to

$4,000/year. Other Assessors expenses include software and supply costs, both which are centralized in other Finance division budgets. In addition to the chart above, the shared Appraiser position appears as an Administrative Services Assessor expense charge.

Finance: Previous reductions to professional development costs have been restored as new technology requires increased training. Postage costs are increased in line with higher actual expenses. Increased use of electronic communication has seen postage cost reductions in the Town Administration budget, but less so in this department due to few changes in billing.

Human Resources: One-time Town Manager search expenses are not required in the FY14 budget.

Technology: Centralized Town wireless expenses are shown for both FY13 and FY14 budgets. Most software license renewal costs are known and identified as modest increases. Exceptions includes a reduction in the MUNIS budget as plans to add some optional modules have been discarded; and an increase to the License & Permits system in order to allow full field access using tablets or smartphones.

Town Clerk & Elections: not many changes are seen for FY14, as costs specifically associated with the number of elections are seen through the wage budget.

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR: FINANCE

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0131	FINANCE COMMITTEE								
05	EXPENSES								
11315530	530130	FINL AUDIT	51,000.00	51,000.00	51,000.00	50,000.00	51,000.00	52,000.00	2.0%
11315531	531000	PRDEV TRN	268.00	329.04	268.00	268.00	400.00	400.00	.0%
TOTAL EXPENSES			51,268.00	51,329.04	51,268.00	50,268.00	51,400.00	52,400.00	1.9%
TOTAL FINANCE COMMITTEE			51,268.00	51,329.04	51,268.00	50,268.00	51,400.00	52,400.00	1.9%
0141	BOARD OF ASSESSORS								
03	SALARIES								
11413511	511003	APPRAISER	67,032.78	80,774.07	78,386.21	8,428.57	9,311.00	.00	-100.0%
11413511	511008	ASST APPR	48,448.70	48,338.79	37,350.00	32,343.09	49,721.00	51,275.00	3.1%
11413511	511147	ASSOC APPR	22,504.52	16,978.88	.00	.00	.00	.00	.0%
11413511	515000	OVERTIME	4,922.52	1,932.24	.00	.00	.00	.00	.0%
TOTAL SALARIES			142,908.52	148,023.98	115,736.21	40,771.66	59,032.00	51,275.00	-13.1%
05	EXPENSES								
11415524	524900	SW LICENSE	1,800.00	1,948.49	1,900.00	.00	.00	.00	.0%
11415530	530000	INSP-PPROP	.00	.00	.00	.00	24,000.00	6,500.00	-72.9%
11415530	530100	ADVRTSNG	.00	.00	143.85	.00	.00	.00	.0%
11415530	530190	INSP-REVAL	.00	4,968.16	7,500.00	.00	.00	16,000.00	.0%
11415530	530191	APPRSL SVC	.00	.00	.00	.00	5,000.00	5,000.00	.0%
11415530	530512	ADMIN SVCS	.00	.00	.00	25,565.54	50,000.00	55,000.00	10.0%
11415531	531000	PRDEV TRN	.00	638.18	2,142.92	210.00	500.00	1,000.00	100.0%
11415531	531010	PRDEV DUES	.00	823.00	730.00	410.00	750.00	750.00	.0%
11415531	531050	PRDEV PUBS	1,472.21	1,341.48	1,377.80	1,147.10	2,250.00	2,000.00	-11.1%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
FINANCE

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
11415531	531091	PRDEV TRVL	.00	1,201.14	847.00	205.38	250.00	500.00	100.0%
11415542	542000	OFFC SUPPL	557.93	152.96	212.26	240.00	.00	.00	.0%
11415571	571000	MILEAGE	1,167.26	470.97	1,301.89	253.77	1,000.00	1,250.00	25.0%
11415578	578000	OTHER EXPN	185.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSES			5,182.40	11,544.38	16,155.72	28,031.79	83,750.00	88,000.00	5.1%
TOTAL BOARD OF ASSESSORS			148,090.92	159,568.36	131,891.93	68,803.45	142,782.00	139,275.00	-2.5%
0145	FINANCE								
03	SALARIES								
11453511	511001	ATM/FINDIR	95,288.75	95,070.35	96,525.00	71,948.29	98,834.00	101,925.00	3.1%
11453511	511005	TREAS/COLL	75,693.03	75,519.53	76,674.00	57,156.81	78,515.00	80,975.00	3.1%
11453511	511007	ASST TR/CO	100,196.69	100,516.39	102,063.26	76,080.84	104,511.00	107,775.00	3.1%
11453511	511010	ADMIN ASST	40,602.27	28,057.72	39,594.77	29,842.38	40,951.00	42,225.00	3.1%
11453511	511011	ADMIN SECR	38,072.42	37,985.11	38,571.00	28,756.50	39,502.00	40,725.00	3.1%
11453511	511012	CLERK	141,859.79	140,807.01	101,602.49	89,636.92	122,868.00	141,500.00	15.2%
11453511	515000	OVERTIME	1,113.15	1,803.74	5,924.52	1,070.24	6,000.00	6,000.00	.0%
11453517	517017	SCK LV BBK	.00	410.20	.00	.00	.00	.00	.0%
TOTAL SALARIES			492,826.10	480,170.05	460,955.04	354,491.98	491,181.00	521,125.00	6.1%
05	EXPENSES								
11455530	530105	PRINTING	10,990.14	15,427.64	7,985.10	7,549.38	17,000.00	15,000.00	-11.8%
11455530	530110	TAX TITLE	14,722.05	10,610.83	9,092.60	675.00	14,000.00	15,000.00	7.1%
11455530	530111	BANK SVCS	16,760.25	11,312.24	11,816.45	7,537.26	12,000.00	12,000.00	.0%
11455531	531000	PRDEV TRN	2,136.44	1,355.89	3,782.94	1,246.23	1,500.00	3,000.00	100.0%
11455531	531010	PRDEV DUES	1,536.95	930.00	896.90	1,357.60	1,000.00	1,000.00	.0%
11455531	531091	PRDEV TRVL							

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
FINANCE

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
			1,383.36	1,895.36	1,062.12	1,921.08	1,000.00	1,000.00	.0%
11455540	540000	SUPP/EQUIP	279.10	772.78	1,888.54	2,510.45	.00	.00	.0%
11455542	542000	OFFC SUPPL	6,002.76	6,456.44	3,965.46	4,675.81	8,000.00	8,000.00	.0%
11455542	542127	POSTAGE	34,032.41	33,259.89	29,210.18	27,024.73	28,000.00	33,000.00	17.9%
TOTAL EXPENSES			87,843.46	82,021.07	69,700.29	54,497.54	82,500.00	88,000.00	6.7%
TOTAL FINANCE			580,669.56	562,191.12	530,655.33	408,989.52	573,681.00	609,125.00	6.2%
0152	HUMAN RESOURCES								
03	SALARIES								
11523511	511003	HR ADMIN	75,967.90	75,793.76	76,966.55	57,370.50	78,809.00	81,300.00	3.2%
TOTAL SALARIES			75,967.90	75,793.76	76,966.55	57,370.50	78,809.00	81,300.00	3.2%
05	EXPENSES								
11525530	530000	PROF SVCS	.00	.00	.00	15,800.00	25,000.00	.00	-100.0%
11525530	530100	ADVERTISNG	198.18	3,462.24	6,722.51	951.73	2,000.00	3,000.00	50.0%
11525530	530140	MEDCL SVCS	6,845.50	7,380.00	7,066.00	5,728.00	6,000.00	7,000.00	16.7%
11525531	531090	PRDEV REG	1,800.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSES			8,843.68	10,842.24	13,788.51	22,479.73	33,000.00	10,000.00	-69.7%
TOTAL HUMAN RESOURCES			84,811.58	86,636.00	90,755.06	79,850.23	111,809.00	91,300.00	-18.3%
0155	TECHNOLOGY								
03	SALARIES								
11553511	511003	DB ADMIN	80,326.95	80,142.90	.00	.00	.00	.00	.0%
11553511	511004	NETW ADMIN	78,756.07	78,575.55	82,992.00	61,873.50	84,995.00	87,650.00	3.1%
11553511	511148	TECHNICIAN	51,429.98	51,580.53	91,160.98	77,413.85	106,175.00	109,500.00	3.1%
11553511	511149	GIS COORD	61,339.74	61,199.16	63,375.05	47,238.78	64,891.00	66,925.00	3.1%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
FINANCE

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
11553511	515000	OVERTIME .00	.00	4,437.06	6,832.32	12,500.00	10,000.00	-20.0%
11553517	517017	SICK LEAVE .00	7,670.63	.00	.00	.00	.00	.0%
TOTAL SALARIES		271,852.74	279,168.77	241,965.09	193,358.45	268,561.00	274,075.00	2.1%
05	EXPENSES							
11555521	521390	TELEPHONE 35,999.32	38,632.40	39,535.57	42,242.37	42,000.00	42,000.00	.0%
11555521	521392	WIRELESS .00	.00	.00	9,831.34	32,600.00	32,500.00	-.3%
11555524	524000	MAINT/REPR 6,755.62	8,825.50	3,044.46	7,568.84	7,000.00	7,000.00	.0%
11555530	530000	PROF SVCS 11,224.12	400.00	-3,610.00	.00	2,500.00	2,500.00	.0%
11555530	530121	INTERNET 125.00	493.19	.00	.00	1,500.00	1,500.00	.0%
11555536	536000	LIC SFTWR 11,052.79	43,855.89	7,924.75	5,528.88	7,000.00	7,000.00	.0%
11555536	536100	LIC ADMINS 13,720.00	1,800.00	1,800.00	1,800.00	1,900.00	2,000.00	5.3%
11555536	536110	LIC MUNIS 52,953.00	57,421.15	58,699.71	68,401.23	78,750.00	75,000.00	-4.8%
11555536	536115	LIC PUBSAF .00	.00	.00	15,753.75	21,500.00	22,000.00	2.3%
11555536	536120	LIC ASSESS .00	.00	.00	.00	7,500.00	8,000.00	6.7%
11555536	536123	LIC GIS 8,900.00	8,373.62	8,377.96	5,750.00	12,750.00	13,500.00	5.9%
11555536	536130	LIC MSFT 2,174.00	2,511.32	.00	1,116.40	.00	.00	.0%
11555536	536132	LIC WEB 4,230.00	4,400.00	6,150.00	1,625.00	7,000.00	5,000.00	-28.6%
11555536	536135	LIC DOC ST 13,611.00	13,589.00	13,611.00	13,611.00	14,700.00	15,000.00	2.0%
11555536	536137	LIC COMMUN .00	12,200.00	9,900.00	9,900.00	12,600.00	14,000.00	11.1%
11555536	536138	LIC PERMIT .00	.00	1,083.00	19,439.00	22,100.00	27,000.00	22.2%
11555536	536139	LIC CEMSYS .00	1,260.00	1,440.00	1,440.00	1,400.00	1,500.00	7.1%
11555542	542000	OFFC SUPPL 938.06	.00	440.76	.00	.00	.00	.0%
11555542	542115	TONER CART 9,670.13	13,075.82	11,686.34	12,000.00	13,000.00	13,000.00	.0%
11555542	542303	PAPER 1,465.14	.00	.00	.00	.00	.00	.0%
11555555	555000	PRTS&SUPPL						

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR: FINANCE

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
			28,715.70	14,261.92	15,944.14	17,721.77	15,000.00	15,000.00	.0%
11555555	555100	PC HRDWR	22,213.68	23,786.44	44,275.13	25,496.47	25,000.00	25,000.00	.0%
11555555	555110	NET HRDWR	5,622.10	2,933.04	5,437.90	.00	12,000.00	15,000.00	25.0%
11555555	555125	GIS SUPPL	1,500.00	3,895.00	750.00	.00	1,000.00	1,000.00	.0%
11555555	555130	PC SFTWR	6,802.00	.00	.00	722.22	.00	.00	.0%
TOTAL EXPENSES			237,671.66	251,714.29	226,490.72	259,948.27	338,800.00	344,500.00	1.7%
TOTAL TECHNOLOGY			509,524.40	530,883.06	468,455.81	453,306.72	607,361.00	618,575.00	1.8%
0161	TOWN CLERK								
03	SALARIES								
11613511	511003	TOWN CLERK	56,249.54	62,725.74	63,063.00	47,238.79	64,891.00	66,925.00	3.1%
11613511	511120	ASST TN CL	46,503.18	44,195.04	44,869.59	33,444.82	45,943.00	47,400.00	3.2%
TOTAL SALARIES			102,752.72	106,920.78	107,932.59	80,683.61	110,834.00	114,325.00	3.1%
05	EXPENSES								
11615530	530000	PROF SVCS	870.00	33.00	1,002.06	164.00	500.00	500.00	.0%
TOTAL EXPENSES			870.00	33.00	1,002.06	164.00	500.00	500.00	.0%
TOTAL TOWN CLERK			103,622.72	106,953.78	108,934.65	80,847.61	111,334.00	114,825.00	3.1%
0162	ELECTIONS & REGISTRATION								
03	SALARIES								
11623511	511150	REGISTRAR	1,404.06	1,530.18	1,530.18	1,153.91	1,800.00	2,000.00	11.1%
11623511	511153	ELEC WRK	21,105.95	37,432.74	16,341.21	36,359.38	52,000.00	16,000.00	-69.2%
11623511	511155	TM. MONITOR	.00	.00	1,152.78	332.87	1,500.00	2,000.00	33.3%
11623511	596120	ST GR SUPP	.00	-10,592.00	-4,142.00	-8,284.00	-8,284.00	.00	-100.0%
TOTAL SALARIES									

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
FINANCE

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
			22,510.01	28,370.92	14,882.17	29,562.16	47,016.00	20,000.00	-57.5%
05	EXPENSES								
11625530	530100	ADVERTISNG	4,615.84	5,176.72	4,303.77	2,426.19	3,500.00	3,000.00	-14.3%
11625530	530105	PRINTING	2,252.00	5,143.35	940.00	1,130.01	4,000.00	3,000.00	-25.0%
11625530	530151	CENSUS	4,779.37	5,553.84	7,120.97	2,513.20	5,000.00	6,000.00	20.0%
11625530	530152	BALLOT PRG	9,962.42	6,104.76	10,626.10	3,005.15	10,000.00	10,000.00	.0%
11625530	530153	PROF/TECH	217.00	1,800.00	1,800.00	1,800.00	1,000.00	1,000.00	.0%
11625540	540000	SUPP/EQUIP	5,765.28	781.51	3,519.81	840.47	3,000.00	2,500.00	-16.7%
11625549	549307	MEALS/FOOD	.00	2,369.65	1,440.07	3,515.18	2,500.00	2,000.00	-20.0%
	TOTAL EXPENSES		27,591.91	26,929.83	29,750.72	15,230.20	29,000.00	27,500.00	-5.2%
	TOTAL ELECTIONS & REGISTRATI		50,101.92	55,300.75	44,632.89	44,792.36	76,016.00	47,500.00	-37.5%
	TOTAL FINANCE		1,528,089.10	1,552,862.11	1,426,593.67	1,186,857.89	1,674,383.00	1,673,000.00	-.1%

Community Services
FY14 Budget

Overview

The Community Services Department is comprised of six divisions: Conservation; Planning; Inspections; Health; Elder/ Human Services and Veterans Services.

In FY14 the department budget has an overall 9.0% increase. The largest component of that increase is a one-time zoning bylaw expense (described below); without that expense the budget increase is 2.5%

Total	FY13	FY14	Change
CS Administration	$259,821	$346,825	+33.5%
Conservation	$29,543	$32,850	+11.2%
Planning	$60,066	$61,700	+2.7%
Inspections	$133,301	$127,100	-4.7%
Health	$222,004	$232,300	+4.6%
Elder Services	$165,989	$173,200	+4.3%
Veterans	$293,108	$294,300	+0.4%
Historical	$1,000	$1,000	0%
TOTAL	**$1,164,832**	**$1,269,275**	**+9.0%**

Staffing (15.1 FTEs; +0.1 FTE)

Wage costs ($749,575; +1.4%)

The FY14 budget proposes two changes in staffing: first is a tentative agreement for Reading to join a Veteran's Services District with Melrose, Saugus and Wakefield. The hours for the Reading Veteran's Services Officer are unchanged, but there are additional expenses paid to the district for additional shared staffing. Also, a slight increase from 23 to 26/week is proposed for the Conservation Administrator. These changes continue the restructuring begun a few years ago which have resulted in a regional agreement to share Public Health staff with Melrose and Wakefield, and reductions in staffing for Elder/Human Services and Planning/Inspections.

Wages	FY13	FY14	Change	FTEs
CS Administration	$242,921	$254,925	+4.9%	4.7
Conservation	$29,543	$32,850	+11.2%	0.6
Planning	$60,066	$61,700	+2.7%	0.5
Inspections	$133,301	$127,100	-4.7%	2.0
Health	$86,854	$88,850	+2.3%	2.5
Elder Services	$154,989	$161,950	+4.5%	3.8
Veterans	$31,608	$22,200	-29.8%	0.5
Historical	$0	$0		
TOTAL	**$739,282**	**$749,575**	**+1.4%**	**15.1**

Overtime is increased to $13,000 from $8,500 in order to make progress on the backlog of scanning for the document storage system. A portion of the increase to the Conservation Administrator's hours is offset by the Wetlands Revolving fund, and a portion of the Alternate Building Inspector's hours are now offset by the Permits Revolving fund. In each case increased

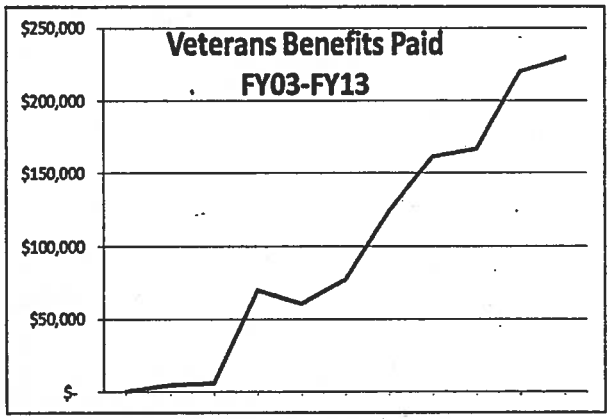
activity has brought in funds and caused the increase in staffing needed. The Administrative Assistant position continues to be shared with the Town Administration department.

Expenses ($519,700; +22.1%)
There is $75,000 in the FY14 budget for a comprehensive review of the Zoning bylaws. This one-time expense has been sought for the past three years, and should simplify the rules and regulations facing the public and administered by staff. Remaining expenses are increased by 4.5%. There is a small increase in outsourced mosquito control costs in the health division, and note that both Health and Veterans each include compensation paid to other communities under Regional arrangements for staff coverage.

Expenses	FY13	FY14	Change
CS Administration	$16,900	$91,900	+443.8%
Conservation	$0	$0	+0%
Planning	$0	$0	+0%
Inspections	$0	$0	+0%
Health	$135,150	$143,450	+6.1%
Elder Services	$11,000	$11,250	+2.3%
Veterans	$261,500	$272,100	+0.2%
Historical	$1,000	$1,000	0%
TOTAL	**$425,550**	**$519,700**	**+22.1%**

No change in the $250,000 level of Veteran's benefit expenses are expected as a result of the new Veteran's District mentioned above. However the new Veterans District will offer more office hours and joint community events.

Reading's demand for Veteran's Services has increased significantly over the past several years and is currently running at about $230,000/year. The state repays 75% of these costs in the following fiscal year through state aid payments. Below is a chart that demonstrates the increase in Veteran's payments over the past several years:



FY13 is projected at $230,000

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
COMMUNITY SERVICES

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0126	COMMUNITY SVC ADMINISTRATION								
03	SALARIES								
11263511	511001	TOWN PLANR	87,452.21	99,403.45	100,425.00	74,855.32	102,906.00	106,050.00	3.1%
11263511	511010	ADMIN ASST	41,201.94	40,982.28	28,783.72	21,085.49	28,985.00	30,000.00	3.5%
11263511	511012	CLERK	67,872.58	67,702.45	101,873.24	75,971.62	105,648.00	108,875.00	3.1%
11263511	515000	OVERTIME	3,157.82	4,546.14	4,394.93	4,600.05	5,382.34	10,000.00	85.8%
TOTAL SALARIES			199,684.55	212,634.32	235,476.89	176,512.48	242,921.34	254,925.00	4.9%
05	EXPENSES								
11265521	521309	WTR/SWR/SW	60.92	66.04	68.42	51.36	100.00	100.00	.0%
11265521	521392	WIRELESS	688.65	518.41	412.71	57.32	.00	.00	.0%
11265530	530000	PROSERVCE	.00	.00	900.00	.00	.00	75,000.00	.0%
11265530	530100	ADVERTISNG	758.11	648.74	1,222.17	226.80	1,500.00	1,500.00	.0%
11265531	531000	PRDEV TRN	894.18	442.25	167.42	.00	5,000.00	5,000.00	.0%
11265531	531901	PRDEV HLTH	761.00	423.00	1,031.00	817.33	.00	.00	.0%
11265531	531902	PRDEV E/H	.00	.00	281.00	.00	.00	.00	.0%
11265531	531903	PRDEV INSP	887.88	817.95	625.00	365.00	.00	.00	.0%
11265531	531904	PRDEV VET	203.03	35.00	155.00	155.00	.00	.00	.0%
11265531	531905	PRDEV CONS	1,605.00	628.00	645.00	673.00	.00	.00	.0%
11265531	531906	PRDEV PLAN	1,392.86	1,170.00	1,225.00	870.00	.00	.00	.0%
11265540	540000	EQUIPSUPPL	.00	.00	.00	6.00	.00	.00	.0%
11265542	542000	OFFC SUPPL	1,675.96	2,267.07	3,464.77	1,566.14	6,500.00	6,500.00	.0%
11265542	542901	OFCSP HLTH	688.15	564.73	265.40	290.82	.00	.00	.0%
11265542	542902	OFCSP E/H	1,219.01	1,112.24	807.74	959.46	.00	.00	.0%
11265542	542903	OFCSP INSP	751.30	722.53	703.89	655.53	.00	.00	.0%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR: COMMUNITY SERVICES			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
11265542	542904	OFCSP VET	182.96	20.96	.00	142.08	.00	.00	.0%
11265542	542905	OFCSP CONS	173.69	17.84	52.99	264.66	.00	.00	.0%
11265542	542906	OFCSP PLAN	570.17	698.74	372.29	1,023.19	.00	.00	.0%
11265542	542907	OFCSP TMGR	666.65	183.97	458.96	315.74	.00	.00	.0%
11265571	571000	MILEAGE	5,341.46	3,502.06	4,111.41	3,269.69	3,800.00	3,800.00	.0%
TOTAL EXPENSES			18,520.98	13,839.53	16,970.17	11,709.12	16,900.00	91,900.00	443.8%
TOTAL COMMUNITY SVC ADMINIST			218,205.53	226,473.85	252,447.06	188,221.60	259,821.34	346,825.00	33.5%
0171	CONSERVATION DIVISION								
03	SALARIES								
11713511	511003	CONS ADMIN	59,395.96	59,259.80	25,272.06	22,657.05	31,543.00	36,850.00	16.8%
11713511	596130	RVFND SUPP	-6,000.00	-6,000.00	.00	-2,000.00	-2,000.00	-4,000.00	100.0%
11713517	517017	SICK LEAVE	.00	3,297.25	.00	.00	.00	.00	.0%
TOTAL SALARIES			53,395.96	56,557.05	25,272.06	20,657.05	29,543.00	32,850.00	11.2%
05	EXPENSES								
11715524	524302	MATTERACBN	1,878.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSES			1,878.00	.00	.00	.00	.00	.00	.0%
TOTAL CONSERVATION DIVISION			55,273.96	56,557.05	25,272.06	20,657.05	29,543.00	32,850.00	11.2%
0175	PLANNING								
03	SALARIES								
11753511	511045	STAFF PLNR	53,013.97	51,375.00	52,047.77	41,553.14	56,948.00	58,700.00	3.1%
11753511	515000	OVERTIME	.00	.00	1,896.89	2,451.89	3,117.66	3,000.00	-3.8%
11753511	596130	RVFND SUPP	-50,523.00	.00	.00	.00	.00	.00	.0%
11753517	517017	SICK LEAVE							

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR: COMMUNITY SERVICES			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
			.00	.00	1,054.52	.00	.00	.00	.0%
	TOTAL SALARIES		2,490.97	51,375.00	54,999.18	44,005.03	60,065.66	61,700.00	2.7%
	TOTAL PLANNING		2,490.97	51,375.00	54,999.18	44,005.03	60,065.66	61,700.00	2.7%
0240	INSPECTIONS DIVISION								
03	SALARIES								
12403511	511070	PRMT COORD	48,125.44	48,015.17	.00	.00	.00	.00	.0%
12403511	511216	BLDG INSP	74,220.31	74,050.20	75,172.59	56,031.00	77,028.00	79,400.00	3.1%
12403511	511217	WIRE INSP	26,504.63	23,713.30	17,486.08	13,939.74	21,134.00	21,800.00	3.2%
12403511	511218	PLUMB INSP	26,504.63	23,810.55	18,775.04	13,889.48	21,134.00	21,400.00	1.3%
12403511	511219	ALT INSP	4,365.40	2,154.92	10,452.99	10,023.98	14,005.00	14,500.00	3.5%
12403511	515000	OVERTIME	1,746.37	.00	.00	.00	.00	.00	.0%
12403511	596130	RVFND SUPP	-47,978.00	.00	.00	.00	.00	-10,000.00	.0%
12403517	517017	SICK LEAVE	.00	14,341.94	.00	.00	.00	.00	.0%
	TOTAL SALARIES		133,488.78	186,086.08	121,886.70	93,884.20	133,301.00	127,100.00	-4.7%
	TOTAL INSPECTIONS DIVISION		133,488.78	186,086.08	121,886.70	93,884.20	133,301.00	127,100.00	-4.7%
0511	HEALTH								
03	SALARIES								
15113511	511003	HEALTH ADM	70,195.23	62,995.33	10,402.88	.00	.00	.00	.0%
15113511	511561	PH NURSE	49,072.53	46,477.71	47,119.20	35,181.32	48,223.00	49,450.00	2.5%
15113511	511564	HLTH INSP	59,927.06	58,811.91	51,008.37	29,294.20	40,731.00	41,500.00	1.9%
15113511	515000	OVERTIME	20.47	40.94	.00	177.50	.00	.00	.0%
15113511	596130	RVFND SUPP	-2,100.00	-2,100.00	-2,100.00	.00	-2,100.00	-2,100.00	.0%
	TOTAL SALARIES		177,115.29	166,225.89	106,430.45	64,653.02	86,854.00	88,850.00	2.3%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
COMMUNITY SERVICES

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
05	EXPENSES								
15115530	530000	PROF SVCS	300.00	300.00	300.00	300.00	300.00	300.00	.0%
15115530	530512	ADMIN SVCS	.00	.00	33,898.50	67,433.20	68,000.00	70,500.00	3.7%
15115530	530520	WGHTS/MEAS	5,750.00	4,500.00	4,500.00	5,750.00	5,750.00	5,750.00	.0%
15115530	530530	ANIM DSPSL	7,879.76	5,625.76	6,211.76	4,254.80	6,500.00	7,000.00	7.7%
15115530	530550	MOSQ LRV C	3,440.00	3,100.00	.00	.00	5,000.00	.00	-100.0%
15115530	530551	MOSQTO CTL	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00	36,300.00	39.6%
15115540	540000	SUPP/EQUIP	.00	.00	.00	48.00	.00	.00	.0%
15115540	540521	INSP SUPP	1,423.07	1,020.46	123.60	130.06	2,000.00	2,000.00	.0%
15115540	540524	CLINIC SUP	626.43	520.05	155.41	1,005.57	.00	.00	.0%
15115540	596130	RVFND SUPP	-2,100.00	.00	.00	.00	.00	.00	.0%
15115571	571000	MILEAGE	2,540.97	1,779.85	1,531.58	1,079.32	1,600.00	1,600.00	.0%
15115577	577500	RIVERSIDE	7,000.00	7,000.00	7,000.00	4,666.67	7,000.00	7,000.00	.0%
15115577	577510	EMARC	13,000.00	13,000.00	13,000.00	9,750.00	13,000.00	13,000.00	.0%
	TOTAL EXPENSES		65,860.23	62,846.12	92,720.85	120,417.62	135,150.00	143,450.00	6.1%
	TOTAL HEALTH		242,975.52	229,072.01	199,151.30	185,070.64	222,004.00	232,300.00	4.6%
0541	ELDER SERVICES								
03	SALARIES								
15413511	511003	ELD ADMIN	63,813.77	54,066.48	29,017.23	18,443.75	31,371.00	33,000.00	5.2%
15413511	511523	VAN DRIVER	29,778.56	23,818.20	29,793.14	22,623.36	30,491.00	32,050.00	5.1%
15413511	511524	SUB VN DRV	3,186.10	8,089.86	3,635.36	1,378.44	3,000.00	3,000.00	.0%
15413511	511525	SOCIAL WRK	51,895.39	51,776.48	52,572.00	39,187.53	53,873.00	55,500.00	3.0%
15413511	511527	SR CNT CRD	37,466.26	38,240.98	38,077.27	28,368.92	38,991.00	40,200.00	3.1%
15413511	511561	NURSE ADV	30,609.49	30,541.59	26,284.20	21,879.28	30,263.00	31,200.00	3.1%
15413511	515000	OVERTIME							

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR: COMMUNITY SERVICES		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
		.00	.00	125.52	.00	.00	.00	.0%
15413511	517017	SCK LV BBK .00	5,706.18	.00	.00	.00	.00	.0%
15413511	596120	ST GR SUPP -24,200.00	-24,200.00	-24,200.00	-34,133.00	-30,000.00	-30,000.00	.0%
15413511	596180	TRFND SUPP -3,000.00	.00	-3,000.00	.00	-3,000.00	-3,000.00	.0%
TOTAL SALARIES		189,549.57	188,039.77	152,304.72	97,748.28	154,989.00	161,950.00	4.5%
05	EXPENSES							
15415531	531010	PRDEV DUES 816.87	626.02	626.02	718.56	750.00	750.00	.0%
15415531	531090	PRDEV REG 156.71	796.16	127.60	.00	200.00	200.00	.0%
15415531	531091	PRDEV TRVL 344.15	26.70	.00	.00	.00	.00	.0%
15415535	535304	PROGRAMS 924.03	1,009.90	1,271.90	821.48	1,125.00	1,125.00	.0%
15415536	536000	LIC SFTWR .00	893.00	897.12	900.98	900.00	900.00	.0%
15415540	540000	SUPP/EQUIP 1,553.67	438.05	1,193.43	569.01	1,325.00	1,325.00	.0%
15415540	540049	FURNISHING 1,557.00	1,096.77	.00	.00	.00	.00	.0%
15415551	551000	VOLNTTRAIN 236.53	122.05	31.94	.00	100.00	100.00	.0%
15415571	571000	MILEAGE 657.77	964.44	855.04	295.35	1,000.00	750.00	-25.0%
15415577	577540	MEAL DELIV 5,593.00	5,593.00	5,593.00	5,593.00	5,600.00	5,600.00	.0%
15415578	578000	OTHER EXPN 450.00	.00	.00	37.94	.00	500.00	.0%
15415578	578018	VOLUNTCOST 500.00	595.61	.00	.00	.00	.00	.0%
15415578	596120	ST GR SUPP -5,851.00	-5,851.00	-6,763.00	.00	.00	.00	.0%
TOTAL EXPENSES		6,938.73	6,310.70	3,833.05	8,936.32	11,000.00	11,250.00	2.3%
TOTAL ELDER SERVICES		196,488.30	194,350.47	156,137.77	106,684.60	165,989.00	173,200.00	4.3%
0543	VETERANS							
03	SALARIES							
15433511	511003	VET SV OFF 18,169.02	14,738.14	19,410.30	15,134.08	31,608.00	22,200.00	-29.8%

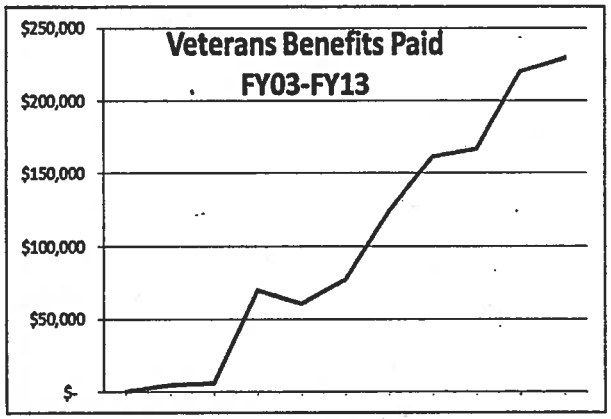
activity has brought in funds and caused the increase in staffing needed. The Administrative Assistant position continues to be shared with the Town Administration department.

Expenses ($519,700; +22.1%)
There is $75,000 in the FY14 budget for a comprehensive review of the Zoning bylaws. This one-time expense has been sought for the past three years, and should simplify the rules and regulations facing the public and administered by staff. Remaining expenses are increased by 4.5%. There is a small increase in outsourced mosquito control costs in the health division, and note that both Health and Veterans each include compensation paid to other communities under Regional arrangements for staff coverage.

Expenses	FY13	FY14	Change
CS Administration	$16,900	$91,900	+443.8%
Conservation	$0	$0	+0%
Planning	$0	$0	+0%
Inspections	$0	$0	+0%
Health	$135,150	$143,450	+6.1%
Elder Services	$11,000	$11,250	+2.3%
Veterans	$261,500	$272,100	+0.2%
Historical	$1,000	$1,000	0%
TOTAL	**$425,550**	**$519,700**	**+22.1%**

No change in the $250,000 level of Veteran's benefit expenses are expected as a result of the new Veteran's District mentioned above. However the new Veterans District will offer more office hours and joint community events.

Reading's demand for Veteran's Services has increased significantly over the past several years and is currently running at about $230,000/year. The state repays 75% of these costs in the following fiscal year through state aid payments. Below is a chart that demonstrates the increase in Veteran's payments over the past several years:



FY13 is projected at $230,000

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
COMMUNITY SERVICES

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0126	COMMUNITY SVC ADMINISTRATION								
03	SALARIES								
11263511	511001	TOWN PLANR	87,452.21	99,403.45	100,425.00	74,855.32	102,906.00	106,050.00	3.1%
11263511	511010	ADMIN ASST	41,201.94	40,982.28	28,783.72	21,085.49	28,985.00	30,000.00	3.5%
11263511	511012	CLERK	67,872.58	67,702.45	101,873.24	75,971.62	105,648.00	108,875.00	3.1%
11263511	515000	OVERTIME	3,157.82	4,546.14	4,394.93	4,600.05	5,382.34	10,000.00	85.8%
TOTAL SALARIES			199,684.55	212,634.32	235,476.89	176,512.48	242,921.34	254,925.00	4.9%
05	EXPENSES								
11265521	521309	WTR/SWR/SW	60.92	66.04	68.42	51.36	100.00	100.00	.0%
11265521	521392	WIRELESS	688.65	518.41	412.71	57.32	.00	.00	.0%
11265530	530000	PROSERVCE	.00	.00	900.00	.00	.00	75,000.00	.0%
11265530	530100	ADVERTISNG	758.11	648.74	1,222.17	226.80	1,500.00	1,500.00	.0%
11265531	531000	PRDEV TRN	894.18	442.25	167.42	.00	5,000.00	5,000.00	.0%
11265531	531901	PRDEV HLTH	761.00	423.00	1,031.00	817.33	.00	.00	.0%
11265531	531902	PRDEV E/H	.00	.00	281.00	.00	.00	.00	.0%
11265531	531903	PRDEV INSP	887.88	817.95	625.00	365.00	.00	.00	.0%
11265531	531904	PRDEV VET	203.03	35.00	155.00	155.00	.00	.00	.0%
11265531	531905	PRDEV CONS	1,605.00	628.00	645.00	673.00	.00	.00	.0%
11265531	531906	PRDEV PLAN	1,392.86	1,170.00	1,225.00	870.00	.00	.00	.0%
11265540	540000	EQUIPSUPPL	.00	.00	.00	6.00	.00	.00	.0%
11265542	542000	OFFC SUPPL	1,675.96	2,267.07	3,464.77	1,566.14	6,500.00	6,500.00	.0%
11265542	542901	OFCSP HLTH	688.15	564.73	265.40	290.82	.00	.00	.0%
11265542	542902	OFCSP E/H	1,219.01	1,112.24	807.74	959.46	.00	.00	.0%
11265542	542903	OFCSP INSP	751.30	722.53	703.89	655.53	.00	.00	.0%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR: COMMUNITY SERVICES			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
11265542	542904	OFCSP VET	182.96	20.96	.00	142.08	.00	.00	.0%
11265542	542905	OFCSP CONS	173.69	17.84	52.99	264.66	.00	.00	.0%
11265542	542906	OFCSP PLAN	570.17	698.74	372.29	1,023.19	.00	.00	.0%
11265542	542907	OFCSP TMGR	666.65	183.97	458.96	315.74	.00	.00	.0%
11265571	571000	MILEAGE	5,341.46	3,502.06	4,111.41	3,269.69	3,800.00	3,800.00	.0%
TOTAL EXPENSES			18,520.98	13,839.53	16,970.17	11,709.12	16,900.00	91,900.00	443.8%
TOTAL COMMUNITY SVC ADMINIST			218,205.53	226,473.85	252,447.06	188,221.60	259,821.34	346,825.00	33.5%
0171	CONSERVATION DIVISION								
03	SALARIES								
11713511	511003	CONS ADMIN	59,395.96	59,259.80	25,272.06	22,657.05	31,543.00	36,850.00	16.8%
11713511	596130	RVFND SUPP	-6,000.00	-6,000.00	.00	-2,000.00	-2,000.00	-4,000.00	100.0%
11713517	517017	SICK LEAVE	.00	3,297.25	.00	.00	.00	.00	.0%
TOTAL SALARIES			53,395.96	56,557.05	25,272.06	20,657.05	29,543.00	32,850.00	11.2%
05	EXPENSES								
11715524	524302	MATTERACBN	1,878.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSES			1,878.00	.00	.00	.00	.00	.00	.0%
TOTAL CONSERVATION DIVISION			55,273.96	56,557.05	25,272.06	20,657.05	29,543.00	32,850.00	11.2%
0175	PLANNING								
03	SALARIES								
11753511	511045	STAFF PLNR	53,013.97	51,375.00	52,047.77	41,553.14	56,948.00	58,700.00	3.1%
11753511	515000	OVERTIME	.00	.00	1,896.89	2,451.89	3,117.66	3,000.00	-3.8%
11753511	596130	RVFND SUPP	-50,523.00	.00	.00	.00	.00	.00	.0%
11753517	517017	SICK LEAVE							

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR: COMMUNITY SERVICES			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
			.00	.00	1,054.52	.00	.00	.00	.0%
	TOTAL SALARIES		2,490.97	51,375.00	54,999.18	44,005.03	60,065.66	61,700.00	2.7%
	TOTAL PLANNING		2,490.97	51,375.00	54,999.18	44,005.03	60,065.66	61,700.00	2.7%
0240	INSPECTIONS DIVISION								
03	SALARIES								
12403511	511070	PRMT COORD	48,125.44	48,015.17	.00	.00	.00	.00	.0%
12403511	511216	BLDG INSP	74,220.31	74,050.20	75,172.59	56,031.00	77,028.00	79,400.00	3.1%
12403511	511217	WIRE INSP	26,504.63	23,713.30	17,486.08	13,939.74	21,134.00	21,800.00	3.2%
12403511	511218	PLUMB INSP	26,504.63	23,810.55	18,775.04	13,889.48	21,134.00	21,400.00	1.3%
12403511	511219	ALT INSP	4,365.40	2,154.92	10,452.99	10,023.98	14,005.00	14,500.00	3.5%
12403511	515000	OVERTIME	1,746.37	.00	.00	.00	.00	.00	.0%
12403511	596130	RVFND SUPP	-47,978.00	.00	.00	.00	.00	-10,000.00	.0%
12403517	517017	SICK LEAVE	.00	14,341.94	.00	.00	.00	.00	.0%
	TOTAL SALARIES		133,488.78	186,086.08	121,886.70	93,884.20	133,301.00	127,100.00	-4.7%
	TOTAL INSPECTIONS DIVISION		133,488.78	186,086.08	121,886.70	93,884.20	133,301.00	127,100.00	-4.7%
0511	HEALTH								
03	SALARIES								
15113511	511003	HEALTH ADM	70,195.23	62,995.33	10,402.88	.00	.00	.00	.0%
15113511	511561	PH NURSE	49,072.53	46,477.71	47,119.20	35,181.32	48,223.00	49,450.00	2.5%
15113511	511564	HLTH INSP	59,927.06	58,811.91	51,008.37	29,294.20	40,731.00	41,500.00	1.9%
15113511	515000	OVERTIME	20.47	40.94	.00	177.50	.00	.00	.0%
15113511	596130	RVFND SUPP	-2,100.00	-2,100.00	-2,100.00	.00	-2,100.00	-2,100.00	.0%
	TOTAL SALARIES		177,115.29	166,225.89	106,430.45	64,653.02	86,854.00	88,850.00	2.3%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
COMMUNITY SERVICES

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
05	EXPENSES								
15115530	530000	PROF SVCS	300.00	300.00	300.00	300.00	300.00	300.00	.0%
15115530	530512	ADMIN SVCS	.00	.00	33,898.50	67,433.20	68,000.00	70,500.00	3.7%
15115530	530520	WGHTS/MEAS	5,750.00	4,500.00	4,500.00	5,750.00	5,750.00	5,750.00	.0%
15115530	530530	ANIM DSPSL	7,879.76	5,625.76	6,211.76	4,254.80	6,500.00	7,000.00	7.7%
15115530	530550	MOSQ LRV C	3,440.00	3,100.00	.00	.00	5,000.00	.00	-100.0%
15115530	530551	MOSQTO CTL	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00	36,300.00	39.6%
15115540	540000	SUPP/EQUIP	.00	.00	.00	48.00	.00	.00	.0%
15115540	540521	INSP SUPP	1,423.07	1,020.46	123.60	130.06	2,000.00	2,000.00	.0%
15115540	540524	CLINIC SUP	626.43	520.05	155.41	1,005.57	.00	.00	.0%
15115540	596130	RVFND SUPP	-2,100.00	.00	.00	.00	.00	.00	.0%
15115571	571000	MILEAGE	2,540.97	1,779.85	1,531.58	1,079.32	1,600.00	1,600.00	.0%
15115577	577500	RIVERSIDE	7,000.00	7,000.00	7,000.00	4,666.67	7,000.00	7,000.00	.0%
15115577	577510	EMARC	13,000.00	13,000.00	13,000.00	9,750.00	13,000.00	13,000.00	.0%
	TOTAL EXPENSES		65,860.23	62,846.12	92,720.85	120,417.62	135,150.00	143,450.00	6.1%
	TOTAL HEALTH		242,975.52	229,072.01	199,151.30	185,070.64	222,004.00	232,300.00	4.6%
0541	ELDER SERVICES								
03	SALARIES								
15413511	511003	ELD ADMIN	63,813.77	54,066.48	29,017.23	18,443.75	31,371.00	33,000.00	5.2%
15413511	511523	VAN DRIVER	29,778.56	23,818.20	29,793.14	22,623.36	30,491.00	32,050.00	5.1%
15413511	511524	SUB VN DRV	3,186.10	8,089.86	3,635.36	1,378.44	3,000.00	3,000.00	.0%
15413511	511525	SOCIAL WRK	51,895.39	51,776.48	52,572.00	39,187.53	53,873.00	55,500.00	3.0%
15413511	511527	SR CNT CRD	37,466.26	38,240.98	38,077.27	28,368.92	38,991.00	40,200.00	3.1%
15413511	511561	NURSE ADV	30,609.49	30,541.59	26,284.20	21,879.28	30,263.00	31,200.00	3.1%
15413511	515000	OVERTIME							

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR: COMMUNITY SERVICES		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
		.00	.00	125.52	.00	.00	.00	.0%
15413511	517017	SCK LV BBK .00	5,706.18	.00	.00	.00	.00	.0%
15413511	596120	ST GR SUPP -24,200.00	-24,200.00	-24,200.00	-34,133.00	-30,000.00	-30,000.00	.0%
15413511	596180	TRFND SUPP -3,000.00	.00	-3,000.00	.00	-3,000.00	-3,000.00	.0%
TOTAL SALARIES		189,549.57	188,039.77	152,304.72	97,748.28	154,989.00	161,950.00	4.5%
05	EXPENSES							
15415531	531010	PRDEV DUES 816.87	626.02	626.02	718.56	750.00	750.00	.0%
15415531	531090	PRDEV REG 156.71	796.16	127.60	.00	200.00	200.00	.0%
15415531	531091	PRDEV TRVL 344.15	26.70	.00	.00	.00	.00	.0%
15415535	535304	PROGRAMS 924.03	1,009.90	1,271.90	821.48	1,125.00	1,125.00	.0%
15415536	536000	LIC SFTWR .00	893.00	897.12	900.98	900.00	900.00	.0%
15415540	540000	SUPP/EQUIP 1,553.67	438.05	1,193.43	569.01	1,325.00	1,325.00	.0%
15415540	540049	FURNISHING 1,557.00	1,096.77	.00	.00	.00	.00	.0%
15415551	551000	VOLNTTRAIN 236.53	122.05	31.94	.00	100.00	100.00	.0%
15415571	571000	MILEAGE 657.77	964.44	855.04	295.35	1,000.00	750.00	-25.0%
15415577	577540	MEAL DELIV 5,593.00	5,593.00	5,593.00	5,593.00	5,600.00	5,600.00	.0%
15415578	578000	OTHER EXPN 450.00	.00	.00	37.94	.00	500.00	.0%
15415578	578018	VOLUNTCOST 500.00	595.61	.00	.00	.00	.00	.0%
15415578	596120	ST GR SUPP -5,851.00	-5,851.00	-6,763.00	.00	.00	.00	.0%
TOTAL EXPENSES		6,938.73	6,310.70	3,833.05	8,936.32	11,000.00	11,250.00	2.3%
TOTAL ELDER SERVICES		196,488.30	194,350.47	156,137.77	106,684.60	165,989.00	173,200.00	4.3%
0543	VETERANS							
03	SALARIES							
15433511	511003	VET SV OFF 18,169.02	14,738.14	19,410.30	15,134.08	31,608.00	22,200.00	-29.8%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
COMMUNITY SERVICES

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
TOTAL SALARIES			18,169.02	14,738.14	19,410.30	15,134.08	31,608.00	22,200.00	-29.8%
05	EXPENSES								
15435530	530512	ADMIN SVCS	.00	.00	.00	.00	11,000.00	21,600.00	96.4%
15435571	571000	MILEAGE	.00	.00	.00	.00	500.00	500.00	.0%
TOTAL EXPENSES			.00	.00	.00	.00	11,500.00	22,100.00	92.2%
TOTAL VETERANS			18,169.02	14,738.14	19,410.30	15,134.08	43,108.00	44,300.00	2.8%
0544	VETERANS' AID								
05	EXPENSES								
15445577	577000	VETS BENEF	161,458.81	136,098.11	103,642.16	51,319.18	150,000.00	120,000.00	-20.0%
15445577	577501	FUEL	.00	.00	16,412.93	14,661.42	15,000.00	20,000.00	33.3%
15445577	577502	DOCTOR	.00	.00	7,868.86	2,600.16	4,000.00	5,000.00	25.0%
15445577	577503	HOSPITAL	.00	.00	1,643.60	3,369.83	4,000.00	5,000.00	25.0%
15445577	577504	MEDICARE B	.00	.00	22,315.40	14,067.60	25,000.00	25,000.00	.0%
15445577	577505	MEDIGAP	.00	.00	25,337.98	18,873.66	25,000.00	25,000.00	.0%
15445577	577506	MED BENEFI	.00	30,330.77	26,060.33	23,141.92	20,000.00	25,000.00	25.0%
15445577	577507	DURABLEMED	.00	.00	2,657.27	1,552.46	2,000.00	4,000.00	100.0%
15445577	577508	ONE TIME B	.00	659.38	64.00	2,000.00	500.00	4,000.00	700.0%
15445577	577509	SHELTER	.00	.00	193.00	.00	500.00	2,000.00	300.0%
15445577	577511	DENTAL	.00	.00	5,354.00	378.20	2,500.00	3,000.00	20.0%
15445577	577512	AMBULANCE	.00	.00	150.00	150.00	500.00	2,000.00	300.0%
15445577	577513	GLASSES	.00	.00	1,431.14	270.02	1,000.00	2,500.00	150.0%
15445577	577514	MEDICARE D	.00	.00	1,019.50	2,978.00	.00	2,500.00	.0%
15445577	577515	HRNG AIDS	.00	.00	3,297.50	1,550.00	.00	5,000.00	.0%
15445577	577516	CH115 RETR							

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
COMMUNITY SERVICES

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
TOTAL SALARIES			18,169.02	14,738.14	19,410.30	15,134.08	31,608.00	22,200.00	-29.8%
05	EXPENSES								
15435530	530512	ADMIN SVCS	.00	.00	.00	.00	11,000.00	21,600.00	96.4%
15435571	571000	MILEAGE	.00	.00	.00	.00	500.00	500.00	.0%
TOTAL EXPENSES			.00	.00	.00	.00	11,500.00	22,100.00	92.2%
TOTAL VETERANS			18,169.02	14,738.14	19,410.30	15,134.08	43,108.00	44,300.00	2.8%
0544	VETERANS' AID								
05	EXPENSES								
15445577	577000	VETS BENEF	161,458.81	136,098.11	103,642.16	51,319.18	150,000.00	120,000.00	-20.0%
15445577	577501	FUEL	.00	.00	16,412.93	14,661.42	15,000.00	20,000.00	33.3%
15445577	577502	DOCTOR	.00	.00	7,868.86	2,600.16	4,000.00	5,000.00	25.0%
15445577	577503	HOSPITAL	.00	.00	1,643.60	3,369.83	4,000.00	5,000.00	25.0%
15445577	577504	MEDICARE B	.00	.00	22,315.40	14,067.60	25,000.00	25,000.00	.0%
15445577	577505	MEDIGAP	.00	.00	25,337.98	18,873.66	25,000.00	25,000.00	.0%
15445577	577506	MED BENEFI	.00	30,330.77	26,060.33	23,141.92	20,000.00	25,000.00	25.0%
15445577	577507	DURABLEMED	.00	.00	2,657.27	1,552.46	2,000.00	4,000.00	100.0%
15445577	577508	ONE TIME B	.00	659.38	64.00	2,000.00	500.00	4,000.00	700.0%
15445577	577509	SHELTER	.00	.00	193.00	.00	500.00	2,000.00	300.0%
15445577	577511	DENTAL	.00	.00	5,354.00	378.20	2,500.00	3,000.00	20.0%
15445577	577512	AMBULANCE	.00	.00	150.00	150.00	500.00	2,000.00	300.0%
15445577	577513	GLASSES	.00	.00	1,431.14	270.02	1,000.00	2,500.00	150.0%
15445577	577514	MEDICARE D	.00	.00	1,019.50	2,978.00	.00	2,500.00	.0%
15445577	577515	HRNG AIDS	.00	.00	3,297.50	1,550.00	.00	5,000.00	.0%
15445577	577516	CH115 RETR							

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR: COMMUNITY SERVICES		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
		.00	.00	3,361.14	.00	.00	.00	.0%
TOTAL EXPENSES		161,458.81	167,088.26	220,808.81	136,912.45	250,000.00	250,000.00	.0%
TOTAL VETERANS' AID		161,458.81	167,088.26	220,808.81	136,912.45	250,000.00	250,000.00	.0%
0691	HISTORICAL COMMISSION							
05	EXPENSES							
16915540 540000	SUPP/EQUIP	999.16	999.39	795.77	23.08	1,000.00	1,000.00	.0%
TOTAL EXPENSES		999.16	999.39	795.77	23.08	1,000.00	1,000.00	.0%
TOTAL HISTORICAL COMMISSION		999.16	999.39	795.77	23.08	1,000.00	1,000.00	.0%
TOTAL COMMUNITY SERVICES		1,029,550.05	1,126,740.25	1,050,908.95	790,592.73	1,164,832.00	1,269,275.00	9.0%

Library
FY14 Budget

Overview
The FY14 Library budget is $1,324,442 which is an increase of 1.8% compared to the previous year. The increase is 2.6% when one-time FY13 sick leave buybacks are excluded. This budget is predicated on the library providing a full range of services during the year whether it is undergoing renovation or not.

If the Town approves funding for the renovation /expansion building project, the library would move into temporary quarters by December 2013 and continue in temporary quarters until approximately the Summer 2015. The construction and renovation work is currently scheduled to begin in January 2014 subject to approval by the voters in April. If the library construction project is approved, there is a possibility of a few-week disruption in public services during a move out of its current home.

The library has an Annual Action Plan* that was approved by the Library Board of Trustees and the Massachusetts Board of Library Commissioners for delivering services during the anticipated 18-month temporary relocation. The activities and conditions outlined in the Action Plan provide a full array of services for all ages at service levels that meet the needs of the Reading community. The library will:

- lend materials,
- purchase new books and media,
- provide reference and research services,
- offer online and traditional resources and staff assistance and instruction,
- increase digital offerings and specialized online resources for general and student use,
- provide public computing, browsing, and leisure reading,
- rely heavily on interlibrary lending for supplemental materials,
- offer a full array of educational, informational, and cultural programming for all ages in its temporary quarters and in remote locations to as great an extent as possible.

*(*Copies of the library's Annual Action Plan for Fiscal Year 2014/Long Range Plan and copies of the library's Temporary Location Plan are available at the Library.)*

Staffing (20.1 FTEs; no change)
Wages ($1,040,442; +2.3%)
The Library Board of Trustees request is for a 2% COLA, but this budget shows a 1% COLA as is the case with all Town non-union employees.

Wages	FY13	FY14	Change
Administration	$207,501	$206,098	-0.7%
Circulation	$211,388	$217,740	+3.0%
Children's	$226,026	$232,810	+3.0%
Reference	$263,593	$272,464	-3.4%
Tech Services	$109,021	$111,330	+2.1%
TOTAL	**$1,017,529**	**$1,040,442**	**+2.3%**

Expenses ($284,000; +0.4%)
Expenses are level funded, with some adjustments made from Circulation Supplies and Supplies and Equipment to Technology:

-$2,000 for the lease of administrative multi-function device (Scanner, Printer/Copier for electronic document storage that is the same model as those in use in administrative offices in Town Hall) has been deducted from the library's Maintenance Contracts funds and will be transferred to Town Administration Department budget, which is managing other devices throughout town departments.

-$8,900 for office and circulation/processing supplies The library will probably see a decrease in "consumables" like paper and printer ink and copying costs as a result of its move to temporary location, due to changes in both acquisitions during the year and public use of computers, printers, and copiers.

+ $7,000 for Technology. Included in this line are web services, some contractual web design (formerly done in-house), charges for reference mobile apps, and software contracts for library public calendar, museum pass booking software, and business center/room reservation programs.

+ $4,900 for Books and Materials. This keeps the library book budget at the required 15% for state aid standards. The library expends increasing percentages of its books and materials budget on digital resources that circulate to the public.

The proposed $198,500 funding of materials represents 15% of the total proposed budget. This FY14 budget complies with the Municipal Appropriation Requirement formula, allowing the Library to be fully certifiable by the Massachusetts Board of Library Commissioners.

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
LIBRARY

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0610	LIBRARY ADMINISTRATION								
03	SALARIES								
16103511	511010	ADMIN ASST	.00	26,630.03	40,459.81	30,603.30	40,951.00	42,842.00	4.6%
16103511	511641	DIRECTOR	83,017.63	83,229.76	84,661.96	62,871.00	86,365.00	88,956.00	3.0%
16103511	511642	ASST DIREC	67,686.72	67,514.30	68,864.87	46,657.13	70,235.00	69,300.00	-1.3%
16103511	511643	ADMIN SECR	27,419.89	5,978.50	.00	.00	.00	.00	.0%
16103511	511644	DIVSN HEAD	233,224.73	.00	.00	.00	.00	.00	.0%
16103511	511645	LIBRARIAN	289,742.79	.00	.00	.00	.00	.00	.0%
16103511	511646	SR ASSOC	76,950.65	95.01	.00	.00	.00	.00	.0%
16103511	511648	SR TECH	10,477.65	.00	.00	.00	.00	.00	.0%
16103511	511649	CIRC TECH	98,070.57	.01	.00	.00	.00	.00	.0%
16103511	511651	PAGE	47,024.59	65.65	490.31	.00	.00	.00	.0%
16103511	515000	OVERTIME	22,193.75	2,293.77	271.48	.00	.00	.00	.0%
16103511	516000	PR STIPEND	.00	.00	.00	.00	.00	5,000.00	.0%
16103517	517017	SCK LV BBK	.00	5,145.00	.00	9,943.73	9,950.00	.00	-100.0%
TOTAL SALARIES			955,808.97	190,952.03	194,748.43	150,075.16	207,501.00	206,098.00	-.7%
05	EXPENSES								
16105524	524000	MAINT/REPR	8,690.83	4,190.95	4,601.72	2,151.72	4,300.00	2,300.00	-46.5%
16105531	531090	PRDEV REG	4,811.31	4,497.70	4,604.34	2,374.35	3,500.00	3,500.00	.0%
16105531	531091	PRDEV TRVL	3,063.12	1,287.36	3,531.27	1,441.49	2,200.00	2,200.00	.0%
16105536	536000	LIC SFTWR	47,147.98	47,158.02	47,158.02	39,849.76	55,000.00	55,000.00	.0%
16105540	540000	SUPP/EQUIP	11,679.05	6,864.88	6,470.02	4,137.21	7,700.00	4,000.00	-48.1%
16105542	542000	OFFC SUPPL	11,090.13	13,125.15	8,641.52	4,981.50	9,200.00	4,000.00	-56.5%
16105555	555000	TECH SUPP	8,731.43	878.82	8,958.87	4,525.23	7,500.00	14,500.00	93.3%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
LIBRARY

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
16105556	556000	MATERIALS	.00	16.70	.00	.00	193,600.00	198,500.00	2.5%
16105556	556610	ADLT BOOKS	73,713.19	79,581.85	73,249.50	46,917.66	.00	.00	.0%
16105556	556611	CHLD BOOKS	27,555.82	28,293.31	26,225.48	13,045.57	.00	.00	.0%
16105556	556612	TEEN BOOKS	.00	.00	4,804.74	3,354.81	.00	.00	.0%
16105556	556620	ADLT AUDIO	19,816.56	14,811.74	13,478.73	6,724.20	.00	.00	.0%
16105556	556621	CHLD AUDIO	6,607.05	3,407.08	4,463.30	1,780.71	.00	.00	.0%
16105556	556622	TEENAUDIO	.00	.00	1,000.00	312.14	.00	.00	.0%
16105556	556630	ADLT VIDEO	23,012.87	23,490.77	16,717.14	10,422.27	.00	.00	.0%
16105556	556631	CHLD VIDEO	6,110.72	6,666.60	4,762.63	4,397.45	.00	.00	.0%
16105556	556640	PERIODICAL	2,008.94	13,989.50	2,773.93	457.94	.00	.00	.0%
16105556	556650	ELECTRONIC	.00	329.76	9,325.49	.00	.00	.00	.0%
16105556	556660	ONLINE DB	10,428.00	11,847.00	6,731.00	4,037.69	.00	.00	.0%
16105556	556670	OTH MATERL	.00	.00	1,000.00	.00	.00	.00	.0%
16105556	556680	EBKSADLT	.00	.00	3,197.00	2,341.00	.00	.00	.0%
16105556	556681	EBKSCHLD	.00	.00	1,515.30	1,022.85	.00	.00	.0%
16105556	556682	EBKSTEEN	.00	.00	600.00	185.74	.00	.00	.0%
TOTAL EXPENSES			264,467.00	260,437.19	253,810.00	154,461.29	283,000.00	284,000.00	.4%
TOTAL LIBRARY ADMINISTRATION			1,220,275.97	451,389.22	448,558.43	304,536.45	490,501.00	490,098.00	-.1%
0612	LIBRARY CIRCULATION								
03	SALARIES								
16123511	511644	CIRC DIVHD	.00	53,420.31	54,496.80	40,470.00	55,593.00	57,260.00	3.0%
16123511	511646	SR. LIBRAR	.00	29,506.94	27,317.46	20,117.20	29,707.00	30,600.00	3.0%
16123511	511649	TECHNICIAN	.00	93,517.47	101,310.25	75,696.79	98,483.00	101,440.00	3.0%
16123511	511651	PAGE	.00	20,104.29	17,495.49	12,283.99	20,480.00	21,100.00	3.0%
16123511	515000	OVERTIME							

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
LIBRARY

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
		.00	6,823.97	1,049.92	.00	.00	.00	.0%
16123511 515610	SUNDAY HRS	.00	.00	4,324.53	4,321.03	7,125.00	7,340.00	3.0%
TOTAL SALARIES		.00	203,372.98	205,994.45	152,889.01	211,388.00	217,740.00	3.0%
TOTAL LIBRARY CIRCULATION		.00	203,372.98	205,994.45	152,889.01	211,388.00	217,740.00	3.0%
0614	LIBRARY CHILDRENS DIVISION							
03	SALARIES							
16143511 511644	CHLD DIVHD	.00	60,388.73	62,339.64	45,371.64	62,601.00	64,480.00	3.0%
16143511 511645	CHILD LIBR	.00	107,838.67	113,588.00	84,785.05	111,050.00	114,382.00	3.0%
16143511 511646	SRLIBASSOC	.00	24,551.66	23,672.68	18,614.01	25,700.00	26,471.00	3.0%
16143511 511649	TECHNICIAN	.00	208.95	1,647.23	1,829.78	1,650.00	1,700.00	3.0%
16143511 511651	PAGE	.00	13,757.59	14,153.96	11,106.47	14,725.00	15,167.00	3.0%
16143511 515000	OVERTIME	.00	8,203.83	1,106.20	.00	.00	.00	.0%
16143511 515610	SUNDAY HRS	.00	.00	3,737.00	3,481.28	10,300.00	10,610.00	3.0%
TOTAL SALARIES		.00	214,949.43	220,244.71	165,188.23	226,026.00	232,810.00	3.0%
TOTAL LIBRARY CHILDRENS DIVI		.00	214,949.43	220,244.71	165,188.23	226,026.00	232,810.00	3.0%
0616	LIBRARY REFERENCE DIVISION							
03	SALARIES							
16163511 511644	REF DIVHD	.00	58,979.55	60,480.95	44,814.89	61,368.00	63,210.00	3.0%
16163511 511645	LIBRARIANS	.00	184,901.95	193,401.45	139,681.32	191,800.00	197,554.00	3.0%
16163511 515000	OVERTIME	.00	4,903.36	795.55	.00	.00	.00	.0%
16163511 515610	SUNDAY HRS	.00	.00	3,456.15	3,905.39	10,425.00	11,700.00	12.2%
TOTAL SALARIES		.00	248,784.86	258,134.10	188,401.60	263,593.00	272,464.00	3.4%
TOTAL LIBRARY REFERENCE DIVI		.00	248,784.86	258,134.10	188,401.60	263,593.00	272,464.00	3.4%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
LIBRARY

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0618	LIBRARY TECH SERVICES DIVISION								
03	SALARIES								
16183511	511644	TECH DIVHD	.00	60,527.06	62,068.50	45,891.31	62,601.00	64,480.00	3.0%
16183511	511646	SR. LIBRAR	.00	25,881.40	26,258.51	19,525.96	26,725.00	27,527.00	3.0%
16183511	511648	SR LIBTECH	.00	10,457.93	10,938.77	8,540.50	11,225.00	11,562.00	3.0%
16183511	511649	TECHNICIAN	.00	.00	.00	287.63	.00	.00	.0%
16183511	511651	PAGE	.00	6,865.50	6,631.93	5,387.52	7,535.00	7,761.00	3.0%
16183511	515000	OVERTIME	.00	1,214.72	.00	.00	.00	.00	.0%
16183511	515610	SUNDAY HRS	.00	.00	1,669.39	.00	935.00	.00	-100.0%
TOTAL SALARIES			.00	104,946.61	107,567.10	79,632.92	109,021.00	111,330.00	2.1%
TOTAL LIBRARY TECH SERVICES			.00	104,946.61	107,567.10	79,632.92	109,021.00	111,330.00	2.1%
TOTAL LIBRARY			1,220,275.97	1,223,443.10	1,240,498.79	890,648.21	1,300,529.00	1,324,442.00	1.8%

Public Works
FY14 Budget

Overview

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

	FY13	FY14	Change
Engineering	$433,809	$445,703	2.7%
Hwy & Equip.	$1,434,437	$1,473,689	2.7%
Administration	$263,079	$301,055	14.4%
Storm Water	$156,330	$167,483	7.1%
Cemetery	$181,858	$192,369	5.8%
Recreation	$151,509	$154,257	1.8%
Pks & Forestry	$531,725	$561,498	5.6%
Divisions	**$3,152,747**	**$3,296,054**	**+4.5%**
Snow/Lts/Trash	$2,300,000	$2,315,000	0.7%
Department	**$5,452,747**	**$5,611,054**	**+2.9%**

Total Division budgets show an increase of 4.5% as several items described herein are restored or added to this budget.

The Snow and Ice budget is increased 4.2% to $625,000 as part of a strategy to bring it closer to the ten-year average of about $730,000. Rubbish is decreased by 0.7% in line with the success of the recent program changes. Street lighting is level funded at $200,000 for FY14 after being reduced significantly in FY12.

Staffing (42.0 FTEs; unch. excluding seasonal workers)
Wage costs – Divisions ($2,458,304; +4.7%)

Wages	FY13	FY14	Change
Engineering	$410,059	$421,953	2.9%
Hwy & Equip.	$748,387	$777,639	3.9%
Administration	$257,629	$282,655	9.7%
Storm Water	$149,330	$160,483	7.5%
Cemetery	$142,758	$149,269	4.6%
Recreation	$151,509	$154,257	1.8%
Pks & Forestry	$489,275	$512,048	4.7%
Divisions	**$2,348,947**	**$2,458,304**	**+4.7%**
Snow/Lts/Trash	$112,000	$115,000	2.7%
Department	**$2,460,947**	**$2,573,304**	**+4.6%**

Wage costs include existing contracts for union and as previously described for non-union. Funding for additional part-time short term employees has been restored to both Parks and Forestry and Highway Divisions ($15,000 for each division).

An additional 0.5 FTE clerical position ($17,000) is added to DPW Administration as increased projects such as road paving and water/sewer main repairs require more office coverage and depth in staffing. Differences in wage budgets are otherwise caused by turnover or promotions, as there are no other changes in positions or hours. No significant changes are made to overtime accounts.

Expenses – Divisions ($837,750; +4.1%)

Expenses	FY13	FY14	Change
Engineering	$23,750	$23,750	0.0%
Hwy&Equip.	$686,050	$696,050	1.5%
Administration	$5,450	$18,400	237.6%
Storm Water	$7,000	$7,000	0.0%
Cemetery	$39,100	$43,100	10.2%
Recreation	$0	$0	0.0%
Pks & Forestry	$42,450	$49,450	16.5%
Divisions	**$803,800**	**$837,750**	**+4.1%**
Snow/Lts/Trash	$2,188,000	$2,200,000	0.5%
Department	**$2,991,800**	**$3,037,750**	**+1.5%**

Most line items are level funded for FY14. Some funding has been added for professional development/ training in continuation of the departments ongoing succession planning program. In the Administration budget there are three new line items: $1,000 each for the Trails and Town Forest Committees towards incidental expenses, and $10,000 for the Economic Development Committee's downtown flower watering program.

