

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

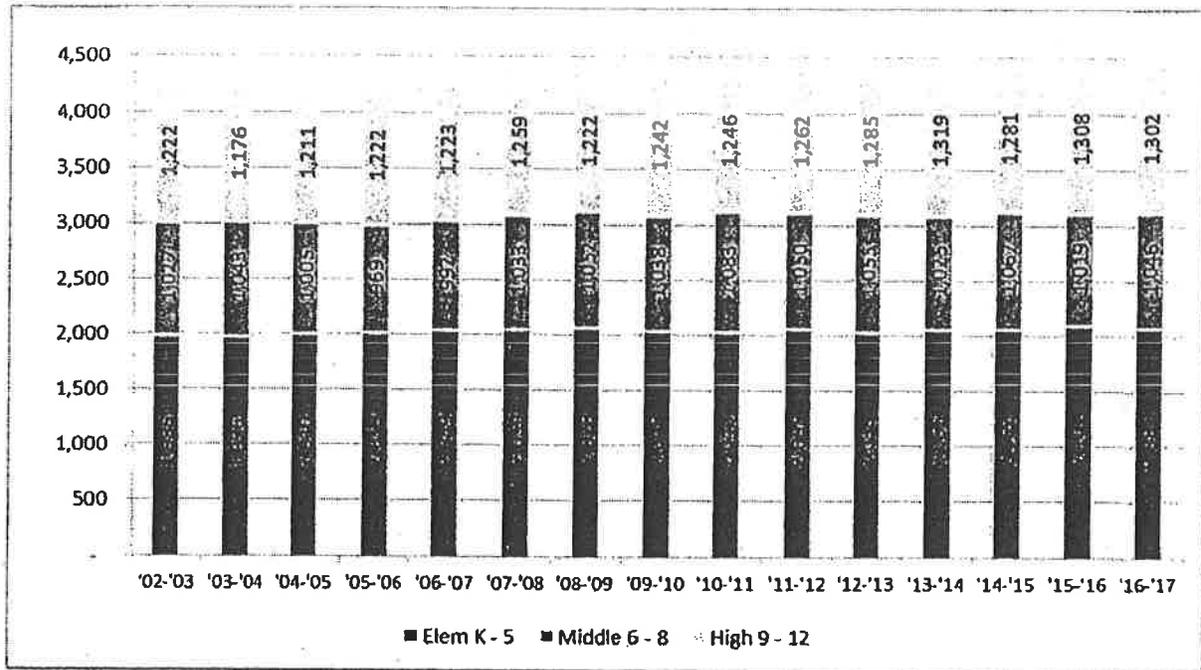
Finalize FY'14 Salary Projections	December 1
Superintendent holds community forums to discuss budget priorities	Early December
Budget Parent meetings	December - April
Budget development deliberations undertaken by Administration	December
Superintendent's Budget Finalized	December 31
Budget document distributed	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

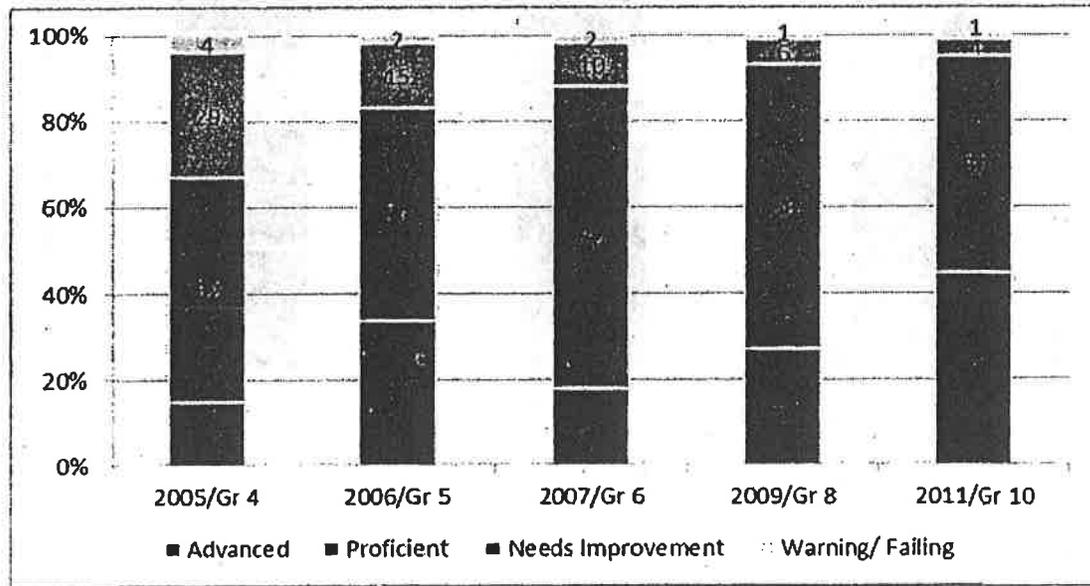


Figure 9: Mathematics MCAS Performance History, Class of 2013

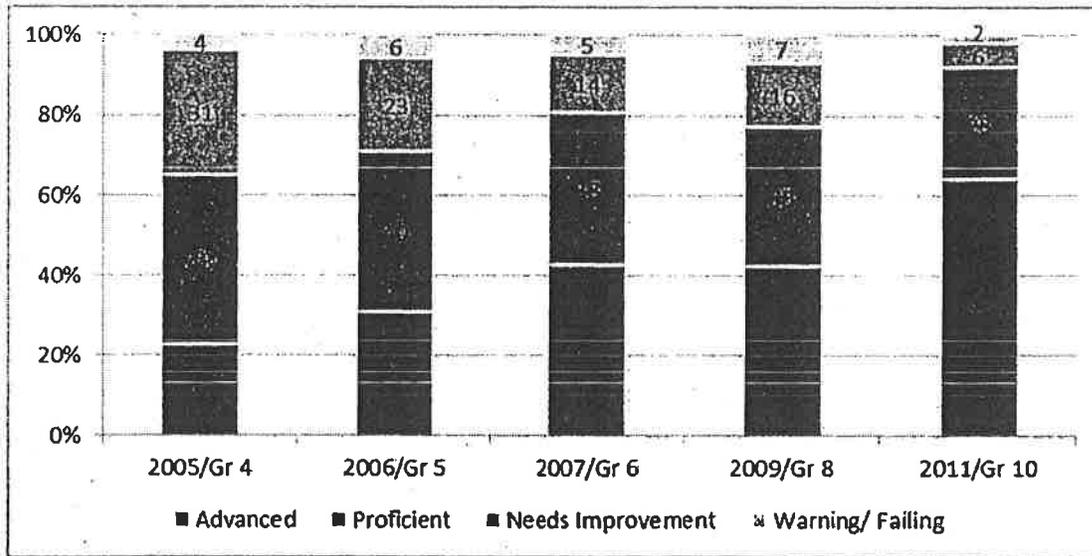
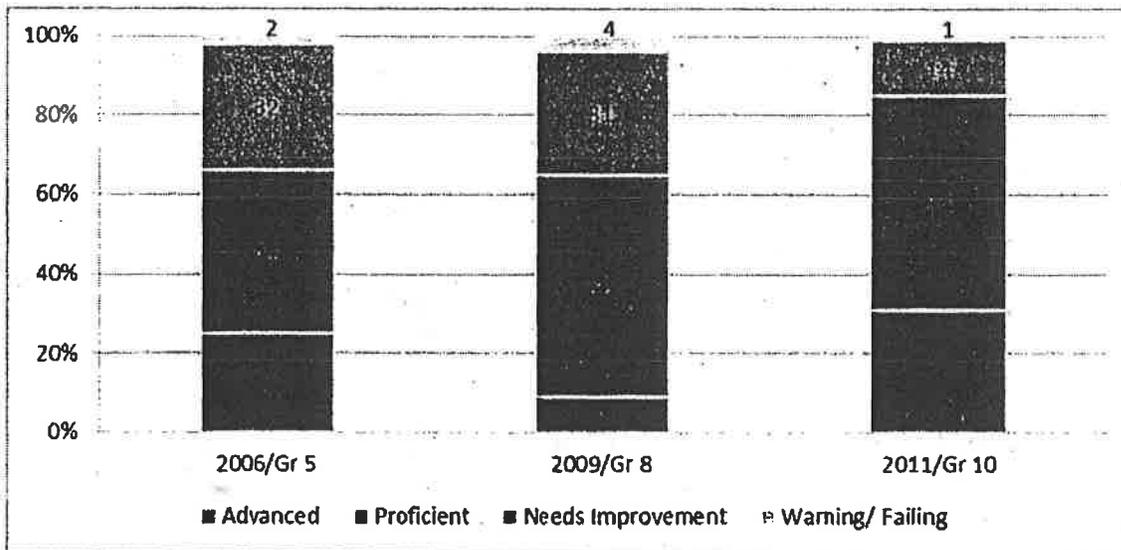


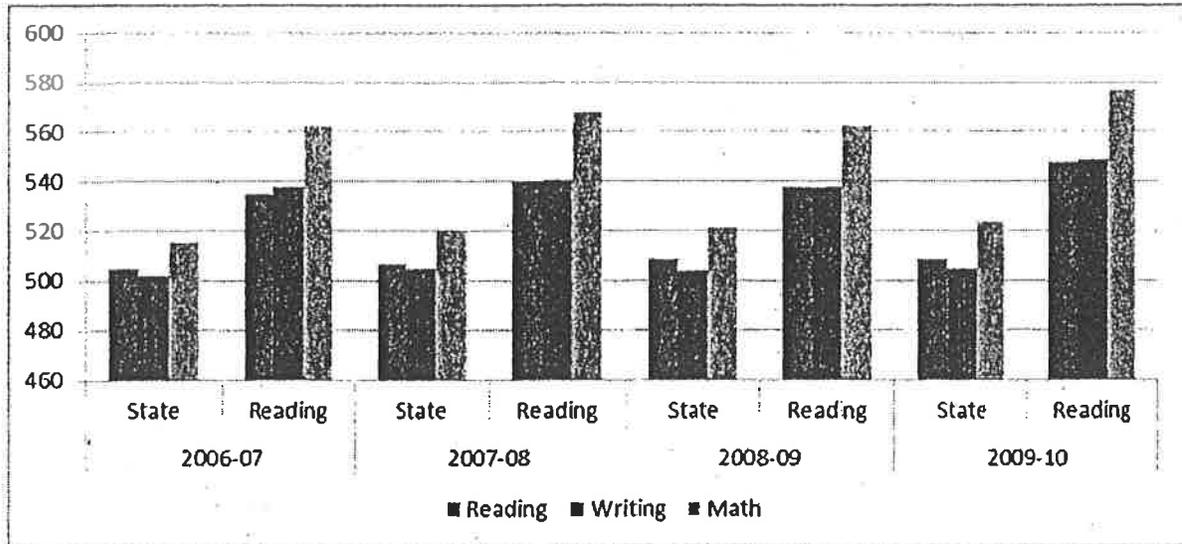
Figure 10: Science & Technology MCAS Performance History, Class of 2013



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	%	Projected	%
	FY'13	Change	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%
<i>Chapter 70 (included above)</i>	<i>9,903,702</i>	<i>4.4%</i>	<i>9,914,544</i>	<i>0.1%</i>
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%
<i>Chapter 70</i>	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%
<i>Excess of Revenue Over (Under) Expense</i>	<i>(327,874)</i>		<i>(756,798)</i>	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

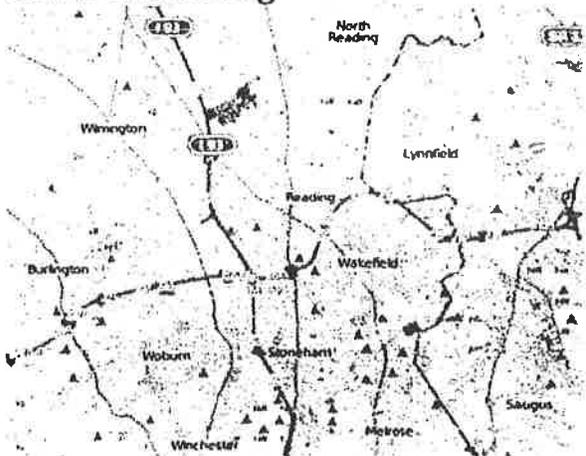
Copies of the budget document are available at the Office of the Superintendent, the Reading Public Library, the main office of each school, and on the Reading Public School's website at www.reading.k12.ma.us. For additional information or clarification, please feel free to contact the Central Office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

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

Mary C. DeLai
Assistant Superintendent
781-670-2880
Mary.DeLai@reading.k12.ma.us

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
<u>Reading Memorial High School (grades 9-12)</u>	<u>1285</u>
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

professional development and other services to our students and staff at a lower cost than a single district alone could secure the same services. Reading Public Schools is also a member of The Education Collaborative (TEC). To reduce costs, Reading Public Schools utilizes the TEC collaborative bid process for school and custodial supplies. Through this collaborative purchasing arrangement, Reading Public Schools is able to purchase items at a reduced cost.

Organization Structure

School Committee

The Reading School Committee consists of six members elected by the voters of Reading for three year terms. Each year, two members' term of office expires and become open for re-election. The current membership and terms of the Reading School Committee are as follows:

Karen Janowski, Chairperson, Term Expires 2014
Harold Croft, Vice Chairperson, Term Expires 2013
Charles Robinson, Term Expires 2013
Lisa Gibbs, Term Expires 2014
Robert Spadafora, Term Expires 2015
Christopher Caruso, Term Expires 2015

Under Massachusetts General Laws, Chapter 70, the School Committee has the power to select and to terminate the Superintendent, review and approve the budget, and establish the educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the Board of Education.

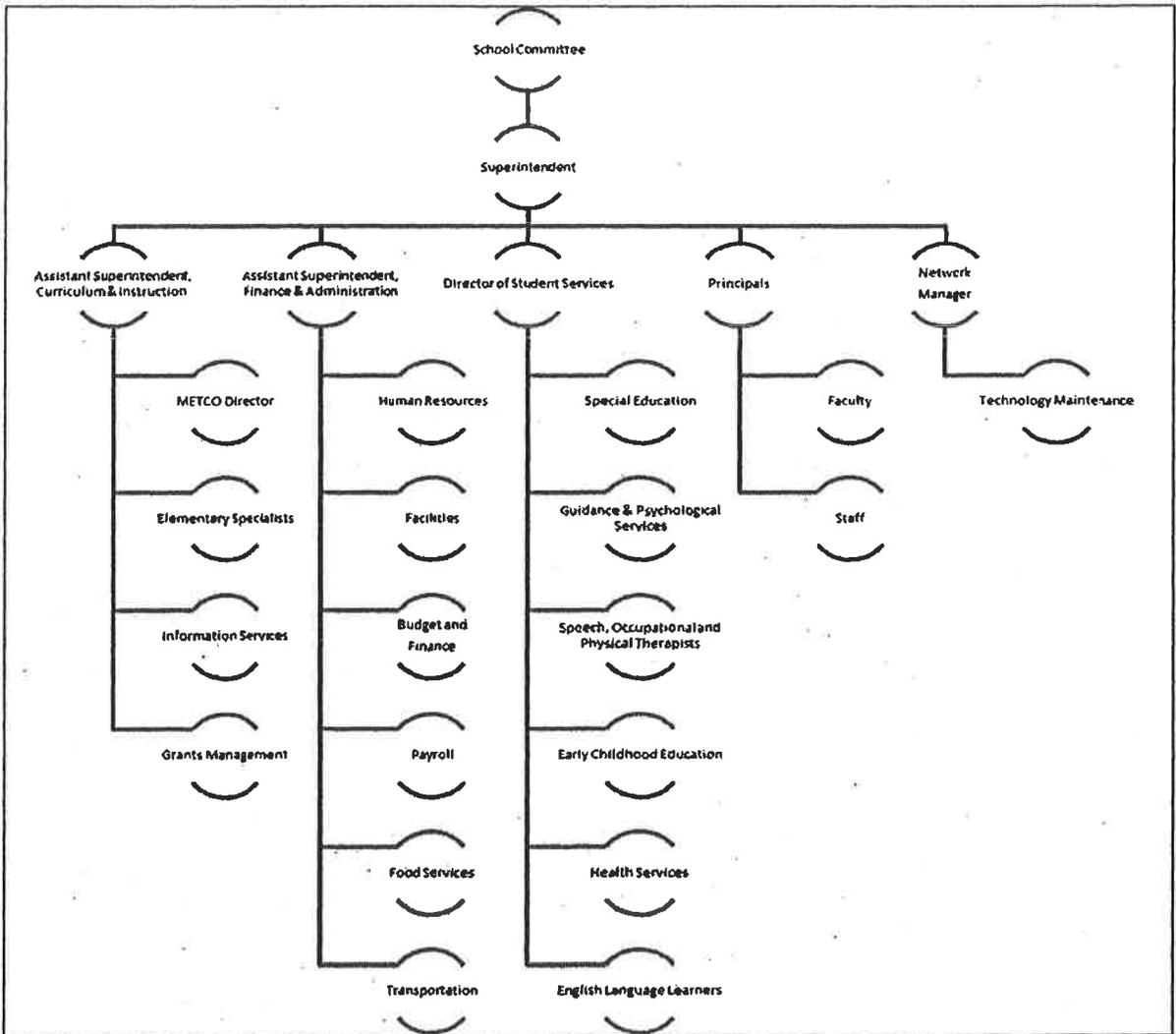
District Administration

The District is led by the Superintendent of Schools, the Central Office Leadership Team, District Leadership Team, and Administrative Council. The Central Office Leadership Team includes the Superintendent of Schools, Assistant Superintendent for Finance & Administration, Assistant Superintendent for Curriculum & Instruction, and the Director of Student Services. The District Leadership Team includes the Central Office Leadership Team as well as the eight building principals. The Administrative Council includes the District Leadership Team as well as all Assistant Principals, Special Education Team Chairs, Human Resources Administrator, and Department Directors (Facilities, Food Services, and Health Services).

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

Figure 17 provides an overview of the organizational structure of the district.

Figure 17: District Organizational Chart



District Partnerships

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

Town of Reading

The municipal government of the Town of Reading is the district’s most important partner. Of course we share in the tax revenues that represent the voters’ commitment to a quality of life that values

education, public service, and community engagement. We also share many resources and collaborate to efficiently manage the operations of the community.

Reading Education Foundation

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

Reading Parent-Teacher Organizations

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

Reading Booster Organizations

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

District Strategy for Improvement of Student Outcomes

Reading Public Schools Strategy for Improvement of Student Outcomes was developed based on information gathered by the Superintendent from extensive staff, parent, school community, and general community input, as well as input from the Administrative Council and the School Committee. The Strategic Initiatives are all aligned to the District's Strategic Objectives and are evaluated and refined each year based on progress, input, and reflection. Below are a list of the Strategic Objectives and Initiatives for SY'2012-13 and SY'2013-14.

Strategic Objective 1: Learning and Teaching

Deepen and refine our focus on the instructional core to meet the academic, social and emotional needs of each child.

