

## Town Manager's Recommended FY16 Budget

The following document constitutes the Town Manager's recommended Fiscal Year 16 Budget for the Town of Reading, beginning July 1, 2015. This Budget combines continued conservative fiscal planning caused by the constraints of Proposition 2-1/2 with another high dose of free cash as has been typical in recent years. The strong reserves position combined with the desire to provide the community requested service levels is juxtaposed against the backdrop of what is sustainably affordable. The need to reduce service levels would seem apparent in the FY17 budgets unless more sources of revenue – such as an operating override or significantly increased state aid – materialize.

Following are the highlights of the FY16 Town Manager's Budget:

### Revenues

Revenue for FY16 is forecast at \$85.1 million and an additional \$1.7 million in free cash used, which is a 4.4% increase in total revenue growth. This is a bit misleading because of an increase in the amount of excluded taxes expected to be levied for the Library Project. Without that, overall revenues would be up a bit over 3%, led by a strong \$840,000 new growth figure, for the first time in recent years:

|   | FY16  | FY15  | FY14  | FY13  |
|---|-------|-------|-------|-------|
| Revenues (without Free Cash or Excluded debt) | +3.0% | +2.6% | +2.8% | +2.8% |

Note that for FY16 the state aid assumption is a +2.5% increase – perhaps unlikely given the financial condition of the state, yet we are hopeful as the incoming Governor has thus far protected local communities. Note also that FINCOM will fill in any shortfall to that +2.5% figure for the next two years.

It is instructive to again look back at historical sources of revenues. Below is chart showing FY03, FY04 and FY16 sources of revenue for comparison. These years are chosen to show the context surrounding the last operating override of Proposition 2-1/2 which occurred between the FY03 and FY04 budgets:

|                | FY16  | FY04 | FY03 |
|----------------|-------|------|------|
| Property Taxes | 72.2% | 68%  | 62%  |
| Local Charges  | 7.5%  | 9%   | 9%   |
| State Aid      | 16.0% | 19%  | 24%  |
| Other          | 4.3%  | 4%   | 5%   |

Communities are increasingly more self-reliant on local sources of revenue. Note in the chart above the large shift away from state aid. This has been driven by state aid lagging substantially plus the effects of one operating override and two debt exclusions. State aid, forecast at \$13.6 million for next year, would need to increase by about \$6.5 million in order to regain FY03's share of the revenues.

Local revenues include (1) motor vehicle excise taxes (\$3.25 million or 3.8% of total revenues) at rates set by the state; (2) a variety of local license and permit fees for services (\$2.7 million) set by the Board of Selectmen; (3) a dividend payment from the Light Department (\$2.4 million) that is adjusted annually based on the Boston-Brockton-Nashua CPI; and (4) the meals tax (\$0.35 million) approved by Town Meeting at rates set by the state. As the previous table shows, these local revenues have not even kept up with property tax growth, let alone fill in for any relative decline in state aid. Revenue growth looks to have settled in at or near the 3% level through FY18, and there are no obvious new revenue sources of any significance on the horizon.

**Accommodated Costs**

While the FY16 revenue outlook is the best in the past four years, unfortunately after three years of nearly flat behavior, the accommodated costs are forecast to be up by 8.5% in FY16. Once again this figure is distorted by the increase in debt service for the Library Project, however restated at +4.4%, this is trending high compared to recent figures as shown in the following table:

|   | FY16  | FY15  | FY14  | FY13  |
|---|-------|-------|-------|-------|
| Accommodated Costs<br>(without Excluded debt) | +4.4% | +0.4% | +1.5% | -2.1% |

The budget sections herein will describe these costs further, but the largest impact was the 8.2% increase in health insurance premiums – despite a very thorough effort by all unions and management through a competitive procurement process for services. The Finance Committee has also agreed to fund any increase above +8% in FY16 or FY17 with the use of additional Free Cash used to balance the budget. This will not be needed in FY16, but in terms of the operating budgets, described below, this serves as a cost cap in FY17.

The outlook for these accommodated costs because of the national uncertainty on health insurance is difficult to forecast. We have it pegged at about 5% annually through FY18, which will certainly be higher than expected revenues.

Given the +3.0% available revenues and higher accommodated costs of +4.4%, there is enough funding for +2.75% town and school FY16 operating budgets. This is the lowest increase in the past four years, which averaged +3.6% from FY13 through FY15.

The Town and School budgets, even at this lower rate of increase, are able to maintain core services. This is due to the use of several one-time sources of funding – grants on the Town side and both grants and a heavier use of offsetting revolving funds on the School side. Faced with the same revenues and accommodated costs, surely each side will need to make reductions to the core services.

**Town Department Budgets**

The following chart depicts the Town Manager’s FY16 budget for Town departments, with a 2.9% overall increase from FY15. These budgets include the +2.75% operating budgets plus all Town accommodated costs, as shown in the table below:

| Town Total Budgets | FY15                | FY16                | Change       |
|--------------------|---------------------|---------------------|--------------|
| Admin. Services    | \$2,355,825         | \$2,455,900         | +4.2%        |
| Public Services    | \$1,489,125         | \$1,562,300         | +4.9%        |
| Finance            | \$719,325           | \$745,965           | +3.7%        |
| Police             | \$4,501,506         | \$4,544,900         | +1.0%        |
| Dispatch           | \$450,610           | \$536,600           | +19.1%       |
| Fire & EMS         | \$4,313,925         | \$4,461,025         | +3.4%        |
| Public Works       | \$5,574,900         | \$5,659,850         | +1.5%        |
| Public Library     | \$1,388,285         | \$1,426,460         | +2.8%        |
| <b>Total</b>       | <b>\$20,793,501</b> | <b>\$21,393,000</b> | <b>+2.9%</b> |

Budget sections that follow will describe each department in detail.

**Town Department Budget Process**

The Town annual budget process begins in late summer with a series of meetings with Department Heads and some staff members, in order to review the past and plan for the future.

This year, the Finance Committee in early fall of 2014 asked for increased emphasis on budget requests that were not able to be funded, as well as a two-year broad budget overview.

A separate section will respond to those requests in detail. Broadly, this year the Town was not able to fund almost \$1 million of the budget requests, an increase from last year’s nearly \$700,000 shortfall. Also, the Town has developed a staffing model that covers the three years FY16 through FY18. This model respects the scarcity of financial resources but is not constrained by them – the result is a projected 19% increasing in staffing that will certainly not happen without additional revenues.

## **FY16 Budget - Conclusions**

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

The Schools use Reading's low per-pupil spending as a metric to show how efficiently they use the funding available, and why they require more. Parts of this low spending are a good thing – such as the comparably low employer's share of health insurance. Yet even after adjustments, spending is still modest and certainly below what the community desires.

The Town government has no comparable single spending metric. However a recent survey of the 20+ comparable communities shows that Reading spends considerably more on Schools than on Town government. This apparent contradiction is because Reading has significantly more school-age children than many other communities – a tribute to the role of educational excellence that helps shape our town. However this leads to less spending on Town government, also at a level below what the community desires. As the population ages, this becomes more evident.

Reading should be proud at how the Town and Schools spend efficiently. Financial reserves continue to be at an all-time high. Significant ongoing investment in infrastructure has improved the condition of buildings and equipment over the past decade,

which has in turn lowered operating costs. Standard & Poors increased our rating to AAA (above the federal government).

Employees and retirees have contributed significantly with increased out of pocket expenses and healthier lifestyles in order to keep health insurance premium increases lower. Wage growth has been very modest, not keeping pace with inflation. These savings in turn led to fewer layoffs, which allowed strong service levels at a time when the community demand for services actually increased (as is typical in the municipal sector during an economic downturn). Staff responded well, and measures of customer satisfaction remain very high.

Last year I stated that the Town of Reading was nearing a significant decision point about the imbalance between the quality and amount of services desired versus what is sustainably affordable. As soon as we turn our attention to the FY17 budget planning process next summer, we will know that the time has arrived: operating override – or reduction in services.

As always, we will strive to meet the expectations of the community with whatever level of resources that are made available. We thank the voters that embraced the Library project, and promise our best effort to produce a world-class facility.

On behalf of the entire Town government, thank you for the opportunity to help make the Town of Reading a very special place to work – and to live.

Respectfully submitted,

Robert W. LeLacheur, Jr. CFA  
Town Manager

## Town Manager's Recommended FY16 Budget

### Unfunded Town Government Budget Requests

Given the +2.75% operating budget guidance for FY16, the Town was not able to fund \$989,253 of the budget requests. To be fair, \$165,000 of those requests were for additional funding for repairs to sidewalks, which is really not an operational issue, so perhaps the unfunded total is more accurately stated as \$824,253. This is a larger figure than last year when the shortfall in funding was \$684,195. Below is a comparison of the shortfalls in each year by department:

|                    | FY15<br>Unfunded<br>Requests | FY16<br>Unfunded<br>Requests |
|--------------------|------------------------------|------------------------------|
| Admin. Services    | \$126,196                    | \$175,850                    |
| -Pay & Class funds |                              | \$345,000                    |
| Public Services    | \$87,884                     | \$29,500                     |
| Finance            | \$12,902                     | \$37,350                     |
| Police             | \$21,430                     | \$102,144                    |
| Dispatch           | \$78,473                     | \$105                        |
| Fire & EMS         | \$176,648                    | \$47,825                     |
| Public Works       | \$79,495                     | \$45,000                     |
| -Sidewalk repairs  |                              | \$165,000                    |
| Public Library     | \$101,167                    | \$41,479                     |
| <b>Total</b>       | <b>\$684,195</b>             | <b>\$989,253</b>             |

The majority of these shortfalls each year consist of requirements to provide level services to the community. The following section will describe the shortfalls in more detail by

department, and clearly identify reductions that had nothing to do with level service, such as the request for the sidewalk repairs (which came from the Town Manager). Each department will review the shortfalls by budget year: first is a repeat of FY15 information, and then an FY16 update.

### Administrative Services – FY15

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

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

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

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

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

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

### **Administrative Services – FY16**

Following is a summary of the \$175,850 in reductions from the requested funding:

Staffing (-\$114,100; 2.1 FTEs)

- \$58,000 do not add third Computer Technician (1.0 FTE)
- \$38,100 do not add new clerical position for Town Clerk's office (1.0 FTE)
- \$10,000 less hours for Operations Specialist (0.1 FTE)
- \$ 8,000 less in department OT (mostly technology)

The third computer technician would be an additional position, but not adding it in FY16 will lead to a reduction in 'level services' due to the increasing volume of technology work in the entire organization. The previously stated need for improved technology training is still evident one year later. Challenges with the organization's financial system have delayed the look at strategic

planning in this area by a couple of months, but both the Technology Director and Operations Specialist have now started that work. The OS position is still viewed as temporary. Once the planning work is complete a final determination will be made when and where best to deploy the funding for the OS position.

The technology situation is in contrast with an additional clerical position requested, which would improve coverage in the Town Clerk's office and assist the Registrars in their election work, but not funding the position is not a reduction in service levels. Note that the other two wage changes are relatively minor.

Recall that in FY15 some of these increases were proposed but also not funded. We were able to hire a very experienced HR Director, which delayed the need for a second position in the division to FY17, as will be explained in the section looking at FY16-FY18 staffing. We have seen significant increases in the work HR does on employee benefits work for the Town, Schools and RMLD over the past few years, plus HR laws and best practices continue to become more complex and time consuming.

Expenses (-\$61,750)

- \$30,000 legal budget

- \$23,600 technology expenses

- \$ 8,150 other department expenses

The legal budget with a new Town Counsel is difficult to forecast. In the current year there are a significant amount of one-time legal costs, such as time spent on the Charter and Zoning projects. Examining a detailed look through billing available in early February suggests a future monthly run-rate of \$10,000 to \$12,000 which justifies the reduction in funding. The reduction in technology expenses will mean no planned upgrade to MS Office or MUNIS.

Last year we estimated that an additional \$170,000 in wage increases for non-union staff would have brought them closer to the median level of pay of comparable communities, and we were able to fund \$75,000 in the FY15 budget. Since last year we conducted a Compensation & Classification (aka Pay & Class) Study for the non-union personnel in Reading. An independent consultant surveyed over 20 demographically and financially comparable communities and gathered a variety of data. Of note was the median pay of positions in Reading was about 5.8% below the median pay of these communities. One could assert that Reading employees are asked to perform well above median in terms of quantity and quality of services, but at the outset a reasonable goal seems to be to pay them in a similar fashion to the other communities – at the median.

The next table is a summary by department of the median rates of pay as compared to these 20+ comparable communities. For example, at 94.4% the median pay of the Administrative Services department is 5.6% below the median of the other communities

(weighted by FTEs). At the January 2015 Special Town Meeting, the \$75,000 set aside to fund the findings of this study in FY15 were allocated across all departments. To complete the funding at the median level an additional \$400,000 (approximate) would be required – the FY16 budget proposes funding \$55,000 of that amount, and therefore \$345,000 is left unfunded as shown.

|                 | <b>vs. Comparable Communities</b> |
|-----------------|-----------------------------------|
| Admin. Services | 94.4%                             |
| Public Services | 90.0%                             |
| Finance         | 91.7%                             |
| Public Safety*  | 92.2%                             |
| Public Works*   | 96.7%                             |
| Public Library  | 103.9%                            |
| <b>Total</b>    | <b>94.2%</b>                      |

*\*Note that these departments also contain union personnel*

**Public (Community) Services – FY15**

\$49,225 Community Health Administrator

\$ 5,000 additional staff OT for projects

\$11,082 additional Elder/Human Services hours

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

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

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

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

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

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

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

#### **Public Services – FY16**

When the budget process began, it appeared that between \$50,000 and \$75,000 would need to be reduced from the original department request for FY16. However some modest increases in other Town departments allowed for a brighter outlook, which was very much in line with the clear needs as evidenced by discussions with some of the related volunteer boards. The ending reduction of \$29,500 was the net of some additions as well as reductions. Following is a summary, listed by division:

##### Administration

- \$2,000 Professional development department-wide expenses

##### Community Development

- + \$7,200 added back to make Conservation Administrator full-time

##### Community Services

- \$28,000 fund Public Health Nurse at 16hrs/wk, not FT as requested
- \$24,150 less social worker hours; combine with PT Nurse Advocate to become a FT position
- \$ 2,900 fund FT Health Administrator but at lower step
- \$ 100 reduce Recreation OT
- + \$13,000 fund 20% of Melrose regionalization for plan review services
- + \$ 7,450 fund FT Veteran's Service Officer

For further discussion about this department, please refer to the next section where a three-year staffing plan is reviewed.

**Finance – FY15**

\$4,000 additional staff OT for projects

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

Last fall the Board of Selectmen renewed for one year the agreement to share the Appraiser position with Wakefield. Pending state legislation caused a simple renewal rather than a longer term formal arrangement – things are working out very well. This new model requires more outsourcing of work, especially in revaluation years. The Accounting division is working closely with centralized procurement in the Administrative Services department, and staffing levels seem adequate for that change.

**Finance – FY16**

- \$35,000 Assessor's outsourced revaluation
- \$ 2,350 various other expense reductions

The Board of Assessors (BOA) prefer to request outside assistance for the triennial revaluation one year in advance. Outsourcing this work makes a great deal of sense under the regional agreement with Wakefield, as in-house staffing resources are reduced. Where this is not an annual operating expense, it will appear mid-year as needed from now on, as the BOA shall determine.

**Public Safety: Police – FY15**

- \* 1.0 to 3.0 FTE police officers
- \* 1.0 FTE substance abuse prevention

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

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

**Public Safety: Police – FY16**

- \$75,000 additional School Resource Officer
- \$15,000 less OT increase
- \$ 7,000 fund joint exercise with Fire midyear as a one-time expense
- -\$5,144 various reductions and RCASA grant adjustments

A second School Resource Officer is not funded in this budget, but will be deferred for the future. From the work in substance abuse prevention and social/emotional health done by RCASA and the Schools, intervention and involvement in the grades leading up to High School are desirable and such an effort should be coordinated.

**Public Safety: Dispatch – FY15**

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

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

**Public Safety: Dispatch – FY16**

- \$105 wage rounding for new staff added

**Public Safety: Fire/EMS – FY15**

\$78,143 Training Officer

\$78,143 EMS Officer

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

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

**Public Safety: Fire/EMS – FY16**

- \$23,500 Fire OT less OT increase and joint exercise with Police midyear as a one-time expense
- \$19,000 fund buyback as needed
- \$ 5,325 reduce new stipend for EMS Director, clothing rounding figure

A new funding mechanism will be used at Annual Town Meeting in April 2015 whereby wages paid to injured employees on the path to a disability retirement shall not be included in the OT of the department. When such a retirement is underway, the department will still need to cover the shift with OT until a new hire is made. This new accounting practice will more clearly state the cost of operating the Fire department, and allow those wages paid to be viewed as a cost of the organization, much like other benefits.

A new stipend is proposed for the EMS Director, in line with how other comparable communities in the Pay & Class study approach this issue. Funding is not available for the entire amount, but will begin at half the amount requested by the Town Manager and HR Director.

**Public Works – FY15**

- \$16,000 a second new Engineering Co-op student
- \$38,782 additional Mechanic
- \*2.0 FTE seasonal workers as needed

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

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

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

**Public Works – FY16**

- \$165,000 fund only typical \$10,000 in sidewalk repairs
- \$ 16,000 do not add a second Engineering co-op student
- \$ 10,000 fund flower watering for downtown with private sources
- \$ 5,000 reduce highway outsourced repairs – capital program assisted this result
- \$ 14,000 net of various other changes

**Public Library – FY15**

\$55,585 Digital Services Librarian

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

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

**Public Library – FY16**

- \$41,479 reduction as determined by Trustees

The Digital Services Librarian is requested for funding halfway through the year. When combined with the additional 15% in materials required to be spent on top of that amount, this total is the vast majority of the reductions (shown above) needed. Instead, the Trustees have agreed to conduct a staffing study during the summer of 2015 – funding will be requested at Annual Town Meeting in April 2015. The results of this study are anticipated to be completed in time for November 2015 Town Meeting should any mid-year staffing changes be recommended. If this is the case, as is past practice a full year's wage should be requested so as to not disadvantage the FY17 department budget.

# Town Manager's Recommended FY16 Budget

## Staffing Look Ahead FY16 - FY18

In response for the Finance Committee's desire to look at multi-year budgets, the Town has developed a staffing model that covers the three years FY16 through FY18. This model respects the scarcity of financial resources by not seeking to add staff recklessly, yet it is also not constrained in an effort to provide level service.