PROJECTION: 20141 FY14 General Fund

FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0411	ENGINEERING								
03	SALARIES								
14113511	511451	TOWN ENGNR	90,124.65	89,918.10	92,479.00	66,878.00	93,490.00	96,375.00	3.1%
14113511	511452	SR CIV ENG	.00	30,088.81	65,782.90	50,310.03	67,338.00	69,196.00	2.8%
14113511	511453	CVL ENGNR	183,872.12	155,585.01	126,649.60	97,086.38	129,665.00	133,875.00	3.2%
14113511	511454	AST CV ENG	51,200.32	51,163.20	.00	.00	.00	.00	.0%
14113511	511455	FLD TCH II	57,607.92	57,607.92	57,630.72	59,881.92	58,757.00	59,195.00	.7%
14113511	511457	FLD TCH I	52,200.00	52,200.00	52,512.00	41,795.60	54,309.00	55,812.00	2.8%
14113511	511459	ENG AIDE	195.70	.00	1,125.60	-1,125.60	.00	.00	.0%
14113511	515000	OVERTIME	2,114.14	5,741.70	3,618.29	4,862.93	6,000.00	7,000.00	16.7%
14113511	516050	OUTOFGRADE	720.00	674.00	142.00	882.00	500.00	500.00	.0%
TOTAL SALARIES			438,034.85	442,978.74	399,940.11	320,571.26	410,059.00	421,953.00	2.9%
05	EXPENSES								
14115524	524250	TRAFFICTRL	.00	.00	.00	8,584.07	10,000.00	10,000.00	.0%
14115530	530015	REVIEW SVC	1,076.05	-336.00	300.00	510.00	1,250.00	1,250.00	.0%
14115530	530420	PLC DETAIL	4,253.53	-243.47	2,595.40	2,225.31	4,000.00	4,000.00	.0%
14115540	540000	SUPP/EQUIP	4,008.32	3,842.60	3,699.31	2,331.92	3,500.00	3,500.00	.0%
14115555	555000	TECH SUPP	481.22	4,597.17	9,084.58	2,820.00	4,500.00	4,500.00	.0%
14115578	578009	RCRDNG FEE	150.00	150.00	600.00	925.00	500.00	500.00	.0%
TOTAL EXPENSES			9,969.12	8,010.30	16,279.29	17,396.30	23,750.00	23,750.00	.0%
TOTAL ENGINEERING			448,003.97	450,989.04	416,219.40	337,967.56	433,809.00	445,703.00	2.7%
0420	HIGHWAY & EQUIPMENT MAINT.								
03	SALARIES								

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
14203511	511401	SUPERVISOR	62,122.19	62,211.48	62,793.59	47,540.41	64,628.00	66,600.00	3.1%
14203511	511403	FOREMAN	61,909.22	61,909.20	63,773.04	48,594.01	65,042.00	66,336.00	2.0%
14203511	511405	WRKNG FRMN	90,207.64	91,960.37	95,989.08	68,062.78	96,696.00	98,620.00	2.0%
14203511	511409	EQUIP OPER	153,426.72	148,746.56	160,462.33	120,666.02	161,508.00	164,722.00	2.0%
14203511	511413	SKLLD LABR	42,406.66	33,495.00	.00	.00	.00	23,878.00	.0%
14203511	511417	LABORER	28,019.11	50,137.11	82,118.95	49,349.24	88,802.00	68,719.00	-22.6%
14203511	511421	MSTR MECH	55,521.18	56,075.52	57,761.37	44,007.60	58,903.00	60,072.00	2.0%
14203511	511423	MECH CLS I	47,010.60	12,431.25	34,490.32	37,596.00	50,321.00	51,344.00	2.0%
14203511	511425	MCH CLS II	75,491.50	75,220.66	49,832.27	24,539.98	75,512.00	77,001.00	2.0%
14203511	515000	OVERTIME	58,994.69	43,357.99	57,269.21	36,368.87	60,000.00	57,000.00	-5.0%
14203511	516050	OUTOFGRADE	3,805.84	12,696.39	9,882.92	7,906.55	9,500.00	9,500.00	.0%
14203511	516060	ONCALL PRM	12,404.00	12,688.00	11,511.00	8,448.00	12,400.00	13,572.00	9.5%
14203511	516080	LONGEVITY	4,760.00	4,860.00	4,860.00	5,060.00	5,075.00	5,275.00	3.9%
14203512	512000	WAGES TEMP	.00	.00	.00	11,308.24	.00	15,000.00	.0%
TOTAL SALARIES			696,079.35	665,789.53	690,744.08	509,447.70	748,387.00	777,639.00	3.9%
05	EXPENSES								
14205521	521309	WTR/SWR/SW	1,928.68	2,091.84	2,091.84	1,568.88	2,100.00	2,100.00	.0%
14205521	521392	WRLS PHONE	579.36	706.95	580.09	.00	.00	.00	.0%
14205524	524305	EQUIP REP	95,270.91	92,566.15	105,412.42	54,849.55	110,000.00	110,000.00	.0%
14205530	530000	PROF SVCS	8,403.56	7,380.21	8,609.76	4,229.85	7,000.00	9,000.00	28.6%
14205530	530420	PLC DETAIL	9,411.78	17,641.59	12,311.37	20,274.50	8,000.00	10,000.00	25.0%
14205530	530421	LINE PAINT	21,788.66	15,519.47	13,143.31	.00	33,000.00	33,000.00	.0%
14205530	530460	HWY PATCH	12,906.09	.00	.00	.00	.00	.00	.0%
14205540	540000	SUPP/EQUIP	8,497.37	6,720.24	6,797.08	6,145.10	8,000.00	8,000.00	.0%
14205540	540225	EQUIPMENT							

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
			.00	.00	22,858.81	.00	.00	.00	.0%
14205540	540408	PARTSMAINT	204,885.59	186,309.91	190,330.46	117,875.89	185,000.00	185,000.00	.0%
14205540	540409	ST SIGNS	8,443.41	7,859.19	11,310.71	12,938.32	10,000.00	10,000.00	.0%
14205540	540410	SIDEWALKS	1,497.23	4,723.41	5,537.49	8,090.84	5,000.00	5,000.00	.0%
14205540	540415	PARK AREAS	1,967.36	3,066.20	.00	.00	.00	.00	.0%
14205540	540460	HWY PATCH	19,082.96	28,358.34	27,143.56	16,041.52	30,000.00	30,000.00	.0%
14205548	548999	GASOLINE	160,534.37	151,457.02	217,993.96	149,137.74	280,000.00	286,000.00	2.1%
14205554	554000	UNFRM/CLTH	6,784.87	7,725.85	7,455.72	5,244.50	7,200.00	7,200.00	.0%
14205578	578100	LICENSES	659.00	690.00	1,127.50	740.00	750.00	750.00	.0%
		TOTAL EXPENSES	562,641.20	532,816.37	632,704.08	397,136.69	686,050.00	696,050.00	1.5%
		TOTAL HIGHWAY & EQUIPMENT MA	1,258,720.55	1,198,605.90	1,323,448.16	906,584.39	1,434,437.00	1,473,689.00	2.7%
0421		DPW-ADMINISTRATION							
03		SALARIES							
14213511	511001	DPW DIR	106,331.22	106,667.61	108,303.00	80,726.29	110,892.00	114,350.00	3.1%
14213511	511010	ADMIN ASST	43,589.71	43,489.80	44,148.00	32,903.31	45,199.00	46,625.00	3.2%
14213511	511012	CLERK	36,010.62	35,928.09	36,524.23	27,074.46	37,369.00	55,530.00	48.6%
14213511	511019	BSN ADMIN	61,339.74	61,199.16	62,127.00	46,312.50	63,619.00	65,600.00	3.1%
14213511	515000	OVERTIME	915.75	437.25	435.72	474.52	550.00	550.00	.0%
14213511	516050	OUTOFGRADE	52.80	.00	.00	.00	.00	.00	.0%
		TOTAL SALARIES	248,239.84	247,721.91	251,537.95	187,491.08	257,629.00	282,655.00	9.7%
05		EXPENSES							
14215530	530100	ADVERTISIN	.00	.00	490.33	502.32	200.00	400.00	100.0%
14215531	531000	PRDEV TRN	2,329.85	4,302.25	4,837.25	2,513.00	3,300.00	4,300.00	30.3%
14215531	531091	PRDEV TRVL	197.75	35.00	300.45	.00	200.00	200.00	.0%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
14215540	540000	SUPP/EQUIP	1,328.39	1,521.49	243.80	570.16	1,750.00	1,500.00	-14.3%
14215540	540010	TFORST SUP	.00	.00	.00	.00	.00	1,000.00	.0%
14215540	540020	TRAILS SUP	.00	.00	.00	.00	.00	1,000.00	.0%
14215540	540030	EDC FLOWER	.00	.00	.00	.00	.00	10,000.00	.0%
14215578	578499	PR YR BILL	.00	.00	229.54	.00	.00	.00	.0%
TOTAL EXPENSES			3,855.99	5,858.74	6,101.37	3,585.48	5,450.00	18,400.00	237.6%
TOTAL DPW-ADMINISTRATION			252,095.83	253,580.65	257,639.32	191,076.56	263,079.00	301,055.00	14.4%
0428	STORM WATER MANAGEMENT								
03	SALARIES								
14283511	511401	SUPERVISOR	15,456.15	15,515.65	15,937.79	11,761.73	16,157.00	16,650.00	3.1%
14283511	511405	WRKNG FRMN	10,956.85	10,522.00	11,439.21	8,803.62	11,338.00	11,563.00	2.0%
14283511	511409	EQUIP OPER	50,195.04	47,417.60	.00	24,241.68	52,430.00	53,474.00	2.0%
14283511	511413	SKLD LABOR	44,463.43	44,945.26	84,204.03	45,476.24	45,257.00	46,163.00	2.0%
14283511	511417	LABORER	5,690.66	13,452.45	14,328.51	11,384.29	15,166.00	15,919.00	5.0%
14283511	511425	MECHANIC C	3,937.62	3,925.02	3,016.47	2,726.65	4,182.00	4,264.00	2.0%
14283511	515000	OVERTIME	8,432.75	7,684.32	10,193.34	5,747.72	450.00	8,000.00	1677.8%
14283511	516050	OUTOFGRADE	1,203.20	2,686.12	3,739.96	1,975.23	2,500.00	2,500.00	.0%
14283511	516080	LONGEVITY	1,965.00	2,065.00	2,065.00	2,065.00	1,850.00	1,950.00	5.4%
14283512	512000	WAGES TEMP	2,062.98	.00	.00	.00	.00	.00	.0%
TOTAL SALARIES			144,363.68	148,213.42	144,924.31	114,182.16	149,330.00	160,483.00	7.5%
05	EXPENSES								
14285530	530465	ST SWEEP	14,398.35	12,525.00	.00	.00	.00	.00	.0%
14285540	540000	SUPP/EQUIP	7,567.31	8,177.30	6,827.42	1,331.87	7,000.00	7,000.00	.0%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
TOTAL EXPENSES			21,965.66	20,702.30	6,827.42	1,331.87	7,000.00	7,000.00	.0%
TOTAL STORM WATER MANAGEMENT			166,329.34	168,915.72	151,751.73	115,514.03	156,330.00	167,483.00	7.1%
0491	CEMETERY								
03	SALARIES								
14913511	511401	SUPERVISOR	39,609.35	39,609.35	40,389.35	29,997.17	41,207.00	42,664.00	3.5%
14913511	511403	FOREMAN	58,677.28	58,478.62	60,868.85	46,243.63	61,896.00	63,140.00	2.0%
14913511	511409	EQUIP OPER	24,205.62	46,413.72	47,296.96	14,610.05	49,403.00	50,383.00	2.0%
14913511	511413	SKLD LABOR	59,578.03	39,375.97	.00	.00	.00	.00	.0%
14913511	511417	LABORER	19,275.84	27,448.12	63,547.36	47,349.44	66,052.00	68,719.00	4.0%
14913511	515000	OVERTIME	8,971.62	8,583.93	9,818.17	4,796.41	6,500.00	6,663.00	2.5%
14913511	516050	OUTOFGRADE	2,919.18	3,409.92	4,744.30	5,318.99	2,750.00	2,750.00	.0%
14913511	516080	LONGEVITY	1,850.00	1,950.00	1,950.00	1,950.00	1,950.00	1,950.00	.0%
14913511	596180	TRFND SUPP	-120,000.00	-120,000.00	-120,000.00	-90,000.00	-120,000.00	-120,000.00	.0%
14913512	512000	WAGES TEMP	46,566.97	28,693.78	28,649.23	23,251.13	33,000.00	33,000.00	.0%
14913512	515000	OVERTIME	9.29	.00	.00	17.33	.00	.00	.0%
TOTAL SALARIES			141,663.18	133,963.41	137,264.22	83,534.15	142,758.00	149,269.00	4.6%
05	EXPENSES								
14915521	521301	ELECTRCTY	906.79	976.16	868.52	734.26	900.00	900.00	.0%
14915521	521308	FUEL OIL	1,008.05	1,614.27	1,470.40	1,249.07	1,800.00	1,800.00	.0%
14915521	521309	WTR/SWR/SW	2,536.72	2,144.30	2,757.60	1,823.77	2,800.00	2,800.00	.0%
14915521	521392	WRLS PHONE	173.40	173.40	173.60	101.15	.00	.00	.0%
14915530	530000	PROF SVCS	.00	4,990.00	.00	.00	.00	.00	.0%
14915530	596180	TRFND SUPP	.00	-5,500.00	.00	.00	.00	.00	.0%
14915540	540000	SUPP/EQUIP	5,191.11	3,234.65	6,936.98	2,552.32	6,000.00	6,000.00	.0%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
14915540	540019	BLDG REPR	782.46	1,088.46	1,168.77	547.04	500.00	500.00	.0%
14915540	540440	GRAVELINRS	7,970.00	7,690.00	6,930.00	5,280.00	6,000.00	6,000.00	.0%
14915540	540441	FLAGMARKER	689.38	478.15	488.11	378.00	1,000.00	1,000.00	.0%
14915540	540442	LOTREPURCH	4,660.00	.00	.00	2,465.00	2,000.00	2,000.00	.0%
14915542	542000	OFFC SUPPL	.00	.00	28.01	100.76	200.00	200.00	.0%
14915546	546401	VETFLOWERS	.00	.00	.00	3,678.00	4,700.00	4,700.00	.0%
14915546	546405	MASONRY	2,009.24	1,386.34	1,327.15	1,013.60	2,000.00	2,000.00	.0%
14915546	546415	PLNTS/MLCH	653.50	487.00	487.00	612.00	600.00	600.00	.0%
14915546	546420	CHEM/SEED	744.22	671.08	979.47	.00	1,200.00	1,200.00	.0%
14915546	546440	TREES/SHRB	429.00	353.46	342.00	.00	400.00	400.00	.0%
14915546	596180	TRFND SUPP	-2,000.00	.00	.00	.00	-4,700.00	-4,700.00	.0%
14915548	548000	AUTOREPAIR	3,699.98	2,178.48	4,079.76	2,348.05	3,500.00	3,500.00	.0%
14915548	548999	GASOLINE	6,334.64	10,588.67	13,246.57	8,670.57	8,000.00	12,000.00	50.0%
14915554	554000	UNFRM/CLTH	1,674.92	1,880.16	2,264.97	1,000.00	2,000.00	2,000.00	.0%
14915578	578100	LICENSES	185.00	330.00	245.00	60.00	200.00	200.00	.0%
TOTAL EXPENSES			37,648.41	34,764.58	43,793.91	32,613.59	39,100.00	43,100.00	10.2%
TOTAL CEMETERY			179,311.59	168,727.99	181,058.13	116,147.74	181,858.00	192,369.00	5.8%
0630	RECREATION								
03	SALARIES								
16303511	511003	REC ADMIN	69,075.93	68,917.62	69,966.00	52,155.00	71,645.00	73,870.00	3.1%
16303511	511012	CLERK	33,261.59	33,205.12	33,715.59	25,122.78	34,511.00	35,576.00	3.1%
16303511	511473	PROG COORD	40,271.45	40,179.15	40,768.92	29,596.38	41,753.00	42,211.00	1.1%
16303511	515000	OVERTIME	4,030.24	1,369.06	2,181.19	594.38	3,000.00	2,000.00	-33.3%
16303511	516050	OUTOFGRADE	200.61	249.77	485.08	.00	600.00	600.00	.0%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
TOTAL SALARIES			146,839.82	143,920.72	147,116.78	107,468.54	151,509.00	154,257.00	1.8%
TOTAL RECREATION			146,839.82	143,920.72	147,116.78	107,468.54	151,509.00	154,257.00	1.8%
0650	PARKS AND FORESTRY								
03	SALARIES								
16503511	511401	SUPERVISOR	39,609.37	39,609.37	40,395.38	30,234.06	41,207.00	42,451.00	3.0%
16503511	511403	FOREMAN	58,807.34	58,702.14	60,668.34	62,745.51	61,896.00	63,140.00	2.0%
16503511	511405	WRK FRMN	104,526.85	97,691.34	107,751.08	75,976.18	110,148.00	112,340.00	2.0%
16503511	511409	EQUIP OPER	49,760.18	47,070.44	45,822.59	35,119.93	47,007.00	47,956.00	2.0%
16503511	511413	SKLD LBR	52,973.86	41,065.55	60,910.53	41,880.77	43,075.00	84,929.00	97.2%
16503511	511417	LABORER	35,625.76	68,876.72	53,934.90	29,024.08	75,941.00	37,906.00	-50.1%
16503511	511431	TR CLMBR I	45,725.44	45,490.53	46,288.33	33,814.36	47,956.00	48,926.00	2.0%
16503511	515000	OVERTIME	26,632.07	22,325.25	26,820.33	17,782.32	17,000.00	17,425.00	2.5%
16503511	516050	OUTOFGRADE	2,726.84	8,321.04	6,906.21	4,778.12	6,000.00	6,000.00	.0%
16503511	516060	ONCALL PRM	3,904.00	4,392.00	3,988.00	4,608.00	5,000.00	5,000.00	.0%
16503511	516080	LONGEVITY	3,412.48	3,025.00	2,050.00	3,125.00	3,125.00	975.00	-68.8%
16503512	512000	WAGES TEMP	36,754.63	31,527.40	18,035.84	24,606.92	30,920.00	45,000.00	45.5%
16503517	517017	SICK LEAVE	.00	5,394.10	.00	.00	.00	.00	.0%
TOTAL SALARIES			460,458.82	473,490.88	473,571.53	363,695.25	489,275.00	512,048.00	4.7%
05	EXPENSES								
16505521	521301	ELECTRCTY	879.21	828.69	716.11	564.67	1,000.00	1,000.00	.0%
16505521	521309	WTR/SWR/SW	566.40	1,203.33	614.32	702.69	600.00	600.00	.0%
16505521	521392	WRLS PHONE	590.37	599.38	596.32	.00	.00	.00	.0%
16505530	530000	PROF SVCS	6,035.50	4,781.00	12,064.74	5,712.18	7,500.00	7,500.00	.0%
16505530	530420	PLC DETAIL	5,962.99	6,236.49	7,402.78	2,785.74	5,000.00	7,000.00	40.0%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

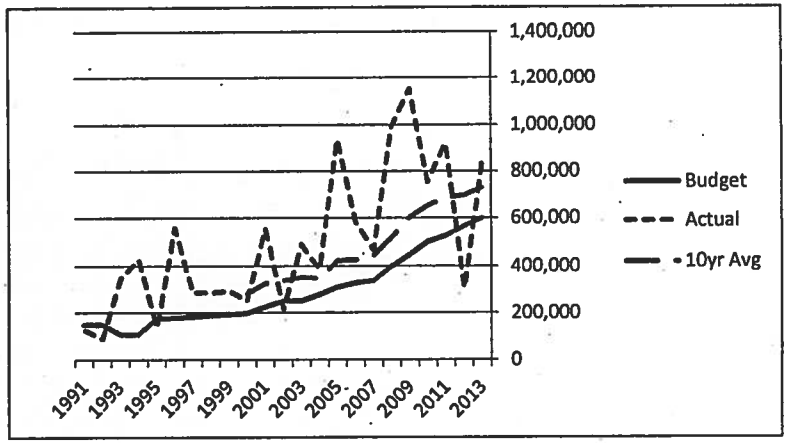
ACCOUNTS FOR:
PUBLIC WORKS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
16505530	530431	STMP/BRSH 2,980.00	4,076.00	12,110.00	13,240.00	15,400.00	19,000.00	23.4%
16505530	530433	TURF TRTMT 531.56	3,820.85	2,656.78	2,400.00	3,500.00	3,500.00	.0%
16505530	596130	RVFND SUPP -17,979.00	-17,979.00	-18,000.00	-18,500.00	-18,500.00	-19,000.00	2.7%
16505540	540000	SUPP/EQUIP 2,508.39	3,182.90	3,835.69	3,240.87	2,500.00	4,000.00	60.0%
16505546	546410	SOIL/SOD 811.43	.00	.00	.00	1,250.00	.00	-100.0%
16505546	546416	SHADE TREE 3,965.00	3,196.50	4,069.50	4,079.05	4,000.00	4,000.00	.0%
16505546	546420	CHEM/SEED 2,918.24	3,690.01	1,987.22	230.00	4,000.00	4,000.00	.0%
16505546	546430	TOOLS 4,757.34	4,709.21	3,841.84	2,668.19	4,000.00	4,000.00	.0%
16505546	546450	GRAVEL 1,335.74	330.12	890.23	.00	1,000.00	2,250.00	125.0%
16505546	546460	ATHL FLDS 3,605.28	5,010.50	4,374.45	243.43	4,000.00	4,000.00	.0%
16505546	546470	PLYGRD MLC 3,995.00	.00	3,978.84	.00	2,000.00	2,000.00	.0%
16505554	554000	UNIFORMS 4,087.42	4,116.96	3,599.23	3,376.74	4,600.00	4,600.00	.0%
16505578	578100	LICENSES 567.00	1,140.00	1,157.00	1,199.50	600.00	1,000.00	66.7%
TOTAL EXPENSES		28,117.87	28,942.94	45,895.05	21,943.06	42,450.00	49,450.00	16.5%
TOTAL PARKS AND FORESTRY		488,576.69	502,433.82	519,466.58	385,638.31	531,725.00	561,498.00	5.6%
TOTAL PUBLIC WORKS		2,939,877.79	2,887,173.84	2,996,700.10	2,160,397.13	3,152,747.00	3,296,054.00	4.5%

SNOW AND ICE EXPENDITURE HISTORY

through March 29, 2013

Fiscal Year	Expenditure	Initial Appropriation	Over / (Under) Appropriation		Net Cost to Town
2014		$ 625,000			
2013	*$ 830,534*	*$ 600,000*	*$ 230,534*		*$ 830,534*
2012	$ 301,739	$ 565,000	$ (263,261)		$ 301,739
2011	$ 1,017,872	$ 525,000	$ 492,872	(6)	$ 917,872
2010	$ 754,088	$ 500,000	$ 254,088		$ 754,088
2009	$ 1,149,375	$ 450,000	$ 699,375		$ 1,149,375
2008	$ 992,014	$ 400,000	$ 592,014		$ 992,014
2007	$ 465,017	$ 334,727	$ 130,290		$ 465,017
2006	$ 581,635	$ 324,682	$ 256,953		$ 581,635
2005	$ 1,083,809	$ 307,086	$ 776,723	(5)	$ 937,088
2004	$ 507,271	$ 276,547	$ 230,724	(4)	$ 385,931
2003	$ 576,300	$ 251,100	$ 325,200	(3)	$ 489,068
2002	$ 214,155	$ 251,100	$ (36,945)		$ 214,155
2001	$ 636,100	$ 226,100	$ 410,000	(2)	$ 555,183
2000	$ 252,219	$ 197,419	$ 54,800		$ 252,219
1999	$ 291,176	$ 192,301	$ 98,875		$ 291,176
1998	$ 283,856	$ 187,467	$ 96,389		$ 283,856
1997	$ 284,442	$ 182,058	$ 102,384		$ 284,442
1996	$ 677,475	$ 177,614	$ 499,861	(1)	$ 556,489
1995	$ 136,935	$ 175,000	$ (38,065)		$ 136,935
1994	$ 428,680	$ 110,000	$ 318,680		$ 428,680
1993	$ 344,416	$ 110,000	$ 234,416		$ 344,416
1992	$ 91,347	$ 150,000	$ (58,653)		$ 91,347
1991	$ 128,915	$ 150,000	$ (21,085)		$ 128,915



AVERAGES through 2013:

5-year	$810,722	$528,000	$282,722	$790,722	5-year
10-year	$768,335	$428,304	$340,031	$73 529	10-year
20-year	$573,235	$311,660	$261,575	$540,375	20-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: $146,721	$ 146,721
(6)	Federal: $100k	$ 100,000

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
DPW-TRASH SNOW STREET LIGHTING

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0423	SNOW / ICE CONTROL								
03	SALARIES								
14233511	511000	WAGES PERM	10,035.92	11,031.01	5,598.66	16,748.43	12,000.00	15,000.00	25.0%
14233511	515000	OVERTIME	133,698.28	199,382.50	48,989.86	184,632.73	100,000.00	100,000.00	.0%
TOTAL SALARIES			143,734.20	210,413.51	54,588.52	201,381.16	112,000.00	115,000.00	2.7%
05	EXPENSES								
14235530	530415	PLOW/HAUL	201,881.25	376,188.25	34,124.50	261,851.56	235,000.00	250,000.00	6.4%
14235530	530420	PLC DETAIL	4,406.16	14,282.82	.00	7,741.46	10,000.00	15,000.00	50.0%
14235530	530465	ST SWEEP	.00	.00	8,175.00	158.03	15,000.00	15,000.00	.0%
14235540	540000	SUPP/EQUIP	300,621.63	236,997.34	56,112.05	56,139.64	200,000.00	50,000.00	-75.0%
14235540	540425	SAND	.00	.00	.00	1,048.73	.00	15,000.00	.0%
14235540	540430	SALT	78,444.73	101,501.70	115,019.59	250,919.54	.00	125,000.00	.0%
14235540	540435	CACL	.00	.00	3,240.00	.00	.00	5,000.00	.0%
14235548	548999	GASOLINE	25,000.00	69,586.49	27,560.68	47,559.87	28,000.00	30,000.00	7.1%
14235578	578020	MEALS	.00	8,902.00	2,919.00	3,071.70	.00	5,000.00	.0%
TOTAL EXPENSES			610,353.77	807,458.60	247,150.82	628,490.53	488,000.00	510,000.00	4.5%
TOTAL SNOW / ICE CONTROL			754,087.97	1,017,872.11	301,739.34	829,871.69	600,000.00	625,000.00	4.2%
0424	STREET LIGHTING								
05	EXPENSES								
14245521	521300	TRLGT ELEC	11,467.85	9,271.97	8,321.03	6,443.43	16,000.00	15,000.00	-6.3%
14245521	521301	STLGT ELEC	205,449.93	205,164.79	127,088.13	92,163.07	184,000.00	185,000.00	.5%
14245524	524271	LIGHT M&R	.00	.00	.00	5,962.00	.00	.00	.0%
TOTAL EXPENSES									

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
DPW-TRASH SNOW STREET LIGHTING

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
			216,917.78	214,436.76	135,409.16	104,568.50	200,000.00	200,000.00	.0%
	TOTAL STREET LIGHTING		216,917.78	214,436.76	135,409.16	104,568.50	200,000.00	200,000.00	.0%
0433	WASTE COLLECTION & DISPOSAL								
05	EXPENSES								
14335529	529430	GB COLLECT	653,104.53	669,750.19	608,335.00	576,200.00	650,000.00	650,000.00	.0%
14335529	529431	GB DISPOSE	515,816.41	436,441.27	428,262.49	480,653.80	575,000.00	600,000.00	4.3%
14335529	529432	CURB RECYC	184,606.30	195,895.38	173,098.38	209,585.00	210,000.00	210,000.00	.0%
14335529	529435	MISC RECYC	16,426.70	52,445.41	15,959.44	16,316.58	65,000.00	30,000.00	-53.8%
14335530	530086	MONITORING	.00	2,063.00	.00	.00	.00	.00	.0%
	TOTAL EXPENSES		1,369,953.94	1,356,595.25	1,225,655.31	1,282,755.38	1,500,000.00	1,490,000.00	-.7%
	TOTAL WASTE COLLECTION & DIS		1,369,953.94	1,356,595.25	1,225,655.31	1,282,755.38	1,500,000.00	1,490,000.00	-.7%
	TOTAL DPW-TRASH SNOW STREET		2,340,959.69	2,588,904.12	1,662,803.81	2,217,195.57	2,300,000.00	2,315,000.00	.7%

Public Safety

FY14 Budgets

Overview

The Public Safety budget consists of the Police Department, Fire/Emergency Management Department and the shared Dispatch. Each year Town Meeting votes both a total salary and expense line for the combination of all three functions. The total budget for Public Safety for FY13 is $8,859,050 which is a 3.3% increase from the FY13 budget:

	FY13	FY14	Change
Police	$4,239,830	$4,352,472	+2.7%
Fire/EMS	$3,909,707	$4,074,852	+4.2%
Dispatch	$425,940	$431,726	+1.4%
TOTAL	**$8,575,477**	**$8,859,050**	**+3.3%**

Wages ($8,477,625 +3.3%)

There are no new positions funded by these budgets, although at November 2012 Town Meeting an additional police officer was added as has been planned and previously described. The large federal grant application for RCASA was not successful, but a smaller grant offsets some of staffing costs in the substance abuse prevention efforts. Previous reductions to the Training budgets are restored in FY14.

Wages	FY13	FY14	Change
Police	$4,027,180	$4,138,972	+2.8%
Fire/EMS	$3,778,882	$3,934,627	+4.1%
Dispatch	$398,240	$404,026	+1.5%
TOTAL	**$8,204,302**	**$8,477,625**	**+3.3%**

Expenses ($381,425 +2.8%)

Each Public Safety function has comparatively small expenses. In FY14 there is an increase in ambulance service expenses associated with increased medical oversight from the state.

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

Police Department
FY14 Budget

Overview
The Reading Police Department budget for FY14 is funded at $4,352,472 or +2.7% when compared to FY13. Over 95% of this budget is spent on personnel, with the remainder spent on expenses. In FY14, the department is budgeted for 42 sworn officers (an increase of one was approved at the November 2012 Town Meeting), three civilian office employees, 0.8 civilian part-time Animal Control Officer and part-time Parking Enforcement Officer, and 2 employees from the Reading Coalition Against Substance Abuse (RCASA). A portion of each RCASA employee salary is grant funded.

Staffing (47.8 FTEs; unchanged)
Wages ($4,138,972; +2.8%)
The FY14 Police salary budget is driven by these major factors:

- The inclusion of RCASA salaries that were previously paid by a 5-year Federal grant. Some grant funding is still in place to offset these salaries;
- Increased training costs due to changes in training from the Commonwealth of Massachusetts;
- Actual increases from FY13-14 contract negotiations which were not finalized when FY13 budget was established.

Expenses ($213,500; +0.4%)
The department's expense budget has been adjusted by modest amounts in several line items. Professional development expenses are increased due to the elimination of State sponsored training programs and the Uniform expenses are lowered as no new hires are anticipated in FY14. We have made adjustments shifting some items to other budgets that make more sense for them to manage. For example we recently moved traffic light repair to the engineering division of the DPW, and in this budget we are consolidating IT expenses to include wireless communication and moving that expense to the technology division of the Finance department.

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SAFETY

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0210	POLICE								
03	SALARIES								
12103511	511003	POL CHIEF	133,405.84	134,284.86	136,530.63	101,363.22	139,265.00	143,460.00	3.0%
12103511	511010	ADMIN ASST	.00	.00	.00	.00	.00	49,450.00	.0%
12103511	511011	ADMIN SEC	.00	.00	.00	.00	.00	39,700.00	.0%
12103511	511012	CLERK	82,504.74	82,444.89	84,049.73	62,396.89	87,575.00	.00	-100.0%
12103511	511231	LIEUTENANT	294,173.55	297,065.76	299,365.31	236,452.30	313,300.00	325,438.00	3.9%
12103511	511232	SERGEANT	558,001.00	614,092.12	619,371.10	428,524.43	644,800.00	673,119.00	4.4%
12103511	511233	OFFICER	1,607,871.76	1,511,108.15	1,660,164.81	1,304,529.33	1,816,951.00	1,870,459.00	2.9%
12103511	511234	DETECTIVE	236,586.94	306,333.93	307,693.34	305,892.68	410,850.00	422,260.00	2.8%
12103511	511235	PARK ENFOR	16,300.85	16,302.09	16,632.15	12,346.25	16,964.00	17,470.00	3.0%
12103511	511236	ANIM CONTR	15,983.57	15,987.81	16,305.54	12,107.94	16,633.00	17,140.00	3.0%
12103511	511237	BSN ADMIN	67,514.36	67,514.34	68,864.88	51,129.00	70,242.00	72,360.00	3.0%
12103511	511238	SCHL TRAFF	113,215.93	115,755.68	112,985.96	77,550.85	120,000.00	120,534.00	.4%
12103511	511521	RCASA OC	.00	.00	.00	7,998.75	18,165.00	43,025.00	136.9%
12103511	511569	RCASA DIR	.00	.00	.00	27,767.70	55,185.00	72,101.00	30.7%
12103511	515000	OVERTIME	304,671.64	298,982.22	261,638.13	280,580.01	280,000.00	285,000.00	1.8%
12103511	515210	TRAINING	13,650.12	16,197.94	15,631.11	5,406.99	10,000.00	20,250.00	102.5%
12103511	515220	FLSA	2,699.40	2,470.26	.00	.00	.00	.00	.0%
12103511	516210	FITNESS ST	6,000.00	4,500.00	2,250.00	3,000.00	6,000.00	4,500.00	-25.0%
12103511	596110	FED GR SUP	.00	.00	.00	.00	.00	-40,794.00	.0%
12103512	512205	CELL MONIT	4,528.07	2,486.47	968.36	539.78	4,500.00	3,500.00	-22.2%
12103517	517017	SCK LV BBK	.00	.00	.00	16,753.60	16,750.00	.00	-100.0%
TOTAL SALARIES			3,457,107.77	3,485,526.52	3,602,451.05	2,934,339.72	4,027,180.00	4,138,972.00	2.8%

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SAFETY

05	EXPENSES		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
12105521	521392	WIRLS SVC	11,068.18	13,369.90	12,188.33	351.00	.00	.00	.0%
12105524	524001	VEH REPAIR	9,327.20	14,627.87	6,696.03	7,506.85	10,000.00	11,000.00	10.0%
12105524	524201	WEAPONS	6,769.66	8,969.98	5,590.04	8,689.05	9,200.00	9,500.00	3.3%
12105524	524250	TRF CTL RP	11,938.09	8,829.67	22,225.44	.00	.00	.00	.0%
12105524	524271	EQUIPMENT	1,945.75	3,229.00	4,150.20	1,758.95	2,000.00	6,000.00	200.0%
12105530	530000	PROF SVCS	393.50	.00	13.75	82.75	.00	750.00	.0%
12105530	530422	KENNEL BRD	.00	.00	402.05	.00	900.00	900.00	.0%
12105530	530423	SPC INVEST	.00	189.81	368.89	298.00	500.00	750.00	50.0%
12105531	531000	PRDEV TRN	2,304.04	1,091.30	3,431.72	1,150.00	2,300.00	5,000.00	117.4%
12105531	531010	PRDEV DUES	9,675.45	11,152.00	9,375.00	9,585.00	11,000.00	12,000.00	9.1%
12105531	531090	PRDEV REG	1,470.30	2,827.45	627.00	515.00	1,700.00	2,500.00	47.1%
12105531	531091	PRDEV TRVL	455.74	3,971.10	862.69	4,056.69	1,200.00	1,100.00	-8.3%
12105531	531210	OFFCR TRN	5,044.00	7,397.00	2,127.00	15,926.00	5,000.00	5,500.00	10.0%
12105535	535300	RCASA EVNT	.00	.00	.00	369.30	400.00	400.00	.0%
12105540	540000	SUPP/EQUIP	7,839.62	7,294.03	848.49	1,383.84	1,600.00	2,000.00	25.0%
12105540	540221	COMM EQUIP	5,044.37	2,536.28	6,694.70	1,031.55	12,500.00	12,500.00	.0%
12105540	540231	RADAR UNIT	736.00	1,063.37	1,163.00	775.00	3,500.00	3,500.00	.0%
12105540	540281	PRKPRGSUPP	5,593.00	3,901.00	6,462.02	4,585.00	8,000.00	8,500.00	6.3%
12105540	540282	PS SUPP	1,780.62	3,662.73	8,362.01	1,961.92	5,000.00	7,500.00	50.0%
12105542	542000	OFFC SUPPL	15,144.72	9,235.25	9,653.33	8,210.68	9,200.00	9,500.00	3.3%
12105542	542120	FURNISHING	1,235.92	.00	2,191.94	.00	1,000.00	1,000.00	.0%
12105542	542125	COPY SUPP	1,879.40	1,891.02	2,142.25	779.00	3,000.00	.00	-100.0%
12105542	542127	POSTAGE	1,020.49	1,374.80	1,463.34	1,425.21	1,400.00	1,500.00	7.1%
12105554	554000	UNFRM/CLTH	32,340.21	33,441.16	35,291.70	36,010.01	50,750.00	38,500.00	-24.1%
12105558	558545	RCASASUPPL							

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SAFETY

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
		.00	.00	.00	504.45	500.00	500.00	.0%
12105578 578000	OTHER EXPN	.00	68.95	.00	.00	.00	.00	.0%
12105578 578250	FOOD PRSNR	342.91	140.00	324.65	185.93	500.00	600.00	20.0%
12105578 578545	RCASA OTHE	.00	.00	.00	472.99	500.00	500.00	.0%
12105580 580250	CRUISERS	52,163.75	58,667.25	55,109.90	56,027.59	71,000.00	72,000.00	1.4%
TOTAL EXPENSES		185,512.92	198,930.92	197,765.47	163,641.76	212,650.00	213,500.00	.4%
TOTAL POLICE		3,642,620.69	3,684,457.44	3,800,216.52	3,097,981.48	4,239,830.00	4,352,472.00	2.7%

Dispatch
FY14 Budget

Overview
The Reading Dispatch budget for FY14 is funded at $431,726, a 1.4% increase compared with FY13. A bit less than 95% of this budget is spent on personnel, with the remainder spent on expenses. Dispatch currently is staffed with eight civilian Telecommunicators and one civilian Head Dispatcher who works several shifts per week as a Telecommunicator and oversees the administration of the Dispatch center.

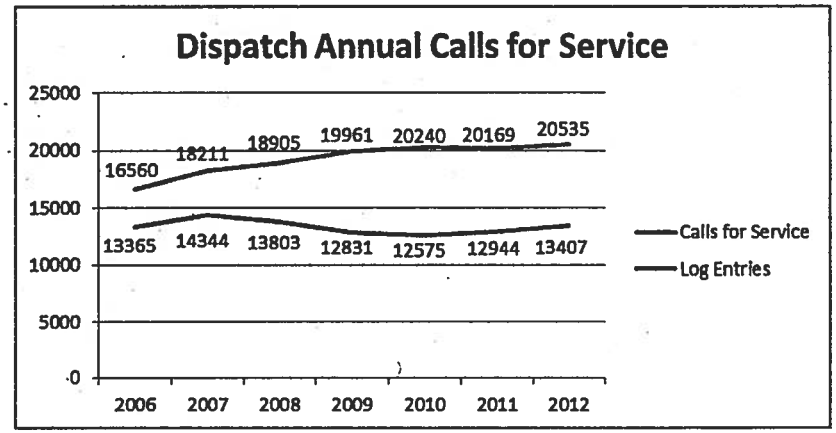
It is important to note that there have been many new demands placed on professional Dispatch centers including required Dispatch Certification and required Emergency Medical Dispatch (EMD). The Reading Dispatch Center is in compliance and was already meeting the standards prior to their State-wide implementation.

We are currently evaluating the demands the new EMD requirements place on Telecommunicators and are considering if staffing changes will need to be made in the future to meet these new demands on service.

Staffing (9 FTEs; no change)
Wages ($404,026; +1.5%)

The Dispatch wage budget has been increased by 1.5% due to contractual agreements already in place for FY14. In addition to Town funding, $50,000 in grant funds are used to offset existing salaries.

The chart below summarizes the volume of services being provided by our Dispatch Center in support of Police, Fire, EMS, and other town initiatives. The complexity of work is not directly reflected in raw numbers of Calls for Service and total log entries. For instance, the Emergency Medical Dispatch (EMD) services being provided on a call today require advanced training and an increased time commitment on each call requiring EMD. Since 2006, despite a nearly equal number of log entries, 24% more services are being dispatched through the Dispatch Center.



Expenses ($27,700; unchanged)

Dispatch expenses are being held to no increase with modest changes to line items. Specifically, there is an increased on-going cost for annual maintenance of our in-house recording system but some equipment costs have been reduced since most of the equipment in the Dispatch Center is in good condition.

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SAFETY

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0215	DISPATCHERS								
03	SALARIES								
12153511	511000	WAGES PERM	289,916.27	329,490.23	337,290.87	253,158.74	343,905.00	347,926.00	1.2%
12153511	511003	HEAD DISP	56,106.35	55,982.31	57,190.38	42,475.84	58,335.00	60,100.00	3.0%
12153511	515000	OVERTIME	47,398.78	42,330.96	45,869.26	37,675.34	44,000.00	45,000.00	2.3%
12153511	515210	TRAINING	650.61	1,189.28	.00	.00	.00	.00	.0%
12153511	596120	ST GR SUPP	.00	-40,000.00	-52,905.00	-50,000.00	-50,000.00	-50,000.00	.0%
12153512	512000	WAGES TEMP	2,443.95	1,452.13	1,317.63	.00	2,000.00	1,000.00	-50.0%
TOTAL SALARIES			396,515.96	390,444.91	388,763.14	283,309.92	398,240.00	404,026.00	1.5%
05	EXPENSES								
12155524	524000	MAINT/REPR	112.00	1,603.00	155.00	.00	.00	.00	.0%
12155524	524260	VIDEO SURV	1,250.00	1,577.50	2,971.60	724.63	2,000.00	2,500.00	25.0%
12155524	524271	EQUIP M&R	1,402.00	3,413.01	2,836.25	4,367.98	5,000.00	4,000.00	-20.0%
12155531	531000	PRDEV TRN	2,474.57	543.31	853.03	6.85	750.00	750.00	.0%
12155531	531091	PRDEV TRVL	.00	110.45	237.94	31.20	250.00	250.00	.0%
12155536	536000	LIC SFTWR	11,395.81	4,693.90	16,802.00	1,000.00	2,000.00	2,500.00	25.0%
12155540	540221	COMM EQUIP	6,467.02	13,194.32	3,239.50	5,162.00	6,000.00	6,000.00	.0%
12155542	542000	OFFC SUPPL	2,276.10	1,467.47	1,644.06	2,385.20	2,200.00	2,200.00	.0%
12155554	554000	UNFRM/CLTH	2,160.00	2,160.00	2,204.99	2,160.00	2,500.00	2,500.00	.0%
12155555	555000	TECH SUPP	5,735.93	8,154.06	2,838.84	300.00	6,000.00	6,000.00	.0%
12155580	580000	EQUIP OPER	.00	.00	.00	1,362.00	1,000.00	1,000.00	.0%
TOTAL EXPENSES			33,273.43	36,917.02	33,783.21	17,499.86	27,700.00	27,700.00	.0%
TOTAL DISPATCHERS			429,789.39	427,361.93	422,546.35	300,809.78	425,940.00	431,726.00	1.4%

Fire and Emergency Management
FY14 Budget

Overview
The total FY14 Fire/EMS budget is $4,074,852, up 4.2% from FY13. This budget will retain staffing and response at present levels. The Reading Fire Department's 48 full time employees are primarily organized around four Groups of Officers and Firefighters. The budget requests the funding of a Chief, Secretary, four Captains, five Lieutenants, thirty seven Firefighters and two part time Fire Alarm Technicians. Our major responsibilities are: Delivery of Emergency Medical Services; Fire Suppression; Fire Prevention and Emergency Management.

Staffing (48 FTEs; no change)
Wage costs ($3,934,627; +4.1%)
The salary accounts have been increased to reflect contractual increases and step increases for non union personnel. The Overtime account has been increased 2.5%. Overtime is used to maintain proper staffing due to illnesses, injuries and mandatory training. A portion of this increase ($4,000) has been designated to permit an in service Firefighter safety training program to be reinstated.

Expenses ($140,225; +7.2%)
A portion of the $9,400 increase in the expense budget is required due to the need to provide $6,000 per year in compensation to our Affiliate Hospital Medical Director. The Affiliate Hospital Medical Director is a physician who provides mandatory medical oversight to our EMS program. The Department of Public Health, Office of Emergency Medical Services requires ambulance services that operate at the Advanced Life Support Level have a designated Affiliate Hospital Medical Director for clinical oversight.

In addition, this budget proposes to expand the capabilities of the EMS program by registering the engine and ladder truck housed at the Main Street Fire Station as Class 5 Ambulances. This will permit these vehicles to carry medications when staffed by a Paramedic. This will improve patient care to residents by allowing Paramedics staffing the engine or ladder truck to have the ability to give Advanced Life Support medications to sick and injured patients.

Capital Request:
It is requested that Firefighter protective clothing be replaced at a cost of $136,000. We request the replacement of fire hose that is at the end of its service life, the cost is $20,000 and we request the replacement of training room chairs and other furniture at the fire stations at a cost of $14,000.

Department activity for the year 2012

In 2012 we responded to 3,159 emergency incidents and issued 797 permits. The chart (figure 1) below illustrates department activity for 2012 and is based upon mandatory National Fire Incident Reporting requirements.

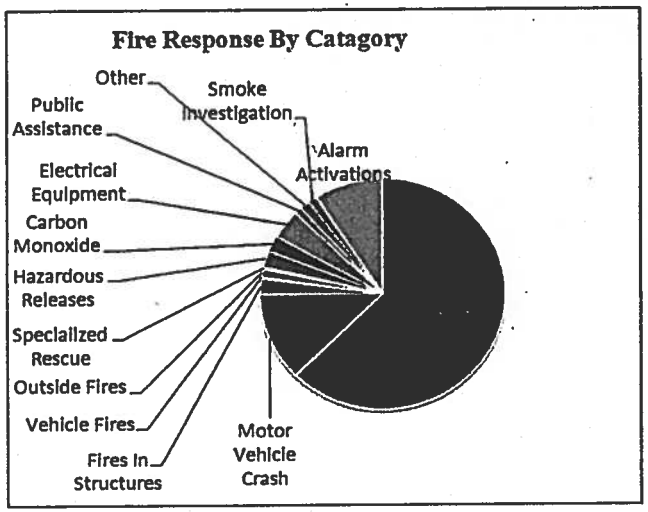


Figure 1

Emergency Medical Activity for 2012

Requests for emergency medical treatment have continued to increase. In 2012 we responded to 2,137 medical incidents. This is our highest year. Figure 2 below depicts our EMS responses from 1996 to 2012. This chart shows a consistently rising trend of EMS responses over the last 16 years.

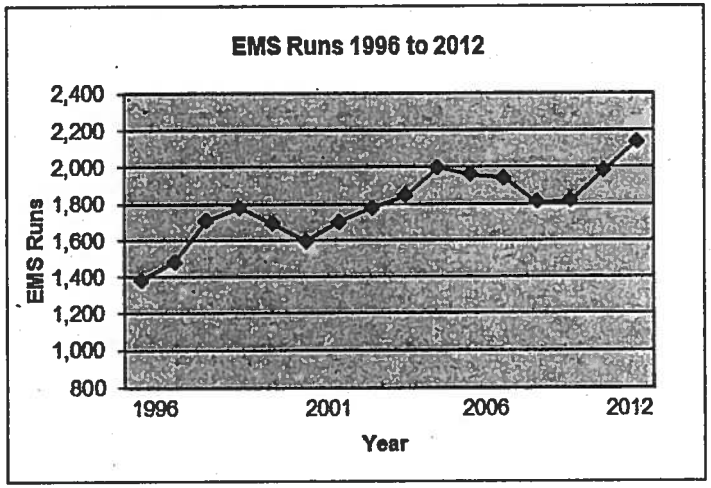


Figure 2

PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

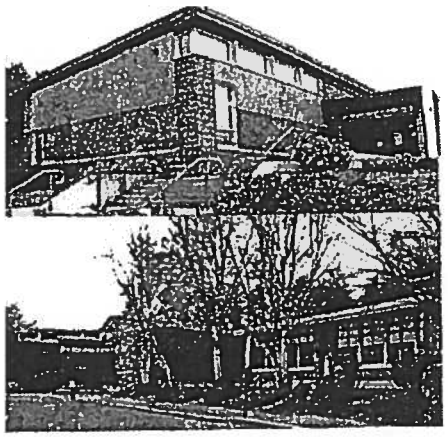
ACCOUNTS FOR:
PUBLIC SAFETY

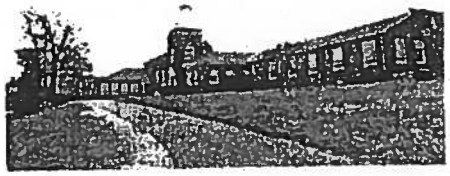
			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
0220	FIRE								
03	SALARIES								
12203511	511003	FIRE CHIEF	111,377.54	111,377.51	113,598.82	84,805.10	110,469.00	114,350.00	3.5%
12203511	511009	ADM ASST	43,456.51	43,456.50	44,314.50	32,903.36	45,030.00	46,625.00	3.5%
12203511	511241	CAPTAIN	360,786.92	350,790.28	358,329.02	272,991.51	365,743.00	380,453.00	4.0%
12203511	511242	LIEUTENANT	322,921.11	341,828.99	366,019.65	278,119.35	370,709.00	385,458.00	4.0%
12203511	511243	FIREFIGHTR	2,081,221.50	2,163,626.85	2,230,112.87	1,731,362.85	2,307,168.00	2,410,646.00	4.5%
12203511	511246	FIRE ALARM	8,266.99	10,096.38	15,120.13	9,821.08	8,000.00	8,160.00	2.0%
12203511	515000	OVERTIME	369,383.41	421,412.06	385,991.78	303,437.30	355,000.00	364,000.00	2.5%
12203511	515200	HOLDAY PAY	170,305.61	175,012.89	180,821.63	154,592.07	197,906.00	205,935.00	4.1%
12203517	517017	SCK LV BBK	.00	.00	9,272.99	.00	18,857.00	19,000.00	.8%
12203517	517021	VACATN BBK	.00	.00	.00	5,826.78	.00	.00	.0%
TOTAL SALARIES			3,467,719.59	3,617,601.46	3,703,581.39	2,873,859.40	3,778,882.00	3,934,627.00	4.1%
05	EXPENSES								
12205521	521392	WRLS PHONE	907.00	863.24	732.44	430.72	.00	.00	.0%
12205524	524270	RADIO MNT	1,311.95	5,775.66	3,142.12	7,072.25	2,250.00	3,500.00	55.6%
12205524	524271	EQUIPMENT	5,659.30	7,899.14	3,373.01	7,177.77	3,500.00	4,000.00	14.3%
12205524	524273	APARATREPR	1,310.12	1,423.63	1,025.39	5,146.03	1,075.00	1,000.00	-7.0%
12205524	524275	FRE ALRM M	542.46	-474.12	1,927.32	189.72	2,000.00	2,000.00	.0%
12205524	524276	HOSE RPLCM	109.00	979.95	.00	1,572.45	1,000.00	.00	-100.0%
12205530	530022	BILLINGSVC	.00	.00	.00	961.50	25,000.00	25,000.00	.0%
12205531	531000	PRDEV TRN	894.00	100.00	385.55	.00	.00	.00	.0%
12205531	531010	PRDEV DUES	2,900.00	2,500.00	3,244.95	3,249.00	3,000.00	3,100.00	3.3%
12205531	531050	PRDEV PUBS	229.90	520.70	145.75	53.95	500.00	500.00	.0%

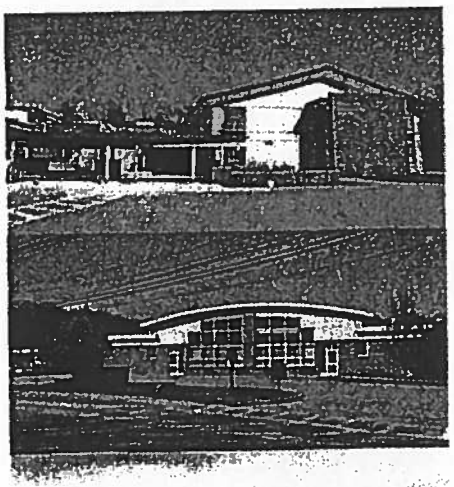
PROJECTION: 20141 FY14 General Fund FOR PERIOD 99

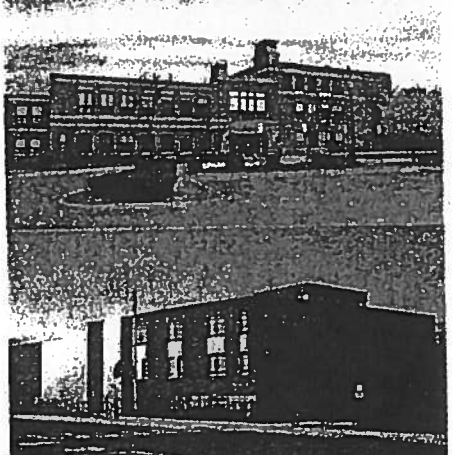
ACCOUNTS FOR:
PUBLIC SAFETY

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
12205531	531090	PRDEV REG 192.00	709.00	609.00	.00	900.00	1,000.00	11.1%
12205531	531220	FFGHTR TRN 5,884.66	3,698.86	5,534.25	6,470.51	6,000.00	6,000.00	.0%
12205540	540000	SUPP/EQUIP 2,101.40	1,334.87	214.13	5,303.82	4,000.00	4,000.00	.0%
12205540	540225	EQUIPMENT .00	360.67	-1,235.38	.00	.00	.00	.0%
12205542	542000	OFFC SUPPL 1,047.59	1,641.02	2,228.88	168.50	2,000.00	2,000.00	.0%
12205550	550000	ALS SUPP 30,477.84	28,810.60	31,215.19	22,260.48	32,000.00	32,500.00	1.6%
12205550	550290	AMBUL SRVC 6,518.21	10,205.96	13,705.96	11,299.96	13,700.00	20,100.00	46.7%
12205554	554000	UNFRM/CLTH 27,931.32	28,011.98	29,450.00	30,500.00	30,500.00	32,125.00	5.3%
12205554	554220	PRTCT CLTH 1,727.73	-710.94	1,140.50	4,133.47	2,400.00	2,400.00	.0%
12205578	578000	OTHER EXPN 930.38	874.08	646.10	793.93	1,000.00	1,000.00	.0%
12205578	578062	FLAGS .00	306.09	.00	.00	.00	.00	.0%
TOTAL EXPENSES		90,674.86	94,830.39	97,485.16	106,784.06	130,825.00	140,225.00	7.2%
TOTAL FIRE		3,558,394.45	3,712,431.85	3,801,066.55	2,980,643.46	3,909,707.00	4,074,852.00	4.2%
TOTAL PUBLIC SAFETY		7,630,804.53	7,824,251.22	8,023,829.42	6,379,434.72	8,575,477.00	8,859,050.00	3.3%









Fiscal Year 2014 School Committee Budget

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

READING PUBLIC SCHOOLS

Fiscal Year 2014

School Committee Budget

July 1, 2013 – June 30, 2014

School Committee Members

Karen Janowski, Chairperson
Harold Croft, Vice Chairperson
Christopher Caruso
Lisa Gibbs
Charles Robinson
Robert Spadafora

Dr. John F. Doherty
Superintendent of Schools

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

February 1, 2013

District Administrators

Mary C. DeLai, Assistant Superintendent of Finance & Administration
Patricia de Garavilla, Assistant Superintendent of Curriculum & Instruction
Alison Elmer, Director of Student Services
Elizabeth Conway, Human Resources Administrator
Lynn Dunn, Director of Nursing
Joseph P. Huggins, Director of Facilities
Kristin Morello, Director of School Nutrition
Jesenia Castro, METCO Director
Christina Gentile, RISE Pre-School Director

School Administrators

Reading Memorial High School
Kevin Higginbottom, Principal
Patricia Puglisi, Assistant Principal
Michael Scarpitto, Assistant Principal
Thomas Zaya, Interim Assistant Principal, Athletics & Extracurricular Activities

A.W. Coolidge Middle School
Craig Martin, Principal
Marie Pink, Assistant Principal

W.S. Parker Middle School
Doug Lyons, Principal
Beth Beaulieu, Assistant Principal

Alice Barrows Elementary School
Karen Callan, Principal

Birch Meadow Elementary School
Eric Sprung, Principal

Joshua Eaton Elementary School
Karen Feeney, Principal

J.W. Killam Elementary School
Cathy Giles, Principal

Wood End Elementary School
Joanne King, Principal

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Introductory Section

Executive Summary

School Committee Message

The Reading Public Schools, with the support of the Reading School Committee, strives to meet the needs of all its students as it seeks to prepare them to be independent, successful and creative members of a global society. We continue our commitment to excellence as we endeavor to provide outstanding learning experiences and opportunities for all students. We are grateful that we have an effective working relationship with Administration as well as with other town boards including the Board of Selectmen and the Finance Committee.

The Reading School Committee remains committed to its Budget Planning Policy which states, "The first priority in the development of an annual budget will be the educational welfare of the children in our schools." In keeping with School Committee Policy, the best interest of students guided our deliberations. We agree with the Superintendent that additional staff is required at the High School due to the multiyear trend of enrollment increases capped by a large 9th grade class entering RMHS in September, 2013 and support that budget driver. Special education out-of-districts tuitions, a reduction in circuit breaker reimbursements, contractual increases in collective bargaining agreements and unfunded mandates related to Common Core State Standard implementation are other significant budget drivers we considered in Committee deliberations.

In the previous three fiscal years, we received almost $4 million from federal stimulus funding which was strategically invested to minimize the negative impact on the General Fund when the funds were exhausted. Unfortunately, no federal stimulus funds are available for FY '14 other than approximately $30,000 in Race to the Top funds. Regardless, unfunded mandates continue to be required of towns and cities, which place additional burdens on local communities to financially support these mandates.

Currently, our academic achievement places us in the top quartile at the state level, while our per pupil spending ranks 293rd out of 329 operating districts, a statistic which speaks to our record of efficiency. Unfortunately, the ten-year trend of the state average (FY 2011 - $13,361) vs. Town of Reading (FY 2011 - $10, 976) per pupil expenditure shows the gap is widening. Therefore, the Committee recognizes the need for strategic investment in funding for innovation and excellence to maintain our high ranking and the School Committee budget is a reflection of that investment.

The Committee has identified behavioral health and support for our neediest students as a critical priority. It is vital we extend opportunities beyond the high school, to our middle school students, as well. In addition, our most vulnerable students are our students with special needs. To effectively address the needs of our students at the high school level, the Committee believes strongly in the need for adding a high school learning center teacher as well as additional psychological testing staff so that our school psychologists can meet the behavioral and psychological needs of our students. Therefore, during deliberations at our meeting on January 29th, the Committee voted to increase the budget by $190,000 for behavioral health, school counseling and special education teaching supports at the middle and high school levels.

In addition, revenue generation opportunities for the school department are generally limited to grants, tuitions, fees, gate/ticket receipts, and gifts and donations. Of the 329 operating districts in the Commonwealth, Reading ranks 158 out of 329 with respect to the percent of total expenditures funded from grants and other revenue receipts. The percentage of total expenses funded from these revenue sources in Reading is 12.3% versus the state average of 13.6%. The School Committee voted to fund an additional $10,000 for the grant-writer position, an increase from $8,500 currently represented in the budget. It is the Committee's expectation that additional revenue sources will be explored, creating revenue generation opportunities.

These additions to the budget voted by the Reading School Committee result in a total FY'14 School Committee Budget request of $39,011,366 representing an increase of 5.3%.

The Reading School Committee is grateful to the School Administration for all of its efforts in what was a lengthy and demanding budget process during challenging financial times. The Committee appreciates the collaborative participation and hard work of administrators, school department employees, parents, and community members and elected and appointed town officials.

Superintendent's Message

I am pleased to present the FY2014 Superintendent's Recommended Budget of $38,811,366 representing an increase of $1,758,079 or 4.74%. This budget was developed with significant input from district and school administrators, staff, and the school community. The funding requested will be used to address and support the following strategic initiatives and priorities:

- Implementation of our teaching and learning initiatives, which include the Massachusetts Common Core State Standards, the new state Educator Evaluation System, and District Determined and Local Measures of Student Success
- Addressing the academic, social, and emotional needs of all students using the Massachusetts Tiered System of Support
- Continued support for the implementation of High School Best Practices
- Providing increased opportunity for planning and collaboration time for staff

In addition, requested funding will be used to continue maintaining our low class sizes (18-22) in Kindergarten through Grade 2 where possible, our middle school interdisciplinary model, our 21st Century learning initiatives including use of mobile learning devices, our behavioral health initiatives, our technology infrastructure, all of our regular day programs, and our school facilities.

These priorities and objectives reflect the community's desire to continue a long-standing tradition of excellence and innovation in our schools while recognizing the continuing economic challenges. Our school district is one of the most efficient districts in the Commonwealth when it comes to spending. Our academic achievement ranks in the top quartile of the state while our per pupil spending ranks 293rd out of 329 operating districts, among the lowest 10% of all districts in the state. While we are proud of our record of efficiency, we must recognize that innovation and excellence require strategic investments for which funding has been limited over the past several years.

This budget fully funds all collective bargaining contractual obligations, known and anticipated special education needs, and enrollment shifts, most notably at the High School where the incoming freshman

class is the largest in nearly twenty years. This budget also includes the continued funding of a five to six year technology replenishment cycle adopted in Fiscal Year 2013, and investments necessary for effective implementation of the Common Core Standards, Educator Evaluation, and the Tiered System of Student Support. We also continue our increased reliance on district revenue offsets while maintaining conservative assumptions regarding state and federal grant revenues in light of the potential impacts of federal funding cuts. Not included in this budget are funds for unanticipated Special Education out of district placements, extraordinary increases in water and sewer or electricity rates, or unanticipated enrollment increases.

There are a number of key strategic investments that were identified by building administrators, staff, and the school community that were not included in the FY'14 Superintendent's Recommended Budget in light of fiscal constraints.

These include:

- Additional technology integration staff at the elementary school where, currently, all five elementary schools share one technology integration specialist
- Instructional coaches for English Language Arts and Mathematics to provide critical support to teachers around instructional strategies for our K-8 staff
- Additional time for paraprofessionals to collaborate with teachers, serve as a resource to teachers, and take advantage of professional development opportunities
- Middle School behavioral health supports to provide more opportunities for students to receive school-based counseling and other behavioral health services
- Additional psychological testing staff particularly to support the secondary level
- Additional high school learning center teacher
- New cutting-edge instructional technologies (interactive projectors, Apple TV, mobile devices, etc.)

The minimal amount needed to fund these additional items would have been on the order of $500,000. The areas of particular concern that were not addressed in this budget are the behavioral health supports at the middle school level and additional special education supports at the high school level. These areas will continue to be monitored and, if necessary, resources may be re-allocated in the future to address challenges as they arise.

Between FY'10 and FY'13, the district received a significant amount of federal stimulus funding including the American Recovery and Reinvestment Act (ARRA), State Fiscal Stabilization Funds (SFSF), and Education Jobs (EdJobs) funds. These funds, totaling $3,957,915, were used to fund program and technology improvements and school health insurance costs and were strategically invested so as to minimize any negative impact on the General Fund when these funds were exhausted. With the exception of approximately $30,000 in Race to the Top funds, no federal stimulus funds are available in FY'14.

Our community benefits from a significant amount of state funding in the form of Chapter 70 state aid as well as the special education reimbursement grant, also known as Circuit Breaker. In FY'13, Chapter 70 funding totaled $9,903,702, an increase of 4.4% over FY'12 funding levels. Chapter 70 funding is based on a funding formula that begins with the calculation of a Foundation Budget amount for each district which is the minimum amount necessary to provide an adequate education to the children in our

district. The amount of Chapter 70 funding is then calculated as the difference between the Foundation Budget amount and the community's ability to pay (as measured by its equalized property value and per capita income).

The Circuit Breaker grant reimburses the town up to 75% for special education costs that exceed $38,916 (FY'12 threshold amount). In FY'09 and FY'10, reimbursement rates were far lower than the 75%, at 42% and 44% respectively. In FY'11, the rate was increased to 65% and in FY12, to 70%. Over the last several years, the School Department has worked diligently toward the goal of pre-funding the Circuit Breaker offset. State regulations allow a school district to carry forward the balance of circuit breaker funds received in the prior year. The goal of this regulation was to allow districts budget certainty in the budgeting of the circuit breaker reimbursement offset. Those districts that were able to carry forward the entire amount of the prior year's grant would know with certainty the offset to be used in the subsequent year's budget. We are pleased that we have achieved that goal and our FY'14 Circuit Breaker amount of $1,196,629 is the amount that will be receiving this year. That amount will be deposited to our FY'13 Circuit Breaker Special Revenue Fund to be used as an offset to our FY'14 budget. We are assuming, based on information released by the Commissioner of Education in early December that the recent proposed 9C cuts will not result in a decrease to the FY'13 Circuit Breaker grant for Reading Public Schools.

The FY2014 Superintendent's Recommended Budget document reflects our organizations commitment to excellence and continuous improvement. In that vein, this document reflects in large measure the standards of the Association of School Business Officials International's Meritorious Budget. We continue our efforts to enhance the transparency of our budget, to incorporate measures of performance for improved accountability, and to assist the taxpayers of Reading in understanding how the dollars invested in Reading Public Schools are allocated and utilized to educate the youth of this community.

Budget Drivers

The FY2014 School Committee Budget is $39,011,366, an increase of $1,958,079 or 5.3%. The discussion below provides details on the major budget drivers based on expenditure category. The major drivers of the increase to the FY'14 budget include:

- The need for additional staffing at the High School due to a multiyear trend of increasing enrollment capped by one of the largest 9th grade classes entering in 2013-14 including both regular education and special education staff;
- A significant investment in curriculum materials as well as planning, development, and training time required for the implementation of the Common Core of State Standards;
- The need for additional behavioral health and psychological supports at the secondary level
- A significant increase in special education out of district tuition due to several high cost placements and a reduction in the circuit breaker reimbursement amount;
- The funding of all contractual step and cost of living increases contained in collective bargaining agreements.

Salary and Other Compensation
FY'14 School Committee Budget: $32,631,866
FY'13 Adopted Budget: $31,479,554
$ Increase: $1,152,312

The budget fully funds all collective bargaining agreement obligations including mid-year step increases and a 1.5% cost of living increase for the teacher's bargaining unit (including school nurses), which amounts to an increase of $561,368. Remaining bargaining unit contractual increases total $95,628 based on contractual step and cost of living increases. Non-represented salary increases total $61,272 based on an assumed cost of living increase of 2.5%.

This budget also funds additional staffing at Reading Memorial High School to address multiple years of enrollment growth. As of September of 2013, the High School will have increased by 97 students since the 2008-09 school year with minimal increases to staffing, particularly in the core subject areas. With the current eighth grade class having 61 more students than the current ninth grade class, class sizes in all grade levels in many course sections would exceed acceptable levels without additional staffing. This enrollment trend necessitates an increase of 4.6 FTE professional staff at the High School, for a total funding increase of $282,821. Due to the middle school interdisciplinary teaming model, shifting of teaching staff from the middle school level to the high school level is not possible. Also, it is important to note that no additional staffing was ever added to the middle school level to address this enrollment "bubble" as it passed through the middle grades. The need to maintain elementary school class sizes within district guidelines prevents the shifting of positions from the elementary level as well.

The budget also includes additional special education staffing at the elementary, middle, and high school level due to an increase in the number of students receiving services and the types of services required. This includes three additional special education paraprofessionals at the elementary level, an additional 0.5 special education teacher for the language and learning disabilities program at Parker Middle School, a 1.0 FTE social worker for the middle school level, a 0.6 FTE increase in speech and reading support at the High School, a 0.5 FTE increase for a High School social worker and a 1.0 FTE increase for the High School Learning Center. The budget also includes an additional 1.0 school psychologist to provide testing support at both the middle and high school levels. These staffing changes add another $337,451 to the FY'14 budget.

The projected increases to this portion of the FY'14 budget are offset in part by decreases in other salary and compensation accounts including sick leave buyback, longevity, overtime, stipends, extended year costs, and non-teacher substitutes.

Contract Services
FY'14 School Committee Budget: $1,148,490
FY'13 Adopted Budget: $964,124
$ Increase: $184,367

The largest increase in this segment of the budget is in the area of special education consultation services. However, this has resulted from the reclassification of expenses related to vocational training and consulting that had formerly been charged to special education tuition. This expense is more properly classified as a contracted consulting service. As a result, this one particular line increases by $145,400. There is, however, a corresponding decrease in special education private day tuitions – the

account line that this expense was previously charged to. There is also an addition of $10,000 in the FY'14 School Committee Budget for additional grant writing and revenue generation support for the district.

Materials, Supplies, and Equipment
FY'14 School Committee Budget: $1,201,944
FY'13 Adopted Budget: $819,710
$ Increase: $382,234

The increase in this area of the budget funds the implementation of the Common Core. The most significant expense is for the purchase of a new K-5 Elementary Mathematics program. Our current program, Everyday Math, is not aligned to the Common Core standards. The FY'14 School Committee Budget includes an increase of $265,730 for the purchase of a new program. A decision on which program will be utilized will be made over the next several months through a collaborative process including district leadership, building leadership, and instructional staff. Pricing used was based on quotes obtained from several potential curriculum providers.

This budget also includes an increase of $42,295 for the purchase of middle school and high school curriculum materials that are better aligned to the Common Core standards.

Fortunately, these are one-time expenses for FY'14 rather than recurring curriculum expenses. At this time, the only future additional anticipated curriculum purchases will be in the area of middle school science once new science standards are developed and implemented.

Other Expenses
FY'14 School Committee Budget: $1,370,542
FY'13 Adopted Budget: $1,331,077
$ Increase: $39,466

Increases in this area of the budget fund the implementation of the Common Core, the Educator Evaluation System, and District Determined and Local Measures of Student Success. An amount of $74,274 is added to fund planning and collaboration time for teachers needed for curriculum planning and training, as well as development of common assessments and measures of student success. The additional amount included in FY'14 is likely to recur in FY'15 as well since the implementation of several of these initiatives takes place over the next several years. The increase noted above is offset by decreases in other areas, most notably a decrease in software licensing and support due to a re-negotiated three year agreement for filtering software.

Special Education Tuition & Transportation
FY'14 School Committee Budget: $3,572,046
FY'13 Adopted Budget: $3,300,235
$ Increase: $271,811

Special Education Tuition & Transportation are one of two budget segments that are treated as "accommodated cost" in our combined municipal and school department budgets due to the unpredictable but unavoidable nature of these expenses. We are anticipating a reduction in the number of students placed at our public collaboratives as well as our non-member collaboratives, which tend to

be our less costly placements. Unfortunately, we have several known or anticipated costly placements in out of district private schools. Some of these are students who we assumed in FY'13 would be private day placements but have since been placed or may be placed in residential settings. The net increase in tuition due to these known or anticipated placement changes is $155,492. In addition, the offset from the state's special education reimbursement grant, known as circuit breaker, will be lower in FY'14 than in FY'13. The FY'14 amount used in the budget is the amount granted to us in FY'13. That amount will be carried forward into FY'14. The amount is lower because the district's FY'12 claim amount was lower due to the aging out of several students placed in high cost schools. The net result is $93,372 less in offset than the current year. The overall impact to special education tuition is an increase of $248,864. The remaining increase of $22,947 is due to the increase in special education transportation expense, mostly as a result of a contractual rate increase of 3%.

Energy & Utilities
FY'14 School Committee Budget: $1,166,344
FY'13 Adopted Budget: $1,175,588
$ Increase: ($9,244)

Energy & Utilities is the second category of "accommodated cost" in our combined municipal and school department budgets. Over the last several years, we have seen continued and often substantial savings in this area of the budget as a result of energy conservation measures, favorable weather trends, and favorable natural gas pricing. In FY'14, this budget area is decreasing once again, although very modestly.

The decreases come in the area of natural gas and electricity. The decrease in natural gas results from the negotiation of a contract extension that resulted in an 8.4% drop in the supply rate paid for natural gas. The overall decrease in natural gas expense in the budget is $39,017.

With respect to electricity, Reading Municipal Light Department staff advised us to plan for a 5% rate increase. While we are not anticipating a considerable change in consumption, we have seen a decrease at the High School which has caused us to re-evaluate the consumption figure upon which our FY'14 budget figure is based. The net decrease in electricity expense in the budget is $15,326.

Unfortunately, much of the decreases in natural gas and electricity were offset by an increase in water and sewer expense. This is partly due to a price increase this year that was far in excess of what was budgeted. In preparing the FY'13 budget, we were advised to use an increase of 5%; unfortunately, water and sewer rates actually increased by 11%. Furthermore, it was discovered that a long-standing error had been made in the reading of the meters at the High School and Coolidge Middle School. While the town did not hold us responsible for past erroneous readings, the correction of this error moving forward results in a significant increase in consumption at these two locations. Overall, the increase to water and sewer expense is $44,499.

Grant and Revenue Offsets
FY'14 School Committee Budget: $2,079,867
FY'13 Adopted Budget: $2,017,000
$ Increase: $62,867

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

Revenue offsets from kindergarten tuition, and athletic and extracurricular user fees remain unchanged from FY'13 budgeted levels as participation is anticipated to remain relatively consistent. Revenue offsets for in-district special education tuition are up slightly just based on the number of current students attending our programs and an assumed 3% tuition increase. Revenue used from the pre-school program is up $33,362 as we are assuming that the creation of a five day per week program will increase participation in the program. The revenue offset for building rental income was increased by $30,000 due to an increase in the amount received from Reading Recreation as well as amounts assessed to the Reading Extended Day and Adult Education program.

These increases are offset, slightly, by a decrease in the METCO grant offset which is precipitated by both an expectation of a decrease in the state's funding of this program as we have witnessed over the past few years as well as an increase in transportation costs for the program which reduce the remaining amount available to use as an offset to our budget. The net effect was a decrease in the METCO grant offset of $15,000.

Reading Public Schools Strategy for Improvement of Student Outcomes

Vision

It is the vision of the Reading Public Schools to continue the promise of our mission by becoming a model of educational excellence in preparing students for an ever-changing complex society. This will be accomplished through a meaningful and relevant curriculum, innovative instructional practices, strong analysis and thoughtful dialogue about our data, a collaborative and team approach to learning and teaching, a safe and nurturing learning environment, and flexible, comfortable, well-maintained facilities.

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

Theory of Action

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

Strategic Objectives

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

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

Strategic Initiatives

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

- Implementation of the Common Core and college and career readiness skills
- Implementation of the Massachusetts Tiered System of Support
- Implementation of Educator Evaluation System which includes the development of District Determined and local measures
- Implementation of High School Best Practices
- Providing increased opportunity for planning and collaboration time for staff
- Increase use of Mobile Learning Devices
- Realize full day kindergarten for all students

Budget Process and Timeline

The process used to develop the FY2014 School Committee Budget and the FY2014 Superintendent's Recommended Budget is designed to maximize participation by key stakeholders. This year's budget process included collecting input from district administrators, staff, parents, and community members on budget priorities. This process began in October and continues throughout the budget process including budget presentations to the School Committee and deliberations by the Committee during the month of January.

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

In early October, as part of the budget process, the town convenes its annual Financial Forum, a joint meeting of the elected and appointed Boards and Committees. At this time, the town establishes its revenue projection as well as its estimate of its "accommodated costs", which are the fixed costs to which available revenues are first allocated. These costs include employee and retiree health insurance, debt service, energy and utility expense, and special education tuition and transportation expenses. These expenses are subtracted from available revenues and the remaining revenues are allocated to municipal and school budgets based on a historical ratio. Last year, sixty-five percent of the net revenue was allocated for the school department budget. At the October 10, 2012 Financial Forum, the

proposed increase in general fund revenue allocated to the school department for non-accommodated costs was 2.5% or an increase of $813,599.

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

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

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

At Reading's Annual Town Meeting, which commences in late April, the Town Manager's Budget is presented to Town Meeting for its review and approval. Once approved, the School Department's FY'14 General Fund Appropriation is set and is implemented for the fiscal year beginning on July 1, 2013.