Strategic Initiatives

- Develop and implement a plan to address the social and emotional needs of all students
- Implement Common Core of Learning which includes updating curriculum maps to reflect common core changes, technology, and skills for college and career readiness
- Pilot the use of mobile learning devices K-12, which includes Bring Your Own Device (7-12), iPads (PreK-12), and mobile computer carts (K-12)
- Assess High School curriculum, instruction, and assessment practices in preparation for the Class of 2017 and implement best practices which will improve student learning
- Differentiate instruction for all students which includes the implementation of Universal Design Strategies

- Redesign the elementary school week
- Continue to redefine special education programs and student support services
- Revise grades 6-8 science curriculum, including the implementation of an engineering and design curriculum
- Continue to grow and improve the K-12 Fine and Performing Arts Program

Strategic Objective 2: Performance Management

Build a system that measures school performance and differentiates support based on need and growth.

Strategic Initiatives

- Develop and pilot District Determined Measures (DDM) in all subject areas
- Develop and implement a long range plan to address the integration, maintenance, support, replenishment, and progression of instructional technology
- Review and improve the METCO program including placement, transportation, academic support, and host family support
- Implement a data-driven performance assessment process using SMART goals, school and district data teams, and graduate data
- Develop and make use of a set of School Committee Norms for Self-Assessment for Leadership and School Improvement
- Develop and implement a set of K-12 guidelines for Edline implementation and use
- Update current mission and vision to reflect addressing the needs of the whole child and the behavioral health of our students

Strategic Objective 3: Investment and Development

Compete for, support, recruit, and retain top talent while creating leadership opportunities and building capacity within our staff.

Strategic Initiatives

- Continue to implement and refine the Teacher Assessment Process and Administrative Evaluation Process to align with the new Massachusetts Educator Evaluation System
- Provide professional development in Universal Design Strategies
- Develop highly functioning leadership teams throughout the district
- Review and revise employee personnel policies and handbooks
- Identify additional learning and planning time for teachers and students
- Strengthen our entire human resource system including hiring, induction, evaluation, support, and professional development for all staff

Strategic Objective 4: Resource Allocation

Improve the alignment of human and financial resources to achieve strategic objectives.

Strategic Initiatives

- Develop and implement a three to five year financial plan
- Develop and implement a long range plan to address classroom and program space issues, including making Killam ADA accessible

- Develop and implement a long range plan for expanding pre-school and full day kindergarten
- Connect expenses with projected student outcomes outlined in school and district improvement plans

School Finance & Budget Laws, Regulations, and Policies

Massachusetts General Laws (MGL), Code of Massachusetts Regulations (CMR), and School Committee policies guide the Reading Public Schools in all aspects of school finance and budget. Below is a summary of the most relevant sections pertaining to school finance and budget.

Massachusetts General Laws (MGL)

GL c. 41, §52 Approval of bills

All accounts rendered to or kept in the departments of any city shall be subject to the inspection of the city auditor or officer having similar duties, and in towns they shall be subject to the inspection of the selectmen. The auditor or officer having similar duties in cities, and the selectmen in towns, shall approve the payment of all bills or pay rolls of all departments before they are paid by the treasurer, and may disallow and refuse to approve for payment, in whole or in part, any claim as fraudulent, unlawful or excessive; and in that case the auditor or officer having similar duties, or the selectmen, shall file with the city or town treasurer a written statement of the reasons for the refusal; and the treasurer shall not pay any claim or bill so disallowed.

GL c. 41, §56 Warrants for payment of bills

The selectmen and all boards, committees, heads of departments and officers authorized to expend money shall approve and transmit to the town accountant as often as once each month all bills, drafts, orders and pay rolls chargeable to the respective appropriations of which they have the expenditure. Such approval shall be given only after an examination to determine that the charges are correct and that the goods, materials or services charged for were ordered and that such goods and materials were delivered and that the services were actually rendered to or for the town as the case may be. The town accountant shall examine all such bills, drafts, orders and pay rolls, and, if found correct and approved as herein provided, shall draw a warrant upon the treasury for the payment of the same, and the treasurer shall pay no money from the treasury except upon such warrant approved by the selectmen.

GL c. 41, §57 Books of account and financial records

The town accountant shall keep a complete set of books wherein shall be entered the amount of each specific appropriation, the amounts and purposes of expenditures made therefrom, the receipts from each source of income, the amount of each assessment levied, and the abatements made; and he shall keep his accounts, so far as practicable, in conformity with the classifications and forms prescribed by the director of accounts in accordance with section forty-three of chapter forty-four and in conformity with any systems, classifications, forms and designations prescribed pursuant to regulations of the board of education for use by school committees.

GL c. 41, §58 Duties; notice of condition of appropriations; record of appropriations

Whenever any appropriation shall have been expended or whenever, in the judgment of the town accountant, it appears that the liabilities incurred against any appropriation may be in excess of the unexpended balance thereof,

he shall immediately notify the selectmen and the board, committee, head of department or officer authorized to make expenditures therefrom, and no claim against such appropriation shall be allowed nor any further liability incurred until the town makes provision for its payment. The town accountant shall, at regular intervals and as often at least as once each month, send to the selectmen and to each board, committee, head of department or officer having the disbursement of an appropriation a statement of the amount of orders approved and warrants drawn on behalf of said board, department or officer during the preceding month, and a statement of the balance of such appropriation remaining subject to draft. Each head of a department, board or committee authorized to expend money shall furnish the town accountant, at the close of the financial year, a list of bills remaining unpaid, showing to whom and for what due, and their amounts; and the town accountant shall incorporate the same in his annual report covering the financial transactions of the town, as provided by section sixty-one.

GL c. 41, §59 Annual estimates; furnishing to town accountant

The selectmen and all boards, committees, heads of departments, or other officers of a town authorized by law to expend money shall furnish to the town accountant, or, if there is no town accountant, to the appropriation, advisory or finance committee, if any, otherwise to the selectmen, not less than ten days before the end of the calendar year, or not less than ninety days prior to the date of the start of the annual town meeting, whichever is later, detailed estimates of the amount necessary for the proper maintenance of the departments under their jurisdiction for the ensuing fiscal year, with explanatory statements as to any changes from the amounts appropriated for the same purposes in the then current fiscal year, and an estimate of amounts necessary for outlays or permanent improvements. They shall also prepare estimates of any income likely to be received by the town during the ensuing fiscal year in connection with the town's business or property entrusted to their care.

GL c. 44, §31 Liabilities in excess of appropriations forbidden; exceptions

No department financed by municipal revenue, or in whole or in part by taxation, of any city or town, except Boston, shall incur a liability in excess of the appropriation made for the use of such department, each item recommended by the mayor and voted by the council in cities, and each item voted by the town meeting in towns, being considered as a separate appropriation, except in cases of major disaster, including, but not limited to, flood, drought, fire, hurricane, earthquake, storm or other catastrophe, whether natural or otherwise, which poses an immediate threat to the health or safety of persons or property, and then only by a vote in a city of two-thirds of the members of the city council, and in a town by a majority vote of all the selectmen.

GL c. 44, §53 City, town or district funds; use and disposition

All moneys received by any city, town or district officer or department, except as otherwise provided by special acts and except fees provided for by statute, shall be paid by such officers or department upon their receipt into the city, town or district treasury. Any sums so paid into the city, town or district treasury shall not later be used by such officer or department without specific appropriation thereof; provided, however, that sums recovered from pupils in the public schools for loss of school books or paid by pupils for materials used in the industrial arts projects may be used by the school committee for the replacement of such books or materials without specific appropriation.

GL c. 44, §56 Towns; fiscal year

The fiscal year of all towns of the commonwealth shall begin with July first and end with the following June thirtieth, and the returns made to the director under section forty-three shall show the financial condition of the town at the close of business on June thirtieth; provided, however, that the treasurer shall, until July fifteenth, enter in his books all items for the payment of bills incurred and salaries and wages earned during the previous fiscal year, excepting payment of school teachers' salaries which have been deferred under the provisions of

section forty of chapter seventy-one, and expenditures thereof shall be deemed to be as of June thirtieth preceding.

GL c. 71, §26C Contributions and federal funds; use

The commonwealth and the school committee of any town may accept funds from the federal government for the purposes of sections twenty-six A to twenty-six F, inclusive. The school committee of any town may receive contributions in the form of money, material, quarters or services for the purposes of said sections from organizations, employers and other individuals. Such contributions received in the form of money, together with fees from parents and any allotments received from the federal government for said purposes, shall be deposited with the treasurer of such town and held as a separate account and expended by said school committee without appropriation, notwithstanding the provisions of section fifty-three of chapter forty-four.

GL c. 71, §34 Support of schools; appropriations; recommendations

Every city and town shall annually provide an amount of money sufficient for the support of the public schools as required by this chapter, provided however, that no city or town shall be required to provide more money for the support of the public schools than is appropriated by vote of the legislative body of the city or town. In acting on appropriations for educational costs, the city or town appropriating body shall vote on the total amount of the appropriations requested and shall not allocate appropriations among accounts or place any restriction on such appropriations. The superintendent of schools in any city or town may address the local appropriating authority prior to any action on the school budget as recommended by the school committee notwithstanding his place of residence. The city or town appropriating body may make nonbinding monetary recommendations to increase or decrease certain items allocating such appropriations.

The vote of the legislative body of a city or town shall establish the total appropriation for the support of the public schools, but may not limit the authority of the school committee to determine expenditures within the total appropriation.

GL c. 71, §37 Duties of School Committee

The school committee in each city and town and each regional school district shall have the power to select and to terminate the superintendent, shall review and approve budgets for public education in the district, and shall 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.

GL c. 71, §38N Proposed Annual Budgets

The school committee of each city, town or regional school district shall hold a public hearing on its proposed annual budget not less than seven days after publication of a notice thereof in a newspaper having general circulation in such city, town or district. Prior to such public hearing said committee shall make available to the public at least one copy of said proposed budget for a time period of not less than forty-eight hours either at the office of the superintendent of schools or at a place so designated by said committee. At the time and place so advertised or at any time or place to which such hearing may from time to time be adjourned all interested persons shall be given an opportunity to be heard for or against the whole or any part of the proposed budget. Such hearing shall be conducted by a quorum of the school committee. For the purpose of this section a quorum shall consist of a majority of the members of said school committee.

GL c. 71, §49a Orders for materials and equipment; contracts for services

At any time after the annual appropriations for the ensuing fiscal year are made by a city or town or by all the member cities and towns of a regional school district, a school committee may order materials, supplies and equipment and may contract for services for the public schools which are chargeable against such appropriations, provided that no payment therefor shall be made prior to the commencement of said ensuing fiscal year.

GL c. 71, §71F Nonresident or foster care students; deposit of tuition payments and state reimbursements; expenditures and appropriations

In any city or town which accepts this section, all monies received by the school committee as tuition payments for nonresident students and as state reimbursements for students who are foster care children shall be deposited with the treasurer of the town or city and held as separate accounts. The receipts held in such a separate account may be expended by said school committee without further appropriation for expenses incurred in providing education for such nonresident students or for such students who are foster care children, notwithstanding the provisions of section fifty-three of chapter forty-four. A city or town may appropriate funds for expenses incurred in providing education for such nonresident students or for such students who are foster care children, which funds shall be expended by the school committee in addition to funds provided from other sources.

GL c. 30B Uniform Procurement Act

The Uniform Procurement Act establishes uniform procedures for local governments to procure supplies and services, dispose of surplus supplies and acquire and dispose of real property. For supplies and services, Chapter 30B requires the use of sound business practices for contracts under \$5,000; solicitation of three quotes for contracts in the amount of \$5,000 up to \$24,999; and competitive sealed bids or proposals for contracts in the amount of \$25,000 or more.

Code of Massachusetts Regulations (CMR)

603 CMR 7.00 Educator Licensure and Preparation Program

This regulation establishes the professional standards for practice of teachers and administrators and requirements for licensure as well as induction programs for newly licensed educators. Under these regulations all candidates for preliminary or initial licensure must pass the Massachusetts Tests for Educator Licensure (MTEL). Initial or preliminary licensure is issued to individuals who have completed a bachelor's degree, passed the MTEL, completed an educator preparation program, and met all other Board of Education requirements. This license is valid for five years. Professional licensure is issued to individuals who have met the requirements of the Initial License, passed the MTEL and met other Board of Education Requirements, including the possession of a Master degree. The license is valid for five years and may be renewed for additional five year terms provided the individual has obtained the necessary professional development during the five year period. Massachusetts districts are prohibited from hiring non-licensed teachers unless they obtain a valid MA DESE approved waiver. Waivers are issued on a one-year basis and must be renewed in subsequent years for non-licensed teachers or the teacher must be replaced with a licensed teacher.

603 CMR 10.00 School Finance and Accountability

This regulation governs school and school district record keeping and reporting of information required to determine compliance with state and federal education statutes, and regulations; to compute school district

spending requirements and annual state aid allocations; and to evaluate progress toward meeting the objectives of St. 1993, c. 71 (the Education Reform Act of 1993). Key provisions include:

- Each school district shall adopt and maintain a reliable data collection and retention system in which the student data required by 603 CMR 10.00 shall be recorded. This system shall be the basis for the district's periodic reporting of student data to the Department.
- Districts shall maintain enrollment, membership, and personnel data, in accordance with the program classification descriptions and reporting criteria set forth in guidelines published by the Department.
- Each school district shall adopt and maintain a financial accounting system, in accordance with generally accepted accounting principles and requirements prescribed by the Commissioner of Revenue, in which all revenue and expenditure data shall be recorded. This system shall be the basis for the district's periodic reporting of financial data to the Department.
- Every school district shall report to the Department, as of October 1, data required to determine the district's foundation enrollment and other student information. The data required shall be compiled and reported in accordance with guidelines published by the Department and any supplementary instructions issued by the Department.
- Each city, town and regional school district shall submit an End-of-Year Financial Report to the Department on or before September 30 of each year. A district's actual expenditure and revenue data of the prior fiscal year and estimated expenditures and revenues of the current fiscal year shall be reported in the form prescribed by the Department, in accordance with the category definitions and reporting criteria set forth in guidelines published by the Department.
- The Department shall compare each school district's net school spending in the prior fiscal year with the net school appropriation required by M.G.L. c. 70, § 6 to determine the district's compliance with M.G.L. c. 70 net school spending requirements.
- Each school district shall pay for the special education and related services specified in the approved individual education plan for every student in need of special education for whom the district is assigned financial responsibility under 603 CMR 28.00.
- State payments to school districts under the special education circuit breaker reimbursement program, so-called (M.G.L. c.71B, s.5A,) shall be made in accordance with 603 CMR 10.07(5) through 10.07(11). Claims for reimbursement under this program shall be submitted by the district that has financial responsibility under 603 CMR 28.03(4).
- Every school district shall, within nine months of the close of its fiscal year, arrange for and undergo an independent audit of its financial records and submit the report of this audit to the Department. The audit will be conducted, at a minimum, in accordance with the compliance supplement for Massachusetts school districts issued by the Department. The Department may waive the requirement of an annual compliance supplement audit for an elementary school district that has only one school.

603 CMR 28.00 Special Education

This regulation governs the provision by Massachusetts public schools of special education and related services to eligible students and the approval of public or private day and residential schools seeking to provide special education services to publicly funded eligible students. The requirements set forth in 603 CMR 28.00 are in addition to, or in some instances clarify or further elaborate, the special education rights and responsibilities set forth in state statute (M.G.L. c. 71B), federal statute (20 U.S.C. §1400 et seq. as amended), and federal regulations (34 CFR §300 et seq. as amended). The purpose of 603 CMR 28.00 is to ensure that eligible Massachusetts students receive special education services designed to develop the student's individual educational potential in the least restrictive environment in accordance with applicable state and federal laws.

603 CMR 30.00 Massachusetts Comprehensive Assessment System (MCAS)

This regulation establishes standards relating to the Competency Determination required by M.G.L. c. 69, § 1D. Students starting with the graduating class of 2010 must satisfy one of the following two conditions in both English language arts and mathematics to earn a competency determination: (a) meet or exceed the Proficient threshold scaled score of 240 on the English Language Arts and Mathematics grade 10 MCAS tests, or (b) meet or exceed the Needs Improvement threshold scaled score of 220 on the English Language Arts and Mathematics grade 10 MCAS tests and fulfill the requirements of an Educational Proficiency Plan.

Students starting with the graduating class of 2010 shall, in addition to meeting the requirements found in 603 CMR 30.03(2), take a discipline specific high school Science and Technology/Engineering MCAS test (Biology, Chemistry, Introductory Physics or Technology/Engineering) and shall meet or exceed the Needs Improvement threshold scaled score of 220 on the test in order to satisfy the requirement of the Competency Determination.

603 CMR 35.00 Evaluation of Teachers and Administrators

The purpose of 603 CMR 35.00 is to ensure that every school committee has a system to enhance the professionalism and accountability of teachers and administrators that will enable them to assist all students to perform at high levels. This regulation sets out the principles of evaluation for Massachusetts public schools and districts and requires that school committees establish a rigorous and comprehensive evaluation process for teachers and administrators, consistent with these principles, to assure effective teaching and administrative leadership in the Commonwealth's public schools. The specific purposes of evaluation under 603 CMR 35.00 are: (a) to promote student learning, growth, and achievement by providing educators with feedback for improvement, enhanced opportunities for professional growth, and clear structures for accountability, and (b) to provide a record of facts and assessments for personnel decisions.

School Committee Policies

Policy DA Fiscal Management Goals

The quantity and quality of learning programs are directly dependent on the effective, efficient management of allocated funds. It follows that achievement of the school system's purposes can best be achieved through excellent fiscal management. As trustee of local, state, and federal funds allocated for use in public education, the Committee will fulfill its responsibility to see that these funds are used wisely for achievement of the purposes to which they are allocated.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the school system take specific action to make sure education remains central and that fiscal matters are ancillary and contribute to the educational program. This concept will be incorporated into Committee operations and into all aspects of school system management and operation. In the school system's fiscal management, it is the Committee's intent:

1. To engage in thorough advance planning, with staff and community involvement, in order to develop budgets and to guide expenditures so as to achieve the greatest educational returns and the greatest contributions to the educational program in relation to dollars expended.
2. To establish levels of funding that will provide high quality education for the students.
3. To use the best available techniques and technology for budget development and management as well as for financial processes, procedures and analysis
4. To provide timely and appropriate information to all staff with fiscal management responsibilities.
5. To establish maximum efficiency procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

Policy DB Annual Budget

The annual budget is the financial expression of the educational mission and program of the school department. The budget is more than just a financial instrument and requires on the part of the Committee, the staff, and the community an orderly and cooperative effort to ensure sound fiscal practices for achieving the educational mission, goals, and objectives of the school system.

Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee requirements. The operating budget for the school system will be prepared and presented in line with state policy and will be developed and refined in accordance with these same requirements.

The Superintendent will serve as budget officer but he/she may delegate portions of this responsibility to members of his/her staff as he/she deems appropriate. The three general areas of responsibility for the Superintendent as budget officer will be budget preparation, budget presentation, and budget administration.

Policy DBC Budget Deadlines and Schedules

Preparation of the annual budget will be scheduled in stages throughout the school year with attention to certain deadlines established by law and charter. In accordance with Massachusetts General Law, the School Committee will hold a public hearing on a proposed budget before it takes a final vote on a proposed budget.

Policy DBD Budget Planning

The major portion of income for the operation of the public schools is derived from local property taxes, and the School Committee will attempt to protect the valid interest of the taxpayers. However, the first priority in the development of an annual budget will be the educational welfare of the children in our schools.

Budget decisions reflect the attitude and philosophy of those charged with the responsibility for educational decision making. Therefore, a sound budget development process must be established to ensure that the annual operating budget accurately reflects this school system's goals and objectives.