The result is a projected 19% increase in staffing that will certainly not happen without additional revenues. Here is a summary of these projected staffing needs, by department, over this period of time:

| <u>Full time<br/>equivalents</u> | <u>FY15</u>  | <u>FY16</u>  | <u>FY17</u>  | <u>FY18</u>  | <u>3-yr</u> |
|----------------------------------|--------------|--------------|--------------|--------------|-------------|
| Administrative Svcs              | 15.4         | 15.4         | 17.5         | 19.0         | 23%         |
| Public Services                  | 19.8         | 20.8         | 24.7         | 28.3         | 43%         |
| Finance                          | 11.9         | 11.9         | 12.1         | 13.1         | 10%         |
| Public Safety                    | 110.7        | 112.8        | 119.4        | 125.8        | 14%         |
| Public Works                     | 36.7         | 36.7         | 39.4         | 41.5         | 13%         |
| Public Library*                  | 19.0         | 19.0         | 24.0         | 25.5         | 34%         |
| <b>TOTAL</b>                     | <b>213.5</b> | <b>216.6</b> | <b>237.2</b> | <b>253.3</b> | <b>19%</b>  |
|                                  |              | 1.4%         | 9.5%         | 6.8%         |             |

### **Administrative Services**

Focus on improving technology training for the entire Town government in order to take full advantage of the technology in place. Add more hardware repair staffing to accommodate increased use of mobile technology. Add second Human Resources position to handle Benefits, as this serves the Town, Schools and Light Department – this position is a high priority. All of these changes maintain services needed for the efficient operation of the Town. Following are the detailed changes: 13

FY16 reduce Operations Specialist (-2 hrs/week);  
FY17 eliminate Operations Specialist (+14 hrs/wk), add PT Clerk (+19.5hrs/wk); add FT Benefits Coordinator and FT software systems/training coordinator;  
FY18 PT Clerk added in FY17 becomes FT, add FT Computer Technician.

### **Public Services**

This department consists of Administration, Community Development and Community Services. While there is some overlap in the last two areas, in general each is distinct with quite different missions. As an overall theme, several part time positions are to be made full time as needed or merged together. Communication and coordination of all part-time staff has been very challenging. Varied staff work hours wreak havoc on the ability to schedule meetings. Full time staffing is expected to greatly improve this situation.

Administration consists of the Assistant Town Manager as department head, the Office Manager, and support staff shared by the entire department. In FY18 an additional FT clerk is added due to increased activity expected in Community Services.

Community Development consists of Planning (Community Planning and Development Commission); Inspections (Zoning Board of Appeals); Conservation (Conservation Commission); and Historical (Historical Commission and Historic District Commission). The Community Development Director is the assistant department head for this segment of Public Services. Following are suggested changes:

FY16 make PT Conservation Administrator a FT position (+11.5 hrs/wk);  
FY17 increase depth for backup building/electric/plumbing Inspectors (+7.5 hrs/wk);  
FY18 add FT Long Term Planner.

Community Services consists of Health (Board of Health); Human Services (Council on Aging); Recreation (Recreation Committee); and Veteran's Services. The Community Services Director is the assistant department head for this segment of Public Services. There are many changes suggested below, all with the themes of maintaining service levels for growing demands, improved communication (including the various volunteer boards), and integrating programs across demographics to be more inclusive:

FY16 make Health Administrator a FT position (+26 hrs/wk), reduce the PT Public Health Nurse to 16 hrs/wk (-16 hrs/wk), make PT Veteran's Service Officer a FT position (+18.5 hrs/wk), combine PT Nurse Advocate with a PT social worker position to become a FT Nurse Advocate (-2.5 hrs/wk);

FY17 add FT Community Services Program Coordinator, increase coverage for Health Inspectors (+5 hrs/wk), add FT Outdoor Recreation Coordinator (now PT seasonal position), make PT Human Services Administrator a FT position (+17.5 hrs/wk), add FT Case Worker;

FY18 make PT Public Health Nurse a FT position (+21.5 hrs/wk), make PT Pleasant Street Coordinator a FT position (+2.5 hrs/wk), add FT Case Worker.

### **Finance**

Additional clerical depth is needed for Collections and for Accounting, as follows:

FY16 no changes;

FY17 recover shared clerical hours with Administrative Services (+9 hrs/wk);

FY18 add FT Clerk.

### **Public Safety**

Organizational depth is the key consideration in all three areas of this department, plus a few specialty positions in Police and Fire are shown:

FY16 add two FT Dispatchers (begin in late FY15);

FY17 add two Firefighters, add FT Fire Training Officer; add FT Dispatcher; add FT School Resource Officer, add FT police officer;

FY18 add two Firefighters, add Fire EMS Officer, add FT Dispatcher, add two police officers.

### **Public Works (general fund):**

Organizational depth is also a theme in this department:

FY16 no changes;

FY17 add second PT coop student in Engineering, add FT Equipment Operator in Highway, add FT Laborer in Highway;

FY18 add Laborer in Highway, add Laborer in Parks/Cemetery.

### **Public Library (estimates provided by the Library Director)**

A staffing study will be conducted in the summer of 2015 with results meant to examine staffing needs for the new facility. A FT Digital Services Librarian will be one expected new position. Note that a 9-month payroll audit (prior to the move to temporary quarters) cited as current staffing levels as indicated on the previous table. The Library, however, reports 22.5 FTEs to the state.

## FY16 Revenues

**Summary of Revenues** – The total FY16 estimated revenues for general government will be \$86.8 million, a 4.3% increase from FY15. However without the use of free cash in either year revenues are projected to increase 4.4% to \$85.1 million. Over the last twenty years, annual increases in revenues have averaged between +3.0% and +4.0%.

**Property Taxes** – The FY 2016 tax levy includes a 2.5% increase over the combined FY 2015 tax levy plus new growth. We are conservatively estimating only \$500,000 in new growth based on historical averages (5yr \$570k and 10yr \$600k). In FY15 new growth was over \$800,000 and there remains strong activity in both the housing and commercial sectors. In addition, FY16 includes approximately \$1.4 million in additional tax levy for the library debt exclusion.

### **New Growth (\$ 000s)**

| '15 | '14 | '13 | '12 | '11 | '10 | '09 | '08 | '07 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 844 | 741 | 579 | 325 | 363 | 553 | 556 | 549 | 843 |

After a discussion with the Board of Assessors in FY12 the abatements and exemptions overlay account was increased to \$600,000 due to increased large-scale commercial activity and has increased by 2.5% annually, to a \$662,288 figure in FY16. The actual amount may vary from the budgeted amount when the final calculation of the tax rate is made by the Town Accountant. If the overlay account is not used for abatements, it is released in future years and used to support the budget. (See” Operating transfers/Available Funds” below.)

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

In recent years as the economy was sluggish, we toned down long-term averages to allow for possible declines and only encountered one year of minor local revenue deficits. For FY16 we forecast a 3.6% increase, driven by higher than forecast actual levels of collections in FY15.

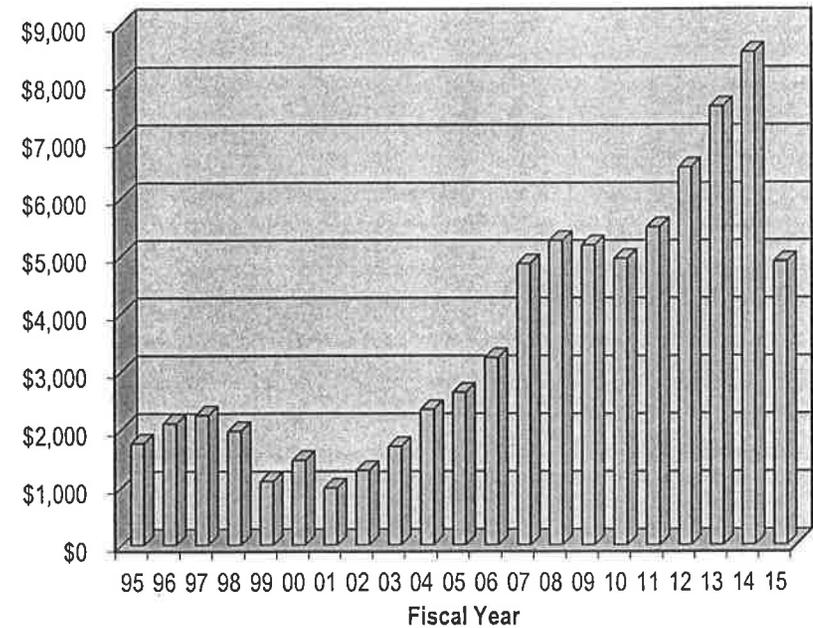
**MOTOR VEHICLE EXCISE** – This revenue source is difficult to forecast, as we have been over and under budget by \$100,000+ in recent years, although the average has been in line. For next year we forecast a 3.3% increase to \$3.25 million as FY15 collections are ahead of projections. Several years ago we would have expected this figure to be well over \$3 million by FY16, but purchases of new cars had slowed during the difficult economic times.

**INTEREST** – The town earns interest on the cash it is holding until it has to pay the bills for the town. Sometimes the Town holds large cash balances for temporary purposes (such as construction projects) and we are careful to only budget recurring interest revenues. Rates remain very low, however in FY15 interest is ahead of projections due to a change in the account structure that provides a higher rate of return, thus estimated earnings are increased to \$150,000 for next year.

**Intergovernmental Revenue** – State aid for FY16 is still unknown at this point. Based on guidance from the Finance Committee, a 2.5% increase over prior year is projected for state aid in FY16 with the understanding that free cash will be utilized to fund any shortfall when the state budget for FY16 is released.

**Operating Transfers/Available Funds** – The amount of money available from cemetery sale of lots has remained constant. Sale of real estate funds from the landfill will be available for debt and capital expenses, but are reduced again by \$50,000 to \$100,000. This is consistent with the Capital Improvements Program which will make these funds last for a bit more than ten years from FY2005 to FY2017. Recent land sales by the Town of about \$500,000 are being set aside from this program in case they are needed for land acquisition. The earnings distribution from the Light Department has been increased 2.0% based on the CPI through December 2014. The Board of Assessors released \$350,000 from the overlay surplus last year and is planning on releasing \$300,000 for use in FY16.

A high figure of \$1.7 million is being used from Free Cash in order to balance the FY2016 budget. The Chart on the right shows an updated Free Cash balance estimate, which excludes any regeneration that might occur as FY15 is closed out. Recent regeneration suggests that between \$0.75 and \$1.25 million would be added, although Annual Town Meeting will use \$0.5 million of that surplus in FY15 to balance other current year deficits, such as snow & ice. Figures are shown in (000s):



Respectfully submitted,

Sharon Angstrom  
Town Accountant

| Town of Reading<br>Revenues - Details          | One Yr<br>Approved   | One Yr<br>Changes | One Yr<br>Projected  | One Yr<br>Changes | One Yr<br>FY15       | One Yr<br>Changes | One Yr<br>FY16       | One Yr<br>Changes | One Yr<br>FY17    | One Yr<br>Changes | One Yr<br>FY18    | One Yr<br>Changes |
|--|----------------------|-------------------|----------------------|-------------------|----------------------|-------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 2/7/15 2:59 PM                                 | FY - 2013            | FY - 2013         | FY - 2014            | FY - 2014         |                      | FY - 2015         |                      | FY - 2016         |                   | FY - 2017         |                   | FY - 2018         |
| <b>Property Taxes</b>                          |                      |                   |                      |                   |                      |                   |                      |                   |                   |                   |                   |                   |
| Tax levy (within levy limit)                   | 52,483,622           | 3.2%              | 54,350,038           | 3.6%              | 56,468,821           | 3.9%              | 58,745,545           | 4.0%              | 60,726,683        | 3.4%              | 62,757,350        | 3.3%              |
| New Growth                                     | 579,830              | 78.4%             | 622,526              | 7.4%              | 843,905              | 35.6%             | 500,000              | -40.8%            | 500,000           | 0.0%              | 500,000           | 0.0%              |
| Tax levy (debt exclusion)                      | 2,030,650            | -1.4%             | 1,431,997            | -29.5%            | 1,671,136            | 16.7%             | 2,858,828            | 71.1%             | 2,720,898         | -4.8%             | 2,944,498         | 8.2%              |
| Abatements and exemption                       | (615,000)            | 2.5%              | (630,375)            | 2.5%              | (646,134)            | 2.5%              | (662,288)            | 2.5%              | (678,845)         | 2.5%              | (695,816)         | 2.5%              |
| <b>Total Property Taxes</b>                    | <b>54,479,102</b>    | <b>3.4%</b>       | <b>55,774,186</b>    | <b>2.4%</b>       | <b>58,337,728</b>    | <b>4.6%</b>       | <b>61,442,085</b>    | <b>5.3%</b>       | <b>63,268,736</b> | <b>3.0%</b>       | <b>65,506,032</b> | <b>3.5%</b>       |
| <b>Other Local Revenues</b>                    |                      |                   |                      |                   |                      |                   |                      |                   |                   |                   |                   |                   |
| Motor Vehicle Excise                           | 2,650,000            | -1.9%             | 2,852,474            | 7.6%              | 3,147,516            | 10.3%             | 3,250,000            | 3.3%              | 3,325,000         | 2.3%              | 3,400,000         | 2.3%              |
| Meals Tax                                      | 300,000              | 50.0%             | 350,000              | 16.7%             | 350,000              | 0.0%              | 350,000              | 0.0%              | 360,000           | 2.9%              | 370,000           | 2.8%              |
| Penalties/interest on taxes                    | 160,000              | 10.3%             | 175,000              | 9.4%              | 180,000              | 2.9%              | 200,000              | 11.1%             | 205,000           | 2.5%              | 210,000           | 2.4%              |
| Payments in lieu of taxes                      | 325,000              | 3.2%              | 325,000              | 0.0%              | 330,000              | 1.5%              | 335,000              | 1.5%              | 340,000           | 1.5%              | 345,000           | 1.5%              |
| Charges for services                           | 1,475,000            | 0.0%              | 1,500,000            | 1.7%              | 1,666,750            | 11.1%             | 1,700,000            | 2.0%              | 1,725,000         | 1.5%              | 1,750,000         | 1.4%              |
| Licenses & permits                             | 140,000              | -10.3%            | 140,000              | 0.0%              | 145,000              | 3.6%              | 150,000              | 3.4%              | 155,000           | 3.3%              | 160,000           | 3.2%              |
| Fines  | 110,000              | -15.4%            | 110,000              | 0.0%              | 100,000              | -9.1%             | 102,500              | 2.5%              | 105,000           | 2.4%              | 107,500           | 2.4%              |
| Interest Earnings                              | 120,000              | -40.0%            | 100,000              | -16.7%            | 100,000              | 0.0%              | 150,000              | 50.0%             | 150,000           | 0.0%              | 150,000           | 0.0%              |
| Medicaid Reimbursement                         | 100,000              | 42.9%             | 100,000              | 0.0%              | 100,000              | 0.0%              | 100,000              | 0.0%              | 100,000           | 0.0%              | 100,000           | 0.0%              |
| <b>Total Other Local Revenue</b>               | <b>5,380,000</b>     | <b>-0.4%</b>      | <b>5,652,474</b>     | <b>5.1%</b>       | <b>6,119,266</b>     | <b>8.3%</b>       | <b>6,337,500</b>     | <b>3.6%</b>       | <b>6,465,000</b>  | <b>2.0%</b>       | <b>6,592,500</b>  | <b>2.0%</b>       |
| <b>Intergovernmental Revenue</b>               |                      |                   |                      |                   |                      |                   |                      |                   |                   |                   |                   |                   |
| State Aid                                      | 12,955,108           | 5.3%              | 13,096,149           | 1.1%              | 13,282,318           | 1.4%              | 13,614,376           | 2.5%              | 13,954,735        | 2.5%              | 14,303,604        | 2.5%              |
| <b>Total Intergov't Revenues</b>               | <b>12,955,108</b>    | <b>-0.1%</b>      | <b>13,096,149</b>    | <b>1.1%</b>       | <b>13,282,318</b>    | <b>1.4%</b>       | <b>13,614,376</b>    | <b>2.5%</b>       | <b>13,954,735</b> | <b>2.5%</b>       | <b>14,303,604</b> | <b>2.5%</b>       |
| <b>Operating Transfers and Available Funds</b> |                      |                   |                      |                   |                      |                   |                      |                   |                   |                   |                   |                   |
| Cemetery sale of lots                          | 25,000               | 0.0%              | 25,000               | 0.0%              | 25,000               | 0.0%              | 25,000               | 0.0%              | 25,000            | 0.0%              | 25,000            | 0.0%              |
| Sale of real estate funds                      | 250,000              | -16.7%            | 200,000              | -20.0%            | 150,000              | -25.0%            | 100,000              | -33.3%            | 50,000            | -50.0%            | 0                 | 0.0%              |
| Reading Ice Arena Authority                    | 100,000              | 0.0%              | 50,000               | -50.0%            |                      |                   |                      |                   |                   |                   |                   |                   |
| MSBA payments                                  | 215,828              | -70.0%            | 817,305              | 278.7%            |                      |                   |                      |                   |                   |                   |                   |                   |
| RMLD payment                                   | 2,200,738            | -0.2%             | 2,313,318            | 5.1%              | 2,332,863            | 0.8%              | 2,379,520            | 2.0%              | 2,427,111         | 2.0%              | 2,475,653         | 2.0%              |
| Enterprise Fund Support                        | 771,190              | 2.0%              | 822,418              | 6.6%              | 851,203              | 3.5%              | 874,611              | 2.8%              | 890,791           | 1.9%              | 899,699           | 1.0%              |
| 40R Stabilization Fund                         | 368,000              | 100.0%            | 257,000              | -30.2%            |                      |                   |                      |                   |                   |                   |                   |                   |
| Overlay surplus                                | 475,947              | 100.0%            | 350,000              | -26.5%            | 350,000              | 0.0%              | 300,000              | -14.3%            | 300,000           | 0.0%              | 300,000           | 0.0%              |
| <b>Total Transfers &amp; Availab</b>           | <b>4,406,704</b>     | <b>7.3%</b>       | <b>4,835,042</b>     | <b>9.7%</b>       | <b>3,709,066</b>     | <b>-23.3%</b>     | <b>3,679,131</b>     | <b>-0.8%</b>      | <b>3,692,902</b>  | <b>0.4%</b>       | <b>3,700,352</b>  | <b>0.2%</b>       |
| <b>OPERATING REVENUES</b>                      | <b>77,220,914</b>    | <b>2.77%</b>      | <b>79,357,851</b>    | <b>2.77%</b>      | <b>81,448,378</b>    | <b>2.63%</b>      | <b>85,073,092</b>    | <b>4.45%</b>      | <b>87,381,373</b> | <b>2.71%</b>      | <b>90,102,488</b> | <b>3.11%</b>      |
| Free Cash & Savings                            | 697,733              | -19.2%            | 1,050,000            |                   | 1,700,000            |                   | 1,700,000            |                   | 1,700,000         |                   | 1,700,000         |                   |
| <b>TOTAL REVENUES</b>                          | <b>\$ 77,918,646</b> | <b>2.52%</b>      | <b>\$ 80,407,851</b> | <b>3.19%</b>      | <b>\$ 83,148,378</b> | <b>3.41%</b>      | <b>\$ 86,773,092</b> | <b>4.36%</b>      | <b>89,081,373</b> | <b>2.66%</b>      | <b>91,802,488</b> | <b>3.05%</b>      |

## Benefits & Miscellaneous Accommodated Costs FY16 Budgets

| BUDGETS                 | FY14                | FY15                | FY16                | Change       |
|-------------------------|---------------------|---------------------|---------------------|--------------|
| Benefits                | \$13,515,050        | \$14,116,590        | \$15,050,744        | +6.6%        |
| Capital                 | \$2,355,500         | \$2,308,000         | \$2,200,000         | -4.7%        |
| Debt                    | \$3,970,500         | \$3,377,730         | \$3,133,457         | -7.2%        |
| Debt – Library excluded |                     |                     | \$1,405,230         | +100%        |
| FINCOM Reserves         | \$150,000           | \$150,000           | \$150,000           | 0%           |
| Regional Schools        | \$371,250           | \$467,000           | \$490,350           | +5.0%        |
| <b>TOTAL*</b>           | <b>\$20,362,300</b> | <b>\$20,419,320</b> | <b>\$22,429,782</b> | <b>+9.8%</b> |
| State Assessments**     | \$649,044           | \$613,513           | \$628,284           | +2.4%        |

*\*note TOTAL is +3.0% plus Library excluded debt*

*\*\*not voted by Town Meeting – State subtracts from local aid payment;*

Accommodated costs are those that are shared by both the Town and Schools (such as those listed in this section), or those that are unpredictable (such as energy). Many of the shared costs above are subject to long term financial planning, and their annual increases can be managed. For FY16 the Finance Committee requested a slight decrease in funds allocated for “capital+debt” in both FY16 and FY17 (a bit more than \$200,000 each year) in order to divert funds to the operating budgets. Note the additional of the library as debt exclusion has a large impact on this area of the budget, but it has no impact on the general fund budget.