Figure 1: FY'14 Budget Calendar

FY'14 – '24 Capital Plan to Finance Committee	September 12
Town Meeting Warrant Closes	September 24
Financial Forum I	October 12
Budget information sent to all administrators and MUNIS budget training	November 15
Budget input meetings with staff	November 15 – November 30
Principals present goals and budgetary needs	November 15 – November 30
Building/department budget requests submitted to Central Office	November 30
Town Meeting	November 13-26
Superintendent Reviews building/department requests and performance goals	Mid – Late November
Financial Forum II	November

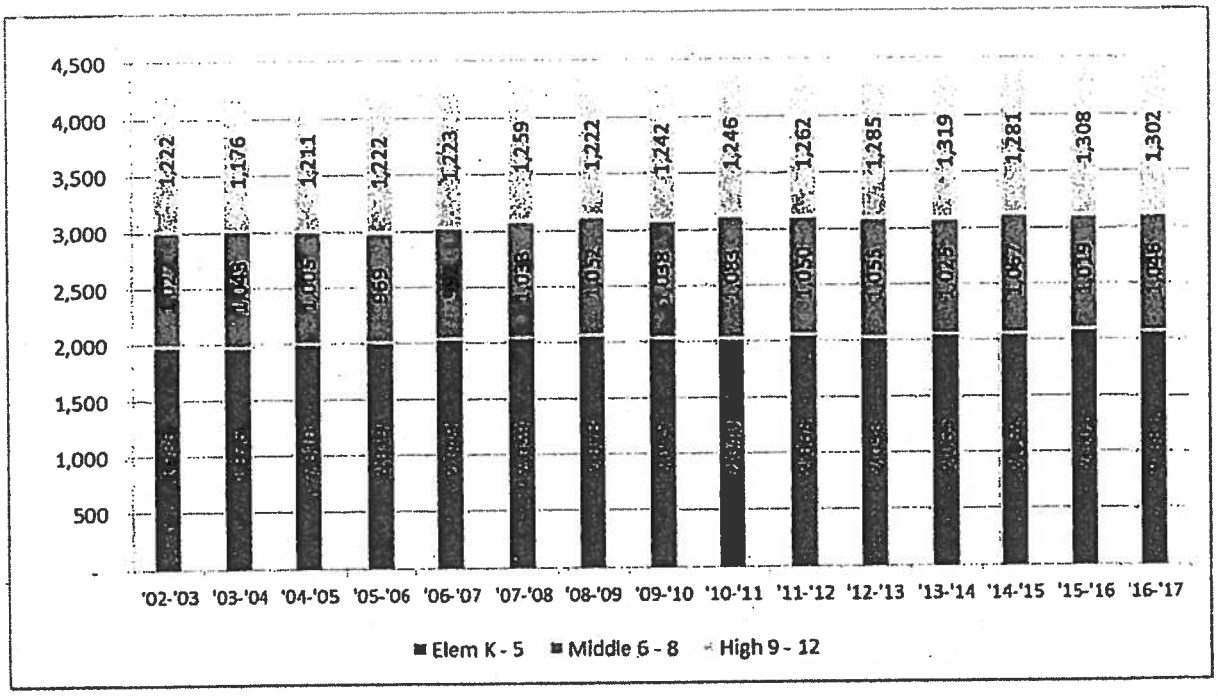
Finalize FY'14 Salary Projections	December 1
Superintendent holds community forums to discuss budget priorities	Early December
Budget Parent meetings	December - April
Budget development deliberations undertaken by Administration	December
Superintendent's Budget Finalized	December 31
Budget document distributed	January 4
School Committee questions submitted in preparation for deliberations	January 4
Budget overview presented to School Committee	January 10
Budget (cost center) presentations and deliberations by School Committee	January 14, 17
Financial Forum III	January
Open Public Hearing on Budget	January 24
School Committee vote on Superintendent's Budget	January 29
School Committee Budget forwarded to Finance Committee and Town Manager	February 4
School Committee meets with Finance Committee	March
School Budget voted at Annual Town Meeting	Late April – early May

Information Overview

District Enrollment and Student Demographics

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

Figure 2: Historical and Projected Enrollment by Grade Level



District-wide enrollment for SY'2013-14 is projected to increase by 31 students, from 4,483 to 4,527. While enrollment at the elementary school dropped this year by 27 students, the projection shows elementary enrollment for next year rebounding to last year's level - an increase of 27 students. Middle school enrollment is projected to decline by 30 students. This is due in large part to the transition of the current large eighth grade class to the High School. Using the cohort survival method, High School enrollment is projected to increase by 34 to 42 students next year. The current eighth grade has 61 more students than the current ninth grade and will be one of the largest incoming freshman classes in over two decades. Historically, anywhere from 4% to 13% of eighth grade students do not move on to Reading Memorial High School. Applying this average ratio results in an anticipated increase of 38 to 46 just in the ninth grade. The incoming tenth grade, however, also has 10 more students than the current tenth grade. As we enter the next school year, enrollment at the High School will have increased by some 97 students since SY'2008-09.

Figure 3: Special Education Enrollment Trends

Academic Year	Total Enrollment	# of Students on IEP's	% of Students on IEP's	% of Students Statewide on IEP's	# of Students Out of District
2005-06	4,282	694	16.0	16.4	68
2006-07	4,332	707	16.1	16.7	56
2007-08	4,416	753	16.8	16.9	56
2008-09	4,428	771	17.2	17.1	65
2009-10	4,392	758	17.0	17.0	65
2010-11	4,459	734	16.3	17.0	51
2011-12	4,447	768	16.9	17.0	64
2012-13	4,483	737	16.4	N/A	58

The Reading Public Schools provides special education services to eligible students ages three to twenty-two years of aged deemed eligible through the special education team evaluation process. Eligibility is based on a determination that the child has a qualified disability that will limit the child's ability to achieve effective progress in the regular education program without special

accommodations. Instructional or other accommodations are outlined in the child's Individual Education Program (IEP). Figure 3 shows historical data regarding the number of students in the district with IEP's, the percent of students on IEP's, and the number of students in out-of-district placements. Figure 4 shows the enrollment history for other subgroups including ELL and low income groups.

Figure 4: Enrollment History for Other High Needs Populations

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

Class Size

The Reading School Committee and Reading Public Schools does not have a policy that mandates class size. However, at the elementary level, the district conforms to a guideline of class size between 18 and 22 in grades K-2, and between 20 and 25 in grades 3-5. As Figure 5 shows, with the exception of Grade 1 at Killam, all elementary schools at all grades are within class size guidelines.

Figure 5: Average Class Size by Grade and School

	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
Barrows	18.3	20.3	22.0	21.0	23.3	24.3							
Birch Meadow	19.0	21.3	22.7	21.0	20.7	19.8							
Eaton	19.5	19.5	21.0	23.0	24.7	23.0							
Killam	18.3	23.7	20.5	21.3	21.0	24.0							
Wood End	20.0	22.3	20.3	21.7	22.0	19.7							
Coolidge							26.0	23.0	27.0				
Parker							26.0	21.0	28.0				
High School										20.8	21.6	20.7	18.7
Average	19.0	21.4	21.3	21.6	22.3	22.2	26.0	22.0	27.5	20.8	21.6	20.7	18.7

Middle school class size ideally should be between 20 and 26 students. As Figure 5 shows, middle school class sizes at the sixth and seventh grade are within school department guidelines. However, at the eighth grade, class sizes are above ideal levels. The current eight grade class is one of the largest classes in Reading Public School over the last nearly twenty years. This large class will be entering 9th grade next year which is causing the need for additional staffing at the High School.

At the High School level, "average" class size is more difficult to both determine and assess given the various types of programs offered (college prep, strong college prep, honors, and advanced placement) and the number of courses taught, both required and elective. In general, however, the High School aims to keep its college prep courses below 20 students given that these classes are usually co-taught classes with a higher percentage of students who are on individualized education plans. Even strong college prep sections require significant differentiation by the teacher in order to meet the needs of all students in the class. As can be seen in Figure 6, many of the college prep level courses exceed twenty students.

Figure 6: SY'2012-13 High School Class Size

	College Prep				Strong College Prep				Honors				Advanced Placement
	9	10	11	12	9	10	11	12	9	10	11	12	
English	16.3	23.5	24.0	21.5	18.5	23.3	22.8	24.4	23.6	24.3	29.0	24.0	14.5
History	22.5	23.1	18.5		19.7	23.1	20.8		23.7	25.8	27.5		22.5
Math	24.0	19.7	19.7	20.9	22.3	23.6	24.6	21.4	22.8	22.7	21.5	22.7	18.0
Science	17.8	16.4	20.4	20.4	20.0	21.9	22.6	16.3	23.0	24.3	23.0	15.0	13.8
Foreign Language	11.5	12.4	17.9		25.8	17.8	10.7	8.3			20.3	15.3	21.0

Personnel Resources

Education is, by its very nature, a very staff dependent operation. The total number of staff as well as the allocation of staff resources is determined annually based on enrollment projections and shifts as well as student needs and services required to meet those needs. Currently, 81% of our district operating budget is used for employee compensation which is not atypical of school districts in the state or across the country. Staffing is measured in Full Time Equivalents, or FTE's which is arrived at by dividing the number of hours that an individual works by the base number of hours for the particular position. For example, paraprofessionals and teachers base hours are 35 per week, while custodians work 40 hours per week. In SY'2012-13, we have 545.3 FTE employees working for Reading Public Schools. This figure is permanent employees only and does not include substitutes or other temporary employees or stipend positions. Of this amount, 529.2 are funded from the general fund budget while 16.1 are funded from grants.

Figure 7: Current and Projected Staffing Levels

	FY2012 FTE	FY2013 FTE	FY2013 Salary	FY2014 FTE	FY2014 Salary
Administration	9.3	9.1	736,883	9.1	757,759
Regular Education	346.5	350.8	21,305,972	356.4	22,405,986
Special Education	115.6	128.0	5,251,639	136.3	5,809,914
Health Services	9.5	9.2	490,409	9.2	506,412
Athletics	1.2	1.5	94,218	1.5	94,917
Extracurricular	0.3	0.3	24,750	0.3	25,700
District Technology	4.4	5.9	240,837	5.9	248,691
Facilities	25.0	24.5	1,073,336	24.5	1,105,143
Grant Funded	20.8	16.1	944,579	13.8	863,571
Grand Total	532.6	545.3	30,162,624	557.0	31,818,093

The FY'14 School Committee Budget includes funding for an additional 14.0 FTE positions, 5.6 of which are for regular education programs and 8.4 for special education programs. Due to reductions in grant funded positions, it appears in as a net increase of 11.7 but the true increase is 14 FTE positions. This increase is based on enrollment changes, student needs, and required services.

The positions requested include 4.4 core subject teachers and a 0.2 additional guidance support at the High School to address enrollment increases and high class sizes. We are also requesting an additional 0.6 FTE for speech and reading, as well as a 0.5 FTE for social worker support at the High School due to increased caseloads and student needs. An additional 0.5 FTE special education teacher is also included for the LLD Program at the Parker Middle School. We have also included three additional special education paraprofessionals to address known or anticipated changes in student needs or required services at the preschool and elementary level.

A portion of the increase to special education staffing is attributed to the projected loss of federal grant revenue. We are anticipating a 10% decrease in the two federal funding sources which fund employee salaries in our district, the IDEA grant and Title I, due to federal funding cuts. Unfortunately, a reduction in the IDEA grant would require us to shift 1.5 FTEs from the grant to the operating budget as these positions cannot be eliminated. Cuts to Title I will be handled by eliminating 0.7 FTE positions altogether. The remaining 0.3 FTE increase in special education is for additional time for a Team Chair position. This change is being implemented in the current school year and is, therefore, reflected as an additional position in the staffing table shown above.

Student Achievement

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

One way to measure student success is to compare the MCAS performance over time of a given cohort of students. The figures below show MCAS performance by the current graduating class (Class of 2013) in English Language Arts, Mathematics, and Science & Technology in Grades 4, 6, 7, 8, and 10.

Figure 8: English Language Arts MCAS Performance History, Class of 2013

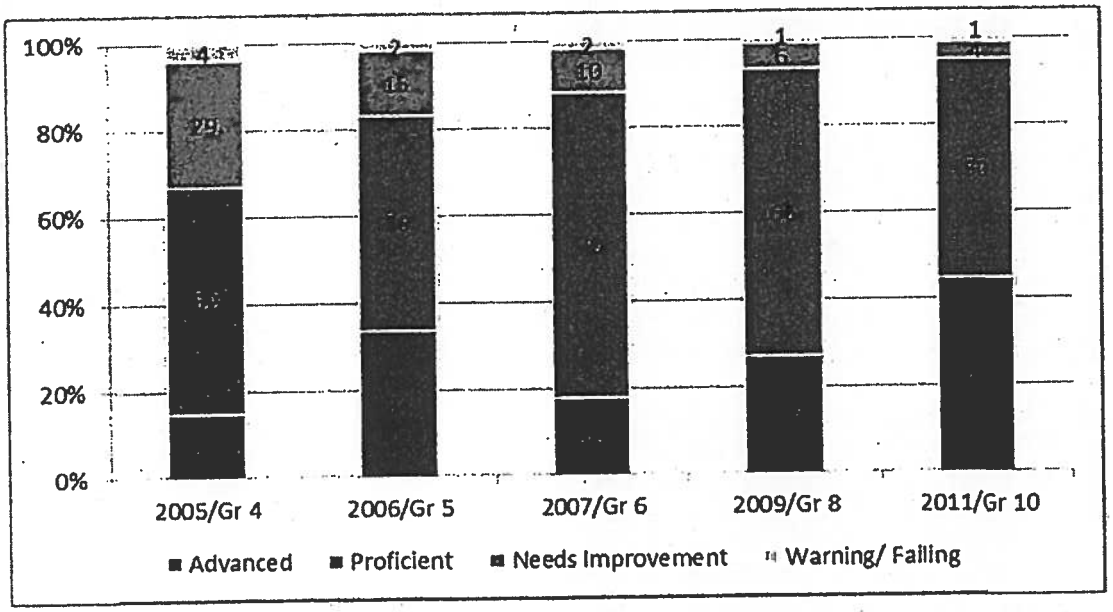


Figure 9: Mathematics MCAS Performance History, Class of 2013

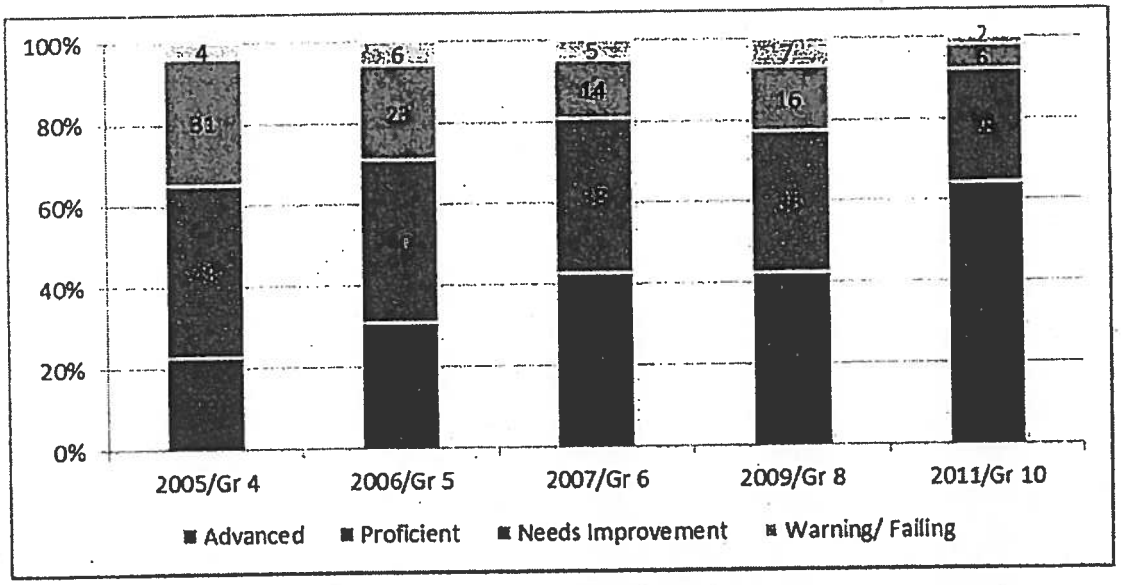
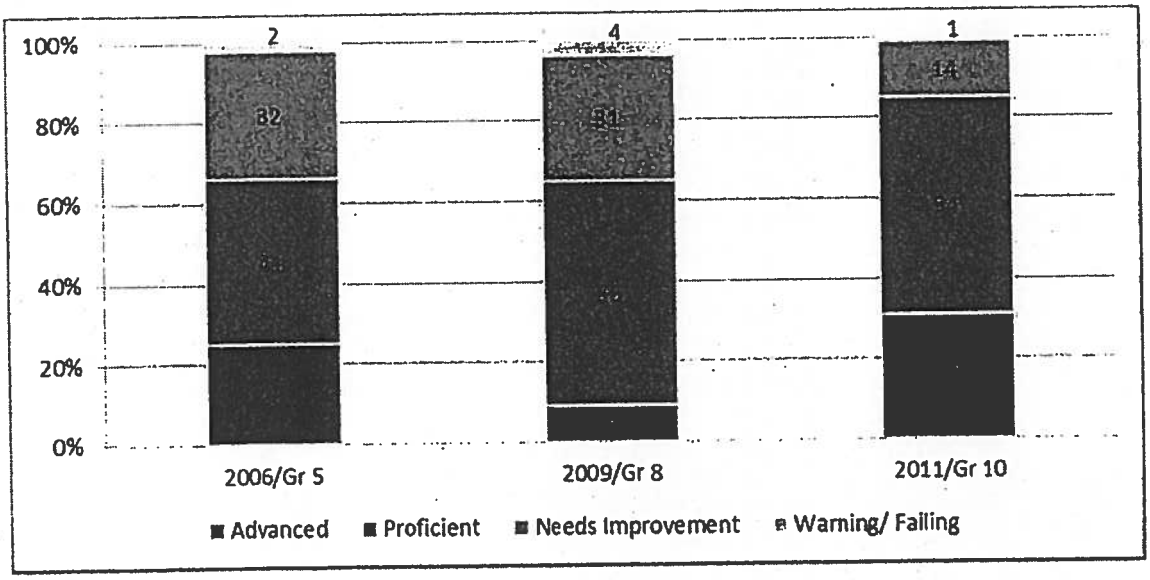


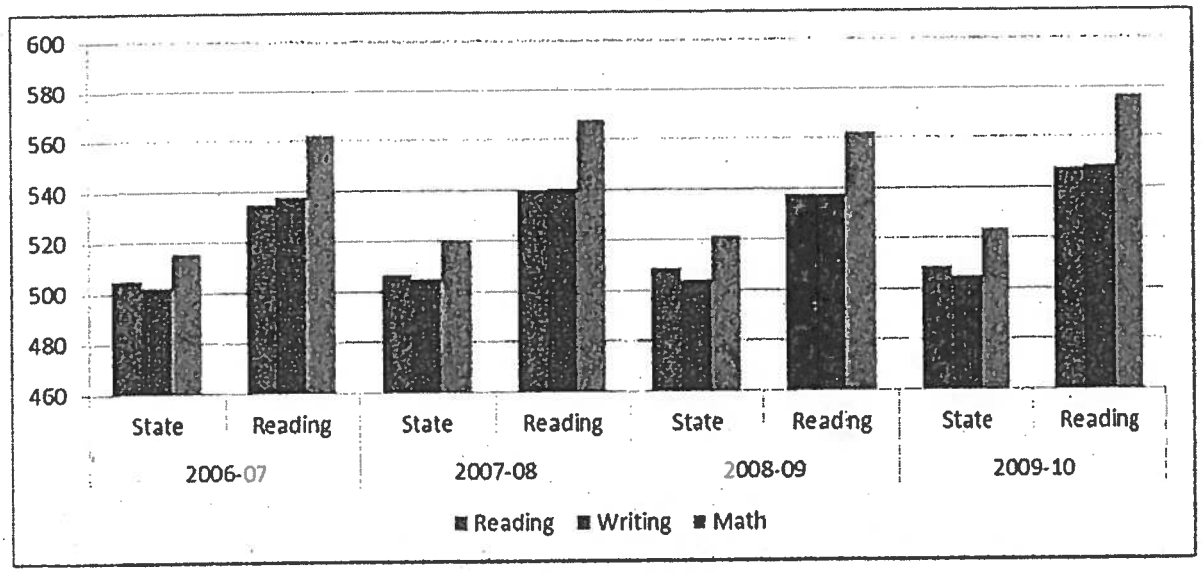
Figure 10: Science & Technology MCAS Performance History, Class of 2013



As you can see from the figures above, student performance improves quite dramatically between Grade 4 and Grade 10 for these current students. The percent of students scoring advanced or proficient increased from 67% to 94% in ELA and from 66% to 92% in Mathematics. Performance in Science & Technology, which was only administered three times to this class, increased from 66% to 85%.

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

Figure 11: Scholastic Aptitude Test Results, Reading versus State



An overwhelming majority of Reading High School graduates continue their formal education at two or four-year colleges. Historically, between 87% and 93% of all graduates continue on. The figure below shows the historical data on placement choices for graduating seniors.

Figure 12: High School Graduate College Attendance Rates

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

Financial Overview

FY2014 Revenue Sources

There are two main categories of funding available to the District, the general fund and special revenue funds. The general fund consists primarily of Chapter 70 State Aid and the Town's local contribution to education. Special revenue funds consist of grant funds, including entitlement, competitive, and private grants; and revolving funds where revenues such as kindergarten tuition, pre-school tuition, or building rental fees are deposited. As the figure below shows, the Town's local contribution is projected to increase 3.2% in FY'14 while contributions from grants and revolving funds increase by 3.1%.

Figure 13: Municipal Revenue Sources

	Current FY'13	% Change	Projected FY'14	% Change
Municipal Revenue Sources				
Property Taxes	54,349,272	3.2%	55,889,355	2.8%
Other Local Revenues	5,440,000	0.7%	5,605,000	3.0%
Intergovernmental Revenues	12,955,108	-0.1%	13,000,000	0.3%
Chapter 70 (included above)	*9,903,702*	*4.4%*	*9,914,544*	*0.1%*
Interfund Transfers	4,471,704	8.8%	4,850,828	8.5%
Free Cash	556,742	-35.5%	1,000,000	79.6%
Total Revenues	**77,772,826**	2.3%	**80,345,183**	3.3%
School Revenue Sources				
General Fund	35,036,287	2.7%	36,174,701	3.2%
Grant & Revenue Offsets	2,017,000	29.2%	2,079,867	3.1%
Total School Revenues	**37,053,287**	**3.9%**	**38,254,568**	**3.2%**

The largest share of revenue comes from local property taxes which, by statute, cannot increase by more than 2.5% per year. The anticipated increase of 2.8% is due to new growth in the community. The second largest source of revenue comes from the State Aid receipts, most notably Chapter 70. Chapter 70 funding is determined by first calculating a Foundation Budget amount for each community based on its enrollment and then comparing that Foundation amount to the community's ability to pay as determined by its' per capita income and property values. For FY'14, given the state's current fiscal challenges, the Town is predicting virtually no growth in State Aid. It is also important to note that the Town is utilizing $1,000,000 of its free cash reserves to help support the FY'14 Operating Budgets.

FY2014 Expenses by Category

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

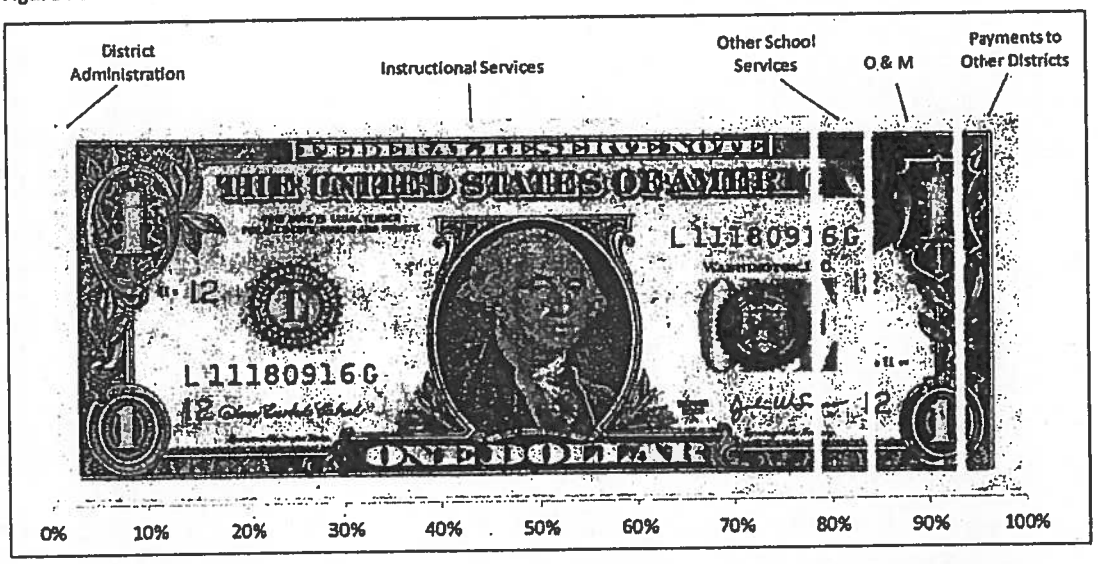
As shown in Figure 14 below, the FY2014 School Committee Budget reflects an increase of 5.3%. The largest dollar increase to the budget is in the Special Education ($961,637) followed by the Regular Day Cost Center ($914,899). These increases account for 95.8% of the total increase of $1,958,079. The reasons for these increases were highlighted in Budget Drivers section of this Executive Summary and described in more detail in the Financial Section of this budget document.

Figure 14: Expenditures by Cost Center

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ORIGINAL BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHANGE
ADMINISTRATION	$ 805,116	$ 834,689	$ 891,443	$ 905,868	$ 923,024	1.9%
REGULAR DAY	$19,627,660	$21,047,381	$20,981,467	$22,188,163	$ 23,103,062	4.1%
SPECIAL EDUCATION	$ 9,053,779	$ 9,370,875	$ 9,742,215	$ 9,458,989	$ 10,420,626	10.2%
SCHOOL FACILITIES	$ 3,297,590	$ 3,110,588	$ 2,778,769	$ 3,195,997	$ 3,188,684	-0.2%
OTHER DISTRICT PROGRAMS	$ 1,223,149	$ 1,290,899	$ 1,247,724	$ 1,304,270	$ 1,375,971	5.5%
TOTAL	$34,007,294	$35,654,432	$35,641,618	$37,053,287	$ 39,011,366	5.3%

As Figure 15 shows, the vast majority of the school department budget funds instructional services comprising 76.2% of the total. This is followed by operations and maintenance (including technology infrastructure and maintenance) at 9.1%, payments to other districts (essentially out-of-district special education tuitions) at 6.8%, other school services (including therapeutic and health services, transportation, athletics, and extracurricular activities) at 5.5%, and district administration at 2.3%.

Figure 15: Allocation of FY'14 School Committee's Recommended Budget by Major Function



FY2014 Revenue and Expense Budget Projection

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

department's accommodated costs and the historical share of net available revenues after accounting for accommodated costs.

Figure 16: Revenue and Expense Projections and Allocation

	Current FY'13	% Change	Projected FY'14	% Change
Revenue Sources				
Property Taxes	54,349,272	3.2%	55,889,355	2.8%
Other Local Revenues	5,440,000	0.7%	5,605,000	3.0%
Intergovernmental Revenues	12,955,108	-0.1%	13,000,000	0.3%
Chapter 70	*9,903,702*		*9,914,544*	*0.1%*
Transfers & Available	4,471,704	8.8%	4,850,828	8.5%
Free Cash	556,742	-35.5%	1,000,000	79.6%
Total Revenues	**77,772,826**	**2.3%**	**80,345,183**	**3.3%**
Accommodated Costs				
Benefits	13,329,635	3.7%	14,128,150	6.0%
Capital	1,937,700	104.4%	2,207,000	13.9%
Debt	4,539,575	-25.1%	4,380,600	-3.5%
Energy	1,911,168	-4.7%	1,942,945	1.7%
Financial	740,000	3.4%	750,000	1.4%
Special Education	3,344,235	-12.9%	3,598,100	7.6%
Vocational Education	325,000	-22.5%	341,250	5.0%
Miscellaneous	2,898,937	3.2%	2,970,893	2.5%
Total Accommodated Costs	**29,026,250**	**-2.1%**	**30,318,938**	**4.5%**
Revenue to Operating Budgets				
Municipal Government (32.13%)	15,615,848	5.6%	16,082,470	2.5%
School Department (66.96%)	*32,543,934*	*4.5%*	*33,516,178*	*2.5%*
Town Facilities (0.9%)	439,499	3.6%	452,629	2.5%
School Expenses (Non-Accommodated)				
Salary and Other Compensation	31,479,554	6.8%	32,441,866	3.1%
Contract Services	964,124	3.7%	1,138,490	18.1%
Materials, Supplies & Equipment	819,710	10.7%	1,201,944	46.6%
Other Expenses	1,331,077	21.6%	1,370,542	3.0%
Revenue Offsets	(2,017,000)	29.2%	(2,079,867)	3.1%
School Expenses (Non-Accommodated)	32,577,465		34,072,975	4.6%
School Expenses (Accommodated)				
Special Education	4,590,235		4,768,674	3.9%
Circuit Breaker	(1,290,000)		(1,196,628)	-7.2%
Energy & Utilities	1,175,588		1,166,344	-0.8%
School Expenses (Accommodated)	4,475,823		4,738,390	5.9%
FY'14 School Committee's Budget	37,053,287		38,811,365	4.7%
Total Revenue	36,725,413		38,254,568	4.2%
Total Expense	37,053,287		39,011,366	5.3%
Excess of Revenue Over (Under) Expense	*(327,874)*		*(756,798)*	130.8%

As Figure 16 shows, the FY'14 School Committee Budget request exceeds current projected available revenues by $756,798. As a point of comparison, during the FY'13 budget development process,

expenses exceeded revenue allocated to the school department by $327,874. This additional amount was eventually appropriated from free cash during the budget approval process.

Next Steps and Contact Information

The FY'14 Superintendent's Recommended Budget was presented to the Reading School Committee during the month of January. Following their deliberations and vote, the budget was then transmitted to the Town Manager who combines the municipal and school budget into one budget that must be balanced. All budgets are then reviewed by the Finance Committee of the Town who votes as to whether to refer the budget as is to Town Meeting or refer with changes. Town Meeting then has final approval authority. By statute, Town Meeting can only vote the "bottom line" of the School Committee budget. It may vote to increase or reduce the total dollar value but it cannot specify the line item to which the increase or decrease is to be made.

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

FY'14 School Committee Budget Presentation to Finance Committee	March 20, 2013
Town Meeting	April 22, 2013
Town Meeting	April 25, 2013
Town Meeting	April 29, 2013
Town Meeting	May 2, 2013

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

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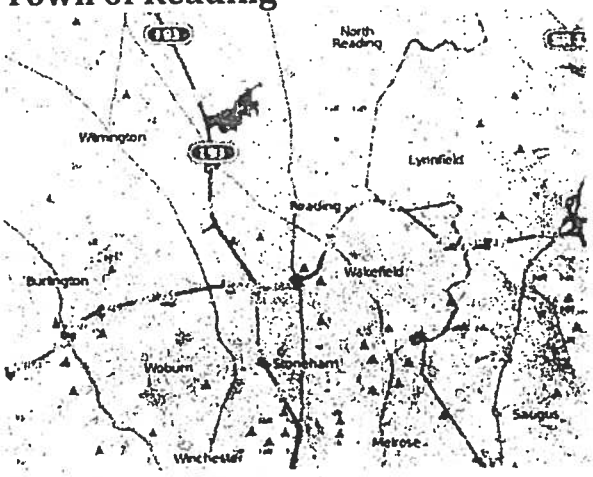
Organizational Section

Town of Reading



The Town of Reading is in Middlesex County, Massachusetts, United States, some 10 miles (16 km) north of central Boston. Reading was incorporated on June 10, 1644 taking its name from the town of Reading in England. Reading encompasses 9.9 square miles and is located approximately 12 miles North of Boston with easy access to major routes including 128/I-95, I93 and routes 28 and 129. In addition, commuter rail and bus service is available in Reading. The Town of Reading has an Open Town Meeting form of government with a 5 member Board of Selectmen and a Town Manager.

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

As of October 1, 2012, the enrollment at our schools is:

RISE Pre-School (grades Pre-K)	105
Alice Barrows Elementary School (grades K-5)	388
Birch Meadow Elementary School (grades K-5)	393
Josua Eaton Elementary School (grades K-5)	453
J. Warren Killam Elementary School (grades K-5)	446
Wood End Elementary School (grades K-5)	358
A.W. Coolidge Middle School (grades 6-8)	462
W.S. Parker Middle School (grades 6-8)	593
Reading Memorial High School (grades 9-12)	1285
Total Enrollment	**4483**

Reading participates in the Metropolitan Council for Educational Opportunity (METCO), a voluntary desegregation program which brings approximately 70 students, grades K-12, from Boston to Reading. Reading is also one of ten member districts of the SEEM Collaborative and one of eighteen member districts of the North Shore Education Collaborative. Through these collaboratives, Reading Public Schools is able to partner with other districts in the area to provide special education as well as

Figure 39: Special Education Enrollment

Academic Year	Total Enrollment	# of Students on IEP's	% of Students on IEP's	% of Students Statewide on IEP's	# of Students Out of District
2005-06	4,282	694	16.0	16.4	68
2006-07	4,332	707	16.1	16.7	56
2007-08	4,416	753	16.8	16.9	56
2008-09	4,428	771	17.2	17.1	65
2009-10	4,392	758	17.0	17.0	65
2010-11	4,459	734	16.3	17.0	51
2011-12	4,447	768	16.9	17.0	64
2012-13	4,483	737	16.4	N/A	58

Figure 40: Enrollment by Other Subgroup

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

Class Size

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

Figure 41: Average Class Size, Grades K-12

	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
Barrows	18.3	20.3	22.0	21.0	23.3	24.3							
Birch Meadow	19.0	21.3	22.7	21.0	20.7	19.8							
Eaton	19.5	19.5	21.0	23.0	24.7	23.0							
Killam	18.3	23.7	20.5	21.3	21.0	24.0							
Wood End	20.0	22.3	20.3	21.7	22.0	19.7							
Coolidge							26.0	23.0	27.0				
Parker							26.0	21.0	28.0				
High School										20.8	21.6	20.7	18.7
Average	19.0	21.4	21.3	21.6	22.3	22.2	26.0	22.0	27.5	20.8	21.6	20.7	18.7

Figure 42: High School Class Sizes by Grade and Academic Program

	College Prep				Strong College Prep				Honors				Advanced Placement
	9	10	11	12	9	10	11	12	9	10	11	12	
English	16.3	23.5	24.0	21.5	18.5	23.3	22.8	24.4	23.6	24.3	29.0	24.0	14.5
History	22.5	23.1	18.5		19.7	23.1	20.8		23.7	25.8	27.5		22.5
Math	24.0	19.7	19.7	20.9	22.3	23.6	24.6	21.4	22.8	22.7	21.5	22.7	18.0
Science	17.8	16.4	20.4	20.4	20.0	21.9	22.6	16.3	23.0	24.3	23.0	15.0	13.8
Foreign Language	11.5	12.4	17.9		25.8	17.8	10.7	8.3			20.3	15.3	21.0

As Figure 42 shows, the class sizes for many of the college preparatory level are above the desired cap of 20 students. Given the size of the incoming freshman class next year and the already historically high enrollment at the High School, additional staffing is required to keep section sizes at desired levels. This creates the optimal learning environment for students in these sections.

Figure 43: Student to Teacher Ratio by School[6]

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

Figure 43 shows the student to teacher ratio as calculated and reported by MA DESE. The total number is not as meaningful due to the way that teacher is defined by DESE in its EPIMS reporting tool. However, the comparison between schools as to the relative size of the ratio is valid. The data indicate that student to teacher ratios tend to be lowest at the middle school level followed by the high school. This is due to the fact that you have multiple core subject teachers per student, unlike the elementary school level.

Massachusetts Comprehensive Assessment System

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

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

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

- report on the performance of individual students, schools, and districts.

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

The MCAS results are frequently used as indicators of student performance and, in fact, beginning in SY'2013-14, the Massachusetts Educator Evaluation System will include as one measure of educator performance their students' performance on MCAS. Reading students have always performed well on MCAS exams and typically, our district ranks among the top 25% of districts in the Commonwealth. Figure 44 below shows the detailed MCAS performance data for last year.

Figure 44: SY'2011-12 MCAS Performance, Reading versus State

Grade and Subject	Proficient or Higher		Advanced		Proficient		Needs Improvement		Warning/ Failing		Students Included	CPI	SGP
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE			
GRADE 03 - READING	75	61	18	15	57	46	21	30	3	9	354	91	N/A
GRADE 03 - MATHEMATICS	76	61	37	27	39	34	17	25	6	14	353	90.1	N/A
GRADE 04 - ENGLISH LANGUAGE ARTS	72	57	16	13	56	44	22	30	6	14	348	87.6	59
GRADE 04 - MATHEMATICS	63	51	18	16	45	35	32	36	4	12	348	86.4	54
GRADE 05 - ENGLISH LANGUAGE ARTS	75	61	19	17	56	44	20	28	4	11	370	91.1	51
GRADE 05 - MATHEMATICS	75	57	37	25	38	32	18	26	7	17	373	89.5	56.5
GRADE 05 - SCIENCE AND TECH/ENG	62	52	25	22	37	30	34	34	5	14	372	86.1	N/A
GRADE 06 - ENGLISH LANGUAGE ARTS	84	66	31	18	53	48	12	22	4	11	315	94	61
GRADE 06 - MATHEMATICS	78	60	40	27	38	33	17	24	5	16	315	90.9	56
GRADE 07 - ENGLISH LANGUAGE ARTS	86	71	23	15	63	56	11	21	3	7	394	94.6	52
GRADE 07 - MATHEMATICS	71	51	31	20	40	31	26	30	4	18	397	87.9	53
GRADE 08 - ENGLISH LANGUAGE ARTS	94	81	27	18	67	63	5	14	1	6	351	97.8	56
GRADE 08 - MATHEMATICS	74	52	38	22	36	30	21	28	5	19	353	89	58
GRADE 08 - SCIENCE AND TECH/ENG	60	43	6	5	54	38	33	38	7	20	353	83.2	N/A
GRADE 10 - ENGLISH LANGUAGE ARTS	97	88	49	37	48	51	2	9	1	3	329	99	40
GRADE 10 - MATHEMATICS	93	78	67	50	26	28	5	15	2	7	332	97.4	37
GRADE 10 - SCIENCE AND TECH/ENG	86	69	31	24	55	45	12	25	2	6	323	95.3	N/A
ALL GRADES - ENGLISH LANGUAGE ARTS	83	69	26	19	57	50	14	22	3	9	2,461	93.5	54
ALL GRADES - MATHEMATICS	76	59	38	27	38	32	20	26	5	15	2,471	90	53
ALL GRADES - SCIENCE AND TECH/ENG	69	54	21	17	48	37	27	32	4	13	1,048	88	N/A

Figure 45: Percent of Students Scoring Proficient or Higher on ELA MCAS

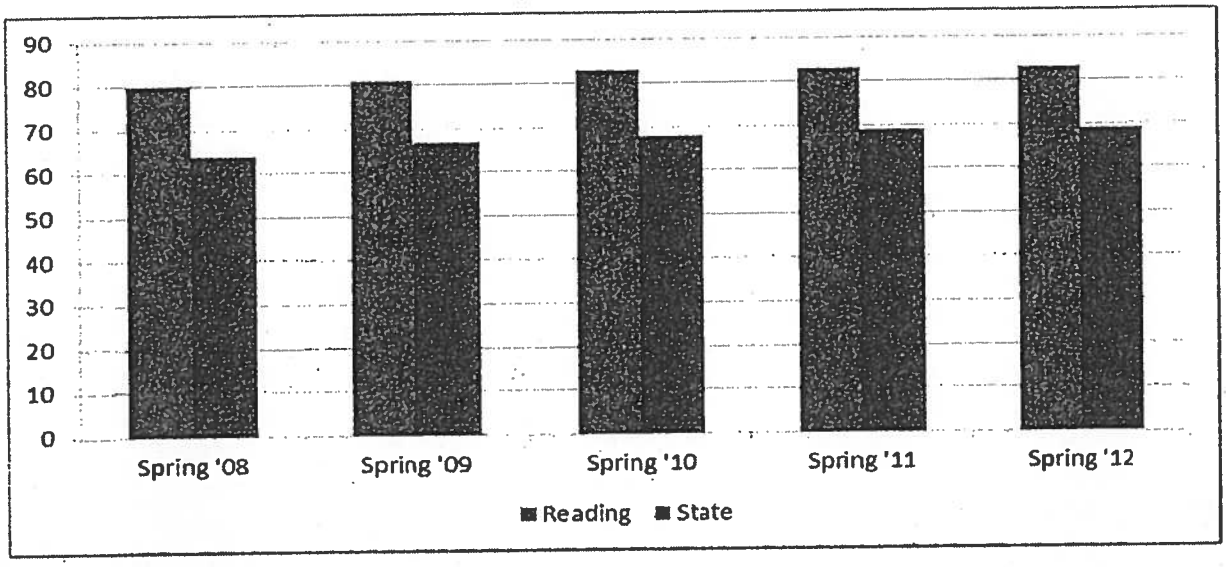


Figure 46: Percent of Students Scoring Proficient or Higher on Math MCAS

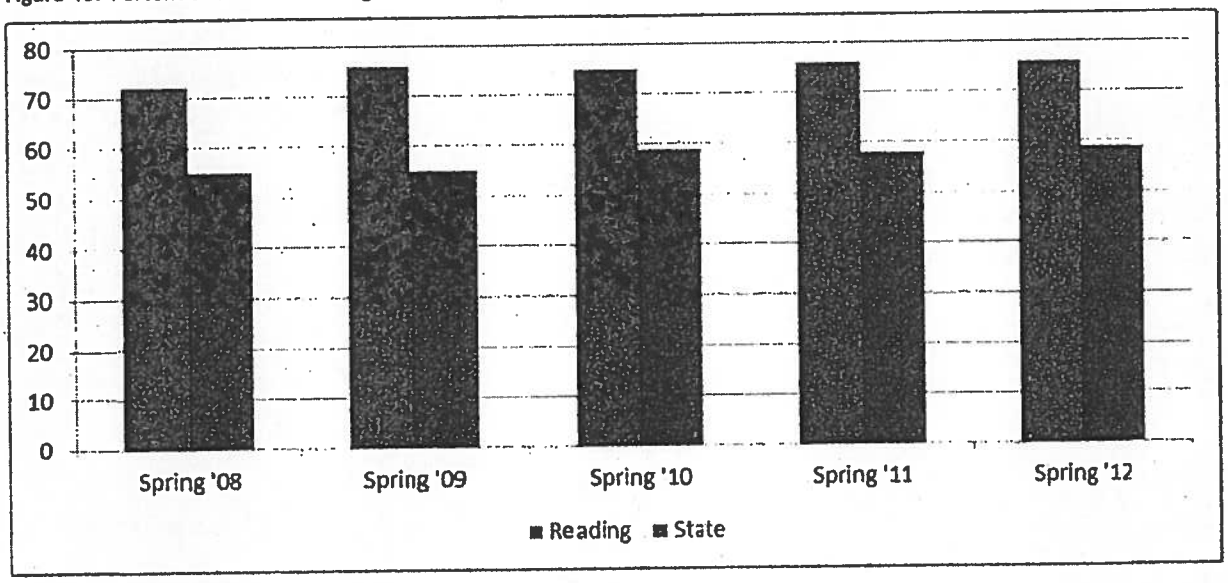


Figure 47: Percent of Students Scoring Proficient or Above by Subject and School

	2007			2008			2009			2010			2011			2012		
	ELA	Math	S&T	ELA	Math	S&T	ELA	Math	S&T	ELA	Math	S&T	ELA	Math	S&T	ELA	Math	S&T
Barrows	81%	74%	70%	74%	75%	59%	67%	70%	60%	72%	72%	65%	74%	72%	51%	80%	76%	69%
Birch Meadow	78%	70%	74%	60%	56%	57%	63%	55%	52%	73%	60%	58%	73%	65%	56%	75%	62%	47%
Eaton	81%	64%	64%	72%	69%	53%	76%	80%	77%	80%	76%	72%	77%	72%	68%	76%	74%	65%
Killam	79%	68%	66%	75%	63%	67%	72%	74%	65%	77%	74%	60%	76%	71%	71%	75%	76%	65%
Wood End	78%	69%	54%	69%	71%	71%	71%	72%	67%	75%	70%	75%	70%	73%	75%	66%	74%	68%
Coolidge	92%	77%	46%	91%	80%	65%	89%	84%	59%	91%	81%	55%	90%	77%	52%	91%	76%	57%
Parker	90%	77%	62%	90%	72%	72%	91%	76%	70%	90%	77%	56%	90%	78%	51%	87%	74%	66%
RMHS	86%	88%	NA	89%	88%	83%	95%	90%	82%	90%	90%	89%	95%	93%	87%	97%	96%	88%

Figure 48: Percent of Students Scoring Proficient or Above, ELA MCAS

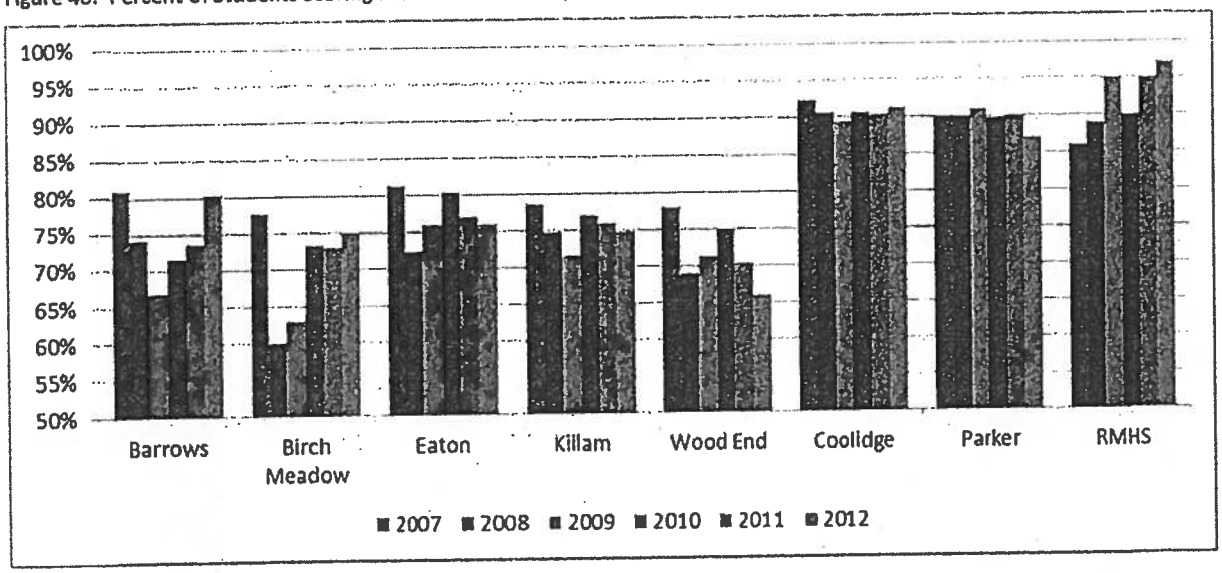


Figure 49: Percent of Students Scoring Proficient or Higher, Math MCAS

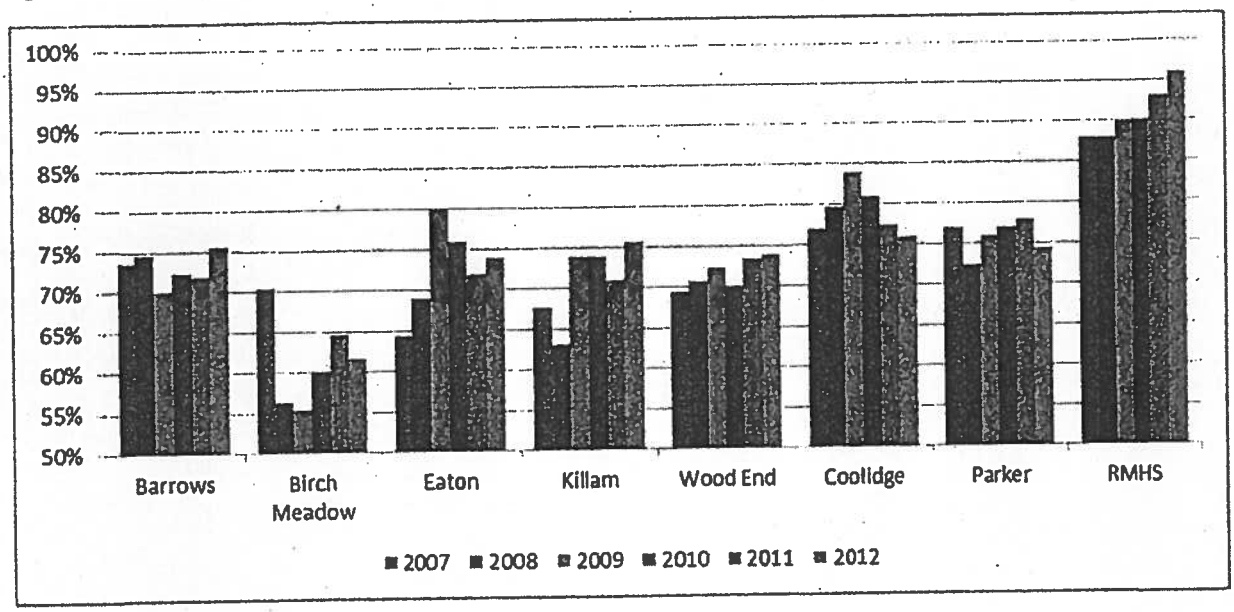
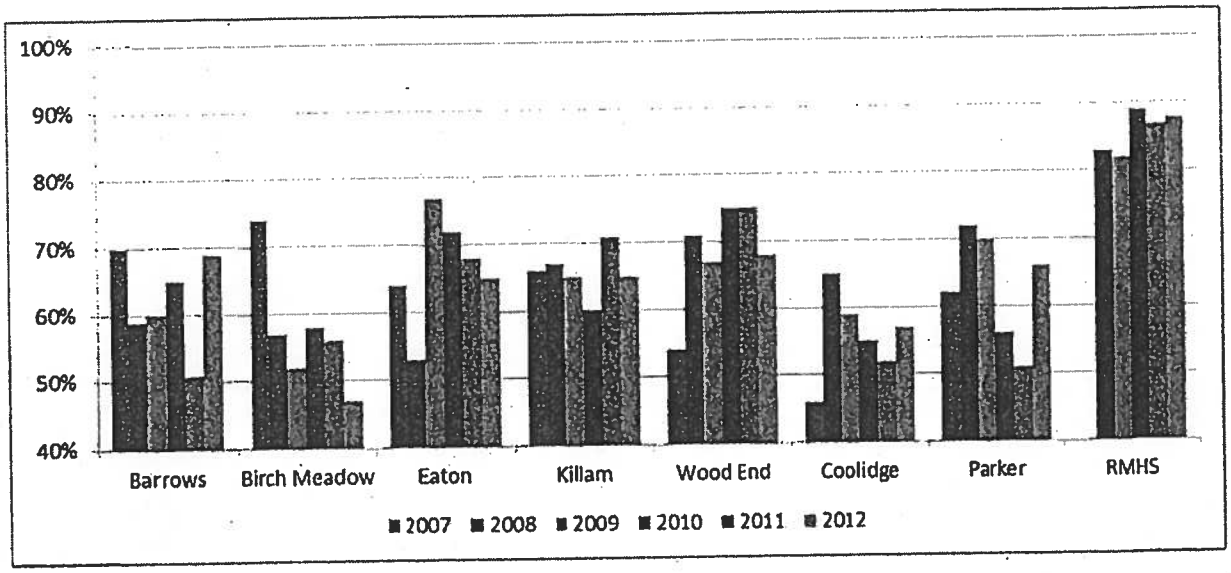


Figure 50: Percent of Students Scoring Proficient or Higher, Science & Technology MCAS



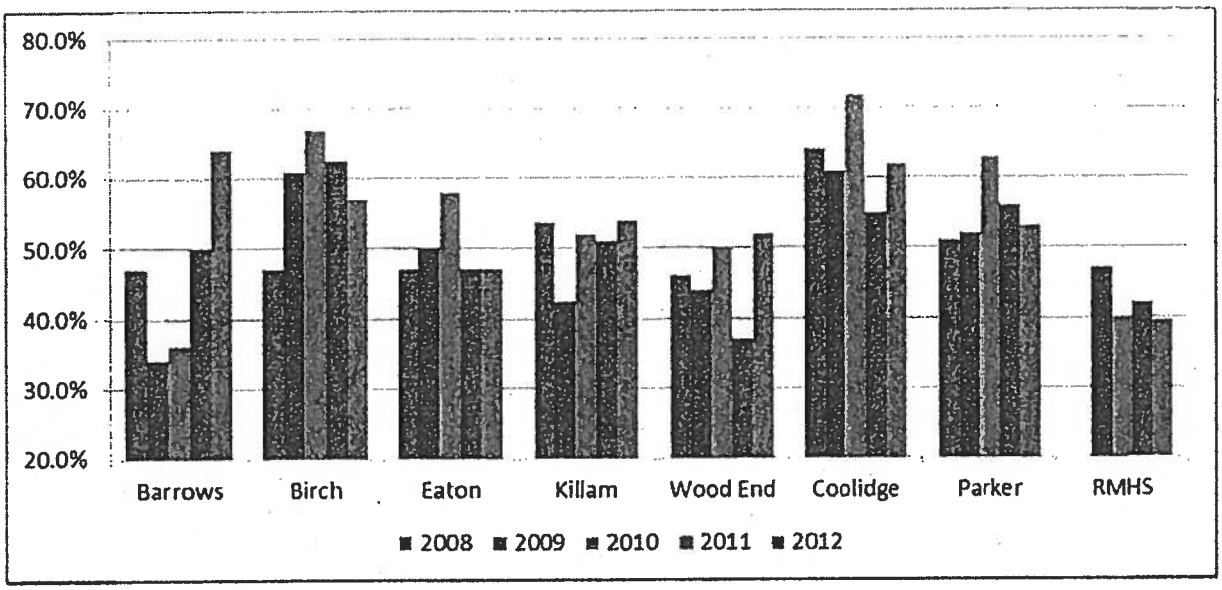
Student Growth Percentiles

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

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

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

Figure 51: Student Growth Percentile, ELA MCAS



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

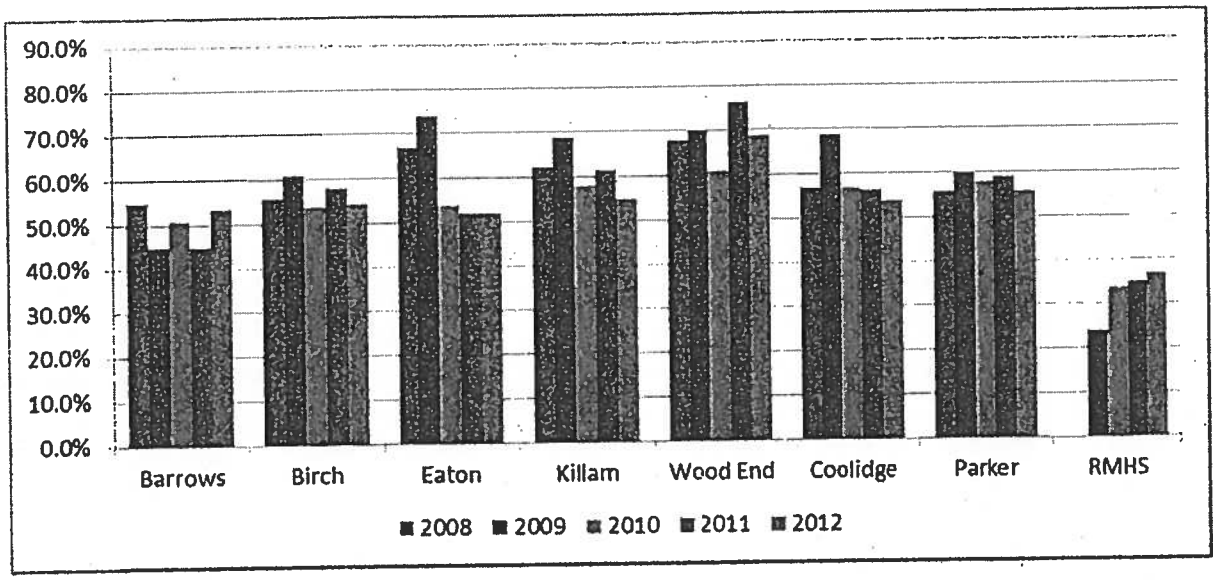
- A student with a growth percentile of 90 in 5th grade mathematics grew as much or more than 90 percent of her academic peers (students with similar score histories) from the 4th grade math MCAS to the 5th grade math MCAS. Only 10% of her academic peers grew more in math than she did.

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

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

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

Figure 52: Student Growth Percentile, Math MCAS



The most appropriate measure for reporting growth for a group is the median student growth percentile (the middle score if one ranks the individual student growth percentiles from highest to lowest). The average or mean is not an appropriate measure when comparing percentiles. A typical school or district in the Commonwealth would have a median student growth percentile of 50.[7] For our district, most of our schools have a median student growth percentile at or above 50. The one exception is the High School, which is significantly below 50. This means that while our high school students are performing well on the MCAS, their growth is not as substantial as their peers with similar MCAS performance histories.

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

Figure 53: MCAS Performance by Subgroup

	ELA - % Proficient or Above					Math - % Proficient or Above				
	2008	2009	2010	2011	2012	2008	2009	2010	2011	2012
All Students	80%	81%	83%	83%	83%	72%	76%	75%	76%	76%
Low Income	51%	61%	61%	64%	65%	42%	48%	47%	53%	47%
High Needs				54%	53%				45%	42%
African American/Black	69%	68%	55%	56%	55%	31%	46%	33%	44%	41%
Students with Disabilities	48%	52%	49%	51%	48%	33%	40%	37%	40%	38%

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

Figure 54: MCAS Student Growth Percentile by Subgroup

	ELA - SGP					Math - SGP				
	2008	2009	2010	2011	2012	2008	2009	2010	2011	2012
All Students	53.0	51.0	58.0	52.0	54.0	57.0	59.0	54.0	55.0	53.0
Low Income	44.5	45.0	55.0	54.0	52.0	55.5	52.5	45.5	57.0	45.0
High Needs				49.0	50.0				55.0	48.0
African American/Black		50.0	51.5	54.0	46.5		36.0	51.5	63.0	53.0
Students with Disabilities	51.0	46.0	52.0	49.0	49.0	49.0	59.0	51.0	55.0	48.0

DESE Accountability and Assistance Levels

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

Massachusetts' Framework for District Accountability and Assistance classifies schools and districts on a five-level scale, classifying the highest performing in Level 1 and lowest performing in Level 5. Eighty percent of schools are classified into Level 1 or 2 based on the cumulative PPI for the "all students" and high needs groups. For a school to be classified into Level 1, the cumulative PPI for both the "all students" group and high needs students must be 75 or higher. If not, the school is classified into Level 2. A school may also be classified into Level 2 if it has low MCAS participation rates for any subgroup.

Schools are classified into Level 3 if they are among the lowest 20 percent relative to other schools in their grade span statewide, if one or more subgroups in the school are among the lowest performing 20% of subgroups relative to all subgroups statewide, if they have persistently low graduation rates (less than 60% for any subgroup over a four-year period), or if they have very low MCAS participation rates for any group (less than 90%). The lowest achieving, least improving Level 3 schools are candidates for classification into Levels 4 and 5, the most serious designations in Massachusetts' accountability system. In general, a district is classified into the level of its lowest performing school, unless the district was independently classified into Level 4 or 5 as a result of action by the Board of Elementary and Secondary Education.

Figure 55 below shows the Progress and Performance Index for each of the student groups in our district as well as the DESE Accountability and Assistance Level for the district and for each of our schools.

Figure 55: DESE Accountability and Assistance Levels for Reading Public Schools

Accountability Information — About the Data

Accountability and Assistance Level	
Level 2	One or more schools in the district classified into Level 2

This district's determination of need for special education technical assistance or intervention

Meets Requirements-At Risk (MRAR)

This district's progress toward narrowing proficiency gaps (Cumulative Progress and Performance Index: 1-100)

Student Group (Click group to view subgroup data)	Less progress ← On Target = 75 or higher → More progress		View Detailed 2012 Data
All students		79	Met Target
High needs		58	Did Not Meet Target
Low income		67	Did Not Meet Target
ELL and Former ELL		-	
Students w/disabilities		62	Did Not Meet Target
Amer. Ind. or Alaska Nat.		-	
Asian		94	Met Target
Afr. Amer./Black		67	Did Not Meet Target
Hispanic/Latino		-	
Multi-race, Non-Hisp./Lat.		-	
Nat. Hawr. or Pacif. Isl.		-	
White		80	Met Target

School Accountability Information — About the Data

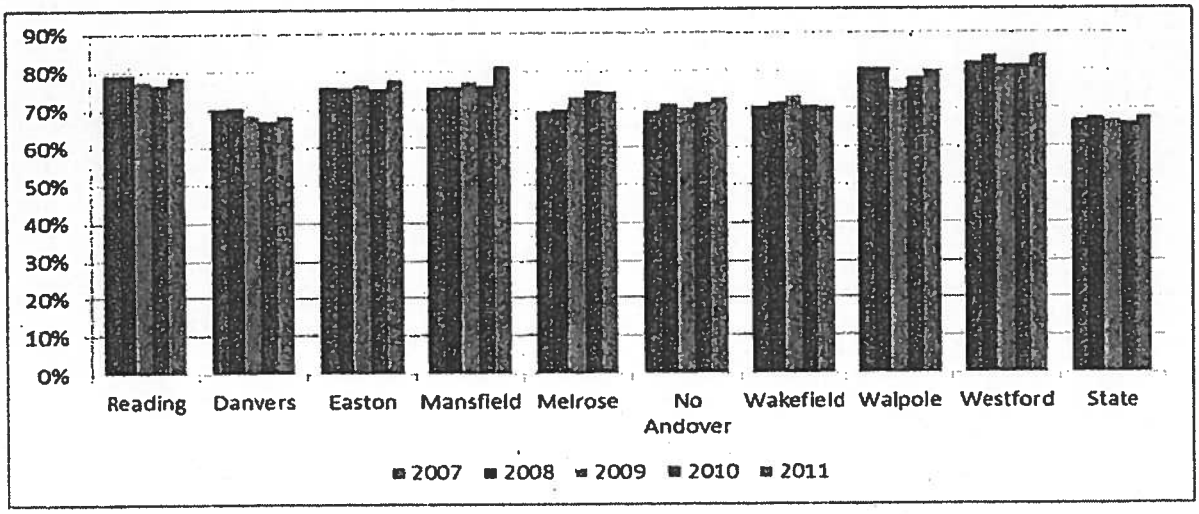
School	School Type	Title I Status	Accountability and Assistance Level
Alice M Barrows	Elementary School	Non-Title I School (NT)	Level 2
Birch Meadow	Elementary School	Non-Title I School (NT)	Level 2
Joshua Eaton	Elementary School	Non-Title I School (NT)	Level 2
J Warren Killam	Elementary School	Title I School (TA)	Level 2
Wood End Elementary School	Elementary School	Non-Title I School (NT)	Level 2
Arthur W Coolidge Middle	Middle School	Non-Title I School (NT)	Level 1
Walter S Parker Middle	Middle School	Non-Title I School (NT)	Level 2
Reading Memorial High	High School	Non-Title I School (NT)	Level 1

Other Measures of Performance

Student Attendance

Student attendance is one measure of how well students feel supported which affects their willingness to come to school. The attendance rates in our district have exceeded the state average by 10 to 12 percentage points over the past five years. In addition, our attendance rates have exceeded the average of our comparable peers by 2 to 4 percentage points. In SY'2011-12, the school with the highest attendance rate in the district was Coolidge Middle School while the school with the lowest was Reading Memorial High School.

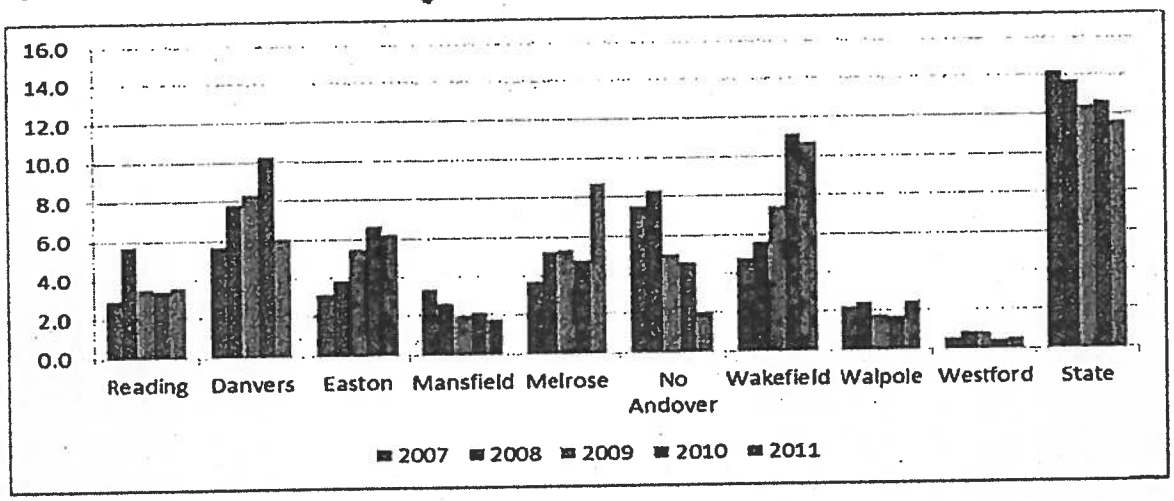
Figure 56: Percent of Students absent fewer than 10 Days



Student Discipline

Districts report to the MA DESE different metrics of student discipline. These include the percent of students suspended out of school at least once, the number of incidents per 100 students resulting in out-of-school suspension, and the number of criminal, drug- or tobacco-related, and violent incidents resulting in out-of-school suspensions. Our district has a relatively low rate of student discipline incidents, particularly as compared to the state. Even among our comparable peers we have, on average, one to two fewer incidents per 100 students that result in out-of-school suspension. Figure 57 below shows the comparison with the state and our comparable peers.

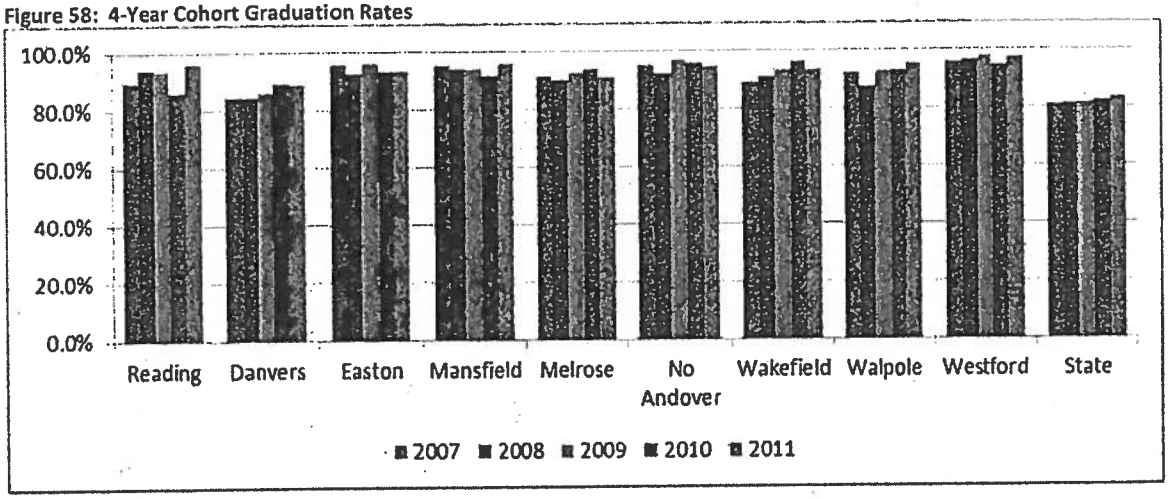
Figure 57: Number of Incidents per 100 Students Resulting in Out-of-School Suspension



Graduation Rates

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

Figure 58: 4-Year Cohort Graduation Rates

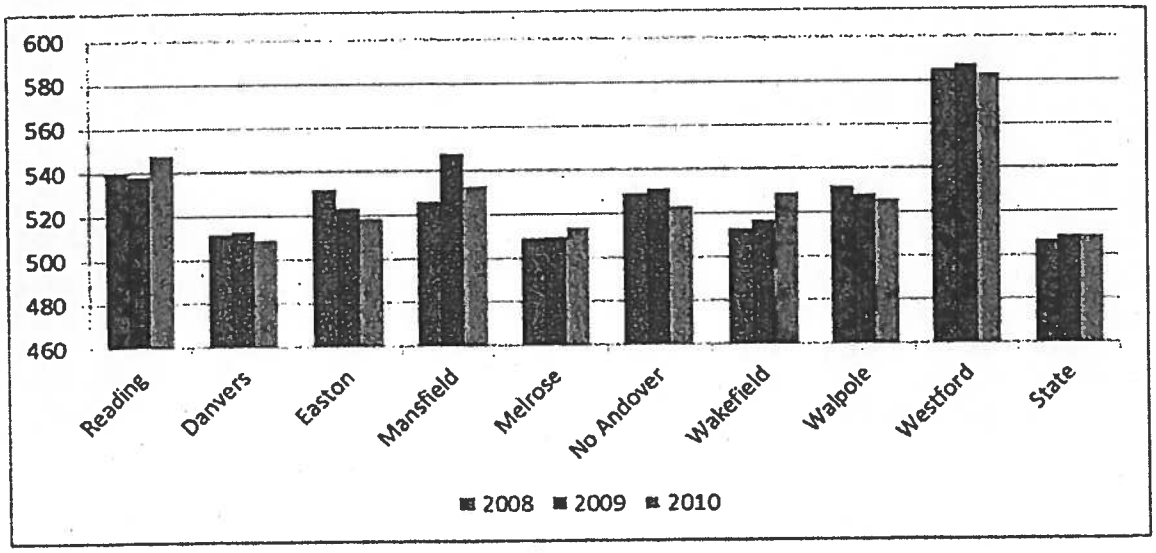


Reading has very high graduation rates averaging in the low to mid 90 percent range for the last several years (a reporting error in 2010 which makes it appear lower than 90%). Reading's graduation rate has averaged 9 to 12 points higher than the state average over the last five years and has also been 2 percentage points higher than the average of our financially and socioeconomically comparable peers.

SAT Scores

Reading students tend to do very well on the Scholastic Aptitude Test which is one of the primary college entrance examinations. As the chart below shows, Reading students score significantly higher than the statewide average, but they also perform better than students in comparable communities.

Figure 59: Scholastic Achievement Test Scores for Comparable Communities



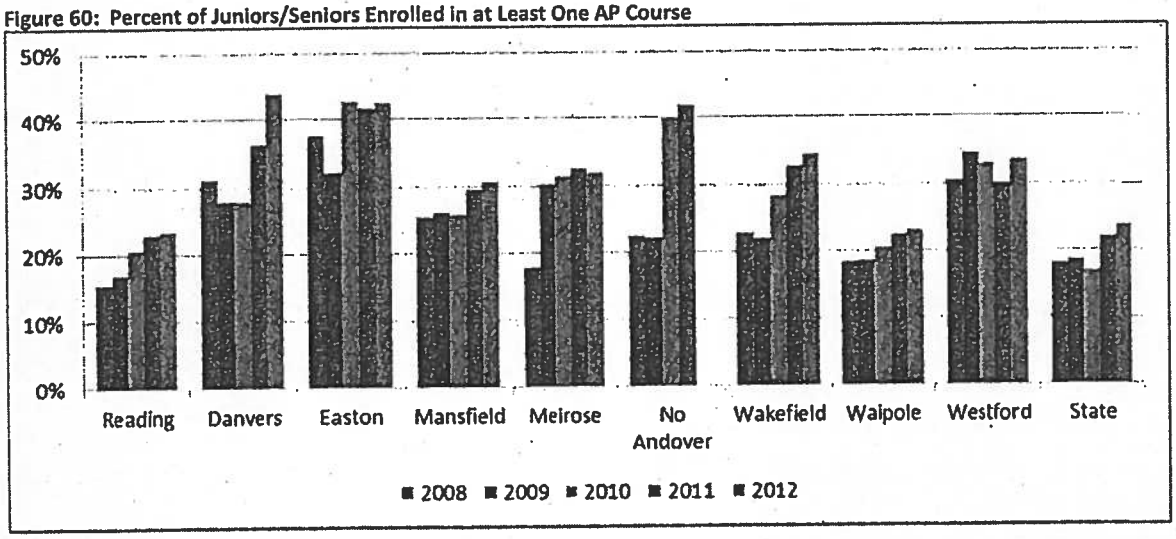
Advanced Placement Enrollment and Performance

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

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

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

Figure 60: Percent of Juniors/Seniors Enrolled in at Least One AP Course



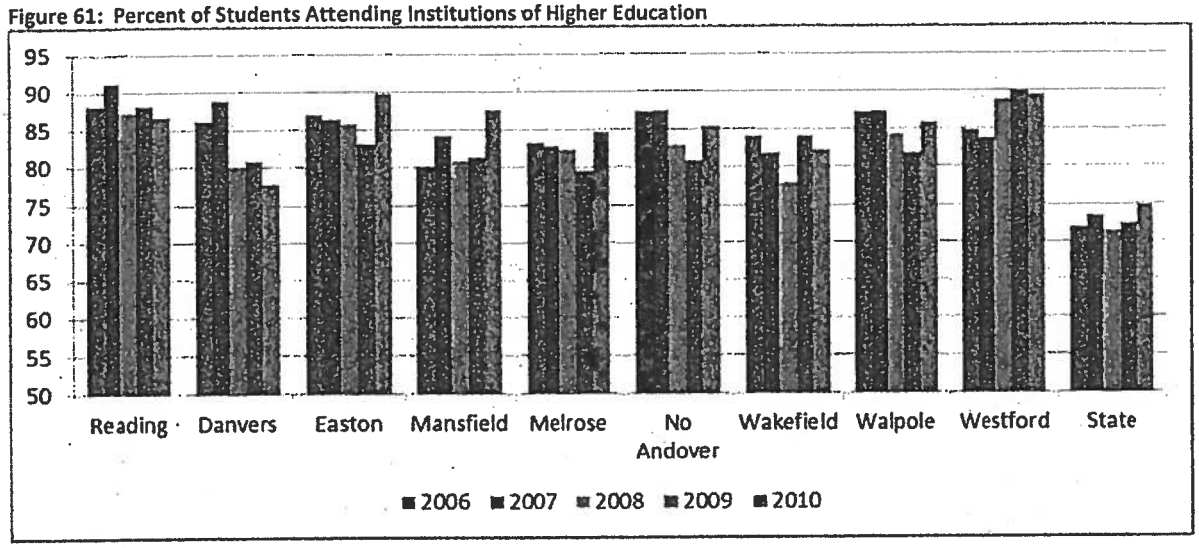
The participation of Reading students in Advanced Placement programs has been increasing over the past few years. However, while the participation of Reading students is on par with the state average, Reading lags comparable peers by an average of 9 percentage points.