In the budget planning process for the school system, the School Committee will strive to:

1. Engage in thorough advance planning, with staff and community involvement, in order to develop budgets and guide expenditures in a manner that will achieve the greatest educational returns and contributions to the educational program in relation to dollars expended.
2. Establish levels of funding that will provide high quality education for all our students.
3. Use the best available techniques and technology for budget development and management. The Superintendent will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar.

Policy DBG Budget Adoption Procedures

Authority for adoption of the final school budget lies with the Town Meeting. The fiscal year shall begin on the first day of July and shall end on the thirtieth day of June, unless another provision is made by general law.

The General Laws of the Commonwealth of Massachusetts also establish the following procedures pertaining to the School Committee budget: Public Hearing by School Committee - As per Chapter 71 Section 38N of the General Laws. "The School Committee of each city, town or regional school district shall hold a public hearing on its proposed annual budget not less than seven days after publication of a notice thereof in a newspaper having general circulation in such city, town or district. Prior to such public hearing said Committee shall make available to

the public at least one copy of said proposed budget for a time period of not less than forty-eight hours either at the office of the Superintendent of Schools or at a place so designated by said Committee. At the time and place so advertised or at any time or place to which such hearing may from time to time be adjourned all interested persons shall be given an opportunity to be heard for or against the whole or any part of the proposed budget. Such hearing shall be conducted by a quorum of the School Committee. For the purposes of this section a quorum shall consist of a majority of the members of said School Committee."

School Finance and Accounting

Fund Accounting

Reading utilizes fund accounting as a means of organizing the financial records into multiple, segregated locations. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. There are four main funding sources for the Reading Public Schools: General Fund, Grant Funds, Revolving Funds and Capital Funds.

General Fund

General Fund revenue comes from the local revenues of the municipality which are raised primarily through local property taxes and fees. The next largest source of general fund revenue is state aid which includes state education funds (Chapter 70 funds). Other sources include transfers from other funds, such as enterprise funds or distributed earnings from Reading Municipal Light Department, or free cash reserves. All general fund revenues used to support the budget are subject to appropriation by Town Meeting. School expenses charged to the General Fund include expenses for district administration, regular education, special education, athletics, extracurricular activities, health services, technology and infrastructure maintenance, and school building maintenance.

Grant Funds

Grant Funds are awarded through an entitlement or competitive processes and must be used for their stated purpose. There are three main sources of grant funds: Federal, State and Private. Examples of these funds include:

- Federal: Title I, Title IIA, IDEA Sped 94-142
- State: METCO, Academic Support
- Private: Project Lead The Way (PLTW)

Special Revenue Funds

Special Revenue or Revolving Funds allow the district to raise revenues for providing a specific service and use those revenues without further appropriation to support the service. There are a number of revolving funds including, but not limited to:

- School Lunch (sales and costs associated with providing meals to students);
- Athletics (user fees and gate receipts used to offset the cost of the athletic program);
- Drama (user fees and ticket sales used to offset the cost of the drama program);
- Full Day Kindergarten (tuition used to offset the cost of the full day kindergarten program);
- RISE Pre-School (tuition used to offset the program costs);
- Guidance (revenue and expenses related college and career readiness programs); and
- Extended Day (fees used to offset the cost of the extended day program).

Capital Funds

Capital Fund revenue comes from borrowing or direct outlay for capital or fixed asset improvements. Capital funds are project specific and require Town Meeting authorization.

School Department Account Structure

Reading Public Schools classification of revenue adheres to the requirement of the Massachusetts Department of Elementary and Secondary Education (MA DESE). Revenues are tracked by funding source through separate funds. Below are the DESE Revenue categories

Revenue Classification

1. General fund receipts:
 - a. Tuition receipts, transportation fees, earnings on investments, rental fees, medical care and assistance, and other general fund revenue;
 - b. The cash value of all non-revenue receipts.
2. State aid receipts:
 - a. Chapter 70 (school aid), chapter 70B (construction aid through MSBA)
 - b. Pupil transportation, charter reimbursement and facilities aid, circuit breaker and foundation reserve
3. State and Federal Grant receipts:
 - a. State grants or contracts received from the Department or any other state agency.
 - b. Federal grants or contracts received from the Department, from other state agencies or from any other federal government source
4. Revolving and special fund receipts:
 - a. School lunch receipts, including state and federal reimbursements
 - b. Athletic and other student body receipts for admission for school events
 - c. Tuition receipts for school choice or other receipts for adult education, community school programs, out of district tuitions or summer school.
 - d. Other local receipts as permitted by law, such as culinary arts programs, insurance reimbursements, lost schoolbooks or costs of industrial arts supplies, self-supporting recreation and park services or rental of school facilities.
 - e. Private receipts shall include all non-governmental grants or gifts.

The classification of expenditures allows for tracking expenses by function and expense type. The Massachusetts Department of Elementary and Secondary Education (MA DESE) requires all school districts to maintain an account structure that, "provides school and instructional expenditure information with greater specificity for accountability purposes beginning in fiscal year 2002¹" Reading's account structure mirrors the account structure prescribed by MA DESE. The accounting structure allows the district to break out expenses in a variety of ways to compare and contrast spending trends and provide a clear breakout of actual and anticipated spending. Each year, districts must file the End of Year Pupil and Financial Report based on the MA DESE Expenditure classifications shown below.

Expenditures - Functional Classification

1000 DISTRICT LEADERSHIP & ADMINISTRATION: Activities which have as their purpose the general direction, execution, and control of the affairs of the school district that are system wide and not confined to one school, subject, or narrow phase of school activity.

¹ Massachusetts Department of Elementary and Secondary Education (DESE) website (Accounting and Auditing)

1100 General Administration

1110 School Committee

1200 District Administration

1210 Superintendent

1220 Assistant Superintendents

1230 District-Wide Administration (Grants Manager, Director of Planning)

1400 Finance and Administrative Services

1410 Finance and Business

1420 Human Resources, Benefits, Personnel

1430 Legal Services for School Committee

1435 Legal Settlements

1450 District wide Information Management and Technology (Expenditures that support the data processing needs of the *school district, including student databases*)

2000 INSTRUCTIONAL SERVICES: 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.

2100 District wide Academic Leadership - managers responsible for delivery of student instructional programs at the district level

2110 Curriculum Directors (supervisory)

2120 Department Heads (non-supervisory)

2200 School Building Leadership: Building Level – Curriculum leaders, department heads, school principals and assistants, headmasters and deans.

2210 School Leadership – Building – Principal's Office

2220 School Curriculum Leaders/Department Heads – Building Level

2250 Building Technology (support *school's* daily operation, non-instructional)

2300 Instruction - Teaching Services

2305 Classroom Teachers – Certified teachers responsible for teaching designated curriculum to established classes or students in a group instruction setting, including music, art and physical education teachers.

2310 Specialist Teachers - Certified teachers who provide individualized instruction to students (in-class or pull out, one to one or small groups) to supplement the services delivered by the student's classroom teachers.

2315 Instructional Coordinators and Team Leaders (Non-Supervisory) – Includes curriculum facilitators, instructional team leaders and department chairs that are non-supervisory

2320 Medical/Therapeutic Services (Costs for Occupational Therapy, Physical Therapy, Speech, Vision and other therapeutic services that are provided by licensed practitioners)

2325 Substitutes - Include long and short term as well as certified and non-certified teachers who cover vacant positions or absences.

2330 Paraprofessionals/Instructional Assistants hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction.

2340 Librarians and Media Center Directors

2350 Professional Development for teachers, support staff and school councils

2351 Professional Development Leadership Development

2353 Teacher/Instructional Staff-Professional Days

2355 Substitutes for Teachers/Instructional Staff at Professional Development Activities

2357 Professional Development Stipends, Providers and Expenses

2400 Instructional Materials and Equipment

2410 Textbooks and Related Software/Media/Materials

2415 Other Instructional Materials

2420 Instructional Equipment

2430 General Supplies

2440 Other Instructional Services

2450 Instructional Technology: (to support *direct instructional* activities)

2451 Classroom (Laboratory) Instructional Technology

2453 Other Instructional Hardware

2455 Instructional Software

2700 Guidance, Counseling and Testing Services

2710 Guidance

2720 Testing and Assessment

2800 Psychological Services (Salaries and expenses for psychological evaluation, counseling and other services provided by a licensed mental health professional)

3000 OTHER SCHOOL SERVICES: *Other than instructional services.*

3100 Attendance and Parent Liaison Services

3200 Health Services

3300 Student Transportation Services

3400 Food Services

3510 Athletic Services

3520 Other Student Activities

3600 School Security

4000 OPERATION and MAINTENANCE OF PLANT: Activities relating to the physical plant and maintenance activities for grounds, buildings and equipment.

4110 Custodial Services

4120 Heating of Buildings

4130 Utility Services

4210 Maintenance of Grounds

4220 Maintenance of Buildings

4225 Building Security System – Installation and Maintenance

4230 Maintenance of Equipment

4300 Extraordinary Maintenance

4400 Networking & Telecommunications: (to support the district's infrastructure)

4450 Technology Maintenance

5000 FIXED CHARGES: Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.

5100 Employee Retirement

5200 Insurance Programs

5250 Insurance for Retired School Employees

5260 Other Non-Employee Insurance

5300 Rental-Lease of Equipment

5350 Rental-Lease of Buildings

5400 Debt Service (Interest) on Current Loans - RANS

5450 Debt Service (Interest) on Current Loans - BANS

5500 Other Charges: (Other items of a recurrent nature for school purposes)
5550 Crossing Guards

6000 COMMUNITY SERVICES: Services provided by the school district for the community as a whole, or some segment of the community.

6200 Civic Activities
6300 Recreation Services
6800 Health Services to Non-Public Schools
6900 Transportation Services to Non-Public Schools

7000 ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS: Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional *non instructional* equipment exceeding the \$5,000 unit cost and \$100,000 extraordinary maintenance cost as defined in 603 CMR 10.00.

7100 Acquisition and Improvement of Sites
7200 Acquisition and Improvement of Buildings
7300 Acquisition and Improvement of Equipment
7350 Capital Technology
7400 Replacement of Equipment
7500 Acquisition of Motor Vehicles
7600 Replacement of Motor Vehicles

8000 DEBT RETIREMENT AND SERVICE: Retirement of debt and payment of interest and other debt costs.

8100 Long Term Debt Retirement/School Construction
8200 Long Term Debt Service/School Construction
8400 Long Term Debt Service/Educational Expenditures
8600 Long Term Debt Service/Other

9000 PROGRAMS WITH OTHER SCHOOL DISTRICTS: Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.

9100 Programs with Other Districts in Massachusetts
9110 School Choice Tuition
9120 Tuition to Charter Schools (Horace Mann or Commonwealth)
9200 Tuition to Out-of-State Schools
9300 Tuition to Non-Public schools
9400 Tuition to Collaboratives
9500 Payments to Regional School Districts

Object Code Expenditures

01 Salaries Professional

The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professional are Superintendents, Principals, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.

02 Salaries Secretarial and Clerical

Payments for a grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions, regardless of the level of skills required.

03 Salaries Other

Payments for a grouping of assignments regardless of level of difficulty that relate to supportive services including: Custodians, Aides, Substitutes, Paraprofessional, Food Service Personnel, School Bus Drivers, Cross Walk Guards and other classified salaries not identified as professional, secretarial and clerical.

04 Contract Services

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.

05 Supplies and Materials

Materials and items of an expendable nature that is consumed, worn out or deteriorated in use, loses its identity through fabrication or incorporation into a different or more complex unit or substance. These items are defined as having a unit price of under \$5,000.

06 Other Expenditures

Expenditures not chargeable to another object code, such as dues, subscriptions and travel for staff (e.g., food, coal, fuel oil, gas, file servers)

School Calendar

Under the Massachusetts Student Learning Time regulations ([603 CMR 27](#)), school committees are required to schedule a school year that includes at least 185 days at each school, and are required to operate the schools for at least 180 school days in a school year. In addition, schools must ensure that students are scheduled to receive a minimum of 900 hours of structured learning time per school year for elementary school students and a minimum of 990 hours of structured learning time per school year for secondary school students. Kindergarten students must receive a minimum of 425 hours of structured learning time per school year.

In Reading, the school calendar currently includes 181 school days for students. Under the collective bargaining agreement between the Reading Teachers Association and the Reading School Committee, teachers have a 185 day contractual year which includes the 181 student days and 4 full day professional development or in-service days. Two of these in-service days typically occur the two days prior to the start of the school year for students. The other two days fall during the school year, generally the first being in late November-early December and the second in early to mid-April. The work year for paraprofessionals coincides with the teacher's year. Other than the School Nutrition staff, most other employees work 52 weeks per year.

The current draft school calendar for SY'2013-14 is shown on the next page. This version of the calendar does not show early release days for staff development nor the two mid-year full day in-service days as these dates have yet to be finalized.

DRAFT READING PUBLIC SCHOOLS 2013-2014 SCHOOL CALENDAR

<p>B25 Teacher Inservice Day (No School) B27 Teacher Inservice Day (No School) W29 First Day of School (11 am release for Full Day K, AMK) Full Day for all other students (Circle 1-5 Release Time 12:45 pm) B29 11 am release for Full Day E, AMK, Full Day for all other students B30 Early Release (PreK-12) B2 Later Day (No School) B5 Rosh Hashanah (No School)</p> <p>T-21 S-21</p>	<p>AUG./SEPT. '13</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>M</th> <th>T</th> <th>W</th> <th>Th</th> <th>F</th> </tr> </thead> <tbody> <tr> <td>26</td> <td>27</td> <td>28</td> <td>29</td> <td>30</td> </tr> <tr> <td>H</td> <td>3</td> <td>4</td> <td>H</td> <td>6</td> </tr> <tr> <td>9</td> <td>10</td> <td>11</td> <td>12</td> <td>13</td> </tr> <tr> <td>16</td> <td>17</td> <td>18</td> <td>19</td> <td>20</td> </tr> <tr> <td>23</td> <td>24</td> <td>25</td> <td>26</td> <td>27</td> </tr> <tr> <td>30</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	M	T	W	Th	F	26	27	28	29	30	H	3	4	H	6	9	10	11	12	13	16	17	18	19	20	23	24	25	26	27	30					<p>FEBRUARY '14</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>M</th> <th>T</th> <th>W</th> <th>Th</th> <th>F</th> </tr> </thead> <tbody> <tr> <td>3</td> <td>4</td> <td>5</td> <td>6</td> <td>7</td> </tr> <tr> <td>10</td> <td>11</td> <td>12</td> <td>13</td> <td>14</td> </tr> <tr> <td>H</td> <td>V</td> <td>V</td> <td>V</td> <td>V</td> </tr> <tr> <td>24</td> <td>25</td> <td>26</td> <td>27</td> <td>28</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>17 President's Day 18-21 February Vacation (No School)</p> <p>T-15 S-15</p>	M	T	W	Th	F	3	4	5	6	7	10	11	12	13	14	H	V	V	V	V	24	25	26	27	28					
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<p>1 Holiday (No School) 20 M.L. King Jr. Day (No School) 21 Kindergarten AM/PM Changeover Day R2116 Midterms 27 Start of 2nd Semester (Gr. 6-12)</p> <p>T-21 S-21</p>	<p>JANUARY '13</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>M</th> <th>T</th> <th>W</th> <th>Th</th> <th>F</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>H</td> <td>2</td> <td>3</td> </tr> <tr> <td>6</td> <td>7</td> <td>8</td> <td>9</td> <td>10</td> </tr> <tr> <td>13</td> <td>14</td> <td>15</td> <td>16</td> <td>17</td> </tr> <tr> <td>H</td> <td>21</td> <td>22</td> <td>23</td> <td>24</td> </tr> <tr> <td>27</td> <td>28</td> <td>29</td> <td>30</td> <td>31</td> </tr> </tbody> </table>	M	T	W	Th	F			H	2	3	6	7	8	9	10	13	14	15	16	17	H	21	22	23	24	27	28	29	30	31	<p>JUNE '13</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>M</th> <th>T</th> <th>W</th> <th>Th</th> <th>F</th> </tr> </thead> <tbody> <tr> <td>2</td> <td>3</td> <td>4</td> <td>5</td> <td>6</td> </tr> <tr> <td>9</td> <td>10</td> <td>11</td> <td>12</td> <td>13</td> </tr> <tr> <td>16</td> <td>V</td> <td>18</td> <td>19</td> <td>20</td> </tr> <tr> <td>23</td> <td>24</td> <td>25</td> <td>26</td> <td></td> </tr> </tbody> </table> <p>23 Last day of School for students and teachers if no snow days used. Half day for all students.</p> <p>T-12 S-12</p>	M	T	W	Th	F	2	3	4	5	6	9	10	11	12	13	16	V	18	19	20	23	24	25	26											
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Information Section

The Information Section of the budget is designed to provide the reader with information necessary to set the context for the funds requested in the FY'14 School Committee Budget. This section includes key metrics and performance indicators for the district as a whole, for individual schools within the district, as well as benchmark comparisons with peer districts in Massachusetts. The information provided will assist the reader in understanding the financial realities confronting our district, areas where the district or schools are performing well, and, more importantly, areas where there may be need for improvement. It is also intended to give readers a better understanding of the investments necessary for the district to achieve its strategic performance goals and objectives.

Education Funding

State Education Aid

In 1993, Massachusetts passed the Education Reform Act. One of the major themes of this legislation included greater and more equitable funding for schools across Massachusetts. The means for providing this increased funding was through the establishment of a "Foundation Budget". The foundation budget is defined as the minimal level of funding necessary to provide an adequate education to the children in Massachusetts districts. Each district's foundation budget is updated each year to reflect inflation and changes in enrollment. Enrollment plays an important role not just because of the total number of pupils, but also because there are differences in the costs associated with various educational programs, grade levels, and student needs. Districts differ greatly in the percentages of their student population that fall into these enrollment categories. As a result, when districts' foundation budgets are presented in per pupil terms, there is considerable variation. The FY13 statewide average foundation amount is \$9,954 per pupil, but the range for academic districts is from \$8,353 in Carlisle to \$11,852 in Boston.²

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

Figure 18 shows Reading's history of required net school spending versus actual net school spending. As you can see, Reading is one of those districts that historically have exceeded its required net school spending amount. However, it is important to remember that the required net school spending is based on the foundation budget which is the minimum amount necessary to fund an *adequate* education. A recent study by the Massachusetts Budget and Policy Center entitled, "Cutting Class: Underfunding the Foundation Budget's Core Education Program"³, examined the adequacy of the Foundation Budget and

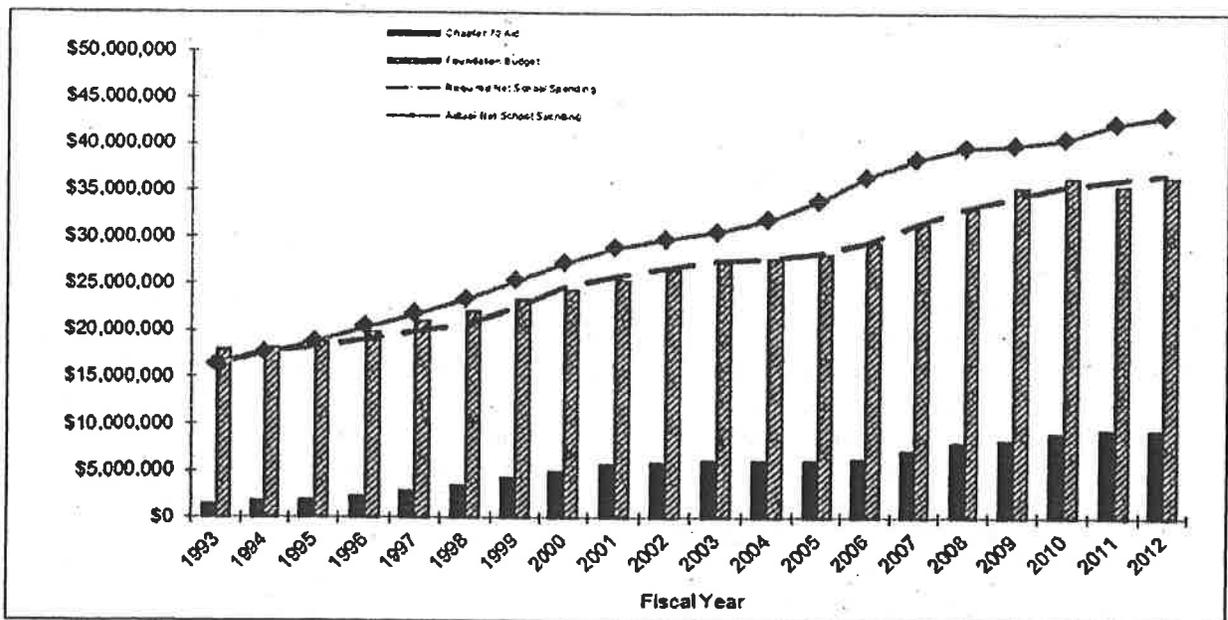
² Massachusetts Department of Elementary and Secondary Education web site.