### Benefits

**Retirement (\$4,087,154; +4.0%):** The Retirement Board voted an increase of +4.5% to the \$3.41 million annual contribution required; a \$20,000 expense pays the annual fees associated with seasonal and part-time employees’ shift from social security to a 403(b) plan; and \$500,000 is set aside as a contribution to the Other Post-Employment Benefits (OPEB) liability. While this is well below the needed annual contribution of over \$1.7 million, a longer term plan to increase this funding will occur as the pension liability becomes fully funded, or sooner if it becomes required by law. Note this was a positive factor in our debt ratings upgrade.

**Worker Compensation (\$297,500; +8.2%):** A decrease was made at November 2014 Town Meeting due to the success of Town safety policies. One injury at RMLD will affect rates in the future for a couple of years.

**Unemployment Compensation (\$100,000; 0%):** No significant staff reductions are planned in FY16.

**Health & Life Insurance (\$9,761,090; +8.0%):** An RFP was issued in the summer of 2014 and MIIA was the winning bidder with an 8.2% increase.

The Town and all unions from the Town, School and Light departments have worked collaboratively for many years to reduce premiums and shift costs to users of health insurance. The most recent RFP demonstrated that the industry is in such disarray at the national level that there are no more 'levers' for the Town to push in order to reduce costs significantly. The Town did increase a payment for new opt-out participants that use a spouse's plan – net savings of over \$75,000 annually have occurred from this recent new design.

**Medicare (\$725,000; +3.6%):** The annual rate of increase of this line item continues to slow due to ongoing demographic shifts in the workforce and modest wage increases.

**Indemnification (\$80,000; +6.7%):** Police & Fire on duty injury related expenses can vary widely in this line item. Each year the budget is increased in order to be conservative.

## **Capital**

The target baseline capital spending per FINCOM policy for FY16 is \$2.45 million, and the proposed FY16 capital spending is **\$2.2 million**. This small shortfall in funding is purposeful for the next two years in order to assist the Operating budgets per vote of the Finance Committee. Note that mid-year capital spending has recently far exceeded this proposed shortfall, and the capital plan is in very good overall shape.

### Capital Funding Sources:

**\$100,000** from the sale of real estate (ten year plan expected to be fully drawn down by FY17); **\$2.1 million** from the general fund.

### Capital Projects:

**\$200,000** for Town Facilities: \$100,000 for the Fire Station lighting/security system; \$80,000 Town Hall roof repairs for the hallway joining the two buildings; \$20,000 for the Pleasant Street Center doors & windows.

**\$286,000** for School Facilities: \$164,000 for carpet/floor repairs (RMHS \$40k; Coolidge \$40k; Wood End \$30k; Killam \$24k; Birchmeadow \$15k; Parker \$15k); \$50,000 for HVAC/Energy Management (Birchmeadow \$20k; Barrows \$15k; Killam \$15k); \$40,000 for a phone system, at Coolidge; \$22,000 for RMHS masonry work; \$10,000 Birchmeadow windows & doors.

**\$72,000** for Administrative Services to purchase new election equipment;

**\$52,000** for Public Services, including \$37,000 for a backstop replacement at Joshua Eaton and \$15,000 for playground improvements at Joshua Eaton;

**\$657,000** for Public Safety: \$630k to replace Fire Engine #3 (new in 1995) and \$27,000 to replace ALS defibrillator equipment;

**\$934,000** for Public Works: \$400,000 for road repairs (an additional \$900,000 of Chapter 90 grant funds will supplement the FY16 road repair budget); \$75,000 for skim coating & seal crack road repairs; \$75,000 in general curb and sidewalk repairs for pedestrian safety; \$220,000 to replace truck #8 (new in 2000); \$64,000 to replace dump truck #12 for Parks & Forestry (new in 1997); \$50,000 to repair and upgrade the traffic controls system; and \$50,000 for generic parking lot improvements (done every other year);

**Debt (\$4,538,687; +40.8%)**

Note that this figure will change if February Special Town Meeting approves an Article concerning the Library excluded debt.

The FY16 budget anticipates \$1,405,230 in new excluded debt for the Public Library renovation and expansion project. In January 2015 the Town sold \$10 million in par value debt for this project as part of the permanent financing.

Savings in a refunding were also realized in January 2015, but any FY16 budget changes will be deferred until one comprehensive change may be made after the February Special Town Meeting.

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

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

**Regional Vocational Schools (\$490,350; +5.0%)**

No changes in enrollment are forecast at any of the three vocational schools. Reading's formal district includes the Northeast Metro Technical Regional Vocational school in Wakefield. They are evaluating their school building, and significant repairs or replacement costs are expected in the next few years. The cost to Reading will be somewhat modest as the Town has less than 2% of the current enrollment, and further the school is eligible for significant assistance from the state.

**State Assessments (\$628,284; +2.4% estimated)**

Town Meeting does not vote on these charges, they are deducted from any State Aid payments the Town receives. The above figure is a preliminary estimate in January 2015.

The MBTA assessment comprises about \$550,000 of this total; other components include Charter School Tuition, an RMV surcharge, funding for the Metropolitan Area Planning Council and Air Pollution remediation.

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blelacheur

TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 41  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
EMPLOYEE BENEFITS

|   | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|---|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0911 RETIREMENT AND PENSION CONT                      |                      |                      |                     |               |                  |                       |               |
| 05 EXPENSES   |                      |                      |                     |               |                  |                       |               |
| <u>19115519 519700</u> RETIREMENT ASSESSMENT          |                      |                      |                     |               |                  |                       |               |
|   | 3,020,698.54         | 3,125,885.00         | 3,266,550.00        | 3,363,721.00  | 3,413,545.00     | 3,567,154.00          | 4.5%          |
| <u>19115519 519710</u> NON-CONTRIB RETIREMENT         |                      |                      |                     |               |                  |                       |               |
|   | 63,550.92            | 35,051.07            | 19,594.35           | .00           | .00              | .00                   | .0%           |
| <u>19115519 519720</u> RETIREMENT OBRA MGMT FEES      |                      |                      |                     |               |                  |                       |               |
|   | 13,843.50            | 14,935.50            | 14,481.00           | 202.50        | 15,000.00        | 20,000.00             | 33.3%         |
| <u>19115519 519750</u> OPEB CONTRIBUTIONS             |                      |                      |                     |               |                  |                       |               |
|   | 500,000.00           | 800,000.00           | 450,000.00          | .00           | 475,000.00       | 500,000.00            | 5.3%          |
| <u>19115530 530129</u> RETIREMENT ACTUARIAL SERVICES  |                      |                      |                     |               |                  |                       |               |
|   | 13,500.00            | .00                  | .00                 | .00           | 25,000.00        | .00                   | -100.0%       |
| TOTAL EXPENSES  |                      |                      |                     |               |                  |                       |               |
|   | 3,611,592.96         | 3,975,871.57         | 3,750,625.35        | 3,363,923.50  | 3,928,545.00     | 4,087,154.00          | 4.0%          |
| TOTAL RETIREMENT AND PENSION                          | 3,611,592.96         | 3,975,871.57         | 3,750,625.35        | 3,363,923.50  | 3,928,545.00     | 4,087,154.00          | 4.0%          |
| 0912 WORKERS COMPENSATION                             |                      |                      |                     |               |                  |                       |               |
| 05 EXPENSES   |                      |                      |                     |               |                  |                       |               |
| <u>19125574 574500</u> WORKERCOMP DEDUCTIBLES/CLAIMS  |                      |                      |                     |               |                  |                       |               |
|   | 7,545.10             | 5,872.60             | 1,493.66            | 875.58        | 25,000.00        | 2,500.00              | -90.0%        |
| <u>19125574 574550</u> WORKERCOMP INSURANCE PREMIUMS  |                      |                      |                     |               |                  |                       |               |
|   | 275,392.65           | 266,412.80           | 200,705.28          | 227,979.10    | 250,000.00       | 295,000.00            | 18.0%         |
| <u>19125574 574552</u> REGIONAL EE WORKERCOMP INS     |                      |                      |                     |               |                  |                       |               |
|   | .00                  | .00                  | 1,010.62            | .00           | .00              | .00                   | .0%           |
| TOTAL EXPENSES  |                      |                      |                     |               |                  |                       |               |
|   | 282,937.75           | 272,285.40           | 203,209.56          | 228,854.68    | 275,000.00       | 297,500.00            | 8.2%          |
| TOTAL WORKERS COMPENSATION                            | 282,937.75           | 272,285.40           | 203,209.56          | 228,854.68    | 275,000.00       | 297,500.00            | 8.2%          |
| 0913 UNEMPLOYMENT COMPENSATION                        |                      |                      |                     |               |                  |                       |               |
| 05 EXPENSES   |                      |                      |                     |               |                  |                       |               |
| <u>19135519 519100</u> UNEMPLOYMENT-TOWN EMPLOYEES    |                      |                      |                     |               |                  |                       |               |
|   | 15,240.58            | 36,169.99            | 28,879.55           | 4,238.60      | 30,000.00        | 30,000.00             | .0%           |
| <u>19135519 519300</u> UNEMPLOYMENT SCHOOL EMPLOYEES  |                      |                      |                     |               |                  |                       |               |
|   | 40,318.26            | 38,573.27            | 50,848.81           | 31,693.40     | 67,000.00        | 65,000.00             | -3.0%         |
| <u>19135530 530000</u> UNEMPLOYMENT PROF REPRESENTATI |                      |                      |                     |               |                  |                       |               |
|   | 2,320.00             | 2,500.00             | 2,560.00            | 2,050.00      | 3,000.00         | 5,000.00              | 66.7%         |
| TOTAL EXPENSES  |                      |                      |                     |               |                  |                       |               |
|   | 57,878.84            | 77,243.26            | 82,288.36           | 37,982.00     | 100,000.00       | 100,000.00            | .0%           |
| TOTAL UNEMPLOYMENT COMPENSAT                          | 57,878.84            | 77,243.26            | 82,288.36           | 37,982.00     | 100,000.00       | 100,000.00            | .0%           |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 42  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
EMPLOYEE BENEFITS

|  | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0914 HEALTH INSURANCE                          | 57,878.84            | 77,243.26            | 82,288.36           | 37,982.00     | 100,000.00       | 100,000.00            | .0%           |
| 05 EXPENSES                                    |                      |                      |                     |               |                  |                       |               |
| 19145530 530000 GROUP INS PROFESSIONAL SVC     | 40,000.00            |                      | .00                 | 2,535.00      | 25,000.00        | 25,000.00             | .0%           |
| 19145574 574000 GROUP HEALTH INSURANCE PREM    | 7,805,056.58         | 7,812,730.28         | 8,094,520.13        | 5,048,607.18  | 8,950,000.00     | 9,672,000.00          | 8.1%          |
| 19145574 574003 HEALTH INS. TO ANOTHER TOWN    | .00                  | 1,645.41             | 1,247.68            | .00           | 1,045.00         | 1,090.00              | 4.3%          |
| 19145574 574004 OPT-OUT HEALTH INS PAYMENT     | .00                  | 11,125.00            | 21,500.00           | 4,500.00      | 12,500.00        | 12,500.00             | .0%           |
| 19145574 574005 REGIONAL EE HEALTH INS COSTS   | 4,050.45             | 11,366.76            | 11,874.88           | 4,951.59      | 15,000.00        | 15,000.00             | .0%           |
| 19145574 574050 GROUP LIFE INSURANCE PREMI     | 25,788.73            | 27,575.53            | 27,506.56           | 18,223.88     | 34,000.00        | 35,000.00             | 2.9%          |
| 19145574 574055 REGIONAL EE LIFE INS COSTS     | 29.49                | 47.48                | 80.90               | 39.30         | 500.00           | 500.00                | .0%           |
| TOTAL EXPENSES                                 | 7,874,925.25         | 7,864,490.46         | 8,156,730.15        | 5,078,856.95  | 9,038,045.00     | 9,761,090.00          | 8.0%          |
| TOTAL HEALTH INSURANCE                         | 7,874,925.25         | 7,864,490.46         | 8,156,730.15        | 5,078,856.95  | 9,038,045.00     | 9,761,090.00          | 8.0%          |
| 0916 MEDICARE                                  |                      |                      |                     |               |                  |                       |               |
| 05 EXPENSES                                    |                      |                      |                     |               |                  |                       |               |
| 19165519 519000 MEDICARE EMPLOYEE BENEFITS     | 588,833.37           | 576,312.35           | 618,867.98          | 373,863.29    | 690,000.00       | 715,000.00            | 3.6%          |
| 19165519 519005 REGIONAL EE MEDICARE COSTS     | 399.66               | 1,719.20             | 1,773.84            | 789.33        | 10,000.00        | 10,000.00             | .0%           |
| TOTAL EXPENSES                                 | 589,233.03           | 578,031.55           | 620,641.82          | 374,652.62    | 700,000.00       | 725,000.00            | 3.6%          |
| TOTAL MEDICARE                                 | 589,233.03           | 578,031.55           | 620,641.82          | 374,652.62    | 700,000.00       | 725,000.00            | 3.6%          |
| 0917 INDEMNIFICATION 111F                      |                      |                      |                     |               |                  |                       |               |
| 05 EXPENSES                                    |                      |                      |                     |               |                  |                       |               |
| 19175519 519210 PUB SAF POLICE INDEMNIFICATION | 15,720.81            | 7,633.70             | 9,282.60            | 4,680.80      | 37,500.00        | 40,000.00             | 6.7%          |
| 19175519 519220 PUB SAFTY FIRE INDEMNIFICATION | 24,693.65            | 66,364.08            | 45,528.81           | 9,133.30      | 37,500.00        | 40,000.00             | 6.7%          |
| TOTAL EXPENSES                                 | 40,414.46            | 73,997.78            | 54,811.41           | 13,814.10     | 75,000.00        | 80,000.00             | 6.7%          |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 43  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
EMPLOYEE BENEFITS

|                            | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|----------------------------|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| TOTAL INDEMNIFICATION 111F | 40,414.46            | 73,997.78            | 54,811.41           | 13,814.10     | 75,000.00        | 80,000.00             | 6.7%          |
| TOTAL EMPLOYEE BENEFITS    | 12,456,982.29        | 12,841,920.02        | 12,868,306.65       | 9,098,083.85  | 14,116,590.00    | 15,050,744.00         | 6.6%          |
| GRAND TOTAL                | 30,675,589.56        | 32,617,551.90        | 33,429,125.26       | 20,496,468.22 | 36,135,885.00    | 37,562,379.00         | 3.9%          |