Students Attending Higher Education Institutions

Reading Public School graduates have always had a high rate of matriculation into institutions of higher education, among the highest in the state. Over the past five years, an average of 88% of our students

has gone onto public or private two-year or four-year colleges or universities as compared to the state average of 73% and the comparable peer average of 84%.

Figure 61: Percent of Students Attending Institutions of Higher Education



The analysis of comparable peers in this section highlights one district that seems to continuously "out-perform" Reading Public Schools on some of these key metrics of student outcomes. That district is Westford Public Schools. While per pupil spending does not necessarily correlate to student performance or student success, it is instructive to note where districts target to invest their dollars. In fact, Westford Public Schools spends in total around $200 per pupil more than Reading, not an exorbitant amount. But what is more telling is in which categories of spending they exceed our district. The two areas that they spend more, per pupil, than Reading are teaching services and counseling supports (guidance, counseling and psychological services). These are areas where we have made significant investments in the current school year and have included additional funds to increase that support, at least at the high school, for next year.

Financial Section

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

General Budget Summaries

The Reading School Committee budget is divided into five cost centers. These cost centers align to the MA DESE Program Categories and include Administration, Regular Day, Special Education, Other District Programs (which includes Health Services, Athletics, Extracurricular Activities, and District-wide Technology), and School Facilities and Maintenance. As Figure 62 below shows, the overall increase to the FY'14 School Committee Budget is 5.3% or an increase of $1,958,079.

The largest percentage increase and dollar increase is in the area of Special Education.

Figure 62: General Fund Expenditures by Cost Center

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ORIGINAL BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHANGE
ADMINISTRATION	$ 805,116	$ 834,689	$ 891,443	$ 905,868	$ 923,024	1.9%
REGULAR DAY	$19,627,660	$21,047,381	$20,981,467	$22,188,163	$ 23,103,062	4.1%
SPECIAL EDUCATION	$ 9,053,779	$ 9,370,875	$ 9,742,215	$ 9,458,989	$ 10,420,626	10.2%
SCHOOL FACILITIES	$ 3,297,590	$ 3,110,588	$ 2,778,769	$ 3,195,997	$ 3,188,684	-0.2%
OTHER DISTRICT PROGRAMS	$ 1,223,149	$ 1,290,899	$ 1,247,724	$ 1,304,270	$ 1,375,971	5.5%
TOTAL	$34,007,294	$35,654,432	$35,641,618	$37,053,287	$ 39,011,366	5.3%

The largest cost center for the district budget is regular day at 59.2% of total expenditures. The next largest is special education which comprises 26.7% of the budget. School facilities make up 8.2% of the budget with other district programs comprising 3.5%. The smallest cost center is district administration which makes up 2.4% of the total FY'14 School Committee Budget.

As Figure 63 below indicates, there have been relatively modest shifts between costs centers from the current budget year to next year. Regular day and school facilities have declined slightly, while special education has increased. The remaining cost center proportions remain the same between FY'13 Adopted and FY'14 School Committee Budget.

Figure 64 shows the increase in each cost center budget year over year for the past five years. The average annual increase to the school department budget between FY'09 and the recommended FY'14 budget is 2.2%.

Figure 63: Cost Center Budget Proportions

	FY'12	FY'13	FY'14
■ ADMINISTRATION	2.5%	2.4%	2.4%
■ REGULAR DAY	58.9%	59.9%	59.2%
■ SPECIAL EDUCATION	27.3%	25.5%	26.7%
■ SCHOOL FACILITIES	7.8%	8.6%	8.2%
■ OTHER DISTRICT PROGRAMS	3.5%	3.5%	3.5%

Figure 64: Change in Cost Center Budgets Year over Year

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ORIGINAL BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	AVERAGE ANNUAL INCREASE
ADMINISTRATION	-7.3%	3.7%	6.8%	1.6%	1.9%	1.3%
REGULAR DAY	-2.4%	7.2%	-0.3%	5.8%	4.1%	2.9%
SPECIAL EDUCATION	2.5%	3.5%	4.0%	-2.9%	10.2%	3.4%
SCHOOL FACILITIES	-10.3%	-5.7%	-10.7%	15.0%	-0.2%	-2.4%
OTHER DISTRICT PROGRAMS	-13.4%	5.5%	-3.3%	4.5%	5.5%	-0.2%
TOTAL	2.6%	4.8%	0.0%	4.0%	5.3%	2.3%

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

Figure 65 below shows the General Fund expenses and budget by category. Later in this section, Figure 66 shows the General Fund expenses and budget by cost center and category. Changes in cost centers budgets are discussed in greater detail in the Cost Center Budget section of this document. .

Figure 65: General Fund Expenses and Budget by Category

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHANGE
PROFESSIONAL SALARIES	22,250,914	23,449,604	24,151,120	24,804,147	25,902,634	4.4%
CLERICAL SALARIES	806,664	786,540	722,842	784,012	786,339	0.3%
OTHER SALARIES	3,306,977	3,578,841	3,033,738	3,874,394	3,873,027	0.0%
CONTRACTED SERVICES	1,972,860	2,037,959	1,948,441	1,884,124	2,081,438	10.5%
SUPPLIES & MATERIALS	548,847	678,297	740,533	819,710	1,201,944	46.6%
OTHER EXPENSES	5,121,033	5,123,190	5,044,945	4,886,900	5,165,985	5.7%
TOTAL	34,007,294	35,654,432	35,641,618	37,053,287	39,011,366	5.3%

The largest dollar increase to the budget is in professional salaries. This is not surprising since, as stated earlier, staff is our largest and most important resource. Professional salaries make up 66% of our district budget while salaries as a whole comprise 78.3% of our district budget. The increase in salaries reflects the contractual step and cost of living increases and column changes for represented staff and an assumed 2.5% average increase for non-represented staff. The table below shows the negotiated increases for each bargaining unit for next year.

Figure 66: Bargaining Unit Increases for FY'14

Bargaining Unit	COLA Increase	Average Step Increase	Average Increase	Column Change Increase [1]
Teachers Assocation	1.5%	1.9%	3.4%	2.6%
Paraprofessionals Association	2.5%	1.9%	4.4%	0.4%
Administrative Secretaries Association [2]	0.4%	3.0%	3.4%	N/A
Custodial & Maintenance Employees	2.0%	0.8%	2.8%	N/A
Food Service Employees	2.0%	1.9%	3.9%	N/A

(1) Approximately 10% of staff change columns from one year to the next

(2) Secretaries have two salary schedules with one schedule having a 0% COLA with steps and the other a 2% COLA with steps; figures here represent the average actual increase .

The largest percentage increase to the FY'14 School Committee Budget is to the Supplies & Materials category. This category includes the purchase of curriculum materials, text and materials, general supplies, and technology supplies. The major driver of the increase for FY'14 is the new curriculum materials to be purchased for Common Core alignment, most notably an elementary math program that is projected to cost $269,000. In addition, there are curriculum materials to be purchased at the secondary level as well that are projected to cost $60,000.

The large increase in contracted services is due primarily to increases in the special education budget for consultation services. This is actually the result of a reclassification of expenditures for vocational training that had previously been charged to tuition but is more properly classified as a contract service.

In addition, there are increases in several cost centers due to a contractual rate increase in our school bus contract.

The predominant cause of the increase in other expenses is due to the increase in special education out of district tuitions which is discussed in more detail in the Cost Center Budget section of this document.

Figure 67: General Fund Expenses and Budget by Cost Center and Object

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ORIGINAL BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHANGE
ADMINISTRATION						
PROFESSIONAL SALARIES	439,876	488,288	500,576	509,966	522,084	2.4%
CLERICAL SALARIES	205,720	196,608	194,057	220,187	206,397	-6.3%
OTHER SALARIES	1,400	5,600	0	0	0	-
CONTRACTED SERVICES	89,603	72,299	104,423	77,922	93,244	19.7%
SUPPLIES & MATERIALS	6,180	3,262	6,572	11,957	9,497	-20.6%
OTHER EXPENSES	62,337	68,632	85,815	85,836	91,801	6.9%
SUBTOTAL	805,116	834,689	891,443	905,868	923,024	1.9%
REGULAR DAY						
PROFESSIONAL SALARIES	17,569,426	18,689,264	18,839,885	19,379,377	19,962,558	3.0%
CLERICAL SALARIES	426,533	410,703	389,212	415,549	416,485	0.2%
OTHER SALARIES	596,494	709,109	750,508	1,064,397	1,037,067	-2.6%
CONTRACTED SERVICES	331,526	318,374	62,935	61,000	66,200	8.5%
SUPPLIES & MATERIALS	385,100	546,133	557,777	660,977	1,008,483	52.6%
OTHER EXPENSES	318,580	373,797	381,150	606,863	612,268	0.9%
SUBTOTAL	19,627,660	21,047,381	20,981,467	22,188,163	23,103,062	4.1%
SPECIAL EDUCATION						
PROFESSIONAL SALARIES	3,466,274	3,453,526	3,955,083	4,091,476	4,599,291	12.4%
CLERICAL SALARIES	104,952	104,811	69,936	75,998	71,780	-5.6%
OTHER SALARIES	1,427,938	1,590,390	1,280,860	1,639,172	1,664,189	1.5%
CONTRACTED SERVICES	984,272	1,037,831	1,224,165	1,100,000	1,261,897	14.7%
SUPPLIES & MATERIALS	53,510	19,809	47,469	26,500	49,500	86.8%
OTHER EXPENSES	3,016,833	3,164,508	3,164,702	2,525,843	2,773,970	9.8%
SUBTOTAL	9,053,779	9,370,875	9,742,215	9,458,989	10,420,626	10.2%
SCHOOL FACILITIES						
PROFESSIONAL SALARIES	149,781	155,294	179,547	162,051	166,855	3.0%
CLERICAL SALARIES	36,678	37,446	37,571	38,718	39,475	2.0%
OTHER SALARIES	1,003,433	980,301	777,338	916,813	901,106	-1.7%
CONTRACTED SERVICES	336,683	368,814	312,690	375,212	374,638	-0.2%
SUPPLIES & MATERIALS	88,645	92,777	110,532	92,361	96,863	4.9%
OTHER EXPENSES	1,682,369	1,475,956	1,361,091	1,610,844	1,609,748	-0.1%
SUBTOTAL	3,297,590	3,110,588	2,778,769	3,195,997	3,188,684	-0.2%
HEALTH SERVICES						
PROFESSIONAL SALARIES	423,986	492,030	472,572	481,121	499,064	3.7%
CLERICAL SALARIES	15,297	14,861	15,005	15,252	11,685	-23.4%
OTHER SALARIES	7,050	9,550	9,075	9,750	9,250	-5.1%
CONTRACTED SERVICES	7,859	8,859	7,934	8,859	10,000	12.9%
SUPPLIES & MATERIALS	7,026	5,294	7,110	7,600	8,500	11.8%
OTHER EXPENSES	1,651	817	185	2,300	800	-65.2%
SUBTOTAL	462,868	531,411	511,881	524,882	539,299	2.7%
ATHLETICS						
PROFESSIONAL SALARIES	81,990	75,305	85,160	77,488	51,399	-33.7%
CLERICAL SALARIES	17,483	22,111	17,060	18,309	40,518	121.3%
OTHER SALARIES	136,953	146,015	95,099	49,011	55,726	13.7%
CONTRACTED SERVICES	195,727	202,399	206,114	231,715	255,150	10.1%
SUPPLIES & MATERIALS	8,386	11,023	9,876	19,615	27,701	41.2%
OTHER EXPENSES	21,274	17,558	18,724	24,947	37,280	49.4%
SUBTOTAL	461,812	474,410	432,033	421,084	467,774	11.1%
EXTRACURRICULAR						
PROFESSIONAL SALARIES	48,676	23,911	38,361	26,435	23,440	-11.3%
CONTRACTED SERVICES	10,269	11,041	12,303	11,540	12,050	4.4%
SUPPLIES & MATERIALS	0	0	564	700	700	0.0%
OTHER EXPENSES	3,363	3,539	3,075	7,050	10,800	53.2%
SUBTOTAL	62,308	38,491	54,303	45,725	46,990	2.8%
TECHNOLOGY						
PROFESSIONAL SALARIES	70,905	71,986	79,936	76,234	77,942	2.2%
OTHER SALARIES	133,709	137,876	120,858	195,252	195,689	0.2%
CONTRACTED SERVICES	16,920	18,342	17,877	17,876	18,259	2.1%
SUPPLIES & MATERIALS	0	0	633	0	700	-
OTHER EXPENSES	14,626	18,383	30,203	23,217	29,317	26.3%
SUBTOTAL	236,160	246,587	249,507	312,578	321,907	3.0%
TOTAL	34,007,294	35,654,432	35,641,618	37,053,287	39,011,366	5.3%

Salary and Other Compensation	**1,152,313**
Collective Bargaining Increases	656,996
Non-represented Salary Increases	61,272
New Positions	620,272
High School Class Size	*282,821*
Special Education Supports	*147,451*
Other Behavioral Health Supports	*190,000*
Reductions and Turnover Savings	(186,227)
Turnover	*(88,591)*
Sick Leave Buyback & Longevity	*(41,606)*
Overtime & Substitutes	*(19,698)*
Extended Year Staff	*(20,000)*
Stipends	*(16,332)*
Contract Services	**184,367**
Special Education Consultation Services	138,950
Athletics (Transporation, Officials, Rentals)	23,436
Grant Writing Services	10,000
Legal Services	5,250
Regular Day Transportation	5,200
Materials, Supplies, & Equipment	**382,234**
Elementary Math Program	265,730
Common Core Materials, Secondary Level	42,295
Software Licenses	8,950
School Materials and Supplies	30,033
Special Education Supplies	23,000
Athletic Supplies	8,086
Custodial and Maintenance Supplies	4,502
Other Expenses	**39,466**
Common Core and DDM Implementation	74,724
Software License Expense reduction	(35,335)
Accommodated Costs	**262,567**
Energy & Utilites	(9,244)
Special Education Tuition	248,864
Special Education Transportation	22,947
Grant and Revenue Offsets	**(62,867)**
RISE Pre-School	(33,362)
Use of School Property	(30,000)
METCO	15,000
In District Special Education Tuition	(14,505)
Total	**1,958,079**

A summary of the changes in the various budget categories highlighting the specific increases and decreases in each category is shown to the left.

The single largest increase is in salary and other compensation. This is a driven by collective bargaining increases as well as new positions at the High School to address enrollment shifts and increasing class sizes. There are also increases for special education staffing including the addition of 0.6 FTE speech and reading support and 0.5 social worker support at the High School, a 0.5 FTE LLD teacher for Parker Middle School, a 1.0 Learning Center Teacher at the High School, and 3.0 FTE special education paraprofessionals for the preschool and elementary level. There are also additional 2.0 positions to provide behavioral health support at the secondary level.

Increases in contract services come from special education consultation services. As mentioned above, this is due to a reclassification from tuition to contract services. Other increases in this area result primarily from transportation increases and additional grant writing services.

The increases to materials, supplies, and equipment result from the proposed purchase of a new elementary math program to align with the new common core standards. Curriculum materials for this same purpose will be needed at the secondary level as well. Also related to common core implementation is the increase in professional development expense. This is for consultants, trainers, and stipends for common core training and implementation, development of common assessments as well as district and local measures of student success which are all part of the new Massachusetts Educator Evaluation System.

The increase in special education tuition, an accommodated cost, results from an increase in the number of students placed or expected to be placed in private out of district schools as well as a decrease in the FY'14 circuit breaker offset (which is the actual FY'13 reimbursement amount).

There are increases to several of the other grant and revenue offsets to our budget with a slight decrease to the METCO grant offset. The net increase in revenue offsets is $62,867.

Figure 68: General Fund Expenses and Budget by Location

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHANGE
ALICE BARROWS ELEMENTARY	2,167,615	2,409,081	2,442,497	2,621,376	2,642,779	0.82%
BIRCH MEADOW ELEMENTARY	1,941,298	2,169,297	2,190,584	2,188,345	2,132,297	-2.56%
JOSHUA EATON ELEMENTARY	2,191,232	2,155,924	2,150,255	2,347,304	2,442,024	4.04%
J. WARREN KILLAM ELEMENTARY	2,420,996	2,426,924	2,316,456	2,453,605	2,375,112	-3.20%
WOOD END ELEMENTARY	2,077,974	2,246,515	2,133,082	2,217,211	2,252,659	1.60%
A.W. COOLIDGE MIDDLE	3,136,418	3,455,206	3,514,853	3,678,105	3,733,487	1.51%
W.S. PARKER MIDDLE	3,665,499	3,937,791	3,956,241	4,163,671	4,263,195	2.39%
READING MEMORIAL HIGH SCHO	7,739,883	7,984,091	8,047,728	8,472,254	9,453,637	11.58%
RISE PRE KINDERGARTEN	622,131	591,468	356,016	477,796	606,453	26.93%
DISTRICTWIDE	8,044,249	8,278,134	8,533,906	8,433,620	9,109,723	8.02%
TOTAL	34,007,294	35,654,432	35,641,618	37,053,287	39,011,366	5.28%

Figure 68 above shows General Fund expenses as well as the FY'14 School Committee Budget by location. This table shows the amount of total funding required to operate each of our eight buildings as well as the RISE Pre-school and the relative size of each of the building budgets. The size of each building budget is, of course, largely driven by the amount of staff in each building. For example, Barrows Elementary has the highest budget of the elementary schools due to the higher number of staff needed for the DLC and DLC2 program that are housed at that school. Coolidge Middle School, while housing more special education programs than the Parker Middle School, has lower overall enrollment and one less team of teachers. The school with the highest budget is obviously the High School given the amount of staffing necessary for a building with an enrollment of nearly 1,300 students. This building also has the highest dollar increase due to the addition of staffing discussed above. The increase to the RISE budget results from the increase in the pre-school director from 0.2 to 1.0 FTE and the more accurate budgeting of the clerical support to this location.

The District-wide line includes any expense that is not directly attributed to a building. This would include, for example, district administration, special education district administration, special education tuition and transportation, facilities administration and maintenance staff, and health services. The largest of the district-wide account lines is special education as a result of special education out of district tuition and transportation which, net of the circuit breaker offset, totals $3,549,618 or 38.8% of district-wide expenses. The next largest is regular day at $1,269,259. The district-wide regular day budget funds curriculum materials, professional development expenses including tuition reimbursement, long term substitutes for maternity leaves, as well as $100,000 to fund the district's instructional technology replenishment cycle. The large increase in this line results from the curriculum and professional development expenses needed for the implementation of common core, common assessments, and the educator evaluation system. School Facilities comprises the next largest percentage of the district-wide expenses, followed by district administration, health services, technology, and extracurricular.

Overall, Reading Memorial High School has the largest overall increase followed by district-wide with the district-wide increase being driven by increases in special education and regular day. Figure 69 below shows the general fund expenses and budget by both location and cost center.

Figure 69: General Fund Expenses and Budget by Location and Cost Center

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHANGE
ALICE BARROWS ELEMENTARY						
Regular Day	1,484,913	1,579,290	1,529,507	1,615,485	1,606,816	-0.5%
Special Education	572,846	725,638	825,853	882,205	921,828	4.5%
School Facilities	109,856	104,153	87,138	123,686	114,135	-7.7%
Subtotal	2,167,615	2,409,081	2,442,497	2,621,376	2,642,779	0.8%
BIRCH MEADOW ELEMENTARY						
Regular Day	1,415,495	1,669,286	1,732,555	1,773,024	1,716,432	-3.2%
Special Education	389,954	399,717	341,830	288,723	286,302	-0.8%
School Facilities	135,849	100,294	116,200	126,598	129,563	2.3%
Subtotal	1,941,298	2,169,297	2,190,584	2,188,345	2,132,297	-2.6%
JOSHUA EATON ELEMENTARY						
Regular Day	1,770,879	1,746,089	1,711,837	1,789,305	1,909,466	6.7%
Special Education	293,209	287,339	340,330	429,990	400,029	-7.0%
School Facilities	127,144	122,495	98,088	128,008	132,530	3.5%
Subtotal	2,191,232	2,155,924	2,150,255	2,347,304	2,442,024	4.0%
J. WARREN KILLAM ELEMENTARY						
Regular Day	1,782,143	1,809,346	1,761,571	1,811,170	1,788,275	-1.3%
Special Education	462,554	466,180	465,728	500,011	440,550	-11.9%
School Facilities	176,300	151,398	89,158	142,424	146,288	2.7%
Subtotal	2,420,996	2,426,924	2,316,456	2,453,605	2,375,112	-3.2%
WOOD END ELEMENTARY						
Regular Day	1,475,906	1,656,673	1,626,801	1,672,202	1,610,104	-3.7%
Special Education	471,686	466,132	405,391	419,691	515,083	22.7%
School Facilities	130,382	123,710	100,890	125,318	127,472	1.7%
Subtotal	2,077,974	2,246,515	2,133,082	2,217,211	2,252,659	1.6%
A.W. COOLIDGE MIDDLE						
Regular Day	2,449,483	2,657,610	2,689,072	2,759,988	2,821,001	2.2%
Special Education	454,559	545,049	611,403	681,727	663,994	-2.6%
School Facilities	232,376	252,547	214,377	236,390	248,492	5.1%
Subtotal	3,136,418	3,455,206	3,514,853	3,678,105	3,733,487	1.5%
W.S. PARKER MIDDLE						
Regular Day	2,873,003	3,164,129	3,146,760	3,229,197	3,261,668	1.0%
Special Education	649,845	636,865	678,826	772,565	830,022	7.4%
School Facilities	142,651	136,797	130,655	161,909	171,505	5.9%
Subtotal	3,665,499	3,937,791	3,956,241	4,163,671	4,263,195	2.4%
READING MEMORIAL HIGH SCHOOL						
Regular Day	5,830,391	6,184,468	6,241,950	6,627,642	7,120,041	7.4%
Special Education	529,070	537,644	561,563	535,011	949,586	77.5%
School Facilities	918,610	787,569	812,183	888,518	869,245	-2.2%
Athletics	461,812	474,410	432,033	421,084	467,774	11.1%
Extracurricular	62,308	38,491	54,303	45,725	46,990	2.8%
Subtotal	7,739,883	7,984,091	8,047,728	8,472,254	9,453,636	11.6%
RISE PRE KINDERGARTEN						
Special Education	622,131	591,468	356,016	477,796	606,453	26.9%
Subtotal	622,131	591,468	356,016	477,796	606,453	26.9%
DISTRICTWIDE						
Administration	805,116	834,689	891,443	905,868	923,024	1.9%
Regular Day	545,448	580,488	541,415	910,150	1,269,259	39.5%
Special Education	4,607,926	4,714,843	5,155,276	4,471,270	4,806,780	7.5%
School Facilities	1,324,421	1,331,625	1,130,082	1,263,147	1,249,455	-1.1%
Health Services	462,868	531,411	511,881	524,882	539,299	2.7%
Technology	236,160	246,587	249,507	312,578	321,907	3.0%
Subtotal	8,044,249	8,278,134	8,533,906	8,433,620	9,109,723	8.0%
TOTAL	34,007,294	35,654,432	35,641,618	37,053,287	39,011,366	5.3%

Cost Center Budgets

Administration

The Administration cost center includes the salaries and expenses for Central Office administration which includes the following primary functions: School Committee, Superintendent, Assistant Superintendent, Business and Finance, Human Resources, and District-wide Data and Information Management.

The Administration cost center currently accounts for 2.4% of the total district budget. The largest expenditure in this cost center is for the salaries of the four district administrators (Superintendent, Assistant Superintendent for Finance & Administration, Assistant Superintendent for Curriculum and Instruction, and Human Resources Administrator), a portion (1/3rd) of the Network Administrator's salary representing his contribution to district data and information management, and the 4.8 FTE administrative assistants that support the district administration.

Figure 70: Administration Cost Center by Object Category

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 APPROVED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHANGE
PROFESSIONAL SALARIES	439,876	488,288	500,576	509,966	522,084	2.4%
CLERICAL SALARIES	205,720	196,608	194,057	220,187	206,397	-6.3%
OTHER SALARIES	1,400	5,600	-	-	-	-
CONTRACTED SERVICES	89,603	72,299	104,423	77,922	93,244	19.7%
SUPPLIES & MATERIALS	6,180	3,262	6,572	11,957	9,497	-20.6%
OTHER EXPENSES	62,337	68,632	85,815	85,836	91,801	6.9%
TOTAL	805,116	834,689	891,443	905,868	923,024	1.9%

District Administration by Object

As Figure 70 shows, the Administration Cost Center budget is projected to increase by just 1.9% in the FY'14 School Committee Budget. The increase in professional salaries is based on a cost of living increase of 2.5% for district administrators. The decrease in clerical salaries is due to the reclassification of a portion of one of our administrative assistant's salary to health services as this position is now supporting that function as well as an increase in the offset from extended day and adult education due to the level of support provided to those programs by central office administrative assistants. The increase in contract services is due to an increase in legal services as next year we will begin negotiations with our collective bargaining units for a new successor agreement. The decrease to supplies and materials results from an anticipated surplus in the FY'13 budget. In budgeting for FY'13, we anticipated unexpected increases in postage, paper, and technology supply costs that have not materialized. Increases to other expenses result from increases to dues and memberships, tuition reimbursement, employee physicals, and employee benefits.

District Administration by Function

The District Administration cost center includes funds necessary to address the core functional areas of a school's central office. The specific MA DESE Function Codes and Descriptions are shown in Figure 71 below with each function and its budgeted amount described in more detail below.

Figure 71: District Administration Budget by Function

DESE FUNCTION	DESCRIPTION	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 APPROVED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHANGE
1110	SCHOOL COMMITTEE	6,990	12,010	8,896	8,547	8,740	2.2%
1210	SUPERINTENDENT	224,777	221,822	230,123	233,085	238,664	2.4%
1220	ASSISTANT SUPERINTENDENT	129,093	168,562	144,034	153,454	155,662	1.4%
1230	OTHER DISTRICT WIDE ADMIN	19,550	5,600	46,735	8,500	18,500	117.6%
1410	BUSINESS AND FINANCE	189,469	190,911	216,208	216,715	242,706	12.0%
1420	HUMAN RESOURCES	91,861	90,889	112,669	162,043	139,779	-13.7%
1430	LEGAL SERVICES	4,296	15,006	4,979	5,250	10,500	100.0%
1450	INFO MANAGEMENT & TECH	72,384	72,495	74,539	53,101	42,719	-19.6%
3600	SECURITY	856	-	-	-	-	-
4130	UTILITY SERVICES	52,407	49,293	44,709	56,172	56,004	-0.3%
4230	MAINTENANCE OF EQUIPMENT	5,269	-	-	-	-	-
5100	RETIREMENT CONTRIBUTIONS	8,166	8,100	8,550	9,000	9,750	8.3%
	TOTAL	805,116	834,689	891,443	905,868	923,024	1.9%

Figure 72: District Administration Staffing

	FY2012 FTE	FY2013 FTE	FY2013 Salary	FY2014 FTE	FY2014 Salary
Administration	9.3	9.1	736,883	9.1	757,759
District Administrator	4.3	4.3	509,273	4.3	523,025
Administrative Assistant	5.0	4.8	227,610	4.8	234,734

School Committee

The role of the School Committee is to select and terminate the superintendent, review and approve budgets for public education in the district, and establish educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the Board of Education. This budget line includes any expenses incurred by the School Committee, most notably, the district's membership to the Massachusetts Association of School Committees. Also funded here are incidental expenses related to printing and copying of school committee packets, postage and awards.

Superintendent

The Superintendent of Schools serves as the chief educational leader for the school district. He works with the School Committee as well as with building administrators and central office administrators to develop the district's strategic goals and objectives, to recommend a budget necessary to fund the district's and schools' strategic initiatives, and to ensure that funding is used to ensure the success of all students. During FY'14, the Superintendent will lead the district and schools in achieving the strategic objectives as outlined in the Reading Public Schools Strategy for Improvement of Student Outcomes discussed above in the Organizational Section of this document, particularly in the area of common core implementation, development of common assessments and district determined measures of success, leading the implementation of mobile technology throughout the district, as well as, the continued implementation of the educator evaluation system.

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

Assistant Superintendent

The role of the Assistant Superintendent for Curriculum and Instruction is to provide leadership to district administrators, teacher leaders, teachers, and support staff in the area of curriculum, instruction and assessment. This position is also works closely with the Assistant Superintendent for Finance and Administration in managing the district's entitlement as well as competitive grants, specifically the application process and the coordination of activities required to fulfill grant objectives. The Assistant Superintendent for Curriculum and Instruction also supervises the Director of Community Education and the METCO Director. She is also responsible for coordinating the district's professional development and curriculum planning activities, including the annual Blue Ribbon National Institute held in Reading each spring. During FY'14, the primary focus of this position will be the continued implementation of the common core, development of common assessments and district determined measures of success.

The budget associated with this function funds the salaries of the Assistant Superintendent for Curriculum and Instruction as well as a 0.5 FTE Administrative Assistant. In the current fiscal year, this Administrative Assistant position is now spending about one quarter of her time supporting health services. As a result, that portion of her salary has been shifted to that cost center, resulting in a decrease in this line of the budget for next year. Also funded here are the incidental expenses such as printing, copying and copier leases, postage, and office supplies, as well as a membership to the Massachusetts Association of School Superintendents.

Business and Finance

The role of the Assistant Superintendent for Finance and Administration is to lead the school finance operations, including budget, financial reporting, payroll, accounts payable, accounts receivable, transportation, and purchasing. In addition, the Assistant Superintendent for Finance & Administration supervises and evaluates the Human Resources Administrator, Director of Facilities, and School Nutrition Director. In FY'14, some of the key areas of focus for this position will be continued development and implementation of a long range plan to transition to full day kindergarten for all students and expand pre-school programming, and address classroom and program space constraints, including the accessibility issues at Killam Elementary School. Another area of focus will be to continue to analyze resource allocation to ensure that funds are invested and expended to maximize student success. As always, we continue to work to enhance transparency around how funds are allocated and expended and to develop a system that helps us to measure our performance and connects expenditures to those performance measures.

The budget associated with this function funds the salaries of the Assistant Superintendent for Finance & Administration as well as 2.5 FTE administrative support staff who are responsible for the day to day tasks associated with payroll, accounts payable, accounts receivable, cash management, collections, reporting, and procurement. Also funded here are the expenses for this area including membership to the Massachusetts Association of School Business Officials, Massachusetts Association of School Superintendents, professional development including tuition reimbursement, printing, copying and copier leases, postage, advertising, and office supplies. The increase in this line results from the reclassification of 0.5 FTE from the human resources function due as one of our administrative support

staff supports both human resources as well as payroll, which is a finance function. Therefore, we have more appropriately classified half of that salary as a business and finance expense.

Human Resources

The Human Resources function is responsible for overseeing the recruitment and hiring of staff; monitoring compliance with personnel laws, regulations, policies, and procedures; ensuring compliance with collective bargaining terms and conditions; and complying with federal and state reporting requirements. In FY'14, some of the key areas of focus for this position will be to review and revise our personnel policies and procedures, strengthen our processes to better support staff, and assist with the continued implementation of the educator evaluation system.

The budget associated with this function funds the salaries of the Human Resources Administrator as well as a 0.5 FTE administrative support staff. Also funded are expenses including membership to the Massachusetts Association for School Personnel Administrators, recruiting and advertising expenses (including the district license for our applicant tracking and on-line application system, School Spring), employee physical examinations, as well as printing, copying and copier leases, postage, and office supplies. As mentioned above, the decrease in this line of the budget resulted from a reclassification of half of the 1.0 FTE Payroll/Personnel Assistant from Human Resources to Business and Finance.

Legal Services

This function is for labor counsel employed by the School Committee to offer counsel and guidance in the area of labor law compliance and collective bargaining. The Reading School Committee employs Naomi Stonberg as its labor counsel and has since 2003. The increase in this line is due to the fact that our collective bargaining agreements expire in June of 2014 and, therefore, successor agreements will need to be negotiated during FY'14. One can see a similar sizable increase in this line for FY'11 which was the prior round of collective bargaining negotiations.

Information Management and Technology

The primary responsibility for this function is to comply with the data management and reporting requirements of the MA DESE which includes SIMS and EPIMS reporting which is done three times per year. Additional tasks include maintaining the district's student information management system as well as other district databases and systems including Connect-Ed.

This budget line includes a 0.25 FTE district data support staff person as well as 0.34 FTE district level technology and network management staff. In the current year, 0.5 FTE of the data support staff was charged to this function, however, a portion of that is now used to support health services. Therefore, for FY'14, the FTE has been reduced from 0.5 to 0.25 to reflect the time spent in support of this function.

Utility Services

This function is where expenses for all telecommunication services are charged, including telephone charges and wireless services for the district (not including equipment repairs which are charged to the district-wide technology budget).

Retirement Contributions

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

Figure 73 below shows the District Administration Budget by detailed expense category. This information provides the reader with a line by line analysis of the changes in the district administration budget.

Figure 73: District Administration Budget by Detail

DETAILED EXPENSE CATEGORY	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 APPROVED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHANGE
ADMINISTRATORS	439,876	488,288	500,576	509,966	522,084	2.4%
ADMINISTRATIVE ASSISTANT	205,720	207,108	214,057	240,187	233,897	-2.6%
ADVERTISING	7,374	5,576	8,235	9,343	8,630	-7.6%
AWARDS	395	740	16	925	925	0.0%
CONFERENCE/WORKSHOP	340	1,692	3,921	3,345	3,375	0.9%
DUES & MEMBERSHIPS	9,487	9,910	9,686	10,480	11,773	12.3%
EMPLOYEE PHYSICALS	9,126	9,613	10,916	11,500	13,770	19.7%
FINANCIAL AUDIT	15,000	8,000	8,000	8,000	8,240	3.0%
GRANT WRITING SVCS	17,150	-	735	8,500	18,500	117.6%
LABOR COUNSEL	4,296	15,006	4,979	5,250	10,500	100.0%
OFFICE EQUIPMENT	-	-	190	-	-	-
OFFICE FURNITURE	5,269	-	-	-	-	-
OFFICE SUPPLIES	5,324	3,262	6,572	11,957	9,497	-20.6%
OTHER CONSULTING SVCS	750	-	46,000	-	-	-
OUT-OF-STATE TRAVEL	-	-	731	-	-	-
PHOTOCOPIER LEASE	10,988	10,890	9,123	9,123	9,123	0.0%
POSTAGE	3,686	6,606	8,852	4,806	5,045	5.0%
PRINT/COPY SERVICES	106	-	-	-	-	-
PROFESSIONAL DEV/TRAIN	1,000	-	-	-	-	-
RECRUITING EXPENSES	6,400	6,840	7,331	7,050	7,050	0.0%
REVOLVING FUND SUPPORT	-	(10,500)	(20,000)	(20,000)	(27,500)	37.5%
SECURITY SUPPLIES	856	-	-	-	-	-
SOFTWARE LICENSING	-	4,875	13,264	13,264	13,860	4.5%
SUB COORDINATOR	1,400	5,600	-	-	-	-
TELEPHONE	47,666	46,391	40,152	47,532	47,880	0.7%
TSA CONTRIBUTIONS	8,166	8,100	8,550	9,000	9,750	8.3%
TUITION REIMBURSEMENT	-	-	5,000	7,000	8,500	21.4%
VIDEO EQUIPMENT	-	3,791	-	-	-	-
WIRELESS COMMUNICATION	4,741	2,902	4,557	8,640	8,124	-6.0%
TOTAL	805,116	834,689	891,443	905,868	923,024	1.9%

Regular Day

The regular day budget funds all of the salaries and expenses related to delivering core instructional programs to our general education students. This includes the salaries for building principals, professional staff, and support staff supporting the regular education program. Expenses included in the regular day budget include transportation for general education students; curriculum materials; professional development; instructional materials, supplies, and equipment; instructional technology; library materials and technology; and other instructional services. The Regular Day Cost Center budget accounts for 59.2% of the total budget in FY'14, down slightly from 59.9% in FY'13.

As Figure 74 indicates, the FY'14 School Committee Budget includes a 4.1% increase for the Regular Day Cost Center. The majority of this increase is due to the contractual increase for members of the teacher's bargaining unit as well as the addition of 4.6 FTE positions at the High School due to enrollment shifts as well as additional behavioral health and psychological supports at the secondary level. The other large increase is in supplies and materials and this is due to the curriculum purchases required for common core implementation. Each object line is discussed in more detail below.

Figure 74: Regular Day Budget by Object

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 APPROVED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHANGE
PROFESSIONAL SALARIES	17,569,426	18,689,264	18,839,885	19,379,377	19,962,558	3.0%
CLERICAL SALARIES	426,533	410,703	389,212	415,549	416,485	0.2%
OTHER SALARIES	596,494	709,109	750,508	1,064,397	1,037,067	-2.6%
CONTRACTED SERVICES	331,526	318,374	62,935	61,000	66,200	8.5%
SUPPLIES & MATERIALS	385,100	546,133	557,777	660,977	1,008,483	52.6%
OTHER EXPENSES	318,580	373,797	381,150	606,863	612,268	0.9%
TOTAL	19,627,660	21,047,381	20,981,467	22,188,163	23,103,062	4.1%

Regular Day by Object

Professional salaries in the regular day budget increase by 3.0% in the FY'14 School Committee Budget. The total dollar increase is $583,181. Of that amount, $282,821 is for the addition of 4.6 FTE teaching staff at Reading Memorial High School to address the enrollment shifts that occurring next year but also the trend that has been occurring over the past several years. This 4.6 FTE increase includes staff in each of the content areas as well as additional guidance support. An additional $60,000 is also included for behavioral health supports. The remaining increase is due to contractual increases in collective bargaining agreements, which have been offset in part by turnover saving. Salaries in the regular day budget are also offset by revenues from full day kindergarten and the state's METCO grant.

The increase in clerical salaries also results from contractual increases in the collective bargaining agreement. This increase appears small as there are turnover savings in FY'13 that are not reflected in the current year's budget but are captured in the FY'14 budget. A similar situation exists for other salaries, which are the salaries for our regular education paraprofessionals. As with secretaries, we did

experience turnover savings in FY'13 that are not reflected in the current budget but are captured in FY'14.

Figure 75: Regular Day Staffing

	FY2012 FTE	FY2013 FTE	FY2013 Salary	FY2014 FTE	FY2014 Salary
Regular Education	**346.5**	**350.8**	**21,305,972**	**356.4**	**22,405,986**
Principal	8.0	8.0	885,200	8.0	912,651
Assistant Principal	4.0	4.3	415,381	4.3	426,096
High School Dept Chair	3.2	3.2	228,943	3.2	233,435
K-12 Department Chair	0.6	0.6	46,250	0.6	46,943
Elementary Teacher	112.4	112.9	6,841,909	112.9	7,137,229
Middle School Teacher	71.7	72.9	4,713,620	72.9	4,851,664
High School Teacher	76.0	76.6	5,041,343	81.0	5,478,212
Guidance Counselor	4.6	4.6	278,370	4.8	299,553
Library/Media Specialist	7.0	7.0	458,744	7.0	468,845
Reading Specialist	7.0	7.0	517,206	7.0	526,316
School Psychologist	9.5	9.5	625,310	10.5	735,750
School Adjustment Counselor	1.0	1.0	73,560	1.0	74,664
Technology Specialist	2.0	2.0	130,933	2.0	134,778
ELL Teacher	1.0	1.0	46,155	1.0	47,774
Paraprofessional	17.6	18.4	373,216	18.4	387,420
Tutor	9.9	9.9	205,950	9.9	214,003
Secretary	11.0	11.0	393,883	11.0	399,903
Supervisor of Students	-	1.0	30,000	1.0	30,750

Also funded in this cost center are transportation expenses for our regular education students. In accordance with Massachusetts law, the school department is required to provide transportation to any regular day students in grades K through 6 who live more than two miles from the school they attend. In Reading, the number of children who were transported by mandate last year was 53 while the number of paid riders was 148 (paid riders are those children grades K-6 who live within the two mile radius or are in grades 7-12; both can opt to ride the bus for a fee). The current fee is $365 per year. The actual cost to transport a child is $537 per year so currently the district is subsidizing non-mandatory transportation at the rate of $172 per student. The increase of 8.5% in the contract service line reflects both a rate increase built into our transportation contract as well as a slight decrease in ridership as we have seen this as a trend over the past several years.

The supplies and materials line includes curriculum purchases as well as text and materials, general supplies, instructional equipment and technology with a per unit cost below $5,000, and library materials and technology. As seen in Figure 74, there is a 52.6% increase in the FY'14 School Committee Budget in the supplies and materials line, or an increase of $347,506. One of the major changes related to Common Core in our district will be seen in the area of mathematics. As teachers move toward a standards-based approach for teaching, the expectation is that students will have more opportunities to go deeper into the study of fewer concepts in order to achieve mastery. Because of the need to align with the Common Core State Standards and the MA State Framework for Mathematics, the budget included funding for a new math program for grades K-5. This would replace the current Everyday Mathematics program. The new program that will be selected will be reviewed by teachers and administrators so that all aspects of it from differentiated lessons to assessments will meet the needs of our students. There will be changes for mathematics at the middle and high school level for which funding has also been included in the budget.

In 2010, the Council of Chief State School Officers and the National Governors' Association developed and introduced the Common Core State Standards. These have been adopted by almost all 50 states and focus on preparing all students for college and career. The need for these common standards came about from input from business and industry on what our students need to succeed in a globally competitive economy. They are research-based and include many of the best practices from countries whose students score high on international tests. These Common Core State Standards will ensure that students receive a high quality education no matter which school they attend or where they live.

Following the national initiative for these standards, the MA Department of Elementary and Secondary Education rewrote the state curriculum frameworks for Mathematics and English Language Arts and Literacy. One factor that influenced the change to emphasize college and career readiness is that 39% of students going on to college in MA must take a remedial math or English course. The new frameworks increase the rigor across grade levels so that when students graduate from high school, they are ready for whatever they pursue. These have now been implemented across the state in all public schools, including our district. The standards are written so that teachers, students, and parents can see what knowledge and skills are critical for each grade level or course.

Professional development is a major component of the regular day budget. This includes having consultants work with groups of teachers in both mathematics and literacy to move forward with teacher knowledge of the Common Core State Standards and what they look like in the classroom. These experts will help our teachers develop the necessary skills to teach the new standards.

Other areas for professional development include Open Circle training which supports the bullying prevention curriculum at the elementary level, Advanced Placement course training for teachers, tuition reimbursement, substitutes for teachers attending professional development events, and conferences and workshops.

Our teachers will also continue to meet in curriculum committees to complete the work that has been required of districts by the Common Core State Standards initiative and the recommendations from the MA DESE. This includes work on the literacy standards, especially to increase the amount of nonfiction reading across all subject areas including science, social studies, and the technical subjects. They will also address implementing the writing standards so that all students achieve proficiency in the three

defined types of writing. Teachers will also participate in mentor training as part of the district's support for new teachers.

Reading is one of the "Race to the Top" districts in MA and as such has now implemented the new teacher evaluation system. Again, this change requires much collaboration and work to support both teachers and administrators in its first year. This new model will increase the training for administrators so that teacher evaluation is consistent amongst all schools.

The MA DESE will also require each district to develop and identify District Determined Measures that will be used to assess students in a consistent manner. Our district must develop these before September, 2013 so that next year we can pilot them and revise as necessary. In the school year, 2014-2015, these will be used across courses and grade levels to assess student learning. Again, this will require teachers meeting together to develop these assessments. Also within the area of assessments, Reading Memorial High School has introduced a College Work Readiness Assessment that measures how our students are achieving in the areas of critical thinking, problem-solving and creativity. This assessment will guide the Real World Problem Solving initiative for the junior class as well as to assess these 21st century skills in entering freshmen.

Another area that requires funding within the regular day budget is software. This includes our administrative software as well as programs that support student learning. These allow teachers to integrate technology into their lessons to promote greater understanding of information that is most current. This year all schools are using a data management system called *Baseline Edge* which allows school data teams to analyze student information to best support needs.

Regular Day by Function

Figure 77 below shows the breakdown of the FY'14 School Committee Budget by DESE Functions. The majority of regular day expenses are categorized as "2000" expenditures, or instructional services. As discussed in the Organizational Section above, 2000 series expenditures include instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory may be reported on a district-wide basis.

Seventy-four percent of the expenditures in the regular day budget are for direct instructional services – the salaries of teachers and specialists providing direct services to students in the classroom or in small group settings; when you add to that the paraprofessionals who are supporting students or teachers in the classroom, as well as substitute teachers, the percentage increases to 78%. The next largest percentage is for school leadership (including school secretaries) and department heads who, together, account for another 9% of the regular day budget. School psychologists and guidance counselors comprise another 5% of the regular day budget. Thus, the professional and support staff providing leadership, direct instruction, instructional support, or counseling services to students makes up 90% of the regular day budget.

Approximately 5% of the regular day budget funds the materials, supplies, and equipment necessary for providing instruction to students. This includes everything from curriculum programs, such as the new elementary mathematics program discussed above, to textbooks, software, computers, school supplies, art supplies, photocopy leases, and library materials.

Two percent of the regular day budget funds professional development stipends, providers, or expenses. The increase to this functional area of the regular day budget for FY'14 is funding for primarily for implementation of common core, common assessments, district determined and local measures of success and technology training. The remainder of the regular day budget funds student transportation and stipends for school-based extracurricular activities.

Figure 77: Regular Day Budget by Function

FUNCTION CODE	DESCRIPTION	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 APPROVED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHANGE
1230	OTHER DISTRICT WIDE ADMINISTRATION	6,000	6,818	6,000	6,500	6,663	2.5%
2210	SCHOOL BUILDING LEADERSHIP	1,695,829	1,665,631	1,671,065	1,715,460	1,757,885	2.5%
2220	DEPARTMENT HEADS	270,027	276,639	271,219	286,499	308,981	7.8%
2250	BUILDING TECHNOLOGY	214,874	197,612	178,494	244,101	204,128	-16.4%
2305	TEACHERS, CLASSROOM	13,592,626	14,716,113	14,820,545	15,273,793	15,657,276	2.5%
2310	TEACHERS, SPECIALISTS	558,853	584,686	712,712	722,390	743,293	2.9%
2315	INSTRUCTIONAL COACHES	78,802	79,896	(2,734)	-	-	-
2325	SUBSTITUTE TEACHERS	276,179	390,042	247,227	246,600	242,215	-1.8%
2330	PARAPROFESSIONALS	590,739	569,801	503,051	728,322	704,692	-3.2%
2340	LIBRARY MEDIA SPECIALISTS	511,832	514,080	524,155	529,068	541,260	2.3%
2355	SUBS FOR STAFF AT PROF DEVELOPMENT	5,755	-	100	89,475	90,160	0.8%
2357	PD STIPENDS, PROVIDERS, EXPENSES	219,761	228,881	208,369	315,735	399,107	26.4%
2410	TEXTBOOKS AND RELATED MATERIALS	128,961	209,828	162,647	252,236	578,640	129.4%
2415	LIBRARY MATERIALS	10,710	18,261	10,044	14,024	20,500	46.2%
2420	INSTRUCTIONAL EQUIPMENT	108,388	135,374	105,074	129,845	111,677	-14.0%
2430	GENERAL SUPPLIES	144,313	157,631	170,119	208,925	208,620	-0.1%
2440	OTHER INSTRUCTIONAL SERVICES	5,327	1,591	1,043	2,000	675	-66.3%
2451	CLASSROOM TECHNOLOGY	37,646	98,825	188,914	156,850	157,679	0.5%
2453	LIBRARY/MEDIA TECHNOLOGY	15,283	17,262	21,908	35,910	21,133	-41.2%
2455	INSTRUCTIONAL SOFTWARE	7,887	734	18,956	15,600	28,950	85.6%
2710	GUIDANCE	300,622	301,921	313,631	321,872	343,268	6.6%
2720	TESTING AND ASSESSMENT	15,555	22,531	21,823	28,497	36,247	27.2%
2800	PSYCHOLOGICAL SERVICES	694,483	717,766	707,500	721,858	814,864	12.9%
3300	TRANSPORTATION SERVICES	74,864	67,640	63,012	61,000	66,200	8.5%
3520	OTHER STUDENT ACTIVITIES	62,345	62,957	56,594	71,605	58,950	-17.7%
9100	TUITION TO MASS. SCHOOLS	-	4,861	-	10,000	-	-
	TOTAL	19,627,660	21,047,381	20,981,467	22,188,163	23,103,062	4.1%

Figure 78 below shows the FY'14 School Committee Budget by detailed expenditure category. This information is intended to provide more specific information on regular day expenditures.

Figure 78: Regular Day Budget by Detail

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
ART EQUIPMENT	178	5,203	671	500	1,100	120.0%
ART SUPPLIES	17,229	23,255	26,942	30,000	29,900	-0.3%
ART TECHNOLOGY	1,440	832	1,116	8,700	8,000	-8.0%
ART TEXT & MATERIALS	-	209	-	750	1,500	100.0%
ASSISTANT PRINCIPAL	389,045	388,402	383,074	390,631	426,096	9.1%
AWARDS	100	1,017	-	1,300	-	-100.0%
BUSINESS SUPPLIES	735	111	706	1,000	1,000	0.0%
BUSINESS TEXT & MATS	99	6,626	6,895	8,000	8,000	0.0%
CLASS COMPUTER EQUIP	7,822	13,470	8,270	127,500	121,385	-4.8%
CLASSROOM FURNITURE	2,186	1,135	3,156	4,750	3,800	-20.0%
CONFERENCE/WORKSHOP	297	862	3,176	2,325	3,300	41.9%
CURRICULUM SERVICES	4,506	-	556	-	-	-
CURRICULUM SOFTWARE	7,887	734	18,956	15,600	28,950	85.6%
CURRICULUM, ELEMENTARY	21,657	20,047	10,983	27,345	293,075	971.8%
CURRICULUM, HIGH SCHOOL	8,774	21,702	19,395	30,595	39,495	29.1%
CURRICULUM, MIDDLE SCHOOL	9,320	10,130	11,365	12,295	45,690	271.6%
DEPARTMENT HEAD	270,027	276,639	271,219	286,499	308,981	7.8%
DRAMA/MUSIC EQUIPMENT	3,895	3,635	5,399	4,025	4,238	5.3%
DRAMA/MUSIC SUPPLIES	790	784	841	1,850	2,050	10.8%
DRAMA/MUSIC TECHNOLOGY	100	-	-	4,700	2,000	-57.4%
DRAMA/MUSIC TEXT & MATERIAL	2,671	1,880	4,516	5,650	6,700	18.6%
DUES AND MEMBERSHIPS	9,927	7,182	8,840	12,550	11,700	-6.8%
ELA EQUIPMENT	1,015	657	2,049	1,000	1,400	40.0%
ELA SUPPLIES	5,875	4,570	4,283	7,100	4,950	-30.3%
ELA TECHNOLOGY	1,179	-	-	1,000	3,000	200.0%
ELA TEXT & MATERIALS	17,606	31,483	24,537	34,440	30,280	-12.1%
FOREIGN LANG SUPPLIES	676	2,561	2,510	4,000	4,300	7.5%
FOREIGN LANG TEXT & MATERIAL	4,812	4,449	2,741	16,000	16,100	0.6%
FOREIGN LANGUAGE EQUIP	457	369	284	1,500	1,600	6.7%
FOREIGN LANGUAGE TECHNOLOG	-	-	70	1,500	3,600	140.0%
GRADUATION EXPENSES	6,170	6,463	6,925	6,000	7,000	16.7%
GUIDANCE COUNSELOR	258,539	258,995	271,553	279,167	300,353	7.6%
GUIDANCE SUPPLIES	2,992	4,082	3,054	3,500	3,950	12.9%
INDUCTION SUPPLIES	1,616	2,332	1,043	3,607	1,905	-47.2%
KINDERGARTEN SUPPLIES	1,339	1,405	2,849	1,501	1,000	-33.4%
LANG TRANSLATION SVCS	431	154	620	250	250	0.0%
LIBRARY BOOKS & MATERIALS	10,391	17,735	9,674	13,824	20,000	44.7%
LIBRARY COMPUTER EQUIP	-	-	401	9,500	7,956	-16.3%
LIBRARY/MEDIA SUPPLIES	318	526	370	200	500	150.0%
LIBRARY/MEDIA TECHNOLOGY	8,131	3,138	13,940	18,410	6,427	-65.1%
LONGEVITY	38,634	37,470	35,692	36,792	32,600	-11.4%
MATH EQUIPMENT	1,795	3,561	4,330	4,350	2,850	-34.5%
MATH SUPPLIES	5,131	5,259	2,895	3,100	3,200	3.2%
MATH TECHNOLOGY	850	7,874	-	1,000	2,000	100.0%
MATH TEXT & MATERIALS	37,323	66,632	56,098	57,100	70,500	23.5%
MISC GROCERIES	2,570	3,165	2,361	2,700	5,400	100.0%
NON-INSTRUC COMPUTER EQUIP	715	448	377	3,100	5,500	77.4%
OFFICE EQUIPMENT	709	173	1,368	1,000	500	-50.0%
OFFICE EQUIPMENT	88	604	2,000	-	400	-
OFFICE SUPPLIES	17,591	18,741	20,646	21,875	21,569	-1.4%
OTHER EDUCATION SUPPLIES	19,315	18,722	21,087	34,724	37,150	7.0%
OTHER EQUIP LEASE	1,722	1,112	1,026	2,000	3,079	54.0%
OTHER INSTRUCTIONAL EQUIP	15,179	14,622	12,592	6,500	9,000	38.5%
OTHER INSTRUCTIONAL TECH	33,352	88,031	186,342	16,900	14,344	-15.1%
OTHER TEXT & MATERIALS	6,570	4,279	5,041	4,800	8,600	79.2%
PAPER	30,887	31,504	34,670	44,200	45,380	2.7%
PARAPROFESSIONAL	463,676	466,708	460,697	679,875	654,918	-3.7%
PD EXPENSES DISTRICT	48,719	66,189	53,382	51,055	40,706	-20.3%

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
PD EXPENSES ELEMENTARY	8,929	12,184	13,321	26,872	49,964	85.9%
PD EXPENSES HIGH	5,433	17,558	8,059	17,205	57,276	232.9%
PD EXPENSES MIDDLE	6,083	3,097	6,981	18,204	51,664	183.8%
PD MATERIALS	13,191	8,711	5,823	9,925	13,536	36.4%
PE/HEALTH SUPPLIES	472	954	4,066	4,500	5,000	11.1%
PE/HEALTH TEXT & MATERIALS	-	83	565	4,000	3,000	-25.0%
PHOTOCOPIER LEASE	72,498	91,380	62,291	87,620	65,096	-25.7%
PHYSICAL EDUCATION EQUIP	3,871	5,823	7,041	9,650	7,614	-21.1%
POSTAGE	309	1,506	399	1,700	700	-58.8%
PRINCIPAL	888,512	877,158	902,686	911,260	917,151	0.6%
PRINT/COPY SERVICES	-	-	-	-	1,911	-
PRINTER SUPPLIES	27,936	15,048	16,411	16,500	15,800	-4.2%
PRINTERS/SCANNERS	382	1,514	2,186	1,400	4,050	189.3%
PSYCHOLOGIST	691,569	714,141	704,150	717,358	810,914	13.0%
PSYCHOLOGY SUPPLIES	14	169	199	950	800	-15.8%
PUPIL TRANSPORT REG DAY	74,864	67,640	63,012	61,000	66,200	8.5%
READING SUPPLIES	256	1,278	616	2,700	2,000	-25.9%
READING TECHNOLOGY	-	653	-	700	2,000	185.7%
READING TEXT & MATERIALS	9,058	13,513	3,635	12,259	7,800	-36.4%
REVOLVING FUND SUPPORT	(475,000)	(527,000)	(620,000)	(820,000)	(820,000)	0.0%
SCIENCE EQUIPMENT	5,269	6,450	4,732	7,750	11,200	44.5%
SCIENCE SUPPLIES	16,945	18,999	20,182	21,150	21,150	0.0%
SCIENCE TECHNOLOGY	-	2,010	-	1,000	2,000	100.0%
SCIENCE TEXT & MATERIALS	2,059	4,218	6,102	16,475	27,800	68.7%
SECRETARY	418,119	402,039	382,112	407,949	408,623	0.2%
SICK LEAVE BUYBACK	35,190	59,360	48,715	87,500	50,756	-42.0%
SOC STUDIES EQUIPMENT	-	17	-	-	-	-
SOC STUDIES TECHNOLOGY	-	-	-	750	2,750	266.7%
SOC STUDIES TEXT & MATERIALS	3,319	20,201	7,768	7,800	9,600	23.1%
SOCIAL STUDIES SUPPLIES	1,994	2,044	1,419	2,450	2,350	-4.1%
SOFTWARE LICENSING	58,026	54,133	59,396	120,385	80,600	-33.0%
SPECIALIST, INSTRUCTIONAL	78,802	79,292	(2,734)	-	-	-
SPECIALIST, LIB/MEDIA	511,832	514,080	524,155	529,068	541,260	2.3%
SPECIALIST, READING	497,339	520,624	549,206	556,986	567,148	1.8%
SPECIALIST, TECH INTEGRATION	217,346	206,768	281,523	285,320	293,323	2.8%
STATE GRANT SUPPORT	(151,000)	(125,000)	(135,000)	(100,000)	(85,000)	-15.0%
STIPEND	6,000	6,818	6,000	6,500	6,663	2.5%
STIPEND, ASST PRINCIPAL	9,597	9,168	9,640	9,557	9,856	3.1%
STIPEND, CURRICULUM/PD	39,739	30,098	26,435	25,515	21,250	-16.7%
STIPEND, HS ADVISOR	38,035	44,586	42,065	45,547	44,950	-1.3%
STIPEND, MENTOR	32,849	30,413	36,487	37,770	46,250	22.5%
STIPEND, MS ADVISOR	24,311	18,370	14,530	26,057	14,000	-46.3%
STIPEND, TEAM LEADER	17,057	17,771	18,582	18,581	21,250	14.4%
SUBSTITUTE TEACHERS	281,934	390,042	247,328	336,075	332,375	-1.1%
TEACHER RESOURCES	1,391	1,832	2,582	1,950	4,000	105.1%
TEACHER SUPPLIES	11,253	20,582	18,397	24,550	22,900	-6.7%
TEACHER, ELL	39,406	40,248	44,220	46,655	48,274	3.5%
TEACHER, REG ED	14,137,479	15,261,482	15,480,298	16,058,662	16,464,120	2.5%
TECHNOLOGY SUPPLIES	3,480	10,554	12,187	9,100	10,740	18.0%
TESTING MATERIALS	764	1,011	251	1,000	1,200	20.0%
TESTING SOFTWARE	13,847	19,497	17,697	24,797	29,247	17.9%
TESTING SUPPLIES	944	2,023	3,875	2,700	5,800	114.8%
TRAVEL	290	420	370	850	425	-50.0%
TUITION REIMBURSEMENT	50,738	45,103	41,159	111,000	98,000	-11.7%
VIRTUAL SCHOOL TUITION	-	4,861	-	10,000	-	-100.0%
WORKBOOKS & CONSUMABLES	4,300	2,852	425	12,777	6,500	-49.1%
TOTAL	19,542,088	20,986,245	20,985,126	22,188,163	23,103,062	4.1%

Special Education

The special education cost center includes the salaries and expenses necessary to provide special education and related services to the children in our community. The goal of the Student Services department is to provide high quality programs and services within the district and to identify and place children in out-of-district programs only when the programs or services that are offered within the district are not adequate or appropriate to address a child's particular needs. As mandated by the Individuals with Disabilities Education Act (IDEA) and Section 504 of the Americans with Disabilities Act, we strive to provide programs and services to allow our students with disabilities to be educated in the least restrictive environment that enables them to make effective progress. In-district expenditures make up 60% of the special education budget while out-of-district expenditures comprise the other 40% of the budget.

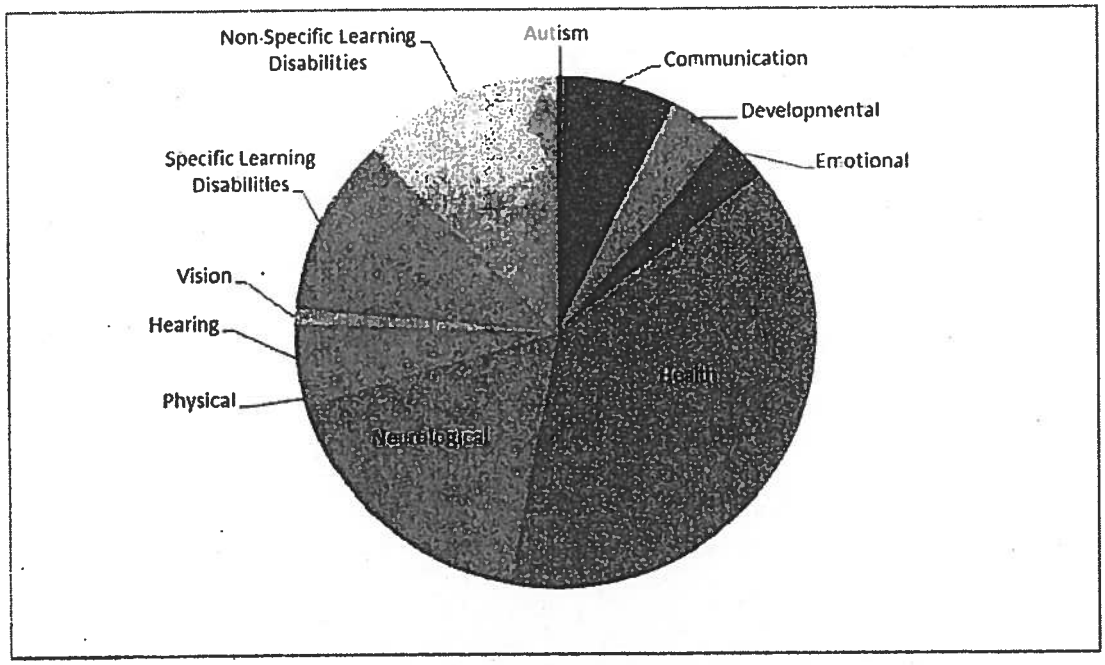
The majority of the in-district portion of the budget funds the salaries of the teaching, therapeutic and support staff in our different in-district special education programs. We currently have five different types of in-district programs which are described below as well as a learning center at each school.

- Developmental Learning Center (DLC) – students identified with autism spectrum disorders. Located at Barrows, Coolidge, & RMHS.
- integrated Learning Program (ILP) – students identified with cognitive deficits that fall one standard deviation below the average range. Located at Wood End, Coolidge, & RMHS.
- Language Learning Differences (LLD) – students identified with language-based learning disabilities and specific learning disabilities. Located at Eaton, Parker, & RMHS.
- Learning Centers (LC) – Students identified with any of the ten disability eligibility categories. Located at each of our schools.
- Student Support Program (SSP) – students identified with emotional impairment. Located at Killam, Coolidge, & RMHS.
- Therapeutic Support Program (TSP) – students identified with emotional impairment, primarily school avoidance behaviors. Located at RMHS.

Figure 79: Special Education Enrollment

Academic Year	Total Enrollment	# of Students on IEP's	% of Students on IEP's	% of Students Statewide on IEP's	# of Students Out of District
2005-06	4,282	694	16.0	16.4	68
2006-07	4,332	707	16.1	16.7	56
2007-08	4,416	753	16.8	16.9	56
2008-09	4,428	771	17.2	17.1	65
2009-10	4,392	758	17.0	17.0	65
2010-11	4,459	734	16.3	17.0	51
2011-12	4,447	768	16.9	17.0	64
2012-13	4,483	737	16.4	N/A	58

Figure 80: Distribution of 504 Medical Accommodation Plans



The special education budget comprises 26.7% of the total FY'14 School Committee Budget, which has increased 1.2% over last year's 25.5%. The Special Education Cost Center budget is project to increase 10.2% over FY'13 budgeted levels or $961,637.

It is important to note that the FY'14 School Committee Budget funds only known or anticipated out of district placements. Anticipated placements are those students that are currently placed out of district but are in some stage of hearing, or for students who we have gone to hearing with but no final placement determination has been made. What are not included are unanticipated placements. These are students that may, at some point, require more services than what the district can provide in its existing programs.

Figure 81: Special Education Budget by Object

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
PROFESSIONAL SALARIES	3,466,274	3,453,526	3,955,083	4,091,476	4,599,291	12.4%
CLERICAL SALARIES	104,952	104,811	69,936	75,998	71,780	-5.6%
OTHER SALARIES	1,427,938	1,590,390	1,280,860	1,639,172	1,664,189	1.5%
CONTRACTED SERVICES	984,272	1,037,831	1,224,165	1,100,000	1,261,897	14.7%
SUPPLIES & MATERIALS	53,510	19,809	47,469	26,500	49,500	86.8%
OTHER EXPENSES	3,016,833	3,164,508	3,164,702	2,525,843	2,773,970	9.8%
TOTAL	**9,053,779**	**9,370,875**	**9,742,215**	**9,458,989**	**10,420,626**	**10.2%**

Special Education by Object

Salaries make up the largest share of the special education budget at 60% of the total for this cost center. The next largest category is other expense which includes the tuition for students who are placed out-of-district in specialized programs. Contract services follows and this is where the transportation for those students placed out-of-district is budgeted. Supplies and materials are the smallest percentage of this cost center budget.

The 12.4% increase in professional salaries is due to a number of factors. First, last year, some of the staff for the new therapeutic support program was budgeted in regular day rather than special education and salaries for these positions were higher than budgeted. This $93,000 adjustment is seen in the revised FY'13 budget but is not reflected in the published FY'13 adopted budget. In addition, as we were planning for the current school year last summer, we were alerted to the need to add 1.5 FTE special education teacher positions at Barrows for special education compliance reasons. This additional amount is also not reflected in the FY'13 adopted budget. Due to an anticipated reduction in federal funding next year, we are anticipating a 10% cut to the IDEA grant which resulted in 1.5 FTE special education teaching positions being shifted back to the general fund budget for FY'14. Lastly, there are five additional professional staff positions added in the FY'14 School Committee Budget. This includes 0.6 FTE speech/reading support at the High School, 0.5 FTE additional social worker position also at the High School, a 1.0 FTE Learning Center teacher for the High School, a 0.5 FTE special education teacher for the Parker LLD program, and a 1.0 FTE behavioral health position at the secondary level.

Figure 82 below shows the current number of students and services hours required at each school for speech and language. At the high school level, there are no reading specialist positions as you have at the elementary and middle school so the speech and language staff is providing these services to students who have these service needs documented in their IEP. As you can see from the data, the number of hours of service required per FTE at the high school is twice what it is at any other school. This is the basis for the request for the additional 0.6 FTE speech and language services at the high school. This additional time will bring that figure down to 68 hours per FTE at the High School.

Figure 82: Allocation of Speech and Language Service Hours

School	RISE	Barrows	Birch	Eaton	Killam	WE	Coolidge	Parker	RMHS
# of students	50.0	77.0	43.0	34.0	42.0	44.0	30.0	55.0	76.0
# on IEP	*50.0*	*62.0*	*22.0*	*18.0*	*22.0*	*42.0*	*28.0*	*50.0*	*76.0*
# on 504		*6.0*	*4.0*	*6.0*	*10.0*		*2.0*	*5.0*	
# seen in RTI		*9.0*	*17.0*	*10.0*	*10.0*	*2.0*			
Speech service hours	40.2	71.3	19.5	24.0	31.8	41.0	35.8	49.2	85.8
Reading service hours							4.0		50.8
Total direct service hours	40.2	71.3	19.5	24.0	31.8	41.0	39.8	49.2	136.6
Consultation hours	1.5								
FTEs	1.4	1.4	1.0	1.0	1.0	1.0	1.5	1.0	1.4
Grid Hours per FTE	29.8	50.9	19.5	24.0	31.8	41.0	26.5	49.2	97.6

The 0.5 FTE social worker is needed to address a rapidly increasing caseload at the High School. We currently have one 0.5 FTE social worker at the high school who already has 25 students on his caseload, not including those that he works with on a temporary or emergency basis. It is expected that, based on

current known student needs, the social worker could pick up as many as 6-8 additional students by the end of the year. His schedule as a 0.5 FTE permits him to see students for either 20 or 22 instructional blocks over the course of a cycle. However, his service delivery grids require him to be available for 25 blocks per cycle to meet the needs of students. What makes this even more challenging is the lack of time to consult with teachers (per the service delivery grid for 15 minutes per cycle), communicate with parents and, sometimes, check-in with high need students again during the cycle. At this point, if the need for access to a social worker increases within the high school student population, then the current 0.5 FTE will not be an option as we would then be out of compliance with service delivery obligations to the current 25 students.

With respect to the additional 0.5 FTE LLD position at Parker, we continue to improve LLD programming to keep students in district, which has meant providing more services within the LLD program without adding direct support. Teachers have also assumed more responsibility providing academic support in heterogeneously grouped and homogeneously grouped classes and, therefore, do not have a common planning time with counterparts, because they are covering classes during teacher prep periods. This has presented issues providing required academic support. Creative scheduling to meet the needs of students, for example sub-separate academic classes for single students, means that some LLD teachers work an additional 3 academic support periods for a student in a six-day cycle but still have to find time to meet with the paraprofessionals that work with this student so that they can carry out the lesson plans and help track data to show progress. Furthermore, there has been an increase in social and emotional goals that require LLD teachers to provide additional supports in and out of the LLD classes.

Clerical salaries decrease slightly as we budgeted in FY'13 for additional training time that will not be needed in FY'14. Other salaries represent the salaries for special education paraprofessionals as well as substitutes and extended year staff. The FY'14 Superintendents Recommended Budget does include an additional 3.0 FTE special education paraprofessionals due to known or anticipated changes in service needs for students. In addition, paraprofessionals receive a 2.0% COLA next year. The increase in this line is moderated, however, by an anticipated decrease in extended year program staffing costs.

Figure 83: Special Education Staffing

	FY2012 FTE	FY2013 FTE	FY2013 Salary	FY2014 FTE	FY2014 Salary
Special Education	**115.6**	**128.0**	**5,251,639**	**136.3**	**5,809,914**
District Administrator	1.0	1.0	112,750	1.0	115,569
Team Chair	3.2	3.2	235,051	3.5	256,398
Behavioral Health Coordinator	1.0	1.0	55,350	1.0	60,734
District Evaluator	-	1.0	70,759	1.0	73,242
High School Dept Chair	0.4	0.4	29,424	0.4	29,866
Pre-School Teacher	4.6	4.6	276,192	5.1	317,742
Elementary Teacher	13.0	15.2	946,344	16.2	1,032,911
Middle School Teacher	8.5	8.5	482,196	9.0	529,550
High School Teacher	5.6	5.6	304,065	6.6	389,612
Speech/Language Pathologist	10.0	10.2	704,521	10.8	745,094
School Adjustment Counselor	1.0	1.0	53,096	1.0	54,941
Social Worker	-	1.5	93,932	3.0	192,957
Occupational Therapist	3.3	3.1	177,788	3.1	182,541
Occupational Therapy Assistan	0.3	0.6	15,863	0.6	16,259
Physical Therapist	1.5	1.5	104,808	1.5	107,508
School Nurse	1.0	1.0	59,933	1.0	61,977
Paraprofessional	59.2	66.6	1,454,397	69.5	1,571,683
Secretary	2.0	2.0	75,173	2.0	71,330

Contract services are projected to increase 14.7% in the FY'14 School Committee Budget. Looking, however, at the FY'12 Actual Expended and the FY'13 Adopted Budget, it seems apparent the FY'13 was not budgeted at a sufficient level. The figure for FY'14 includes a moderate increase in special education transportation as well as the reclassification of vocational training services from tuition to this line.

Supplies and materials, while not a large dollar amount, is projected to increase 86.8% for a number of factors. Some of the increase is to fund additional testing supplies and materials needed for both school psychologists as well as special education teachers. In addition, with the introduction of iPads, there has been an increase in the number of apps being purchased. Those apps are classified as instructional material or software. Finally, there is also an allocation for special education supplies needed at the building level. Historically, principals have funded these expenses from their regular day per pupil allocation. However, these expenses are more appropriately paid from and classified as special education expenses.

Other expenses are projected to increase 9.8% in the FY'14 School Committee Budget. This is due to a net overall increase in special education out-of-district tuitions. While some categories of out of district tuition decreased, most notably tuition to collaboratives, either member or non-member, private tuitions are projected to increase, particularly private residential tuitions which tend to be the more costly placements. In addition, there is a reduction in the circuit breaker offset used in FY'14 since this is based on the FY'13 amount which is lower than last year's reimbursement due to lower claims resulting from several students in high cost placements aging out.

Special Education by Function

Figure 84 below shows the breakdown of the FY'14 special education budget by DESE function. As was the case with the regular day cost center, a significant share of the special education budget falls within the "2000" series of expenditures or instructional services. In total, 55% of the special education budget is used for funding the salary expenses of professional staff, medical staff, or support staff providing direct instruction, instructional support, or therapeutic services to students. The next largest percentage is for the "9000" series expenditures which is tuition. Tuition expense, net of the circuit breaker reimbursement, constitutes another 26% of the budget. Related to this expense is the cost to transport students to and from out-of-district schools; this expense makes up 9% of the budget. The next largest functional category is for instructional leadership which comprises 5% of the budget. This includes the salaries of the Director of Student Services, the RISE Pre-School Coordinator and two of the other four team chairpersons (the other two are charged to the federal IDEA grant). This also includes the secretarial staff that supports the special education leadership team.