³ http://www.massbudget.org/report_window.php?loc=Cutting_Class.html

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

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

Figure 18: Reading Net School Spending, Required versus Actual



On average, districts in Massachusetts spend 16% above Foundation (based on FY'10 data). However, there is great variation across the state with the least wealthy districts spending at Foundation and the wealthiest 20% of districts spending 39% above Foundation. The areas of greatest excess spending include health insurance and other benefit costs, special education teachers, and special education out-of-district tuition. In essence, these three categories of the Foundation Budget appear significantly underfunded.

As Figure 19 below indicates, Reading spends at about the same percentage above Foundation as the state average. In FY'12, Reading's actual net school spending exceeded required net school spending by 17.1% compared to the state average of 16.2%. Figure 19 also shows that in FY'03 and FY'10, while our spending exceeded Foundation Budget, the percent above which we exceeded Foundation was significantly less than surrounding years. Of course, these are two years in the last decade where funding for schools was severely constrained due to economic conditions. This figure also shows

historically the amount of Chapter 70 aid that the town has received to support education. In FY'12, Chapter 70 aid represented 22% of actual net school spending in Reading⁴.

Figure 19: Historical Chapter 70 Funding Formula Elements

Fiscal Year	Foundation Enrollment	Pct Chg	Foundation Budget	Pct Chg	Required Local Contribution	Chapter 70 Aid	Pct Chg	Required Net School Spending (NSS)	Pct Chg	Actual Net School Spending	Pct Chg	Dollars Over/Under Requirement	Pct Over/Under
FY93	3,426		18,009,296		14,934,763	1,474,055		16,408,818		16,408,818		0	0.0
FY94	3,470	1.3	18,168,519	0.9	15,860,901	1,780,426	20.8	17,641,327	7.5	17,600,700	7.3	-40,627	-0.2
FY95	3,537	1.9	18,912,841	4.1	16,323,493	1,944,641	9.2	18,268,134	3.6	18,835,792	7.0	567,658	3.1
FY96	3,650	3.2	19,962,502	5.5	16,815,560	2,269,855	16.7	19,085,415	4.5	20,449,740	8.6	1,364,325	7.1
FY97	3,764	3.1	21,055,390	5.5	17,089,518	2,855,026	25.8	19,944,544	4.5	21,796,634	6.6	1,852,090	9.3
FY98	3,838	2.0	22,007,347	4.5	17,208,754	3,439,540	20.5	20,648,294	3.5	23,370,995	7.2	2,722,701	13.2
FY99	3,939	2.6	23,267,882	5.7	18,145,204	4,299,206	25.0	22,444,410	8.7	25,357,087	8.5	2,912,677	13.0
FY00	4,101	4.1	24,344,556	4.6	19,682,473	4,992,952	16.1	24,675,425	9.9	27,285,571	7.6	2,610,146	10.6
FY01	4,142	1.0	25,408,207	4.4	20,114,966	5,717,802	14.5	25,832,768	4.7	28,906,685	5.9	3,073,917	11.9
FY02	4,124	-0.4	26,509,514	4.3	20,734,746	5,916,022	9.5	26,650,768	3.2	29,849,529	3.3	3,198,761	12.0
FY03	4,179	1.3	27,435,858	3.5	21,314,786	6,121,072	3.5	27,435,858	2.9	30,624,431	2.6	3,188,573	11.6
FY04	4,166	-0.3	27,738,874	1.1	21,656,767	6,082,107	-0.6	27,738,874	1.1	31,925,715	4.2	4,186,841	15.1
FY05	4,136	-0.7	28,212,906	1.7	22,211,375	6,082,107	0.0	28,293,482	2.0	33,976,446	6.4	5,682,964	20.1
FY06	4,161	0.6	29,463,124	4.4	23,184,689	6,290,157	3.4	29,474,846	4.2	36,527,898	7.5	7,053,052	23.9
FY07	4,175	0.3	31,463,026	6.8	24,343,136	7,119,890	13.2	31,463,026	6.7	38,423,801	5.2	6,960,775	22.1
FY08	4,208	0.8	33,194,639	5.5	25,152,672	8,041,967	13.0	33,194,639	5.5	39,703,186	8.3	6,508,547	19.6
FY09	4,272	1.5	35,385,849	6.6	26,121,634	8,289,951	3.1	34,411,585	3.7	39,979,867	0.7	5,568,282	16.2
FY10	4,279	0.2	36,474,849	3.1	26,451,786	9,078,931	9.5	35,530,717	3.3	40,637,674	1.6	5,106,957	14.4
FY11	4,265	-0.3	35,612,661	-2.4	26,779,324	9,437,516	3.9	36,216,840	1.9	42,284,871	4.1	6,068,031	16.8
FY12	4,284	0.4	36,437,713	2.3	27,264,731	9,488,181	0.5	36,752,912	1.5	43,047,960	1.8	6,294,448	17.1

Local Funding for Education

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

Figure 20: Historical property valuations and tax rates

	FY '07 Year End	FY '08 Year End	FY '09 Year End	FY '10 Year End	FY '11 Year End	FY '12 Year End
Population	23,576	23,485	23,426	24,139	24,528	25,011
Number of Voters	16,208	16,548	16,410	16,872	16,858	17,611
Valuation of Real Estate	\$3,767,447,216	\$3,742,874,053	\$3,685,549,347	\$3,599,982,041	\$3,702,250,747	\$3,719,855,326
Valuation of Personal Property	<u>\$17,712,220</u>	<u>\$22,236,690</u>	<u>\$34,298,590</u>	<u>\$45,778,760</u>	<u>\$45,295,130</u>	<u>\$44,158,280</u>
Total Assessment Value	\$3,785,159,436	\$3,765,110,743	\$3,719,847,937	\$3,645,760,801	\$3,747,545,877	\$3,764,013,606
Tax Rate per \$1,000 Valuation	\$12.07	\$12.60	\$13.21	\$13.75	\$13.80	\$14.15

The school department budget is the largest budget of any municipal department in the town of Reading. The figure below shows the breakdown of how the average tax bill in Reading is spent. As you can see, the funding for the education of children in our district represents 43% of the average tax bill.

⁴ In Reading, Chapter 70 aid is treated as a general fund receipt rather than a school grant or revenue receipt as is the case in other districts.

Figure 21: What the Average Tax Bill In Reading Funds

	FY'12 Dollars	FY'12 Percent
Schools	\$2,705	43%
Public Safety	\$629	10%
Public Works	\$440	7%
General Government	\$252	4%
Library & Recreation	\$126	2%
Infrastructure	\$944	15%
Insurance and Other Unclassified	\$1,069	17%
Common Services	\$63	1%
State Assessment	\$63	1%
Total Median Property Tax Bill	\$6,290	100%

Note: Infrastructure includes capital, debt, and both school and town building maintenance expense

Prior to 1991, Massachusetts had a separate tax rate for education at the municipal level. The current tax rate of the Town supports educational and municipal expenditures and is set by the Town Assessor's Office, with approval by the Massachusetts Department of Revenue, on an annual basis. In the figure below, we compare the average tax bill in Reading to 13 other communities in the area that are often used as peers for benchmarking and comparison purposes. As you can see, over the past five years, the size of Reading's tax bill has maintained a rank of 8 out of 13. With regard to the statewide ranking, that figure too has remained relatively consistent ranging from 49 to 52 over the past five years, placing Reading's average tax bill among the highest 15% in the Commonwealth.

Figure 22: Comparison of Average Tax Bills, Reading versus Comparable Communities

	FY '08			FY '09			FY '10			FY '11			FY '12		
	Average Tax Bill	Statewide Rank	Table Rank	Average Tax Bill	Statewide Rank	Table Rank	Average Tax Bill	Statewide Rank	Table Rank	Average Tax Bill	Statewide Rank	Table Rank	Average Tax Bill	Statewide Rank	Table Rank
Andover	\$6,799	32	4	\$7,054	33	4	\$7,239	33	4	\$7,480	31	4	\$7,786	33	4
Belmont	\$8,652	12	2	\$8,951	12	2	\$9,216	12	2	\$9,676	12	2	\$9,964	13	2
Burlington	\$3,903	131	13	\$4,016	129	13	\$4,178	131	12	\$4,305	130	12	\$4,403	135	13
Danvers	\$4,231	105	10	\$4,391	105	10	\$4,577	103	10	\$4,688	103	10	\$4,883	102	10
Lexington	\$8,788	11	1	\$9,109	11	1	\$9,584	11	1	\$10,032	10	1	\$10,441	10	1
Lynnfield	\$5,828	47	6	\$6,411	39	5	\$6,917	38	5	\$7,112	39	5	\$7,380	38	5
North Andover	\$5,867	46	5	\$5,896	49	7	\$5,975	50	7	\$6,161	49	7	\$6,350	50	7
North Reading	\$5,803	48	7	\$5,903	48	6	\$6,008	48	6	\$6,268	48	6	\$6,473	48	6
Reading	\$5,696	49	8	\$5,858	50	8	\$5,953	51	8	\$6,109	50	8	\$6,290	52	8
Stoneham	\$4,294	102	9	\$4,456	101	9	\$4,615	101	9	\$4,720	101	9	\$4,908	101	9
Tewksbury	\$3,850	137	14	\$3,946	139	14	\$4,034	144	14	\$4,160	145	14	\$4,712	113	12
Wakefield	\$4,101	119	11	\$4,160	123	11	\$4,307	121	11	\$4,585	107	11	\$4,769	111	11
Wilmington	\$4,091	120	12	\$4,044	126	12	\$4,106	134	13	\$4,242	135	13	\$4,343	141	14
Winchester	\$8,173	14	3	\$8,541	15	3	\$8,771	15	3	\$9,167	15	3	\$9,557	14	3
Statewide Average ^a	\$4,110			\$4,250			\$4,390			\$4,537			\$4,711		

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

Allocation of District Resources

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

Per Pupil Spending

As we know, educating children is a labor intensive enterprise. Our school district spends 78.2% of the funding it receives on the staff salaries. The remainder is spent on such things as instructional supplies, materials, and equipment; technology; out-of-district tuition and transportation; energy and utilities; and building repair and maintenance.

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

Per Pupil Spending by Category

The MA DESE reporting system categorizes expenditures into eleven general functional areas that are listed in Figure 23 below. The expectation would be, of course, that the highest level of per pupil spending would be in the "Classroom and Specialist Teacher" category. As one can see, however, the "Payments to Out-of-District Schools" category is actually the highest per pupil amount.

Figure 23: FY'11 Per Pupil Spending By Category

	general fund appropriations	grants, revolving and other funds	total expenditures all funds	function as percentage of total	expenditure per pupil	state average per pupil	difference b/w district & state
Administration	1,207,174	171,800	1,378,974	2.8	310.61	446.62	(136)
Instructional Leadership	2,659,688	244,924	2,904,612	5.9	654.25	832.18	(178)
Classroom and Specialist Teachers	17,042,418	1,909,288	18,951,706	38.3	4,268.79	5,026.67	(758)
Other Teaching Services	4,095,317	111,655	4,206,972	8.5	947.60	991.93	(44)
Professional Development	710,731	331,904	1,042,635	2.1	234.85	237.86	(3)
Instructional Materials, Equipment and Technology	956,484	401,964	1,358,448	2.7	305.98	424.07	(118)
Guidance, Counseling and Testing	1,102,721	47,698	1,150,419	2.3	259.13	372.43	(113)
Pupil Services	1,515,300	1,716,732	3,232,032	6.5	728.00	1,199.63	(472)
Operations and Maintenance	3,794,824	212,040	4,006,864	8.1	902.53	1,066.86	(164)
Insurance, Retirement Programs and Other	6,622,217	128,839	6,751,056	13.6	1,520.65	2,296.44	(776)
Payments To Out-Of-District Schools	3,712,847	824,394	4,537,241	9.2	62,842.67	20,605.15	42,238
TOTAL EXPENDITURES	43,419,721	6,101,238	49,520,959	100.0	10,975.88	13,361.46	(2,386)

This category captures the expense for any student who is attending school outside the district. This includes not only special education out of district placements, but vocational, charter school or school choice placements as well. Since we have far fewer children in vocational, charter schools or school choice programs compared to other districts, our reported figure is essentially made up entirely of special education placements which are much higher in cost than the average charter school placement (\$10,000 - \$30,000) or the average school choice placement (\$5,000). As this is also a per pupil calculation, the amount reflected is the total out-of-district tuition divided by the number of students attending out of district schools. For us, for FY'11, the basis was 72 out of district students (this figure includes both special education as well as vocational or charter school students). This is what leads to our figure being so much higher than the state average. In calculating the overall state average, however, it is important again to note that this category does not receive a lot of weight in our per pupil calculation due to the number of students in this category.

The Classroom and Specialist Teachers category is the next highest per pupil amount, as would be expected. A comparison to the state average per pupil shows that this is the category with the second largest difference between district and state per pupil spending. Average teacher salaries in Reading are lower than the state average teacher salary with Reading at \$64,129 compared to the state average of \$66,882. This is not due, necessarily, to our salary schedule being lower than other comparable districts but rather due to the fact that we have a more junior staff than many of our comparable districts. In Reading, over six percent more of our staff is less experienced than any of our financially comparable district as well as the state average.

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

Pupil Services is another category that appears underfunded when compared to the state average per pupil. This category includes transportation and other student activities such as athletics or extracurricular. The reason why Reading is significantly below the state average is due to the fact that we have such little bussing in the district. Because we have neighborhood schools, we require only two buses for each school day for transporting children. This is significantly below most other districts in the area as well as the state. When the figure for this category is adjusted for transportation, the difference between Reading's per pupil and the state average per pupil is \$130 per pupil, much more aligned to the other categories.

The one area where we have historically spent more per pupil than the state average is the professional development category. FY'11 is the first year in many years that the district's per pupil amount was lower, although not significantly lower. Between FY'10 and FY'12 we reduced our professional development as well as our curriculum expenses significantly in order to minimize personnel cuts during these lean budget years. We expect we will see a similar trend in FY'12 but that beginning in FY'13, we should see this reverse given the increase to the professional development budget in the current year and next year due to common core and educator evaluation implementation as well as other training needs.

The overall message to be gleaned from this comparison of categorical per pupil expenditures is that all of our expenditure categories appear underfunded when compared to the state average and that re-allocation of resources from one category to another would merely cause a particular category to be even further underfunded. The one area that we have looked to as a source of funds is out-of-district tuition. With the average out-of-district special education placement costing the district over \$62,000, the ability to offer in-district programs for these students is not just best for students but also financially beneficial as well. As you will see later in this section, our highest building-based special education per pupil spending is at Barrows Elementary School which houses one of our more costly special education programs. The special education per pupil for the school is \$15,000 which is about 40% higher than the amount for any other school. The per pupil cost for just the substantially separate program is closer to \$30,000 but still significantly below the average out of district tuition cost of \$62,000.

Per Pupil Spending by School

The per pupil spending analysis by building allows us to analyze how our resources are allocated across schools. It also allows us to determine if there are potential inequities in funding levels. In some cases, differences in per pupil spending have specific causes. For example, the reader will note that per pupil spending on Teaching Services for Barrows is higher than any of the other elementary schools. This is because Barrows is home to one of our more staff intensive special education programs. Wood End also houses a costly elementary special education program. At the secondary level, Coolidge is home to three special education programs while Parker is home to one program. Therefore, you would expect the per pupil amount in this category to be higher for Coolidge due to the higher level of staffing necessary for those three programs.

Figure 24: FY'12 Per Pupil Spending By School

	BARROWS	BIRCH MEADOW	JOSHUA EATON	KILLAM	WOOD END	COOLIDGE	PARKER	RMHS
INSTRUCTIONAL SPENDING								
2200 SCHOOL BUILDING LEADERSHIP	\$375	\$362	\$286	\$330	\$415	\$641	\$474	\$608
2300 INSTRUCTION - TEACHING SERVICES	\$5,436	\$4,605	\$4,318	\$4,888	\$5,307	\$6,153	\$5,597	\$4,562
2350 PROFESSIONAL DEVELOPMENT	\$188	\$217	\$155	\$204	\$245	\$218	\$187	\$175
2400 INSTRUCTIONAL MATERIALS & EQUIPMENT	\$225	\$145	\$160	\$161	\$144	\$199	\$193	\$135
2700 GUIDANCE, TESTING, & ASSESSMENT	\$2	\$7	\$5	\$2	\$3	\$6	\$6	\$250
2800 PSYCHOLOGICAL	\$196	\$144	\$169	\$117	\$160	\$430	\$218	\$95
OTHER SCHOOL SERVICES								
3200 HEALTH SERVICES	\$120	\$143	\$101	\$100	\$123	\$100	\$93	\$100
3510 ATHLETICS SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$343
3520 OTHER STUDENT ACTIVITIES	\$0	\$0	\$0	\$0	\$0	\$20	\$9	\$76
OPERATIONS & MAINTENANCE								
4110 CUSTODIAL SERVICES	\$211	\$186	\$184	\$175	\$218	\$223	\$146	\$248
4120 HEATING OF BUILDINGS	\$61	\$66	\$75	\$55	\$59	\$151	\$100	\$85
4130 UTILITY SERVICES	\$88	\$64	\$66	\$86	\$131	\$141	\$123	\$215
4220 MAINTENANCE OF BUILDINGS	\$67	\$130	\$79	\$51	\$78	\$99	\$78	\$116
4300 EXTRAORDINARY MAINTENANCE	\$5	\$136	\$144	\$39	\$52	\$98	\$135	\$151
TOTAL PER-PUPIL EXPENSE	\$8,976	\$6,207	\$5,742	\$6,208	\$6,934	\$8,480	\$7,958	\$7,160
RANK (HIGH TO LOW)	1	7	8	6	5	3	2	9

In addition to the presence of special education programs in buildings, some of the per pupil difference in Teaching Services, particularly the disparity between elementary and secondary levels, has to do with the structure and scheduling at the secondary level. At the middle school level, the interdisciplinary teaming model is staff intensive and less efficient, purely from a staffing perspective, than the elementary level where you have essentially one teacher teaching all of the core subject areas to one

class of students. The High School is similar to the middle school as well with respect to efficiency of staffing since you have teachers teaching several sections of just one subject area.