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|                                      | FY-2015          | FY-2016          | FY-2017          | FY-2018          | FY-2019          | FY-2020          | FY-2021          | FY-2022          | FY-2023          | FY-2024          | FY-2025          | FY16-25           |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>Summary</b>                       |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| Schools - General                    | 1,275,000        | -                | -                | 75,000           | -                | 75,000           | -                | 75,000           | -                | 75,000           | -                | 300,000           |
| Buildings - Schools                  | 1,165,000        | 286,000          | 271,000          | 78,000           | 1,499,000        | 675,000          | 26,000           | 60,000           | -                | -                | -                | 2,895,000         |
| Buildings - Municipal                | 211,000          | 200,000          | 634,000          | 39,000           | -                | -                | -                | 75,000           | -                | -                | -                | 948,000           |
| Administrative Services              | 132,000          | 72,000           | 100,000          | -                | 100,000          | -                | 100,000          | -                | 100,000          | -                | 100,000          | 572,000           |
| Community Services & Recreation      | 269,000          | 52,000           | 45,000           | 575,600          | 968,571          | 1,219,371        | 943,571          | 1,318,571        | 353,571          | 353,571          | 353,571          | 6,183,397         |
| Finance                              | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 |
| Public Library                       | 11,000           | -                | -                | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           | 80,000            |
| Public Safety - Fire                 | -                | 657,000          | 326,500          | 160,600          | 201,000          | 845,000          | 324,000          | 45,000           | -                | 210,000          | 900,000          | 3,669,100         |
| Public Safety - Police               | 15,000           | -                | 55,000           | 35,000           | 10,000           | 37,500           | 35,000           | -                | 440,000          | -                | -                | 612,500           |
| Public Works - Equipment             | 680,000          | 334,000          | 538,100          | 552,300          | 314,000          | 205,000          | 415,700          | 190,000          | 361,000          | 340,000          | -                | 3,250,100         |
| Public Works - Parks & Cemetery      | 25,000           | 50,000           | 75,000           | 50,000           | 25,000           | 50,000           | 25,000           | 50,000           | 25,000           | 50,000           | 25,000           | 425,000           |
| Public Works - Roads                 | 540,000          | 550,000          | 600,000          | 700,000          | 750,000          | 850,000          | 900,000          | 950,000          | 1,000,000        | 1,050,000        | 1,100,000        | 8,450,000         |
| <b>TOTAL CAPITAL REQUESTS</b>        | <b>4,323,000</b> | <b>2,201,000</b> | <b>2,644,600</b> | <b>2,275,500</b> | <b>3,877,571</b> | <b>3,966,871</b> | <b>2,779,271</b> | <b>2,773,571</b> | <b>2,289,571</b> | <b>2,088,571</b> | <b>2,488,571</b> | <b>27,385,097</b> |
| FINCOM policy: debt + capital        | 3,958,083        | 4,109,863        | 4,233,024        | 4,357,899        | 4,488,636        | 4,623,295        | 4,761,994        | 4,904,854        | 5,051,999        | 5,203,559        | 5,359,666        | 47,094,789        |
| + Allowance for energy savings       | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 |
| - Net Included Debt                  | 1,551,595        | 1,534,548        | 1,474,761        | 2,197,076        | 1,825,444        | 1,754,875        | 1,678,694        | 1,607,319        | 835,325          | 806,781          | 471,388          | 14,186,211        |
| <b>FINCOM Target Capital Funding</b> | <b>2,406,488</b> | <b>2,575,315</b> | <b>2,758,263</b> | <b>2,160,823</b> | <b>2,663,192</b> | <b>2,868,420</b> | <b>3,083,300</b> | <b>3,297,535</b> | <b>4,216,674</b> | <b>4,396,778</b> | <b>4,888,278</b> | <b>32,908,578</b> |
| Original Funding Voted or Proposed   | 2,042,000        | 2,201,000        | 2,500,000        | 2,150,000        | 2,600,000        | 2,800,000        | 3,000,000        | 3,200,000        | 4,200,000        | 4,375,000        | 4,800,000        | 31,826,000        |
| Additional Funding Sept TM           | 266,000          | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 |
| Additional Funding Nov TM            | 724,000          | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 |
| Additional Funding Jan TM            | 51,000           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 |
| Additional Funding Feb TM            | 1,240,000        | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 |
| Additional Funding April TM          | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 |
| Additional Funding 40R               | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 |
| <b>TOTAL CAPITAL REQUESTS</b>        | <b>4,323,000</b> | <b>2,201,000</b> | <b>2,644,600</b> | <b>2,275,500</b> | <b>3,877,571</b> | <b>3,966,871</b> | <b>2,779,271</b> | <b>2,773,571</b> | <b>2,289,571</b> | <b>2,088,571</b> | <b>2,488,571</b> | <b>27,385,097</b> |
| Annual Surplus (Deficit)             | -                | -                | (144,600)        | (125,500)        | (1,277,571)      | (1,166,871)      | 220,729          | 426,429          | 1,910,429        | 2,286,429        | 2,311,429        | -                 |
| Cumulative Surplus (Deficit)         | -                | -                | (144,600)        | (270,100)        | (1,547,671)      | (2,714,542)      | (2,493,813)      | (2,067,384)      | (156,955)        | 2,129,474        | 4,440,903        | -                 |

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|   |           | FY-2015          | FY-2016        | FY-2017        | FY-2018       | FY-2019          | FY-2020        | FY-2021       | FY-2022       | FY-2023 | FY-2024 | FY-2025 | FY16-25          |
|---|-----------|------------------|----------------|----------------|---------------|------------------|----------------|---------------|---------------|---------|---------|---------|------------------|
| <b>Schools - General</b>                |           | 1,275,000        | -              | -              | 75,000        | -                | 75,000         | -             | 75,000        | -       | 75,000  | -       | 300,000          |
| Modular Classrooms                      |           | 1,200,000        |                |                |               |                  |                |               |               |         |         |         | -                |
| Technology-large scale projects         |           | 75,000           |                |                | 75,000        |                  | 75,000         |               | 75,000        |         | 75,000  |         | 300,000          |
| <b>Buildings - Schools (Total)</b>      |           | <b>1,165,000</b> | <b>286,000</b> | <b>271,000</b> | <b>78,000</b> | <b>1,499,000</b> | <b>675,000</b> | <b>26,000</b> | <b>60,000</b> | -       | -       | -       | <b>2,895,000</b> |
| <b>Buildings - Schools (Energy)</b>     |           | 66,000           | 60,000         | 42,000         | -             | 15,000           | 25,000         | 26,000        | 60,000        | -       | -       | -       | 228,000          |
| <b>Buildings - Schools (non Energy)</b> |           | 1,099,000        | 226,000        | 229,000        | 78,000        | 1,484,000        | 650,000        | -             | -             | -       | -       | -       | 2,667,000        |
| Energy (Performance Contracting)        | Sch       | Debt             |                |                |               |                  |                |               |               |         |         |         | -                |
| Electrical Systems                      | Sch       | -                | -              | -              | -             | -                | -              | -             | 20,000        | -       | -       | -       | 20,000           |
| <b>HVAC/Energy Mgmt Systems</b>         | Sch       | 12,000           | 50,000         | 42,000         | -             | 15,000           | 25,000         | 26,000        | -             | -       | -       | -       | 158,000          |
| <b>Windows &amp; Doors</b>              | Sch       | -                | 10,000         | -              | -             | -                | -              | -             | -             | -       | -       | -       | 10,000           |
| Generators                              | Sch       | -                | -              | -              | -             | -                | -              | -             | -             | -       | -       | -       | -                |
| Technology Infrastructure               | Sch       | -                | -              | -              | -             | -                | -              | -             | -             | -       | -       | -       | -                |
| <b>Water Heater</b>                     | Sch       | 54,000           | -              | -              | -             | -                | -              | -             | 40,000        | -       | -       | -       | 40,000           |
| ADA Compliance                          | Sch       | -                | -              | -              | -             | -                | -              | -             | -             | -       | -       | -       | -                |
| Ceilings                                | Sch       | -                | -              | -              | -             | -                | -              | -             | -             | -       | -       | -       | -                |
| Classroom Furniture                     | Sch       | -                | -              | -              | 14,000        | -                | -              | -             | -             | -       | -       | -       | 14,000           |
| Compressors                             | Sch       | -                | -              | -              | -             | -                | -              | -             | -             | -       | -       | -       | -                |
| Fire Alarms                             | Sch       | -                | -              | 110,000        | -             | -                | -              | -             | -             | -       | -       | -       | 110,000          |
| Cafeteria Equip. & Furniture            | Sch       | -                | -              | -              | -             | -                | -              | -             | -             | -       | -       | -       | -                |
| Plumbing                                | Sch       | -                | -              | -              | -             | -                | -              | -             | -             | -       | -       | -       | -                |
| <b>Capet/Flooring</b>                   | Sch       | 126,000          | 164,000        | 119,000        | 64,000        | 15,000           | -              | -             | -             | -       | -       | -       | 362,000          |
| Roofing                                 | Sch       | 925,000          | -              | -              | -             | 1,469,000        | 650,000        | -             | -             | -       | -       | -       | 2,119,000        |
| Security System                         | Sch       | -                | -              | -              | -             | -                | -              | -             | -             | -       | -       | -       | -                |
| Fire Supression System                  | Sch       | -                | -              | -              | -             | -                | -              | -             | -             | -       | -       | -       | -                |
| <b>Other</b>                            | Sch       | 48,000           | 62,000         | -              | -             | -                | -              | -             | -             | -       | -       | -       | 62,000           |
| <b>TOTAL for School</b>                 | <b>AB</b> | -                | 15,000         | -              | 25,000        | -                | 10,000         | -             | -             | -       | -       | -       | 50,000           |
| Electrical Systems                      | AB        |                  |                |                |               |                  |                |               |               |         |         |         | -                |
| HVAC/Energy Mgmt Systems                | AB        |                  | 15,000         |                |               |                  | 10,000         |               |               |         |         |         | 25,000           |
| Windows & Doors                         | AB        |                  |                |                |               |                  |                |               |               |         |         |         | -                |
| Generators                              | AB        |                  |                |                |               |                  |                |               |               |         |         |         | -                |
| Technology Infrastructure               | AB        |                  |                |                |               |                  |                |               |               |         |         |         | -                |
| Water Heater                            | AB        |                  |                |                |               |                  |                |               |               |         |         |         | -                |
| ADA Compliance                          | AB        |                  |                |                |               |                  |                |               |               |         |         |         | -                |
| Ceilings                                | AB        |                  |                |                |               |                  |                |               |               |         |         |         | -                |
| Classroom Furniture                     | AB        |                  |                |                |               |                  |                |               |               |         |         |         | -                |
| Compressors                             | AB        |                  |                |                |               |                  |                |               |               |         |         |         | -                |

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|                              |           | FY-2015        | FY-2016       | FY-2017        | FY-2018  | FY-2019        | FY-2020  | FY-2021       | FY-2022  | FY-2023  | FY-2024  | FY-2025  | FY16-25        |
|------------------------------|-----------|----------------|---------------|----------------|----------|----------------|----------|---------------|----------|----------|----------|----------|----------------|
| Fire Alarms                  | AB        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Cafeteria Equip. & Furniture | AB        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Plumbing                     | AB        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Capet/Flooring               | AB        |                |               |                | 25,000   |                |          |               |          |          |          |          | 25,000         |
| Roofing                      | AB        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Security System              | AB        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Fire Supression System       | AB        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Other (sidewalks)            | AB        |                |               |                |          |                |          |               |          |          |          |          | -              |
| <b>TOTAL for School</b>      | <b>BM</b> | <b>35,000</b>  | <b>45,000</b> | <b>-</b>       | <b>-</b> | <b>819,000</b> | <b>-</b> | <b>-</b>      | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>864,000</b> |
| Electrical Systems           | BM        |                |               |                |          |                |          |               |          |          |          |          | -              |
| HVAC/Energy Mgmt Systems     | BM        |                | 20,000        |                |          |                |          |               |          |          |          |          | 20,000         |
| Windows & Doors              | BM        |                | 10,000        |                |          |                |          |               |          |          |          |          | 10,000         |
| Generators                   | BM        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Technology Infrastructure    | BM        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Water Heater                 | BM        |                |               |                |          |                |          |               |          |          |          |          | -              |
| ADA Compliance               | BM        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Ceilings                     | BM        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Classroom Furniture          | BM        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Compressors                  | BM        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Fire Alarms                  | BM        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Cafeteria Equip. & Furniture | BM        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Plumbing                     | BM        |                |               |                |          |                |          |               |          |          |          |          | -              |
| <b>Capet/Flooring</b>        | <b>BM</b> | <b>35,000</b>  | <b>15,000</b> |                |          |                |          |               |          |          |          |          | <b>15,000</b>  |
| Roofing                      | BM        |                |               |                |          | 819,000        |          |               |          |          |          |          | 819,000        |
| Security System              | BM        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Fire Supression System       | BM        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Other                        | BM        |                |               |                |          |                |          |               |          |          |          |          | -              |
| <b>TOTAL for School</b>      | <b>JE</b> | <b>845,000</b> | <b>-</b>      | <b>110,000</b> | <b>-</b> | <b>-</b>       | <b>-</b> | <b>14,000</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>124,000</b> |
| Electrical Systems           | JE        |                |               |                |          |                |          |               |          |          |          |          | -              |
| HVAC/Energy Mgmt Systems     | JE        |                |               |                |          |                |          | 14,000        |          |          |          |          | 14,000         |
| Windows & Doors              | JE        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Generators                   | JE        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Technology Infrastructure    | JE        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Water Heater                 | JE        |                |               |                |          |                |          |               |          |          |          |          | -              |
| ADA Compliance               | JE        |                |               |                |          |                |          |               |          |          |          |          | -              |
| Ceilings                     | JE        |                |               |                |          |                |          |               |          |          |          |          | -              |

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|   |           | FY-2015       | FY-2016       | FY-2017       | FY-2018       | FY-2019  | FY-2020  | FY-2021       | FY-2022       | FY-2023  | FY-2024  | FY-2025  | FY16-25       |
|---|-----------|---------------|---------------|---------------|---------------|----------|----------|---------------|---------------|----------|----------|----------|---------------|
| Classroom Furniture                             | JE        |               |               |               |               |          |          |               |               |          |          |          | -             |
| Compressors                                     | JE        |               |               |               |               |          |          |               |               |          |          |          | -             |
| Fire Alarms                                     | JE        |               |               | 110,000       |               |          |          |               |               |          |          |          | 110,000       |
| Cafeteria Equip. & Furniture                    | JE        |               |               |               |               |          |          |               |               |          |          |          | -             |
| Plumbing  | JE        |               |               |               |               |          |          |               |               |          |          |          | -             |
| Capet/Flooring                                  | JE        | 20,000        |               |               |               |          |          |               |               |          |          |          | -             |
| Roofing   | JE        | 825,000       |               |               |               |          |          |               |               |          |          |          | -             |
| Security System                                 | JE        |               |               |               |               |          |          |               |               |          |          |          | -             |
| Fire Supression System                          | JE        |               |               |               |               |          |          |               |               |          |          |          | -             |
| Other   | JE        |               |               |               |               |          |          |               |               |          |          |          | -             |
| <b>TOTAL for School</b>                         | <b>K</b>  | <b>24,000</b> | <b>39,000</b> | <b>36,000</b> | <b>24,000</b> | -        | -        | -             | -             | -        | -        | -        | <b>99,000</b> |
| Electrical Systems                              | K         |               |               |               |               |          |          |               |               |          |          |          | -             |
| HVAC/Energy Mgmt Systems                        | K         |               | 15,000        | 12,000        |               |          |          |               |               |          |          |          | 27,000        |
| Windows & Doors                                 | K         |               |               |               |               |          |          |               |               |          |          |          | -             |
| Generators                                      | K         |               |               |               |               |          |          |               |               |          |          |          | -             |
| Technology Infrastructure                       | K         |               |               |               |               |          |          |               |               |          |          |          | -             |
| Water Heater                                    | K         |               |               |               |               |          |          |               |               |          |          |          | -             |
| ADA Compliance                                  | K         |               |               |               |               |          |          |               |               |          |          |          | -             |
| Ceilings  | K         |               |               |               |               |          |          |               |               |          |          |          | -             |
| Classroom Furniture                             | K         |               |               |               |               |          |          |               |               |          |          |          | -             |
| Compressors                                     | K         |               |               |               |               |          |          |               |               |          |          |          | -             |
| Fire Alarms                                     | K         |               |               |               |               |          |          |               |               |          |          |          | -             |
| Cafeteria Equip. & Furniture                    | K         |               |               |               |               |          |          |               |               |          |          |          | -             |
| Plumbing  | K         |               |               |               |               |          |          |               |               |          |          |          | -             |
| Capet/Flooring                                  | K         | 24,000        | 24,000        | 24,000        | 24,000        |          |          |               |               |          |          |          | 72,000        |
| Roofing   | K         |               |               |               |               |          |          |               |               |          |          |          | -             |
| Security System                                 | K         |               |               |               |               |          |          |               |               |          |          |          | -             |
| Fire Supression System                          | K         |               |               |               |               |          |          |               |               |          |          |          | -             |
| Other - \$5 million renovation (debt exlcusion) |           |               |               |               |               |          |          |               |               |          |          |          | -             |
| <b>TOTAL for School</b>                         | <b>WE</b> | <b>-</b>      | <b>30,000</b> | <b>30,000</b> | <b>-</b>      | <b>-</b> | <b>-</b> | <b>12,000</b> | <b>20,000</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>92,000</b> |
| Electrical Systems                              | WE        |               |               |               |               |          |          |               | 20,000        |          |          |          | 20,000        |
| HVAC/Energy Mgmt Systems                        | WE        |               |               | 30,000        |               |          |          | 12,000        |               |          |          |          | 42,000        |
| Windows & Doors                                 | WE        |               |               |               |               |          |          |               |               |          |          |          | -             |
| Generators                                      | WE        |               |               |               |               |          |          |               |               |          |          |          | -             |
| Technology Infrastructure                       | WE        |               |               |               |               |          |          |               |               |          |          |          | -             |
| Water Heater                                    | WE        |               |               |               |               |          |          |               |               |          |          |          | -             |

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|                              |             | FY-2015        | FY-2016       | FY-2017 | FY-2018 | FY-2019 | FY-2020 | FY-2021 | FY-2022 | FY-2023 | FY-2024 | FY-2025 | FY16-25   |
|------------------------------|-------------|----------------|---------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|
| ADA Compliance               | WE          |                |               |         |         |         |         |         |         |         |         |         | -         |
| Ceilings                     | WE          |                |               |         |         |         |         |         |         |         |         |         | -         |
| Classroom Furniture          | WE          |                |               |         |         |         |         |         |         |         |         |         | -         |
| Compressors                  | WE          |                |               |         |         |         |         |         |         |         |         |         | -         |
| Fire Alarms                  | WE          |                |               |         |         |         |         |         |         |         |         |         | -         |
| Cafeteria Equip. & Furniture | WE          |                |               |         |         |         |         |         |         |         |         |         | -         |
| Plumbing                     | WE          |                |               |         |         |         |         |         |         |         |         |         | -         |
| <b>Capet/Flooring</b>        | WE          |                | 30,000        |         |         |         |         |         |         |         |         |         | 30,000    |
| Roofing                      | WE          |                |               |         |         |         |         |         |         |         |         |         | -         |
| Security System              | WE          |                |               |         |         |         |         |         |         |         |         |         | -         |
| Fire Supression System       | WE          |                |               |         |         |         |         |         |         |         |         |         | -         |
| Other                        | WE          |                |               |         |         |         |         |         |         |         |         |         | -         |
| <b>TOTAL for School</b>      | <b>Cool</b> | <b>10,000</b>  | <b>80,000</b> | -       | -       | 15,000  | 15,000  | -       | -       | -       |         |         | 110,000   |
| Electrical Systems           | Cool        |                |               |         |         |         |         |         |         |         |         |         | -         |
| HVAC/Energy Mgmt Systems     | Cool        |                |               |         |         | 15,000  | 15,000  |         |         |         |         |         | 30,000    |
| Windows & Doors              | Cool        |                |               |         |         |         |         |         |         |         |         |         | -         |
| Generators                   | Cool        |                |               |         |         |         |         |         |         |         |         |         | -         |
| Technology Infrastructure    | Cool        |                |               |         |         |         |         |         |         |         |         |         | -         |
| Water Heater                 | Cool        |                |               |         |         |         |         |         |         |         |         |         | -         |
| ADA Compliance               | Cool        |                |               |         |         |         |         |         |         |         |         |         | -         |
| Ceilings                     | Cool        |                |               |         |         |         |         |         |         |         |         |         | -         |
| Classroom Furniture          | Cool        |                |               |         |         |         |         |         |         |         |         |         | -         |
| Compressors                  | Cool        |                |               |         |         |         |         |         |         |         |         |         | -         |
| Fire Alarms                  | Cool        |                |               |         |         |         |         |         |         |         |         |         | -         |
| Cafeteria Equip. & Furniture | Cool        |                |               |         |         |         |         |         |         |         |         |         | -         |
| Plumbing                     | Cool        |                |               |         |         |         |         |         |         |         |         |         | -         |
| <b>Capet/Flooring</b>        | Cool        | 10,000         | 40,000        |         |         |         |         |         |         |         |         |         | 40,000    |
| Roofing                      | Cool        |                |               |         |         |         |         |         |         |         |         |         | -         |
| Security System              | Cool        |                |               |         |         |         |         |         |         |         |         |         | -         |
| Fire Supression System       | Cool        |                |               |         |         |         |         |         |         |         |         |         | -         |
| <b>Other (Phone System)</b>  | Cool        |                | 40,000        |         |         |         |         |         |         |         |         |         | 40,000    |
| <b>TOTAL for School</b>      | <b>Park</b> | <b>149,000</b> | <b>15,000</b> | 15,000  | 29,000  | 665,000 | 650,000 | -       | -       | -       |         |         | 1,374,000 |
| Electrical Systems           | Park        |                |               |         |         |         |         |         |         |         |         |         | -         |
| HVAC/Energy Mgmt Systems     | Park        | 12,000         |               |         |         |         |         |         |         |         |         |         | -         |
| Windows & Doors              | Park        |                |               |         |         |         |         |         |         |         |         |         | -         |
| Generators                   | Park        |                |               |         |         |         |         |         |         |         |         |         | -         |