The remainder of the special education cost center budgets funds legal services; instructional materials, supplies, equipment, and adaptive technology; testing and assessment expense; professional development expense; collaborative dues; and Medicaid claiming services.

Figure 84: Special Education Budget by Function

DESE FUNCTION CODE	DESCRIPTION	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
1435	LEGAL SERVICES	9,561	18,095	57,805	40,000	40,000	0.0%
2110	CURRICULUM DIRECTORS	340,062	250,535	244,115	258,581	218,886	-15.4%
2220	SCHOOL CURRICULUM LEADERS	116,301	114,597	15,330	14,375	128,907	796.7%
2310	TEACHERS	2,116,402	2,118,246	2,393,836	2,351,439	2,602,889	10.7%
2315	INSTRUCTIONAL COORDINATORS	13,326	59,192	216,672	220,675	189,862	-14.0%
2320	MEDICAL/ THERAPEUTIC SERVICES	1,150,608	1,110,162	1,184,480	1,224,677	1,426,837	16.5%
2325	SUBSTITUTE TEACHERS	4,623	2,731	1,204	15,000	10,000	-33.3%
2330	PARAPROFESSIONALS	1,422,163	1,582,976	1,268,967	1,633,572	1,659,189	1.6%
2355	SUBS FOR STAFF AT PROF DEV	5,775	-	1,655	5,600	5,000	-10.7%
2357	PROF DEV EXPENSES	8,333	10,699	31,501	25,000	42,250	69.0%
2410	TEXTBOOKS AND RELATED MATER	-	-	777	10,000	10,000	0.0%
2420	INSTRUCTIONAL EQUIPMENT	47,516	32,669	6,713	18,000	21,000	16.7%
2430	GENERAL SUPPLIES	27,677	18,385	40,793	13,500	28,000	107.4%
2440	OTHER INSTRUCTIONAL SERVICES	-	-	100	-	300	-
2451	INSTRUCTIONAL TECHNOLOGY	678	7,765	7,630	13,000	11,000	-15.4%
2720	TESTING AND ASSESSMENT	4,000	7,770	7,465	-	5,000	-
2800	PSYCHOLOGICAL SERVICES	26,566	52,300	143,859	257,059	404,132	57.2%
3300	TRANSPORTATION SERVICES	861,046	921,095	1,061,415	954,000	969,001	1.6%
5500	OTHER FIXED CHARGES	19,835	19,999	17,532	24,275	19,275	-20.6%
9100	TUITION TO MASS. SCHOOLS	134,042	225,558	227,332	273,237	48,482	-82.3%
9200	TUITION TO OUT-OF-STATE SCHOO	33,699	87,435	338,860	-	49,201	-
9300	TUITION TO NON-PUBLIC SCHOOL	1,965,154	2,214,001	1,872,455	1,287,755	1,953,052	51.7%
9400	TUITION TO COLLABORATIVES	746,413	516,665	601,720	819,243	578,363	-29.4%
	TOTAL	9,053,779	9,370,875	9,742,215	9,458,989	10,420,626	10.2%

One of the more significant increases shown in Figure 84 is the 2220 - School Curriculum Leaders line item. This account line includes the salary of the RiSE Pre-School Coordinator. This position was reduced to 0.2 FTE in FY'12. However, effective this year, the position has been restored to full time, representing an increase of just over $51,000. In addition, the clerical salary for the position supporting the pre-school has also been reclassified to this function code; previously, it had been charged to 2110 – Curriculum Directors. Finally, the stipend and a portion of the salary for the High School special education department chair is now being charged to this function where it had previously been charged to 2315 – Instructional Coordinators.

It is also instructive to note the FY'12 actual versus FY'13 budgeted for paraprofessionals. The low number in FY'12 was due to the fact that approximately 30 FTE paraprofessional salaries were charged to the EdJobs grant in FY'12.

Figure 85 below shows the FY'14 School Committee Budget by detailed expenditure category. This information is intended to provide more specific information on special education expenditures.

Figure 85: Special Education Budget by Detailed Expense Category

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
ADVERTISING	-	-	-	-	200	-
COLLABORATIVE DUES	15,500	15,500	15,500	16,275	16,275	0.0%
CONSULTATION SERVICES	81,033	25,861	60,990	30,000	175,400	484.7%
DIRECTOR	131,680	109,958	113,867	112,750	115,569	2.5%
DUES & MEMBERSHIPS	320	1,094	1,405	1,200	1,200	0.0%
EXTENDED YR PARAPRO	40,206	43,098	40,882	41,500	35,000	-15.7%
EXTENDED YR TEACHER	68,549	77,741	89,694	82,000	68,500	-16.5%
EXTENDED YR THERAPIST	7,406	14,319	12,450	13,500	20,000	48.1%
GENERAL SUPPLIES	14,138	12,890	29,327	5,000	20,000	300.0%
HEARING EQUIPMENT	41,816	31,674	6,095	8,000	12,000	50.0%
HEARING SERVICES	19,024	22,018	20,766	30,000	25,000	-16.7%
HEARING SUPPLIES	3,253	473	6,766	4,000	2,000	-50.0%
INSTRUCTIONAL MATERIALS	-	-	777	10,000	10,000	0.0%
LANG TRANSLATION SVCS	-	-	100	-	300	-
LEGAL SERVICES	9,561	18,095	57,805	40,000	40,000	0.0%
LONGEVITY	5,009	5,551	5,776	6,159	5,492	-10.8%
MEDICAID BILLING SVCS	4,335	4,499	2,032	8,000	3,000	-62.5%
NURSE	69,802	66,846	55,104	68,263	67,461	-1.2%
OCC THERAPY SERVICES	756	626	23,236	25,763	6,000	-76.7%
OCC THERAPY SUPPLIES	2,425	311	1,210	500	500	0.0%
OCCUPATIONAL THERAPIST	164,975	178,687	182,724	184,973	226,262	22.3%
OFFICE EQUIPMENT	2,647	295	938	500	750	50.0%
OFFICE SUPPLIES	3,779	1,920	2,232	2,500	3,500	40.0%
OT/PT EQUIPMENT	4,116	254	40	5,000	3,000	-40.0%
OT/PT TECHNOLOGY	-	-	-	-	-	-
OTHER ADAPTIVE TECHNOLOGY	678	7,122	7,580	10,000	10,000	0.0%
OTHER CONSULTING SVCS	-	-	5,536	-	7,250	-
OTHER INSTRUCTIONAL EQUIP	1,584	-	578	3,000	5,000	66.7%
PARAPROFESSIONAL	1,380,498	1,537,878	1,226,242	1,589,988	1,622,397	2.0%
PD EXPENSES SPECIAL ED	8,333	10,699	25,965	25,000	35,000	40.0%
PHOTOCOPIER LEASE	3,571	4,999	3,043	3,333	3,043	-8.7%
PHYS THERAPY SUPPLIES	1,293	635	-	500	500	0.0%
PHYSICAL THERAPIST	105,087	95,899	104,050	104,808	107,508	2.6%
PHYSICAL THERAPY SVCS	4,123	1,530	1,966	5,500	3,000	-45.5%
POSTAGE	5,797	3,035	2,321	3,500	3,500	0.0%
PRINT/COPY SERVICES	388	137	-	200	250	25.0%
PSYCHOLOGIST	-	25,434	130,722	248,559	385,132	54.9%
PSYCHOLOGY SUPPLIES	21,102	209	4,923	500	10,000	1900.0%
PUPIL TRANSPORT SPECIAL ED	826,370	896,589	1,018,953	920,000	942,947	2.5%
PYSCH EVAL SERVICES	5,464	26,658	8,215	8,000	9,000	12.5%
REVOLVING FUND SUPPORT	(75,000)	(325,000)	(376,470)	(540,000)	(580,367)	7.5%
SECRETARY	104,052	103,911	69,111	75,173	71,330	-5.1%
SICK LEAVE BUYBACK	12,486	19,973	-	-	-	-
SOFTWARE LICENSING	12,782	14,535	14,065	20,100	21,000	4.5%
SPEECH EQUIPMENT	-	741	-	-	-	-
SPEECH TECHNOLOGY	-	643	50	3,000	1,000	-66.7%
SPEECH THERAPIST	677,928	684,409	699,573	723,956	773,942	6.9%
SPEECH THERAPY SUPPLIES	6,161	3,104	2,088	3,000	2,500	-16.7%
SPEECH THERAPY SVCS	2,875	113	5,215	7,000	2,000	-71.4%
STATE GRANT SUPPORT	-	-	-	(1,290,000)	(1,196,628)	-7.2%
SUBSTITUTE TEACHERS	10,398	2,731	2,858	20,600	15,000	-27.2%
TEACHER, SPECIAL EDUCATION	2,120,203	2,362,855	2,677,504	2,806,189	3,111,505	10.9%

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
TEAM CHAIRS & DEPT HEADS	180,509	139,755	244,568	260,965	300,527	15.2%
TESTING SERVICES	4,000	7,770	7,465	-	5,000	-
TRANSPORT PARENT REIMB	34,676	24,507	42,462	34,000	26,054	-23.4%
TRAVEL REIMBURSEMENT	2,254	1,383	2,409	2,500	2,600	4.0%
TUITION COLLABORATIVES	880,455	742,223	829,052	1,092,480	626,845	-42.6%
TUITION IN-STATE PRIVATE DAY	1,208,733	1,254,798	1,061,125	1,997,152	2,029,982	1.6%
TUITION IN-STATE PRIVATE RESID	756,421	959,203	811,330	580,603	1,119,698	92.9%
TUITION OUT-STATE PRIVATE DAY	-	-	-	-	49,201	-
TUITION OUT-STATE PRIVATE RES	33,699	87,435	338,860	-	-	-
TUTORING SERVICES	18,741	37,498	36,377	36,000	30,000	-16.7%
VISION EQUIPMENT	-	-	-	2,000	1,000	-50.0%
VISION SERVICES	7,703	5,758	4,763	5,000	6,000	20.0%
VISION SUPPLIES	87	-	-	500	500	0.0%
TOTAL	9,053,779	9,370,875	9,742,215	9,458,989	10,420,626	10.2%

District-wide Programs

This cost center includes the budgets for Health Services, Athletic Programs, Extracurricular Programs, and District-wide Networking and Technology Maintenance. These programs are grouped into the District-wide Programs cost center since none of the expenses can be allocated to either regular day or special education. In other words, these expenses are for the benefit of both general education and special education students. A summary by object of the FY'14 School Committee Budget by Object is shown in Figure 86 below.

Figure 86: District-wide Programs by Object

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
PROFESSIONAL SALARIES	625,557	663,232	676,029	661,278	651,846	-1.4%
CLERICAL SALARIES	32,780	36,972	32,065	33,561	52,203	55.5%
OTHER SALARIES	277,712	293,441	225,032	254,012	260,665	2.6%
CONTRACTED SERVICES	230,775	240,641	244,228	269,990	295,459	9.4%
SUPPLIES & MATERIALS	15,411	16,316	18,183	27,915	37,601	34.7%
OTHER EXPENSES	40,914	40,296	52,187	57,514	78,197	36.0%
TOTAL	1,223,149	1,290,899	1,247,724	1,304,270	1,375,971	5.5%

Overall, this cost center budget is projected to increase by 5.5%. This cost center accounts for just 3.5% of the total budget and has remained at this proportion for the last several years. While the proportion overall has not increased, there have been shifts between various programs within this cost center. The District-wide budget by individual program is shown below in Figure 87. The largest program budget is for health services (39%), followed by athletics (34%), district technology (23%); extracurricular is the smallest program budget at 3% of the total district-wide programs budget.

Figure 87: District-wide Budget by Program

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
HEALTH SERVICES	462,868	531,411	511,881	524,882	539,299	2.7%
ATHLETICS	461,812	474,410	432,033	421,084	467,774	11.1%
EXTRACURRICULAR ACTIVITIES	62,308	38,491	54,303	45,725	46,990	2.8%
DISTRICT TECHNOLOGY	236,160	246,587	249,507	312,578	321,907	3.0%
TOTAL	1,223,149	1,290,899	1,247,724	1,304,270	1,375,971	5.5%

Figure 88: District-wide Program Staffing

	FY2012 FTE	FY2013 FTE	FY2013 Salary	FY2014 FTE	FY2014 Salary
Health Services	**9.5**	**9.2**	**490,409**	**9.2**	**506,412**
District Administrator	0.2	0.2	13,810	0.2	14,155
School Nurse	8.8	8.8	467,480	8.8	482,909
Secretary	0.5	0.2	9,120	0.2	9,348
Athletics	**1.2**	**1.5**	**94,218**	**1.5**	**94,917**
Assistant Principal	0.7	0.5	49,500	0.5	51,399
Secretary	0.5	1.0	44,718	1.0	43,518
Extracurricular	**0.3**	**0.3**	**24,750**	**0.3**	**25,700**
Assistant Principal	0.3	0.3	24,750	0.3	25,700
District Technology	**4.4**	**5.9**	**240,837**	**5.9**	**248,691**
District Administrator	0.7	0.7	58,623	0.7	62,069
Computer Technician	3.5	5.0	167,502	5.0	171,689
Info Systems Specialist	0.2	0.2	14,712	0.2	14,933

Health Services

The Health Services program budget funds the salaries and expenses for servicing the medical needs of the district's student population. Currently, each building has at least one full-time nurse. The Director of Nursing is housed at the high school and provides additional support to its larger student population. The Director receives clerical support from one of the central office Administrative Assistants who spends 25% of her time supporting Health Services. Ninety-six percent of the health services budget funds salaries.

The Health Services program budget is projected to increase 2.7% in the FY'14 School Committee Budget. This increase is driven primarily by the contractual step and COLA increases for nurses as well as additional competency stipends they have earned.

Figure 89: Health Services Program Budget by Detail

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
SECRETARY	15,297	14,861	15,005	15,252	11,685	-23.4%
DIRECTOR	60,528	66,751	67,790	68,880	70,775	2.8%
NURSE	363,458	425,279	404,782	412,241	428,290	3.9%
NURSE SUBSTITUTES	7,050	9,550	9,075	9,750	9,250	-5.1%
PD EXPENSES NURSES	-	1,000	75	1,000	1,000	0.0%
SCHOOL PHYSICIAN	7,859	7,859	7,859	7,859	9,000	14.5%
POSTAGE	417	88	90	300	300	0.0%
OFFICE SUPPLIES	665	241	373	600	500	-16.7%
MISC MEDICAL SUPPLIES	6,360	5,053	6,738	7,000	8,000	14.3%
MEDICAL EQUIPMENT	1,234	729	95	2,000	500	-75.0%
TOTAL	462,868	531,411	511,881	524,882	539,299	2.7%

The decrease in secretary salary is due to our reducing the support from 0.5 FTE (the position used to be shared with the Athletics Department) to 0.25 FTE. The district contracts with a physician as required under MGL, c. 71, §53-55 who provides medical examinations to students as needed. This line is projected to increase due to the announced retirement of our current school physician from this position and the expectation that a new contract will come with a price increase. The increase to medical supplies is due, in large part to address changing and increasing medical needs of students, including allergies which require us to have back up epi-pens on hand in all schools.

Athletics

The Athletics program budgets funds the salaries and expenses necessary to operate the High School athletics program. The largest single line of the budget is for the salaries of the athletic coaches which comprises 54% of the athletics budget. The next largest expense is transportation, followed by athletic officials, and facility rental. The athletics budget is offset by user fee and gate receipt revenue that is used as a direct offset to coaches' salaries. The revenue offset covers 87% of coaching salaries or 47% of the total athletics budget.

As Figure 90 below shows, the Athletics Program budget is projected to increase 10.4% in the FY'14 School Committee Budget. The largest increase to the budget is for the department secretary. In prior year's, the athletics department has shared a secretary with the health department. Due to the restructuring at the High School, additional supports are needed for the new Assistant Principal for Athletics and Extracurricular Activities as a result of expanded academic responsibilities. This clerical position is now working solely to support the athletics program. In addition, the position which has previously been a school year position (41-weeks) is now a full year (52-week) position.

Figure 90: Athletics Program Budget by Detail

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
ATHLETIC COACH	352,901	370,825	353,231	373,626	379,219	1.5%
ATHLETIC EQUIPMENT	10,129	5,488	5,477	12,060	14,550	20.6%
ATHLETIC FIELDS	-	69	-	500	700	40.0%
ATHLETIC OFFICIALS	59,382	56,409	55,343	61,307	66,015	7.7%
ATHLETIC SUPPLIES	3,398	5,062	7,235	8,325	10,741	29.0%
ATHLETIC UNIFORMS	220	1,260	2,131	5,000	8,000	60.0%
AWARDS	4,384	2,028	2,679	3,000	3,000	0.0%
CONFERENCE/WORKSHOP	165	-	-	250	3,000	1100.0%
CROWD MONITORS	5,581	6,399	4,756	7,306	8,330	14.0%
CUSTODIAL DETAIL	4,052	5,190	6,868	5,385	6,507	20.8%
DEPARTMENT SECRETARY	17,483	22,111	17,060	18,309	40,518	121.3%
DIRECTOR	81,990	75,305	85,160	77,488	51,399	-33.7%
DUES & MEMBERSHIPS	6,527	3,830	7,163	6,640	8,280	24.7%
EQUIPMENT REPAIR	8,925	8,329	1,015	13,044	13,480	3.3%
EVENT ENTRY FEES	-	6,212	3,405	2,997	3,450	15.1%
FACILITY RENTAL	49,362	51,409	57,207	62,400	65,520	5.0%
FIELD MAINTENANCE	2,450	5,793	6,806	4,358	6,805	56.1%
GAME ADMINISTRATORS	68	-	-	-	5,000	-
OFFICE SUPPLIES	806	1,019	509	990	3,260	229.3%
REVOLVING FUND SUPPORT	(220,000)	(230,000)	(265,000)	(330,000)	(330,000)	0.0%
TRAINER SUPPLIES	3,962	3,612	-	4,800	5,000	4.2%
TRANSPORTATION	70,027	74,060	80,987	83,300	95,000	14.0%
TOTAL	461,812	474,410	432,033	421,084	467,774	11.1%

Another significant increase is seen in the area of transportation. Part of the increase is due to a contractual rate increase of 2.5% to our transportation contract. However, there have also been some changes to scheduling in the Middlesex League due to Title IX concerns that will require additional transportation. In addition, there are more away games in next year's schedule.

Some expenses, such as equipment and supplies are increasing due to the projected increase in freshmen enrollment which is expected to translate to higher participation in freshman and sub-varsity sports. A new line for game administrators has also been added as the need to ensure that events across multiple venues have appropriate supervisory personnel present. The increase in office supplies is to fund a new on-line system for managing registrations and paperwork requirements associated with athletic participation such as release forms and concussion training verification. Finally, there is also a significant increase in the conferences/workshop line to allow for more professional development for coaches. This is an area that has been significantly underfunded for a number of years.

Figure 91: Historic Athletics Participation

SPORT	2007-08	2008-09	2009-10	2010-11	2011-12
Baseball	43	50	52	52	52
Basketball (B)	32	31	39	48	43
Basketball (G)	41	38	33	32	40
Cheerleading	31	42	35	42	30
Cross Country (B)	41	50	37	44	41
Cross Country (G)	26	20	20	21	20
Field Hockey	58	55	51	52	51
Football	88	87	101	94	97
Golf	12	12	15	12	15
Gymnastics	14	13	24	21	19
Ice Hockey (B)	49	47	53	54	58
Ice Hockey (G)	21	20	18	24	28
Indoor Track (B)	84	94	86	84	87
Indoor Track (G)	82	79	87	89	57
Lacrosse (B)	78	85	81	76	73
Lacrosse (G)	62	55	59	72	81
Outdoor Track (B)	91	88	74	69	86
Outdoor Track (G)	83	74	70	74	62
Soccer (B)	62	60	58	64	65
Soccer (G)	40	41	55	60	64
Softball	43	46	42	43	41
Swimming (B)	20	17	20	20	23
Swimming (G)	27	26	24	25	29
Tennis (B)	19	19	12	21	17
Tennis (G)	14	10	13	16	15
Volleyball	33	38	34	37	41
Wrestling	43	46	45	52	47
Total	1237	1243	1238	1298	1282

Extracurricular Activities

The extracurricular activities program budget funds the salaries, stipends, and a small portion of the expenses necessary to offer extracurricular activities at the high school and the two middle schools. These activities include the high school drama, band, and choral program; the middle school drama, band, and choral program; and the operations of the high school after school fitness center program. As with athletics, these programs are critical to the education of the whole child and provide opportunities for students to grow, learn, and excel in activities that generate enthusiasm and passion outside of the classroom. They also offer students the chance to develop confidence, character, relationships, and leadership abilities.

Figure 92: Extracurricular Activities Program Budget by Detail

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
ACTIVITIES COORDINATOR	32,147	31,577	35,852	32,566	25,700	-21.1%
STIPENDS	40,529	41,104	27,509	35,869	39,741	10.8%
EQUIPMENT REPAIR	-	-	-	-	1,000	-
EQUIPMENT RENTAL	941	-	-	1,000	-	-100.0%
VEHICLE RENTAL	-	389	103	600	600	0.0%
TRAINING	1,303	588	700	450	700	55.6%
TRANSPORTATION	8,024	10,065	11,500	9,490	9,750	2.7%
ENTRY FEES	173	150	600	1,000	1,400	40.0%
DRAMA/MUSIC SUPPLIES	-	-	564	700	700	0.0%
DUES & MEMBERSHIPS	315	660	870	550	650	18.2%
DRAMA MUSIC ROYALTIES	585	-	1,605	2,500	2,750	10.0%
COMPUTER EQUIPMENT	153	-	-	-	1,000	-
DRAMA/MUSIC EQUIPMENT	2,137	2,729	-	3,000	5,000	66.7%
REVOLVING FUND SUPPORT	(24,000)	(48,770)	(25,000)	(42,000)	(42,000)	0.0%
TOTAL	62,308	38,491	54,303	45,725	46,990	2.8%

Seventy-four percent of the extracurricular program budget funds salaries and stipends including 25% of the salary of the Assistant Principal for Athletics and Extracurricular Activities (representing the effort required to manage this department), as well as the stipends for the various program advisors and the wages for the fitness center monitors. This program budget is partially offset by user fee and ticket revenues. This revolving fund revenue offsets 47% of the program expenses, similar to the percentage of program expense offset by athletics revenue offsets.

The Extracurricular Activities Program budget is projected to increase 2.8% in the FY'14 School Committee Budget. This increase is due primarily to the increase in stipends which is partly driven by contractual increases and partly due to an increase in the number of stipends for drama productions. Due to the large number of participants in each of the drama production seasons, an assistant director/producer is included for each season.

The increase, however, in the stipend line is more than offset by the decrease in the Activities Coordinator line. This decrease is due primarily to the reallocation of budgeted salary. Last year, the position of Athletic Director/Activities Coordinator was split with 70% allocated to Athletics and 30% to Extracurricular Activities. With the restructuring to an Assistant Principal for Athletics and Extracurricular Activities position, 25% of that position has been allocated to Extracurricular Activities (50% is allocated to Athletics and the other 25% to the Assistant Principal line of the High School regular day budget).

Other significant increases include additional funding for computer equipment and music equipment. The computer equipment funds will be used to purchase new technology to be used in the choral program and the additional amount for music equipment is for the replacement of an electronic piano.

District-wide Networking and Technology Maintenance

The district-wide networking and technology maintenance budget funds the salaries and expenses required to operate and maintain our technology infrastructure including our wide area network, wireless networks, servers, computer hardware and peripheral devices, and telecommunications equipment. The majority of this budget funds the salaries of the network administrator (34% of this salary is charged to district administration), 4.5 FTE computer technicians, and 0.2 FTE information systems specialist.

Figure 93: District-wide Networking and Technology Maintenance Budget by Detail

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
COMPUTER SERVICES	-	595	-	-	-	-
COMPUTER TECHNICIAN	133,709	137,876	120,858	195,252	195,689	0.2%
INFORMATION SYSTEMS SPECIALIST	13,711	14,567	19,712	14,712	14,933	1.5%
INTERNET SERVICE PROVIDER	1,440	1,515	1,620	1,644	1,620	-1.5%
NETWORK ADMINISTRATOR	57,194	57,419	60,224	61,522	63,009	2.4%
NETWORK HARDWARE	-	-	4,860	5,000	10,000	100.0%
POSTAGE	-	-	119	-	-	-
SOFTWARE LICENSING	18,340	18,732	23,817	16,832	17,339	3.0%
TECHNOLOGY SUPPLIES	-	-	633	-	700	-
TELEPHONE REPAIR & MAINTENANCE	11,766	15,883	17,665	17,617	18,617	5.7%
TOTAL	236,160	246,587	249,507	312,578	321,907	3.0%

The district-wide networking and technology maintenance budget is projected to increase 3.0% in the FY'14 School Committee Budget. The primary driver of this increase is the additional funds for network hardware. We have a number of servers that will need to be replaced as well as the need for additional server capacity for both file storage and email. Figure 94 below shows the district's current computer inventory. This does not include other technology devices such as iPads, portable media devices, electronic whiteboards, printers, scanners, portable word processers, student response systems, e-book readers, or document cameras.

Figure 94: District Computer Inventory

Location	Total	By User Group			By Device Type		
		Teachers	Students	Admin	Laptops	Desktops	Thin Clients
Barrows	92	35	50	7	44	48	0
Birch Meadow	115	39	71	5	73	42	0
Eaton	113	37	70	6	71	42	0
Killam	137	34	97	6	98	39	0
Wood End	156	35	115	6	99	57	0
Coolidge	316	61	245	10	161	138	17
Parker	291	57	222	12	160	100	31
RMHS	496	107	359	30	90	260	146
Central Office	13	0	0	13	10	3	0
Total	1729	405	1229	95	806	729	194

School Building Maintenance

The School Building Maintenance budget funds the salaries and expenses necessary to operate and maintain our eight school buildings. This includes the salaries of the Director of Facilities, the Energy and Facilities Services Manager, a full-time department secretary, and all custodial and maintenance staff. Salaries account for the largest share of the School Building Maintenance budget at 40% of the total. Revenue from fees collected by organizations renting our school buildings is used to support the School Building Maintenance budget. This revenue offset represents just 6% of the total budget.

Figure 95: School Building Maintenance Budget by Object

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
PROFESSIONAL SALARIES	149,781	155,294	179,547	162,051	166,855	3.0%
CLERICAL SALARIES	36,678	37,446	37,571	38,718	39,475	2.0%
OTHER SALARIES	1,003,433	980,301	777,338	916,813	901,106	-1.7%
CONTRACTED SERVICES	336,683	368,814	312,690	375,212	374,638	-0.2%
SUPPLIES & MATERIALS	88,645	92,777	110,532	92,361	96,863	4.9%
OTHER EXPENSES	1,682,369	1,475,956	1,361,091	1,610,844	1,609,748	-0.1%
TOTAL	3,297,590	3,110,588	2,778,769	3,195,997	3,188,684	-0.2%

The School Building Maintenance budget is projected to decrease 0.2% in the FY'14 School Committee Budget. This is due in large part to a reduction in overtime as well as smaller decreases in maintenance services and energy costs. The decrease in maintenance services is due to reductions in recently negotiated tradesperson contracts. The decrease in energy is due to a recently negotiated extension to our natural gas contract which lowered supply prices by 8.5%.

Figure 96: School Building Maintenance Budget by Function

DESE FUNCTION CODE	DESCRIPTION	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
4110	CUSTODIAL SERVICES	1,297,328	1,263,209	1,075,254	1,195,398	1,203,652	0.7%
4120	HEATING OF BUILDINGS	488,724	478,367	314,901	456,358	417,341	-8.5%
4130	UTILITY SERVICES	643,079	626,635	594,712	719,230	749,003	4.1%
4220	MAINTENANCE OF BUILDINGS	658,058	681,310	658,916	722,308	713,585	-1.2%
4225	BUILDING SECURITY SYSTEMS	-	955	955	955	4,355	355.9%
4300	EXTRAORDINARY MAINTENANC	210,401	60,113	134,031	101,749	100,748	-1.0%
	TOTAL	3,297,590	3,110,588	2,778,769	3,195,997	3,188,684	-0.2%

Figure 96 shows the breakdown of the School Building Maintenance Budget by Function. The largest share of this budget is for custodial services (38%) which include custodial salaries, contracted cleaning services at the high school, and custodial supplies and equipment. Utility services, comprising 23% of the budget, includes electricity, as well as water and sewer. This line is projected to increase as a result of projected increases in rates. Electricity is supplied by Reading Municipal Light Department who advised us to assume a 5% increase in rates for FY'14. Water and sewer is supplied by the town through the Massachusetts Water Resources Authority. Last year we were advised to budget for a 5% rate

increase, however, rates increased by 11%. This year, we have budgeted for a 5% increase in water and sewer rates.

Maintenance of buildings is the next largest portion of the budget at 22%. This function includes testing and inspections, preventative maintenance, and normal building repair and maintenance activities. This line is expected to decrease slightly due primarily to savings in our tradesperson contracts as a result of competitive procurements.

Heating of buildings accounts for 13% of the budget and represents the expense to heat all of our school buildings. All of our buildings are heated with natural gas and many of our heating systems are either relatively new or have been recently replaced or upgraded. Buildings that have not had any significant investment in heating system upgrades in the past ten years include Coolidge and Joshua Eaton.

Extraordinary maintenance refers to expenditures for unanticipated or emergency repairs that are not part of our normal or routine maintenance and repair schedule. In addition, for historical reporting purposes, any projects funded through the capital plan are also recorded as an extraordinary repair. It is for this reason that there is significant variation from year to year. The budgeted amount for FY'14 does not include any capital project funds as those projects are selected as part of the larger town capital planning process and appropriations are not determined until Annual Town Meeting. The funding that is shown for FY'14 is essentially a contingency for unanticipated or emergency repairs.

Historically, building security expense has been tracked and report as part of the maintenance of buildings line. However, as part of our conversion to MUNIS and the development of a new chart of accounts, we are now able to track these expenditures separately. The additional funding for FY'14 is to replace or supplement existing security equipment in various locations.

Figure 97: School Building Maintenance Expense per Square Foot Comparison

	BARROWS	BIRCH MEADOW	JOSHUA EATON	KILLAM	WOOD END	COOLIDGE	PARKER	RMHS
BUILDING SQUARE FOOTAGE	60,000	49,000	56,000	57,000	60,000	96,000	97,800	370,000
O & M COST PER SQUARE FOOT								
4110 CUSTODIAL SERVICES	$1.37	$1.56	$1.47	$1.39	$1.33	$1.08	$0.87	$0.85
4120 HEATING OF BUILDINGS	$0.40	$0.55	$0.60	$0.43	$0.36	$0.73	$0.39	$0.29
4130 UTILITY SERVICES	$0.57	$0.54	$0.53	$0.68	$0.80	$0.68	$0.73	$0.73
4220 MAINTENANCE OF BUILDINGS	$0.43	$1.09	$0.63	$0.40	$0.47	$0.48	$0.47	$0.40
4300 EXTRAORDINARY MAINTENANCE	$0.03	$1.15	$1.14	$0.31	$0.32	$0.48	$0.81	$0.52
TOTAL PER SQUARE FOOT EXPENSE	$2.80	$4.90	$4.36	$3.21	$3.28	$3.46	$3.27	$2.78
RANK (HIGH TO LOW)	7	1	2	6	4	3	5	8

Figure 98: School Building Maintenance Staffing

	FY2012 FTE	FY2013 FTE	FY2013 Salary	FY2014 FTE	FY2014 Salary
Facilities	**25.0**	**24.5**	**1,073,336**	**24.5**	**1,105,143**
District Administrator	2.0	2.0	154,200	2.0	158,055
Custodian	19.0	18.5	727,740	18.5	751,306
Maintenance Staff	3.0	3.0	153,878	3.0	156,957
Secretary	1.0	1.0	37,518	1.0	38,825

Figure 99: School Building Maintenance Budget by Detail

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
ALARM MAINT & REPAIR	22,634	21,660	29,298	21,245	21,010	-1.1%
ARCHITECT FEES	-	35,950	1,000	12,000	8,000	-33.3%
BUILDING REPAIR GENERAL	120,199	145,039	156,988	150,418	164,037	9.1%
CLEANING CHEMICALS	7,185	5,625	8,472	6,615	8,164	23.4%
COMMUNICATIONS EQUIPMEN	-	-	-	-	1,400	-
CONFERENCE/WORKSHOP	-	-	-	1,500	1,500	0.0%
CUSTODIAL PAPER PRODUCTS	13,704	13,770	17,823	14,708	15,443	5.0%
CUSTODIAL SERVICES	237,742	237,876	217,159	231,562	250,719	8.3%
CUSTODIAL SUBSTITUTE	92,475	69,733	72,547	72,297	76,000	5.1%
CUSTODIAL UNIFORMS	8,671	8,209	8,975	8,850	10,800	22.0%
CUSTODIAN	693,355	736,129	611,220	752,852	774,535	2.9%
DIRECTOR	94,213	94,774	116,400	100,000	102,380	2.4%
ELECTRIC MAINT & REPAIR	60,190	54,589	53,938	56,214	55,213	-1.8%
ELECTRICITY	562,686	529,261	498,870	618,375	603,049	-2.5%
ELEVATOR MAINT & REPAIR	38,438	24,916	28,440	39,796	36,133	-9.2%
ENERGY MANAGEMENT	43,507	-	-	-	-	-
EXTRAORDINARY REPAIR	210,401	60,113	134,031	101,749	100,748	-1.0%
FACILITY MANAGER	55,568	60,519	63,148	62,051	64,475	3.9%
FIRE EQUIP MAINT & REPAIR	16,871	12,533	12,263	21,295	19,437	-8.7%
FLOOR CARE PRODUCTS	14,842	13,709	29,372	15,000	15,750	5.0%
GASOLINE	7,892	9,676	8,858	10,470	11,070	5.7%
GENERAL MAINTENANCE STAFF	78,409	87,581	89,611	92,865	94,716	2.0%
HAND SOAP	7,361	7,271	7,578	7,350	7,718	5.0%
HVAC MAINT & REPAIR	63,104	78,937	80,711	92,512	87,360	-5.6%
IN-STATE TRAVEL	-	-	-	4,000	-	-100.0%
LICENSED MAINTENANCE STAFI	59,847	60,844	50,804	64,276	66,248	3.1%
LINERS & PLASTIC BAGS	2,317	5,444	4,230	7,245	6,945	-4.1%
LONGEVITY	7,520	6,649	7,261	7,315	7,313	0.0%
MAINTENANCE EQUIPMENT	7,923	10,642	5,826	3,594	4,000	11.3%
MAINTENANCE SUPPLIES	820	131	-	4,500	4,500	0.0%
MISC CUSTODIAL SUPPLIES	20,148	23,760	16,355	21,900	21,900	0.0%
NATURAL GAS	487,224	478,367	314,901	456,358	417,341	-8.5%
OFFICE EQUIPMENT	1,776	-	764	1,000	1,000	0.0%
OFFICE SUPPLIES	2,172	2,985	1,969	1,000	1,000	0.0%
OTHER MAINT & REPAIR	29,117	31,059	19,684	38,842	31,479	-19.0%
OTHER TOILETRIES	18,485	15,281	13,678	12,150	12,150	0.0%
OVERTIME	72,377	94,916	66,544	92,758	77,945	-16.0%
PEST MANAGEMENT	1,581	512	3,121	2,905	3,149	8.4%
PHOTOCOPIER LEASE	1,709	2,279	1,706	2,393	1,706	-28.7%
PLUMBING MAINT & REPAIR	22,012	14,578	14,926	16,796	15,848	-5.6%
REVOLVING FUND SUPPORT	-	(75,000)	(120,000)	(165,000)	(195,000)	18.2%
SECRETARY	36,128	36,896	36,921	38,168	38,825	1.7%
SECURITY EQUIPMENT	-	-	-	-	2,000	-
SOFTWARE LICENSING	4,234	5,189	5,189	5,189	5,295	2.0%
WASTE RECEPTACLES	250	489	1,203	500	500	0.0%
WATER/SEWER/STORM WATER	72,500	87,697	86,984	90,385	134,884	49.2%
TOTAL	3,297,590	3,110,588	2,778,769	3,195,997	3,188,684	-0.2%

Special Revenue Funds

Federal, State, and Private Grants

In the current fiscal year, our district is supported by $3.2 million in federal, state, and private grant funding. This includes $236,253 in Education Jobs funding that was carried forward from FY'12. These funds, per federal requirements, had to be and were expended by September 30, 2012. Other than a small remaining amount in Race to the Top Funds, there will be no further stimulus funding available to the district for FY'14.

Figure 100: Summary of Federal, State, and Private Grants

	Expended 2010	Expended 2011	Expended 2012	Award 2013	Projected 2014
Federal Grants:					
Title I	72,203	87,886	107,965	111,808	100,627
Title IIA	68,071	68,961	54,906	60,198	54,178
Title IID	1,657	-	-	-	-
Safe & Drug Free Schools	9,976	4,174	-	-	-
SPED P.L. 94-142	911,974	914,820	985,150	994,600	895,140
SPED Early Childhoold	16,854	16,864	18,062	17,994	16,195
SPED Prof. Dev.	-	-	51,899	33,453	-
Teaching of American History	41,034	-	-	-	-
Teaching of American History II	327,844	193,330	290,052	-	-
Emergency Preparedness	31,421	-	-	-	-
Subtotal - Non-ARRA Federal Grants	**1,481,034**	**1,286,035**	**1,508,034**	**1,218,053**	**1,066,140**
ARRA IDEA	544,002	601,268	-	-	-
ARRA Early Childhood	21,590	21,235	-	-	-
ARRA SFSF	654,119	316,011	24,466	-	-
ARRA EECBG	150,000	-	-	-	-
EduJobs			414,707	236,253	-
Race to the Top (RTTT)			6,780	10,000	28,569
RTTT Vertical SIF Implementation		6,970	-	-	-
Subtotal - ARRA Federal Grants	**1,369,711**	**945,484**	**445,953**	**246,253**	**28,569**
Total - Federal Grants	**2,850,745**	**2,231,519**	**1,953,987**	**1,464,306**	**1,094,709**
State Grants:					
Racial Imbalance (METCO)	326,675	327,244	339,772	350,351	350,351
Academic Support	11,300	11,400	7,319	10,300	10,100
Circuit Breaker	868,372	121,996	-	1,285,024	1,196,629
Project Lead the Way				36,031	36,031
Total - State Grants	**1,206,347**	**460,640**	**347,091**	**1,681,706**	**1,593,111**
Private Grants:					
Project Lead the Way				65,377	65,377
Total - Private Grants				**65,377**	**65,377**
TOTAL - ALL GRANTS	**4,057,092**	**2,692,159**	**2,301,078**	**3,211,389**	**2,753,197**

With the elimination of the stimulus funds and the anticipated impact of federal funding cuts, which are expected to reduce all federal grant funds by 10%, we are anticipating a loss of $458,192 in grant funding for FY'14. Fortunately, we funded no permanent positions from the stimulus funding which has helped minimize the impact to our general fund budget from the loss of these funds. Federal funding cuts result in an additional 1.5 FTE special education teaching positions being shifted to the general fund budget due to loss of IDEA funding. Loss of Title I funds will result in reductions in instructional and tutoring supports at Killam and Wood End but those will not be shifted to the operating budget. Additionally, there is no increase to the budget as a result of the loss of Title IIA funding which is generally used for professional development and staff training.

In addition to the expiration of ARRA funding, last year was also the final year of our second three year Teaching of American History Grant. One other grant that is not anticipated to be funded next year is the Special Education Professional Development grant. We believe the funds provided during the last two years were from state ARRA accounts which have now been expended as well.

The figure below summarizes the changes in grant funded positions and shows the overall loss of 2.3 positions, of which 1.5 are shifted back to the general fund budget, resulting in a net loss of 0.8 FTE of instructional and tutoring support.

Figure 101: Change In Grant Funded Positions

	FY2012	FY2013		FY2014	
	FTE	FTE	FY2013 Salary	FTE	FY2014 Salary
Grant Funded	**20.8**	**16.1**	**944,579**	**13.8**	**863,571**
Team Chair	2.0	2.0	158,212	2.0	162,167
Pre-School Teacher	1.6	1.5	83,331	1.0	52,861
Elementary Teacher	3.5	3.4	212,318	2.2	152,388
Middle School Teacher	2.5	2.5	178,298	2.5	183,816
High School Teacher	5.0	5.0	277,594	5.0	287,288
Paraprofessional	6.2	-	-	-	-
Tutor	-	1.7	34,826	1.1	25,052

Special Revenue Funds

The district maintains thirty-five separate special revenue funds that were created and are maintained in accordance with the state's municipal finance laws as well as the Department of Revenue and Department of Elementary and Secondary Education regulations. The monies that are deposited into these funds include school lunch receipts; user fee receipts and ticket sale revenue from athletics, drama, and band; tuitions for full-day kindergarten and pre-school; participation fees for summer school, extended day, and adult education; tuition for non-Reading residents attending enrolled in our in-district special education programs; and gifts and donations. Revenues from these revolving funds are used to support 8% of the district's total expenditures on education. Figure 102 shows the revenues, expenses, and changes in fund balances between July 1, 2011 and June 30, 2012. Figure 103 shows the use of revenue as offsets to the FY'14 School Committee Budget.

Figure 102: Revolving Fund Activity and Status, FY12

	Balance 30-Jun-11	FY12 Revenues	FY12 Expenditures	Balance 30-Jun-12	Net Gain/(Loss)
Revolving Fund:					
School Lunch Program	244,010	1,284,391	1,207,997	320,404	76,394
Athletic Activities	190,368	296,054	290,101	196,321	5,953
Guidance Revolving Fund	3,608	49,046	45,527	7,127	3,519
Coolidge Extracurricular	7,710	1,255	4,663	4,302	(3,408)
Parker Extracurricular	3,705	385	280	3,810	105
School Transportation	-	48,043	47,735	308	308
Drama Activities RMHS	37,575	94,455	105,870	26,160	(11,415)
Band Extracurricular Activities	3,457	24,751	7,154	21,054	17,597
Drama Activities Parker	22,060	19,803	19,773	22,090	30
Parker After School Activities	8,256	26,824	25,465	9,615	1,359
Extended Day Program	230,176	633,934	413,640	450,470	220,294
Drama Activities Coolidge	29,526	22,364	28,822	23,068	(6,458)
Adult Education Program	29,332	29,157	34,422	24,067	(5,265)
Summer School Program	44,620	52,617	33,477	63,760	19,140
RISE Preschool Program	259,413	173,652	199,927	233,138	(26,275)
Education Special Detail		2,250	2,250		
Use of School Property	136,197	255,511	247,954	143,754	7,557
Special Education Tuition	411,505	197,130	189,223	419,412	7,907
Full Day Kindergarten Tuition	479,033	636,901	626,759	489,175	10,142
Lost Books	13,043	6,424	2,528	16,939	3,896
Elementary Science Materials	5,403	4,300	-	9,703	4,300
Burns Foundation (Coolidge)	4,299	-	1,418	2,882	(1,418)
Jump & Go 8S/8S (Parker)	2,750	-	2,745	5	(2,745)
District Donation Fund	6,054	16,201	9,492	12,763	6,709
Barrows Donations Fund	23,667	550	23,455	762	(22,905)
Birch Meadow Donation Fund	1,488	11,859	10,082	3,264	1,776
Joshua Eaton Donation Fund	3,270	7,436	4,722	5,984	2,714
J.W. Killam Donation Fund	597	1,050	1,456	191	(406)
Wood End Donation Fund	3,423	21,280	20,830	3,873	450
Coolidge Donation Fund	16,504	23,530	22,814	17,220	716
Parker Donation Fund	14,305	11,120	15,687	9,738	(4,567)
High School Donation Fund	19,224	27,672	19,296	27,600	8,376
Special Education Donation Fund	6,335	2,000	-	8,335	2,000
Wood End Playground Donation Fund	200			200	
Intel Foundation (Coolidge)	-	50	-	50	-
Total - All Funds	2,261,213	3,981,994	3,665,567	2,577,641	316,378

Figure 103: Revenue Offset Summary for FY'14

Revenue Fund	Projected Balance 30-Jun-13	FY14 Budgeted Offsets	FY14 Projected Revenue	FY14 Other Expense	Projected Balance 30-Jun-14	Net Gain/(Loss)
Athletic Activities	180,238	330,000	325,297	10,000	165,536	(14,703)
Extracurricular Activities	39,360	42,000	115,000	80,000	32,360	(7,000)
Use of School Property	110,254	195,000	231,000	115,000	31,254	(79,000)
RISE Preschool Program	170,216	273,362	190,000	6,500	80,354	(89,862)
Special Education Tuition	339,411	307,004	165,964	-	198,371	(141,040)
Full Day Kindergarten Tuition	265,619	820,000	650,000	10,000	85,619	(180,000)
Community Education Program	608,284	27,500	650,000	500,000	730,784	122,500
Total - All Offset Funds	1,713,382	1,994,866	2,327,261	721,500	1,324,276	(389,106)

Figure 104 shows the historic, current, and proposed user fees and tuition rates. No increases are proposed for any user fees for FY'14, or for Full Day Kindergarten Tuition. There is a proposed tuition increase for the RISE three full day program to make the per day rate for the two full day programs consistent. The rate for the five full day program is a new rate since this is a new program option.

Figure 104: User Fees and Tuition Rates, Historical and FY'14 Proposed

Tuition or Fee	FY10	FY11	FY12	FY13	Proposed FY14
Athletic User Fee (per season)	$175	$175	$215	$215	$215
Individual cap	$450	$450	$500	$500	$500
Family cap	$750	$750	$800	$800	$800
HS Drama Cast Fee (per season)	$100	$100	$100	$100	$100
Individual cap	$250	$250	$250	$250	$250
Family cap	$450	$450	$450	$450	$450
HS Drama Crew Fee (per season)			$50	$50	$50
Individual cap			$250	$250	$250
Family cap			$450	$450	$450
HS Band Fee (per band activity)	N/A	$175	$175	$175	$175
Individual cap		$450	$450	$450	$450
Family cap		$750	$750	$750	$750
Transportation Fee (annual)	$280	$365	$365	$365	$365
Family cap	$450	$600	$650	$650	$650
Kindergarten Tuition (annual)	$4,000	$4,200	$4,200	$4,200	$4,200
RISE Tuition (annual)					
3 Day (1/2 Day)	$1,500	$1,500	$2,000	$2,250	$2,250
4 Day (1/2 Day)	$3,000	$3,000	$3,000	$3,000	$3,000
5 Day (1/2 Day)	N/A	N/A	N/A	N/A	$3,500
3 Day (Full Day)	N/A	N/A	$4,320	$4,700	$5,000
4 Day (Full Day)	N/A	N/A	$6,300	$6,300	N/A
5 Day (Full Day)	N/A	N/A	N/A	N/A	$7,500
Middle School Drama & Band Fee	N/A	$50	$50	$50	$50

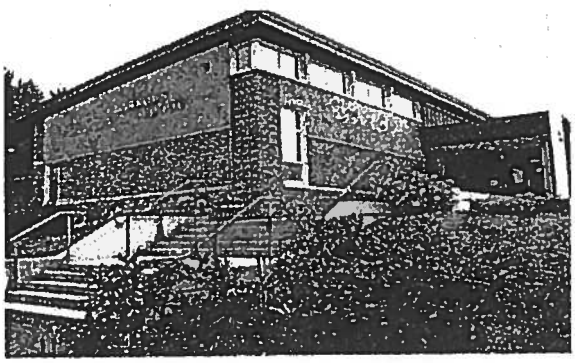
Figure 105, below, shows the proposed Building Rental Fee Schedule for FY'14. No changes to the rental fee schedule are proposed for next year as our rental rates remain consistent with similar facilities in the area.

Figure 105: Proposed Building Rental Fees, FY'14

Location	Reading N-Profit	Reading F-Profit Non-Reading N-Profit	Non-Reading F-Profit
Auditoriums			
RMHS			
Performance	$75.0	$110.0	$150.0
Rehearsal	$25.0	$45.0	$55.0
Dressing Room	$15.0	$20.0	$25.0
Access Lighting/Sound Systems	$25.0	$45.0	$55.0
Parker			
Performance	$30.0	$70.0	$100.0
Rehearsal	$15.0	$25.0	$35.0
Dressing Room (Band Rm)	$10.0	$15.0	$20.0
Gymnasiums			
RMHS Field House (Main Floor)	$50.0	$110.0	$130.0
Middle Schools	$20.0	$30.0	$40.0
Elementary (Wood Floor)	$15.0	$25.0	$35.0
Elementary (Alternate Surface)	$10.0	$20.0	$30.0
Cafeterias			
RMHS	$30.0	$80.0	$90.0
Middle Schools	$15.0	$40.0	$50.0
Barrows & Wood End	$12.0	$30.0	$40.0
Birch Meadow, Eaton, Killam	$10.0	$30.0	$40.0
Multi Purpose Rooms			
RMHS Distance Learning Room	$30.0	$50.0	$60.0
Coolidge Middle School	$20.0	$40.0	$50.0
Parker Middle School	$15.0	$35.0	$45.0
Computer Labs			
RMHS	$40.0	$55.0	$75.0
Middle Schools	$25.0	$40.0	$60.0
Classrooms			
RMHS	$20.0	$30.0	$40.0
Middle	$10.0	$20.0	$30.0
Elementary	$5.0	$15.0	$25.0
RMHS Fields			
Stadium	$75.0	$150.0	$200.0
Track, Press Box, or Score Board	$25.0	$50.0	$75.0
Stadium Lights	$30.0	$40.0	$50.0
Game Administrator	$35.0	$50.0	$65.0
Exterior Bathroom	$20.0	$35.0	$50.0
Practice Field	$40.0	$80.0	$120.0
Practice Field Lights	$25.0	$30.0	$40.0
Custodial and Kitchen Staff Fees			
Weekday Custodial (2hr min.)	$32.0	$32.0	$32.0
Weekend Custodial (3hr min.)	$36.0	$36.0	$36.0
Holiday Custodial (3hr min.)	$50.0	$50.0	$50.0
Weekday Kitchen (2hr min.)	$27.0	$27.0	$27.0
Weekend Kitchen (2hr min.)	$30.0	$30.0	$30.0
Holiday Kitchen (2hr min.)	$35.0	$35.0	$35.0
Projection Device / Computer Rental			
HS Auditorium (Includes req'd technician)	$50.0	$75.0	$125.0
HS or MS Classroom (installed technology)	$15.0	$20.0	$30.0
MS/ES Auditorium/Cafe/MPR (portable)	$10.0	$15.0	$25.0
Technology Staff (as determined by IT Director)	$20.0	$20.0	$20.0

Building Demographic, Staffing, Performance, and Budget Overviews

This section of the budget document provides site-specific information for each of our eight school buildings. For each site, we have included school goals, student demographic information, student performance data, personnel resources, per pupil spending information, and budget information by program (regular day, special education, and facilities).



Alice M. Barrows Elementary School

Principal: Karen Callan
Number of years as principal: 16
Number of years employed with RPS: 16
Education background: Salem State University, Masters of Education.

Grades: K-5
FY14 Est. Enrollment: 383
NCLB Accountability Status: Level 2

School Goals

1. Students in our school learn, live and will work in a 21st century environment. The Barrows School will work to assure increased growth in 21st century skills within the school environment.

2. Working as a collaborative and collegial community will ultimately benefit the Barrows School students. It is the goal of the staff to work in a manner that professional data analysis and data discussions will drive increased student growth and achievement.

3. Health and safety is paramount to the educational process. Assuring the students are safe emotionally, physically and psychologically is the goal of the Barrows School.

Enrollment by Gender (2011-12)			
	School	District	State
Male	186	2,322	488,736
Female	203	2,155	464,633
Total	389	4,477	953,369

Enrollment by Selected Population			
	% of School	% of District	% of State
First Language not English	0.0%	1.6%	16.7%
Limited English Proficient	0.0%	0.3%	7.3%
Low-Income	3.6%	5.7%	35.2%
Special Education	11.8%	16.9%	17.0%
Free Lunch	3.1%	4.6%	30.4%
Reduced Lunch	0.5%	1.1%	4.8%

Enrollment by Grade (2011-12)							
	K	1	2	3	4	5	Total
Alice M Barrows	54	66	61	71	71	66	389
District	319	362	315	356	347	366	2,065

Attendance Summary	2008	2009	2010	2011	2012
Attendance Rate	96.7%	96.6%	96.3%	96.4%	96.6%
Average # of days absent	5.9	6.1	6.6	6.4	6.1
In-School Suspension Rate	0.0%	0.0%	0.0%	0.0%	0.0%
Out-of-School Suspension Rate	0.0%	0.2%	0.6%	0.0%	0.0%
Truancy Rate	0.0%	0.0%	0.0%	0.0%	0.0%

Alice M. Barrows Elementary School

Student Growth Percentage	2008	2009	2010	2011	2012
Reading/English Language Arts	47.0%	34.0%	36.0%	50.0%	64.0%
Math	55.0%	45.0%	51.0%	45.0%	53.5%

MCAS	2007	2008	2009	2010	2011	2012	2007	2008	2009	2010	2011	2012
	% At / Above Proficient						CPI					
Reading / ELA	**81%**	**74%**	**67%**	**72%**	**74%**	**80%**	**93.8**	**92.1**	**88.7**	**91.2**	**90.9**	**92.6**
Grade 3	82%	75%	68%	86%	69%	77%	95.4	91.4	88.1	96.6	89.5	92.8
Grade 4	78%	71%	63%	63%	79%	78%	92.6	91.5	87.9	89.9	91.7	90.4
Grade 5	83%	77%	70%	66%	73%	86%	93.5	93.4	90.1	87.1	91.7	95.0
Mathematics	**74%**	**75%**	**70%**	**72%**	**72%**	**76%**	**90.7**	**91.2**	**88.7**	**89.8**	**90.3**	**91.5**
Grade 3	84%	74%	83%	86%	73%	81%	94.6	90.7	92.5	94.3	91.2	94.2
Grade 4	66%	78%	56%	63%	68%	69%	88.9	93.3	85.7	88.7	90.2	88.9
Grade 5	71%	72%	73%	68%	75%	77%	88.7	89.5	88.4	86.4	89.3	91.3
Science & Tech (Gr 5)	**70%**	**59%**	**60%**	**65%**	**51%**	**69%**	**87.1**	**85.5**	**85.3**	**86.4**	**81.0**	**91.2**

Staffing Summary	2012	2013	2014
Teachers			
Grant Funded	-	-	-
General Fund	27.1	28.6	28.6
Paraprofessionals			
Grant Funded	-	-	-
General Fund	15.0	15.0	16.6
Principals / Administrators	1.0	1.0	1.0
Secretary / Clerks	1.0	1.0	1.0
Nurses	1.0	1.0	1.0
Custodians	2.0	2.0	2.0
Guidance, Psychologists & Therapists	3.5	3.3	3.3
Other	2.2	2.2	2.2
All Funds Staffing Total	**52.8**	**54.1**	**55.7**

School Budget		2012 Actual	2013 Budget	2014 Proposed Budget
General Fund	Personel Services	2,301,828	2,438,562	2,469,668
	Supplies & Services	143,708	182,814	173,111
	Total General Fund	2,445,536	2,621,376	2,642,779

Birch Meadow Elementary School

Principal: Eric Sprung
Number of years as principal: 5
Number of years employed with RPS: 5
Education background: University of Pittsburgh, Masters of Education and George Mason University, Masters of Education

Grades: K-5
FY14 Est. Enrollment: 401
NCLB Accountability Status: Level 2

School Goals

1. Increase the academic success of all students in the areas of English Language Arts and Mathematics.
2. Implement a new model of professional development based on student data and teacher need (based on TELL Mass Survey results).
3. Develop new and innovative ways to have positive and productive communication with the parent community.
4. Create an environment where staff uses technology (specifically iPad and COW computers) to enhance instruction in the classroom.

Enrollment by Gender (2011-12)			
	School	District	State
Male	218	2,322	488,736
Female	194	2,155	464,633
Total	412	4,477	953,369

Enrollment by Selected Population			
	% of School	% of District	% of State
First Language not English	1.0%	1.6%	16.7%
Limited English Proficient	0.5%	0.3%	7.3%
Low-Income	3.9%	5.7%	35.2%
Special Education	9.5%	16.9%	17.0%
Free Lunch	3.2%	4.6%	30.4%
Reduced Lunch	0.7%	1.1%	4.8%

Enrollment by Grade (2011-12)							
	K	1	2	3	4	5	Total
Birch Meadow	65	67	63	66	79	72	412
District	319	362	315	356	347	366	2,065

Attendance Summary	2008	2009	2010	2011	2012
Attendance Rate	96.6%	96.5%	96.6%	96.7%	97.0%
Average # of days absent	6.1	6.2	6.1	5.8	5.3
In-School Suspension Rate	0.0%	0.0%	0.0%	0.0%	0.0%
Out-of-School Suspension Rate	0.0%	0.0%	0.0%	0.0%	0.0%
Truancy Rate	0.0%	0.0%	0.0%	0.0%	0.0%

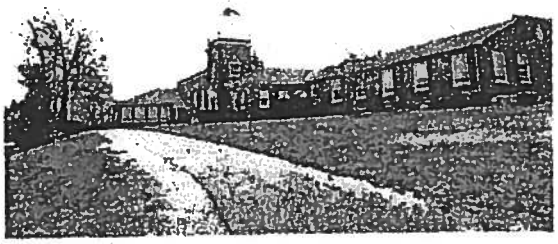
Birch Meadow Elementary School

Student Growth Percentage	2008	2009	2010	2011	2012
Reading/English Language Arts	47.0%	61.0%	67.0%	62.5%	57.0%
Math	56.0%	61.0%	54.0%	58.0%	54.5%

MCAS	2007	2008	2009	2010	2011	2012	2007	2008	2009	2010	2011	2012
	% At / Above Proficient						CPI					
Reading / ELA	78%	60%	63%	73%	73%	75%	92.4	84.2	83.7	88.3	89.1	89.1
Grade 3	67%	49%	55%	71%	71%	79%	89.7	79.9	81.1	88.0	89.3	91.5
Grade 4	75%	47%	68%	72%	72%	74%	91.9	78.2	84.6	86.6	88.0	87.8
Grade 5	91%	82%	66%	77%	76%	72%	95.7	94.6	85.2	90.4	89.8	88.2
Mathematics	70%	56%	55%	60%	65%	62%	86.3	80.9	79.0	81.4	86.1	83.0
Grade 3	62%	49%	58%	67%	71%	69%	79.0	77.2	80.3	82.7	90.2	86.2
Grade 4	64%	50%	59%	59%	53%	54%	86.3	77.1	83.8	83.8	80.6	82.4
Grade 5	85%	70%	49%	54%	70%	62%	93.5	88.4	73.7	77.3	86.8	80.9
Science & Tech (Gr 5)	74%	57%	52%	58%	56%	47%	89.7	83.0	80.6	84.6	83.3	80.6

Staffing Summary	2012	2013	2014
Teachers			
Grant Funded	1.0	1.0	1.0
General Fund	22.4	21.9	21.9
Paraprofessionals			
Grant Funded	-	-	-
General Fund	9.1	9.1	9.2
Principals / Administrators	1.0	1.0	1.0
Secretary / Clerks	1.0	1.0	1.0
Nurses	1.0	1.0	1.0
Custodians	2.0	2.0	2.0
Guidance, Psychologists & Therapists	2.0	2.2	2.2
Other	2.2	2.2	2.2
All Funds Staffing Total	**41.7**	**41.4**	**41.4**

School Budget		2012 Actual	2013 Budget	2014 Proposed Budget
General Fund	Personel Services	2,012,378	1,999,122	1,942,998
	Supplies & Services	182,591	189,222	189,299
	Total General Fund	**2,194,969**	**2,188,344**	**2,132,297**



Joshua Eaton Elementary School

Principal: Karen Feeney
Number of years as principal: 3
Number of years employed with RPS: 8
Education background: Cambridge College, Masters of Education

Grades: K-5
FY14 Est. Enrollment: 455
NCLB Accountability Status: Level 2

School Goals

1. The Joshua Eaton community will utilize the talent of out parent community to continue to improve student enrichment.
2. Through a collaborative environment the Joshua Eaton School will ensure the social and emotional well-being of all the students in our school.
3. Develop new and implement learning strategies that will improve student learning.

Enrollment by Gender (2011-12)			
	School	District	State
Male	239	2,322	488,736
Female	207	2,155	464,633
Total	446	4,477	953,369

Enrollment by Selected Population			
	% of School	% of District	% of State
First Language not English	1.1%	1.6%	16.7%
Limited English Proficient	0.4%	0.3%	7.3%
Low-income	5.2%	5.7%	35.2%
Special Education	7.8%	16.9%	17.0%
Free Lunch	4.5%	4.6%	30.4%
Reduced Lunch	0.7%	1.1%	4.8%

Enrollment by Grade (2011-12)							
	K	1	2	3	4	5	Total
Joshua Eaton	77	84	66	70	70	79	446
District	319	362	315	356	347	366	2,065

Attendance Summary	2008	2009	2010	2011	2012
Attendance Rate	96.8%	96.8%	96.6%	96.6%	96.8%
Average # of days absent	5.7	5.8	6.0	6.0	5.6
In-School Suspension Rate	0.0%	0.0%	0.0%	0.0%	0.0%
Out-of-School Suspension Rate	0.0%	0.0%	0.0%	0.0%	0.0%
Truancy Rate	0.0%	0.0%	0.0%	0.0%	0.0%

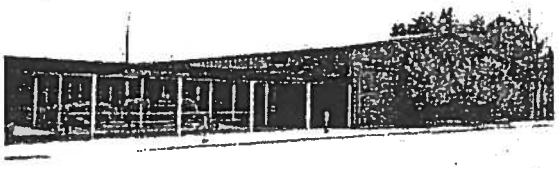
Joshua Eaton Elementary School

Student Growth Percentage	2008	2009	2010	2011	2012
Reading/English Language Arts	47.0%	50.0%	58.0%	47.0%	47.0%
Math	67.0%	74.0%	54.0%	52.0%	52.0%

MCAS	2007	2008	2009	2010	2011	2012	2007	2008	2009	2010	2011	2012
	% At / Above Proficient						CPI					
Reading / ELA	**81%**	**72%**	**76%**	**80%**	**77%**	**76%**	**93.4**	**91.3**	**92.6**	**93.9**	**91.7**	**90.3**
Grade 3	83%	69%	75%	83%	84%	80%	94.9	90.1	92.7	94.4	93.1	92.9
Grade 4	72%	67%	68%	73%	61%	68%	89.7	90.8	89.8	91.5	85.8	85.1
Grade 5	89%	81%	89%	85%	92%	77%	95.6	93.0	96.9	94.9	98.0	92.4
Mathematics	**64%**	**69%**	**80%**	**76%**	**72%**	**74%**	**86.4**	**88.8**	**92.9**	**91.0**	**90.7**	**89.7**
Grade 3	78%	66%	76%	83%	79%	81%	93.0	86.3	91.7	93.1	92.7	92.4
Grade 4	48%	66%	77%	57%	66%	63%	80.3	90.4	92.4	85.1	88.1	86.2
Grade 5	67%	75%	87%	82%	77%	78%	86.0	90.6	94.9	92.9	91.8	90.5
Science & Tech (Gr 5)	**64%**	**53%**	**77%**	**72%**	**68%**	**65%**	**88.4**	**84.4**	**92.6**	**90.7**	**87.5**	**85.4**

Staffing Summary	2012	2013	2014
Teachers			
Grant Funded	1.0	1.0	-
General Fund	25.8	26.3	27.3
Paraprofessionals			
Grant Funded	-	-	-
General Fund	9.5	9.5	9.5
Principals / Administrators	1.0	1.0	1.0
Secretary / Clerks	1.0	1.0	1.0
Nurses	1.0	1.0	1.0
Custodians	2.0	2.0	2.0
Guidance, Psychologists & Therapists	2.4	2.3	2.3
Other	2.2	2.2	2.2
All Funds Staffing Total	**45.9**	**46.3**	**46.3**

School Budget		2012 Actual	2013 Budget	2014 Proposed Budget
General Fund	Personel Services	2,003,765	2,151,503	2,240,791
	Supplies & Services	162,290	195,800	201,234
	Total General Fund	**2,166,055**	**2,347,303**	**2,442,025**



JW Killam Elementary School

Principal: Catherine Giles
Number of years as principal: 6
Number of years employed with RPS: 20
Education background: Salem State University, Masters of Special Education.

Grades: K-5
FY14 Est. Enrollment: 441
NCLB Accountability Status: Level 2

School Goals

1. Killam School staff will work collaboratively to develop an updated clearly defined mission and set of goals that are recognized, understood, and implemented by all stakeholders of our school community which will focus on improving student learning and informing our school improvement work.

2. Killam School staff will advance the learning of ALL students so that they can achieve their fullest individual level of performance by implementing high quality, evidence based instructional practices in a socially, emotionally, healthy and safe school environment.

3. Killam School staff will foster a cycle of continuous improvement by using both formative and benchmark assessment data to monitor individual student progress, to plan for tiered instruction and adequate learning time, and to develop professional development and structures for collaboration for their effects on raising student achievement.

Enrollment by Gender (2011-12)			
	School	District	State
Male	247	2,322	488,736
Female	204	2,155	464,633
Total	451	4,477	953,369

Enrollment by Selected Population			
	% of School	% of District	% of State
First Language not English	3.1%	1.6%	16.7%
Limited English Proficient	1.3%	0.3%	7.3%
Low-Income	8.2%	5.7%	35.2%
Special Education	11.5%	16.9%	17.0%
Free Lunch	7.5%	4.6%	30.4%
Reduced Lunch	0.7%	1.1%	4.8%

Enrollment by Grade (2011-12)							
	K	1	2	3	4	5	Total
J Warren Killam	61	86	63	84	69	88	451
District	319	362	315	356	347	366	2,065

Attendance Summary	2008	2009	2010	2011	2012
Attendance Rate	97.2%	96.9%	96.5%	96.5%	96.9%
Average # of days absent	4.8	5.5	6.3	6.2	5.6
In-School Suspension Rate	0.0%	0.0%	0.3%	0.0%	0.0%
Out-of-School Suspension Rate	0.3%	0.4%	0.3%	0.0%	0.0%
Truancy Rate	0.0%	0.0%	0.0%	0.0%	0.0%

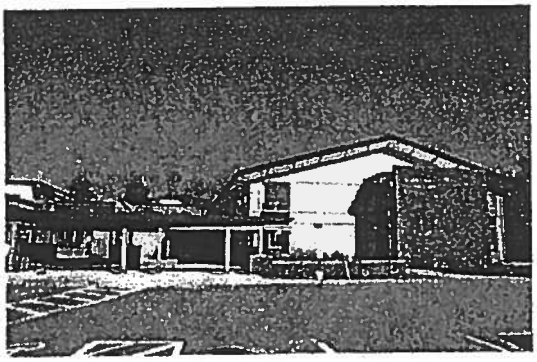
JW Killam Elementary School

Student Growth Percentage	2008	2009	2010	2011	2012
Reading/English Language Arts	53.5%	42.5%	52.0%	51.0%	54.0%
Math	62.5%	69.0%	58.0%	61.5%	55.0%

MCAS	2007	2008	2009	2010	2011	2012	2007	2008	2009	2010	2011	2012
	% At / Above Proficient						CPI					
Reading / ELA	**79%**	**75%**	**72%**	**77%**	**76%**	**75%**	**92.8**	**90.8**	**88.9**	**92.2**	**90.8**	**90.2**
Grade 3	75%	79%	72%	83%	71%	76%	91.0	92.5	89.2	94.5	87.7	91.1
Grade 4	79%	68%	66%	79%	70%	71%	92.7	87.7	86.0	92.5	88.7	86.6
Grade 5	82%	77%	77%	71%	92%	77%	94.6	91.8	92.4	89.7	97.2	92.2
Mathematics	**68%**	**63%**	**74%**	**74%**	**71%**	**76%**	**87.5**	**85.4**	**90.5**	**90.3**	**90.1**	**89.9**
Grade 3	67%	52%	77%	87%	73%	77%	85.8	80.3	90.8	94.2	90.1	89.6
Grade 4	63%	71%	63%	54%	62%	71%	85.8	89.6	88.1	84.9	87.1	88.4
Grade 5	73%	71%	85%	78%	82%	79%	90.8	87.3	93.3	90.4	94.4	91.4
Science & Tech (Gr 5)	**66%**	**67%**	**65%**	**60%**	**71%**	**65%**	**88.4**	**88.1**	**87.3**	**86.8**	**89.9**	**86.2**

Staffing Summary	2012	2013	2014
Teachers			
Grant Funded	0.5	0.4	0.2
General Fund	27.6	27.6	27.6
Paraprofessionals			
Grant Funded	-	-	-
General Fund	10.1	10.1	10.1
Principals / Administrators	1.0	1.0	1.0
Secretary / Clerks	1.0	1.0	1.0
Nurses	1.0	1.0	1.0
Custodians	2.0	2.0	2.0
Guidance, Psychologists & Therapists	2.4	2.3	2.3
Other	2.2	2.2	2.2
All Funds Staffing Total	**47.8**	**47.6**	**47.4**

School Budget		2012 Actual	2013 Budget	2014 Proposed Budget
General Fund	Personel Services	2,170,881	2,242,581	2,161,033
	Supplies & Services	164,411	211,024	214,080
	Total General Fund	**2,335,292**	**2,453,605**	**2,375,113**



Wood End Elementary School

Principal: Joanne King

Number of years as principal: 1

Number of years employed with RPS: 9

Education background: Lesley University, Masters of Education

Grades: K-5
FY14 Est. Enrollment: 385
NCLB Accountability Status: Level 2

School Goals

1. Over the next two years, we will increase the academic success of all students in the areas of reading comprehension and writing, as measured by the ELA MCAS, the number of published pieces of work per student, and the Gates Reading Comprehension Assessment.

2. Over the next two years, we will close the achievement gap for our high needs and special education subgroups for math and literacy by 10-15% as measured by the ELA and Math MCAS Accountability System.

3. Over the next two years, we will develop new ways to foster positive and open communication with families and the community as measured by the percent of families who are enrolled using Edline and the percent of families who respond to a pre/post survey on family and community participation.

Enrollment by Gender (2011-12)			
	School	District	State
Male	194	2,322	488,736
Female	173	2,155	464,633
Total	367	4,477	953,369

Enrollment by Selected Population			
	% of School	% of District	% of State
First Language not English	0.0%	1.6%	16.7%
Limited English Proficient	0.0%	0.3%	7.3%
Low-Income	10.6%	5.7%	35.2%
Special Education	13.9%	16.9%	17.0%
Free Lunch	8.4%	4.6%	30.4%
Reduced Lunch	2.2%	1.1%	4.8%

Enrollment by Grade (2011-12)							
	K	1	2	3	4	5	Total
Wood End	62	59	62	65	58	61	367
District	319	362	315	356	347	366	2,065

Attendance Summary	2008	2009	2010	2011	2012
Attendance Rate	96.6%	96.9%	96.5%	96.9%	96.8%
Average # of days absent	5.9	5.6	6.3	5.6	5.6
In-School Suspension Rate	0.0%	0.0%	0.0%	0.0%	0.0%
Out-of-School Suspension Rate	0.0%	0.0%	0.0%	0.0%	0.7%
Truancy Rate	0.0%	0.0%	0.0%	0.0%	0.0%

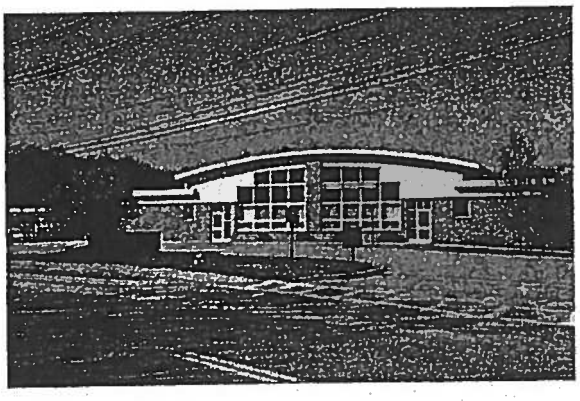
Wood End Elementary School

Student Growth Percentage	2008	2009	2010	2011	2012
Reading/English Language Arts	46.0%	44.0%	50.0%	37.0%	52.0%
Math	68.0%	70.0%	61.0%	76.5%	69.0%

MCAS	2007	2008	2009	2010	2011	2012	2007	2008	2009	2010	2011	2012
	% At / Above Proficient						CPI					
Reading / ELA	78%	69%	71%	75%	70%	66%	91.2	90.9	91.6	91.8	88.0	88.0
Grade 3	73%	70%	71%	68%	74%	63%	89.5	93.3	90.1	88.2	89.3	86.5
Grade 4	79%	68%	71%	74%	57%	69%	90.6	88.8	92.1	90.8	82.1	87.9
Grade 5	82%	69%	72%	80%	80%	68%	93.6	90.5	92.7	95.8	93.2	89.8
Mathematics	69%	71%	72%	70%	73%	74%	88.0	89.9	89.9	89.2	90.1	89.6
Grade 3	73%	66%	74%	70%	77%	72%	87.9	90.5	87.1	88.2	90.2	87.7
Grade 4	61%	55%	59%	55%	60%	60%	84.8	85.0	88.5	83.3	85.4	85.8
Grade 5	74%	91%	84%	82%	83%	86%	91.2	94.5	94.4	95.4	95.0	95.4
Science & Tech (Gr 5)	54%	71%	67%	75%	75%	68%	85.5	90.0	90.1	93.8	92.7	90.0

Staffing Summary	2012	2013	2014
Teachers			
Grant Funded	1.0	1.0	1.0
General Fund	21.5	22.7	22.7
Paraprofessionals			
Grant Funded	-	1.7	1.1
General Fund	10.0	11.6	12.4
Principals / Administrators	1.0	1.0	1.0
Secretary / Clerks	1.0	1.0	1.0
Nurses	1.0	1.0	1.0
Custodians	2.0	2.0	2.0
Guidance, Psychologists & Therapists	2.5	2.6	2.6
Other	2.2	2.2	2.2
All Funds Staffing Total	**42.2**	**46.8**	**47.0**

School Budget		2012 Actual	2013 Budget	2014 Proposed Budget
General Fund	Personel Services	1,989,647	2,036,109	2,070,771
	Supplies & Services	145,415	181,102	181,888
	Total General Fund	2,135,062	2,217,211	2,252,659



Arthur W. Coolidge Middle School

Principal: Craig Martin
Number of years as principal: 8
Number of years employed with RPS: 15
Education background: Cambridge College, Masters of Education- School Administration

Grades: 6-8
FY14 Est. Enrollment: 458
NCLB Accountability Status: Level 1

School Goals

1. To design instructional and assessment strategies which will provide students the opportunities and support in all curricular areas to further develop and apply skills such as critical thinking, in-depth problem solving, literacy, collaboration, communication, creativity, and innovation.