Professional development is a category that is relatively similar between schools. Some of the variation that is seen is attributable to the fact that these professional development figures include tuition reimbursement. If a school has a higher concentration of less veteran teachers that are enrolled in graduate programs, this would cause that per pupil figure to be higher at that school.

One significant finding that came from this analysis was in the psychological category. The per pupil figure for the High School is significantly below any other school. On a per pupil basis, you would look to ensure that a larger school had the same proportion of psychological support services as other schools. This evidence, coupled with other data such as caseload comparisons as well as student indicators of behavioral health discussed later in this section, led to the conclusion that the High School required additional support in this area. It is for this reason that an additional 0.5 FTE social worker has been added to the FY'14 School Committee Budget.

Figure 24 also includes a per pupil comparison of operations and maintenance expenses. While this comparison may be of interest, it is not as meaningful as a comparison by square foot rather since these costs are not impacted as much by the number of students in the building as by the size of the building. Comparisons of operations and maintenance costs per square foot are included in the School Building Maintenance Cost Center under the Financial Section of this document.

Figure 25: Per Pupil Spending by Program, all funding sources

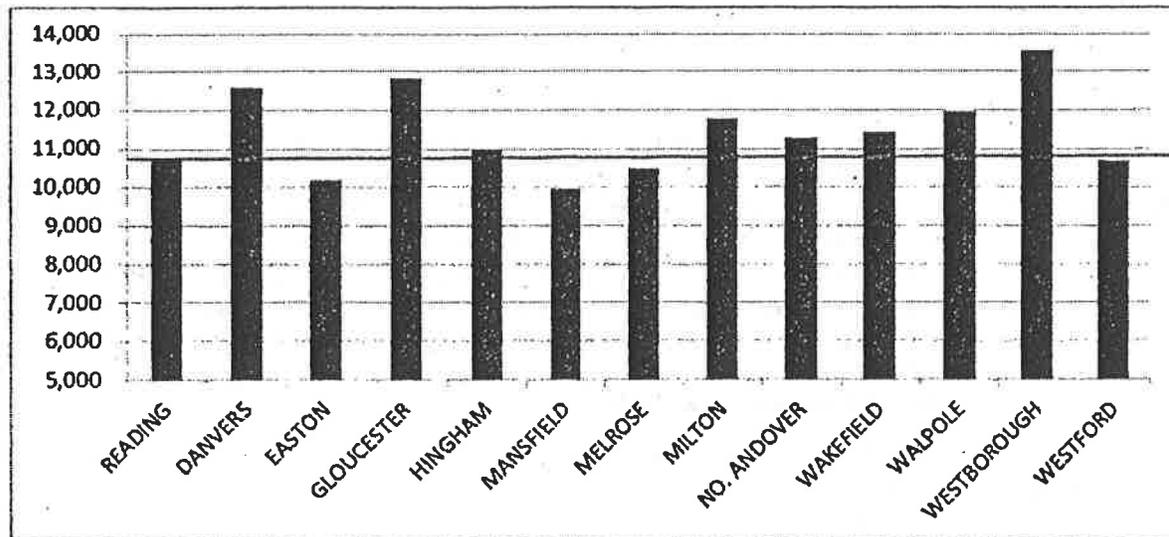
	REGULAR EDUCATION	SPECIAL EDUCATION	NON-PROGRAM SPECIFIC	TOTAL
Barrows	\$4,354	\$15,015	\$1,115	\$6,976
Birch Meadow	\$4,557	\$8,546	\$1,262	\$6,207
Joshua Eaton	\$4,267	\$9,198	\$1,066	\$5,742
Killam	\$4,788	\$8,787	\$950	\$6,208
Wood End	\$5,116	\$8,896	\$1,200	\$6,934
Coolidge	\$6,290	\$9,070	\$1,675	\$8,501
Parker	\$6,197	\$6,061	\$1,096	\$7,268
RMHS	\$5,761	\$3,240	\$1,911	\$7,160
MEAN	\$5,166	\$8,602	\$1,284	\$6,874
MEDIAN	\$4,952	\$8,842	\$1,157	\$6,955

Figure 25 shows the per pupil comparison by building and by program for all funding sources (general fund, grants, and revolving funds). As this figure shows, there is a rather significant variation for special education with a high of \$15,015 for Barrows Elementary School to a low of \$3,240 for Reading Memorial High School. This data indicates that we are under-funding special education at the High School. This has been somewhat addressed in the FY'14 School Committee Budget with the addition of 1.1 FTE special education staff at the High School. The special education per pupil at Parker also seems fairly low when compared to other schools. Parker houses the middle school LLD program while Eaton is home to the elementary LLD program, which has a much higher special education per pupil. This too has been somewhat addressed in the FY'14 School Committee Budget with the addition of 0.5 FTE LLD staff at Parker Middle School.

Comparable District Spending

As mentioned in the introduction to this section, comparing our district's per pupil spending with comparable peers helps us to determine how we might consider allocating resources differently to be able to achieve key performance goals, be they student or other goals. The first step in this process is to determine a reasonable set of comparable peers. Often, we compare ourselves to districts in our geographic area as we did above in comparing average tax bills. For purposes of the comparisons in this section, however, the peers that have been selected are those that have both similar district enrollment, but are also similar financially. The financial metrics that were used to identify comparable peers were average single family tax bill and size of municipal budget. The chart below shows that Reading ranks 9th out of 13 in per pupil spending for in-district students at \$10,749. The average per pupil spending for these thirteen comparable districts is \$11,427 or \$678 above our district per pupil. If our district were funded at the average per pupil for these comparable districts, it would translate to an additional \$2,900,000 in funding to the district's budget.

Figure 26: FY'11 In-District Per Pupil Spending



In comparing per pupil spending for the various functional categories that DESE tracks (see Figure 27), one can see that Reading ranks among the five lowest of the comparable districts in all categories with the exception of professional development. Included in our professional development spending is tuition reimbursement for staff. This is a benefit that very few other districts still offer to employees.

Figure 27: FY'11 Per Pupil Expenditures by Category for Comparable Districts

District Name	Total, In-District	Rank	Adminis-tration	Rank	Supplies, Materials, & Equipment	Rank	Professional Development	Rank	Classroom & Specialist Teachers	Rank
DANVERS	12,626	3	535	2	187	12	352	1	5,065	4
EASTON	10,201	12	319	9	230	11	71	10	4,549	8
GLOUCESTER	12,844	2	424	3	231	10	227	2	5,321	2
HINGHAM	10,982	8	340	8	158	13	59	11	4,709	6
MANSFIELD	9,947	13	399	6	248	8	110	8	4,250	11
MELROSE	10,493	11	381	7	313	4	90	9	3,732	13
MILTON	11,792	5	404	5	287	6	134	5	5,153	3
NO ANDOVER	11,277	7	306	11	296	5	45	12	4,162	12
READING	10,749	9	307	10	271	7	200	4	4,269	10
WAKEFIELD	11,419	6	410	4	329	2	24	13	4,714	5
WALPOLE	11,971	4	262	13	242	9	113	6	4,363	9
WESTBOROUGH	13,559	1	605	1	487	1	112	7	5,352	1
WESTFORD	10,697	10	286	12	317	3	224	3	4,609	7
AVERAGE	11,427		383		277		135		4,634	
READING VS. AVERAGE	(678)		(76)		(6)		65		(365)	

Special Education Spending

Special education expenses present a unique challenge to school districts due to their variability and lack of predictability. Our goal is always to provide the highest quality services to students and to provide those within the district. Over the last ten years, our district has gone from having no in-district special education programs to having seven different programs across the district. The figure below shows the number of students in each of the programs in the current school year. Descriptions of each program can be found in the Special Education Cost Center discussion in the Financial Section of this document. The total number of children in special education programs is 197 with the greatest number of students currently in the Student Support Program, followed by the Language and Learning Disabilities program.

Figure 28: SY'13 In-District Special Education Program Enrollment

	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Total
DLC 1	3	3	4	4	4	5	3	5	2	2	3			38
DLC 2	3	1	1	1	3		1	1						11
ILP 1			1		2	3	3		2		4	3		18
ILP 2	2	1	2	1	1		1		2		1	1	4	16
LLD			1	1	2	7	8	13	11	8		1		52
SSP	1		1	3	1	3	3	1	6	5	10	12	8	54
TSP											4	1	3	8
Total	9	5	10	10	13	18	19	20	23	15	22	18	15	197

When we are unable to provide the necessary services for a child to be able to make effective progress, then it becomes necessary to place the child in an out of district program. In that case, the district may be responsible for the tuition and transportation expense for that child. Depending upon the placement, out-of-district tuitions can range from a low of \$40,000 to a high of over \$300,000 for a private residential placement. Figure 29 shows the historical special education expenditure trends for Reading Public School. This data shows the extreme variability in special education expenditures, particularly out-of-district tuition expense. Between SY'2004 and SY'2005, for example, out of district

tuition increased 25.4%. In SY2010, this expense decreased 13.1% from the prior school year. The data also show the significant in-district increases that occurred in the years between 2002 and 2005. These were the years that our in-district programs were initiated and staffing was added to support those programs.

Figure 29: Historical Special Education Spending

Fiscal Year	In-District Instruction	% Chg	Out-of-District Tuition	% Chg	Percentage of Budget	State
						Average Percentage
2002	3,185,345		2,622,301		19.5	17.4
2003	3,498,538	9.8%	2,726,148	4.0%	20.3	17.7
2004	4,002,687	14.4%	2,929,036	7.4%	21.3	18.6
2005	4,468,696	11.6%	3,671,734	25.4%	23.2	18.9
2006	4,250,615	-4.9%	4,018,504	9.4%	21.8	19.1
2007	4,603,329	8.3%	4,241,134	5.5%	22.2	19.4
2008	5,011,644	8.9%	4,387,747	3.5%	22.8	19.8
2009	5,407,638	7.9%	4,503,089	2.6%	23.6	20.1
2010	5,316,345	-1.7%	3,913,861	-13.1%	22.2	19.9
2011	5,391,569	1.4%	3,552,879	-9.2%	20.9	19.8

The data shows that our in-district expenses have moderated significantly over the past few years as financial conditions have prevented any significant investments. Financially, we also benefited from a decrease in out-of-district tuition costs over these years as well. The data show that the gap between the percentage of budget for special education costs between our district and the statewide average has been narrowing over these same years. Over the ten year period shown, in-district costs have increased 69.3% while out-of-district expenses have increased 35.5%.

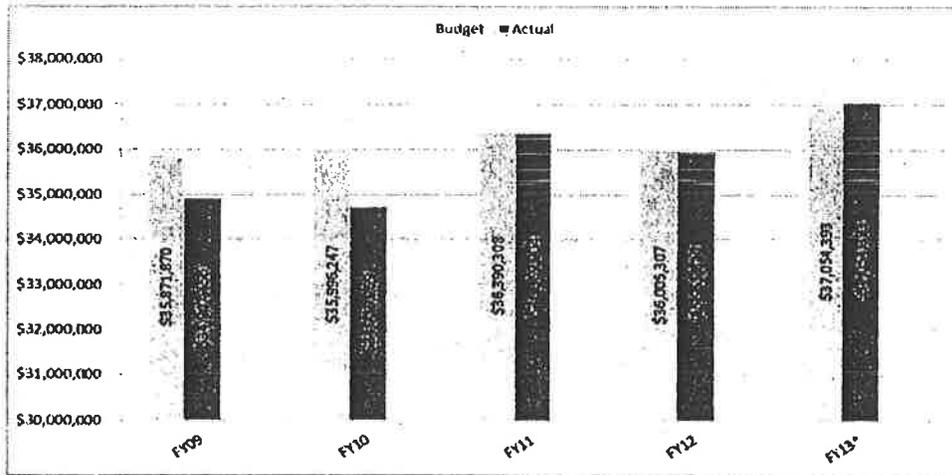
Figure 30: Special Education Spending as a Percent of Total Budget for Reading and Neighboring Districts

District	FY'07		FY'08		FY'09		FY'10		FY'11	
	% of Total Budget	Table Rank								
Andover	23.9%	2	24.8%	2	25.9%	1	26.5%	1	27.1%	1
Belmont	20.7%	7	20.0%	9	21.2%	8	19.8%	9	20.2%	9
Burlington	19.7%	9	19.0%	12	19.1%	12	19.4%	10	20.3%	8
Danvers	15.4%	14	15.0%	14	18.4%	13	19.0%	11	19.4%	11
Lexington	23.2%	3	22.0%	5	22.8%	6	22.6%	5	20.6%	7
Lynnfield	17.2%	13	16.4%	13	18.3%	14	17.2%	14	18.6%	13
North Andover	22.9%	4	23.3%	3	23.7%	3	23.3%	4	22.9%	4
North Reading	18.7%	11	21.2%	8	21.6%	7	20.9%	7	21.8%	5
Reading	22.2%	5	22.8%	4	23.6%	4	22.2%	6	20.9%	6
Stoneham	24.0%	1	24.8%	1	24.2%	2	25.5%	2	26.0%	2
Tewksbury	19.2%	10	21.3%	7	23.1%	5	23.9%	3	23.0%	3
Wakefield	18.5%	12	19.5%	11	19.2%	11	18.2%	13	18.2%	14
Wilmington	19.8%	8	19.6%	10	20.9%	9	20.1%	8	19.0%	12
Winchester	22.1%	6	21.4%	6	19.6%	10	18.3%	12	19.6%	10
Statewide Average	19.4%		19.8%		20.1%		19.9%		19.8%	

Historical Budget versus Actual Spending

As a school district, we pride ourselves on our fiscal management, spending our resources as requested and returning funds that are not utilized during the course of a fiscal year. As part of our efforts to ensure accountability, we report on our budget to actual for prior fiscal years in Figure 31 below.

Figure 31: Historical Budget versus Actual Spending



As indicated, the school department has returned funds each of the prior four fiscal years and has not required or requested additional funds for school department operations.

Allocation of Personnel Resources

Staffing is driven primarily by enrollment changes and program needs. The tables below show staffing resources for the prior year, current year, and requested for SY'13-14 by location, by position type, and by cost center.

Of our five elementary schools, Barrows has the largest allocation of staffing due primarily to the two special education programs offered there (DLC1 and DLC2). These programs are particularly staff-intensive. Birch Meadow, which currently houses no special education programs, has the lowest staffing of the elementary schools. Parker is the larger of the two middle schools with 131 more students than Coolidge. While Parker does have more staffing, Coolidge's staffing is higher than enrollment might suggest because Coolidge is home to three special education programs while Parker has just one program. The High School has the largest number of staff for its 1,285 students.

Figure 32: Staffing By Location

	FY2012 FTE	FY2013 FTE	FY2013 Salary	FY2014 FTE	FY2014 Salary
Barrows	52.8	54.1	2,658,391	55.7	2,773,524
Birch Meadow	41.7	41.4	2,172,211	41.4	2,232,376
Coolidge	62.9	63.7	3,659,875	64.2	3,786,725
District	31.4	32.9	2,105,177	33.2	2,176,909
Joshua Eaton	45.9	46.3	2,446,768	46.3	2,597,403
Killam	47.8	47.6	2,463,230	47.4	2,549,802
Parker	68.3	69.0	3,965,534	70.0	4,145,885
RISE	17.6	18.4	811,803	18.9	843,211
RMHS	122.1	125.3	7,580,188	133.0	8,313,641
Wood End	42.2	46.8	2,299,446	47.0	2,398,618
Grand Total	532.6	545.3	30,162,624	557.0	31,818,093

Teachers comprise the largest percentage of our district staff at 56.6%. This includes both regular education and special education classroom and program teachers. This does not include specialists (reading, technology integration, and library/media) which make up another 3%. When combined, teachers and specialists account for 59.6% of all staff. Paraprofessionals (regular education, special education, and tutors) comprise 18% of our staff. Thus, over 75% of district staff is providing instructional services to students. Another 8% of our staff provides counseling, medical, and therapeutic support to students. District and building administrators and instructional leaders make up 9% of our staff. Custodial staff comprises 3% of our staff. Finally, the area where we are most understaffed – technology - comprises just 1% of our total staff in the district.

Figure 33: Staffing by Position

	FY2012 FTE	FY2013 FTE	FY2013 Salary	FY2014 FTE	FY2014 Salary
Administrative Assistant	5.0	4.8	227,610	4.8	234,734
Assistant Principal	5.0	5.0	489,631	5.0	503,195
Behavioral Health Coordinat	1.0	1.0	55,350	1.0	60,734
Computer Technician	3.5	5.0	167,502	5.0	171,689
Custodian	19.0	18.5	727,740	18.5	751,306
District Administrator	8.2	8.2	848,656	8.2	872,872
District Evaluator	-	1.0	70,759	1.0	73,242
Elementary Teacher	128.9	131.5	8,000,571	131.3	8,322,528
ELL Teacher	1.0	1.0	46,155	1.0	47,774
Guidance Counselor	4.6	4.6	278,370	4.8	299,553
High School Dept Chair	3.6	3.6	258,367	3.6	263,301
High School Teacher	86.6	87.2	5,623,001	92.6	6,155,111
Info Systems Specialist	0.2	0.2	14,712	0.2	14,933
K-12 Department Chair	0.6	0.6	46,250	0.6	46,943
Library/Media Specialist	7.0	7.0	458,744	7.0	468,845
Maintenance Staff	3.0	3.0	153,878	3.0	156,957
Middle School Teacher	82.7	83.9	5,374,114	84.4	5,565,029
Occupational Therapist	3.3	3.1	177,788	3.1	182,541
Occupational Therapy Asslst	0.3	0.6	15,863	0.6	16,259
Paraprofessional	83.1	85.0	1,827,612	88.0	1,959,103
Physical Therapist	1.5	1.5	104,808	1.5	107,508
Pre-School Teacher	6.2	6.1	359,523	6.1	370,603
Principal	8.0	8.0	885,200	8.0	912,651
Reading Specialist	7.0	7.0	517,206	7.0	526,316
School Adjustment Counselo	2.0	2.0	126,656	2.0	129,605
School Nurse	9.8	9.8	527,413	9.8	544,887
School Psychologist	9.5	9.5	625,310	10.5	735,750
Secretary	15.0	15.2	560,412	15.2	562,923
Social Worker	-	1.5	93,932	3.0	192,957
Speech/Language Pathologis	10.0	10.2	704,521	10.8	745,094
Supervisor of Students	-	1.0	30,000	1.0	30,750
Team Chair	5.2	5.2	393,262	5.5	418,565
Technology Specialist	2.0	2.0	130,933	2.0	134,778
Tutor	9.9	11.5	240,776	11.0	239,055
Grand Total	532.6	545.3	30,162,624	557.0	31,818,093

Figure 34: Staffing By Cost Center and Position

	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
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
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

	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
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
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
Grand Total	532.6	545.3	30,162,624	557.0	31,818,093

Average Teacher Salaries

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

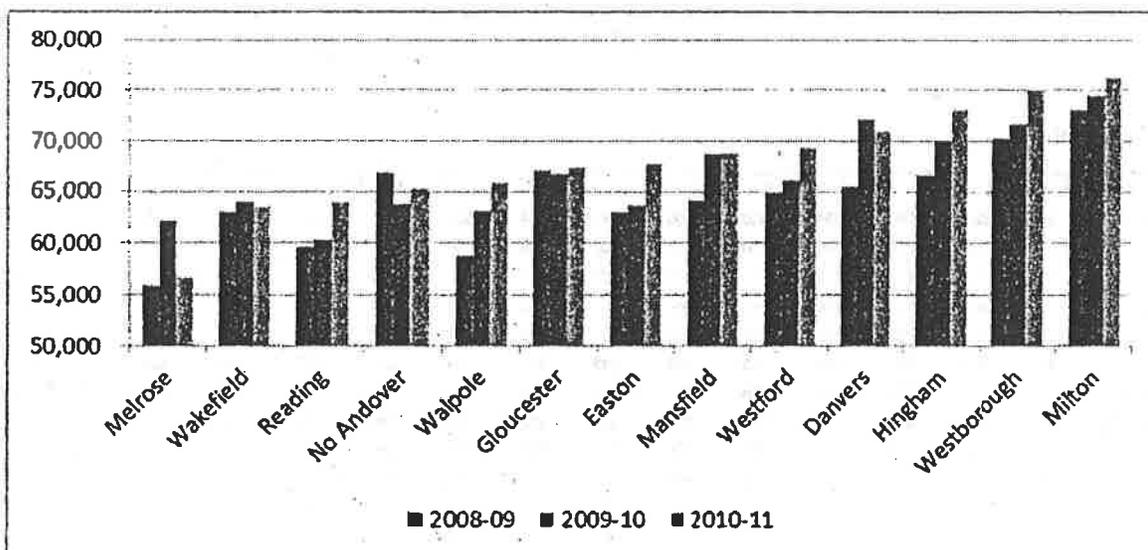
Teachers who are enrolled in a master's degree program in Reading are eligible for a higher amount of tuition reimbursement.