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|                                      |           | FY-2015        | FY-2016        | FY-2017        | FY-2018       | FY-2019 | FY-2020 | FY-2021 | FY-2022       | FY-2023 | FY-2024 | FY-2025 | FY16-25        |
|--------------------------------------|-----------|----------------|----------------|----------------|---------------|---------|---------|---------|---------------|---------|---------|---------|----------------|
| Technology Infrastructure            | Park      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Water Heater                         | Park      |                |                |                |               |         |         |         |               |         |         |         | -              |
| ADA Compliance                       | Park      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Ceilings                             | Park      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Classroom Furniture                  | Park      |                |                |                | 14,000        |         |         |         |               |         |         |         | 14,000         |
| Compressors                          | Park      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Fire Alarms                          | Park      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Cafeteria Equip. & Furniture         | Park      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Plumbing                             | Park      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Capet/Flooring                       | Park      | 37,000         | 15,000         | 15,000         | 15,000        | 15,000  |         |         |               |         |         |         | 60,000         |
| Roofing                              | Park      | 100,000        |                |                |               | 650,000 | 650,000 |         |               |         |         |         | 1,300,000      |
| Security System                      | Park      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Fire Supression System               | Park      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Other                                | Park      |                |                |                |               |         |         |         |               |         |         |         | -              |
| <b>TOTAL for School</b>              | <b>HS</b> | <b>102,000</b> | <b>62,000</b>  | <b>80,000</b>  | -             | -       | -       | -       | 40,000        | -       |         |         | <b>182,000</b> |
| Electrical Systems                   | RMHS      |                |                |                |               |         |         |         |               |         |         |         | -              |
| HVAC/Energy Mgmt Systems             | RMHS      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Windows & Doors                      | RMHS      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Generators                           | RMHS      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Technology Infrastructure            | RMHS      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Water Heater                         | RMHS      | 54,000         |                |                |               |         |         |         | 40,000        |         |         |         | 40,000         |
| ADA Compliance                       | RMHS      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Ceilings                             | RMHS      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Classroom Furniture                  | RMHS      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Compressors                          | RMHS      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Fire Alarms                          | RMHS      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Cafeteria Equip. & Furniture         | RMHS      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Plumbing                             | RMHS      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Capet/Flooring                       | RMHS      |                | 40,000         | 80,000         |               |         |         |         |               |         |         |         | 120,000        |
| Roofing                              | RMHS      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Security System                      | RMHS      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Fire Supression System               | RMHS      |                |                |                |               |         |         |         |               |         |         |         | -              |
| Other \$18k msnry/\$30k wall         | RMHS      | 48,000         | 22,000         |                |               |         |         |         |               |         |         |         | 22,000         |
| <b>Buildings - Municipal</b>         |           | <b>211,000</b> | <b>200,000</b> | <b>634,000</b> | <b>39,000</b> | -       | -       | -       | <b>75,000</b> | -       | -       |         | <b>948,000</b> |
| <b>Buildings - Muni (Energy)</b>     |           | <b>121,000</b> | <b>120,000</b> | <b>20,000</b>  | <b>39,000</b> | -       | -       | -       | <b>75,000</b> | -       | -       |         | <b>254,000</b> |
| <b>Buildings - Muni (non Energy)</b> |           | <b>90,000</b>  | <b>80,000</b>  | <b>614,000</b> | -             | -       | -       | -       | -             | -       | -       |         | <b>694,000</b> |

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|                                     |             | FY-2015        | FY-2016       | FY-2017        | FY-2018 | FY-2019 | FY-2020 | FY-2021 | FY-2022 | FY-2023 | FY-2024 | FY-2025 | FY16-25        |
|-------------------------------------|-------------|----------------|---------------|----------------|---------|---------|---------|---------|---------|---------|---------|---------|----------------|
| Energy (Performance Contracting)    | <i>Debt</i> | <i>Debt</i>    |               |                |         |         |         |         |         |         |         |         | -              |
| Electrical Systems                  | Mun         | -              | -             | -              | -       | -       | -       | -       | -       | -       | -       | -       | -              |
| <b>HVAC/Energy Mgmt Systems</b>     | Mun         | 71,000         | 20,000        | 20,000         | 15,000  | -       | -       | -       | -       | -       | -       | -       | 55,000         |
| Windows & Doors                     | Mun         | -              | -             | -              | 24,000  | -       | -       | -       | -       | -       | -       | -       | 24,000         |
| Generator                           | Mun         | 50,000         | -             | -              | -       | -       | -       | -       | 60,000  | -       | -       | -       | 60,000         |
| <b>Technology Infrastructure</b>    | Mun         | -              | 100,000       | -              | -       | -       | -       | -       | -       | -       | -       | -       | 100,000        |
| Water Heater                        | Mun         | -              | -             | -              | -       | -       | -       | -       | 15,000  | -       | -       | -       | 15,000         |
| ADA Compliance                      | Mun         | -              | -             | -              | -       | -       | -       | -       | -       | -       | -       | -       | -              |
| Ceiling                             | Mun         | 10,000         | -             | -              | -       | -       | -       | -       | -       | -       | -       | -       | -              |
| Furniture                           | Mun         | -              | -             | -              | -       | -       | -       | -       | -       | -       | -       | -       | -              |
| Compressor                          | Mun         | -              | -             | -              | -       | -       | -       | -       | -       | -       | -       | -       | -              |
| Fire Alarm                          | Mun         | -              | -             | -              | -       | -       | -       | -       | -       | -       | -       | -       | -              |
| Kitchen/Cafeteria                   | Mun         | -              | -             | -              | -       | -       | -       | -       | -       | -       | -       | -       | -              |
| Plumbing                            | Mun         | -              | -             | -              | -       | -       | -       | -       | -       | -       | -       | -       | -              |
| Capet/Flooring                      | Mun         | -              | -             | -              | -       | -       | -       | -       | -       | -       | -       | -       | -              |
| <b>Roofing</b>                      | Mun         | -              | 80,000        | 614,000        | -       | -       | -       | -       | -       | -       | -       | -       | 694,000        |
| Security System                     | Mun         | -              | -             | -              | -       | -       | -       | -       | -       | -       | -       | -       | -              |
| Fire Supression System              | Mun         | -              | -             | -              | -       | -       | -       | -       | -       | -       | -       | -       | -              |
| Other (Town Hall '15)               | Mun         | 80,000         | -             | -              | -       | -       | -       | -       | -       | -       | -       | -       | -              |
| <b>TOTAL for Municipal Building</b> | <b>TH</b>   | <b>140,000</b> | <b>80,000</b> | <b>420,000</b> | -       | -       | -       | -       | -       | -       | -       | -       | <b>500,000</b> |
| Electrical Systems                  | TH          |                |               |                |         |         |         |         |         |         |         |         | -              |
| HVAC/Energy Mgmt Systems            | TH          |                |               |                |         |         |         |         |         |         |         |         | -              |
| Windows & Doors                     | TH          |                |               |                |         |         |         |         |         |         |         |         | -              |
| <b>Generator</b>                    | TH          | <b>50,000</b>  |               |                |         |         |         |         |         |         |         |         | -              |
| Technology Infrastructure           | TH          |                |               |                |         |         |         |         |         |         |         |         | -              |
| Water Heater                        | TH          |                |               |                |         |         |         |         |         |         |         |         | -              |
| ADA Compliance                      | TH          |                |               |                |         |         |         |         |         |         |         |         | -              |
| <b>Ceiling</b>                      | TH          | <b>10,000</b>  |               |                |         |         |         |         |         |         |         |         | -              |
| Furniture                           | TH          |                |               |                |         |         |         |         |         |         |         |         | -              |
| Compressor                          | TH          |                |               |                |         |         |         |         |         |         |         |         | -              |
| Fire Alarm                          | TH          |                |               |                |         |         |         |         |         |         |         |         | -              |
| Kitchen/Cafeteria                   | TH          |                |               |                |         |         |         |         |         |         |         |         | -              |
| Plumbing                            | TH          |                |               |                |         |         |         |         |         |         |         |         | -              |
| Capet/Flooring                      | TH          |                |               |                |         |         |         |         |         |         |         |         | -              |
| <b>Roofing</b>                      | TH          |                | <b>80,000</b> | <b>420,000</b> |         |         |         |         |         |         |         |         | <b>500,000</b> |

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|                                     |            | FY-2015       | FY-2016 | FY-2017       | FY-2018       | FY-2019 | FY-2020 | FY-2021 | FY-2022 | FY-2023 | FY-2024 | FY-2025 | FY16-25       |
|-------------------------------------|------------|---------------|---------|---------------|---------------|---------|---------|---------|---------|---------|---------|---------|---------------|
| Security System                     | TH         |               |         |               |               |         |         |         |         |         |         |         | -             |
| Fire Supression System              | TH         |               |         |               |               |         |         |         |         |         |         |         | -             |
| Other                               | TH         | 80,000        |         |               |               |         |         |         |         |         |         |         | -             |
| <b>TOTAL for Municipal Building</b> | <b>Pol</b> | <b>36,000</b> | -       | -             | -             | -       | -       | -       | 15,000  | -       |         |         | <b>15,000</b> |
| Electrical Systems                  | Pol        |               |         |               |               |         |         |         |         |         |         |         | -             |
| <b>HVAC/Energy Mgmt Systems</b>     | <b>Pol</b> | <b>36,000</b> |         |               |               |         |         |         |         |         |         |         | -             |
| Windows & Doors                     | Pol        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Generator                           | Pol        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Technology Infrastructure           | Pol        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Water Heater                        | Pol        |               |         |               |               |         |         |         | 15,000  |         |         |         | <b>15,000</b> |
| ADA Compliance                      | Pol        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Ceiling                             | Pol        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Furniture                           | Pol        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Compressor                          | Pol        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Fire Alarm                          | Pol        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Kitchen/Cafeteria                   | Pol        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Plumbing                            | Pol        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Capet/Flooring                      | Pol        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Roofing                             | Pol        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Security System                     | Pol        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Fire Supression System              | Pol        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Other                               | Pol        |               |         |               |               |         |         |         |         |         |         |         | -             |
| <b>TOTAL for Municipal Building</b> | <b>WSF</b> | -             | -       | <b>60,000</b> | <b>24,000</b> | -       | -       | -       | -       | -       | -       | -       | <b>84,000</b> |
| Electrical Systems                  | WSF        |               |         |               |               |         |         |         |         |         |         |         | -             |
| HVAC/Energy Mgmt Systems            | WSF        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Windows & Doors                     | WSF        |               |         |               | 24,000        |         |         |         |         |         |         |         | <b>24,000</b> |
| Generator                           | WSF        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Technology Infrastructure           | WSF        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Water Heater                        | WSF        |               |         |               |               |         |         |         |         |         |         |         | -             |
| ADA Compliance                      | WSF        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Ceiling                             | WSF        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Furniture                           | WSF        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Compressor                          | WSF        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Fire Alarm                          | WSF        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Kitchen/Cafeteria                   | WSF        |               |         |               |               |         |         |         |         |         |         |         | -             |
| Plumbing                            | WSF        |               |         |               |               |         |         |         |         |         |         |         | -             |

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|                                     |             | FY-2015       | FY-2016        | FY-2017        | FY-2018       | FY-2019 | FY-2020 | FY-2021 | FY-2022       | FY-2023 | FY-2024 | FY-2025 | FY16-25        |
|-------------------------------------|-------------|---------------|----------------|----------------|---------------|---------|---------|---------|---------------|---------|---------|---------|----------------|
| Capet/Flooring                      | WSF         |               |                |                |               |         |         |         |               |         |         |         | -              |
| Roofing                             | WSF         |               | -              | 60,000         |               |         |         |         |               |         |         |         | 60,000         |
| Security System                     | WSF         |               |                |                |               |         |         |         |               |         |         |         | -              |
| Fire Supression System              | WSF         |               |                |                |               |         |         |         |               |         |         |         | -              |
| Other - bathroom                    | WSF         |               |                |                |               |         |         |         |               |         |         |         | -              |
| <b>TOTAL for Municipal Building</b> | <b>Fire</b> | <b>35,000</b> | <b>100,000</b> | <b>134,000</b> | -             | -       | -       | -       | <b>60,000</b> | -       |         |         | <b>294,000</b> |
| Electrical Systems                  | Fire        |               |                |                |               |         |         |         |               |         |         |         | -              |
| HVAC/Energy Mgmt Systems            | Fire        | 35,000        |                |                |               |         |         |         |               |         |         |         | -              |
| Windows & Doors                     | Fire        |               |                |                |               |         |         |         |               |         |         |         | -              |
| Generator                           | Fire        |               |                |                |               |         |         |         | 60,000        |         |         |         | 60,000         |
| Technology Infrastructure           | Fire        |               | 100,000        |                |               |         |         |         |               |         |         |         | 100,000        |
| Water Heater                        | Fire        |               |                |                |               |         |         |         |               |         |         |         | -              |
| ADA Compliance                      | Fire        |               |                |                |               |         |         |         |               |         |         |         | -              |
| Ceiling                             | Fire        |               |                |                |               |         |         |         |               |         |         |         | -              |
| Furniture                           | Fire        |               |                |                |               |         |         |         |               |         |         |         | -              |
| Compressor                          | Fire        |               |                |                |               |         |         |         |               |         |         |         | -              |
| Fire Alarm                          | Fire        |               |                |                |               |         |         |         |               |         |         |         | -              |
| Kitchen/Cafeteria                   | Fire        |               |                |                |               |         |         |         |               |         |         |         | -              |
| Plumbing                            | Fire        |               |                |                |               |         |         |         |               |         |         |         | -              |
| Capet/Flooring                      | Fire        |               |                |                |               |         |         |         |               |         |         |         | -              |
| Roofing                             | Fire        |               | -              | 134,000        |               |         |         |         |               |         |         |         | 134,000        |
| Security System                     | Fire        |               |                |                |               |         |         |         |               |         |         |         | -              |
| Fire Supression System              | Fire        |               |                |                |               |         |         |         |               |         |         |         | -              |
| Other                               | Fire        |               |                |                |               |         |         |         |               |         |         |         | -              |
| <b>TOTAL for Municipal Building</b> | <b>SrC</b>  | <b>-</b>      | <b>20,000</b>  | <b>20,000</b>  | <b>15,000</b> | -       | -       | -       | -             | -       |         |         | <b>55,000</b>  |
| Electrical Systems                  | Sr Ctr      |               |                |                |               |         |         |         |               |         |         |         | -              |
| HVAC/Energy Mgmt Systems            | Sr Ctr      |               | 20,000         | 20,000         | 15,000        |         |         |         |               |         |         |         | 55,000         |
| Windows & Doors                     | Sr Ctr      |               |                |                |               |         |         |         |               |         |         |         | -              |
| Generator                           | Sr Ctr      |               |                |                |               |         |         |         |               |         |         |         | -              |
| Technology Infrastructure           | Sr Ctr      |               |                |                |               |         |         |         |               |         |         |         | -              |
| Water Heater                        | Sr Ctr      |               |                |                |               |         |         |         |               |         |         |         | -              |
| ADA Compliance                      | Sr Ctr      |               |                |                |               |         |         |         |               |         |         |         | -              |
| Ceiling                             | Sr Ctr      |               |                |                |               |         |         |         |               |         |         |         | -              |
| Furniture                           | Sr Ctr      |               |                |                |               |         |         |         |               |         |         |         | -              |
| Compressor                          | Sr Ctr      |               |                |                |               |         |         |         |               |         |         |         | -              |
| Fire Alarm                          | Sr Ctr      |               |                |                |               |         |         |         |               |         |         |         | -              |

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|                                     |                   | FY-2015 | FY-2016 | FY-2017 | FY-2018 | FY-2019 | FY-2020 | FY-2021 | FY-2022 | FY-2023 | FY-2024 | FY-2025 | FY16-25 |
|-------------------------------------|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Kitchen/Cafeteria                   | <i>Sr Ctr</i>     |         |         |         |         |         |         |         |         |         |         |         | .       |
| Plumbing                            | <i>Sr Ctr</i>     |         |         |         |         |         |         |         |         |         |         |         | .       |
| Capet/Flooring                      | <i>Sr Ctr</i>     |         |         |         |         |         |         |         |         |         |         |         | .       |
| Roofing                             | <i>Sr Ctr</i>     |         |         |         |         |         |         |         |         |         |         |         | .       |
| Security System                     | <i>Sr Ctr</i>     |         |         |         |         |         |         |         |         |         |         |         | .       |
| Fire Supression System              | <i>Sr Ctr</i>     |         |         |         |         |         |         |         |         |         |         |         | .       |
| Other                               | <i>Sr Ctr</i>     |         |         |         |         |         |         |         |         |         |         |         | .       |
| <b>TOTAL for Municipal Building</b> | <b><i>Lib</i></b> | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | .       |
| Electrical Systems                  | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| HVAC/Energy Mgmt Systems            | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Windows & Doors                     | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Generator                           | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Technology Infrastructure           | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Water Heater                        | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| ADA Compliance                      | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Ceiling                             | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Furniture                           | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Compressor                          | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Fire Alarm                          | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Kitchen/Cafeteria                   | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Plumbing                            | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Capet/Flooring                      | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Roofing                             | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Security System                     | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Fire Supression System              | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Other(Elevator Ctrlr)               | <i>Lib</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| <b>TOTAL for Municipal Building</b> | <b><i>DPW</i></b> | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | .       |
| Electrical Systems                  | <i>DPW</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| HVAC/Energy Mgmt Systems            | <i>DPW</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Windows & Doors                     | <i>DPW</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Generator                           | <i>DPW</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Technology Infrastructure           | <i>DPW</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Water Heater                        | <i>DPW</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| ADA Compliance                      | <i>DPW</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Ceiling                             | <i>DPW</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |
| Furniture                           | <i>DPW</i>        |         |         |         |         |         |         |         |         |         |         |         | .       |