2. To identify and develop additional strategies to increase our effectiveness with *all* students, including strategies to better support struggling learners, to more effectively meet diverse learning needs, and to better challenge more advanced learners.

3. To explore and implement strategies to more effectively address the social, emotional, and behavioral health of young adolescents and to promote a safe and healthy environment for all students.

4. To provide faculty the time, support, and structure throughout the school year to work in professional learning communities and to align instructional and assessment practices.

Enrollment by Gender (2011-12)			
	School	District	State
Male	253	2,322	488,736
Female	213	2,155	464,633
Total	466	4,477	953,369

Enrollment by Selected Population			
	% of School	% of District	% of State
First Language not English	1.7%	1.6%	16.7%
Limited English Proficient	0.0%	0.3%	7.3%
Low-Income	3.9%	5.7%	35.2%
Special Education	17.8%	16.9%	17.0%
Free Lunch	2.8%	4.6%	30.4%
Reduced Lunch	1.1%	1.1%	4.8%

Enrollment by Grade (2011-12)				
	6	7	8	Total
Arthur W Coolidge Middle	141	163	162	466
District	319	362	315	996

Attendance Summary	2008	2009	2010	2011	2012
Attendance Rate	97.0%	96.9%	97.2%	97.1%	97.2%
Average # of days absent	5.2	5.6	5.1	5.2	5.0
In-School Suspension Rate	2.1%	1.5%	1.1%	1.4%	0.6%
Out-of-School Suspension Rate	1.8%	0.9%	0.4%	0.8%	0.4%
Truancy Rate	0.0%	0.0%	0.0%	0.0%	0.0%

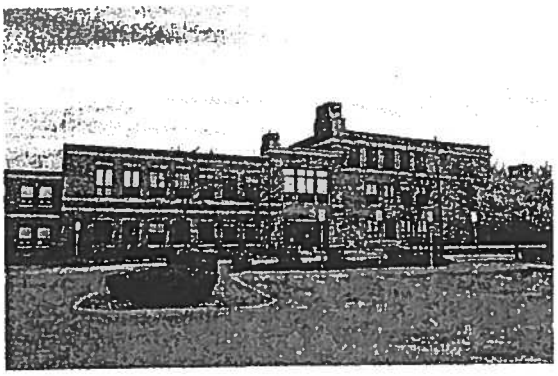
Arthur W. Coolidge Middle School

Student Growth Percentage	2008	2009	2010	2011	2012
Reading/English Language Arts	64.0%	61.0%	72.0%	55.0%	62.0%
Math	57.0%	69.0%	57.0%	56.5%	54.0%

MCAS	2007	2008	2009	2010	2011	2012	2007	2008	2009	2010	2011	2012
	% At / Above Proficient						CPI					
Reading / ELA	92%	91%	89%	91%	90%	91%	96.8	96.1	96.2	96.5	96.5	97.0
Grade 6	89%	86%	83%	81%	90%	86%	95.6	94.7	93.5	93.3	96.9	95.9
Grade 7	95%	92%	92%	95%	87%	93%	97.3	95.9	97.4	97.3	95.7	97.7
Grade 8	93%	94%	93%	96%	94%	95%	97.4	97.7	97.7	99.0	96.9	97.3
Mathematics	77%	80%	84%	81%	77%	76%	90.5	91.4	93.0	92.1	89.6	90.8
Grade 6	83%	84%	87%	80%	80%	80%	91.6	93.7	93.3	92.7	92.7	92.7
Grade 7	72%	78%	84%	80%	74%	76%	88.7	89.4	93.5	90.4	87.3	90.8
Grade 8	76%	77%	81%	83%	78%	72%	91.3	91.1	92.1	93.1	88.8	88.9
Science & Tech (Gr 8)	46%	65%	59%	55%	52%	57%	78.5	85.4	84.0	80.1	79.0	82.3

Staffing Summary	2012	2013	2014
Teachers			
Grant Funded	2.0	2.0	2.0
General Fund	35.2	35.8	35.8
Paraprofessionals			
Grant Funded	-	-	-
General Fund	12.1	12.1	12.1
Principals / Administrators	2.0	2.0	2.0
Secretary / Clerks	1.0	1.0	1.0
Nurses	2.0	2.0	2.0
Custodians	2.0	2.0	2.0
Guidance, Psychologists & Therapists	2.1	2.3	2.8
Other	4.5	4.5	4.5
All Funds Staffing Total	**62.9**	**63.7**	**64.2**

School Budget		2012 Actual	2013 Budget	2014 Proposed Budget
General Fund	Personel Services	3,237,597	3,370,732	3,383,521
	Supplies & Services	284,099	307,374	318,716
	Total General Fund	3,521,696	3,678,106	3,702,237



Walter S. Parker Middle School

Principal: Doug Lyons
Number of years as principal: 5
Number of years employed with RPS: 8
Education background: Simmons College, Masters of Education

Grades: 6-8
FY14 Est. Enrollment: 567
NCLB Accountability Status: Level 2

School Goals

1. Teachers will collaborate to expand, share and teach engaging lessons that require students to produce three artifacts, assessments, student work, student performance or written work in each content area that corresponds to an instructional or performance standard. (Instructional Goal, the demonstration of 21st Century Skills)

2. The teachers and administration will work as a learning community to create and administer three surveys and three feedback opportunities during early release times to measure the impact of professional learning at Parker Middle School and how that correlates to student performance. (Communication, School Culture/PLC/Shared Leadership)

3. We will improve the environment for learning in our school by decreasing the number of referrals for behavior / discipline to the main office and social emotional referrals to guidance by 8%. (Social/Emotional and Behavioral Health of Students).

Enrollment by Gender (2011-12)			
	School	District	State
Male	298	2,322	488,736
Female	286	2,155	464,633
Total	584	4,477	953,369

Enrollment by Selected Population			
	% of School	% of District	% of State
First Language not English	2.6%	1.6%	16.7%
Limited English Proficient	0.7%	0.3%	7.3%
Low-income	6.0%	5.7%	35.2%
Special Education	20.5%	16.9%	17.0%
Free Lunch	5.0%	4.6%	30.4%
Reduced Lunch	1.0%	1.1%	4.8%

Enrollment by Grade (2011-12)				
	6	7	8	Total
Walter S Parker Middle	170	227	187	584
District	319	362	315	996

Attendance Summary	2008	2009	2010	2011	2012
Attendance Rate	96.3%	96.4%	96.3%	96.3%	96.6%
Average # of days absent	6.6	6.5	6.7	6.5	6.2
In-School Suspension Rate	3.5%	1.5%	2.0%	3.5%	1.7%
Out-of-School Suspension Rate	2.8%	0.0%	0.7%	1.0%	1.2%
Truancy Rate	0.0%	0.0%	0.0%	0.0%	0.0%

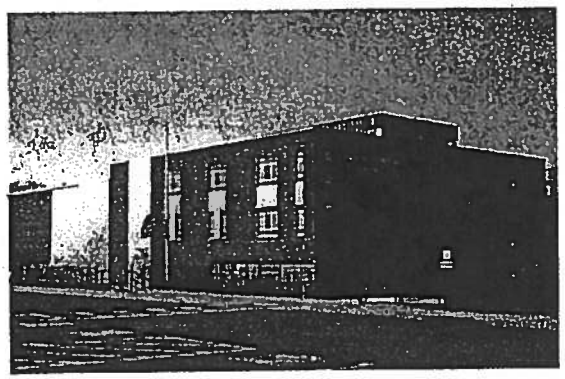
Walter S. Parker Middle School

Student Growth Percentage	2008	2009	2010	2011	2012
Reading/English Language Arts	51.0%	52.0%	63.0%	56.0%	53.0%
Math	56.0%	60.0%	58.0%	59.0%	56.0%

MCAS	2007	2008	2009	2010	2011	2012	2007	2008	2009	2010	2011	2012
	% At / Above Proficient						CPI					
Reading / ELA	90%	90%	91%	90%	90%	87%	96.6	96.0	96.9	96.5	96.4	94.9
Grade 6	89%	84%	87%	85%	84%	85%	96.1	95.2	95.2	94.6	94.2	93.5
Grade 7	88%	93%	91%	92%	90%	82%	96.2	96.7	97.3	97.5	96.7	93.2
Grade 8	93%	90%	93%	92%	96%	96%	97.6	95.9	98.0	97.4	98.9	98.2
Mathematics	77%	72%	76%	77%	78%	74%	89.8	88.1	90.2	90.8	90.4	89.1
Grade 6	82%	69%	83%	77%	79%	77%	92.0	87.4	91.9	91.2	91.0	90.5
Grade 7	74%	75%	70%	81%	76%	68%	87.4	89.3	87.8	92.8	90.1	86.9
Grade 8	75%	73%	77%	73%	76%	78%	89.9	87.6	90.9	88.6	89.9	90.6
Science & Tech (Gr 8)	62%	72%	70%	56%	51%	66%	83.6	87.8	88.6	83.2	82.9	84.8

Staffing Summary	2012	2013	2014
Teachers			
Grant Funded	0.5	0.5	0.5
General Fund	46.0	46.6	47.1
Paraprofessionals			
Grant Funded	-	-	-
General Fund	9.1	9.1	9.1
Principals / Administrators	2.0	2.0	2.0
Secretary / Clerks	1.0	1.0	1.0
Nurses	1.0	1.0	1.0
Custodians	3.0	3.0	3.0
Guidance, Psychologists & Therapists	3.2	3.3	3.8
Other	2.5	2.5	2.5
All Funds Staffing Total	**68.3**	**69.0**	**70.0**

School Budget		2012 Actual	2013 Budget	2014 Proposed Budget
General Fund	Personel Services	3,737,828	3,912,994	3,970,304
	Supplies & Services	243,853	250,667	261,641
	Total General Fund	3,981,681	4,163,661	4,231,945



Reading Memorial High School

Principal: Kevin Higginbottom
Number of years as principal: 1
Number of years employed with RPS: 1
Education background: Boston University, Masters of Education and Boston College, CAES.

Grades: 9-12
FY14 Est. Enrollment: 1,319
NCLB Accountability Status: Level 1

School Goals:

1. The RMHS community (faculty, staff, students, and parents) will review the school's statement of mission, core values, and articulation of academic expectations. The school community will reaffirm or revise this statement of purpose to reflect both our school's traditions and its vision for the future and articulate clearly and consistently to all stakeholders the connection of school decisions, practices, and improvement efforts to these commonly held values.

2. The academic and behavioral health needs of all learners will be served by the provision of instructional strategies, protocols, programs, and services that meet their diverse needs. Consideration of data will be used to guide review of existing programs, schedules, and resources and recommendations for improvement will be identified to ensure that the school provides for those identified needs.

3. Authentic learning opportunities and clearly articulated school wide standards will be provided to RMHS students through the continued development of programs and practices that advance learning for teaching and integrating 21st Century skills.

Enrollment by Gender (2011-12)			
	School	District	State
Male	687	2,322	488,736
Female	675	2,155	464,633
Total	1,362	4,477	953,369

Enrollment by Selected Population			
	% of School	% of District	% of State
First Language not English	1.9	1.6	16.7
Limited English Proficient	0.1	0.3	7.3
Low-Income	5.3	5.7	35.2
Special Education	20.8	16.9	17
Free Lunch	3.8	4.6	30.4
Reduced Lunch	1.5	1.1	4.8

Enrollment by Grade (2011-12)					
	9	10	11	12	Total
Reading Memorial High	312	327	326	297	1,262
District	312	327	326	297	1262

Attendance Summary	2008	2009	2010	2011	2012
Attendance Rate	95.1%	94.7%	95.1%	95.4%	95.6%
Average # of days absent	8.4	9.1	8.5	8.1	7.6
In-School Suspension Rate	0.0%	0.0%	0.0%	0.0%	0.0%
Out-of-School Suspension Rate	7.8%	7.2%	5.2%	7.0%	4.8%
Truancy Rate	0.0%	0.0%	0.0%	0.0%	4.2%

Reading Memorial High School

Student Growth Percentage	2008	2009	2010	2011	2012
Reading/English Language Arts	NA	47.0%	40.0%	42.0%	39.5%
Math	NA	24.0%	34.0%	35.0%	37.0%

MCAS	% At / Above Proficient						CPI					
Grade 10	2007	2008	2009	2010	2011	2012	2007	2008	2009	2010	2011	2012
English Language Arts	86%	89%	95%	90%	95%	97%	94.8	96.3	98.6	97.0	98.6	99.5
Mathematics	88%	88%	90%	90%	93%	96%	95.7	94.8	96.1	95.2	97.7	98.3
Science & Tech	NA	83%	82%	89%	87%	88%	NA	93.2	93.5	96.2	95.7	96.3

Staffing Summary	2012	2013	2014
Teachers			
Grant Funded	5.0	5.0	5.0
General Fund	81.6	82.2	86.6
Paraprofessionals			
Grant Funded	-	-	-
General Fund	10.7	9.9	9.9
Principals / Administrators	8.2	8.2	8.2
Secretary / Clerks	4.5	5.0	5.0
Nurses	1.8	1.8	1.8
Custodians	3.0	3.0	3.0
Guidance, Psychologists & Therapists	7.1	7.5	10.3
Other	-	2.5	3.0
All Funds Staffing Total	**121.9**	**125.1**	**132.8**

School Budget		2012 Actual	2013 Budget	2014 Proposed Budget
General Fund	Personel Services	6,868,294	7,115,696	7,885,265
	Supplies & Services	1,274,725	1,402,284	1,440,872
	Total General Fund	**8,143,019**	**8,517,980**	**9,326,137**

Town Building Maintenance

Under an agreement instituted in 1993, the maintenance functions of the town and school buildings were consolidated under the school facilities department. Per this agreement, the budget for municipal building operations and maintenance is developed by the Superintendent and approved by the School Committee. The Director of Facilities oversees the operations of the consolidated Facilities Department under the supervision of the Assistant Superintendent for Finance & Administration.

The Town Building Maintenance budget funds the salaries and expenses necessary to operate and maintain our seven municipal buildings which include Town Hall, Reading Public Library, Reading Senior Center, the Department of Public Works garage, the Reading Police Station, and the Main Street and Woburn Street Fire Stations. The total square footage for these seven buildings is 137,062. The department includes 3.0 FTE custodians, two who service the buildings during the day shift, and one during the evening shift. Additional cleaning services are provided through outsourced contract cleaners for the Town Hall, Senior Center, Library, and Police Station. There are no chargebacks to this budget for the Director of Facilities, Energy and Facilities Services Manager, clerical support, or any of the three maintenance employees who work for the department.

Figure 106: Town Building Maintenance Budget by Object

	FY2010 ACTUAL EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
SALARIES	160,559	150,006	155,953	168,489	171,751	1.9%
CONTRACTED SERVICES	41,922	44,340	44,340	56,500	55,904	-1.1%
SUPPLIES & MATERIALS	13,455	13,620	13,041	15,057	14,865	-1.3%
OTHER EXPENSES	432,637	481,225	522,926	464,121	462,113	-0.4%
TOTAL	648,574	689,191	736,260	704,166	704,633	0.1%

Salaries account for one-quarter of the expenditures of this department. Salaries include contractual salaries paid to custodians as well as overtime, longevity, and any substitute costs incurred. Contract services consist primarily of the custodial cleaning service used to clean four of the buildings but also inspection and testing services. Custodial supplies are the smallest portion of the budget. The largest portion of the budget, other expenses, includes the expense to provide heat, electricity, and water and sewer to the buildings.

Figure 107: Town Building Maintenance Budget by Function

	FY2010 ACTUALS EXPENDED	FY2011 ACTUAL EXPENDED	FY2012 ACTUAL EXPENDED	FY2013 ADOPTED BUDGET	FY2014 SCHOOL COMMITTEE BUDGET	% CHG
CUSTODIAL SERVICES	215,937	207,965	213,334	240,046	242,520	1.0%
HEATING OF BUILDINGS	117,446	138,506	89,539	93,000	93,979	1.1%
UTILITY SERVICES	176,013	177,175	163,686	173,050	199,692	15.4%
MAINTENANCE OF BUILDINGS	111,201	138,810	124,551	142,771	128,142	-10.2%
EXTRAORDINARY MAINTENANCE	27,977	26,735	145,150	55,300	40,300	-27.1%
TOTAL	648,574	689,191	736,260	704,166	704,633	0.1%

The Town Building Maintenance Budget is projected to increase 0.1% in FY'14. The largest increase to the budget is in the Utility Services category. This is due to increases in both electricity rates as well as water and sewer rates, with some modest anticipated increases to consumption based on historical consumption trends. Water rates in FY'13 are actually higher than what was budgeted which leads to a more dramatic increase in this line as we make up the additional increase in FY'14.

Figure 108 shows the per square foot expense for the major operations and maintenance expense categories per building. The per square foot comparison shows that heating and utility costs are highest for the two fire stations. This is partly due to the fact that the two fire stations operate 24 hours per day, 365 days per year.

Figure 108: Town Building Maintenance Cost per Square Foot by Building, FY'12

	TOWN HALL	POLICE STATION	MAIN ST. FIRE	WOBURN ST. FIRE	READING LIBRARY	SENIOR CENTER	DPW GARAGE
BUILDING SQUARE FOOTAGE	16,000	30,000	10,000	7,400	28,000	6,000	42,000
O & M COST PER SQUARE FOOT							
4110 CUSTODIAL SERVICES	0.49	0.47	0.05	0.04	0.59	1.29	0.01
4120 HEATING OF BUILDINGS	0.48	0.52	1.06	0.86	0.60	0.74	0.66
4130 UTILITY SERVICES	1.43	1.52	1.53	0.74	1.29	1.57	0.69
4220 MAINTENANCE OF BUILDINGS	2.46	0.76	1.89	1.12	0.80	1.84	0.29
4300 EXTRAORDINARY MAINTENANCE	3.34	2.76	0.76	0.71	0.00	1.30	0.21
TOTAL PER SQUARE FOOT EXPENSE	8.21	6.03	5.29	3.47	3.28	6.74	1.86
RANK (HIGHEST TO LOWEST)	1	3	4	5	6	2	7

The building that was the most costly to operate in FY'12 was the Town Hall. A portion of this is attributable to capital investments that were made (categorized as extraordinary maintenance) to the Town Hall, particularly to make the community services department more accessible as well as a reconfiguration of the community services department offices and the Town Manager's office suite. Capital investments were also made at the Police Station which shows as the second highest per square foot expense under the extraordinary maintenance category.

Appendix A: School Committee Questions & Responses

Introductory Section

1. Page 6 – 4th paragraph: How have we addressed space, additional enrollment and staffing at RMHS in budget for current 8th graders transitioning to high school?

In the FY14 Superintendent's Recommended Budget, there are 4.6 FTE positions that have been allocated at Reading Memorial High School to address the peak enrollment that will be entering RMHS next year. Over the last four years, the enrollment has steadily increased and will include approximately 100 more students in the 2013-14 school year than the 2008-09 school year. It is not determined yet how these positions will be allocated, but they will most likely be allocated across the different core subject areas and guidance.

In reference to space needs, the high school administration is currently assessing all available space which could be converted to classroom space for next year. The high school schedule is also being examined as a way to address the increased enrollment, particularly at lunch time. In addition, we will be making a request at the Special Town Meeting in January to appropriate $25,000 in capital funding for additional furniture to accommodate the additional students at the High School. Finally, there are also some increases to the athletics budget to accommodate the anticipated increase in the number of student athletes.

2. Bottom of page 6. I note the comment that funds are not included for unanticipated out of district placements, extraordinary water, sewer or electricity costs or enrollment increases. We never include this correct? What is the point of making this statement?

In past years, we have included funds for these unanticipated expenses so this year is different. That is why we are making the point. This is a very lean budget in that regard.

3. Page 7 – 2nd bullet: Are these the same positions as our former instructional specialists like Mrs. Kwiatek and Dr. Redford? Do we need more than these to address our needs?

The information that you are referring to on page 7 are positions that are not in the Superintendent's Recommended budget, but are important enough to be mentioned because these positions will be critical to continue to move forward as a district. These are the same positions that were formerly held by Mrs. Kwiatek and Dr. Redford. If you recall, we eliminated these positions altogether two years ago. The impact of the loss of these positions have been felt by classroom teachers who do not have access to this additional coaching and support, particularly at a time when we are implementing such significant changes in curriculum and instructional practices.

4. Page 7 – 1st paragraph: What specifically are the things you would add to the budget to address these issues if monies were not as they are? Please be specific about actual positions, programming, etc., and tell us what we are instead doing to meet these critical needs.

There is no easy answer to this question. All of the items listed on page 7 are important and critical additions to the budget if we want to improve student learning. In order to address these needs, we will need to use existing positions, particularly administrators and teachers. From a curriculum and technology integration perspective, we will need to continue to build the capacity of our existing staff which takes time, funding, and additional training. We will need to create structures that are efficient and share from a variety of resources so that we can get the maximum benefit of each person and position.

5. Top of page 7. What would be the cost to add back in Bullets 4, 5 and 6? This affects are our most vulnerable students and we shouldn't be removing this from the budget.

We are assuming this would require an addition of 3.0 FTE for a total cost of $190,000.

6. Page 8 – 1st paragraph: When will we know about these things for sure? What will we know by the end of this month and what will we know by end of April?

We are already beginning to see what the Governor is going propose in his FY14 State Budget or House 1. He is asking for an increase in Chapter 70 funding, but we do not know if other areas of state aid are going to be affected and if the legislature will approve an increase in taxes to offset this additional funding. We may not know the impact of state aid until late spring. We usually find out about health insurance rates in mid-February. Currently, the town is projecting a 0% increase in state aid and a 13% increase in health insurance.

7. Middle of page 10. Why is there an increase of $155,492 in out of district placements?

The needs of students are constantly evolving. In some cases, we were not able to accommodate the needs of students in our in-district programs. In some cases, private day or private residential settings were more appropriate than public collaborative or in-district programs. Sometimes placement decisions are the recommendation of the team and sometimes parents unilaterally elect an out-of-district placement for their child. In FY'14, the increase is a combination of all of the above, as well as a decrease of $93,000 in circuit breaker funds.

8. Middle of page 10. When did we find out about the transportation contractual rate increase of 3%? Do we have any involvement with this bid?

We contract for special education transportation through the SEEM collaborative. This regional transportation contract saves us considerable amount of money as we share the costs for transporting students from all of the districts to the various schools. The increase in cost is partly contractual rate increase but, also, each year we tend to get a few students that are placed at schools where no other students in the network are placed. These single runs tend to inflate our costs a bit each year as well.

9. What is the percentage we are using for circuit breaker?

For FY'13, the reimbursement rate that DESE has assumed is 70%.

10. Page 11 – 5th paragraph: Every year we ask the same question. How close is the $30K from the town to the number we would be receiving if we applied the tiered fee structure currently in place?

Last year, we reached a new agreement with the Town Manager and the Recreation Department to increase the building rental income from $25,000 to $30,000 with a cost of living adjustment each year. This revenue will help cover the custodial and utility expenses associated with building rentals, but will not fully recover the expenses.

11. Do we know for sure that the METCO grant will be reduced? Where are we getting this information?

We are basing this on the current revenue picture for the state. However, even if the grant is at or near current levels, we still have to reduce the offset due to the increased transportation costs (no longer sharing bus, cost increase, bus monitor expense).

12. Page 14 – 1st paragraph: Every year we ask the same question. Can we ever move town meeting to May so we can have a better idea about numbers? Honestly, what can we do to adjust this and how can we work with the town?

This is an excellent point, however, this is something that is legislated by our Town Charter and is not a School Committee, Board of Selectmen, or Town Manager decision. Such a change would require a Charter Change.

The process for a Charter Change in Massachusetts is a bit complex. In essence, communities have two options. Option one is election of a home rule charter commission, which leads to what is often referred to as a "home rule charter." A commission of nine members may be elected to "frame a charter" or "revise its present charter" for a city or town upon petition of 15 percent of the municipality's voters. Once the work of the commission is complete and a recommendation is made, the recommendation requires approval of the voters of the community.

Option two is the "home rule petition" route, which leads to what is often referred to as a "special act charter." With this option, a mayor or board of selectmen may appoint a study committee, or such committees may be created by a city council or by a vote of a town meeting. After completing its work, the committee submits its recommendations to the local legislative body, which must decide whether to approve a "home rule petition." If the petition is passed by the legislative body, it is then treated as a piece of proposed legislation - i.e., it is filed with the House or Senate clerk, assigned to a legislative committee, passed by the House and Senate, signed by the Governor, and returned to the city or town. In most instances where a significant change is proposed, the legislation will be subject to ratification by the municipality's voters prior to taking effect.

The link below will direct you to the Department of Revenue's website where you can learn more about the Charter Change process.

http://www.mass.gov/dor/local-officials/dls-newsroom/ct/charting-a-route-for-charter-change.html

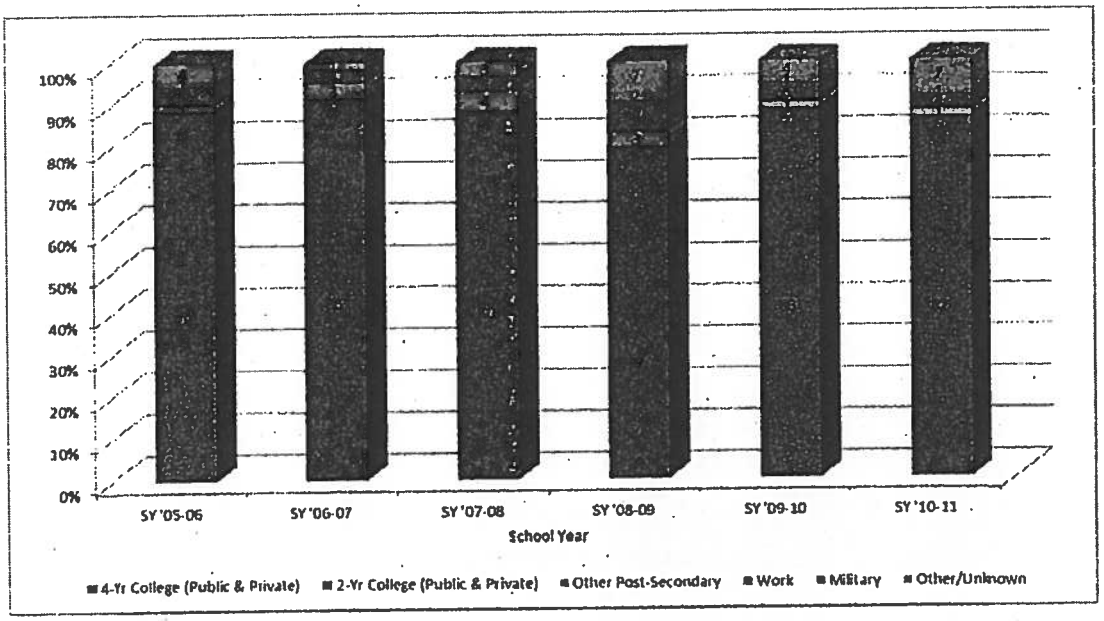
13. Page 18 – 2nd paragraph: Where is this .3 team chair going? Will there be a reallocation of team chairs throughout the district?

This position has actually now been changed to an additional 0.2 rather than the originally anticipated 0.3 increase. This is not an additional position but rather, the addition of one day per week to an existing 0.2 FTE position. This individual in this position serves as the Out-of-District liaison for students who are placed at private schools or public collaboratives. The responsibilities of this position include

observing students, attending IEP meetings, and working with families to try to bring students back to the district.

14. Page 20 – figure 12: What % of students move on to military? Trades? Work force?

The figure below shows this information requested.



Information Section

15. Page 50 - 3rd paragraph: Still do not like the term "less efficient" when describing the middle school interdisciplinary team model as related to staffing. I should think that we would be much less efficient overall if we did not support this model. As compared to the elementary and high schools, I understand this, but when comparing apples to oranges, can you really say that something is less efficient?

From a pure budgetary perspective, the middle school model is more personnel intense, which does make it less efficient to operate. However, from an educational and research-based perspective, it is a very effective model. If the middle school model were ever dismantled, it would have a far greater financial impact than the cost of the current model.

16. Page 53 – 1st paragraph: How do we predict these numbers? Is there a formula? Where do we get our information from?

We don't actually predict these numbers. The numbers shown in Figure 28 are actuals for SY'12-13, not projected for SY'13-14. I believe the figure label is misleading and will be corrected when we release the document as the FY'14 School Committee Budget.

17. Page 57 – Figure 33: the Team Chair line shows the current 5.2 FTE for $393,262 averages to 75,627 while FY14 has 5.5 FTE for $418,565 which works out to 76,102. Other administrator positions seem to be getting increases of between 2.77 and 2.94% with some as high as 3.5% and 9.7% while Team Chairs appear to be averaging 0.63%. While everyone probably does not make the same amount as Team Chairs, it seems as though it is not equitable when compared to the other non-teaching/non-administrator positions Is this as a result of the reallocation of position for FTE for the pre-school coordinator from a 0.2?

The amount budgeted for the 0.2 FTE increase is budgeted at a salary less than the salary for the current employee in the position as this person is at the very high end of the scale. If we had budgeted based on the current employee's salary, the FY'14 amount would have been approximately $5,000 higher than the amount we are carrying. We anticipate that the individual who will be hired will cost significantly less than the current salary. Also, this person would not be getting a 2.5% increase next year if they were hired mid-year this year or at the beginning of next year.

As an aside, there are many variables that determine a non-union employee's salary increase including funding available, work performance, and who was in the position the previous year and when they began working in the district. For example, the 9.72% increase that is listed in the line item for the behavioral health coordinator represents the fact that the person was hired mid-year during the 2011-12 school year. As a result, this individual did not receive an increase for the 2012-13 school year and, therefore, has not received a pay increase for over a year and a half.

Financial Section

Administration Cost Center

18. Please provide a breakdown of Figure 71 – Line 1210 Superintendent. Are two FTE etc...?

Line 1210 is the DESE function for Superintendent, which includes the Superintendent's salary and contractual obligations, the Administrative Assistant to the Superintendent's salary, and other costs related to supporting that position (membership dues, Superintendent's professional development, photocopying, etc.)

19. Legal – Even though next year is a year where we will be negotiating five contracts do you feel that we need to increase the legal budget by 100%? There seems to be enough expertise with our current administration and School Committee that additional legal funds may not be needed.

During the last collective bargaining negotiations, we utilized 60 hours of legal counsel's time for this purpose. The FY'14 budget amount assumes 30 hours – half of what we used three years ago. We may also need negotiating assistance for the implementation of DDM's for teacher evaluation. We do find that we need legal advice during the negotiation process. We also benefit from legal counsel's knowledge of other district contracts, proposals, and innovative solutions.

20. What range is contemplated for the new Assistant Superintendents salary?

Since the budget was developed prior to the announcement of Mrs. de Garavilla's retirement, the budgeted amount reflects the current salary plus 2.5%. We would anticipate a salary range close to what is currently being paid for this position.

21. Why are physicals up 20%?

To date we have spent $9,528. Typically, we spend another $3,500 - $4,000 between January and June. This puts us on target for spending $13,278 this year. Last year we did physicals on 71 new employees at a cost of $146 - $177 per employee depending upon position. This year, to date, we have done physicals on 63 employees at a cost of $154.50 to $189.50. Last year, we did 23 physicals between January and June. If we did the same this year, that would put us at a total of 86 physicals. If you use lower figure of $154.50, that totals $13,287 for this year. We have to do pre-employment physicals for any new employee, not just teachers, but also coaches, paraprofessionals, secretaries, custodians, food service employees, custodial substitutes, food service substitutes. Assuming the same 5% increase in rates we saw last year, we would be looking at a rate of $162.23. Multiply that by 85 employees gets you the FY'14 budget figure.

22. Why are we using an additional $7,500 in Revolving Fund Support? Can we afford to do this?

Yes, the funds are coming from Extended Day and Adult Ed. The increase reflects the increased amount of time spent by central office assistants in supporting these programs (they currently have no clerical staff supporting the program). Our staff does recruiting, hiring, payroll, accounts payable, and accounts receivable for their programs.

Regular Day Cost Center

23. Page 89 – 1st paragraph – Why are we still subsidizing bus riders?

Since we increased the fee to $365, we have seen a decrease in the number of paid riders which results in a loss of revenue to offset the transportation cost of mandatory riders. If we were to increase the transportation fee to the full cost, we would lose a significant amount of paid riders and, therefore, our budget would have to absorb the full cost of transporting the mandatory riders. Eliminating High School paid bussing would reduce our structure from a three tiered bus run to a two-tiered bus run, but would not really decrease our bussing costs as bus drivers are paid for a three hour minimum and the incremental fuel cost is not significant. We are still better off having paid riders that do not completely cover their costs than having no paid riders and having to cover the entire transportation cost for busses that are only partially filled. In addition, eliminating High School bussing would add more traffic at morning and afternoon drop off as well as the number of idling vehicles at both times.

24. Please provide an update on how the Supervisor of Students position that we added last year is working out.

This position has become extremely valuable to the high school administration for supervising students who are in in-school suspension, providing visibility in the corridors during the school day, supervising after school detention, and providing coverage for teachers to attend IEP meetings.

25. How much of the $347,506 increase in supplies and materials relates to common core?

Of the $347,506 increase, a little over $308,000, or 88.6%, is specifically for common core.

26. Please give a brief summary of the tools available with the use of Baseline Edge.

We utilize Baseline Edge for student data analysis and student intervention planning and management; school and district data analysis including performance measurement and benchmarking; management of the teacher evaluation process including all teacher and administrator evaluation forms, observation forms, and evidence collection; and as a tool for accessing topical educational research. In the future, we will also be utilizing the dashboard feature to set up administrator and potentially community dashboards.

27. How many department heads do we have compared to FY13? Why is this line up 7.8%?

We have one additional department head this year for Business and Technology. In previous years, these departments were under the Fine, Performing, and Industrial Arts department.

28. Why is building technology down 16.4%?

In FY'13, we were able to negotiate a three year license renewal for our internet security software and VPN licenses. This was paid this year and, therefore, will not need to be paid again until FY'16.

29. What percentage of the PD increase relates to common core and is this considered a onetime expense?

Eighty five percent of the increase to PD is from additional time or expense for implementation of both Common Core as well as Educator Evaluation, specifically the development of district assessments and district determined measures. This level of funding will likely be necessary for next year and at least the following year. In addition, it is helpful to note that this funding level essentially returns us to the funding levels we were at before FY'10 when, due to financial constraints, we had to reduce curriculum and professional development funding in the district by over 60%.

30. Why are reducing our substitute line when we are expecting teachers to require more PD for Common Core?

There are two substitute lines in the budget, one for teachers who are absent due to illness, personal day, or other related absences (e.g., jury duty, bereavement leave) (function code 2325) and one for substitutes for staff involved in curriculum or professional development work (function code 2355). The first account line is decreasing slightly, while the second is increasing slightly. The decrease to the first substitute line results from the fact that our average per sub day cost this year is running at $70 per day. When we budgeted for the current year, we used an average sub day cost of $75. We presently pay $65 per day for non-licensed substitutes and $75 for licensed substitutes. Since last year was the first year of implementation of in-house substitutes, when we were developing the budget for this year, we were not sure what the ratio of licensed to non-licenses substitutes would be. Now that we have a year of history, we are able to be more accurate in our projection of the per sub day cost.

With respect to the second substitute line, the reason that this increase does not appear as high as one might expect has to do with the reason outlined above but also because the budget was based on the assumption that the majority of the work to be done would be done during the summer or non-school hours, thereby not requiring substitute coverage. This is partly why the increase in professional development is higher – the expense to pay teachers for additional time at their hourly curriculum rate is charged to professional development expenses.

31. Why are we reducing the paraprofessional line by 3.2%?

We budgeted for a 181 school days for FY'13, rather than 180 so the FY'13 figure is higher than necessary. In addition, our substitute costs for regular day paraprofessionals are anticipated to be lower than the current year based on past history.

32. Figure 78 – What is the 9.1% increase for Assistant Principal, Why is Mentor Stipend up 22.5%?

We are currently charging 25% of the Assistant Principal for Athletics and Extracurricular Activities to the Assistant Principal line. Under the former "Athletic Director" model, there was no charge to this line for that position.

In FY'13, we budgeted for 34 mentors based on historical numbers. In fact, this year we have 38 mentors based on teacher turnover from last year. Therefore, this year's number will be exceeded by $4,448 which we will absorb in our budget. Next year, the rate for a mentor increases from $1,111 to $1,250. In addition, we have assumed 37 mentors. These two factors combined increases the amount for next year.

33. Do we continue to see a savings per our "in house substitute teacher" process, i.e. does the -8.9% amount to what we can expect to save in this area?

I am not sure of the source of the -8.9% figure. While we do see significant savings based on the per sub day cost, remember that we did significantly increase the number of substitutes in the FY'13 budget due to the beginning of the common core and educator evaluation process. Essentially, we have kept FY'14 levels at the same FY'13 level due to the continuation of these initiatives. Had we still been using outsourced substitutes, the budgeted amount would likely be 25% - 33% higher than what we are currently carrying for FY'14.

34. Are we committed to a particular academic area where the "academic hire" (1.0) at RMHS will be assigned? Per new ELA guidelines we need a determined offensive in the area of Literacy across the curriculum.

At this time, we have not committed to where the additional staffing will be allocated at the high school. Those determinations will be made later in the school year once course registration and student needs are determined.

35. Last year (FY'12) we reduced the Testing Supplies and Materials line by 12%; this year there is a 65% increase on that line. Why the increase?

I am not sure where this information is coming from. In FY'12, the testing and assessment line decreased by 3.3%. In FY'13, the testing and assessment line increased by 30% due to the addition of the CWRA testing at the High School. In FY'14, the increase is 27.2% and is due to the increase in the number of students at the High School to whom the CWRA will be administered.

36. Virtual School Tuition has increased from approx. $4861 to $10,000. Please clarify the increase.

Virtual School tuition for FY'14 is budgeted to be $0. This is because Virtual School tuition payments are now on the Cherry Sheet like Charter and Choice tuition. Originally, in FY'11 we had one student in the Virtual Academy in Greenfield. That increased to two in FY'12. Late in FY'12 (after the FY'13 budget had been adopted), the decision was made to handle the tuitions through the Cherry Sheet rather than charges to local district operating budgets.

37. With a 75.5% increase in Professional Development; can we expect a persistent and evolving focus on school safety, i.e. can we encourage staff toward that area in professional development choices and reaffirm that encouragement with in-house safety initiatives and/or offerings?

Although it is not specifically stated as one of the initiatives we are focusing on, school safety training is always a priority. We have had strong safety plans and procedures in place for the last few years as a result of the Emergency Preparedness grant that we received from the Federal Government. Since the Sandy Hook Elementary School tragedy we have been working with local police and fire officials to review our current practices and make sure that they align with the latest national, state, and local best practices. We have made some subtle changes and we will continue to make some changes that are in the best interest of our students and staff. Some of these changes may involve training during in-service days and staff meetings.

38. Don't know why the Transportation numbers are down (-22.4%) but please explain and while doing so use the item as a prop for good management. This line is an area that most people seem to understand (gas prices, etc.) thus it bears witness to success.

The transportation amounts budgeted for FY'14 are higher than FY'13 for both regular education and special education. There was a decrease between FY'12 and FY'13 in special education transportation but this was due to changes in student placements rather than contractual or gas expense savings.

Special Education Cost Center

39. Page 96 – figure 80 – Still do not understand why 504's are listed in Special Education as they are a general education initiative. As our Director of Student Services oversees them, she oversees other areas of general education as well, so if there are costs associated with the 504's, these should be reflected in general education, not special education. Which leads me to my next question...Is the salary for the Director of Student Services allocated to both general education and regular education as she oversees many areas in both cost centers?

The vast majority of the services being provided to students with 504 plans are provided by staff that are paid from the Special Education budget. The number of students requiring 504 plans and the services required are increasing each year which affects special education staffing which impacts the special education cost center budget. The exception to this are the services provided by the health staff, which, while not part of the special education cost center, are, as noted, under the supervision of the Director of Student Services. Last year, we included the 504 plan figures as part of the Health Services budget. At the time, we were directed that this was not the proper place for this data as so many of the 504 needs are fulfilled by special education not health services staff. We made this adjustment due, also, to the direction received last year.

As for the question regarding the salary of the Director of Student Services, this salary is not allocated to both the regular day and special education budgets. It is classified (at the direction of the DESE) solely to special education.

40. When did the pre-school director go from 0.2 to 1.0 FTE? RISE costs have gone up 26.93% - Page 81.

The director a 1.0 FTE up until Mrs. Griffin retired from the position. We attempted to go with a 0.2 for a year and it was unsuccessful. We used a team chair to back fill and assist with running the pre-school. Eventually, we flipped it so the 0.2 was the out of district liaison and the 1.0 was the pre-school director. In addition, we were charging the clerical staff to the Special Education District-wide budget but it should be charged to pre-school as this is now the position.

41. Why was the Therapeutic Support program budgeted in regular day last year?

The school social worker was charged to special education. However, the teacher component of the program was charged to regular day. At the time the program was being developed, it was thought that the subject matter instruction would be provided by increasing the FTE of several current regular education staff. As options were investigated, it was discovered that scheduling would not permit us to do so and, therefore, an additional teacher would be required. During that process, a decision was made to hire a licensed special education teacher. This decision was made after the budget had been voted. The adjustment was only $65,000 not $93,000. The remainder of the difference came as a result of the fact that the salaries for the persons hired for the 1.5 FTE social worker positions were higher than what was budgeted. The total difference amounted to $93,000.

42. Please explain (page 97 paragraph 2) In addition, as we are planning for the current school year last summer, we.....resulted in 1.5 FTE special education teaching positions being shifted back to the general fund budget for FY'14. This statement is confusing – please explain.

There are two separate issues here. The first issue involves the necessity to hire an additional 1.5 FTE teachers this past summer for the current school year. It was determined that we were out of compliance with the grade span requirement. Essentially, a substantially sub-separate program can only have children within 48 months of each other. Given that the Barrows DLC2 program now has students from K to 5, the group needed to be split into two classrooms, K-2 and 3-5. Doing so required the additional staffing.

The second issue is the anticipated reduction in the federal IDEA grant which currently funds 14 special education positions. Since we are anticipating an 8% - 10% reduction in all federal grants, we needed to shift 1.5 FTE positions back to the operating budget.

43. Why is Prof Development up 69%?

Over the past two years, we were fortunate to be awarded a total of $85,577 in grant funding specifically for special education professional development. In FY'12 we received a little over $52,000 and in FY'13, $33,000. The source of this funding was unexpended ARRA funds which have now been exhausted. Prior to FY'12, we received no money federal grant money from the special education professional development grant. The increase in funding is intended to partially offset the loss of federal funds.

Specific needs for professional development include de-escalation and restraint training (required annually for current employees with a more extensive training requirement for new employees), behavioral support training and consulting, and co-teaching.

44. Is it realistic to hold legal services flat?

Based on current and anticipated hearings and cases and historical amounts expended, yes, we believe this is sufficiently budgeted.

45. Figure 85 – What are Other Consulting Services? There was no expense in this line in FY'13.

Funds allocated here pay for consultants who are paid to evaluate and make recommendations regarding special education programs and services, as needed.

46. Figure 85 – What are Psychology Supplies?

Supplies and materials used in doing psychological evaluations for students.

47. What is the total number of Team Chairs FY'13 vs. FY'14?

We currently have 5.2 FTE Team Chairs, two paid from the federal IDEA grant and 3.2 paid from the operating budget. The number for FY'14 will be 5.4 with two paid from the federal IDEA grant and 3.4 from the operating budget.

District – wide Programs

48. Health Services – When is the retirement of the School Physician? Why do we always assume to budget for an increase before we have even been out to bid?

This is not a service that we need to bid. Dr. Greene has been charging us the same rate for over 10 years. We assume that the incoming physician will require something a bit higher. We are also assuming that an existing in-town physician will be willing to take on this assignment. If we are unable to find a local physician, we will need to contract with a health provider agency, such as a Hallmark

Health. The cost for them to provide the service to the district would be significantly higher than the $9,000.

49. Athletics – What would the cost be to implement concussion testing to freshmen and juniors prior to the start of the Football, Hockey and Lacrosse seasons? Some communities currently do this as a preventative measure.

There are a number of web-based, online tools available that are priced based on the number of baseline tests to be performed. The range for these tools is between $750 and $2,000 per year.

50. Athletics – How many coaches are projected for FY'14 vs. FY'13?

There are no increases in the number of coaches for FY'14.

51. Athletics – Please provide a listing of coaches' salaries by sport separated by head coaches and assistants.

Baseball		**Football**		**Softball**	
Head Coach	3,561 - 6,658	Head Coach	6,649 - 12,432	Head Coach	3,561 - 6,658
Asst Coach	2,610 - 4,884	Asst Coach	3,561 - 6,658	Asst Coach	2,610 - 4,884
Freshman Coach	2,143 - 4,000	Asst Coach	3,561 - 6,658	Freshman Coach	2,143 - 4,000
		Asst Coach	3,561 - 6,658		
Basketball - B & G		Freshman Coach	2,610 - 4,884	**Spring Track - B & G**	
Head Coach	3,561 - 6,658			Head Coach	3,561 - 6,658
Asst Coach	2,610 - 4,884	**Golf**		Asst Coach	2,610 - 4,884
Freshman Coach	2,143 - 4,000	Head Coach	2,610 - 4,884	Asst Coach	2,143 - 4,000
Cheerleaders		**Gymnastics**		**Swimming - B & G**	
Fall - Footbal	2,143 - 4,000	Head Coach	3,561 - 6,658	Head Coach	3,561 - 6,658
Fall - Soccer	1,187 - 2,204	Assistant Coach	2,610 - 4,884	Asst Coach	2,610 - 4,884
Colorguard	1,187 - 2,204	**Hockey - B & G**		**Tennis - B & G**	
		Head Coach	3,561 - 6,658	Head Coach	3,561 - 6,658
Cross Country		Asst Coach	2,610 - 4,884		
Head Coach	3,561 - 6,658			**Volleyball**	
Asst Coach	2,610 - 4,884	**Lacrosse - B & G**		Head Coach	3,561 - 6,658
Freshman Coach	2,143 - 4,000	Head Coach	3,561 - 6,658	Asst Coach	2,610 - 4,884
		Asst Coach	2,610 - 4,884		
Field Hockey		Freshman Coach	2,143 - 4,000	**Winter Track - B & G**	
Head Coach	3,561 - 6,658			Head Coach	3,561 - 6,658
Asst Coach	2,610 - 4,884	**Soccer - B & G**		Asst Coach	2,610 - 4,884
Freshman Coach	2,143 - 4,000	Head Coach	3,561 - 6,658		
		Asst Coach	2,610 - 4,884	**Wrestling**	
		Freshman Coach	2,143 - 4,000	Head Coach	3,561 - 6,658
				Asst Coach	2,610 - 4,884

52. Athletics – Please provide an update on the maintenance schedule for the Turf Fields. I am very concerned about the condition of Turf 2 and the stadium is also starting to show signs of wear. Have the warranties expired?

Turf 1 And Turf 2 have a 10-year warranty that covers manufacturer's defects and product failures so we still have 4 years remaining on the warranties. The DPW was shown by Northeast turf how to properly run the aerating machine, which needs to be done 3 times per year. The fields are in good shape. The key is going to be having a yearly maintenance done similar to what we did this past September and having it aerated. We also learned that only cleated shoes should be allowed, sneakers or other black soles cause the surface to get matted down quicker.

The following has been done on TURF 1 and TURF 2 in the past 12 months:

- new infill raked into play areas
- aeration with machine
- entire surfaces aerated 3 times
- tears repaired in the surface
- seams re-glued where necessary

*53. **Athletics** – Please explain the new online registration system.*

The new system, called "FamilyID", is being utilized by a number of districts in the area. It is a secure on-line tool that allows families to register and manage the registration process for students participating in athletics or student activities. At the same time, it will allow the athletics and activities department to better manage all of the various forms (registration, waiver of liability, etc.) electronically and should reduce the administrative burden. For more information, go to www.familyid.com.

*54. **Athletics** – How much is a game administrator paid? How are they selected and paid and I assume anyone who is on a sideline doing chains, announcing at an event etc... has had a CORI check.*

Game administrators are typically paid $65 to $75 per game. They are selected by the Assistant Principal and they are paid through our payroll system. CORI checks are performed on all employees and volunteers as required by Massachusetts General Law.

*55. **Athletics** – What is the 5% increase in facility rental charge?*

This is resulting partly from an increase in usage of ice time and partly from an assumed increase in the rental rate for both the ice rink and the pool.

*56. **Athletics** – What is the difference between crowd monitor and game administrator?*

Crowd monitors are police details while game administrators are employees who supervise the game site during a game.

*57. **Athletics** – What is the projected amount of funds to come from outside booster groups to be used to fund coach's salaries?*

We do not have a projection for this. We only staff the coaching assistant positions upon receipt of donations from a particular booster group. Last year, we received $10,215.13 in coaching assistant donations. In the current year, we have received $12,263.47 year to date.

*58. **Technology** – Why does Barrows have so many fewer laptops compared to the other elementary schools?*

There are two main reasons why Barrows has fewer laptops. First, they are one of the smallest elementary schools. In addition, they have invested more of their technology funds for iPads than most of the other schools.

*59. **Technology** – Why are there so few user groups at Barrows?*

The answer to this question is similar to the answer given above.

School Building Maintenance

60. Why do we have an extraordinary maintenance line item? Wouldn't we go to the FINCOM for a Reserve Fund transfer in these instances? The reason used in the narrative is exactly why we would go to FINCOM. I don't remember seeing this line in the past. Was it reallocated from other lines?

This is one of the DESE function codes and, since we are presenting our budget by function code as well as by object code and detail, we are seeing this level of information now for the first time. These are items that we do not plan for but that arise each year. In general, these are expenses that are below the capital threshold of $10,000 per item. If there was a particular need that exceeded $20,000 - $25,000, then we would likely go to the FINCOM for a Reserve Fund transfer.

61. Are we comfortable with an 18% increase in Revolving Fund support?

Yes. This increase is partly due to the additional $5,000 we are receiving from Recreation as well as the additional amount assessed for use by Extended Day and Adult Education.

62. At some point after the budget can we get a report on how we ended up with Performance Contracting? It would be interesting to see the projected versus the actual energy savings.

Yes. Our savings are exceeding what was projected. Remember that if our savings ever was below what was projected, under the performance guarantee, NORESCO would have to pay us the difference.

Special Revenue Funds

63. What is SPED P.L. 94-142 and why is it down 10%?

This is the special education IDEA grant. It is a federal entitlement grant that is based on the number of special education students in our district. We are assuming that it, along with all other federal grants, will be reduced by 10% due to the federal budget situation and sequestration.

64. How do our RISE Tuition rates compare to other pre-schools?

Pre-school tuitions in Reading range from a low of $5.30 per hour to a high of $10.80 per hour, with an average of $7.962. RISE tuition rates are in the $6.50 to $7.00 per hour range, depending upon the program.

Building Overview Section

65. *While I understand that it is best practices to share the individual building budgets, and it is indeed quite interesting to me...I am concerned that others who look at the bottom line for each school, who are not, like those of us on the school committee, obligated to go through the entire document with a fine-toothed comb, will see this as an opportunity to look at this as we value one school over another because of the monies allocated to each school for different initiatives and items. What feedback have you received about this?*

We have actually received very positive feedback from the individual school communities, including staff, school councils, and PTOs. The sharing of such information is tied directly to our district's strategic objectives (Performance Management and Resource Allocation) as well as our strategic initiatives (Connect expenses with projected student outcomes outlined in school and district improvement plans).

It is important to have this data available so that we can explain to the community where and how funding is being spent and to also show that each school is not identical in the funding that they receive. Remember that 81% of our operating budget is used for employee compensation. Therefore, the majority of the difference in per pupil expenses is based on the number of years of experience of the staff members in a school. In addition, schools that have more or intensive special education programs at their school will have a higher per pupil because more staffing is required.

Per pupil spending by school is data that is publicly available. Any member of the community can access this data through the DESE website. However, we felt an obligation to make this data more readily available to Reading taxpayers and provide them with the opportunity to have questions around the data answered more publicly.

Not only is it national and state best practice to share site-based budgets, in a recent survey of Massachusetts school business officials, 95% of districts include this information in their budgets and have done so for a number of years. Additionally, in a Financial Program review that was done for our district a number of years ago, one important recommendation was that the district includes site-based budget information in our budget document.

Town Building Maintenance

66. Shouldn't we leave the Library maintenance budget alone until it is determined that we will go ahead with the renovation? If this doesn't happen in FY'14 the increase would be somewhere around 2-3%.

The funding that has been cut is funding for maintenance and repairs. The funding for energy and utilities is based on historical averages assuming that even if there were construction, there would need to be heat, electricity, and water to the building. The reduction to maintenance and repairs assumes

that even if the library project proposed was not approved, there is still deferred maintenance that would be funded through the FY'14 capital plan.

Other Questions

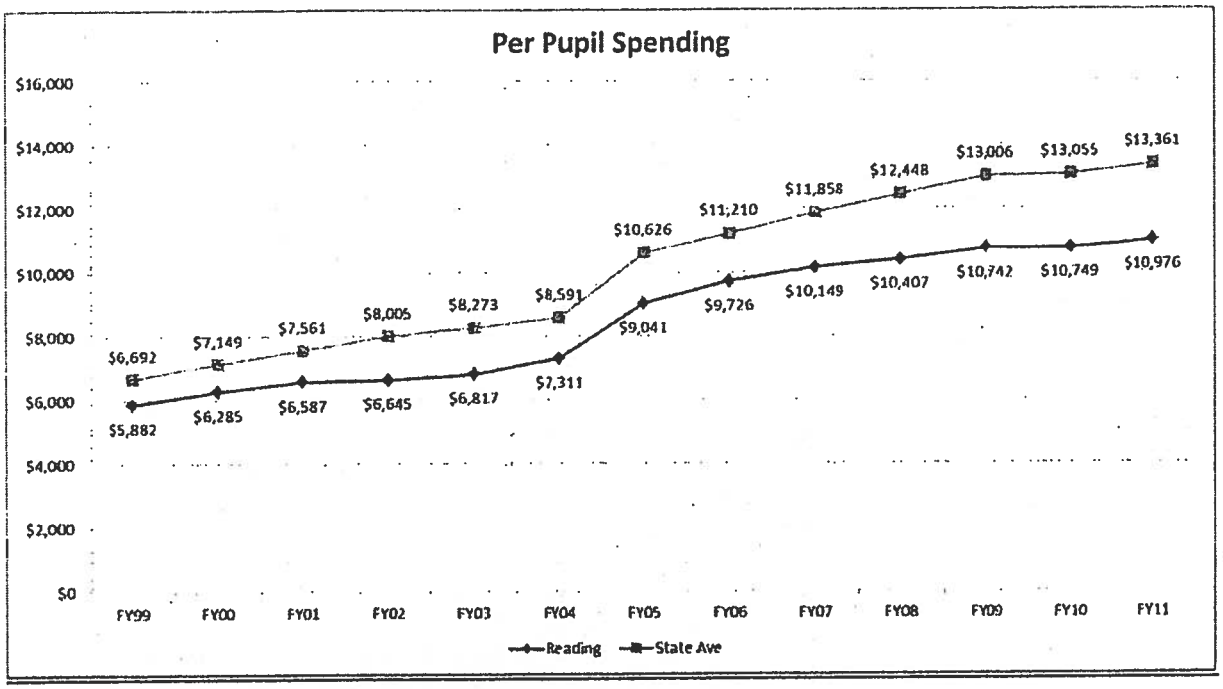
67. Revenue Director position; could we explore adding a position to the budget and perhaps be shared with the town side - incorporates grant writing plus alternatives such as advertising and private funding, etc. Do other districts have these positions?

We issued a survey and the table below summarizes the results. In general, other than urban districts and a couple of the vocational schools, no one has a grant writer or revenue officer on staff.

Community	Grant Writer?	Who is Primary Grant Writer
CHELMSFORD	NO	Assistant Superintendent
WILMINGTON	NO	Superintendent, Finance
REVERE	NO	Assistant Superintendents
CHELSEA	YES, Full-Time	
MANCHESTER-ESSEX	NO	Curriculum Director or Student Services Director
LYNNFIELD	NO	Principals and Business Manager
GREATER LAWRENCE TECH	YES	
DANVERS	NO	Assistant Superintendent, Curriculum Director, Finance
NORTH ANDOVER	NO	Assistant Superintendent
NORTHEAST METRO VOC TECH	YES, Part-time	Business Manager handles all financials
BILLERICA	NO	Assistant Superintendent, Superintendent
METHUEN	NO	Building or Central Office Administrators
WESTFORD	NO	Not assigned
SALEM	NO	Not assigned
SHORE COLLABORATIVE	NO	Professional Development Coordinator
NORTH READING	NO	Director of Academic Services
PEABODY	NO	Not assigned
READING	NO	Assistant Superintendents

68. I would like to see a 5 year trend of our per pupil cost against the state average and if possible against our "like" communities.

The chart below shows the trend back to FY'99.



69. Could you provide us what is being cut in next year's budget, decreased or consolidated?

An integral part of the budget process is to identify where we can decrease spending to offset proposed or necessary increases. Given the budget cuts and lack of increases over the past several years, we found it very challenging to find areas of the budget where reductions could be made. Some of the areas where we were able to make reductions are highlighted below. In addition, we have also included where additional school department revenue has been used as well to help offset the budget deficit.

Administration

- Supplies and materials (-2,500)
- Shifting of administrative support from administration to health services (-6,700)
- Increase in revenue offset (+7,500)

Regular Day

- Paraprofessional substitutes, turnover savings, one less school day (-24,000)
- Software licenses (-30,000)
- Library media technology (-14,000)
- Student activity stipends shifted to revolving funds (-13,000)
- Instructional equipment (-22,000)
- Instructional supplies (-15,000)
- Sick Leave Buyback (-37,000)

Special Education

- Public collaborative tuitions (-465,635)
- Increase in revenue offset (+33,362)

District-wide Programs

- Health secretarial support (-4,000)
- Athletic director (-26,089)
- Extracurricular coordinator (-6,866)

School Building Maintenance

- Natural gas expense (-39,017)
- Maintenance expense (-9,700)
- Overtime expense (-15,000)
- Increase in revenue offset (+30,000)

Reductions and increases to offsets in total equal $801,369.

70. Have we explored any regional purchases increase our buying power? For example, could we team up with Stoneham or Winchester for some of purchases next year such as the math curriculum? I know in the past office supplies were purchased this way.

We still do take advantage of a number of regional, state, and national purchasing collaboratives and contracts. We purchase the majority of our office, school, technology, and custodial supplies through the TEC collaborative – a regional effort with 60 other school districts. We utilize the state contract for the purchase of the majority of our technology (desktops, laptops, printers, servers, etc.).

With respect to math curriculum, we would have to have a very significant number of purchasers in order to get any type of discount for purchases of curriculum programs. For example, if the state were to issue a bid for all districts to purchase from, then perhaps there would be savings to be had. We can certainly reach out to our purchasing collaboratives and inquire about this possibility. However, in recent surveys and discussions with many of our neighboring districts and colleagues, we have learned that many have purchased or are purchasing their new curriculum programs this year.

71. Where are we with using online courses at the high school? Is this another way to meet the needs of our students and to address the increase in numbers for next year at the high school?

Currently we have 23 students enrolled in VHS courses. Four of these students are taking VHS at the AP level. Of the 23 students 21 are seniors, 1 is a junior and 1 is a sophomore.

The issue of class size at the high school is support of our students that are not succeeding, particularly at the strong college prep and college prep level. The class sizes at these levels (particularly CP) are too high to properly support the learning needs of the students. VHS does not help resolve this issue.

Although it could be argued that we could push more of our high performing students into VHS courses, this would be difficult. VHS allows kids to explore a topic of interest to them that we cannot offer. It allows us to expand our elective program. It also provides an avenue for a high achieving student that has exhausted all RMHS courses of study in a particular area to continue their learning. It is dangerous to have VHS take the place our core academic programming. Our staffing requests are not to expand our elective program, but to support our core curriculum.

Currently, our elective programs (classes like Facing History, Law, Acting, etc.) are over-enrolled in many cases. As our larger current classes become juniors and seniors, more students may need to choose VHS as an alternative to enrollment in these elective programs. We need to maintain VHS to accommodate the elective program.

One issue with VHS is that we have found students must be truly able to work completely independently to be successful. There is limited academic support. It is not a solution for all students.

72. Can we formalize one of our initiatives to include implementing a program such as Circle of Friends to meet the social skills/relational needs of our students with special needs? I know we are funding professional development across a variety of areas. I would like to see this acknowledged somewhere.

We are using the MTSS as our vehicle to intelligently address our community's needs. Once our MTSS teams, building leadership and district, are able to do a thorough assessment of our strengths, weaknesses, needs and resources, the first priority then becomes bolstering the universal supports and services provided to all students, (tier 1). This could mean that we add or amend programming, resources, structure, or more depending on the specific elements of the area. However, knowing what those specific steps look like at this stage of the process is premature. If there is a clear need for a program or formalized support for a certain group of students, this will be easily recognized when the MTSS teams map out their needs.

Additional Information

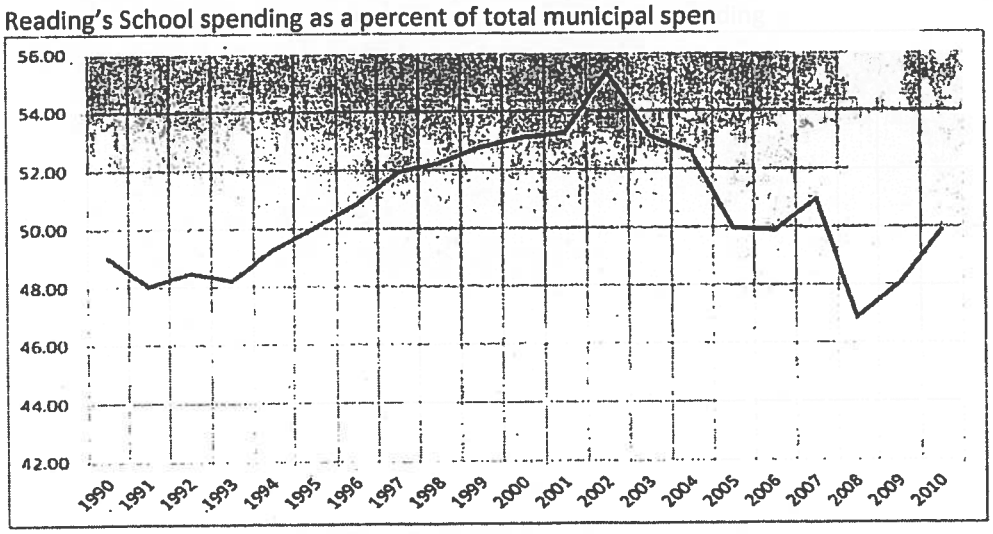
One question raised during discussions had to do with whether or not we are maximizing revenues for the school department. Revenue generation opportunities for the school department are generally limited to grants, tuitions, fees, gate/ticket receipts, and gifts and donations. Of the 329 operating districts in the Commonwealth, Reading ranks 158 out of 329 with respect to the percent of total expenditures funded from grants and other revenue receipts. The percentage of total expenses funded from these revenue sources in Reading is 12.3% versus the state average of 13.6%. When compared to a set of 31 similar communities, Reading ranks 11th out of the 31. The table below shows this list of communities and their percentages.

District	General Fund Appropriations	Grants, Revolving & Other Funds	Total Expenditures	Expenditure Per Pupil	Grants & Other Revenue as a % of Total Expenditures
MELROSE	$34,631,621	$8,027,675	$42,659,296	$10,588	18.8%
MILTON	$41,919,910	$8,336,404	$50,256,314	$12,613	16.6%
ARLINGTON	$50,266,468	$8,700,608	$58,967,076	$12,942	14.8%
NORTH ANDOVER	$47,280,221	$7,435,444	$54,715,665	$11,503	13.6%
STONEHAM	$29,039,004	$4,438,447	$33,477,451	$12,449	13.3%
WATERTOWN	$38,862,065	$5,882,584	$44,744,649	$16,008	13.1%
TEWKSBURY	$43,976,246	$6,553,065	$50,529,311	$12,068	13.0%
MIDDLEBOROUGH	$35,135,671	$5,231,348	$40,367,019	$11,426	13.0%
NATICK	$54,584,586	$8,122,809	$62,707,395	$12,649	13.0%
BELMONT	$41,826,271	$6,086,163	$47,912,434	$11,969	12.7%
READING	$43,419,721	$6,101,238	$49,520,959	$10,976	12.3%
SAUGUS	$34,106,413	$4,700,598	$38,807,011	$12,744	12.1%
WESTFORD	$52,497,334	$7,177,376	$59,674,710	$11,179	12.0%
FRANKLIN	$61,620,663	$8,399,418	$70,020,081	$10,708	12.0%
DANVERS	$41,817,966	$5,538,995	$47,356,961	$12,590	11.7%
NORTH ATTLEBOROUGH	$43,922,111	$5,646,856	$49,568,967	$10,343	11.4%
MARBLEHEAD	$38,494,287	$4,948,872	$43,443,159	$12,727	11.4%
WAKEFIELD	$36,898,439	$4,718,164	$41,616,603	$12,009	11.3%
ANDOVER	$77,258,573	$9,807,687	$87,066,260	$13,697	11.3%
MANSFIELD	$46,333,461	$5,830,998	$52,164,459	$10,554	11.2%
NORTH READING	$28,743,500	$3,487,830	$32,231,330	$11,842	10.8%
WINCHESTER	$46,059,792	$5,297,712	$51,357,504	$11,822	10.3%
HOPKINTON	$38,395,535	$4,321,529	$42,717,064	$12,298	10.1%
LEXINGTON	$94,802,873	$10,215,602	$105,018,475	$16,358	9.7%
EASTON	$38,697,122	$4,143,100	$42,840,222	$10,922	9.7%
WILMINGTON	$42,748,850	$4,408,170	$47,157,020	$12,330	9.3%
BILLERICA	$69,706,328	$7,125,551	$76,831,879	$12,628	9.3%
CHELMSFORD	$56,858,181	$5,593,982	$62,452,163	$11,049	9.0%
BURLINGTON	$52,041,172	$4,450,199	$56,491,371	$15,008	7.9%
BEDFORD	$38,577,147	$3,033,715	$41,610,862	$16,963	7.3%
LYNNFIELD	$24,876,129	$1,919,045	$26,795,174	$11,475	7.2%

A second inquiry centered on how Reading compares with respect to the percent of total municipal expenditures for the benefit of schools. For this particular benchmark, Reading ranks 217 out of 338 municipalities. For Reading, in FY'11, school expenditures were 49.88% of total municipal spending. The state average is 44.70%. In comparing to the 31 similar communities identified above, we rank 15 out of 31. Those figures are shown below as well as the trend for Reading over time for school spending as a percentage of total municipal spending.

Municipality	School Expenditures	Non-School Expenditures	Total Expenditures	School % of Total
TEWKSBURY	39,049,313	27,159,092	66,208,405	58.98
HOPKINTON	32,497,755	24,585,617	57,083,372	56.93
LEXINGTON	65,905,578	50,321,020	116,226,598	56.70
FRANKLIN	51,482,831	39,821,840	91,304,671	56.39
NORTH ANDOVER	36,709,207	30,016,641	66,725,848	55.01
WILMINGTON	35,606,980	29,812,802	65,419,782	54.43
WESTFORD	43,979,179	37,863,270	81,842,449	53.74
EASTON	31,420,202	27,631,847	59,052,049	53.21
ANDOVER	60,442,671	54,044,014	114,486,685	52.79
NORTH ATTLEBOROUGH	36,358,862	34,327,297	70,686,159	51.44
MILTON	33,619,451	31,782,279	65,401,730	51.40
LYNNFIELD	19,968,134	19,164,871	39,133,005	51.03
BURLINGTON	43,649,054	43,711,224	87,360,278	49.96
READING	35,050,132	35,228,784	70,278,916	49.88
NORTH READING	23,233,395	23,353,570	46,586,965	49.87
MANSFIELD	36,667,646	36,978,691	73,646,337	49.79
BILLERICA	56,145,881	56,628,718	112,774,599	49.79
BELMONT	32,983,929	33,701,064	66,684,993	49.46
CHELMSFORD	44,384,101	50,217,372	94,601,473	46.92
WAKEFIELD	27,077,837	30,867,609	57,945,446	46.73
BEDFORD	31,382,064	35,925,699	67,307,763	46.62
MARBLEHEAD	27,605,553	31,885,172	59,490,725	46.40
MIDDLEBOROUGH	28,412,123	35,059,436	63,471,559	44.76
NATICK	42,963,471	54,386,056	97,349,527	44.13
ARLINGTON	41,084,134	52,055,130	93,139,264	44.11
STONEHAM	22,647,360	29,721,107	52,368,467	43.25
WINCHESTER	31,923,410	43,215,499	75,138,909	42.49
DANVERS	31,329,261	42,678,479	74,007,740	42.33
SAUGUS	26,484,292	37,021,736	63,506,028	41.70
MELROSE	27,397,933	38,447,616	65,845,549	41.61
WATERTOWN	32,927,685	56,035,819	88,963,504	

Reading's School spending as a percent of total municipal spen



Public Works – Enterprise Funds
FY14 Budget

Enterprise Fund Reserves & Rates

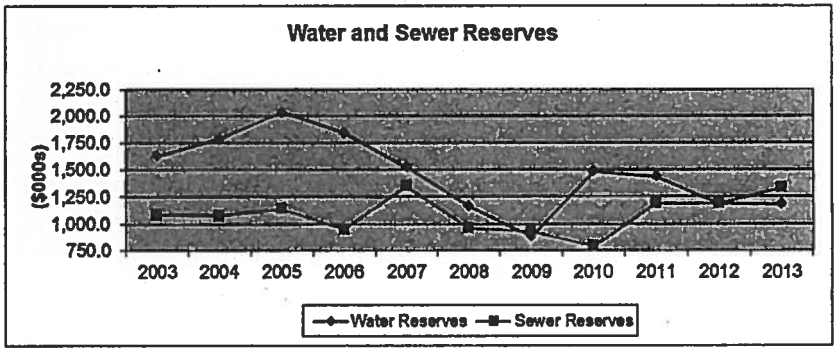
In case of financial emergencies, 10% of annual expenditures (Water & Sewer) or $150,000 (Storm Water) is set aside to be held in Reserve Funds. Current reserves are well in excess of these levels. Old capital projects that had remaining balances have been closed out to reserves, and in one case a $75,000 FY12 sewer project for Lewis Street was not done, so the project was pushed into FY14 and the unused funds were added to Sewer reserves.

Reserves	Jan. 2013	Target	% over
St. Water	$560k	$150k	+273%
Water	$1,178k	$545k	+116%
Sewer	$1,333k	$577k	+131%
Combined	**$3.07 mil**	**$1.27 mil**	**+142%**

Recent Reserves History

Excess reserves offer the flexibility to take advantage of mid-year opportunities, such as the decision by November 2011 Town Meeting to use $250,000 to advance the Howard Street water main project forward in order to qualify for an interest-free loan. This saved over $100,000 in future interest costs.

As the next chart shows, water reserves hit a recent low in 2008-2009 coincident with some one-time costs associated with closing the water treatment plant and shifting the water supply to the MWRA. In 2010 some legal environmental settlements were deposited in the water reserve fund and in 2011-12 surplus from past capital projects were closed out and added to the sewer reserve fund, resulting in fund balances that are now well over the 10% target levels. Therefore excess reserves are available to offset some rate increases in the future.