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

To the left, Figure 35 compares average teacher salaries in Reading to statewide average teacher salaries over the last several years. As the data indicates, average teacher salaries in Reading have averaged around \$5,700 below the statewide average over the last five years.

Figure 36 below shows Reading as compared to our financially comparable peers.

Figure 36: Average Teacher Salaries, Comparison to Peer Districts



Student Demographics and Performance Measures

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

Student Enrollment

Enrollment in our district has remained relatively stable with an average growth rate of just 0.4% over the last decade. The three largest increases in enrollment came during SY'2007-08, SY'2010-11, and SY'2006-07. Next year's projected enrollment increase of 1.0% will be the fourth largest in the last

decade, with the highest enrollment growth at Reading Memorial High School. At 1,319 students, the High School will have the largest number of students it has had since the 1980's.

Figure 37: Historical and Projected Enrollment by School⁵

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Alice Barrows	394	405	409	375	387	406	407	390	399	389	388	383	378	383	382
Birch Meadow	539	527	532	350	363	418	422	412	419	412	393	401	405	412	413
Joshua Eaton	519	490	525	496	482	465	450	442	425	446	453	455	463	473	465
J. Warren Killam	534	554	544	447	453	427	451	455	447	451	446	441	432	445	433
Wood End				351	364	343	348	346	350	367	358	385	384	388	388
A.W. Coolidge	496	509	473	442	426	436	466	476	490	466	462	458	475	453	465
Walter S. Parker	531	534	532	527	566	597	586	562	593	584	593	567	592	566	581
Reading Memorial	1,222	1,178	1,211	1,222	1,223	1,259	1,222	1,242	1,246	1,262	1,285	1,319	1,281	1,308	1,302
RISE	58	65	67	72	68	65	76	67	90	100	105	118	120	128	135
District	4,293	4,262	4,293	4,282	4,332	4,416	4,428	4,392	4,459	4,477	4,483	4,527	4,530	4,556	4,564
% Change	0.2%	-0.7%	0.7%	-0.3%	1.2%	1.9%	0.3%	-0.8%	1.5%	0.4%	0.1%	1.0%	0.1%	0.6%	0.2%

Figure 38: Historical and Projected Enrollment by Grade Level

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2002-03	58	321	336	354	310	308	357	344	363	320	303	325	292	302	4,293
2003-04	65	300	361	344	350	312	309	348	335	360	277	298	328	275	4,262
2004-05	67	337	331	341	345	349	307	315	350	340	327	272	308	304	4,293
2005-06	72	282	369	328	343	346	351	312	313	344	315	327	281	299	4,282
2006-07	68	324	316	375	328	353	353	355	320	317	315	314	331	263	4,332
2007-08	65	324	345	318	388	335	349	348	364	321	305	319	323	312	4,416
2008-09	76	324	343	358	318	393	342	343	347	362	292	304	319	307	4,428
2009-10	67	280	345	349	363	318	390	353	341	344	334	298	298	312	4,392
2010-11	90	348	308	351	349	369	315	387	353	343	324	327	301	294	4,459
2011-12	100	319	362	315	356	347	366	311	390	349	312	327	326	297	4,477
2012-13	105	302	342	361	324	356	353	362	309	384	323	314	321	327	4,483
2013-14	118	319	335	357	375	321	358	345	368	312	361	324	312	322	4,527
2014-15	120	321	343	343	358	378	319	355	346	366	289	361	323	308	4,530
2015-16	128	321	347	353	345	360	375	318	357	344	340	289	360	319	4,556
2016-17	135	318	347	356	355	347	358	372	319	355	319	340	288	355	4,564

Much of the financial support that the district receives from state and federal grants and reimbursement programs (e.g. Title I, school nutrition reimbursements, or circuit breaker) is driven by enrollments of certain populations of students. These groups often need additional services beyond the general education classroom. These populations include students receiving special education services, students whose first language is not English or who have limited proficiency in English, or low income students. The figures below show enrollment for these subgroups in our district.

⁵ Projections based on the Reading Public Schools Enrollment Projection Report, DeJong Healy, May 21, 2012

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 School⁶

	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

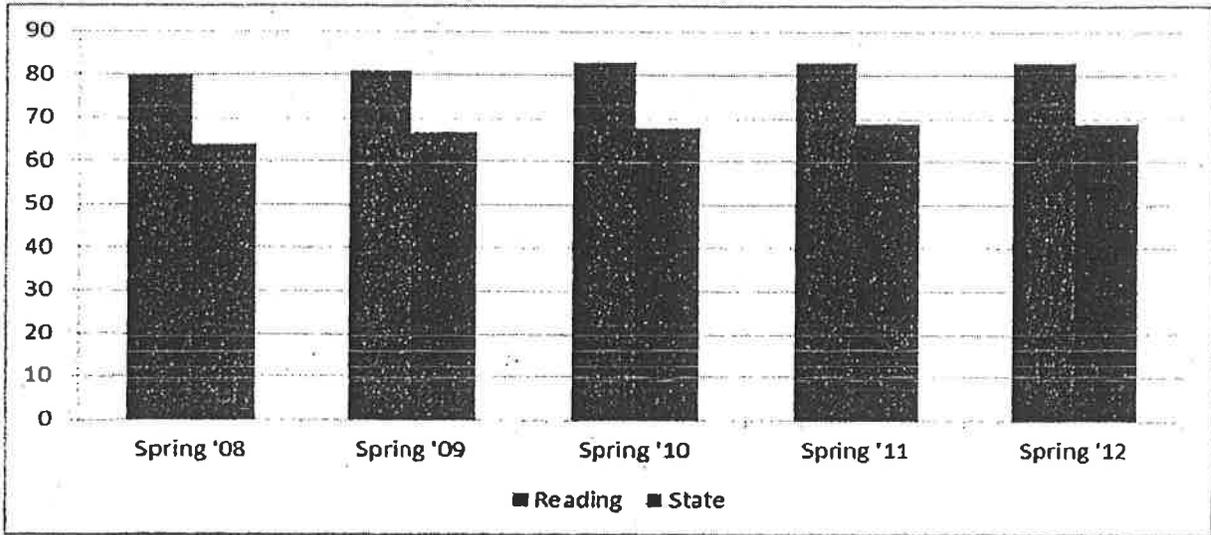


Figure 46: Percent of Students Scoring Proficient or Higher on Math MCAS

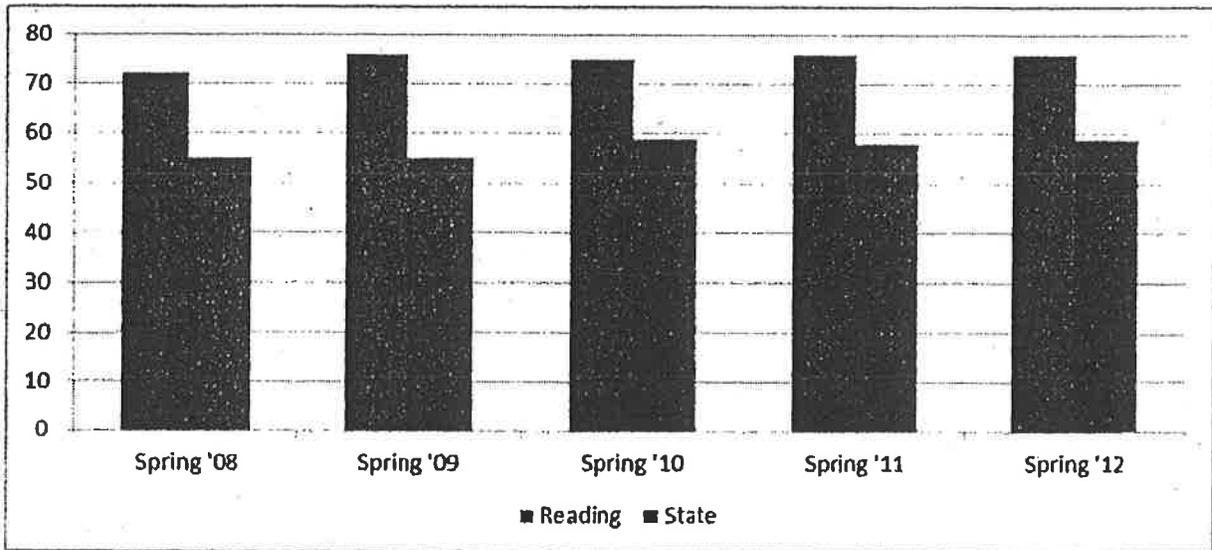


Figure 47: Percent of Students Scoring Proficient or Above by Subject and School

School	2007			2008			2009			2010			2011			2012		
	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

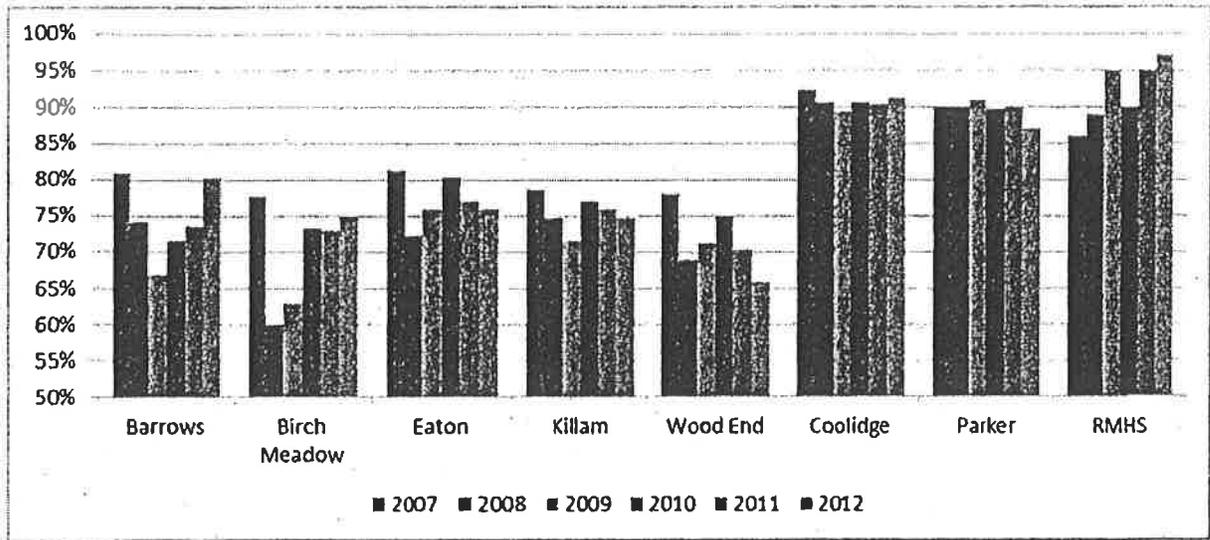


Figure 49: Percent of Students Scoring Proficient or Higher, Math MCAS

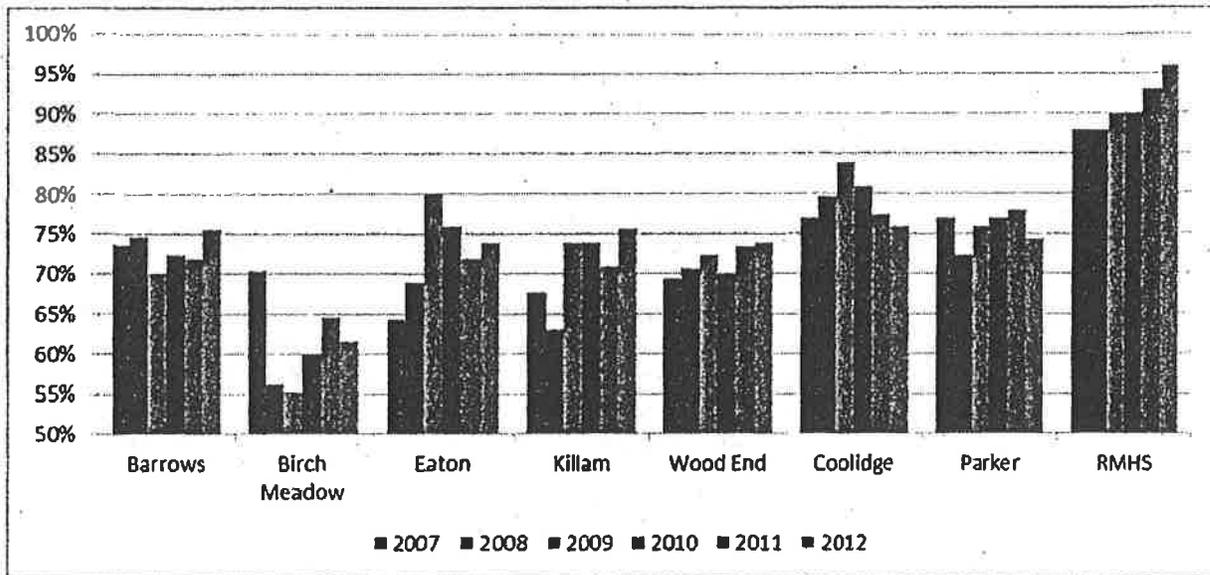
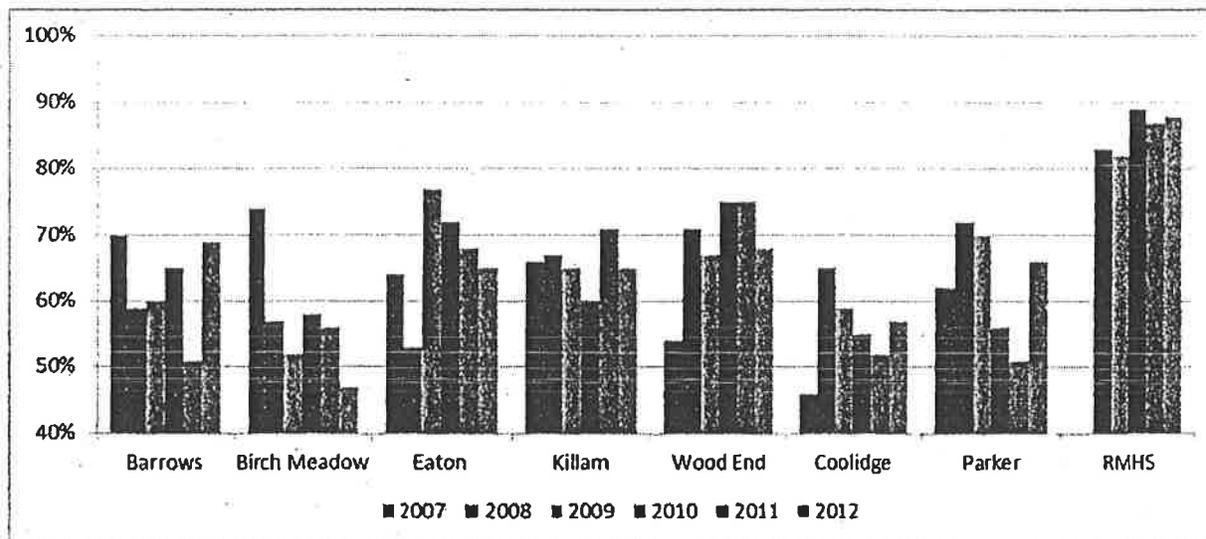


Figure 50: Percent of Students Scoring Proficient or Higher, Science & Technology MCAS