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|                                    |     | FY-2015 | FY-2016 | FY-2017 | FY-2018 | FY-2019 | FY-2020 | FY-2021 | FY-2022 | FY-2023 | FY-2024 | FY-2025 | FY16-25 |
|------------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Compressor                         | DPW |         |         |         |         |         |         |         |         |         |         |         | .       |
| Fire Alarm                         | DPW |         |         |         |         |         |         |         |         |         |         |         | .       |
| Kitchen/Cafeteria                  | DPW |         |         |         |         |         |         |         |         |         |         |         | .       |
| Plumbing                           | DPW |         |         |         |         |         |         |         |         |         |         |         | .       |
| Capet/Flooring                     | DPW |         |         |         |         |         |         |         |         |         |         |         | .       |
| Roofing                            | DPW |         |         |         |         |         |         |         |         |         |         |         | .       |
| Security System                    | DPW |         |         |         |         |         |         |         |         |         |         |         | .       |
| Fire Supression System             | DPW |         |         |         |         |         |         |         |         |         |         |         | .       |
| Other (Cem design; Cold St design) | DPW |         |         |         |         |         |         |         |         |         |         |         | .       |

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|   | FY-2015 | FY-2016   | FY-2017   | FY-2018   | FY-2019                   | FY-2020   | FY-2021   | FY-2022     | FY-2023   | FY-2024   | FY-2025   | FY16-25   |
|---|---------|-----------|-----------|-----------|---------------------------|-----------|-----------|-------------|-----------|-----------|-----------|-----------|
| <b>Administrative Services</b>  | 132,000 | 72,000    | 100,000   | -         | 100,000                   | -         | 100,000   | -           | 100,000   | -         | 100,000   | 572,000   |
| <b>Election equipment</b>   |         | 72,000    |           |           |                           |           |           |             |           |           |           | 72,000    |
| Technology - large scale projects   | 132,000 |           | 100,000   |           | 100,000                   |           | 100,000   |             | 100,000   |           | 100,000   | 500,000   |
| <b>Community Services &amp; Recreation</b>  | 269,000 | 52,000    | 45,000    | 575,600   | 968,571                   | 1,219,371 | 943,571   | 1,318,571   | 353,571   | 353,571   | 353,571   | 6,183,397 |
| <b>Elder/Human Services van</b>   | 14,000  |           |           |           |                           |           |           |             |           |           |           | -         |
| <b>Recreation</b>   | 255,000 | 52,000    | 45,000    | 575,600   | 968,571                   | 1,219,371 | 943,571   | 1,318,571   | 353,571   | 353,571   | 353,571   | 6,183,397 |
| Artificial Turf @RMHS (replace)   |         |           |           |           | 500,000                   | 500,000   |           |             |           |           |           | 1,000,000 |
| Artificial Turf@Parker MS (replace)   |         |           |           |           |                           |           |           | 500,000     |           |           |           | 500,000   |
| Artificial Turf @Coolidge MS (new)  |         |           |           |           |                           |           | 600,000   |             |           |           |           | 600,000   |
| <b>Reconstruct Playgrounds Program</b>  | 15,000  | 15,000    | 45,000    | 15,000    | 15,000                    | 15,000    | 15,000    | 15,000      | 25,000    | 25,000    | 25,000    | 210,000   |
| Birch Meadow  | BM/ADA  | JE/ADA    | Hunt Park |           |                           |           |           |             |           |           |           | -         |
| Birch Meadow Complex = \$2.3 mil  | 40,000  |           |           |           | 328,571                   | 328,571   | 328,571   | 328,571     | 328,571   | 328,571   | 328,571   | 2,299,997 |
| BB & Multi Courts \$230k; Morton Field \$110k; Pavillion \$500k; \$20k batting cage       |         |           |           |           |                           |           |           |             |           |           |           | -         |
| \$150k tennis lights; \$1.mil field paths; \$40k st/lot backstops; \$150k softball lights |         |           |           |           |                           |           |           |             |           |           |           | -         |
| <b>Washington Park \$586k</b><br>(also playground in FY10&FY19)                           |         |           |           | 233,000   | backstop<br>& shift field | 100,000   | paths     |             |           |           |           | 333,000   |
| <b>Symonds Way \$150k</b>   |         |           |           |           |                           |           | backstop  | 150,000     |           |           |           | 150,000   |
| <b>Hunt Park \$125k</b><br>(also playground in FY14)                                      |         |           |           |           | 125,000                   | backstop  |           |             |           |           |           | 125,000   |
| <b>Sturges Park \$180.8k</b><br>(also playground in FY13&FY22)                            |         |           |           |           |                           |           | 63,800    | tennis ct   |           |           |           | 63,800    |
| regrade drainage issues   |         |           |           | 125,000   |                           |           | 80,000    | basketbl ct |           |           |           | 80,000    |
|   |         |           |           |           |                           |           | 37,000    | backstop    |           |           |           | 162,000   |
| <b>Killam \$200k</b><br>(also playground in FY11&FY20)                                    | 200,000 |           |           |           |                           |           |           |             |           |           |           | -         |
|   |         |           |           |           |                           |           |           |             |           |           |           | -         |
| <b>Joshua Eaton \$37k</b><br>(also playground in FY12&FY21)                               |         | 37,000    | backstop  |           |                           |           |           |             |           |           |           | 37,000    |
|   |         |           |           |           |                           |           |           |             |           |           |           | -         |
| <b>Barrows \$297.6k</b><br>(also playground in FY09&FY18)                                 |         |           |           | 124,500   | tennis ct                 | 95,000    | backstop  |             |           |           |           | 219,500   |
|   |         |           |           | 78,100    | basketball ct             |           | & infield |             |           |           |           | 78,100    |
| <b>Wood End \$325k</b><br>(also playgrounds in FY15 & FY16)                               |         |           |           |           |                           |           |           | 325,000     | field     |           |           | 325,000   |
| <b>Finance</b>  | -       | -         | -         | -         | -                         | -         | -         | -           | -         | -         | -         | -         |
| <b>Library</b>  | 11,000  | -         | -         | 10,000    | 10,000                    | 10,000    | 10,000    | 10,000      | 10,000    | 10,000    | 10,000    | 80,000    |
| Equipment   | 11,000  |           |           | 10,000    | 10,000                    | 10,000    | 10,000    | 10,000      | 10,000    | 10,000    | 10,000    | 80,000    |
| Renovation (\$18.4mil project \$13.3m debt exclusion)                                     |         | Debt Excl | Debt Excl | Debt Excl | Debt Excl                 | Debt Excl | Debt Excl | Debt Excl   | Debt Excl | Debt Excl | Debt Excl | -         |
| <b>Public Safety - Fire</b>   | -       | 657,000   | 326,500   | 160,600   | 201,000                   | 845,000   | 324,000   | 45,000      | -         | 210,000   | 900,000   | 3,669,100 |

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|   | FY-2015       | FY-2016        | FY-2017     | FY-2018     | FY-2019 | FY-2020 | FY-2021 | FY-2022 | FY-2023 | FY-2024 | FY-2025 | FY16-25 |
|---|---------------|----------------|-------------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|
| Pumper Eng #1(2010-\$525k; next FY30)       | <i>Debt</i>   |                |             |             |         |         |         |         |         |         |         | -       |
| Pumper Eng #2(2007-\$410k; next FY25)       |               |                |             |             |         |         |         |         |         |         | 900,000 | 900,000 |
| <b>Pumper Eng #3(1995: est \$630k FY16)</b> |               | <b>630,000</b> |             |             |         |         |         |         |         |         |         | 630,000 |
| Pumper Eng #4(2001: est \$800k FY20)        |               |                |             |             |         | 800,000 |         |         |         |         |         | 800,000 |
| Ladder Trk #1(2008: \$800k, next FY27)      | <i>Debt</i>   | <i>Debt</i>    | <i>Debt</i> | <i>Debt</i> |         |         |         |         |         |         |         | -       |
| Ambulance #1 (2010- 10 yrs)                 |               |                |             |             |         |         | 294,000 |         |         |         |         | 294,000 |
| Ambulance #2 (2006 - 10yrs)                 |               |                | 275,000     |             |         |         |         |         |         |         |         | 275,000 |
| Passenger Car#1 (2005 - 10yrs)              |               |                | 41,500      |             |         |         |         |         |         |         |         | 41,500  |
| Passenger Car#2 (1997 - 10yrs)              |               |                |             |             |         |         |         | 45,000  |         |         |         | 45,000  |
| Pickup Truck #3 (2006 - 12yrs)              |               |                |             | 45,600      |         |         |         |         |         |         |         | 45,600  |
| Pickup Truck #4 (1996 - 12yrs)              |               |                |             |             |         |         |         |         |         |         |         | -       |
| Alarm Truck (1994 - 16yrs)                  |               |                |             | 70,000      |         |         |         |         |         |         |         | 70,000  |
| <b>ALS Defibrillator (2011 - 5yrs)</b>      |               | <b>27,000</b>  |             |             |         |         | 30,000  |         |         |         |         | 57,000  |
| BLS-AED (2004 - 8yrs)                       |               |                |             |             | 21,000  |         |         |         |         |         |         | 21,000  |
| Rescue Tool(2006 - 12yrs)                   |               |                |             | 45,000      |         |         |         |         |         |         |         | 45,000  |
| Breathing Air Bottles                       |               |                | 10,000      |             |         |         |         |         |         |         |         | 10,000  |
| Thermal Imaging (2010 - 10yrs)              |               |                |             |             |         | 45,000  |         |         |         |         |         | 45,000  |
| Fire Hose                                   |               |                |             |             | 30,000  |         |         |         |         | 35,000  |         | 65,000  |
| Turnout Gear (2008 - 5yrs)                  |               |                |             |             | 150,000 |         |         |         |         | 175,000 |         | 325,000 |
| <b>Public Safety - Police/Dispatch</b>      | <b>15,000</b> | -              | 55,000      | 35,000      | 10,000  | 37,500  | 35,000  | -       | 440,000 | -       | -       | 612,500 |
| Handguns & Associated Leather (Police)      |               |                |             |             | 10,000  |         |         |         |         |         |         | 10,000  |
| Police Admin Vehicle                        |               |                | 35,000      |             |         | 37,500  |         |         | 40,000  |         |         | 112,500 |
| Vehicle Video Integration                   |               |                |             | 35,000      |         |         | 35,000  |         |         |         |         | 70,000  |
| Speed Trailers (radar & message)            | 15,000        |                |             |             |         |         |         |         |         |         |         | -       |
| Radios (Police & Fire 2010 - 12yrs)         |               |                |             |             |         |         |         |         | 400,000 |         |         | 400,000 |
| AEDs  |               |                | 20,000      |             |         |         |         |         |         |         |         | 20,000  |

| <b>Public Works - Equipment</b> |             | <b>680,000</b> | <b>334,000</b> | <b>538,100</b> | <b>552,300</b> | <b>314,000</b> | <b>205,000</b> | <b>415,700</b> | <b>190,000</b> | <b>361,000</b> | <b>340,000</b> | <b>3,250,100</b> |
|---------------------------------|-------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| <b>Large Trucks</b>             | <b>Life</b> | <b>127,000</b> | <b>284,000</b> | <b>275,000</b> | <b>64,000</b>  | -              | -              | -              | <b>140,000</b> | <b>136,000</b> | -              | <b>899,000</b>   |
| Truck #8 - 10 wheeler (2000)    | 15          |                | 220,000        |                |                |                |                |                |                |                |                | 220,000          |
| Truck #9 - Sander (2004)        | 15          |                |                |                |                |                |                |                | 136,000        |                |                | 136,000          |
| Truck #19 - Sander (1987)       | 15          |                |                |                |                |                |                | 140,000        |                |                |                | 140,000          |
| Dump Truck C3 (1999)            | 10          |                |                | 60,000         |                |                |                |                |                |                |                | 60,000           |
| Truck #10 (1996)                | 15          |                |                | 115,000        |                |                |                |                |                |                |                | 115,000          |
| Truck #22                       |             | 127,000        |                |                |                |                |                |                |                |                |                | -                |
| Dump truck #12 Parks (1997)     | 15          |                | 64,000         |                |                |                |                |                |                |                |                | 64,000           |

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|   |    | FY-2015 | FY-2016 | FY-2017 | FY-2018 | FY-2019 | FY-2020 | FY-2021 | FY-2022 | FY-2023 | FY-2024 | FY-2025 | FY16-25 |
|---|----|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>Aerial Pickup Truck #14 (1994)</b>   |    |         |         | 100,000 |         |         |         |         |         |         |         |         | 100,000 |
| Dump truck #24 Parks (2000)             | 15 |         |         |         | 64,000  |         |         |         |         |         |         |         | 64,000  |
| <b>Pick-ups/Cars/Vans</b>               |    | 50,000  | -       | 70,500  | 39,500  | -       | 85,000  | 81,100  | 50,000  | 45,000  | 50,000  | 50,000  | 471,100 |
| Pickup Chevy #9 Parks (1986)            | 10 |         |         |         |         |         |         |         |         |         | 50,000  |         | 50,000  |
| Pickup Ford #2 Parks (1997)             | 10 | 50,000  |         |         |         |         |         |         |         |         |         |         | -       |
| Pickup Chevy Utility #1 (2008)          | 10 |         |         |         |         |         | 85,000  |         |         |         |         |         | 85,000  |
| Pickup Ford Utility #4 (1997)           | 10 |         |         |         |         |         |         |         | 50,000  |         |         |         | 50,000  |
| Pickup Ford Utility #7 (1997)           | 10 |         |         |         |         |         |         |         |         |         |         | 50,000  | 50,000  |
| HV3 Ford Van (1995)                     | 10 |         |         | 36,500  |         |         |         |         |         |         |         |         | 36,500  |
| HV4 Ford Van (1995)                     | 10 |         |         |         | 39,500  |         |         |         |         |         |         |         | 39,500  |
| HV5 Ford Van COA (2003)                 | 10 |         |         |         |         |         |         | 48,700  |         |         |         |         | 48,700  |
| Car#2 Ford Sedan (2007)                 | 10 |         |         | 34,000  |         |         |         |         |         |         |         |         | 34,000  |
| Car#3 Ford Escape HYBRID (2008)         | 10 |         |         |         |         |         |         |         |         | 45,000  |         |         | 45,000  |
| Cem. #4 Ford Sedan (1993)               | 10 |         |         |         |         |         |         | 32,400  |         |         |         |         | 32,400  |
| Car#5 Chevy Blazer (2000)               | 10 | 34,000  |         |         |         |         |         |         |         |         |         |         | -       |
| <b>Engineering Vehicle (new)</b>        |    |         |         |         | 34,000  |         |         |         |         |         |         |         | 34,000  |
| <b>Backhoes/Loaders/Heavy Equipment</b> |    | -       | -       | 32,400  | 200,000 | 96,000  | -       | 180,000 | -       | -       | -       | -       | 508,400 |
| Backhoe Loader (Cem.) (2008)            | 10 |         |         |         |         | 96,000  |         |         |         |         |         |         | 96,000  |
| Loader JD 624G (2007)                   | 10 |         |         |         | 200,000 |         |         |         |         |         |         |         | 200,000 |
| Loader JD433 (2009)                     | 10 |         |         |         |         |         |         | 180,000 |         |         |         |         | 180,000 |
| Backhoe DYN #490 (2008)                 | 10 |         |         |         |         |         |         |         |         |         |         |         | -       |
| Bobcat Loader 743 (1987)                | 10 |         |         | 32,400  |         |         |         |         |         |         |         |         | 32,400  |
| CAT Bulldozer 951 (1971)                |    |         |         |         |         |         |         |         |         |         |         |         | -       |
| <b>Specialty Equipment - Heavy Duty</b> |    | 295,000 | -       | -       | 125,000 | 135,000 | -       | 111,000 | -       | 180,000 | 180,000 | 180,000 | 911,000 |
| Screeener (1994)                        | 15 |         |         |         |         | 135,000 |         |         |         |         |         |         | 135,000 |
| Pavement Leeboy Sprd (1998)             | 10 | 145,000 |         |         |         |         |         |         |         |         |         |         | -       |
| Sidewalk Snow Plow #3(2008)             | 10 |         |         |         |         |         |         | 111,000 |         |         |         |         | 111,000 |
| Snow Holder #1 c480 (2012)              |    |         |         |         |         |         |         |         | 180,000 |         |         |         | 180,000 |
| Snow Holder #2 c480 (2013)              |    |         |         |         |         |         |         |         |         | 180,000 |         |         | 180,000 |
| Snow Holder #3 c242 (2008)              |    | 150,000 |         |         |         |         |         |         |         |         |         | 180,000 | 180,000 |
| Snow - Bombardier #1 (1993)             | 10 |         |         |         | 125,000 |         |         |         |         |         |         |         | 125,000 |
| <b>Specialty Equipment - Light Duty</b> |    | 30,000  | -       | 142,000 | 106,300 | 42,000  | -       | 43,600  | -       | -       | -       | -       | 333,900 |
| HW Comp2 INT Compr (1996)               | 10 |         |         |         | 26,800  |         |         |         |         |         |         |         | 26,800  |
| 300L Lebot (Roller) (1998)              | 10 |         |         |         | 40,000  |         |         |         |         |         |         |         | 40,000  |
| 1CH Woodsman Chipper (2004)             | 10 |         |         | 120,000 |         |         |         |         |         |         |         |         | 120,000 |
| 1GV Leaf Vac (1999)                     | 10 |         |         |         | 39,500  |         |         |         |         |         |         |         | 39,500  |