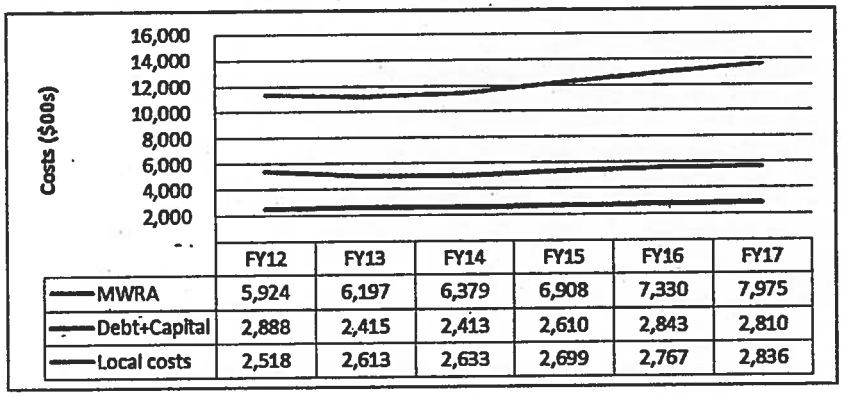
Reserves Policy

The use of excess reserves combined with capital planning can partner to dampen the volatility that MWRA assessments may bring to the Reading customer.

System-wide MWRA preliminary FY14 rates are +3.9%, a bit below their +4.6% forecast one year ago. Reading's relative lower usage has translated into smaller increases as water is +2.6% and sewer is +4.5%. The MWRA has not yet released an updated forecast, but one year ago they projected system-wide rates of +8.3% in FY15; +6.1% in FY16 and +8.8% in FY17.

Water & Sewer

MWRA assessments represent 55% of combined Water and Sewer budgets, and are expected to rise at an annual rate of 6.1% for the five-year period FY12-17. The remaining 45% of costs are under some type of Reading control and are expected to increase by only 0.8% over this same period. Debt and capital are planned to be relatively flat, while wages and other expenses (shown as local costs below) are forecast at+2.4%.



	FY12	FY13	FY14	FY15	FY16	FY17
MWRA	5,924	6,197	6,379	6,908	7,330	7,975
Debt+Capital	2,888	2,415	2,413	2,610	2,843	2,810
Local costs	2,518	2,613	2,633	2,699	2,767	2,836

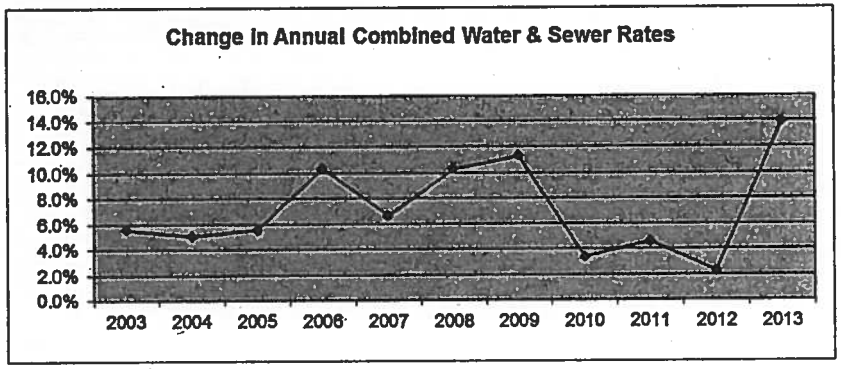
Given this forecast, here is a suggested use of reserves over the next few years FY14-17. If there are no reserves regenerated during this time, ending FY17 reserve fund levels would be at the 10% minimum:

	W Res. Used	W Net Budget	S Res. Used	S Net Budget	Combined Net Budg.
FY13	$150k		$150k		
FY14	none	+2.0%	$75k	+5.6%	+3.9%
FY15	$100k	+3.6%	$200k	+6.3%	+5.0%
FY16	$175k	+4.0%	$200k	+6.7%	+5.4%
FY17	$225k	+4.7%	$100k	+6.8%	+5.8%

Rates

Water and sewer rates are set by a combination of budgets, use of reserves and the volume of usage of water/sewer. Conservation efforts in water usage reduce the charges paid to the MWRA for water and sewer, but rates may actually need to increase to pay the fixed local costs, as was seen in FY13 when an 8.5% increase was needed to offset the change in volume.

Current billing through December 2012 indicates no further adjustments will be needed in FY14 for changes in water/sewer usage. Therefore the net combined +3.9% for water & sewer budgets is also the forecast for next year's combined rates.



The Storm Water Fund rate for all residential parcels is set at a flat $40 annual fee. Commercial rates are then determined by their amount of impervious surface when compared to the average residential property.

A detailed four-year forecast is found on the following page; following distinct sections describe the three Enterprise Funds.

Enterprise Fund Budgets

No.	March 19, 2013	Approved FY - 2012	Approved FY - 2013	Percent Change	Requested FY - 2014	Percent Change	Estimated FY - 2015	Percent Change	Estimated FY - 2016	Percent Change	Estimated FY - 2017	Percent Change
	Assumptions for FY15-FY17:						*Local costs	2.50%		2.50%		2.50%
							MWRA	8.30%		6.10%		8.80%
	Water				*MWRA +2.6% vs actual*							
W1	*Wages	639,490	656,788	2.70%	674,178	2.65%	691,032	2.50%	708,308	2.50%	726,016	2.50%
W2	*Expenses	577,677	628,290	8.76%	603,882	-3.88%	618,979	2.50%	634,454	2.50%	650,315	2.50%
W3	*GF Offsets	377,367	384,916	2.00%	398,388	3.50%	408,348	2.50%	418,556	2.50%	429,020	2.50%
W4	Debt+Capital	2,569,091	1,969,051	-23.36%	1,875,786	-4.74%	1,973,221	5.19%	2,108,725	6.87%	2,199,729	4.32%
WL	**Local Water Costs**	4,163,625	3,639,045	-12.60%	3,552,234	-2.39%	3,691,580	3.92%	3,870,043	4.83%	4,005,080	3.49%
W5	MWRA Assessment	1,759,085	1,813,825	3.11%	1,857,683	2.42%	2,011,871	8.30%	2,134,595	6.10%	2,322,439	8.80%
WG	Gross Water Fund	5,922,710	5,452,870	-7.93%	5,409,917	-0.79%	5,703,451	5.43%	6,004,638	5.28%	6,327,519	5.38%
W6	Reserves	(550,000)	(150,000)				(100,000)		(175,000)		(225,000)	
WN	**Net Water Fund**	5,372,710	5,302,870	-1.30%	5,409,917	2.02%	5,603,451	3.58%	5,829,638	4.04%	6,102,519	4.68%
WV	*TM Voted Water Fund*	*5,545,343*	*5,067,954*	*-8.61%*	*5,011,529*	*-1.11%*	*5,295,103*	*5.66%*	*5,586,082*	*5.50%*	*5,898,499*	*5.59%*
	Sewer				*MWRA +4.5% vs actual*							
S1	*Wages	267,908	275,144	2.70%	283,935	3.20%	291,033	2.50%	298,309	2.50%	305,767	2.50%
S2	*Expenses	396,300	403,926	1.92%	399,461	-1.11%	409,448	2.50%	419,684	2.50%	430,176	2.50%
S3	*GF Offsets	259,004	264,198	2.01%	273,445	3.50%	280,281	2.50%	287,288	2.50%	294,470	2.50%
S4	Debt+Capital	319,206	445,800	39.66%	536,934	20.44%	606,934	13.04%	674,000	11.05%	520,000	-22.85%
SL	**Local Sewer Costs**	1,242,418	1,389,068	11.80%	1,493,775	7.54%	1,587,696	6.29%	1,679,281	5.77%	1,550,413	-7.67%
S5	MWRA Assessment	4,164,476	4,383,478	5.26%	4,521,077	3.14%	4,896,326	8.30%	5,195,002	6.10%	5,652,163	8.80%
SG	Gross Sewer Fund	5,406,894	5,772,546	6.76%	6,014,852	4.20%	6,484,022	7.80%	6,874,283	6.02%	7,202,576	4.78%
S6	Reserves		(150,000)		(75,000)		(200,000)		(200,000)		(100,000)	
SN	**Net Sewer Fund**	5,406,894	5,622,546	3.99%	5,939,852	5.64%	6,284,022	5.79%	6,674,283	6.21%	7,102,576	6.42%
SV	*TM Voted Sewer Fund*	*5,147,890*	*5,508,348*	*7.00%*	*5,741,407*	*4.23%*	*6,203,741*	*8.05%*	*6,586,995*	*6.18%*	*6,908,105*	*4.87%*
	Combined W&S											
	Local Water&Sewer	5,406,043	5,028,113	-6.99%	5,046,009	0.36%	5,279,276	4.62%	5,549,324	5.12%	5,555,493	0.11%
	MWRA Assessments	5,923,561	6,197,303	4.62%	6,378,760	2.93%	6,908,197	8.30%	7,329,597	6.10%	7,974,602	8.80%
	Gross W&S Budgets	11,329,604	11,225,416	-0.92%	11,424,769	1.78%	12,187,474	6.68%	12,878,921	5.67%	13,530,095	5.06%
	Reserves	(550,000)	(300,000)		(75,000)		(300,000)		(375,000)		(325,000)	
	Net W&S Budgets	10,779,604	10,925,416	1.35%	11,349,769	3.88%	11,887,474	4.74%	12,503,921	5.19%	13,205,095	5.61%
	Usage & other Impacts			9.91%								
	Rates			11.40%		3.88%		4.74%		5.19%		5.61%

				Target	Excess
	Reserves				
	Water	986,630	1,177,778	$ 632,752	7%
	Sewer	987,837	1,333,386	$ 720,258	5%
	Storm Water	376,011	560,676	$ 150,000	160%

	Storm Water											
Y1	*Wages	127,765	134,232	5.06%	138,903	3.48%	142,376	2.50%	145,935	2.50%	149,583	2.50%
Y2	*Expenses	58,885	64,080	8.82%	63,943	-0.21%	65,542	2.50%	67,180	2.50%	68,860	2.50%
Y3	Debt+Capital	190,000	190,000	0.00%	190,000	0.00%	190,000	0.00%	200,000	5.26%	200,000	0.00%
	Storm Water Fund	376,650	388,312	3.10%	392,846	1.17%	397,917	1.29%	413,115	3.82%	418,443	1.29%
	Reserves		*(25,000)*		*(30,000)*		*(35,000)*		*(50,000)*		*(55,000)*	
SWV	**Net Storm Water**	376,650	363,312	-3.54%	362,846	-0.13%	362,917	0.02%	363,115	0.05%	363,443	0.09%
	estimated revenues @$40 is $390k			*$40*		*$40*		*$40*		*$40*		*$40*

Public Works – Water Enterprise Fund FY14 Budget

Water Fund	FY13	FY14	Change
Wages	$656,788	$674,178	+2.6%
Exp (non-MWRA)	$628,290	$603,882	-3.9%
GF overhead	$384,916	$398,388	+3.5%
Debt + Capital	$1,969,051	$1,875,786	-4.7%
Local Costs	**$3,639,045**	**$3,552,234**	**-2.4%**
MWRA Expense*	$1,813,825	$1,857,683	+2.4%
Gross budget	**$5,452,870**	**$5,409,917**	**-0.8%**
Use of Reserves#	-$150,000	none	
Net Budget	**$5,302,870**	**$5,409,917**	**+2.0%**

** +2.6% versus actual FY13 # suggested figure for FY14*

Overview

Water Supply is responsible for the administrative management, operation, technical support, maintenance and security of the drinking water supply in accordance with all Federal, State and local regulations. Water Distribution is responsible for maintaining and operating the municipal water distribution system in accordance with industry standards and all applicable regulations. In addition, this division oversees water meter installation, repair and meter reading as well as the maintenance of all fire hydrants.

Total local costs decrease by 2.4% in this budget. There are no changes in FTEs and wages are increased to reflect steps plus 1% COLA for non-union employees or at a level consistent with union contracts. Non-MWRA expenses are funded lower to adjust to recent trends. The funding of Other Post-Employment Benefits is continued with this budget. When MWRA assessments are included the gross FY14 Water fund budget decreases by 0.8% compared to one year ago. The use of Reserves is suggested to be zero next year such that the net budget increase is also 2.0%.

The $25 million water main projects are proposed to be funded over a period of many years. The first phase is proposed to begin in FY14. Below is a summary of the Current water main costs; the estimated Project cost (including 3% annual cost inflation plus roadway paving as needed); when the Work will begin and when the debt will be fully Repaid:

	Current ($mil)	Project ($mil)	Work	Repaid
#1	$4.4	$5.0	FY14	FY23
#2	$0.8	$1.1	FY16	FY20
MWRA	$2.3	$0	tba	none
#3	$1.0	$1.4	FY18	FY22
#4	$2.6	$4.1	FY23	FY32
Phase A	**$11.1**	**$11.6**	**FY14**	**FY32**
Phase B*	$ 4.0	$ 7.2		
Phase C*	$10.0	$17.5		
Total	**$25.1**			

Project costs shown in FY24 dollars

PROJECTION: 20142 FY14 Enterprise Funds FOR PERIOD 99

ACCOUNTS FOR:
WATER

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0450	WATER - OPERATIONS								
05	EXPENSES								
61005519	519000	MEDICARE	7,000.00	5,793.85	5,774.84	.00	7,750.00	8,000.00	3.2%
61005519	519700	RETIREMENT	17,075.00	26,724.00	27,927.00	73,126.00	73,126.00	76,417.00	4.5%
61005519	519750	OPEB CONTR	.00	.00	.00	.00	47,664.00	45,215.00	-5.1%
61005529	529433	HAZ WST DI	7,771.40	6,025.59	7,449.06	5,495.34	10,000.00	10,000.00	.0%
61005530	530110	LEGAL COUN	121.50	.00	.00	.00	5,000.00	.00	-100.0%
61005530	530480	PRIMACEY A	5,530.87	5,551.27	5,267.71	5,454.45	5,500.00	5,500.00	.0%
61005530	530491	SVC WKFLD	7,601.06	7,857.29	7,870.50	4,150.45	8,000.00	8,000.00	.0%
61005531	531000	PRDEV TRN	1,666.00	2,569.52	5,838.00	2,347.00	5,000.00	5,000.00	.0%
61005574	574000	HEALTH INS	102,645.48	139,748.59	142,941.46	111,624.40	155,000.00	145,000.00	-6.5%
61005574	574010	PROP/CASUA	20,460.00	23,017.00	24,001.00	26,877.00	30,000.00	31,500.00	5.0%
61005574	574550	WC INSURNC	15,905.00	15,411.00	16,234.00	16,177.00	20,000.00	21,000.00	5.0%
TOTAL EXPENSES			185,776.31	232,698.11	243,303.57	245,251.64	367,040.00	355,632.00	-3.1%
07	DEBT SERVICE								
61007591	591000	PRIN	1,375,000.00	1,375,000.00	1,370,000.00	675,000.00	958,500.00	1,435,000.00	49.7%
61007591	592000	INT	514,352.50	463,325.00	414,710.00	193,701.25	367,551.00	390,786.00	6.3%
TOTAL DEBT SERVICE			1,889,352.50	1,838,325.00	1,784,710.00	868,701.25	1,326,051.00	1,825,786.00	37.7%
09	OTHER FINANCING USES								
61009596	596111	WAGE-TNMGR	14,896.00	14,896.00	14,895.96	10,129.36	15,194.00	15,726.00	3.5%
61009596	596121	WAGE-ACCT	10,078.00	10,078.00	10,077.96	6,853.36	10,280.00	10,640.00	3.5%
61009596	596122	EXP-ACCT	180.00	180.00	180.00	122.64	184.00	190.00	3.3%
61009596	596131	WAGE-FIN	32,032.00	32,032.00	32,031.96	21,782.00	32,673.00	33,817.00	3.5%

PROJECTION: 20142 FY14 Enterprise Funds FOR PERIOD 99

ACCOUNTS FOR:
WATER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
61009596	596132	EXP-FIN 21,653.00	21,653.00	21,653.04	14,724.00	22,086.00	22,859.00	3.5%
61009596	596141	WAGE-HR 4,900.00	4,900.00	4,899.96	3,332.00	4,998.00	5,173.00	3.5%
61009596	596142	EXP-HR 2,264.00	2,264.00	2,264.04	1,539.36	2,309.00	2,390.00	3.5%
61009596	596151	WAGE-TECH 31,777.00	31,777.00	31,776.96	21,608.64	32,413.00	33,547.00	3.5%
61009596	596152	EXP-TECH 30,418.00	30,418.00	30,417.96	20,684.00	31,026.00	32,112.00	3.5%
61009596	596161	WAGE-PWADM 104,690.00	104,690.00	104,690.04	71,189.36	106,784.00	110,521.00	3.5%
61009596	596171	WAGE-PWENG 98,407.00	98,407.00	98,406.96	66,916.64	100,375.00	103,888.00	3.5%
61009596	596181	WAGE-PWHWY 6,730.00	6,730.00	6,729.96	4,576.64	6,865.00	7,105.00	3.5%
61009596	596182	EXP-PWHWY 19,342.00	19,342.00	19,341.96	13,152.64	19,729.00	20,420.00	3.5%
61009596	596500	XFERTO ENT .00	.00	414,500.00	.00	.00	.00	.0%
TOTAL OTHER FINANCING USES		377,367.00	377,367.00	791,866.76	256,610.64	384,916.00	398,388.00	3.5%
TOTAL WATER - OPERATIONS		2,452,495.81	2,448,390.11	2,819,880.33	1,370,563.53	2,078,007.00	2,579,806.00	24.1%
0451	WATER - DISTRIBUTION							
03	SALARIES							
61013511	511010	ADMIN ASST .00	.00	.00	.00	.00	20,286.00	.0%
61013511	511401	SUPERVISOR 38,826.34	38,826.33	39,606.34	29,404.40	40,393.00	41,605.00	3.0%
61013511	511403	FOREMAN 58,677.28	58,182.46	60,668.32	46,243.63	61,896.00	63,140.00	2.0%
61013511	511405	WRKNG FRMN 89,073.54	125,585.72	99,351.19	74,125.13	114,576.00	116,874.00	2.0%
61013511	511409	EQUIP OPER 117,118.54	122,832.48	140,226.77	107,385.55	143,571.00	146,909.00	2.3%
61013511	511413	SKLLD LABR 78,502.24	57,211.78	41,711.24	31,858.55	42,220.00	43,506.00	3.0%
61013511	511417	LABORER 34,104.96	33,032.16	64,916.55	50,190.64	67,076.00	69,746.00	4.0%
61013511	511471	CLERK(S) 17,308.15	17,268.40	17,476.79	13,330.79	18,640.00	.00	-100.0%
61013511	511481	SNOW REMOV .00	.00	.00	-5,169.94	-6,500.00	-6,500.00	.0%
61013511	515000	OVERTIME 62,495.18	52,509.30	78,570.57	29,421.28	55,000.00	56,000.00	1.8%
61013511	516050	OUT OF GRA						

PROJECTION: 20142 FY14 Enterprise Funds FOR PERIOD 99

ACCOUNTS FOR:
WATER

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
			1,894.10	5,517.60	5,164.80	3,713.88	4,500.00	5,000.00	11.1%
61013511	516060	ONCALL PRM	9,760.00	10,492.00	10,270.00	7,936.00	10,000.00	11,000.00	10.0%
61013511	516080	LONGEVITY	6,625.00	6,825.00	5,550.00	5,550.00	7,500.00	7,500.00	.0%
61013512	512000	WAGES TEMP	6,552.33	5,303.74	6,172.72	2,846.58	8,000.00	8,000.00	.0%
61013517	517017	SCK LV BBK	.00	.00	2,968.64	.00	.00	.00	.0%
TOTAL SALARIES			520,937.66	533,586.97	572,653.93	396,836.49	566,872.00	583,066.00	2.9%
05	EXPENSES								
61015521	521301	ELECTRICIT	9,678.95	10,497.81	8,361.89	6,918.39	11,000.00	11,000.00	.0%
61015521	521303	NATRL GAS	353.50	301.91	264.62	200.87	500.00	500.00	.0%
61015521	521392	WRLS PHONE	2,902.39	2,864.58	2,851.63	1,979.51	1,500.00	2,000.00	33.3%
61015530	530420	PLCE DTAIL	9,583.69	10,413.62	12,280.86	10,900.00	16,000.00	15,000.00	-6.3%
61015530	530470	WTR SYSTEM	5,516.96	1,730.69	7,976.26	5,933.81	10,000.00	10,000.00	.0%
61015530	530472	MAIN PIPE/	9,706.52	760.00	9,790.00	1,260.00	10,000.00	10,000.00	.0%
61015530	530474	SVC PIPE/M	59,507.28	59,001.75	72,145.27	50,408.86	50,000.00	50,000.00	.0%
61015530	530478	CROSS CONN	4,900.00	5,160.00	5,380.00	1,900.00	8,000.00	8,000.00	.0%
61015531	531000	PRDEV TRN	.00	.00	1,400.00	.00	.00	.00	.0%
61015536	536000	LIC SFTWR	4,084.15	7,000.00	.00	5,339.80	10,000.00	7,500.00	-25.0%
61015540	540470	WD GEN SUP	24,736.81	24,160.62	15,692.79	14,896.84	25,000.00	25,000.00	.0%
61015540	540472	MAIN PIPE	24,406.91	23,288.30	20,772.04	14,733.40	30,000.00	30,000.00	.0%
61015540	540474	SVC METERS	151.00	380.00	.00	420.00	7,000.00	7,000.00	.0%
61015554	554000	UNFM/CLTH	3,949.21	4,227.97	4,860.53	2,400.00	5,500.00	5,500.00	.0%
61015578	578100	LICENSES	864.00	347.00	990.00	385.00	750.00	750.00	.0%
TOTAL EXPENSES			160,341.37	150,134.25	162,765.89	117,676.48	185,250.00	182,250.00	-1.6%
08	CAPITAL EXPENDITURES								

PROJECTION: 20142 FY14 Enterprise Funds FOR PERIOD 99

ACCOUNTS FOR:
WATER

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
61018584	584410	BOBCATLOAD	.00	44,044.20	.00	.00	.00	.00	.0%
61018584	584411	VAN #2	.00	37,933.61	.00	.00	.00	.00	.0%
61018584	584418	TRUCK #12	.00	.00	39,954.45	.00	.00	.00	.0%
61018585	585000	ADDTNL EQU	6,769.88	.00	.00	.00	.00	.00	.0%
61018585	585451	METRINSTAL	180,000.00	177,916.09	.00	.00	.00	.00	.0%
61018585	585461	TANK INSP	.00	.00	.00	.00	550,000.00	.00	-100.0%
61018588	588450	SYSTEMS	57,595.86	-92,245.27	-89,245.27	.00	.00	50,000.00	.0%
TOTAL CAPITAL EXPENDITURES			244,365.74	167,648.63	-49,290.82	.00	550,000.00	50,000.00	-90.9%
TOTAL WATER - DISTRIBUTION			925,644.77	851,369.85	686,129.00	514,512.97	1,302,122.00	815,316.00	-37.4%

300

0452 WATER - SUPPLY / TREATMENT

03 SALARIES

61023511	511461	SUPERVISOR	84,062.88	84,062.88	84,062.88	62,426.40	85,416.00	86,612.00	1.4%
61023511	511481	SNOW RMVL	.00	.00	.00	-328.56	-500.00	-500.00	.0%
61023511	515000	OVERTIME	5,586.11	5,958.50	11,393.59	4,918.17	5,000.00	5,000.00	.0%
TOTAL SALARIES			89,648.99	90,021.38	95,456.47	67,016.01	89,916.00	91,112.00	1.3%

05 EXPENSES

61025521	521301	ELECTRICIT	24,721.78	24,596.31	19,710.36	13,875.53	24,000.00	24,000.00	.0%
61025521	521308	FUEL OIL	.00	2,077.62	1,518.11	.00	3,000.00	3,000.00	.0%
61025521	521309	SWR/STM WA	127.90	214.72	214.72	161.04	500.00	500.00	.0%
61025521	521390	TELEPHONE	2,291.25	1,616.96	1,135.89	635.50	2,500.00	2,500.00	.0%
61025524	524471	MWRA VALVE	.00	.00	.00	.00	10,000.00	.00	-100.0%
61025530	530000	OUT PRFSVC	11,355.56	5,781.00	4,184.34	9,039.23	10,000.00	10,000.00	.0%
61025530	530457	WELL MISC	.00	2,073.86	.00	.00	.00	.00	.0%
61025540	540000	SUPPLIES							

PROJECTION: 20142 FY14 Enterprise Funds FOR PERIOD 99

ACCOUNTS FOR:
WATER

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
			4,213.34	1,439.80	1,794.13	1,108.35	6,000.00	6,000.00	.0%
61025540	540455	WELL SUPPL	3,670.93	10,990.54	9,223.98	8,902.53	20,000.00	20,000.00	.0%
61025540	540499	WTR EMERGN	25,200.50	.00	1,180.44	.00	.00	.00	.0%
61025563	563400	MWRA	1,737,501.00	1,726,878.00	1,772,389.00	1,448,969.60	1,813,825.00	1,857,683.00	2.4%
	TOTAL EXPENSES		1,809,082.26	1,775,668.81	1,811,350.97	1,482,691.78	1,889,825.00	1,923,683.00	1.8%
08	CAPITAL EXPENDITURES								
61028583	583000	PLANT	.00	.00	67,396.35	.00	56,000.00	.00	-100.0%
61028584	584407	PICKUP TRK	.00	.00	.00	35,219.16	37,000.00	.00	-100.0%
	TOTAL CAPITAL EXPENDITURES		.00	.00	67,396.35	35,219.16	93,000.00	.00	-100.0%
	TOTAL WATER - SUPPLY / TREAT		1,898,731.25	1,865,690.19	1,974,203.79	1,584,926.95	2,072,741.00	2,014,795.00	-2.8%
0990	OTHER FINANCING SOURCES/USES								
09	OTHER FINANCING USES								
61009590	599910	DEBT COSTS	.00	.00	2,500.00	.00	.00	.00	.0%
	TOTAL OTHER FINANCING USES		.00	.00	2,500.00	.00	.00	.00	.0%
	TOTAL OTHER FINANCING SOURCE		.00	.00	2,500.00	.00	.00	.00	.0%
	TOTAL WATER		5,276,871.83	5,165,450.15	5,482,713.12	3,470,003.45	5,452,870.00	5,409,917.00	-.8%

Public Works – Sewer Enterprise Fund FY14 Budget

Overview

The Sewer Division is responsible for operating the municipal sewer collection systems in accordance with all applicable state, federal and MWRA regulations for the collection and discharge of wastewater. This ranges from maintaining and repairing 100 miles of sewer mains and 12 pumping stations to responding to customer service needs for individual sewer and drainage problems.

Sewer Fund	FY13	FY14	Change
Wages	$275,144	$283,935	+3.2%
Exp (non-MWRA)	$403,926	$399,461	-1.1%
GF overhead	$264,198	$273,445	+3.5%
Debt + Capital	$445,800	$536,934	+20.4%
Local Costs	**$1,389,068**	**$1,493,775**	**+7.5%**
MWRA Expense*	$4,383,478	$4,521,077	+3.1%
Gross budget	**$5,772,546**	**$6,014,852**	**+4.2%**
Use of Reserves#	-$150,000	-$75,000	
Net Budget	**$5,622,546**	**$5,939,852**	**+5.6%**

** +4.5% versus actual FY13 # suggested figure for FY14*

Local costs increase by 7.5% in this budget, driven by a large capital project. There are no changes in FTEs and wages are increased to reflect steps plus 1% COLA for non-union employees or at a level consistent with union contracts. Non-MWRA expenses are funded lower to adjust to recent trends.

The funding of Other Post-Employment Benefits is continued with this budget. When MWRA assessments are included the gross FY14 Sewer fund budget increases by 4.2% compared to one year ago. The use of Reserves is suggested to decline by $75,000 to $75,000 in FY14 such that the net budget increase is 5.6%.

In FY14 a $450,000 sewer main project for three streets (Lewis, Howard and Charles) is scheduled: $350,000 of these costs are shown as capital, and the remainder will be funded from the MWRA loan program shown as debt. Sewer station repairs are scheduled to begin with West Street (FY15) and Batchelder Road (FY16) and be completed by FY26. This schedule proposes to work on the projects in current DPW priority order, but that schedule may change if conditions change.

Debt financing for all twelve of these projects was considered but discarded for several reasons. First, for the $4.2 million in anticipated capital repairs the additional interest costs added $1 million to these projects. Second, as a practical matter repairs on all twelve stations would need to be spread out over several years. Third, doing these projects on a pay-as-you-go basis allows for flexibility both in terms of capital work and financing. A project may be delayed if other priorities arise.

PROJECTION: 20142 FY14 Enterprise Funds FOR PERIOD 99

ACCOUNTS FOR:
SEWER

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0440	SEWER - OPERATIONS								
03	SALARIES								
62003511	511010	ADMIN ASST	.00	.00	.00	.00	.00	20,286.00	.0%
62003511	511401	SUPERVISOR	38,826.38	38,826.40	39,606.37	29,404.40	40,393.00	41,605.00	3.0%
62003511	511405	WRKNG FRMN	55,887.19	49,893.39	49,721.29	37,971.77	50,825.00	51,857.00	2.0%
62003511	511409	EQUIP OP	51,907.68	51,907.68	53,507.15	40,747.20	54,539.00	55,624.00	2.0%
62003511	511413	SKLLD LABR	37,375.53	3,500.21	.00	.00	.00	.00	.0%
62003511	511417	LABORER	57,800.14	54,557.71	67,132.86	51,233.91	69,747.00	72,563.00	4.0%
62003511	511471	CLERK(S)	17,308.47	17,268.81	17,476.96	13,331.09	18,640.00	.00	-100.0%
62003511	511481	SNOW RMVL	.00	.00	.00	-2,296.97	-2,500.00	-2,500.00	.0%
62003511	515000	OVERTIME	20,856.34	21,296.14	24,031.08	31,704.00	35,000.00	36,000.00	2.9%
62003511	516050	OUT OF GRA	23.76	3,838.40	6,673.20	4,042.51	3,500.00	3,500.00	.0%
62003511	516060	ONCALL PRM	2,644.00	2,196.00	2,747.00	1,792.00	2,950.00	2,950.00	.0%
62003511	516080	LONGEVITY	3,125.00	1,950.00	1,075.00	1,075.00	2,050.00	2,050.00	.0%
62003517	517017	SCK LV BBK	.00	.00	2,968.63	.00	.00	.00	.0%
TOTAL SALARIES			285,754.49	245,234.74	264,939.54	209,004.91	275,144.00	283,935.00	3.2%
05	EXPENSES								
62005519	519000	MEDICARE	1,000.00	1,595.53	1,906.44	.00	1,125.00	1,500.00	33.3%
62005519	519700	RETIREMENT	14,876.00	22,273.00	23,275.00	27,234.00	27,234.00	28,460.00	4.5%
62005519	519750	OPEB CONTR	.00	.00	.00	.00	9,667.00	7,901.00	-18.3%
62005521	521301	ELECTRICIT	28,536.59	26,781.71	26,963.78	19,418.97	33,000.00	33,000.00	.0%
62005524	524469	STATIONREP	.00	.00	.00	7,000.00	30,000.00	30,000.00	.0%
62005524	524474	MANHOLE	.00	.00	8,478.75	4,200.00	10,000.00	10,000.00	.0%
62005524	524475	I&I REIMB	500.00	800.00	.00	.00	.00	.00	.0%

PROJECTION: 20142 FY14 Enterprise Funds FOR PERIOD 99

ACCOUNTS FOR:
SEWER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
62005524	524476 I&IPREVENT	.00	.00	60,697.86	50,299.21	100,000.00	100,000.00	.0%
62005529	529433 HAZ WST DI	8,429.33	9,970.00	7,571.50	.00	10,000.00	10,000.00	.0%
62005530	530000 PURCH SVC	19,793.05	20,495.33	21,608.22	11,051.00	20,000.00	20,000.00	.0%
62005530	530110 LGL COUNSL	.00	.00	.00	.00	2,500.00	2,000.00	-20.0%
62005530	530420 PLCE DTAIL	1,844.98	5,387.10	10,778.11	4,000.00	6,000.00	5,000.00	-16.7%
62005530	530490 CNTSVCPUMP	14,745.01	8,943.43	19,432.90	6,926.86	15,000.00	15,000.00	.0%
62005530	530492 SYS INSPEC	14,750.00	1,761.58	10,662.32	.00	15,000.00	15,000.00	.0%
62005531	531000 PRDEV TRN	.00	.00	.00	.00	1,000.00	1,000.00	.0%
62005536	536000 LIC SFTWR	1,000.00	1,000.00	.00	3,270.58	10,000.00	7,500.00	-25.0%
62005540	540490 PMPSTASUPP	3,182.04	3,776.68	893.91	2,034.00	7,000.00	7,000.00	.0%
62005540	540493 DIST SYS	3,930.78	3,786.54	1,654.16	1,593.55	8,000.00	8,000.00	.0%
62005540	540495 CHEMICALS	3,355.96	3,339.48	3,576.12	1,733.75	12,000.00	7,000.00	-41.7%
62005554	554000 UNFM/CLOTH	2,844.91	2,079.96	1,724.95	1,584.98	2,200.00	2,200.00	.0%
62005563	563400 MWRA	3,844,457.00	3,922,082.00	4,128,058.00	3,460,945.60	4,383,478.00	4,521,077.00	3.1%
62005574	574000 HEALTHINS	58,067.08	63,975.69	64,291.39	53,328.26	70,000.00	73,000.00	4.3%
62005574	574010 P&C INSUR	627.00	726.00	1,127.00	850.00	1,200.00	1,250.00	4.2%
62005574	574500 DEDUCT/CLM	8,415.00	1,090.00	2,500.00	.00	.00	.00	.0%
62005574	574550 WC INSURNC	10,181.00	10,368.00	11,624.00	9,821.00	13,000.00	13,650.00	5.0%
62005578	578100 LICENSES	60.00	135.00	180.00	.00	.00	1,000.00	.0%
TOTAL EXPENSES		4,040,595.73	4,110,367.03	4,407,004.41	3,665,291.76	4,787,404.00	4,920,538.00	2.8%
07	DEBT SERVICE							
62007591	591000 PRIN	167,543.00	116,800.00	116,800.00	86,240.00	115,800.00	136,934.00	18.3%
62007591	592000 INT	7,406.25	4,312.50	1,406.25	.00	.00	.00	.0%
TOTAL DEBT SERVICE		174,949.25	121,112.50	118,206.25	86,240.00	115,800.00	136,934.00	18.3%

PROJECTION: 20142 FY14 Enterprise Funds FOR PERIOD 99

ACCOUNTS FOR:
SEWER

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
08	CAPITAL EXPENDITURES								
62008584	584416	TRUCK #6	.00	.00	42,759.46	.00	.00	.00	.0%
62008584	584417	TRUCK #10	.00	.00	38,864.46	.00	.00	.00	.0%
62008584	584422	BACKHOE	.00	.00	.00	78,000.00	130,000.00	.00	-100.0%
62008585	585000	ADDTNL EQU	122,156.00	.00	.00	.00	.00	.00	.0%
62008585	585451	METRINSTAL	53,618.48	25,651.00	.00	.00	.00	.00	.0%
62008588	588411	CALIF RD S	.00	52,204.66	-545.27	.00	.00	.00	.0%
62008588	588450	SYSTEMS	.00	.00	.00	190,549.63	200,000.00	.00	-100.0%
62008588	588502	SEWER MAIN	.00	.00	.00	.00	.00	350,000.00	.0%
62008588	588503	WEST SEWER	.00	.00	.00	.00	.00	50,000.00	.0%
62008588	588505	INFLOW/INF	99,135.98	62,742.51	.00	.00	.00	.00	.0%
TOTAL CAPITAL EXPENDITURES			274,910.46	140,598.17	81,078.65	268,549.63	330,000.00	400,000.00	21.2%
09	OTHER FINANCING USES								
62009596	596111	WAGE-TNMGR	14,062.00	14,062.00	14,061.96	9,563.36	14,345.00	14,847.00	3.5%
62009596	596121	WAGE-ACCTG	9,517.00	9,517.00	9,516.96	6,473.36	9,710.00	10,050.00	3.5%
62009596	596122	EXP-ACCTG	170.00	170.00	170.04	116.64	175.00	181.00	3.4%
62009596	596131	WAGE-FIN	30,249.00	30,249.00	30,249.00	20,573.36	30,860.00	31,940.00	3.5%
62009596	596132	EXP-FIN	20,440.00	20,440.00	20,439.96	13,900.00	20,850.00	21,581.00	3.5%
62009596	596141	WAGE-HR	4,628.00	4,628.00	4,628.04	3,147.36	4,721.00	4,886.00	3.5%
62009596	596142	EXP-HR	2,137.00	2,137.00	2,136.96	1,453.36	2,180.00	2,256.00	3.5%
62009596	596151	WAGE-TECH	29,998.00	29,998.00	29,997.96	20,398.64	30,598.00	31,669.00	3.5%
62009596	596152	EXP-TECH	28,715.00	28,715.00	28,715.04	19,526.00	29,289.00	30,314.00	3.5%
62009596	596161	WAGE-PWADM	47,475.00	47,475.00	47,475.00	32,283.36	48,425.00	50,120.00	3.5%
62009596	596171	WAGE-PWENG	60,065.00	60,065.00	60,065.04	40,844.00	61,266.00	63,410.00	3.5%

PROJECTION: 20142 FY14 Enterprise Funds FOR PERIOD 99

ACCOUNTS FOR:
SEWER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
62009596	596181	WAGE-PWHWY						
		2,419.00	2,419.00	2,418.96	1,644.64	2,467.00	2,553.00	3.5%
62009596	596182	EXP-PWHWY						
		9,129.00	9,129.00	9,129.00	6,208.00	9,312.00	9,638.00	3.5%
62009596	596500	XFERTO ENT						
		23,000.00	.00	.00	.00	.00	.00	.0%
TOTAL OTHER FINANCING USES		282,004.00	259,004.00	259,003.92	176,132.08	264,198.00	273,445.00	3.5%
TOTAL SEWER - OPERATIONS		5,058,213.93	4,876,316.44	5,130,232.77	4,405,218.38	5,772,546.00	6,014,852.00	4.2%
0990	OTHER FINANCING SOURCES/USES							
09	OTHER FINANCING USES							
62009590	599910	DEBT COSTS						
		3,000.00	.00	2,500.00	.00	.00	.00	.0%
TOTAL OTHER FINANCING USES		3,000.00	.00	2,500.00	.00	.00	.00	.0%
TOTAL OTHER FINANCING SOURCE		3,000.00	.00	2,500.00	.00	.00	.00	.0%
TOTAL SEWER		5,061,213.93	4,876,316.44	5,132,732.77	4,405,218.38	5,772,546.00	6,014,852.00	4.2%

Public Works – Storm Water Enterprise Fund FY14 Budget

Overview

The Storm Water Division consists of some activities conducted under the general fund budget, and some in the enterprise fund budget. As a whole, the Division is responsible for the construction, maintenance and repair of all catch basins and storm drainage systems.

As established by Town Meeting several years ago, this Enterprise Fund conducts storm water activities that were not being done by the general fund. Federal regulations continue to bring new costs to the Town.

Storm Water Enterprise Fund

	FY13	FY14	Change
Wages	$134,232	$138,903	+3.5%
Expenses	$ 64,080	$ 63,943	-0.2%
Debt & Capital	$190,000	$190,000	0.0%
TOTAL	**$388,312**	**$392,846**	**+1.4%**
Use of Reserves#	-$25,000	-$30,000	
Net Budget	**$363,312**	**$362,846**	**-0.1%**

The $40 annual charge for a single family home, and the analogous per square foot charge based on impervious surface for commercial customers, produces almost $400,000 in annual revenues. After allowing for the fact that some customers will not pay on time and others that will receive abatements, the Storm Water Reserve fund will contribute $30,000 to allow the $40 charge to remain unchanged.

Two large scale ($4.0 million Saugus River & $2.2 million Aberjona River) capital projects that have been in the Storm Water capital improvements plan since inception have been pushed out to FY20. The design and permitting capital costs for these projects are in FY17 and FY18. This delay allows ample opportunity for a community dialogue about these projects, and how to fund them.

This budget does not yet forecast that new federal requirements will add any additional large scale projects. The funding of Other Post-Employment Benefits is continued with this budget.

PROJECTION: 20142 FY14 Enterprise Funds FOR PERIOD 99

ACCOUNTS FOR:
STORM WATER MANAGEMENT

			PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0428	STORM WATER MANAGEMENT								
03	SALARIES								
65003511	511413	SKILLED LA	.00	.00	.00	27,828.71	.00	39,797.00	.0%
65003511	511417	LABORER	68,695.19	66,881.47	70,163.84	26,843.36	74,050.00	36,463.00	-50.8%
65003511	511453	AST CV ENG	.00	.00	51,947.61	39,713.21	53,182.00	54,643.00	2.7%
65003511	515000	OVERTIME	2,491.57	1,686.46	4,153.12	2,680.43	4,000.00	4,500.00	12.5%
65003511	516050	OUT OF GRA	699.52	2,066.96	2,818.78	2,514.91	3,000.00	3,500.00	16.7%
	TOTAL SALARIES		71,886.28	70,634.89	129,083.35	99,580.62	134,232.00	138,903.00	3.5%
05	EXPENSES								
65005519	519000	MEDICARE	.00	1,140.42	1,854.12	.00	1,200.00	1,750.00	45.8%
65005519	519700	RETIREMENT	2,412.00	847.00	885.00	2,210.00	2,210.00	2,310.00	4.5%
65005519	519750	OPEB CONTR	.00	.00	.00	.00	5,570.00	5,783.00	3.8%
65005524	524428	DRAINMAINT	.00	.00	7,133.82	5,602.88	25,000.00	25,000.00	.0%
65005527	527301	EQUIP RENT	.00	.00	.00	.00	7,000.00	6,000.00	-14.3%
65005530	530000	OUT PRFSVC	.00	1,863.00	3,461.96	200.00	10,000.00	10,000.00	.0%
65005554	554000	CLOTHING	800.00	800.00	500.00	700.00	1,100.00	1,100.00	.0%
65005574	574000	HEALTH INS	.00	.00	10,275.24	8,562.70	12,000.00	12,000.00	.0%
	TOTAL EXPENSES		3,212.00	4,650.42	24,110.14	17,275.58	64,080.00	63,943.00	-.2%
08	CAPITAL EXPENDITURES								
65008584	584413	EXCAVATOR	.00	.00	.00	54,479.23	65,000.00	.00	-100.0%
65008584	584420	ST SWEEPER	.00	139,184.00	.00	.00	.00	.00	.0%
65008585	585000	ADDTNL EQU	126,488.36	151,023.00	.00	.00	.00	.00	.0%
65008588	588412	DRNGE IMPR	.00	.00	69,422.45	130.00	75,000.00	165,000.00	120.0%

PROJECTION: 20142 FY14 Enterprise Funds FOR PERIOD 99

ACCOUNTS FOR:
STORM WATER MANAGEMENT

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
65008588 588421	MAPPING DE	.00	.00	.00	217.28	50,000.00	25,000.00	-50.0%
65008588 588425	DRAINAGE	15,351.73	4,763.16	255.36	137.50	.00	.00	.0%
65008588 588430	SAUG RIV D	.00	.00	.00	28,339.00	.00	.00	.0%
TOTAL CAPITAL EXPENDITURES		141,840.09	294,970.16	69,677.81	83,303.01	190,000.00	190,000.00	.0%
TOTAL STORM WATER MANAGEMENT		216,938.37	370,255.47	222,871.30	200,159.21	388,312.00	392,846.00	1.2%
TOTAL STORM WATER MANAGEMENT		216,938.37	370,255.47	222,871.30	200,159.21	388,312.00	392,846.00	1.2%
GRAND TOTAL		10,555,024.13	10,412,022.06	10,838,317.19	8,075,381.04	11,613,728.00	11,817,615.00	1.8%

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

FY14-23 Capital Improvement Program

	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY14-23
Summary												-
Schools - General	517,000	-	-	75,000	-	-	75,000	-	-	75,000	-	225,000
Buildings - Schools	89,500	130,000	588,000	608,000	407,000	78,000	1,534,000	710,000	26,000	60,000	-	4,141,000
Buildings - Municipal	242,000	112,000	75,000	434,000	422,000	241,000	280,000	-	-	135,000	-	1,699,000
Finance/Technology	-	105,000	60,000	-	40,000	40,000	-	40,000	40,000	-	-	325,000
Library	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
Public Safety - Fire	36,000	156,000	-	767,500	285,000	90,600	201,000	849,000	339,000	-	-	2,688,100
Public Safety - Police	-	55,000	-	35,000	20,000	-	10,000	-	35,000	-	400,000	555,000
Public Works - Equipment	311,700	360,000	223,300	345,400	391,700	734,500	290,700	379,200	344,600	247,500	96,200	3,413,100
Public Works - Parks & Cemetery	75,000	348,000	555,000	675,600	657,000	1,100,600	310,000	440,800	1,285,000	568,000	45,000	5,985,000
Public Works - Roads	818,000	832,000	678,000	675,000	725,000	775,000	825,000	875,000	925,000	975,000	1,025,000	8,310,000
TOTAL CAPITAL REQUESTS	2,089,200	2,098,000	2,179,300	3,615,500	2,957,700	3,069,700	3,535,700	3,304,000	3,004,600	2,070,500	1,576,200	27,411,200
FINCOM policy: debt + capital	3,688,427	3,844,506	3,956,723	4,077,030	4,185,391	4,301,967	4,409,516	4,519,754	4,632,748	4,748,567	4,867,281	43,543,483
+ Allowance for energy savings	300,000	200,000	100,000									300,000
- Net Included Debt	2,279,765	2,037,927	2,287,095	2,091,359	2,004,561	1,896,776	1,229,044	881,875	848,594	820,119	693,825	14,791,175
FINCOM Target Capital Funding	1,708,662	2,006,579	1,769,628	1,985,671	2,180,830	2,405,191	3,180,472	3,637,879	3,784,154	3,928,448	4,173,456	29,052,308
Original Funding Voted or Proposed	1,569,700	1,841,000	1,697,000	1,950,000	2,150,000	2,350,000	3,150,000	3,600,000	3,750,000	3,900,000	4,150,000	28,538,000
Additional Funding Nov TM	74,000											-
Additional Funding Jan TM	77,500											-
Additional Funding April TM												-
Additional Funding 40R	368,000	257,000	53,000									310,000
TOTAL CAPITAL REQUESTS	2,089,200	2,098,000	2,179,300	3,615,500	2,957,700	3,069,700	3,535,700	3,304,000	3,004,600	2,070,500	1,576,200	27,411,200
Annual Surplus (Deficit)	-	-	(429,300)	(1,665,500)	(807,700)	(719,700)	(385,700)	296,000	745,400	1,829,500	2,573,800	
Cumulative Surplus (Deficit)		-	(429,300)	(2,094,800)	(2,902,500)	(3,622,200)	(4,007,900)	(3,711,900)	(2,966,500)	(1,137,000)	1,436,800	

FY14-23 Capital Improvement Program

		FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY14-23
Schools - General		517,000	-	-	75,000	-	-	75,000	-	-	75,000	-	225,000
Modular Classrooms		~~400,000~~											-
School space needs - feasibility		*400,000*											-
Killam Renovation (NEW- TBA)				*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	-
Technology-large scale projects	40R	75,000			75,000			75,000			75,000		225,000
Vehicles-1999 Chevy pickup		42,000											-
Buildings - Schools (Total)		89,500	130,000	588,000	608,000	407,000	78,000	1,534,000	710,000	26,000	60,000	-	4,141,000
Buildings - Schools (Energy)		12,000	27,000	52,000	52,000	158,000	-	15,000	25,000	26,000	60,000	-	415,000
Buildings - Schools (non Energy)		77,500	103,000	536,000	556,000	249,000	78,000	1,519,000	685,000	-	-	-	3,726,000
Energy (Performance Contracting)	Sch	*various items financed by DEBT for 15yrs*											-
Electrical Systems	Sch	-	15,000	-	-	-	-	-	-	-	20,000	-	35,000
HVAC/Energy Mgmt Systems	Sch	12,000	12,000	12,000	22,000	158,000	-	15,000	25,000	26,000	-	-	270,000
Windows & Doors	Sch	-	-	-	30,000	-	-	-	-	-	-	-	30,000
Generators	Sch	-	-	-	-	-	-	-	-	-	-	-	-
Technology Infrastructure	Sch	-	-	-	-	-	-	-	-	-	-	-	-
Water Heater	Sch	-	-	40,000	-	-	-	-	-	-	40,000	-	80,000
ADA Compliance	Sch	-	-	-	-	-	-	-	-	-	-	-	-
Ceilings	Sch	-	-	-	-	-	-	-	-	-	-	-	-
Classroom Furniture	Sch	25,000	-	-	-	-	14,000	-	-	-	-	-	14,000
Compressors	Sch	-	-	-	-	-	-	-	-	-	-	-	-
Fire Alarms	Sch	-	-	-	-	90,000	-	-	-	-	-	-	90,000
Cafeteria Equip. & Furniture	Sch	-	18,000	-	-	-	-	-	-	-	-	-	18,000
Plumbing	Sch	-	-	-	-	-	-	-	-	-	-	-	-
Capet/Flooring	Sch	-	65,000	126,000	164,000	119,000	64,000	15,000	-	-	-	-	553,000
Roofing	Sch	-	-	392,000	392,000	-	-	1,504,000	685,000	-	-	-	2,973,000
Security System	Sch	27,500	-	-	-	-	-	-	-	-	-	-	-
Fire Supression System	Sch	-	-	-	-	-	-	-	-	-	-	-	-
Other	Sch	25,000	20,000	18,000	-	40,000	-	-	-	-	-	-	78,000

FY14-23 Capital Improvement Program

		FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY14-23
Buildings - Municipal		242,000	112,000	75,000	434,000	422,000	241,000	280,000	-	-	135,000	-	1,699,000
Buildings - Muni (Energy)		10,000	22,000	35,000	40,000	20,000	39,000	-	-	-	135,000	-	291,000
Buildings - Muni (non Energy)		232,000	90,000	40,000	394,000	402,000	202,000	280,000	-	-	-	-	1,408,000
Energy (Performance Contracting)		*various items financed by DEBT for 15yrs*											-
Electrical Systems	Mun	-	-	-	-	-	-	-	-	-	-	-	-
HVAC/Energy Mgmt Systems	Mun	-	-	35,000	20,000	20,000	15,000	-	-	-	-	-	90,000
Windows & Doors	Mun	10,000	22,000	-	-	-	24,000	-	-	-	-	-	46,000
Generator	Mun	-	-	-	20,000	-	-	-	-	-	120,000	-	140,000
Technology Infrastructure	Mun	-	-	-	-	-	-	-	-	-	-	-	-
Water Heater	Mun	-	-	-	-	-	-	-	-	-	15,000	-	15,000
ADA Compliance	Mun	-	-	-	-	-	-	-	-	-	-	-	-
Ceiling	Mun	-	-	10,000	-	-	-	-	-	-	-	-	10,000
Furniture	Mun	-	15,000	-	-	-	-	-	-	-	-	-	15,000
Compressor	Mun	-	-	-	-	-	-	-	-	-	-	-	-
Fire Alarm	Mun	-	-	-	-	-	-	-	-	-	-	-	-
Kitchen/Cafeteria	Mun	32,000	-	-	-	-	-	-	-	-	-	-	-
Plumbing	Mun	-	-	-	-	-	-	-	-	-	-	-	-
Capet/Flooring	Mun	58,000	10,000	30,000	-	-	-	-	-	-	-	-	40,000
Roofing	Mun	-	-	-	394,000	402,000	202,000	280,000	-	-	-	-	1,278,000
Security System	Mun	-	-	-	-	-	-	-	-	-	-	-	-
Fire Supression System	Mun	-	-	-	-	-	-	-	-	-	-	-	-
Other (lightng & Cem design '13)	Mun	142,000	65,000						-	-	-	-	65,000

FY14-23 Capital Improvement Program

	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY14-23
Finance	-	105,000	60,000	-	40,000	40,000	-	40,000	40,000			325,000
Technology - GIS regional Flyover Project		45,000										45,000
Technology - large scale projects		60,000	60,000		40,000	40,000		40,000	40,000		40,000	320,000
Library	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
Equipment (defer for renovation decision)					10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
Renovation ($15mil project $9.8m debt exclusion)		*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	-
Public Safety - Fire	36,000	156,000	-	767,500	285,000	90,600	201,000	849,000	339,000	-	-	2,688,100
Pumper Eng #1(2010-$525k; next FY30)	*Debt*	*Debt*	*Debt*									-
Pumper Eng #2(2007-$410k; next FY25)	*Debt*											-
Pumper Eng #3(1995: est $630k FY16)				630,000								630,000
Pumper Eng #4(2001: est $804k FY20)								804,000				804,000
Ladder Trk #1(2008: $800k, next FY27)	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*						-
Ambulance #1 (2010- 10 yrs)									294,000			294,000
Ambulance #2 (2006 - 10yrs)					275,000							275,000
Passenger Car#1 (2005 - 10yrs)				41,500								41,500
Passenger Car#2 (1997 - 10yrs)									45,000			45,000
Pickup Truck #3 (2006 - 12yrs)						45,600						45,600
Pickup Truck #4 (1996 - 12yrs)	36,000											-
Alarm Truck (1994 - 16yrs)				69,000								69,000
ALS Defibrillator (2006 - 5yrs)				27,000								27,000
BLS-AED (2004 - 8yrs)							21,000					21,000
Rescue Tool(2006 - 12yrs)						45,000						45,000
Breathing Air Bottles					10,000							10,000
Thermal Imaging (2010 - 10yrs)								45,000				45,000
Fire Hose		20,000					30,000					50,000
Turnout Gear (2008 - 5yrs)		136,000					150,000					286,000
Public Safety - Police/Dispatch	-	55,000	-	35,000	20,000	-	10,000	-	35,000	-	400,000	555,000
Handguns & Associated Leather (Police)							10,000					10,000
DVR video technology (Dispatch)		30,000										30,000
PEO/ACO multipurpose van		25,000										25,000
Vehicle Video Integration				35,000					35,000			70,000
Radios (Police & Fire 2010 - 12yrs)											400,000	400,000
Dispatch local share												-
AEDs					20,000							20,000

FY14-23 Capital Improvement Program

		FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY14-23
Public Works - Equipment		311,700	360,000	223,300	345,400	391,700	734,500	290,700	379,200	344,600	247,500	96,200	3,413,100
Large Trucks	**Life**	63,000	115,000	115,000	64,000	60,000	220,000	-	72,000	140,000	136,000	-	922,000
Truck #4 - Sander (2001)	15		115,000										115,000
Truck #8 - 10 wheeler (2000)	15						220,000						220,000
Truck #9 - Sander (2004)	15										136,000		136,000
Truck #16 - Sander (1990)	15												-
Truck #18 - Sander (2006)	15												-
Truck #19 - Sander (1987)	15									140,000			140,000
Truck #3 - Sander (1995)	15												-
Truck # 11 (2008)	15												-
Truck #5 (2008)	15												-
Dump Truck C2 (1996)	10	63,000											-
Dump Truck C3 (1999)	10					60,000							60,000
Truck #10 (1996)	15			115,000									115,000
Dump truck #12 Parks (1997)	15				64,000								64,000
Dump truck #24 Parks (2000)	15								72,000				72,000
Pick-ups/Cars/Vans		-	105,000	-	81,200	36,500	39,500	133,700	45,000	50,000	45,000	-	535,900
Pickup Ford Utility #H11 (1997)	10		50,000										50,000
Pickup Chevy #9 Parks (1986)	10												-
Pickup Ford Utility #C1 (1997)	10		55,000										55,000
Pickup Ford #2 Parks (1997)	10				50,000								50,000
Pickup Chevy Utility #1 (2008)	10							85,000					85,000
Pickup Ford Utility #4 (1997)	10									50,000			50,000
Pickup Ford Utility #7 (1997)	10												-
HV3 Ford Van (1995)	10					36,500							36,500
HV4 Ford Van (1995)	10						39,500						39,500
HV5 Ford Van COA (2003)	10							48,700					48,700
Survey #1 Ford Explorer (2000)	10												-
Car#2 Ford Sedan (2007)	10								45,000				45,000
Car#3 Ford Escape HYBRID (2008)	10										45,000		45,000
Cem. #4 Ford Sedan (1993)	10				31,200								31,200
Backhoes/Loaders/Heavy Equipment		-	-	-	32,400	-	200,000	96,000	180,000	-	-	-	508,400
Backhoe Loader (Cem.) (2008)	10							96,000					96,000
Loader JD 624G (2007)	10						200,000						200,000
Loader JD433 (2009)	10								180,000				180,000
Backhoe DYN #490 (2008)	10												-
Bobcat Loader 743 (1987)	10				32,400								32,400
CAT Bulldozer 951 (1971)													-
Specialty Equipment - Heavy Duty		183,700	140,000	-	-	255,000	217,000	-	-	111,000	-	-	723,000

FY14-23 Capital Improvement Program

		FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY14-23
Rack Spray Truck #23 (2008)	15												-
Tractor JD4250 (Parks)	15	48,700											-
Bucket Truck (2009)	15												-
Roller - Ferguson 46A (1988)	15						82,000						82,000
Screener (1994)	15						135,000						135,000
Pavement Leeboy Sprd (1998)	10					130,000							130,000
Sidewalk Snow Plow #3(2008)	10									111,000			111,000
Snow Plow (2012)	10	135,000											-
Snow Plow #2 C9700 (1997)	10		140,000										140,000
Snow - Bombardier #1 (1993)	10					125,000							125,000
Specialty Equipment - Light Duty		28,000	-	38,000	132,800	22,000	39,500	42,000	-	43,600	66,500	-	384,400
HW Comp2 INT Compr (1996)	10				26,800								26,800
300L Lebot (Roller) (1998)	10			38,000									38,000
1CH Woodsman Chipper (2004)	10										66,500		66,500
1GV Leaf Vac (1999)	10						39,500						39,500
2CH Mobark (1989)	10				76,000								76,000
2GV Leaf Vac (2000)	10									43,600			43,600
SmithCo 60" Sweeper (1999)	10							42,000					42,000
SmithCo 48" Sweeper (2012)	10	28,000											-
FMC Truck Mount Sprayer 500gal					30,000								30,000
SmithCo 13-550 Infield (1994)	7					22,000							22,000
750 John Deere Farm Tractor	10												-
Lawnmowers		17,000	-	70,300	35,000	18,200	18,500	19,000	82,200	-	-	96,200	339,400
Mower (Cem.) SKAG 72" (1998)	4				17,500								17,500
Mower (Cem.) SKAG 61" (1999)	4					18,200							18,200
Mower (Parks) TORO Gang (1996)	8			70,300								96,200	166,500
Mower (Cem.) SKAG 52" (1995)	4	17,000						19,000					19,000
Mower (Parks) SKAG 52" (1998)	4				17,500								17,500
Mower - TORO Gang (2008)	6								82,200				82,200
912F#2 John Deere Mower (1989)	7						18,500						18,500
Engineering Equipment/Services		20,000	-	-	-	-	-	-	-	-	-	-	-
Survey Equipment		20,000											-
DPW: Other & Parks/Recr'tn		75,000	348,000	555,000	675,600	657,000	1,100,600	310,000	440,800	1,285,000	568,000	45,000	5,985,000
Public Works - Grounds		30,000	50,000	20,000	50,000	20,000	50,000	20,000	50,000	20,000	-	20,000	300,000
Fence Replacement		30,000		20,000		20,000		20,000		20,000		20,000	100,000
Parking Lot Improvements			50,000		50,000		50,000		50,000		50,000		250,000
Cold storage building - design $50k (in Town Facilities FY14)													-
Cold storage building - $1.5mil (debt FY15-19)				*Debt*	*Debt*	*Debt*	*Debt*	*Debt*					-
Public Works - Cemetery		-	-	-	-	-	-	-	-	-			-

FY14-23 Capital Improvement Program

	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY14-23
Cem garage - design $100k (in Town Facilities FY13)												-
Cem garage - $1.5mil (debt FY14-18)		*Debt*	*Debt*	*Debt*	*Debt*	*Debt*						-
Public Works - Recreation	45,000	298,000	535,000	625,600	637,000	1,050,600	290,000	390,800	1,265,000	568,000	25,000	5,685,000
Tennis Courts - Bancroft Ave. $485k *De*	*Debt*											-
Artificial Turf @RMHS (replace)				350,000	350,000							700,000
Artificial Turf@Parker MS $736k *De*	*Debt*								150,000			150,000
Artificial Turf @Coolidge MS						600,000						600,000
Reconstruct Playgrounds Program	45,000	45,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	25,000	190,000
Ki	Sturges	Hunt Pk										-
Birch Meadow Complex = $2.188 mil			500,000	230,000	110,000		150,000		1,100,000	78,000		2,168,000
(also school playground in FY17)			Pavillion	BB&multi-P	Mortn bkstp		softball light		field&path	st. & lot		-
			20,000	courts	dug+bichrs					backstops		20,000
Playground (Imagination Station)			batting cage									-
Washington Park $586k		129,000	tennis ct			233,000	backstop	100,000	paths			462,000
(also playground in FY10&FY19)		124,000	bsktball ct				& shift field					124,000
Symonds Way $50k									backstop	150,000		150,000
Hunt Park $125k							125,000					125,000
(also playground in FY14)							backstop					-
Sturges Park $180.8k								63,800	tennis ct			63,800
(also playground in FY13&FY22)								80,000	basketbll ct			80,000
								37,000	backstop			37,000
regrade drainage issues					125,000							125,000
Killam $30.6k				30,600	backstop							30,600
(also playground in FY11&FY20)												-
Joshua Eaton $37k					37,000	backstop						37,000
(also playground in FY12&FY21)												-
Barrows $297.6k						124,500	tennis ct	95,000	backstop			219,500
(also playground in FY09&FY18)						78,100	basktball ct		& infield			78,100
Wood End $325k										325,000		325,000
(also playgrounds in FY15 & FY16)										field		-
												-

FY14-23 Capital Improvement Program

		FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY14-23
Public Works - Roads													-
													-
Sidewalk/Curb/Ped. Safety		25,000	70,000	45,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	515,000
Additional Curb/Sidewalk	40R	63,000	50,000										50,000
Additional Curb/Sidewalk													-
Skim Coating & Crack Seal Patch		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Downtown Improve I ($650k 10yr bond)	De	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*						-
Downtown Improve II ($5.35mil TBA)													-
West Street design ($155k)				99,500									99,500
West Street - Local share ($480k)					240,000	240,000							480,000
General Fund - various roads		450,000	455,000	430,500	335,000	385,000	675,000	725,000	775,000	825,000	875,000	925,000	6,405,500
Additonal Street projects	40R	230,000	207,000	53,000									260,000
TOTAL GENERAL FUND VOTED		818,000	832,000	678,000	675,000	725,000	775,000	825,000	875,000	925,000	975,000	1,025,000	8,310,000
Grants - various roads		603,012	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	6,000,000
Grants - West Street				7,500,000									7,500,000
TOTAL ROAD CAPITAL		1,421,012	1,432,000	8,778,000	1,275,000	1,325,000	1,375,000	1,425,000	1,475,000	1,525,000	1,575,000	1,625,000	21,810,000
Note: previous pace (over-ride)		373,972	383,321	392,904	402,727	412,795	423,115	433,693	444,535	455,648	467,040	478,716	4,294,493
New schedule (excludes one-time)		525,000	575,000	625,000	675,000	725,000	775,000	825,000	875,000	925,000	975,000	1,025,000	8,000,000
Increase		151,028	191,679	232,096	272,273	312,205	351,885	391,307	430,465	469,352	507,960	546,284	3,705,507
		40%	50%	59%	68%	76%	83%	90%	97%	103%	109%	114%	86%
Funding Sources Summary													-
*General Fund Budget - various roads		525,000	575,000	625,000	675,000	725,000	775,000	825,000	875,000	925,000	975,000	1,025,000	8,000,000
Additional Funding Voted													-
Additional Funding Proposed	40R	293,000	257,000	53,000									310,000
Permits Revolving Fund													-
Chapter 90 Grants - various roads		603,012	*600,000*	*600,000*	*600,000*	*600,000*	*600,000*	*600,000*	*600,000*	*600,000*	*600,000*	*600,000*	6,000,000
Grants - specific roads				7,500,000									7,500,000
TOTAL ROAD BUDGET		1,421,012	1,432,000	8,778,000	1,275,000	1,325,000	1,375,000	1,425,000	1,475,000	1,525,000	1,575,000	1,625,000	21,810,000

FY14-25 Debt Schedule

Town of Reading Debt Service Schedule 4/1/13 10:54 AM	Approved FY - 2013 $	Requested FY - 2014 $	Projected FY - 2015 $	Projected FY - 2016 $	Projected FY - 2017 $	Projected FY - 2018 $	Projected FY - 2019 $	Projected FY - 2020 $	Projected FY - 2021 $	Projected FY - 2022 $	Projected FY - 2023 $	Projected FY - 2024 $	Projected FY - 2025 $
General Fund:	4,539,575	4,368,000	3,763,230	3,544,957	3,435,459	3,318,774	2,650,591	2,300,473	2,251,731	2,205,794	2,057,230	2,036,111	336,188
Principal	3,535,000	3,310,000	2,735,000	2,630,000	2,645,000	2,655,000	2,110,000	1,860,000	1,895,000	1,935,000	1,875,000	1,940,000	330,000
Within Levy Limit	1,870,000	1,585,000	1,795,000	1,675,000	1,665,000	1,635,000	1,040,000	740,000	735,000	735,000	635,000	635,000	330,000
Debt Exclusion	1,665,000	1,725,000	940,000	955,000	980,000	1,020,000	1,070,000	1,120,000	1,160,000	1,200,000	1,240,000	1,305,000	0
Interest	1,004,575	1,058,000	1,028,230	914,957	790,459	663,774	540,591	440,473	356,731	270,794	182,230	96,111	6,188
Within Levy Limit	409,765	452,927	492,095	416,359	339,561	261,776	189,044	141,875	113,594	85,119	56,025	31,381	6,188
Debt Exclusion	594,810	605,073	536,136	498,598	450,898	401,998	351,548	298,598	243,138	185,675	126,205	64,730	0
Total Within Levy Limit:	2,279,765	2,037,927	2,287,095	2,091,359	2,004,561	1,896,776	1,229,044	881,875	848,594	820,119	691,025	666,381	336,188
Issued	2,279,765	1,640,427	1,511,595	1,354,859	1,307,061	1,238,276	909,544	881,875	848,594	820,119	691,025	666,381	336,188
Approved not issued	0	0	0	0	0	0	0	0	0	0	0	0	0
Not approved	0	397,500	775,500	736,500	697,500	658,500	319,500	0	0	0	0	0	0
MSBA share(Coolidge)											0	0	0
Net Included Debt	2,279,765	2,037,927	2,287,095	2,091,359	2,004,561	1,896,776	1,229,044	881,875	848,594	820,119	691,025	666,381	336,188
Refinancing change:	*(115,303)*	*(125,250)*	*(173,194)*	*(154,888)*	*(127,282)*	*(105,125)*	*(82,869)*	*(60,613)*	*(38,057)*	*454,500*	*(2,800)*	*(1,500)*	*0*
Total Debt Exclusion:	2,259,810	2,330,073	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	0
Issued	2,259,810	2,330,073	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	0
MSBA share (est.)	215,828	817,305	0	0	0	0	0	0	0	0	0	0	0
Net Excluded Debt	2,043,982	1,512,768	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	0
Refinancing change:	*2,006*	*(499,005)*	*(498,930)*	*(467,746)*	*(435,598)*	*(404,850)*	*(366,255)*	*(327,026)*	*(283,622)*	*(240,404)*	*(197,121)*	*(143,134)*	*0*

Excluded (outside of Prop 2-1/2) Debt Summary												
Current: RMHS, Wd End	2,043,982	1,512,768	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730
	219	162	158	156	153	152	152	152	150	148	146	147
Est for Library - local $9.8mil of $12mil		*1,358,000*	*1,358,000*	*1,358,000*	*1,358,000*	*1,358,000*	*1,358,000*	*1,358,000*	*1,358,000*	*1,358,000*	*1,358,000*	
		146	*146*	*146*	*146*	*146*	*146*	*146*	*146*	*146*	*146*	

FY14-25 Debt Schedule

Town of Reading Debt Service Schedule 4/1/13 10:54 AM	Approved FY - 2013 $	Requested FY - 2014 $	Projected FY - 2015 $	Projected FY - 2016 $	Projected FY - 2017 $	Projected FY - 2018 $	Projected FY - 2019 $	Projected FY - 2020 $	Projected FY - 2021 $	Projected FY - 2022 $	Projected FY - 2023 $	Projected FY - 2024 $	Projected FY - 2025 $
General Fund:	4,539,575	4,368,000	3,763,230	3,544,957	3,435,459	3,318,774	2,650,591	2,300,473	2,251,731	2,205,794	2,057,230	2,036,111	336,188
Principal + Interest													
Within Levy Limit	2,279,765	2,037,927	2,287,095	2,091,359	2,004,561	1,896,776	1,229,044	881,875	848,594	820,119	691,025	666,381	336,188
Issued	2,279,765	1,640,427	1,511,595	1,354,859	1,307,061	1,238,276	909,544	881,875	848,594	820,119	691,025	666,381	336,188
Approved not issued	0	0	0	0	0	0	0	0	0	0	0	0	0
Not approved	*0*	*397,500*	*775,500*	*736,500*	*697,500*	*658,500*	*319,500*	*0*	*0*	*0*	*0*	*0*	*0*
premium(RMHS)	13,300	0	0	0	0	0	0	0	0	0	0	0	0
Energy Improvements	459,750	453,050	446,350	439,231	431,275	420,388	408,663	398,194	382,388	371,456	360,113	348,356	336,188
Killam Green Repair	92,879	95,140	93,130	90,450	87,100	83,750	80,400	77,050	73,700	70,350	0	0	0
Birch Mdw Green Repair	45,747	46,860	45,870	44,550	42,900	41,250	39,600	37,950	36,300	34,650	0	0	0
Barrows/Wd End($522k)	44,775	43,650	42,525	41,400	39,900	38,400	37,200	36,000	34,800	33,600	32,400	31,200	0
Wood End	225,263	219,713	212,963	206,213	199,463	193,463	187,463	181,463	175,313	169,125	162,825	156,450	0
Barrows	192,904	183,094	177,469	171,844	166,219	161,219	156,219	151,219	146,094	140,938	135,688	130,375	0
Coolidge®	104,678	77,450	5,200	0	0	0	0	0	0	0	0	0	0
Parker®	246,491	230,086	218,910	202,963	187,320	152,288	0	0	0	0	0	0	0
Joshua Eaton®	25,839	15,229	0	0	0	0	0	0	0	0	0	0	0
Birch Meadow®	10,153	0	0	0	0	0	0	0	0	0	0	0	0
Parker Turf ($375k)	76,406	0	0	0	0	0	0	0	0	0	0	0	0
Tennis Courts ($485k)	96,449	0	0	0	0	0	0	0	0	0	0	0	0
Downtown Impr I ($650k)	79,463	77,025	74,588	72,109	69,225	66,300	0	0	0	0	0	0	0
Ladder truck ($800k)	93,420	90,980	88,540	86,100	83,660	81,220	0	0	0	0	0	0	0
Pumper Eng#2 ($410k)	81,500	0	0	0	0	0	0	0	0	0	0	0	0
Financial Sys ($1.1mil)	280,500	0	0	0	0	0	0	0	0	0	0	0	0
Pumper Eng#1 ($525k)	110,250	108,150	106,050	*0*	*0*	0	0	0	0	0	0	0	0
Cem. Garage ($1.5m)	*0*	*397,500*	*378,000*	*358,500*	*339,000*	*319,500*	0	0	0	0	0	0	0
DPW Yard($1.5m)	*0*	*0*	*397,500*	*378,000*	*358,500*	*339,000*	319,500	0	0	0	0	0	0
Debt Exclusion	2,259,810	2,330,073	1,476,136	1,453,598	1,430,898	1,421,998	1,421,548	1,418,598	1,403,138	1,385,675	1,366,205	1,369,730	0
Barrows/Wd End($787k)	67,163	65,475	63,788	62,100	59,850	57,600	55,800	54,000	52,200	50,400	48,600	46,800	0
RMHS®	2,177,629	2,249,950	1,398,150	1,377,750	1,357,750	1,351,500	1,353,250	1,352,500	1,339,250	1,324,000	1,306,750	1,312,500	0
Wood End	15,018	14,648	14,198	13,748	13,298	12,898	12,498	12,098	11,688	11,275	10,855	10,430	0