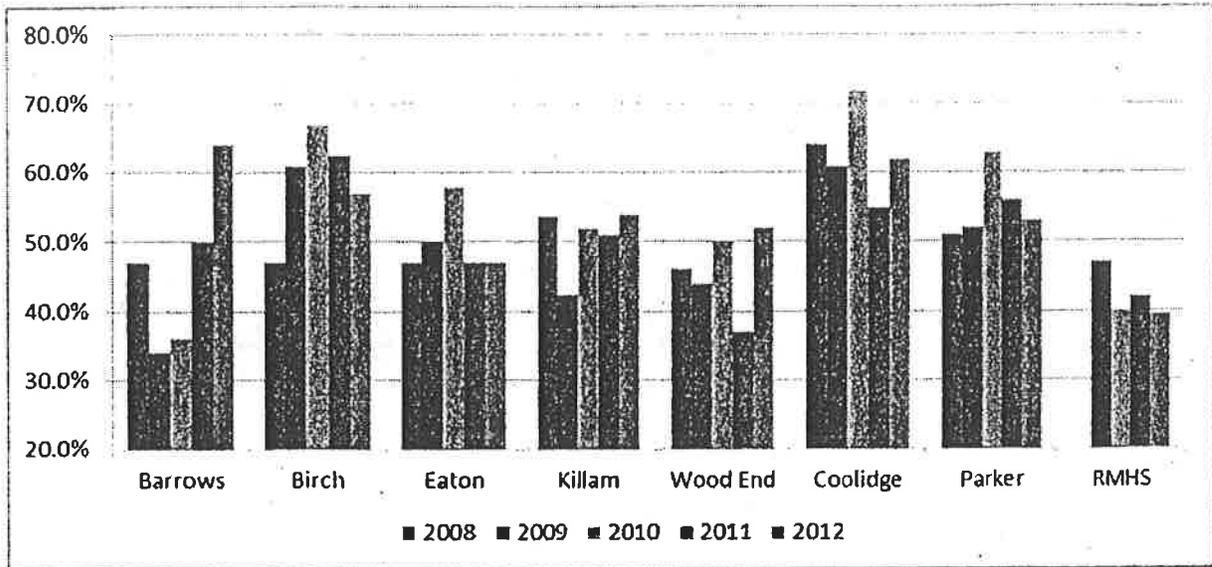
Student Growth Percentiles

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



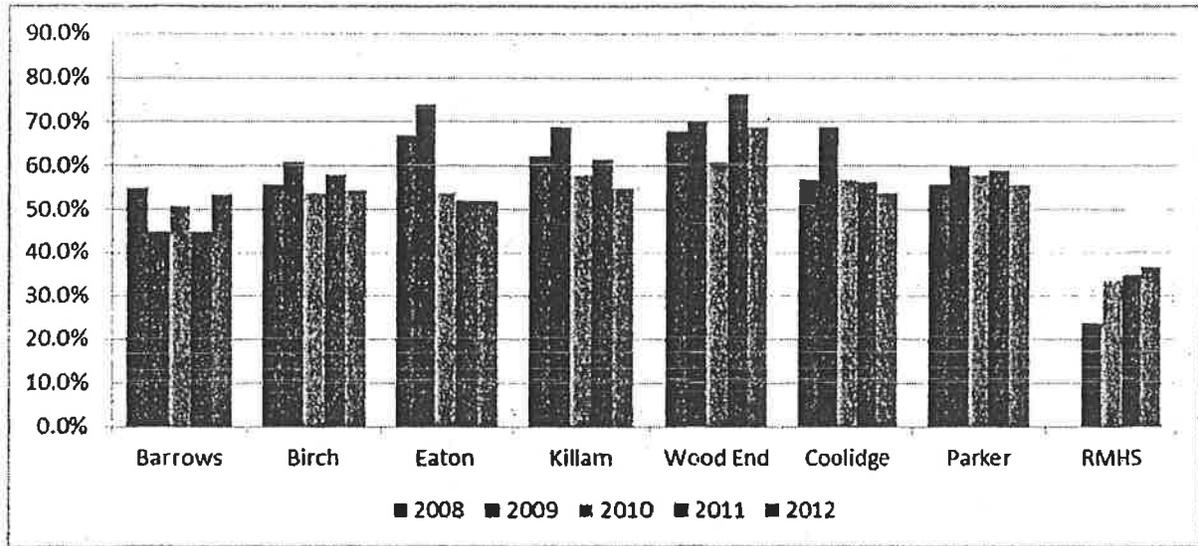
Percentiles are commonly understood values that express the percentage of cases that fall below a certain score. For example:

- 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)			
Students Group	On Target 70 or higher	More progress	2012 Data
All students			79 Met Target
Elementary			68 Did Not Meet Target
Intermediate			67 Did Not Meet Target
High School			62 Did Not Meet Target
Students with disabilities			62 Did Not Meet Target
American Indian or Alaska Nat.			-
Asian			94 Met Target
Hispanic/Latino			67 Did Not Meet Target
Multi-race, Non-Hispanic			-
Native Hawaiian or Pacif. Isl.			-
White			80 Met Target

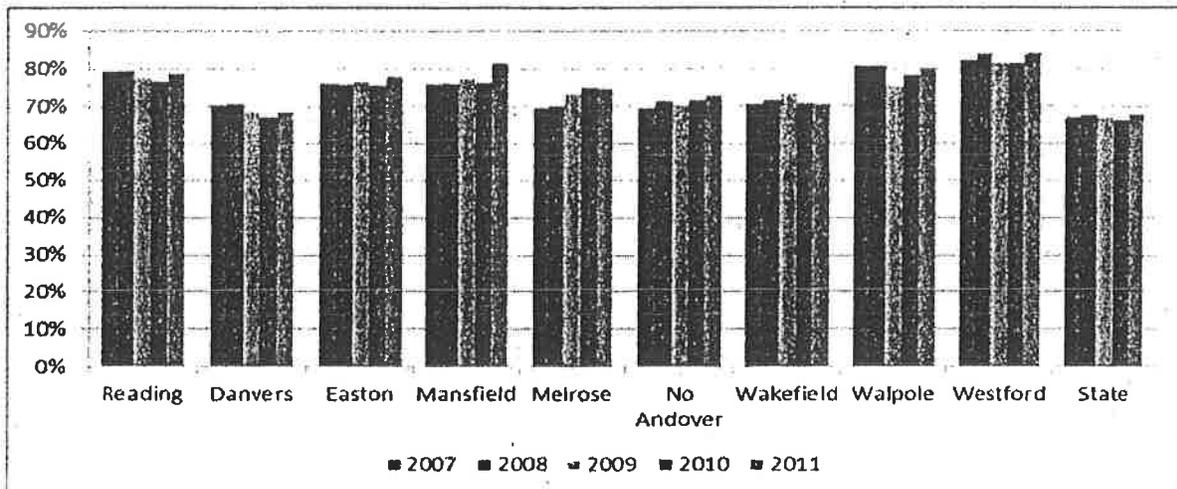
School Accountability Information		About the Data	
School	School Type	Title I Status	Accountability and Assistance Level
Alice Id Barrows	Elementary School	Non-Title I School (NT)	Level 2
Burch Meadow	Elementary School	Non-Title I School (NT)	Level 2
Joshua Eaton	Elementary School	Non-Title I School (NT)	Level 2
J. Warren Kilian	Elementary School	Title I School (TA)	Level 2
Wood End Elementary School	Elementary School	Non-Title I School (NT)	Level 2
Arthur W. Goodhue 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.

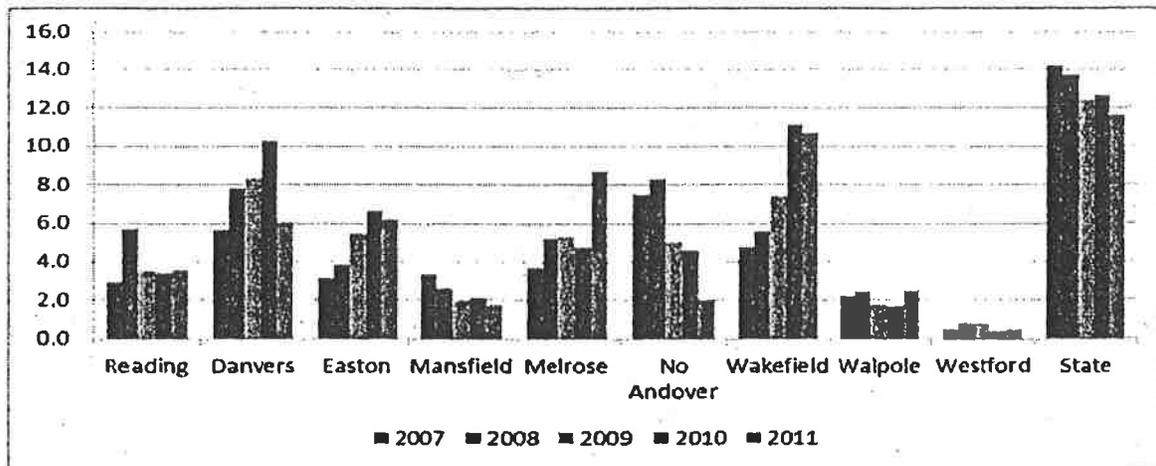
Figure 56: Percent of Students absent fewer than 10 Days



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.

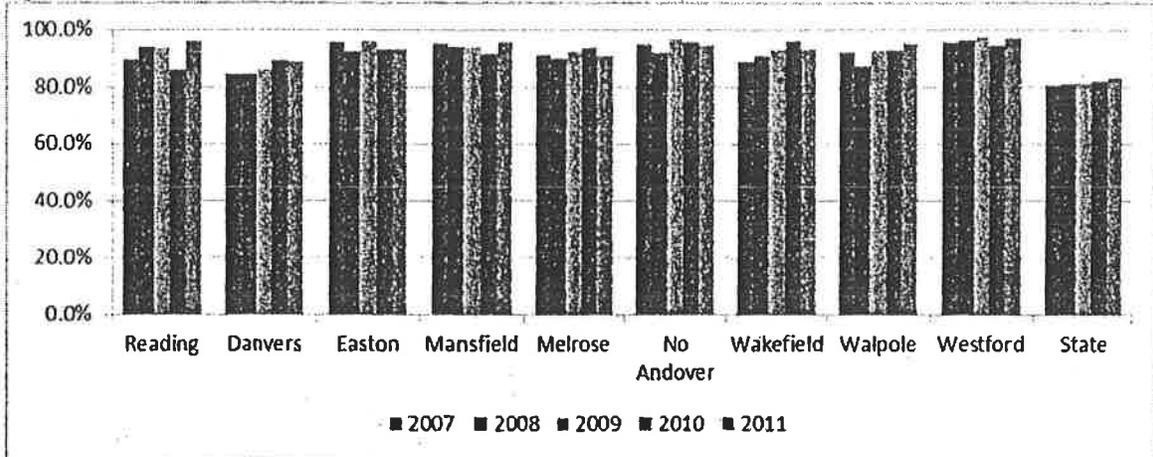
Figure 57: Number of Incidents per 100 Students Resulting In Out-of-School Suspension



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

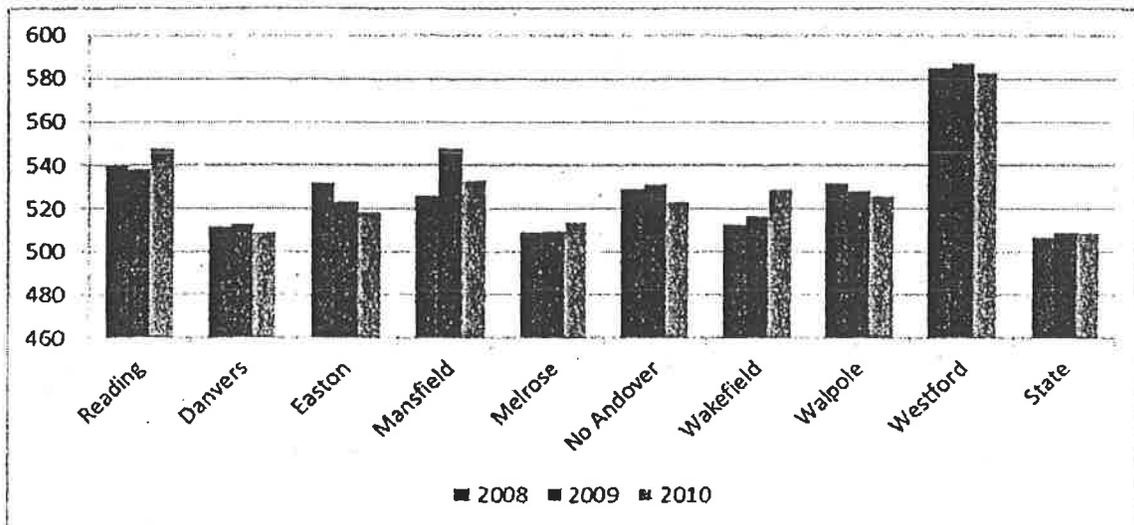


Reading has very high graduation rates averaging in the low to mid 90 percent range for the last several years (a reporting error in 2010 which makes it appear lower than 90%). Reading's graduation rate has averaged 9 to 12 points higher than the state average over the last five years and has also been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



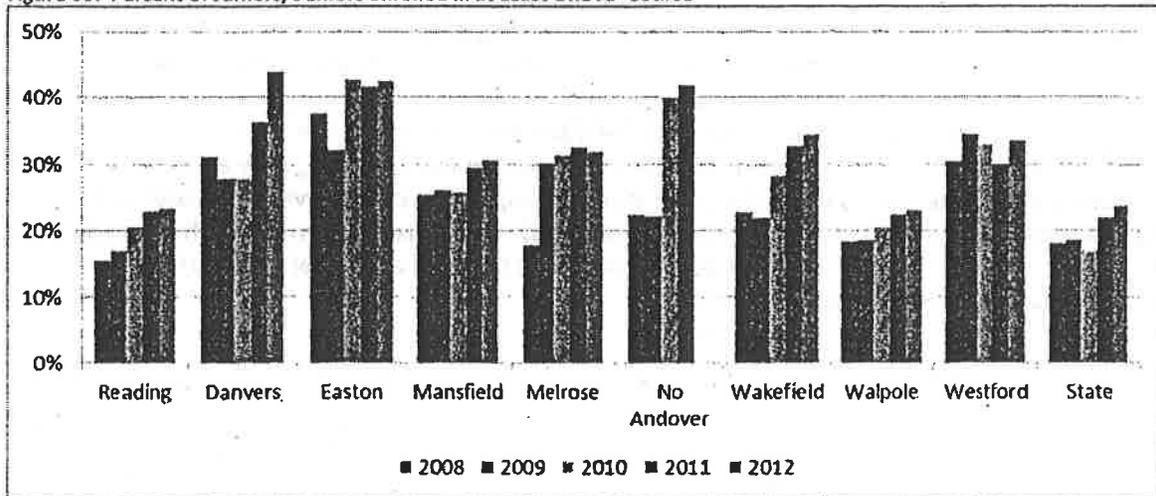
Advanced Placement Enrollment and Performance

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



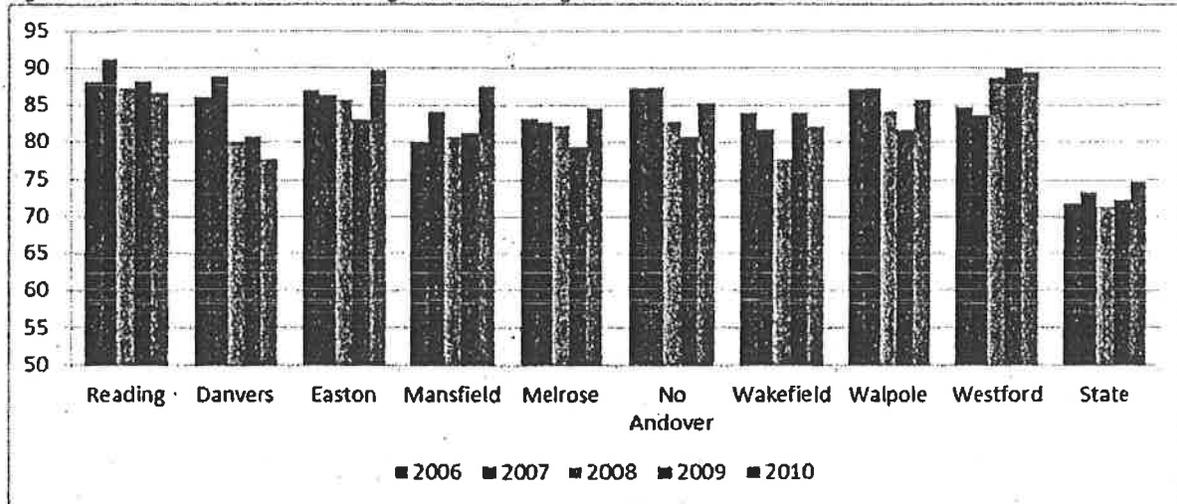
The participation of Reading students in Advanced Placement programs has been increasing over the past few years. However, while the participation of Reading students is on par with the state average, Reading lags comparable peers by an average of 9 percentage points.

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

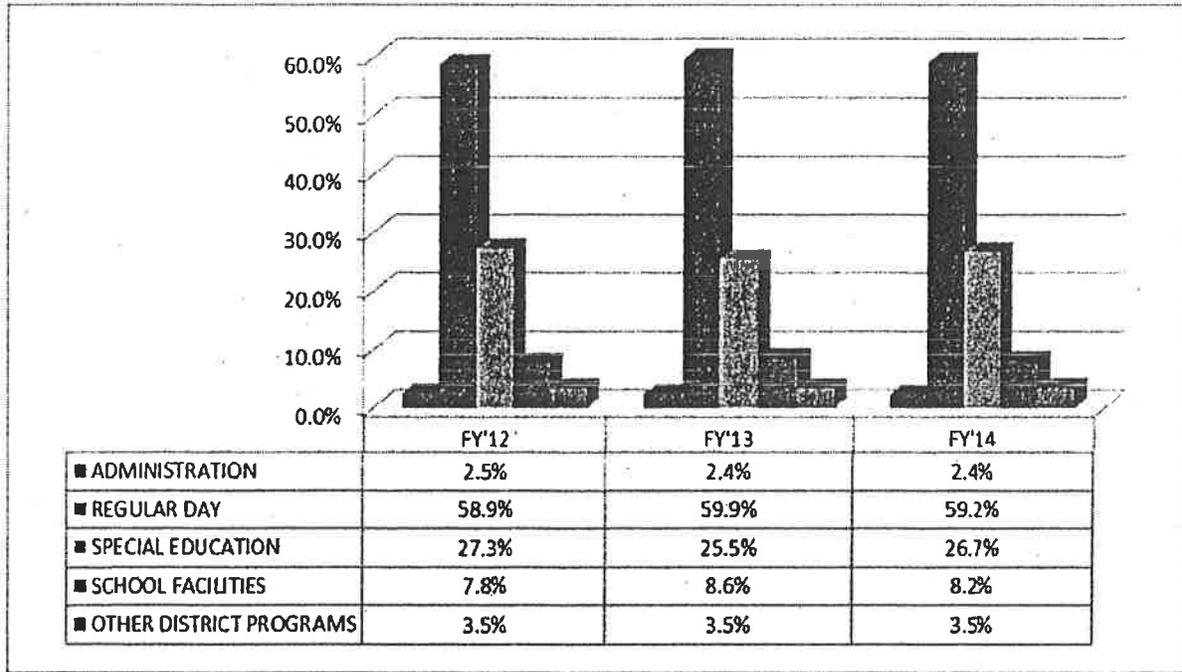


Figure 64: Change in Cost Center Budgets Year over Year

	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 Association	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	<u>62,337</u>	<u>68,632</u>	<u>85,815</u>	<u>85,836</u>	<u>91,801</u>	<u>6.9%</u>
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	<u>318,580</u>	<u>373,797</u>	<u>381,150</u>	<u>606,863</u>	<u>612,268</u>	<u>0.9%</u>
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	<u>3,016,833</u>	<u>3,164,508</u>	<u>3,164,702</u>	<u>2,525,843</u>	<u>2,773,970</u>	<u>9.8%</u>
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	<u>1,682,369</u>	<u>1,475,956</u>	<u>1,361,091</u>	<u>1,610,844</u>	<u>1,609,748</u>	<u>-0.1%</u>
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	<u>1,651</u>	<u>817</u>	<u>185</u>	<u>2,300</u>	<u>800</u>	<u>-65.2%</u>
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	<u>21,274</u>	<u>17,558</u>	<u>18,724</u>	<u>24,947</u>	<u>37,280</u>	<u>49.4%</u>
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	<u>3,363</u>	<u>3,539</u>	<u>3,075</u>	<u>7,050</u>	<u>10,800</u>	<u>53.2%</u>
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	<u>14,626</u>	<u>18,383</u>	<u>30,203</u>	<u>23,217</u>	<u>29,317</u>	<u>26.3%</u>
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
<i>High School Class Size</i>	282,821
<i>Special Education Supports</i>	147,451
<i>Other Behavioral Health Supports</i>	190,000
Reductions and Turnover Savings	(186,227)
<i>Turnover</i>	(88,591)
<i>Sick Leave Buyback & Longevity</i>	(41,606)
<i>Overtime & Substitutes</i>	(19,698)
<i>Extended Year Staff</i>	(20,000)
<i>Stipends</i>	(16,332)
Contract Services	184,367
Special Education Consultation Services	138,950
Athletics (Transportation, 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 & Utilities	(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

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.