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|  |    | FY-2015          | FY-2016          | FY-2017          | FY-2018          | FY-2019          | FY-2020          | FY-2021          | FY-2022          | FY-2023          | FY-2024          | FY-2025          | FY16-25           |
|--|----|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| 2GV Leaf Vac (2000)                                    | 10 |                  |                  |                  |                  |                  |                  | 43,600           |                  |                  |                  |                  | 43,600            |
| SmithCo 60" Sweeper (1999)                             | 10 |                  |                  |                  |                  | 42,000           |                  |                  |                  |                  |                  |                  | 42,000            |
| FMC Truck Mount Sprayer 500gal                         |    | 30,000           |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | -                 |
| SmithCo 13-550 Infield (1994)                          | 7  |                  |                  | 22,000           |                  |                  |                  |                  |                  |                  |                  |                  | 22,000            |
| <b>Lawnmowers</b>                                      |    | <b>98,000</b>    | <b>-</b>         | <b>18,200</b>    | <b>17,500</b>    | <b>41,000</b>    | <b>120,000</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>110,000</b>   |                  | <b>306,700</b>    |
| Mower (Cem.) SKAG 72" (1998)                           | 4  |                  |                  |                  |                  | 22,000           |                  |                  |                  |                  |                  |                  | 22,000            |
| Mower (Cem.) SKAG 61" (1999)                           | 4  |                  |                  | 18,200           |                  |                  |                  |                  |                  |                  |                  |                  | 18,200            |
| Mower (Parks) TORO Gang (1996)                         | 8  | 98,000           |                  |                  |                  |                  |                  |                  |                  | 110,000          |                  |                  | 110,000           |
| Mower (Cem.) SKAG 52" (1995)                           | 4  |                  |                  |                  |                  | 19,000           |                  |                  |                  |                  |                  |                  | 19,000            |
| Mower (Parks) SKAG 52" (2008)                          | 4  |                  |                  |                  | 17,500           |                  |                  |                  |                  |                  |                  |                  | 17,500            |
| Mower - TORO Gang (2008)                               | 6  |                  |                  |                  |                  |                  | 120,000          |                  |                  |                  |                  |                  | 120,000           |
| <b>Engineering Equipment/Services</b>                  |    | <b>80,000</b>    | <b>50,000</b>    | <b>-</b>         | <b>50,000</b>     |
| <b>Traffic Controls</b>                                |    |                  | <b>50,000</b>    |                  |                  |                  |                  |                  |                  |                  |                  |                  | <b>50,000</b>     |
| Fuel Management System                                 |    | 80,000           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 |
| <b>DPW: Parks &amp; Cemetery</b>                       |    | <b>25,000</b>    | <b>50,000</b>    | <b>75,000</b>    | <b>50,000</b>    | <b>25,000</b>    | <b>50,000</b>    | <b>25,000</b>    | <b>50,000</b>    | <b>25,000</b>    | <b>50,000</b>    | <b>25,000</b>    | <b>425,000</b>    |
| Fence Replacement                                      |    | 25,000           |                  | 25,000           |                  | 25,000           |                  | 25,000           |                  | 25,000           |                  | 25,000           | 125,000           |
| DPW Yard Improvements                                  |    |                  |                  | 50,000           |                  |                  |                  |                  |                  |                  |                  |                  | 50,000            |
| <b>Parking Lot Improvements</b>                        |    |                  | <b>50,000</b>    |                  | 50,000           |                  | 50,000           |                  | 50,000           |                  | 50,000           |                  | <b>250,000</b>    |
| Cold storage building - \$1.5mil (debt FY18-22)        |    |                  |                  |                  | <i>Debt</i>      | <i>Debt</i>      | <i>Debt</i>      | <i>Debt</i>      | <i>Debt</i>      |                  |                  |                  | -                 |
| Cem garage - \$1.5mil (debt FY18-22)                   |    |                  |                  |                  | <i>Debt</i>      | <i>Debt</i>      | <i>Debt</i>      | <i>Debt</i>      | <i>Debt</i>      |                  |                  |                  | -                 |
| <b>DPW: Roads</b>                                      |    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | <b>-</b>          |
| <b>Sidewalk/Curb/Ped. Safety</b>                       |    | 90,000           | <b>75,000</b>    | 75,000           | 75,000           | 75,000           | 75,000           | 75,000           | 75,000           | 75,000           | 75,000           | 75,000           | <b>750,000</b>    |
| <b>Skim Coating &amp; Crack Seal Patch</b>             |    | 75,000           | <b>75,000</b>    | 75,000           | 75,000           | 75,000           | 75,000           | 75,000           | 75,000           | 75,000           | 75,000           | 75,000           | <b>750,000</b>    |
| Downtown Improve I (\$650k 10yr bond)                  |    | <i>Debt</i>      | <i>Debt</i>      | <i>Debt</i>      | <i>Debt</i>      |                  |                  |                  |                  |                  |                  |                  | -                 |
| West Street - Local shr (\$1.3mil debt + surplus debt) |    |                  | <i>Debt</i>      | <i>Debt</i>      | <i>Debt</i>      | <i>Debt</i>      |                  |                  |                  |                  |                  |                  | -                 |
| <b>General Fund - various roads</b>                    |    | 375,000          | <b>400,000</b>   | 450,000          | 550,000          | 600,000          | 700,000          | 750,000          | 800,000          | 850,000          | 900,000          | 950,000          | <b>6,950,000</b>  |
| <b>TOTAL GENERAL FUND VOTED</b>                        |    | <b>540,000</b>   | <b>550,000</b>   | <b>600,000</b>   | <b>700,000</b>   | <b>750,000</b>   | <b>850,000</b>   | <b>900,000</b>   | <b>950,000</b>   | <b>1,000,000</b> | <b>1,050,000</b> | <b>1,100,000</b> | <b>8,450,000</b>  |
| Grants - various roads                                 |    | 900,000          | 900,000          | 900,000          | 900,000          | 900,000          | 900,000          | 900,000          | 900,000          | 900,000          | 900,000          | 900,000          | 9,000,000         |
| Grants - West Street                                   |    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | -                 |
| <b>TOTAL ROAD CAPITAL</b>                              |    | <b>1,440,000</b> | <b>1,450,000</b> | <b>1,500,000</b> | <b>1,600,000</b> | <b>1,650,000</b> | <b>1,750,000</b> | <b>1,800,000</b> | <b>1,850,000</b> | <b>1,900,000</b> | <b>1,950,000</b> | <b>2,000,000</b> | <b>17,450,000</b> |

| Town of Reading<br>Debt Service Schedule<br>2/5/15 10:57 AM | Approved<br>FY - 2014 | Requested<br>FY - 2015 | Projected<br>FY - 2016 | Projected<br>FY - 2017 | Projected<br>FY - 2018 | Projected<br>FY - 2019 | Projected<br>FY - 2020 | Projected<br>FY - 2021 | Projected<br>FY - 2022 | Projected<br>FY - 2023 | Projected<br>FY - 2024 | Projected<br>FY - 2025 |
|---|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|   | \$                    | \$                     | \$                     | \$                     | \$                     | \$                     | \$                     | \$                     | \$                     | \$                     | \$                     | \$                     |
| <b>General Fund:</b>  | <b>3,970,500</b>      | <b>3,222,730</b>       | <b>4,370,368</b>       | <b>4,195,659</b>       | <b>5,141,574</b>       | <b>4,730,491</b>       | <b>4,617,973</b>       | <b>4,487,331</b>       | <b>4,359,494</b>       | <b>3,529,030</b>       | <b>3,465,011</b>       | <b>1,708,888</b>       |
| Principal   | 3,010,000             | 2,135,000              | 3,160,000              | 3,175,000              | 3,972,500              | 3,727,500              | 3,777,500              | 3,812,500              | 3,852,500              | 3,192,500              | 3,257,500              | 1,647,500              |
| Within Levy Limit   | 1,285,000             | 1,195,000              | 1,205,000              | 1,195,000              | 1,765,000              | 1,470,000              | 1,470,000              | 1,465,000              | 1,465,000              | 765,000                | 765,000                | 460,000                |
| Debt Exclusion  | 1,725,000             | 940,000                | 1,955,000              | 1,980,000              | 2,207,500              | 2,257,500              | 2,307,500              | 2,347,500              | 2,387,500              | 2,427,500              | 2,492,500              | 1,187,500              |
| Interest  | 960,500               | 1,087,730              | 1,210,368              | 1,020,659              | 1,169,074              | 1,002,991              | 840,473                | 674,831                | 506,994                | 336,530                | 207,511                | 61,388                 |
| Within Levy Limit   | 355,427               | 356,595                | 329,548                | 279,761                | 432,076                | 355,444                | 284,875                | 213,694                | 142,319                | 70,325                 | 41,781                 | 11,388                 |
| Debt Exclusion  | 605,073               | 731,136                | 880,820                | 740,898                | 736,998                | 647,548                | 555,598                | 461,138                | 364,675                | 266,205                | 165,730                | 50,000                 |
| <b>Total Within Levy Limit:</b>                             | <b>1,640,427</b>      | <b>1,551,595</b>       | <b>1,534,548</b>       | <b>1,474,761</b>       | <b>2,197,076</b>       | <b>1,825,444</b>       | <b>1,754,875</b>       | <b>1,678,694</b>       | <b>1,607,319</b>       | <b>835,325</b>         | <b>806,781</b>         | <b>471,388</b>         |
| Issued  | 1,640,427             | 1,551,595              | 1,534,548              | 1,474,761              | 1,402,076              | 1,069,444              | 1,037,875              | 1,000,694              | 968,319                | 835,325                | 806,781                | 471,388                |
| Approved not issued   | 0                     | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| Planned not yet approved                                    | 0                     | 0                      | 0                      | 0                      | 795,000                | 756,000                | 717,000                | 678,000                | 639,000                | 0                      | 0                      | 0                      |
| MSBA share(Coolidge)  |                       |                        |                        |                        |                        |                        |                        |                        |                        | 0                      | 0                      | 0                      |
| Net Included Debt   | 1,640,427             | 1,551,595              | 1,534,548              | 1,474,761              | 2,197,076              | 1,825,444              | 1,754,875              | 1,678,694              | 1,607,319              | 835,325                | 806,781                | 471,388                |
| <b>Total Debt Exclusion:</b>                                | <b>2,330,073</b>      | <b>1,671,136</b>       | <b>2,835,820</b>       | <b>2,720,898</b>       | <b>2,944,498</b>       | <b>2,905,048</b>       | <b>2,863,098</b>       | <b>2,808,638</b>       | <b>2,752,175</b>       | <b>2,693,705</b>       | <b>2,658,230</b>       | <b>1,237,500</b>       |
| Issued  | 2,330,073             | 1,671,136              | 2,835,820              | 2,720,898              | 2,681,998              | 2,651,548              | 2,618,598              | 2,573,138              | 2,525,675              | 2,476,205              | 2,449,730              | 1,040,000              |
| Approved not issued   |                       | 0                      | 0                      | 0                      | 262,500                | 253,500                | 244,500                | 235,500                | 226,500                | 217,500                | 208,500                | 197,500                |
| MSBA share (est.)   | 817,305               | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| Net Excluded Debt   | 1,512,768             | 1,671,136              | 2,835,820              | 2,720,898              | 2,944,498              | 2,905,048              | 2,863,098              | 2,808,638              | 2,752,175              | 2,693,705              | 2,658,230              | 1,237,500              |

-325k

-25k  
+195k

| <b>Principal + Interest</b> |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Within Levy Limit</b>    | <b>1,640,427</b> | <b>1,551,595</b> | <b>1,534,548</b> | <b>1,474,761</b> | <b>2,197,076</b> | <b>1,825,444</b> | <b>1,754,875</b> | <b>1,678,694</b> | <b>1,607,319</b> | <b>835,325</b>   | <b>806,781</b>   | <b>471,388</b>   |
| Issued                      | 1,640,427        | 1,551,595        | 1,534,548        | 1,474,761        | 1,402,076        | 1,069,444        | 1,037,875        | 1,000,694        | 968,319          | 835,325          | 806,781          | 471,388          |
| Approved not issued         | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| Planned not yet approved    | 0                | 0                | 0                | 0                | 795,000          | 756,000          | 717,000          | 678,000          | 639,000          | 0                | 0                | 0                |
| premium(RMHS)               | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| Energy Improvements         | 453,050          | 446,350          | 439,231          | 431,275          | 420,388          | 408,663          | 398,194          | 382,388          | 371,456          | 360,113          | 348,356          | 336,188          |
| Killam Green Repair         | 95,140           | 93,130           | 90,450           | 87,100           | 83,750           | 80,400           | 77,050           | 73,700           | 70,350           | 0                | 0                | 0                |
| Birch Mdw Green Repair      | 46,860           | 45,870           | 44,550           | 42,900           | 41,250           | 39,600           | 37,950           | 36,300           | 34,650           | 0                | 0                | 0                |
| Barrows/Wd End(\$522k)      | 43,650           | 42,525           | 41,400           | 39,900           | 38,400           | 37,200           | 36,000           | 34,800           | 33,600           | 32,400           | 31,200           | 0                |
| Wood End                    | 219,713          | 212,963          | 206,213          | 199,463          | 193,463          | 187,463          | 181,463          | 175,313          | 169,125          | 162,825          | 156,450          | 0                |
| Barrows                     | 183,094          | 177,469          | 171,844          | 166,219          | 161,219          | 156,219          | 151,219          | 146,094          | 140,938          | 135,688          | 130,375          | 0                |
| Coolidge@                   | 77,450           | 5,200            | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| Parker@                     | 230,086          | 218,910          | 202,963          | 187,320          | 152,288          | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| Joshua Eaton@               | 15,229           | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| Downtown Impr I (\$650k)    | 77,025           | 74,588           | 72,109           | 69,225           | 66,300           | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| West St. \$1.3 mil          |                  | 40,000           | 179,689          | 167,700          | 163,800          | 159,900          | 156,000          | 152,100          | 148,200          | 144,300          | 140,400          | 135,200          |
| Ladder truck (\$800k)       | 90,980           | 88,540           | 86,100           | 83,660           | 81,220           | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| Pumper Eng#1 (\$525k)       | 108,150          | 106,050          | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| Cem. Garage (\$1.5m)        | 0                | 0                | 0                | 0                | 397,500          | 378,000          | 358,500          | 339,000          | 319,500          | 0                | 0                | 0                |
| DPW Yard(\$1.5m)            | 0                | 0                | 0                | 0                | 397,500          | 378,000          | 358,500          | 339,000          | 319,500          | 0                | 0                | 0                |
| <b>Debt Exclusion</b>       | <b>2,330,073</b> | <b>1,671,136</b> | <b>2,835,820</b> | <b>2,720,898</b> | <b>2,944,498</b> | <b>2,905,048</b> | <b>2,863,098</b> | <b>2,808,638</b> | <b>2,752,175</b> | <b>2,693,705</b> | <b>2,658,230</b> | <b>1,237,500</b> |
| Library Project ~\$1.5mil   |                  | 0                | 0                | 0                | 262,500          | 253,500          | 244,500          | 235,500          | 226,500          | 217,500          | 208,500          | 197,500          |
| Library Project \$10+mil    |                  | 195,000          | 1,382,222        | 1,290,000        | 1,260,000        | 1,230,000        | 1,200,000        | 1,170,000        | 1,140,000        | 1,110,000        | 1,080,000        | 1,040,000        |
| RMHS@                       | 2,249,950        | 1,398,150        | 1,377,750        | 1,357,750        | 1,351,500        | 1,353,250        | 1,352,500        | 1,339,250        | 1,324,000        | 1,306,750        | 1,312,500        | 0                |
| Barrows/Wd End(\$787k)      | 65,475           | 63,788           | 62,100           | 59,850           | 57,600           | 55,800           | 54,000           | 52,200           | 50,400           | 48,600           | 46,800           | 0                |
| Wood End                    | 14,648           | 14,198           | 13,748           | 13,298           | 12,898           | 12,498           | 12,098           | 11,688           | 11,275           | 10,855           | 10,430           | 0                |

| Principal                              |                  |                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|--|------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Within Levy Limit                      | 1,285,000        | 1,195,000      | 1,205,000        | 1,195,000        | 1,765,000        | 1,470,000        | 1,470,000        | 1,465,000        | 1,465,000        | 765,000          | 765,000          | 460,000          |
| Issued                                 | 1,285,000        | 1,195,000      | 1,205,000        | 1,195,000        | 1,165,000        | 870,000          | 870,000          | 865,000          | 865,000          | 765,000          | 765,000          | 460,000          |
| Approved not issued                    |                  |                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Planned not yet approved premium(RMHS) | 0                | 0              | 0                | 0                | 600,000          | 600,000          | 600,000          | 600,000          | 600,000          | 0                | 0                | 0                |
| Energy Improvements                    | 335,000          | 335,000        | 335,000          | 335,000          | 335,000          | 335,000          | 335,000          | 330,000          | 330,000          | 330,000          | 330,000          | 330,000          |
| Killam Green Repair                    | 67,000           | 67,000         | 67,000           | 67,000           | 67,000           | 67,000           | 67,000           | 67,000           | 67,000           |                  |                  |                  |
| Birch Mdw Green Repair                 | 33,000           | 33,000         | 33,000           | 33,000           | 33,000           | 33,000           | 33,000           | 33,000           | 33,000           |                  |                  |                  |
| Barrows/Wd End(\$522k)                 | 30,000           | 30,000         | 30,000           | 30,000           | 30,000           | 30,000           | 30,000           | 30,000           | 30,000           | 30,000           | 30,000           |                  |
| Wood End                               | 150,000          | 150,000        | 150,000          | 150,000          | 150,000          | 150,000          | 150,000          | 150,000          | 150,000          | 150,000          | 150,000          |                  |
| Barrows                                | 125,000          | 125,000        | 125,000          | 125,000          | 125,000          | 125,000          | 125,000          | 125,000          | 125,000          | 125,000          | 125,000          |                  |
| Coolidge®                              | 75,000           | 5,000          |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Parker®                                | 205,000          | 200,000        | 190,000          | 180,000          | 150,000          |                  |                  |                  |                  |                  |                  |                  |
| Joshua Eaton®                          | 15,000           |                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Downtown Impr(\$650k)                  | 65,000           | 65,000         | 65,000           | 65,000           | 65,000           |                  |                  |                  |                  |                  |                  |                  |
| West St. \$1.3 mil                     |                  |                | 130,000          | 130,000          | 130,000          | 130,000          | 130,000          | 130,000          | 130,000          | 130,000          | 130,000          | 130,000          |
| Ladder truck (\$800k)                  | 80,000           | 80,000         | 80,000           | 80,000           | 80,000           |                  |                  |                  |                  |                  |                  |                  |
| Pumper Eng#1(\$525k)                   | 105,000          | 105,000        |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Cem. Garage (\$1.5m)                   |                  |                |                  |                  | 300,000          | 300,000          | 300,000          | 300,000          | 300,000          |                  |                  |                  |
| DPW Yard(\$1.5m)                       |                  |                |                  |                  | 300,000          | 300,000          | 300,000          | 300,000          | 300,000          |                  |                  |                  |
| <b>Debt Exclusion</b>                  | <b>1,725,000</b> | <b>940,000</b> | <b>1,955,000</b> | <b>1,980,000</b> | <b>2,207,500</b> | <b>2,257,500</b> | <b>2,307,500</b> | <b>2,347,500</b> | <b>2,387,500</b> | <b>2,427,500</b> | <b>2,492,500</b> | <b>1,187,500</b> |
| Library Project ~\$1.5mil              |                  |                |                  |                  | 187,500          | 187,500          | 187,500          | 187,500          | 187,500          | 187,500          | 187,500          | 187,500          |
| Library Project \$10+mil               |                  |                | 1,000,000        | 1,000,000        | 1,000,000        | 1,000,000        | 1,000,000        | 1,000,000        | 1,000,000        | 1,000,000        | 1,000,000        | 1,000,000        |
| RMHS®                                  | 1,670,000        | 885,000        | 900,000          | 925,000          | 965,000          | 1,015,000        | 1,065,000        | 1,105,000        | 1,145,000        | 1,185,000        | 1,250,000        |                  |
| Barrows/Wd End(\$787k)                 | 45,000           | 45,000         | 45,000           | 45,000           | 45,000           | 45,000           | 45,000           | 45,000           | 45,000           | 45,000           | 45,000           |                  |
| Wood End                               | 10,000           | 10,000         | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           |                  |