FY14-25 Debt Schedule

Town of Reading Debt Service Schedule 4/1/13 10:54 AM	Approved FY - 2013 $	Requested FY - 2014 $	Projected FY - 2015 $	Projected FY - 2016 $	Projected FY - 2017 $	Projected FY - 2018 $	Projected FY - 2019 $	Projected FY - 2020 $	Projected FY - 2021 $	Projected FY - 2022 $	Projected FY - 2023 $	Projected FY - 2024 $	Projected FY - 2025 $
General Fund:	4,539,575	4,368,000	3,763,230	3,544,957	3,435,459	3,318,774	2,650,591	2,300,473	2,251,731	2,205,794	2,057,230	2,036,111	336,188
Principal													
Within Levy Limit	1,870,000	1,585,000	1,795,000	1,675,000	1,665,000	1,635,000	1,040,000	740,000	735,000	735,000	635,000	635,000	330,000
Issued	1,870,000	1,285,000	1,195,000	1,075,000	1,065,000	1,035,000	740,000	740,000	735,000	735,000	635,000	635,000	330,000
Approved not issued													
Not approved	*0*	*300,000*	*600,000*	*600,000*	*600,000*	*600,000*	*300,000*	*0*	*0*	*0*	*0*	*0*	*0*
premium(RMHS)													
Energy Improvements	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	330,000	330,000	330,000	330,000	330,000
Killam Green Repair	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000			
Birch Mdw Green Repair	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000			
Barrows/Wd End($522k)	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
Wood End	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
Barrows	130,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	
Coolidge®	100,000	75,000	5,000										
Parker®	215,000	205,000	200,000	190,000	180,000	150,000							
Joshua Eaton®	25,000	15,000											
Birch Meadow®	10,000												
Parker Turf ($375k)	75,000												
Tennis Courts ($485k)	95,000												
Downtown Impr($650k)	65,000	65,000	65,000	65,000	65,000	65,000							
Police Station													
Ladder truck ($800k)	80,000	80,000	80,000	80,000	80,000	80,000							
Pumper Eng#2($410k)	80,000												
Financial Sys($1.1mil)	275,000												
Pumper Eng#1($525k)	105,000	105,000	105,000										
Cem. Garage ($1.5m)		*300,000*	*300,000*	*300,000*	*300,000*	*300,000*							
DPW Yard($1.5m)			*300,000*	*300,000*	*300,000*	*300,000*	*300,000*						
Debt Exclusion	1,665,000	1,725,000	940,000	955,000	980,000	1,020,000	1,070,000	1,120,000	1,160,000	1,200,000	1,240,000	1,305,000	0
Barrows/Wd End($787k)	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	
RMHS®	1,610,000	1,670,000	885,000	900,000	925,000	965,000	1,015,000	1,065,000	1,105,000	1,145,000	1,185,000	1,250,000	
Wood End	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	

FY14-25 Debt Schedule

Town of Reading Debt Service Schedule 4/1/13 10:54 AM	Approved FY - 2013 $	Requested FY - 2014 $	Projected FY - 2015 $	Projected FY - 2016 $	Projected FY - 2017 $	Projected FY - 2018 $	Projected FY - 2019 $	Projected FY - 2020 $	Projected FY - 2021 $	Projected FY - 2022 $	Projected FY - 2023 $	Projected FY - 2024 $	Projected FY - 2025 $
General Fund:	4,539,575	4,368,000	3,763,230	3,544,957	3,435,459	3,318,774	2,650,591	2,300,473	2,251,731	2,205,794	2,057,230	2,036,111	336,188
Interest													
Within Levy Limit	409,765	452,927	492,095	416,359	339,561	261,776	189,044	141,875	113,594	85,119	56,025	31,381	6,188
Issued	409,765	355,427	316,595	279,859	242,061	203,276	169,544	141,875	113,594	85,119	56,025	31,381	6,188
Approved not issued													
Not approved	*0*	*97,500*	*175,500*	*136,500*	*97,500*	*58,500*	*19,500*	*0*	*0*	*0*	*0*	*0*	*0*
premium(RMHS)	13,300												
Energy Improvements	124,750	118,050	111,350	104,231	96,275	85,388	73,663	63,194	52,388	41,456	30,113	18,356	6,188
Killam Green Repair	25,879	28,140	26,130	23,450	20,100	16,750	13,400	10,050	6,700	3,350			
Birch Mdw Green Repair	12,747	13,860	12,870	11,550	9,900	8,250	6,600	4,950	3,300	1,650			
Barrows/Wd End($522k)	14,775	13,650	12,525	11,400	9,900	8,400	7,200	6,000	4,800	3,600	2,400	1,200	
Wood End	75,263	69,713	62,963	56,213	49,463	43,463	37,463	31,463	25,313	19,125	12,825	6,450	
Barrows	62,904	58,094	52,469	46,844	41,219	36,219	31,219	26,219	21,094	15,938	10,688	5,375	
Coolidge®	4,678	2,450	200										
Parker®	31,491	25,086	18,910	12,963	7,320	2,288							
Joshua Eaton®	839	229											
Birch Meadow®	153												
Parker Turf ($375k)	1,406												
Tennis Courts ($485k)	1,449												
Downtown Impr($650k)	14,463	12,025	9,588	7,109	4,225	1,300							
Police Station													
Ladder truck ($800k)	13,420	10,980	8,540	6,100	3,660	1,220							
Pumper Eng#2($410k)	1,500												
Financial Sys($1.1mil)	5,500												
Pumper Eng#1($525k)	5,250	3,150	1,050										
Cem. Garage ($1.5m)		*97,500*	*78,000*	*58,500*	*39,000*	*19,500*							
DPW Yard($1.5m)			*97,500*	*78,000*	*58,500*	*39,000*	*19,500*						
Debt Exclusion	594,810	605,073	536,136	498,598	450,898	401,998	351,548	298,598	243,138	185,675	126,205	64,730	0
Barrows/Wd End($787k)	22,163	20,475	18,788	17,100	14,850	12,600	10,800	9,000	7,200	5,400	3,600	1,800	
RMHS®	567,629	579,950	513,150	477,750	432,750	386,500	338,250	287,500	234,250	179,000	121,750	62,500	
Wood End	5,018	4,648	4,198	3,748	3,298	2,898	2,498	2,098	1,688	1,275	855	430	

Water Enterprise Fund
Capital + Debt

Annual change to water capital+debt				4.7%	5.2%	6.9%	4.8%	7.4%	5.2%	5.1%	10.3%	3.9%	1.3%	-32.4%
		Approved	Approved	Requested	Projected ==>		Legend: Debt (Issued) and *Debtx (not yet approved)*							
Water Ent. Fund Capital & Debt		FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024
Water Capital		783,500	643,000	50,000	180,000	170,000	305,000	170,000	425,000	325,000	362,000	321,000	195,000	100,000
Water Debt		1,785,591	1,326,051	1,825,786	1,793,221	1,938,725	1,894,729	2,190,339	2,057,369	2,005,619	1,728,869	1,688,369	1,787,869	1,240,369
Total Capital & Debt		2,569,091	1,969,051	1,875,786	1,973,221	2,108,725	2,199,729	2,360,339	2,482,369	2,330,619	2,090,869	2,009,369	1,982,869	1,340,369
Water CAPITAL		783 500	643,000	50,000	180,000	170,000	305,000	170,000	425,000	325,000	362,000	321,000	195,000	100,000
Water Supply														
Treatment Plant Design	1	Debt	Debt	Debt	Debt									
MWRA ($3.18mil partial join)	2	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt
MWRA ($7.8mil full join)	3	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt
WTP demo & chlorine ($800k)	4	Debt	Debt	Debt	Debt	Debt	Debt	Debt						
WTP demo & chlorine ($450k)	5	Debt												
Wells Upgrade														
Well Abandonment							225,000							
Hydraulic Study - 2nd Connect		94,000	56,000											
Replace Pickup Truck #3 (2003)			37,000											
Water Distribution														
Various Water Mains ($2.471mil)	6	Debt												
WM:Haverhill&Howard ($2.285m)	7a		Debt mwra	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt		
WM: Howard-County-Summer		414,500												
WM: MWRA loan to be used	7b		Debt mwra	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt		
WM Repl/Abnd R#1 $5.0mil/10yr	8			*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	
WM Repl/Abnd R#2 $1.125mil/5yr	9					*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*				
WM Repl/Abnd MWRA $3.0m														
WM Repl/Abnd R#3 $1.35mil/5yr	10							*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*		
WM Repl/Abnd R#4 $4.1mil/10yr	11												*Debtx*	*Debtx*
WM Repl/Abnd B $7mil FY24														
WM Repl/Abnd C $17.5mil FY24														
WM: Larch Lane						120,000								
WM Lining Program				50,000	50,000	50,000	50,000	50,000	75,000	75,000	75,000	75,000	75,000	100,000
Meter Replacement	assume +3%/yr inflation								250,000	250,000	250,000			
Water System Hydraulic Model														
Tank Inspect & Design: Auburn(FY12)		70,000									12,000	12,000		
Tank Maintenance: Auburn			550,000											
Bear Hill Storage Tank ($1.4mil) - remove pending MWRA 2nd connection														
Booster Station SCADA		~~165,000~~			130,000									
SCADA Upgrade (every 5 yrs)											25,000			
Replace Bob Cat loader														
Replace Pickup Truck #12 (1997)		40,000										42,000		
Replace Van #2							30,000							
Replace Truck#6													120,000	
Replace Truck#14								120,000						
Replace Backhoe #420E									100,000					
Replace Utility Truck #5												150,000		
Replace Crane Truck #12														
Replace Pickup #15												42,000		

Water Enterprise Fund
Capital + Debt

Annual change to water capital+debt				4.7%	5.2%	5.9%	4.3%	7.3%	5.2%	5.1%	10.3%	3.9%	4.8%	32.4%
		Approved	Approved	Requested	Projected ==>		Legend: Debt (Issued) and *Debtx (not yet approved)*							
Water Ent. Fund Capital & Debt		FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024
Water DEBT		1,785,591	1,326,051	1,825,786	1,793,221	1,938,725	1,894,729	2,190,339	2,057,369	2,005,619	1,728,869	1,688,369	1,787,869	1,240,369
Water Treatment Plant Design	1	116,300	112,700	109,000	104,500									
Join MWRA(partial $3.18m)	2	264,656	258,656	252,656	246,656	237,719	229,719	224,069	217,669	211,269	204,869	198,469	192,069	185,669
Join MWRA(full $7.8m)	3	647,400	632,775	618,150	603,525	588,656	571,350	553,800	538,200	522,600	507,000	491,400	475,800	460,200
Demo WTP/chlorinate($0.8m)	4	95,860	93,420	90,980	88,540	86,100	83,660	81,220						
Demo WTP/chlorinate ($450k)	5	153,000												
Water Mains($2.471m)	6	508,375												
WM:Haverhill&Howard ($2.285m)	7a		228,500	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000		
WM: MWRA loan to be used	7b			20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000		
WM Repl/Abnd R#1 $5.0mil/10yr	8			*550,000*	*545,000*	*540,000*	*535,000*	*530,000*	*525,000*	*520,000*	*515,000*	*510,000*	*505,000*	-
WM Repl/Abnd R#2 $1.125mil/5yr	9				-	*281,250*	*270,000*	*258,750*	*247,500*	*236,250*	-	-	-	-
WM Repl/Abnd MWRA $3.0m				-	-	-	-	-	-	-	-	-	-	-
WM Repl/Abnd R#3 $1.35mil/5yr	10			-	-	-	-	*337,500*	*324,000*	*310,500*	*297,000*	*283,500*	-	-
WM Repl/Abnd R#4 $4.1mil/10yr	11			-	-	-	-	-	-	-	-	-	*615,000*	*594,500*
WM Repl/Abnd B $7mil FY24				-	-	-	-	-	-	-	-	-	-	-
WM Repl/Abnd C $17.5mil FY24				-	-	-	-	-	-	-	-	-	-	-
Repayment of Principal:		1,370,000	958,500	1,435,000	1,435,000	1,560,000	1,560,000	1,830,000	1,750,000	1,750,000	1,525,000	1,525,000	1,460,000	960,000
Water Treatment Plant Design	1	100,000	100,000	100,000	100,000									
Join MWRA(partial $3.18m)	2	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000
Join MWRA(full $7.8m)	3	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000
Demo WTP/chlorinate($0.8m)	4	80,000	80,000	80,000	80,000	80,000	80,000	80,000						
Demo WTP/chlorinate ($450k)	5	150,000												
Water Mains($2.471m)	6	490,000												
WM:Haverhill&Howard ($2.285m)	7a		228,500	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000		
WM: MWRA loan to be used	7b			20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000		
WM Repl/Abnd R#1 $5.0mil/10yr	8			*500,000*	*500,000*	*500,000*	*500,000*	*500,000*	*500,000*	*500,000*	*500,000*	*500,000*	*500,000*	-
WM Repl/Abnd R#2 $1.125mil/5yr	9					*225,000*	*225,000*	*225,000*	*225,000*	*225,000*				
WM Repl/Abnd MWRA $3.0m				-	-	-	-	-	-	-	-	-	-	-
WM Repl/Abnd R#3 $1.35mil/5yr	10			-	-	-	-	*270,000*	*270,000*	*270,000*	*270,000*	*270,000*	-	-
WM Repl/Abnd R#4 $4.1mil/10yr	11			-	-	-	-	-	-	-	-	-	*410,000*	*410,000*
WM Repl/Abnd B $7mil FY24														
WM Repl/Abnd C $17.5mil FY24														
Interest on Long Term Debt:		415,591	367,551	390,786	358,221	378,725	334,729	360,339	307,369	255,619	203,869	163,369	327,869	280,369
Water Treatment Plant Design	1	16,300	12,700	9,000	4,500									
Join MWRA(partial $3.18m)	2	104,656	98,656	92,656	86,656	77,719	69,719	64,069	57,669	51,269	44,869	38,469	32,069	25,669
Join MWRA(full $7.8m)	3	257,400	242,775	228,150	213,525	198,656	181,350	163,800	148,200	132,600	117,000	101,400	85,800	70,200
Demo WTP/chlorinate($0.8m)	4	15,860	13,420	10,980	8,540	6,100	3,660	1,220						
Demo WTP/chlorinate ($450k)	5	3,000												
Water Mains($2.471m)	6	18,375												
WM:Haverhill&Howard ($2.285m)	7a		-	-	-	-	-	-	-	-	-	-	-	-
WM: MWRA loan to be used	7b		-	-	-	-	-	-	-	-	-	-	-	-
WM Repl/Abnd R#1 $5.0mil/10yr	8			*50,000*	*45,000*	*40,000*	*35,000*	*30,000*	*25,000*	*20,000*	*15,000*	*10,000*	*5,000*	-
WM Repl/Abnd R#2 $1.125mil/5yr	9					*56,250*	*45,000*	*33,750*	*22,500*	*11,250*				
WM Repl/Abnd MWRA $3.0m				-	-	-	-	-	-	-	-	-	-	-
WM Repl/Abnd R#3 $1.35mil/5yr	10			-	-	-	-	*67,500*	*54,000*	*40,500*	*27,000*	*13,500*	-	-
WM Repl/Abnd R#4 $4.1mil/10yr	11			-	-	-	-	-	-	-	-	-	*205,000*	*184,500*
WM Repl/Abnd B $7mil FY24														
WM Repl/Abnd C $17.5mil FY24														

Water Enterprise Fund
Capital + Debt

Annual change to water capital debt		3.2%	4.1%	3.4%	16.0%	5.9%	2.2%			
										FY13-32
Water Ent. Fund Capital & Debt		FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	TOTAL
Water Capital		100,000	100,000	100,000	100,000	458,333	458,333	458,333	125,000	5,145,999
Water Debt		1,197,575	1,144,875	1,102,588	910,300	492,000	471,500	451,000	-	27,247,151
Total Capital & Debt		1,297,575	1,244,875	1,202,588	1,010,300	950,333	929,833	909,333	125,000	32,393,150
Water CAPITAL		100,000	00,000	100,000	100,000	458,333	458,333	458,333	125,000	5,145,999
Water Supply										
Treatment Plant Design	1									-
MWRA ($3.18mil partial join)	2	Debt	Debt	Debt						-
MWRA ($7.8mil full join)	3	Debt	Debt	Debt	Debt					-
WTP demo & chlorine ($800k)	4									-
WTP demo & chlorine ($450k)	5									-
Wells Upgrade										-
Well Abandonment										225,000
Hydraulic Study - 2nd Connect										56,000
Replace Pickup Truck #3 (2003)										37,000
Water Distribution										-
Various Water Mains ($2.471mil)	6									-
WM:Haverhill&Howard ($2.285m)	7a									-
WM: Howard-County-Summer										-
WM: MWRA loan to be used	7b									
WM Repl/Abnd R#1 $5.0mil/10yr	8									-
WM Repl/Abnd R#2 $1.125mil/5yr	9									
WM Repl/Abnd MWRA $3.0m										-
WM Repl/Abnd R#3 $1.35mil/5yr	10									-
WM Repl/Abnd R#4 $4.1mil/10yr	11	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	
WM Repl/Abnd B $7mil FY24										
WM Repl/Abnd C $17.5mil FY24										-
WM: Larch Lane										120,000
WM Lining Program		100,000	100,000	100,000	100,000	125,000	125,000	125,000	125,000	1,625,000
Meter Replacement	assun					333,333	333,333	333,333		1,749,999
Water System Hydraulic Model										-
Tank Inspect & Design: Auburn(FY12)										24,000
Tank Maintenance: Auburn										550,000
Bear Hill Storage Tank ($1.4mil) - remov										-
Booster Station SCADA										130,000
SCADA Upgrade (every 5 yrs)										25,000
Replace Bob Cat loader										-
Replace Pickup Truck #12 (1997)										42,000
Replace Van #2										30,000
Replace Truck#6										120,000
Replace Truck#14										120,000
Replace Backhoe #420E										100,000
Replace Utility Truck #5										150,000
Replace Crane Truck #12										-
Replace Pickup #15										42,000

Water Enterprise Fund
Capital + Debt

Annual change to water capital debt		3.2%	4.1%	3.4%	-16.0%	-5.9%	-2.2%			
										FY13-32
Water Ent. Fund Capital & Debt		FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	TOTAL
Water DEBT		1,197,575	1,144,875	1,102,588	910,300	492,000	471,500	451,000		27,247,151
Water Treatment Plant Design	1									326,200
Join MWRA(partial $3.18m)	2	178,975	162,375	156,188						3,157,025
Join MWRA(full $7.8m)	3	444,600	429,000	413,400	397,800					8,248,256
Demo WTP/chlorinate($0.8m)	4									523,920
Demo WTP/chlorinate ($450k)	5									-
Water Mains($2.471m)	6									-
WM:Haverhill&Howard ($2.285m)	7a									1,893,500
WM: MWRA loan to be used	7b									
WM Repl/Abnd R#1 $5.0mil/10yr	*8*	-	-	-	-	-	-	-	-	5,275,000
WM Repl/Abnd R#2 $1.125mil/5yr	*9*									1,293,750
WM Repl/Abnd MWRA $3.0m		-	-	-	-	-	-	-	-	-
WM Repl/Abnd R#3 $1.35mil/5yr	*10*	-	-	-	-	-	-	-	-	1,552,500
WM Repl/Abnd R#4 $4.1mil/10yr	*11*	*574,000*	*553,500*	*533,000*	*512,500*	*492,000*	*471,500*	*451,000*	*430,500*	5,227,500
WM Repl/Abnd B $7mil FY24		-	-	-	-	-	-	-	-	-
WM Repl/Abnd C $17.5mil FY24		-	-	-	-	-	-	-	-	-
Repayment of Principal:		960,000	950,000	950,000	800,000	410,000	410,000	410,000	410,000	21,408,500
Water Treatment Plant Design	1									300,000
Join MWRA(partial $3.18m)	2	160,000	150,000	150,000						2,380,000
Join MWRA(full $7.8m)	3	390,000	390,000	390,000	390,000					6,240,000
Demo WTP/chlorinate($0.8m)	4									480,000
Demo WTP/chlorinate ($450k)	5									-
Water Mains($2.471m)	6									-
WM:Haverhill&Howard ($2.285m)	7a									1,893,500
WM: MWRA loan to be used	7b									180,000
WM Repl/Abnd R#1 $5.0mil/10yr	*8*	-	-	-	-	-	-	-	-	5,000,000
WM Repl/Abnd R#2 $1.125mil/5yr	*9*									1,125,000
WM Repl/Abnd MWRA $3.0m		-	-	-	-	-	-	-	-	-
WM Repl/Abnd R#3 $1.35mil/5yr	*10*	-	-	-	-	-	-	-	-	1,350,000
WM Repl/Abnd R#4 $4.1mil/10yr	*11*	*410,000*	*410,000*	*410,000*	*410,000*	*410,000*	*410,000*	*410,000*	*410,000*	4,100,000
WM Repl/Abnd B $7mil FY24										-
WM Repl/Abnd C $17.5mil FY24										-
Interest on Long Term Debt:		237,575	194,875	152,588	110,300	82,000	61,500	41,000	20,500	4,629,151
Water Treatment Plant Design	1									26,200
Join MWRA(partial $3.18m)	2	18,975	12,375	6,188						777,025
Join MWRA(full $7.8m)	3	54,600	39,000	23,400	7,800					2,008,256
Demo WTP/chlorinate($0.8m)	4									43,920
Demo WTP/chlorinate ($450k)	5									-
Water Mains($2.471m)	6									-
WM:Haverhill&Howard ($2.285m)	7a	-	-	-	-	-	-	-	-	-
WM: MWRA loan to be used	7b	-	-	-	-	-	-	-	-	-
WM Repl/Abnd R#1 $5.0mil/10yr	*8*	-	-	-	-	-	-	-	-	275,000
WM Repl/Abnd R#2 $1.125mil/5yr	*9*									168,750
WM Repl/Abnd MWRA $3.0m		-	-	-	-	-	-	-	-	-
WM Repl/Abnd R#3 $1.35mil/5yr	*10*	-	-	-	-	-	-	-	-	202,500
WM Repl/Abnd R#4 $4.1mil/10yr	*11*	*164,000*	*143,500*	*123,000*	*102,500*	*82,000*	*61,500*	*41,000*	*20,500*	922,500
WM Repl/Abnd B $7mil FY24										-
WM Repl/Abnd C $17.5mil FY24										-

Sewer Enterprise Fund
Capital + Debt

Annual change to water capital debt				20.4%	13.0%	1.0%	-22.8%	10.8%	4.6%	7.0%	13.3%	2.4%	9.8%	15.1%	19.5%	-1.1%	
		Approved	Approved	Requested	Projected ==>			Legend: Debt (issued) and *Debtx (not yet approved)*									FY13-26
Sewer Ent. Fund Capital & Debt		FY-2012	FY-2013	FY-2014	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	TOTAL
Sewer Capital		157,000	330,000	400,000	470,000	570,000	460,000	50,000	122,000	50,000	300,000	342,000	695,000	590,000	475,000	470,000	5,324,000
Sewer Debt		85,800	115,800	136,934	136,934	104,000	60,000	416,400	365,700	472,000	448,000	424,000	-	-	-	-	2,679,768
Total Capital & Debt		242,800	445,800	536,934	606,934	674,000	520,000	466,400	487,700	522,000	748,000	766,000	695,000	590,000	475,000	470,000	8,003,768
Sewer CAPITAL		157,000	330,000	400,000	470,000	570,000	460,000	50,000	122,000	50,000	300,000	342,000	695,000	590,000	475,000	470,000	5,324,000
Main: Fairview/Sunnyside	4	Debt															-
Main: Lewis Street		76,000															-
Main: Poet's Corner ($350k)			200,000														200,000
Sewer Main Lewis; Charles; Howard				350,000													350,000
Sewer Main projects				50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	650,000
Station: West St.					300,000												300,000
Station: Batchelder Rd.						520,000											520,000
Station: Joseph's Way							270,000										270,000
Station: Sturges $690k debt	2							*debtx*	*debtx*								-
Station: Small Lane							100,000										100,000
Station: Charles St. $1.2mi debt	3									*debtx*	*debtx*	*debtx*					-
Station: Grove St.													280,000				280,000
Portable Generator - Grove													15,000				15,000
Station: Strout Ave.														290,000			290,000
Station: Brewer Lane														250,000			250,000
Station: Collins Ave.															410,000		410,000
Portable Generator - Collins															15,000		15,000
Station: Longwood Rd.																270,000	270,000
Station: Pitman Drive																150,000	150,000
Meter Replacements											250,000	250,000	250,000				750,000
Backhoe 430D			130,000										100,000				230,000
Replace Vehicles		82,000															-
Pickup #8 (2004)							40,000										40,000
Truck #17 (2001)					120,000												120,000
Car #1 (2006)									30,000								30,000
Pickup #6 (2011)									42,000								42,000
Pickup #11 (2011)												42,000					42,000
Sewer DEBT		85,800	115,800	136,934	136,934	104,000	60,000	416,400	365,700	472,000	448,000	424,000	-	-	-	-	2,679,768
MWRA Inflow & Infiltration	1	85,800	115,800	136,934	136,934	104,000	60,000	30,000	-	-	-	-	-	-	-		583,668
Station:Sturges ($690k)	2							*386,400*	*365,700*								752,100
Station: Charles St. ($1.2mil)	3									*472,000*	*448,000*	*424,000*					1,344,000
Sunnyside/Fairview Sewer	4	76,406															-
Repayment of Principal:		160,800	115,800	136,934	166,934	164,000	150,000	495,000	435,000	460,000	430,000	400,000	-	-	-	-	2,953,668
MWRA Inflow & Infiltration	1a	32,934	32,934	32,934	32,934												98,802
MWRA Inflow & Infiltration	1b	8,866	8,866														8,866
MWRA Inflow & Infiltration	1c	44,000	44,000	44,000	44,000	44,000											176,000
MWRA Inflow & Infiltration	1d		30,000	30,000	30,000	30,000	30,000										150,000
MWRA Inflow & Infiltration	***1e***			***30,000***	*30,000*	*30,000*	*30,000*	*30,000*									150,000
MWRA Inflow & Infiltration	*tba*				*30,000*	*60,000*	*90,000*	120,000	*90,000*	*60,000*	*30,000*						480,000
Station:Sturges ($690k)	2							*345,000*	*345,000*								690,000
Station: Charles St. ($1.2mil)	3									*400,000*	*400,000*	*400,000*					1,200,000
Sunnyside/Fairview Sewer	4	75,000															-
Interest on Long Term Debt:		1,406	-	-	-	-	-	41,400	20,700	72,000	48,000	24,000	-	-	-	-	206,100
MWRA Inflow & Infiltration	*no interest*																-
Station:St Joe&Sturges ($1mil)	2							*41,400*	*20,700*								62,100
Station: Charles St. ($1.2mil)	3									*72,000*	*48,000*	*24,000*					144,000
Sunnyside/Fairview Sewer	4	1,406															-

Storm Water Enterprise Fund
Capital + Debt

Storm Water Ent. Fund Capital & Debt		Approved FY-2012	Approved FY-2013	Requested FY-2014	Projected ==> FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022
Storm Water Capital		190,000	190,000	190,000	190,000	200,000	200,000	200,000	200,000	175,000	175,000	150,000
Storm Water Debt		-	-	-	-	-	-	-	-	1,023,000	982,700	942,400
Total Capital & Debt		190,000	190,000	190,000	190,000	200,000	200,000	200,000	200,000	1,198,000	1,157,700	1,092,400
Storm Water CAPITAL		190,000	190,000	190,000	190,000	200,000	200,000	200,000	200,000	175,000	175,000	150,000
General Drainage		*moved to Operating Budget in FY12*										
Drainage Improvements (projects)		150,000	75,000	165,000	165,000	50,000	25,000	50,000	200,000	175,000		150,000
MS4 Permit: Consult & Lab test		40,000	50,000	25,000	25,000	25,000	25,000					
Saugus River Design & Permitting							150,000					
Saugus River Improvement (I) $2mil	1									*Debtx*	*Debtx*	*Debtx*
Saugus River Improvement (II) $2mil	2									*Debtx*	*Debtx*	*Debtx*
Aberjona River Design & Permitting								150,000				
Aberjona River Improvement $2.2mil	3									*Debtx*	*Debtx*	*Debtx*
Sweeper: Elgin Pelican											175,000	
Truck: Int #15												
Excavator (1985)			65,000									
Dump Truck (new)						125,000						
Storm Water DEBT		-	-	-	-	-	-	-	-	1,023,000	982,700	942,400
Saugus River Imrpovement(I)	1									330,000	317,000	304,000
Saugus River Imrpovement(II)	2									330,000	317,000	304,000
Aberjona River Improvement	3									363,000	348,700	334,400
Repayment of Principal:										620,000	620,000	620,000
Saugus River Imrpovement(I)	1									200,000	200,000	200,000
Saugus River Imrpovement(II)	2									200,000	200,000	200,000
Aberjona River Improvement	3									220,000	220,000	220,000
Interest on Long Term Debt:										403,000	362,700	322,400
Saugus River Imrpovement(I)	1									130,000	117,000	104,000
Saugus River Imrpovement(II)	2									130,000	117,000	104,000
Aberjona River Improvement	3									143,000	128,700	114,400

Storm Water Enterprise Fund
Capital + Debt

Storm Water Ent. Fund Capital & Debt		FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY13-27 TOTAL
Storm Water Capital		150,000	150,000	150,000	150,000	150,000	150,000	150,000	2,920,000
Storm Water Debt		902,100	861,800	821,500	781,200	740,900	700,600	660,300	8,416,500
Total Capital & Debt		1,052,100	1,011,800	971,500	931,200	890,900	850,600	810,300	11,336,500
Storm Water CAPITAL		150,000	150,000	150,000	150,000	150,000	150,000	150,000	2,920,000
General Drainage									-
Drainage Improvements (projects)		150,000	150,000	150,000	150,000	150,000	150,000	150,000	2,105,000
MS4 Permit: Consult & Lab test									150,000
Saugus River Design & Permitting									150,000
Saugus River Improvement (I) $2mil	1	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	-
Saugus River Improvement (II) $2mil	2	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	-
Aberjona River Design & Permitting									150,000
Aberjona River Improvement $2.2mil	3	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	-
Sweeper: Elgin Pelican									175,000
Truck: Int #15									-
Excavator (1985)									65,000
Dump Truck (new)									125,000
Storm Water DEBT		902,100	861,800	821,500	781,200	740,900	700,600	660,300	8,416,500
Saugus River Imrpovement(I)	1	291,000	278,000	265,000	252,000	239,000	226,000	213,000	2,715,000
Saugus River Imrpovement(II)	2	291,000	278,000	265,000	252,000	239,000	226,000	213,000	2,715,000
Aberjona River Improvement	3	320,100	305,800	291,500	277,200	262,900	248,600	234,300	2,986,500
Repayment of Principal:		620,000	620,000	620,000	620,000	620,000	620,000	620,000	6,200,000
Saugus River Imrpovement(I)	1	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,000,000
Saugus River Imrpovement(II)	2	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,000,000
Aberjona River Improvement	3	220,000	220,000	220,000	220,000	220,000	220,000	220,000	2,200,000
Interest on Long Term Debt:		282,100	241,800	201,500	161,200	120,900	80,600	40,300	2,216,500
Saugus River Imrpovement(I)	1	91,000	78,000	65,000	52,000	39,000	26,000	13,000	715,000
Saugus River Imrpovement(II)	2	91,000	78,000	65,000	52,000	39,000	26,000	13,000	715,000
Aberjona River Improvement	3	100,100	85,800	71,500	57,200	42,900	28,600	14,300	786,500

FOR 2013 09

		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010	**FEDERAL GRANTS**							
2010	FGRT TEENS AND TWEENS	12,021	.00	12,021.24	12,021.24	.00	.00	100.0%
2020	FGRT GHSD UNDERAGE ALCOHOL	24,946	-24.75	24,920.75	19,920.75	.00	5,000.00	79.9%
2030	FGRT-FEMA-ASSIST TO FIREFI	223,763	32,296.00	256,059.22	256,059.22	.00	.00	100.0%
2040	FGRT FEMA THRU MEMA	7,000	7,000.00	14,000.00	9,500.00	.00	4,500.00	67.9%
2050	FEMA STORM DAMAGE REIMBURS	20,779	.00	20,779.07	20,779.07	.00	.00	100.0%
2060	CITIZEN CORP (FEMA)	270	.00	270.00	270.00	.00	.00	100.0%
2070	LSTA GREEN LIBRARY GRANT	0	7,500.00	7,500.00	7,500.00	.00	.00	100.0%
2090	FEDERAL HWY SAFETY GRANT	23,490	5,746.20	29,236.02	27,376.03	.00	1,859.99	93.6%
2100	FGRT-SECURE SCHOOLS(COPS)	22,675	-2,057.08	20,617.51	20,617.51	.00	.00	100.0%
2110	FEDERAL GRANT - VESTS	15,143	3,200.00	18,342.50	14,979.50	2,060.09	1,302.91	92.9%
2120	FED GRT RCASA	404,117	100,000.00	504,117.42	477,244.91	200.00	26,672.51	94.7%
2130	FGRT FOR MASS HISTORICAL G	0	12,000.00	12,000.00	12,000.00	.00	.00	100.0%
2150	FGRT BARE MEADOW TRAIL	16,539	-3.09	16,535.91	16,535.91	.00	.00	100.0%
2160	LSTA - SCIENCE IS EVERYWHE	7;500	.00	7,500.00	2,026.01	.00	5,473.99	27.0%
2220	FGRT FIRE OVERTIME REIMBUR	1,748	56,039.60	57,788.00	57,788.00	.00	.00	100.0%
	TOTAL FEDERAL GRANTS	779,991	221,696.88	1,001,687.64	954,618.15	2,260.09	44,809.40	95.5%
0011	**ARRA FEDERAL STIMULUS GRANTS**							
2200	ARRAGRT SUMMER YTH EMPLMNT	4,700	.00	4,700.00	4,700.00	.00	.00	100.0%
	TOTAL ARRA FEDERAL STIMULUS GR	4,700	.00	4,700.00	4,700.00	.00	.00	100.0%
0020	**STATE GRANTS**							
3010	SETB PSAP TRAINING GRANT	90,951	-23,846.29	67,104.31	55,281.12	6,000.00	5,823.19	91.3%
3020	SGRT GARAGE FEASIBILITY	50,000	.00	50,000.00	50,000.00	.00	.00	100.0%
3030	MAPC BIKE RACK GRANT	9,731	-302.50	9,428.49	9,428.49	.00	.00	100.0%
3040	STATE GRANT S.A.F.E.	25,161	16,088.00	41,248.78	31,850.53	.00	9,398.25	77.2%
3050	SGRT FIREFIGHTER EQUIPMENT	7,792	.00	7,792.00	7,792.00	.00	.00	100.0%
3060	SGRT DHCD 40 R APPLICATION	32,553	-940.15	31,612.85	31,612.85	.00	.00	100.0%
3080	MASS TECH COLL-WASTE TO EN	14,977	.00	14,976.59	14,976.59	.00	.00	100.0%
3090	ELDER AFFAIRS GRANT	59,749	30,445.50	90,194.53	89,810.21	.00	384.32	99.6%
3100	SGRT FIRE EQUIPMENT	241	.00	241.00	241.00	.00	.00	100.0%
3110	HEALTH BOARD GRANT	5,568	.00	5,567.59	4,238.46	746.20	582.93	89.5%

FOR 2013 09

		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
3120	RCASA RESOURCES IN ACTION	18,000	.00	18,000.00	15,000.00	.00	3,000.00	83.3%
3121	HEALTH RESOURCES IN ACTION	0	3,750.00	3,750.00	3,750.00	.00	.00	100.0%
3130	LIBRARY - STATE GRANTS	53,839	33,375.90	87,214.49	87,214.49	.00	.00	100.0%
3131	LIBRARY STATE AID	128,106	12,933.99	141,040.20	1,192.06	.00	139,848.14	.8%
3140	STATE GRANT - VESTS	15,218	3,200.00	18,417.50	15,054.51	2,060.06	1,302.93	92.9%
3150	SGRT COMMUNITY POLICING	59,580	-12,022.49	47,557.51	47,557.51	.00	.00	100.0%
3160	CULTURAL COUNCIL	25,340	6,100.00	31,439.64	27,721.36	.00	3,718.28	88.2%
3180	STATE GRANT CONSERVATION	16,373	.00	16,372.74	13,150.90	.00	3,221.84	80.3%
3190	STATE GRANT RCASA	67,263	.00	67,262.71	67,262.71	.00	.00	100.0%
3200	HIGHWAY CHAPTER 90	567,615	1,504,066.00	2,071,681.15	1,843,212.48	5,595.50	222,873.17	89.2%
3210	SGRT EXTENDED POLLING HOUR	38,297	20,826.97	59,123.97	59,124.00	.00	-.03	100.0%
3220	SETB PSAP OPERATIONS GRANT	198,177	50,245.05	248,422.05	243,745.05	.00	4,677.00	98.1%
3230	SGRT DHCD PEER TO PEER	2,000	.00	2,000.00	2,000.00	.00	.00	100.0%
3240	EOPSS PUBLIC SAFETY GRANTS	16,950	.00	16,950.00	16,950.00	.00	.00	100.0%
3250	COMMUNITY TRANSFORMATION G	8,750	.00	8,750.00	8,750.00	.00	.00	100.0%
	TOTAL STATE GRANTS	1,512,228	1,643,919.98	3,156,148.10	2,746,916.32	14,401.76	394,830.02	87.5%
0030	REVOLVING FUNDS							
4005	CULTURAL COUNCIL INTEREST	63	26.00	88.75	.00	.00	88.75	.0%
4030	POLICE - SPECIAL DETAIL	-122,401	524,394.53	401,993.52	432,100.13	.00	-30,106.61	107.5%
4040	POLICE - DRUG ENFORCEMENT	25,141	.00	25,140.75	.00	.00	25,140.75	.0%
4045	PUBLIC WORKS SPECIAL DETAI	-1,992	543.34	-1,448.38	980.26	.00	-2,428.64	-67.7%
4050	INS RESTITUTION UNDER $20K	13,885	5,503.75	19,389.20	2,654.99	.00	16,734.21	13.7%
4060	DESIGN REVIEW FEES	19,266	28.39	19,294.53	1,230.00	.00	18,064.53	6.4%
4080	SUNSET ROCK DEVELOPMENT	500	.00	500.00	.00	.00	500.00	.0%
4100	SIGNAGE MITIGATION - PULTE	60,000	.00	60,000.00	.00	.00	60,000.00	.0%
4620	AFFORDABLE HOUSING FUND	259,333	389.11	259,722.25	.00	.00	259,722.25	.0%
4731	MATTERA CABIN GRANTS	100	.00	100.00	.00	.00	100.00	.0%
	TOTAL REVOLVING FUNDS	253,896	530,885.12	784,780.62	436,965.38	.00	347,815.24	55.7%
0031	VOTED REVOLVING FUNDS							
4200	INSPECTION PERMIT REVOLVIN	321,010	194,133.70	515,144.14	4,805.00	445.00	509,894.14	1.0%
4220	TRAIL MAINT MAPLEWOOD DONA	8,044	.00	8,043.92	.00	.00	8,043.92	.0%
4222	LIBRARY FINES REVOLVING FU	2,931	9,823.08	12,753.85	6,853.40	.00	5,900.45	53.7%
4230	MATTERA CABIN REVOVLING FU	1,526	960.00	2,486.18	1,360.89	.00	1,125.29	54.7%
4250	PUBLIC HEALTH CLINICS	52,971	12,632.49	65,603.37	13,129.22	753.80	51,720.35	21.2%

FOR 2013 09

		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL VOTED REVOLVING FUNDS	386,482	217,549.27	604,031.46	26,148.51	1,198.80	576,684.15	4.5%
0032	REVLOVING FUND - MAJOR							
4020	RECREATION - SELF SUPPORTI	207,173	334,825.61	541,998.79	367,414.44	22,247.77	152,336.58	71.9%
	TOTAL REVLOVING FUND - MAJOR	207,173	334,825.61	541,998.79	367,414.44	22,247.77	152,336.58	71.9%
0039	SPECIAL REVENUE FD-MAJOR							
3170	SGRT - TITLE V (SEPTIC)	10,858	4,265.95	15,123.62	5,825.40	.00	9,298.22	38.5%
	TOTAL SPECIAL REVENUE FD-MAJOR	10,858	4,265.95	15,123.62	5,825.40	.00	9,298.22	38.5%
0040	RECEIPTS TO BE APPROPRIATED							
4090	ADAMS WAY PERFORMANCE DEPO	4,275	.00	4,275.00	.00	.00	4,275.00	.0%
4110	WETLAND PROTECTION FEES ST	10,472	1,640.00	12,111.83	2,993.75	.00	9,118.08	24.7%
4610	SALE OF REAL ESTATE	707,031	956.21	707,986.90	250,000.00	.00	457,986.90	35.3%
4630	WALKERS BROOK MITIGATION F	72	.00	71.68	.00	.00	71.68	.0%
4650	SALE OF CEMETARY LOTS	163,719	23,670.00	187,389.14	25,000.00	.00	162,389.14	13.3%
	TOTAL RECEIPTS TO BE APPROPRIA	885,568	26,266.21	911,834.55	277,993.75	.00	633,840.80	30.5%
0050	GIFTS & DONATIONS							
3090	ELDER AFFAIRS GRANT	62,323	2,773.00	65,096.00	65,096.00	.00	.00	100.0%
4701	DONATIONS SPECIFIED POLICE	7,131	.00	7,131.34	.00	.00	7,131.34	.0%
4702	DONATION - TREE COLLECTION	1,779	.00	1,778.60	-287.20	.00	2,065.80	-16.1%
4703	DONATION-SIGNS	285	50.00	335.38	.00	.00	335.38	.0%
4704	DONATIONS - CEMETERY	56	.00	56.00	.00	.00	56.00	.0%
4705	DONATIONS ELDER SERVICES	18,080	24,261.63	42,341.75	240.03	.00	42,101.72	.6%
4706	MYSTIC VALLEY GRANT	185	.00	184.83	.00	.00	184.83	.0%
4708	DONATIONS - S.A.F.E.	1,080	.00	1,080.44	.00	.00	1,080.44	.0%
4709	FIRE DEPT DONATIONS	2,015	15.00	2,030.00	650.00	.00	1,380.00	32.0%
4710	DONATIONS - VARIOUS PROJEC	5,257	500.00	5,757.49	.00	.00	5,757.49	.0%

FOR 2013 09

		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
4711	DONATIONS - BENCHES	799	.00	799.00	703.00	.00	96.00	88.0%
4712	CITIES FOR CLIMATE CONTROL	236	.00	235.54	.00	.00	235.54	.0%
4713	DONATIONS - HISTORIC COMM	1,006	.00	1,006.19	.00	.00	1,006.19	.0%
4714	HUMAN SERVICES DONATIONS	7,160	1,956.69	9,117.09	1,897.00	.00	7,220.09	20.8%
4715	READING ICE ARENA FUNDS	0	125,000.00	125,000.00	75,000.00	.00	50,000.00	60.0%
4716	LIBRARY - DONATIONS	100,906	27,379.50	128,285.56	4,692.32	.00	123,593.24	3.7%
4718	BANCROFT TOT-LOT FUND	231	.00	230.76	.00	.00	230.76	.0%
4719	FRIENDS OF HUNT PARK	139	.00	139.41	40.36	.00	99.05	29.0%
4720	POLICE DONATIONS ACCOUNT	2,125	36.00	2,161.00	.00	.00	2,161.00	.0%
4726	RECREATION DONATIONS	46,515	3,034.84	49,549.70	12,390.75	149.70	37,009.25	25.3%
4728	COMMUNITY SVC DEPT DONATIO	2,310	.00	2,309.57	.00	.00	2,309.57	.0%
4729	MEMORIAL PARK DONATIONS	89	.00	89.16	.00	.00	89.16	.0%
4730	RCASA DONATIONS	295	780.00	1,075.03	137.00	.00	938.03	12.7%
	TOTAL GIFTS & DONATIONS	260,003	185,786.66	445,789.84	160,559.26	149.70	285,080.88	36.1%
	GRAND TOTAL	4,300,899	3,165,195.68	7,466,094.62	4,981,141.21	40,258.12	2,444,695.29	67.3%

** END OF REPORT - Generated by Sharon Angstrom **

FOR 2013 09

		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010	**FEDERAL GRANTS**							
2501	TITLE I (323B) SCHOOL IMPR	1,500	.00	1,500.00	1,500.00	.00	.00	100.0%
2510	TITLE I (#305)	595,861	-59,343.04	536,518.04	459,572.28	59.90	76,885.86	85.7%
2530	DRUG FREE (#331)	30,220	-378.57	29,840.93	29,840.93	.00	.00	100.0%
2540	EARLY CHILDHOOD (#262)	87,818	-1,137.60	86,680.40	78,005.63	.00	8,674.77	90.0%
2550	PROJECT LIFESKILLS (EOPS)	5,416	-3,797.50	1,618.67	1,618.67	.00	.00	100.0%
2560	U.S. HISTORY GRANT (84.115	590,203	-9,475.67	580,726.99	580,726.99	.00	.00	100.0%
2570	P.L.94-142 (#240)	4,924,268	-124,403.99	4,799,863.73	4,355,360.57	.00	444,503.16	90.7%
2580	PHYS ED (PEP) GRANT	9,235	.00	9,234.98	9,234.98	.00	.00	100.0%
2590	TEACHER QUALITY (#140)	358,879	-179.34	358,700.02	305,494.72	4,740.00	48,465.30	86.5%
2600	SPED PROF DEVEL (#274)	100,012	.00	100,012.45	72,466.99	2,778.00	24,767.46	75.2%
2610	ED THROUGH TECH (#160)	6,029	.00	6,029.00	6,029.00	.00	.00	100.0%
2620	FGRT SCHOOL READINESS	23,306	72,650.00	95,955.74	95,124.85	.00	830.89	99.1%
2690	TEACHING AMERICAN HISTORY	999,818	.00	999,818.00	983,700.90	.00	16,117.10	98.4%
2700	INTEROP FRAMEWORK IMPLEm	6,970	.00	6,970.00	6,970.00	.00	.00	100.0%
2720	FGRT RACE TO THE TOP	8,900	-2,120.00	6,780.00	6,780.00	.00	.00	100.0%
2730	FGRT EARLY ADOPTERS PROJEC	10,000	.00	10,000.00	2,758.35	.00	7,241.65	27.6%
2740	FGRT EEC SPED PROG IMPROV	4,250	.00	4,250.00	.00	.00	4,250.00	.0%
	TOTAL FEDERAL GRANTS	7,762,685	-128,185.71	7,634,498.95	6,995,184.86	7,577.90	631,736.19	91.7%
0011	**ARRA FEDERAL STIMULUS GRANTS**							
2630	FGRT ARRA SFSF FED STIMULU	2,002,727	-33,867.06	1,968,859.94	1,968,859.94	.00	.00	100.0%
2640	FGRT ARRA IDEA STIMULUS FU	1,166,675	-21,404.33	1,145,270.67	1,145,270.27	.00	.40	100.0%
2650	FGRT ARRA IDEA EARLY CHILD	42,684	140.75	42,824.35	42,824.35	.00	.00	100.0%
2670	FGRT ARRA EECBG ENERGY GRA	150,000	.00	150,000.00	150,000.00	.00	.00	100.0%
2710	FGRT ED JOBS	650,960	.00	650,960.00	650,960.00	.00	.00	100.0%
	TOTAL ARRA FEDERAL STIMULUS GR	4,013,046	-55,130.64	3,957,914.96	3,957,914.56	.00	.40	100.0%
0020	**STATE GRANTS**							
3510	METCO (#317)	1,742,793	-35,326.25	1,707,466.69	1,564,830.27	.00	142,636.42	91.6%
3530	ACADEMIC SUPPORT (#632)	63,001	-5,107.38	57,893.69	49,406.69	.00	8,487.00	85.3%
3540	SGRT- CIRCUIT BREAKER	5,402,018	-109,072.71	5,292,945.71	5,007,828.80	336,904.91	-51,788.00	101.0%
3550	EXPANDED LEARNING TIME GRA	-285	.00	-285.36	-285.36	.00	.00	100.0%

FOR 2013 09

		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
3560	GIFTED/TALENTED (#580)	16,944	.00	16,944.41	16,944.41	.00	.00	100.0%
3590	SGRT SAFE SCHOOLS PROGRAM	1,500	.00	1,500.00	1,500.00	.00	.00	100.0%
3600	SGRT SPED PROGRAM REVEIW	4,303	.00	4,302.65	4,302.65	.00	.00	100.0%
3620	SCHOOL NURSE PROF DEV GRAN	4,750	-538.00	4,212.00	4,212.00	.00	.00	100.0%
3910	PROJECT LEAD THE WAY LINDE	65,377	.00	65,377.00	60,727.27	.00	4,649.73	92.9%
3920	PLTW - COMM OF MASS	36,031	.00	36,031.00	35,303.10	.00	727.90	98.0%
	TOTAL STATE GRANTS	7,336,432	-150,044.34	7,186,387.79	6,744,769.83	336,904.91	104,713.05	98.5%
0030	REVOLVING FUNDS							
4325	GUIDANCE REVOLVING FUND	7,128	21,520.00	28,647.59	17,277.32	347.48	11,022.79	61.5%
4326	COOLIDGE EXTRACURRICULAR	4,302	575.00	4,877.00	575.00	.00	4,302.00	11.8%
4327	PARKER EXTRACURRICULAR	3,810	50.00	3,860.00	.00	.00	3,860.00	.0%
4330	SCHOOL TRANSPORTATION	308	42,293.23	42,600.73	34,255.00	.00	8,345.73	80.4%
4350	DRAMA ACTIVITIES HIGHSCHOO	26,360	86,994.00	113,353.68	44,666.63	2,040.56	66,646.49	41.2%
4354	BAND EXTRACURRICULAR ACTIV	21,053	16,855.00	37,908.35	12,221.71	1,536.53	24,150.11	36.3%
4360	DRAMA ACTIVITIES (PARKER)	22,090	25,554.60	47,644.83	15,528.80	297.51	31,818.52	33.2%
4370	PARKER AFTER SCHOOL ACTIVI	9,615	20,928.40	30,542.99	15,316.75	.00	15,226.24	50.1%
4378	EXTENDED DAY PROGRAM	461,710	543,839.13	1,005,549.59	361,879.91	19,515.79	624,153.89	37.9%
4380	DRAMA ACTIVITIES COOLIDGE	23,068	22,077.00	45,145.48	21,062.22	923.00	23,160.26	48.7%
4400	SUMMER SCHOOL PROGRAM	69,177	13,227.90	82,404.49	66,130.30	.00	16,274.19	80.3%
4410	RISE PRESCHOOL PROGRAM	233,337	166,681.03	400,018.46	25,177.03	1,584.32	373,257.11	6.7%
4415	EDUCATION SPECIAL DETAIL	0	25.00	25.00	.00	.00	25.00	.0%
4420	USE OF SCHOOL PROPERTY	143,754	127,227.55	270,981.94	87,890.88	1,773.50	181,317.56	33.1%
4430	TUITION (SPED PROGRAM)	419,411	169,220.08	588,631.51	.00	.00	588,631.51	.0%
4440	ALL-DAY KINDERGARTEN PROGR	489,175	483,776.15	972,951.09	4,353.40	.00	968,597.69	.4%
4450	LOST BOOKS - SCHOOL	16,939	449.11	17,387.92	2,308.24	.00	15,079.68	13.3%
	TOTAL REVOLVING FUNDS	1,951,237	1,741,293.18	3,692,530.65	708,643.19	28,018.69	2,955,868.77	20.0%
0032	REVLOVING FUND - MAJOR							
4320	ATHLETIC ACTIVITIES	196,606	245,301.81	441,908.01	21,386.47	4,375.00	416,146.54	5.8%
	TOTAL REVLOVING FUND - MAJOR	196,606	245,301.81	441,908.01	21,386.47	4,375.00	416,146.54	5.8%
0039	SPECIAL REVENUE FD-MAJOR							

FOR 2013 09

0039	SPECIAL REVENUE FD-MAJOR	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
4310	SCHOOL LUNCH PROGRAM	327,945	754,157.92	1,082,102.96	756,636.60	1,084.92	324,381.44	70.0%
4390	ADULT EDUCATION PROGRAM	24,067	32,215.63	56,282.73	26,308.23	.00	29,974.50	46.7%
	TOTAL SPECIAL REVENUE FD-MAJOR	352,012	786,373.55	1,138,385.69	782,944.83	1,084.92	354,355.94	68.9%
0050	GIFTS & DONATIONS							
4751	JOSHUA EATON DONATION ACCO	11,012	500.00	11,511.60	.00	.00	11,511.60	.0%
4752	HIGH SCHOOL DONATIONS	1,262	489.76	1,752.00	.00	.00	1,752.00	.0%
4753	WOOD END PLAYGROUND-DONATI	200	.00	200.00	.00	.00	200.00	.0%
4754	DONATION - SCIENCE (ELEM)	9,703	1,340.00	11,043.35	7,028.95	3,010.17	1,004.23	90.9%
4755	BURNS FOUNDATION (COOLIDGE	2,882	.00	2,881.53	.00	.00	2,881.53	.0%
4756	PARKER SCHL JUMP&GO BC/BS	5	.00	4.62	.00	.00	4.62	.0%
4757	INTEL FOUNDATION (COOLIDGE	50	.00	50.00	.00	.00	50.00	.0%
4790	GIFT SCHOOL DISTRICT WIDE	13,207	11,333.29	24,540.72	1,924.37	2,914.88	19,701.47	19.7%
4791	BARROWS DONATION FUND	2,728	800.00	3,527.76	2,566.00	.00	961.76	72.7%
4792	BIRCH DONATION FUND	3,264	2,643.28	5,907.49	3,285.16	.00	2,622.33	55.6%
4793	EATON DOANTION FUND	6,094	8,575.65	14,670.08	4,911.81	3,140.64	6,617.63	54.9%
4794	KILLAM DONATION FUND	192	5,522.79	5,714.42	3,507.27	.00	2,207.15	61.4%
4795	WOOD END DONATION FUND	20,329	4,617.95	24,946.98	18,744.12	1,807.43	4,395.43	82.4%
4796	COOLIDGE DONATION ACCOUNT	17,320	8,703.34	26,023.10	17,977.21	.00	8,045.89	69.1%
4797	PARKER DONATION FUND	9,738	32,330.41	42,068.30	11,585.95	.00	30,482.35	27.5%
4798	HIGH SCHOOL DONATION FUND	27,921	14,190.59	42,111.49	14,998.14	679.96	26,433.39	37.2%
4799	SPECIAL ED GIFTS & DONATIO	8,335	1,000.00	9,335.00	.00	.00	9,335.00	.0%
	TOTAL GIFTS & DONATIONS	134,241	92,047.06	226,288.44	86,528.98	11,553.08	128,206.38	43.3%
	GRAND TOTAL	21,746,260	2,531,654.91	24,277,914.49	19,297,372.72	389,514.50	4,591,027.27	81.1%

** END OF REPORT - Generated by Sharon Angstrom **

Town of Reading, Massachusetts
Encumbrances

	Balance 01-Jul-12 $	Balance 31-Mar-13 $
General government:		
Town Manager:		
Expenses	2,600	—
Community Services		
Expenses	19,321	—
Board of Assessors		
Expenses	149,750	75,970
Finance:		
Expenses	10,621	376
Law:		
Expenses	—	—
Human Resources:		
Expenses	—	—
Technology:		
Expenses	58,577	7,922
Employee benefits:		
Expenses	1,483	1,154
Library:		
Expenses	1,165	—
Police:		
Expenses	15,617	3,582
Fire:		
Capital	—	—
Expenses	105	—
Dispatchers:		
Expenses	16,674	—
School department:		
Capital	121,257	—
Expenses	446,414	836
DPW Engineering		
Expenses	3,055	41
Highway and equipment		
Expenses	27,095	5,753
Capital	822,151	15,255
DPW Administration		
Expenses	—	—
Street lighting		
Expenses	—	—
Waste Collection		
Expenses	—	—
Cemetery:		
Expenses	120	31
Health:		
Expenses	6,645	95
Parks and Forestry		
Expenses	800	147
General government totals	1,703,450	111,162
Enterprise funds:		
Water fund:		
Expenses	8,677	5,086
Capital	185,474	45,840
Sewer fund:		
Expenses	7,765	—
Capital	60,314	545
Storm Water fund:		
Expenses	15,371	7,857
Capital	1,580	—
Enterprise funds totals	279,181	59,329
Total	1,982,630	170,491

CONDUCT OF TOWN MEETING

Reading's Town Meeting is conducted in accordance with the rules set down in Article 2 of the Charter and the General Bylaws. Although Town Meeting Time Third Edition is the basic source, a Town Meeting Member need only be familiar with what is contained in the Charter. These notes are intended to outline the major points all Town Meeting Members should know, and which by knowing will make Town Meeting more understandable.

Organization

- Town Meeting consists of 192 elected members, of which 97 constitute a quorum.
- There are two required sessions: The Annual Meeting in Spring which is primarily for fiscal matters and acceptance of the annual budget, and the Subsequent Meeting in November. Special Town Meetings may be called at any time that the need arises.
- There are three main committees which review certain Articles and advise Town Meeting of their recommendations:

  Finance for all expenditures of funds,
  Bylaw for all bylaw changes, and the
  Community Planning and Development Commission for all zoning changes.

Their reports are given prior to discussing the motion.

General Rules Of Procedure

- The Meeting is conducted through the Warrant Articles which are presented (moved) as motions. Only one motion may be on the floor at a time; however, the motion may be amended. Often two or more Articles which address the same subject may be discussed together; however, only one is formally on the floor, and each when moved is acted upon individually. Note that the vote on one may influence the others.
- Members who wish to speak shall rise, state their name and precinct in order to be recognized.
- A Member may speak for ten (10) minutes but permission must be asked to exceed this limit.
- Seven (7) Members can question a vote and call for a standing count, and twenty (20) can ask for a roll call vote; however, a roll call vote is seldom used because of the time it takes.

Principal Motion Encountered At Town Meeting

The following motions are the principal ones used in most cases by Town Meeting to conduct its business. Experience shows that the Members should be familiar with these.

- **Adjourn:** Ends the sessions, can be moved at any time.
- **Recess:** Stops business for a short time, generally to resolve a procedural question or to obtain information.
- **Lay on the Table:** Stops debate with the intention generally of bringing the subject up again later. May also be used to defer action on an Article for which procedurally a negative vote is undesirable. Note that tabled motions die with adjournment.
- **Move the Previous Question:** Upon acceptance by a two-thirds (2/3) vote, stops all debate and brings the subject to a vote. This is generally the main motion, or the most recent

amendment, unless qualified by the mover. The reason for this as provided in Robert's Rules of Order is to allow for other amendments should they wish to be presented.

- **Amend:** Offers changes to the main motion. Must be in accordance with the motion and may not substantially alter the intent of the motion. In accordance with Robert's Rules of Order, only one primary and one secondary motion will be allowed on the floor at one time, unless specifically accepted by the Moderator.
- **Indefinitely Postpone:** Disposes of the Article without a yes or no vote.
- **Take from the Table:** Brings back a motion which was previously laid on the table.
- **Main Motion:** The means by which a subject is brought before the Meeting.

The Following Motions May Be Used By A Member For The Purpose Noted:

- **Question of Privilege:** Sometimes used to offer a resolution. Should not be used to "steal" the floor.
- **Point of Order:** To raise a question concerning the conduct of the Meeting.
- **Point of Information:** To ask for information relevant to the business at hand.

Multiple Motions Subsequent (Multiple) Motions

If the subsequent motion to be offered, as distinct from an amendment made during debate, includes material which has previously been put to a vote and defeated, it will be viewed by the Moderator as reconsideration and will not be accepted. If the subsequent motion contains distinctly new material which is within the scope of the Warrant Article, then it will be accepted. An example of this latter situation is successive line items of an omnibus budget moved as a block.

Subject To The Following Considerations

- The maker of any proposed multiple motion shall make their intent known, and the content of the motion to be offered shall be conveyed to the Moderator - prior to the initial calling of the Warrant Article.
- Once an affirmative vote has been taken on the motion then on the floor - no further subsequent alternative motions will be accepted. (Obviously does not apply to the budget, for example.)
- Also - There can only be one motion on the floor at any one time. You have the ability to offer amendments to the motion that is on the floor. You also have the ability to move for reconsideration.

Town Of Reading Bylaw - Article 2 Town Meeting

2.1 General

2.1.1 Date of Annual Town Election

The Annual Town Meeting shall be held on the third Tuesday preceding the fourth Monday in April of each year for the election of Town Officers and for such other matters as required by law to be determined by ballot. Notwithstanding the foregoing, the Board of Selectmen may schedule the commencement of the Annual Town Meeting for the same date designated as the date to hold any Federal or State election.

2.1.2 Hours of Election

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

2.1.3 Annual Town Meeting Business Sessions

All business of the Annual Town Meeting, except the election of such Town officers and the determination of such matters are required by law to be elected or determined by ballot, shall be considered at an adjournment of such meeting to be held at 7:30 PM on the fourth Monday in April, except if this day shall fall on a legal holiday, in which case the meeting shall be held on the following day or at a further adjournment thereof.

2.1.4 Subsequent Town Meeting

A Special Town Meeting called the Subsequent Town Meeting shall be held on the second Monday in November, except if this day shall fall on a legal holiday, in which case the meeting shall be held on the following day. The Subsequent Town Meeting shall consider and act on all business as may properly come before it except the adoption of the annual operating budget.

2.1.5 Adjourned Town Meeting Sessions

Adjourned sessions of every Annual Town Meeting after the first such adjourned session provided for in Section 2.1.3 of this Article and all sessions of every Subsequent Town Meeting, shall be held on the following Thursday at 7:30 PM and then on the following Monday at 7:30 PM, and on consecutive Mondays and Thursdays unless a resolution to adjourn to another time is adopted by a majority vote of Town Meeting Members present and voting.

2.1.6 Posting of the Warrant

The Board of Selectmen shall give notice of the Annual, Subsequent or any Special Town Meeting at least fourteen (14) days prior to the time of holding said meeting by causing an attested copy of the warrant calling the same to be posted in one (1) or more public places in each precinct of the Town, and either causing such attested copy to be published in a local newspaper or providing in a manner such as electronic submission, holding for pickup, or mailing, an attested copy of said warrant to each Town Meeting Member.

2.1.7 Closing of the Warrant

All Articles for the Annual Town Meeting shall be submitted to the Board of Selectmen not later than 8:00 PM on the fifth (5^{th}) Tuesday preceding the date of election of Town officers, unless this day is a holiday in which case the following day shall be substituted. All articles for the Subsequent Town Meeting shall be submitted to the Board of Selectmen not later than 8:00 PM on the seventh (7th) Tuesday preceding the Subsequent Town Meeting in which action is to be taken, unless this day is a holiday in which case the following day shall be substituted.

2.1.8 Delivery of the Warrant

The Board of Selectmen, after drawing a Warrant for a Town Meeting, shall immediately deliver a copy of such Warrant to each member of the Finance Committee, the Community Planning and Development Commission, the Bylaw Committee and the Moderator.

2.2 Conduct of Town Meeting

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

Rule 1 A majority of Town Meeting Members shall constitute a quorum for doing business.

Rule 2 All articles on the warrant shall be taken up in the order of their arrangement in the warrant unless otherwise decided by a majority vote of the members present and voting.

Rule 3 Prior to debate on each article in a warrant involving the expenditure of money, the Finance Committee shall advise Town Meeting as to its recommendations and the reasons therefore.

Rule 4 Prior to a debate on each article in a warrant involving changes in the bylaw or Charter, petitions for a special act, or local acceptance by Town Meeting of a State statute, the Bylaw Committee shall advise Town Meeting as to its recommendations and reasons therefore.

Rule 5 Every person shall stand when speaking as they are able, shall respectfully address the Moderator, shall not speak until recognized by the Moderator, shall state his name and precinct, shall confine himself to the question under debate and shall avoid all personalities.

Rule 6 No person shall be privileged to speak or make a motion until after he has been recognized by the Moderator.

Rule 7 No Town Meeting Member or other person shall speak on any question more than ten (10) minutes without first obtaining the permission of the meeting.

Rule 8 Any non-Town Meeting Member may speak at a Town Meeting having first identified himself to the Moderator. A proponent of an article may speak on such article only after first identifying himself to the Moderator and obtaining permission of Town Meeting to speak. No non-Town Meeting Member shall speak on any question more than five (5) minutes without first obtaining the permission of the Meeting. Non-Town Meeting Members shall be given the privilege of speaking at Town Meeting only after all Town Meeting Members who desire to speak upon the question under consideration have first been given an opportunity to do so.

Rule 9 Members of official bodies and Town officials who are not Town Meeting Members shall have the same right to speak, but not to vote, as Town Meeting Members on all matters relating to their official bodies.

Rule 10 No speaker at a Town Meeting shall be interrupted except by a Member making a point of order or privileged motion or by the Moderator.

Rule 11 Any person having a monetary or equitable interest in any matter under discussion at a Town Meeting, and any person employed by another having such an interest, shall disclose the fact of his interest or his employer's interest before speaking thereon.

Rule 12 The Moderator shall decide all questions of order subject to appeal to the meeting, the question on which appeal shall be taken before any other.

Rule 13 When a question is put, the vote on all matters shall be taken by a show of hands, and the Moderator shall declare the vote as it appears to him. If the Moderator is unable to decide the vote by the show of hands, or if his decision is immediately questioned by seven (7) or more Members, or if the Moderator determines that a counted vote is required such as for a debt issue or Home Rule Petition, he shall determine the question by ordering a standing vote, and he

shall appoint tellers to make and return the count directly to him. On request of not less than twenty (20) members, a vote shall be taken by roll call.

Rule 14 All original main motions having to do with the expenditure of money shall be presented in writing, and all other motions shall be in writing if so directed by the Moderator.

Rule 15 No motion shall be received and put until it is seconded. No motion made and seconded shall be withdrawn if any Member objects. No amendment not relevant to the subject of the original motion shall be entertained.

Rule 16 When a question is under debate, no motion shall be in order except:

- to adjourn,
- to lay on the table or pass over,
- to postpone for a certain time,
- to commit,
- to amend,
- to postpone indefinitely, or
- to fix a time for terminating debate and putting the question, and the aforesaid several motions shall have precedence in the order in which they stand arranged in this rule.

Rule 17 Motions to adjourn (except when balloting for offices and when votes are being taken) shall always be first in order. Motions to adjourn, to move the question, to lay on the table and to take from the table shall be decided without debate.

Rule 18 The previous question shall be put in the following form or in some other form having the same meaning: "Shall the main question now be put" and until this question is decided all debate on the main question shall be suspended. If the previous question is adopted, the sense of the meeting shall immediately be taken upon any pending amendments in the order inverse to that in which they were moved, except that the largest sum or the longest time shall be put first and finally upon the main question.

Rule 19 The duties of the Moderator and the conduct and method of proceeding at all Town Meetings, not prescribed by law or by rules set forth in this article, shall be determined by rules of practice set forth in "Town Meeting Time Third Edition" except that to lay on the table shall require a majority vote.

2.2.2 Attendance by Officials

It shall be the duty of every official body, by a member thereof, to be in attendance at all Town Meetings for the information thereof while any subject matter is under consideration affecting such official body.

2.2.3 Appointment of Committees

All committees authorized by Town Meeting shall be appointed by the Moderator unless otherwise ordered by a vote of the Members present and voting. All committees shall report as directed by Town Meeting. If no report is made within a year after the appointment, the committee shall be discharged unless, in the meantime, Town Meeting grants an extension of time. When the final report of a committee is placed in the hands of the Moderator, it shall be deemed to be received, and a vote to accept the same shall discharge the committee but shall not be equivalent to a vote to adopt it.

2.2.4 Motion to Reconsider

2.2.4.1 Notice to Reconsider

A motion to reconsider any vote must be made before the final adjournment of the meeting at which the vote was passed but such motion to reconsider shall not be made at an adjourned meeting unless the mover has given notice of his intention to make such a motion, either at the session of the meeting at which the vote was passed or by written notice to the Town Clerk within twenty-four (24) hours after the adjournment of such session. When such motion is made at the session of the meeting at which the vote was passed, said motion shall be accepted by the Moderator but consideration thereof shall be postponed to become the first item to be considered at the next session, unless all remaining articles have been disposed of, in which case reconsideration shall be considered before final adjournment. There can be no reconsideration of a vote once reconsidered or after a vote not to reconsider. Reconsideration may be ordered by a vote of two-thirds (2/3) of the members present. Arguments for or against reconsideration may include discussion of the motion being reconsidered providing such discussion consists only of relevant facts or arguments not previously presented by any speaker.

2.2.4.2 Federal or State Law Affecting Reconsideration

The foregoing provisions relating to motions to reconsider shall not apply to any such motion made by the Board of Selectmen and authorized by the Moderator as necessary for the reconsideration of actions previously taken by Town Meeting by reason of State or Federal action or inaction or other circumstances not within the control of the Town or Town Meeting. In the event such a motion to reconsider is made and authorized, said motion may be made at any time before the final adjournment of the meeting at which the vote was passed, said motion may be made even if the vote was already reconsidered or was the subject of a vote not to reconsider, and reconsideration may be ordered by a vote of two-thirds (2/3) of the Members present.

2.2.4.3 Posting and Advertising

Notice of every vote to be reconsidered at an adjourned Town Meeting shall be posted by the Town Clerk in one (1) or more public places in each precinct of the Town as soon as possible after adjournment, and he shall, if practicable, at least one day before the time of the next following session of said adjourned meeting, publish such notice in some newspaper published in the Town. Said notice shall include the vote to be reconsidered and the place and time of the next following session of said adjourned meeting. The foregoing notice provisions shall not apply when a motion to reconsider any Town Meeting action is made publicly at Town Meeting before the adjournment of any session of any adjourned Town Meeting.

2.2.5 State of the Town

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

2.2.6 Annual Precinct Meeting

Town Meeting Members and Town Meeting Members-elect from each precinct shall hold an annual precinct meeting after the annual Town election but before the convening of the business sessions of the Annual Town Meeting. The purpose of the meeting shall be the election of a Chairman and a Clerk and to conduct whatever business may be appropriate. Chairmen shall serve no more than six (6) consecutive years in that

position. Additional precinct meetings may be called by the Chairman or by a petition of six (6) Town Meeting Members of the precinct.

2.2.7 Removal of Town Meeting Members

2.2.7.1 Notice of Attendance

The Town Clerk shall mail, within thirty (30) days after the adjournment *sine die* of the Annual Town Meeting, to every Town Meeting Member who has attended less than one-half of Town Meeting sessions since the most recent Annual Town Election, a record of his attendance and a copy of Section 2-6 of the Charter.

2.2.7.2 Precinct Recommendation

All Precinct meeting held prior to consideration by Town Meeting of the warrant article pursuant to Section 2-6 of the Charter. Town Meeting Members of each precinct shall adopt a recommendation to Town Meeting on whether each member from the precinct listed in the warrant per Section 2-6 of the Charter should be removed from Town Meeting. The Chairman of each precinct or his designee shall make such recommendations along with supporting evidence and rationale to Town Meeting.

2.2.7.3 Grouped by Precinct

The names of the Members subject to removal in accordance with Section 2-6 of the Charter shall be grouped by precinct in the warrant article required by said section.

2.2.8 Meetings During Town Meeting

No appointed or elected board, committee, commission or other entity of Town government shall schedule or conduct any hearing, meeting or other function during any hours in which an Annual, Subsequent or Special Town Meeting is in session or is scheduled to be in session. Any such board, committee or commission which schedules or holds a meeting or hearing on the same calendar day, but at a time prior to a session of Town Meeting, shall adjourn or recess not less than five (5) minutes prior to the scheduled session of Town Meeting.

Any board, committee or commission may, at the opening of any session of Town Meeting, present to that Town Meeting an instructional motion requesting an exemption from this bylaw and asking that Town Meeting permit it to meet at a date and hour at which a future session of Town Meeting is scheduled, and may present reasons for Town Meeting to give such permission. Notwithstanding the foregoing, any board, committee or commission which meets the requirements of M.G.L. Chapter 39, Section 23B concerning emergency meetings may, upon meeting such requirements, conduct such a meeting or hearing at a time scheduled for a Town Meeting.

2.2.9 Rules Committee

The members of the Rules Committee, established under Section 2-12 of the Charter, shall hold an annual meeting within thirty (30) days after the adjournment of the Annual Town Meeting for the purpose of electing a Chairman and a Clerk and to conduct whatever business may be appropriate. Additional Rules Committee meetings may be called by the Chairman.

In the absence of a Chairman, the Moderator shall convene a meeting of the Rules Committee within sixty (60) days after a vacancy for the purpose of electing a new Chairman.

Town of Reading
16 Lowell Street
Reading, MA 01867-2685

FAX: (781) 942-9070
Website: www.readingma.gov

TOWN CLERK
(781) 942-9050

Town Meeting Handout Guidelines

To ensure that all Town Meeting members have access to the same information, distributed in the same manner, please follow the below listed guidelines for handout materials:

Materials that are prepared by a Town Board / Committee / Town Department must include the following:

- Article name and number
- Name of Town Board / Committee / Commission or Town Department
- Date the document was created
- Contact Information
- Approval of Town Clerk's Office

Materials that are prepared by petitioners or other voters must include the following:

- Article name and number
- Contact information of person who created handout
- Date the document was created
- Approval of Town Clerk's Office

All handouts:

- Must contain facts only unless specifically stating "This is the opinion of ____"
- Should be on white paper only
- Should be double-sided copies if more than one page
- May be distributed only by giving adequate copies for all Town Meeting members (192) to the Town Clerk or designee by 6:30 PM on the night in which the subject article will be discussed
- All handouts not approved will be removed and recycled
- All handouts not distributed must be picked up at the end of each night or they will be recycled at the end of each night.

All PowerPoint Presentations:

- Must consult with the Town Clerk before the meeting
- Provide a copy before the meeting
- All presentations will be given using the Town of Reading laptop computer

February of 2010