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 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

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 SCHOOL	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		FY2010	FY2011	FY2012	FY2013	FY2014 SCHOOL	
FUNCTION DESCRIPTION		ACTUAL	ACTUAL	ACTUAL	APPROVED	COMMITTEE	%
		EXPENDED	EXPENDED	EXPENDED	BUDGET	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	FY2013	FY2013	FY2014	FY2014
	FTE	FTE	Salary	FTE	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	FY2013	FY2013	FY2014	FY2014
	FTE	FTE	Salary	FTE	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	FY2011	FY2012	FY2013	FY2014 SCHOOL	% CHANGE
		ACTUAL EXPENDED	ACTUAL EXPENDED	ACTUAL EXPENDED	APPROVED BUDGET	COMMITTEE BUDGET	
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 TECHNOLOC	-	-	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	FY2011	FY2012	FY2013	FY2014 SCHOOL	%
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	COMMITTEE	CHG
	EXPENDED	EXPENDED	EXPENDED	BUDGET	BUDGET	
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/PO	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.

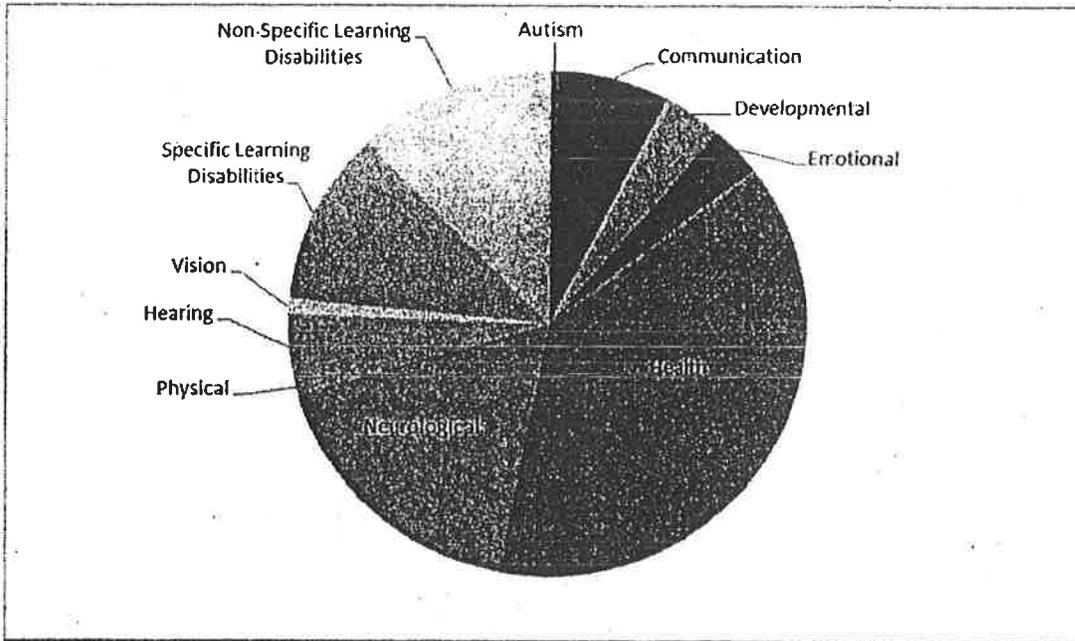
The majority of the in-district portion of the budget funds the salaries of the teaching, therapeutic and support staff in our different in-district special education programs. We currently have five different types of in-district programs which are described below as well as a learning center at each 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	FY2013	FY2013	FY2014	FY2014
	FTE	FTE	Salary	FTE	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 DESCRIPTION CODE	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 SCHO	33,699	87,435	338,860	-	49,201	-
9300 TUITION TO NON-PUBLIC SCHOOLS	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 processors, 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 DESCRIPTION CODE	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	FY2013	FY2014	
	FTE	FTE	FY2013 Salary	FY2014 Salary
Facilities	25.0	24.5	1,073,336	1,105,143
District Administrator	2.0	2.0	154,200	158,055
Custodian	19.0	18.5	727,740	751,306
Maintenance Staff	3.0	3.0	153,878	156,957
Secretary	1.0	1.0	37,518	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 Childhood	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 BS/BS (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
JW 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	16,604	23,530	22,814	17,320	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
<i>Individual cap</i>	\$450	\$450	\$500	\$500	\$500
<i>Family cap</i>	\$750	\$750	\$800	\$800	\$800
HS Drama Cast Fee (per season)	\$100	\$100	\$100	\$100	\$100
<i>Individual cap</i>	\$250	\$250	\$250	\$250	\$250
<i>Family cap</i>	\$450	\$450	\$450	\$450	\$450
HS Drama Crew Fee (per season)			\$50	\$50	\$50
<i>Individual cap</i>			\$250	\$250	\$250
<i>Family cap</i>			\$450	\$450	\$450
HS Band Fee (per band activity)	N/A	\$175	\$175	\$175	\$175
<i>Individual cap</i>		\$450	\$450	\$450	\$450
<i>Family cap</i>		\$750	\$750	\$750	\$750
Transportation Fee (annual)	\$280	\$365	\$365	\$365	\$365
<i>Family cap</i>	\$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

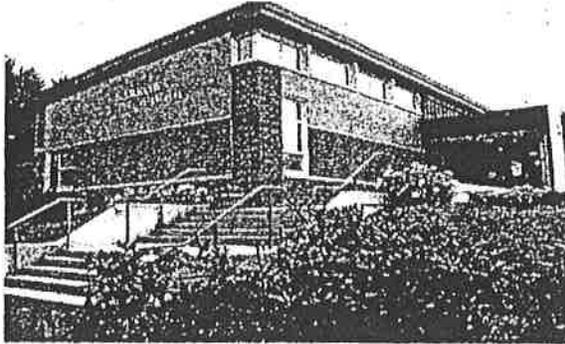
Figure 105, below, shows the proposed Building Rental Fee Schedule for FY'14. No changes to the rental fee schedule are proposed for next year as our rental rates remain consistent with similar facilities in the area.

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.

	School	District	State
Male	186	2,322	488,736
Female	203	2,155	464,633
Total	389	4,477	953,369

	% 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%

	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

	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%

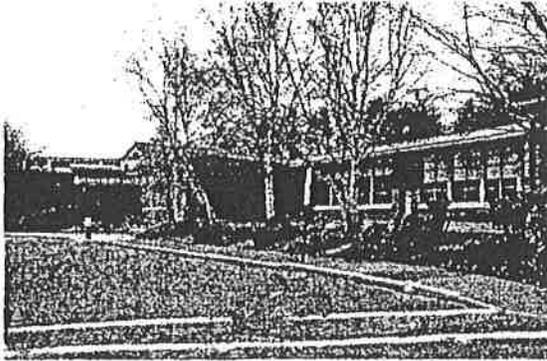
Alice M. Barrows Elementary School

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%

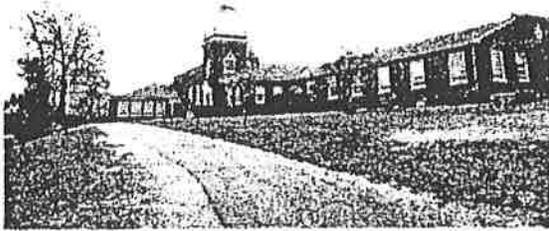
Birch Meadow Elementary School

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 our parent community to continue to improve student enrichment.
2. Through a collaborative environment the Joshua Eaton School will ensure the social and emotional well-being of all the students in our school.
3. 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%

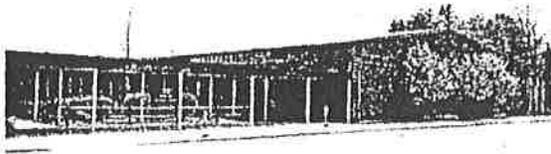
Joshua Eaton Elementary School

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%

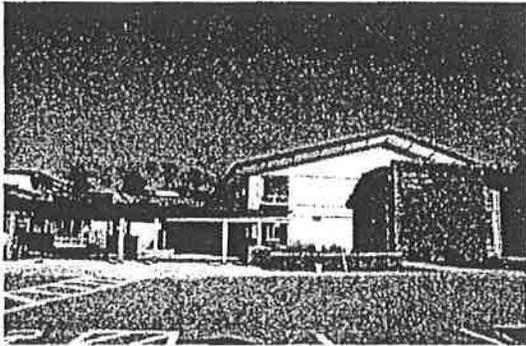
JW Killam Elementary School

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.

	School	District	State
Male	194	2,322	488,736
Female	173	2,155	464,633
Total	367	4,477	953,369

	% 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%

	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

	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%

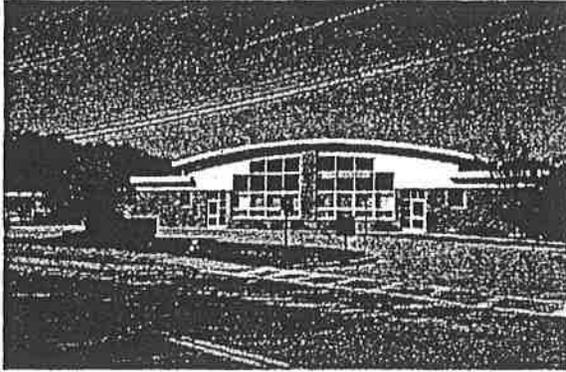
Wood End Elementary School

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%

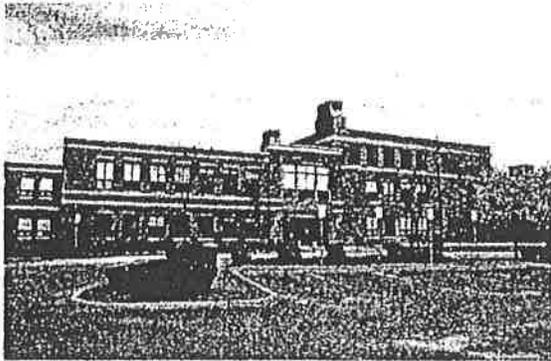
Arthur W. Coolidge Middle School

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).

	School	District	State
Male	298	2,322	488,736
Female	286	2,155	464,633
Total	584	4,477	953,369

	% 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%

	6	7	8	Total
Walter S Parker Middle	170	227	187	584
District	319	362	315	996

	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%

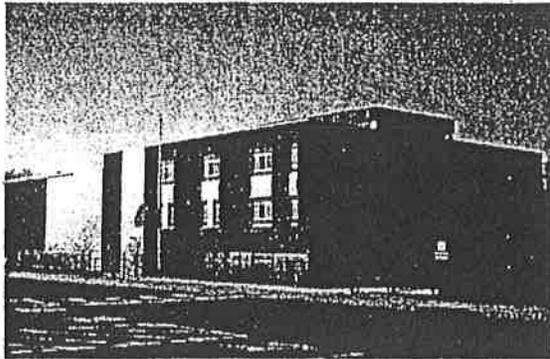
Walter S. Parker Middle School

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.

	School	District	State
Male	687	2,322	488,736
Female	675	2,155	464,633
Total	1,362	4,477	953,369

	% 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

	9	10	11	12	Total
Reading Memorial High	312	327	326	297	1,262
District	312	327	326	297	1,262

	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>

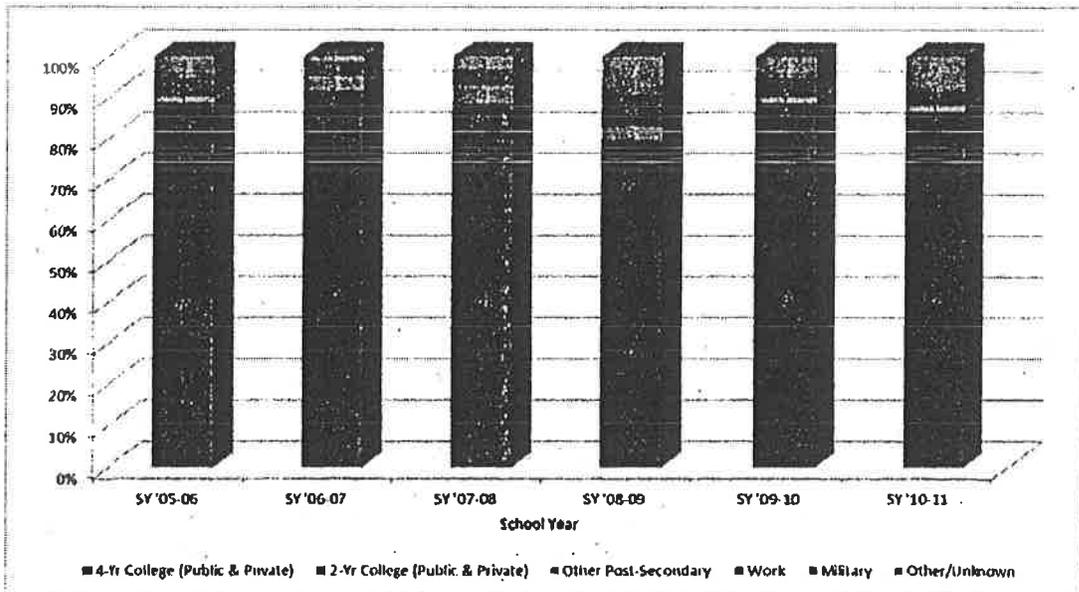
13. Page 18 – 2nd paragraph: Where is this .3 team chair going? Will there be a reallocation of team chairs throughout the district?

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-licensed 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 - Football	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, NORESKO 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

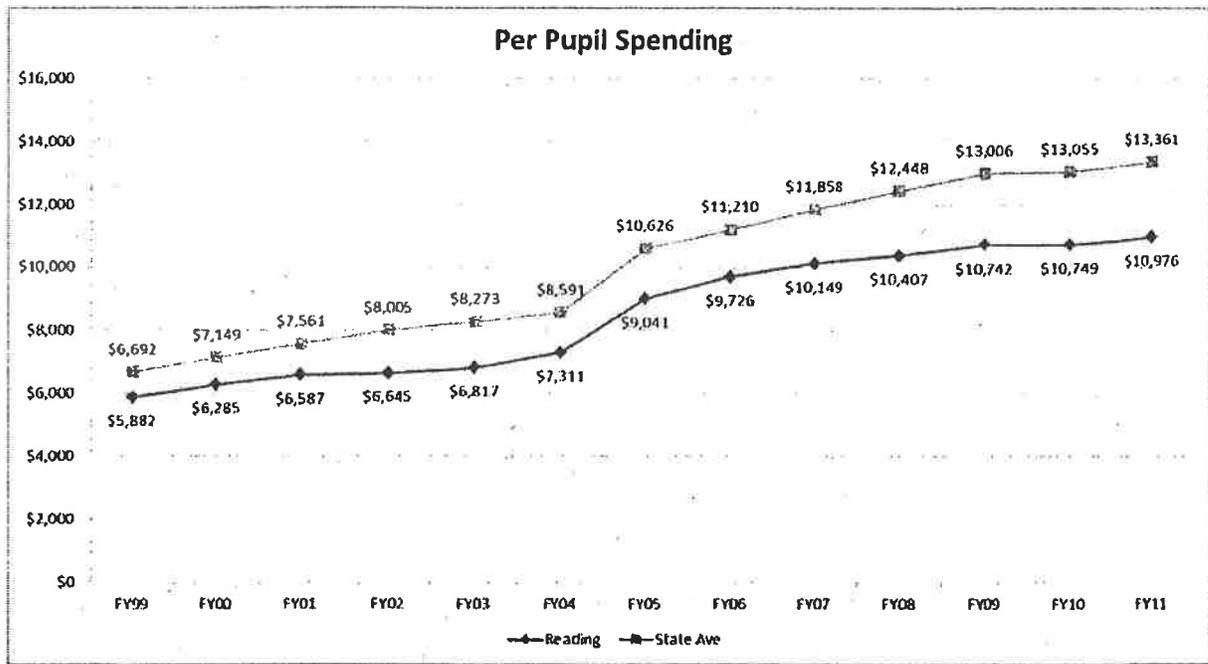
67. Revenue Director position; could we explore adding a position to the budget and perhaps be shared with the town side - incorporates grant writing plus alternatives such as advertising and private funding, etc. Do other districts have these positions?

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

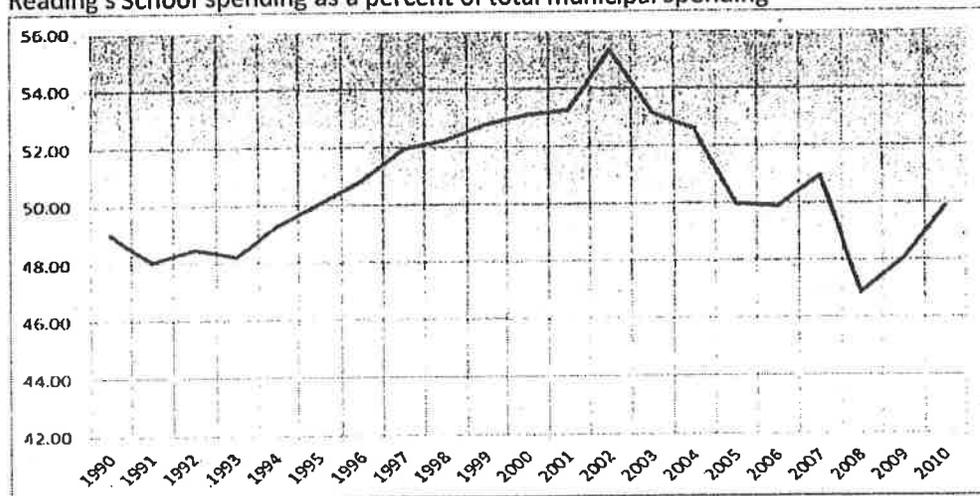
One question raised during discussions had to do with whether or not we are maximizing revenues for the school department. Revenue generation opportunities for the school department are generally limited to grants, tuitions, fees, gate/ticket receipts, and gifts and donations. Of the 329 operating districts 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	35,223,784	70,273,916	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	37.01

Reading's School spending as a percent of total municipal spending



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.

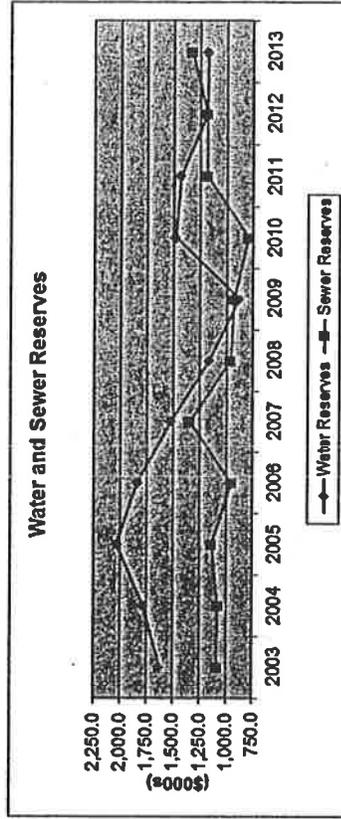
Reserves	Jan. 2013	Target	% over
St. Water	\$560k	\$150k	+273%
Water	\$1,178k	\$545k	+116%
Sewer	\$1,333k	\$577k	+131%
Combined	\$3.07 mil	\$1.27 mil	+142%

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.