| Interest                  |                |                |                |                |                |                |                |                |                |                |                |               |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|
| <b>Within Levy Limit</b>  | <b>355,427</b> | <b>356,595</b> | <b>329,548</b> | <b>279,761</b> | <b>432,076</b> | <b>355,444</b> | <b>284,875</b> | <b>213,694</b> | <b>142,319</b> | <b>70,325</b>  | <b>41,781</b>  | <b>11,388</b> |
| Issued                    | 355,427        | 356,595        | 329,548        | 279,761        | 237,076        | 199,444        | 167,875        | 135,694        | 103,319        | 70,325         | 41,781         | 11,388        |
| Approved not issued       |                |                |                |                |                |                |                |                |                |                |                |               |
| Planned not yet approved  | 0              | 0              | 0              | 0              | 195,000        | 156,000        | 117,000        | 78,000         | 39,000         | 0              | 0              | 0             |
| premium(RMHS)             |                |                |                |                |                |                |                |                |                |                |                |               |
| Energy Improvements       | 118,050        | 111,350        | 104,231        | 96,275         | 85,388         | 73,663         | 63,194         | 52,388         | 41,456         | 30,113         | 18,356         | 6,188         |
| Killam Green Repair       | 28,140         | 26,130         | 23,450         | 20,100         | 16,750         | 13,400         | 10,050         | 6,700          | 3,350          |                |                |               |
| Birch Mdw Green Repair    | 13,860         | 12,870         | 11,550         | 9,900          | 8,250          | 6,600          | 4,950          | 3,300          | 1,650          |                |                |               |
| Barrows/Wd End(\$522k)    | 13,650         | 12,525         | 11,400         | 9,900          | 8,400          | 7,200          | 6,000          | 4,800          | 3,600          | 2,400          | 1,200          |               |
| Wood End                  | 69,713         | 62,963         | 56,213         | 49,463         | 43,463         | 37,463         | 31,463         | 25,313         | 19,125         | 12,825         | 6,450          |               |
| Barrows                   | 58,094         | 52,469         | 46,844         | 41,219         | 36,219         | 31,219         | 26,219         | 21,094         | 15,938         | 10,688         | 5,375          |               |
| Coolidge@                 | 2,450          | 200            |                |                |                |                |                |                |                |                |                |               |
| Parker@                   | 25,086         | 18,910         | 12,963         | 7,320          | 2,288          |                |                |                |                |                |                |               |
| Joshua Eaton@             | 229            |                |                |                |                |                |                |                |                |                |                |               |
| Downtown Impr(\$650k)     | 12,025         | 9,588          | 7,109          | 4,225          | 1,300          |                |                |                |                |                |                |               |
| West St. \$1.3 mil        |                | 40,000         | 49,689         | 37,700         | 33,800         | 29,900         | 26,000         | 22,100         | 18,200         | 14,300         | 10,400         | 5,200         |
| Ladder truck (\$800k)     | 10,980         | 8,540          | 6,100          | 3,660          | 1,220          |                |                |                |                |                |                |               |
| Pumper Eng#1(\$525k)      | 3,150          | 1,050          |                |                |                |                |                |                |                |                |                |               |
| Cem. Garage (\$1.5m)      |                |                |                |                | 97,500         | 78,000         | 58,500         | 39,000         | 19,500         |                |                |               |
| DPW Yard(\$1.5m)          |                |                |                |                | 97,500         | 78,000         | 58,500         | 39,000         | 19,500         |                |                |               |
| <b>Debt Exclusion</b>     | <b>605,073</b> | <b>731,136</b> | <b>880,820</b> | <b>740,898</b> | <b>736,998</b> | <b>647,548</b> | <b>555,598</b> | <b>461,138</b> | <b>364,675</b> | <b>266,205</b> | <b>165,730</b> | <b>50,000</b> |
| Library Project ~\$1.5mil |                |                |                |                | 75,000         | 66,000         | 57,000         | 48,000         | 39,000         | 30,000         | 21,000         | 10,000        |
| Library Project \$10+mil  |                | 195,000        | 382,222        | 290,000        | 260,000        | 230,000        | 200,000        | 170,000        | 140,000        | 110,000        | 80,000         | 40,000        |
| RMHS@                     | 579,950        | 513,150        | 477,750        | 432,750        | 386,500        | 338,250        | 287,500        | 234,250        | 179,000        | 121,750        | 62,500         |               |
| Barrows/Wd End(\$787k)    | 20,475         | 18,788         | 17,100         | 14,850         | 12,600         | 10,800         | 9,000          | 7,200          | 5,400          | 3,600          | 1,800          |               |
| Wood End                  | 4,648          | 4,198          | 3,748          | 3,298          | 2,898          | 2,498          | 2,098          | 1,688          | 1,275          | 855            | 430            |               |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 18  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:

FINANCE RESERVE FUND

|                                     | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|-------------------------------------|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0132 RESERVE FUND                   |                      |                      |                     |               |                  |                       |               |
| 05 EXPENSES                         |                      |                      |                     |               |                  |                       |               |
| 11325578 578900 FINCOM RESERVE FUND | .00                  | .00                  | .00                 | .00           | 150,000.00       | .00                   | -100.0%       |
| TOTAL EXPENSES                      | .00                  | .00                  | .00                 | .00           | 150,000.00       | .00                   | -100.0%       |
| TOTAL RESERVE FUND                  | .00                  | .00                  | .00                 | .00           | 150,000.00       | .00                   | -100.0%       |
| TOTAL FINANCE RESERVE FUND          | .00                  | .00                  | .00                 | .00           | 150,000.00       | .00                   | -100.0%       |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 40  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:

REGIONAL SCHOOL ASSESSMENTS

PRIOR FY3  
ACTUALS

PRIOR FY2  
ACTUALS

LAST FY1  
ACTUALS

CY  
ACTUALS

CY REV  
BUDGET

PROJECTION  
LEVEL 2

PCT  
CHANGE

0840 REGIONAL SCHOOL ASSESSMENTS

05 EXPENSES

|                              |                               |            |            |            |            |            |      |  |
|------------------------------|-------------------------------|------------|------------|------------|------------|------------|------|--|
| 18405532 532130              | REGIONSCH NORTH EAST REG VOKE |            |            |            |            |            |      |  |
|                              | 273,170.04                    | 198,751.00 | 239,830.00 | 114,954.00 | 230,000.00 | 241,500.00 | 5.0% |  |
| 18405532 532140              | ESSEX NORTH VOKE              |            |            |            |            |            |      |  |
|                              | .00                           | .00        | .00        | 89,842.67  | 100,000.00 | 105,000.00 | 5.0% |  |
| 18405532 532150              | REGIONSCH MINUTEMAN REGVOKE   |            |            |            |            |            |      |  |
|                              | 110,828.56                    | 120,929.00 | 146,289.00 | 15,768.00  | 137,000.00 | 143,850.00 | 5.0% |  |
| TOTAL EXPENSES               | 383,998.60                    | 319,680.00 | 386,119.00 | 220,564.67 | 467,000.00 | 490,350.00 | 5.0% |  |
| TOTAL REGIONAL SCHOOL ASSESS | 383,998.60                    | 319,680.00 | 386,119.00 | 220,564.67 | 467,000.00 | 490,350.00 | 5.0% |  |
| TOTAL REGIONAL SCHOOL ASSESS | 383,998.60                    | 319,680.00 | 386,119.00 | 220,564.67 | 467,000.00 | 490,350.00 | 5.0% |  |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 39  
bgayrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
STATE ASSESSMENTS

|   | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|---|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0820 STATE ASSESSMENTS                            |                      |                      |                     |               |                  |                       |               |
| 05 EXPENSES                                       |                      |                      |                     |               |                  |                       |               |
| <u>18205563 563100</u> SCHOOL CHOICE TUITION      |                      |                      |                     |               |                  |                       |               |
|   | 10,000.00            | 15,000.00            | 13,400.00           | 7,416.00      | 13,250.00        | 13,575.00             | 2.5%          |
| <u>18205563 563110</u> CHARTERSCHOOL TUITION      |                      |                      |                     |               |                  |                       |               |
|   | 71,840.00            | 51,645.00            | 48,416.00           | 3,104.00      | 22,984.00        | 23,575.00             | 2.6%          |
| <u>18205563 563115</u> ESSEX AGRICULTURAL TUITION |                      |                      |                     |               |                  |                       |               |
|   | .00                  | 12,475.00            | 12,553.00           | .00           | .00              | .00                   | .0%           |
| <u>18205563 563120</u> RMV NON RENEWAL            |                      |                      |                     |               |                  |                       |               |
|   | 13,260.00            | 14,140.00            | 14,740.00           | 7,372.00      | 14,740.00        | 14,850.00             | .7%           |
| <u>18205563 563130</u> AIR POLLUTION CONTROL      |                      |                      |                     |               |                  |                       |               |
|   | 7,286.00             | 9,634.00             | 8,150.00            | 4,082.00      | 8,162.00         | 8,375.00              | 2.6%          |
| <u>18205563 563140</u> MAPC                       |                      |                      |                     |               |                  |                       |               |
|   | 7,154.00             | 5,847.00             | 7,991.00            | 5,562.00      | 8,163.00         | 12,900.00             | 58.0%         |
| <u>18205563 563150</u> MBTA                       |                      |                      |                     |               |                  |                       |               |
|   | 472,315.00           | 522,885.00           | 528,555.00          | 268,056.00    | 536,111.00       | 549,485.00            | 2.5%          |
| <u>18205563 563170</u> SPED STATE ASSESSMENT      |                      |                      |                     |               |                  |                       |               |
|   | .00                  | .00                  | 5,432.00            | .00           | 5,384.00         | 5,525.00              | 2.6%          |
| TOTAL EXPENSES                                    |                      |                      |                     |               |                  |                       |               |
|   | 581,855.00           | 631,626.00           | 639,237.00          | 295,592.00    | 608,794.00       | 628,285.00            | 3.2%          |
| TOTAL STATE ASSESSMENTS                           |                      |                      |                     |               |                  |                       |               |
|   | 581,855.00           | 631,626.00           | 639,237.00          | 295,592.00    | 608,794.00       | 628,285.00            | 3.2%          |
| TOTAL STATE ASSESSMENTS                           |                      |                      |                     |               |                  |                       |               |
|   | 581,855.00           | 631,626.00           | 639,237.00          | 295,592.00    | 608,794.00       | 628,285.00            | 3.2%          |

## Administrative Services FY16 Budget

The Administrative Services Department's FY16 budget is increased by 4.2% when compared to the previous year. Excluding some FY16 funding directed at the results of the recent Pay & Class study, this budget is +1.9% compared to last year. Details by Division are shown below:

|                          | FY15               | FY16               | Change       |
|--------------------------|--------------------|--------------------|--------------|
| Selectmen                | \$2,400            | \$2,500            | +4.2%        |
| Operations               | \$604,000          | \$616,475          | +2.1%        |
| Pay/Class funding        |                    | \$55,000           |              |
| Town Manager             | \$161,150          | \$165,625          | +2.8%        |
| Fin. Committee           | \$54,000           | \$55,600           | +3.0%        |
| Law                      | \$190,000          | \$170,000          | -10.5%       |
| Human Resources          | \$85,925           | \$88,000           | +2.4%        |
| Technology               | \$659,200          | \$679,050          | +3.0%        |
| Town Clerk               | \$123,850          | \$128,050          | +3.4%        |
| Elections                | \$75,300           | \$60,600           | -19.5%       |
| Property Insurance       | \$400,000          | \$435,000          | +8.8%        |
| <b>Total</b>             | <b>\$2,355,825</b> | <b>\$2,455,900</b> | <b>+4.2%</b> |
| <i>exclude Pay/Class</i> |                    | <i>\$2,400,900</i> | <i>+1.9%</i> |

### Overview

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

**Selectmen, Town Manager, Finance Committee, Law, Property Insurance:** These divisions all fund activities that are central to the organization, often including the School

department. Separately the Finance Committee has a \$150,000 Reserve Fund that is not a part of this budget.

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

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

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

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

**Staffing (15.4 FTEs; unchanged)**

**Wage costs \$1,216,700 +6.3%**

In FY16, for all Town non-union staff a 2% step is included based on performance and eligibility, and a 1% COLA is available to all. The 3% maximum is impacted by an additional +0.4% cost in FY16 due to the extra week day from the leap year.

The largest driver of the 6.3% increase is the \$55,000 allocation to further fund the results of the Pay & Class study. This funding combined with small increases in FY15 would accomplish roughly 30% of the identified shortfall between median pay in Reading versus median pay in 20+ comparable communities. Without this figure the wage increase in the department is +1.5%, a figure driven lower than the 3.4% default amount because of fewer scheduled elections. The only change in staffing is a very modest reduction of hours to the Operations Specialist position.

| Wages              | FY15               | FY16               | Change       |
|--------------------|--------------------|--------------------|--------------|
| Selectmen          | \$0                | \$0                | 0.0%         |
| Operations         | \$467,500          | \$475,975          | +1.8%        |
| Pay/Class funding  |                    | \$55,000           |              |
| Town Manager       | \$146,150          | \$150,625          | +3.1%        |
| Fin. Committee     | \$0                | \$0                | 0.0%         |
| Law                | \$0                | \$0                | 0.0%         |
| Human Resources    | \$74,425           | \$75,500           | +1.4%        |
| Technology         | \$288,800          | \$299,950          | +3.9%        |
| Town Clerk         | \$123,850          | \$128,050          | +3.4%        |
| Elections          | \$44,200           | \$31,600           | -28.5%       |
| Property Insurance | \$0                | \$0                |              |
| <b>Total</b>       | <b>\$1,144,925</b> | <b>\$1,216,700</b> | <b>+6.3%</b> |

**Expenses \$1,239,200 (+2.3%)**

There are very few significant changes to the expenses for FY16. The legal budget is decreased as the TLT litigation is expected to wrap up in FY15, although this is not certain. Town Counsel expenses for FY15 have been driven higher due to one-time projects (Zoning Bylaw and Charter revisions) and an estimate of \$150,000 is used as a typical annual expense rate.

Some technology increase in telecommunications are needed and are driven by the addition of the DPW garage to the landline network in FY15 and the increasing use of wireless in the field by nearly every town department.

A slight decrease in election expenses occurs because of fewer elections; property insurance is estimated higher for a variety of reasons but driven by the new Library building, expected to be completed by April 2016.

| Expenses           | FY15               | FY16               | Change       |
|--------------------|--------------------|--------------------|--------------|
| Selectmen          | \$2,400            | \$2,500            | +4.2%        |
| Operations         | \$136,500          | \$140,500          | +2.9%        |
| Town Manager       | \$15,000           | \$15,000           | 0.0%         |
| Fin. Committee     | \$54,000           | \$55,600           | +3.0%        |
| Law                | \$190,000          | \$170,000          | -10.5%       |
| Human Resources    | \$11,500           | \$12,500           | +8.7%        |
| Technology         | \$370,400          | \$379,100          | +2.3%        |
| Town Clerk         | \$0                | \$0                |              |
| Elections          | \$31,100           | \$29,000           | -6.8%        |
| Property Insurance | \$400,000          | \$435,000          | +8.8%        |
| <b>Total</b>       | <b>\$1,210,900</b> | <b>\$1,239,200</b> | <b>+2.3%</b> |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 1  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:

ADMINISTRATIVE SERVICES

|  | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0122 SELECTMEN                                 |                      |                      |                     |               |                  |                       |               |
| 05 EXPENSES                                    |                      |                      |                     |               |                  |                       |               |
| 11225530 530100 SELECTMEN ADVERTISING          | 2,083.07             | 2,637.36             | 2,275.19            | 1,173.82      | 2,000.00         | 2,000.00              | .0%           |
| 11225578 578000 SELECTMEN OTHER                | 1,317.26             | 450.38               | 910.68              | 245.00        | 400.00           | 500.00                | 25.0%         |
| TOTAL EXPENSES                                 | 3,400.33             | 3,087.74             | 3,185.87            | 1,418.82      | 2,400.00         | 2,500.00              | 4.2%          |
| TOTAL SELECTMEN                                | 3,400.33             | 3,087.74             | 3,185.87            | 1,418.82      | 2,400.00         | 2,500.00              | 4.2%          |
| 0123 OPERATIONS DIVISION                       |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES                                    |                      |                      |                     |               |                  |                       |               |
| 11233511 511001 ADMIN SERVICES DIRECTOR        | 96,525.00            | 95,931.05            | .00                 | .00           | 92,575.00        | 95,050.00             | 2.7%          |
| 11233511 511002 EXECUTIVE ASSISTANT            | 57,817.57            | 60,122.00            | 61,062.16           | 32,937.24     | 65,350.00        | 67,550.00             | 3.4%          |
| 11233511 511003 OPERATIONS SPECIALIST          | .00                  | .00                  | 10,593.12           | 16,572.61     | 45,000.00        | 40,000.00             | -11.1%        |
| 11233511 511009 AS ADMINISTRATIVE SECRETARY    | 38,571.00            | 39,601.00            | 51,953.91           | 42,798.27     | .00              | .00                   | .0%           |
| 11233511 511010 AS ADMINISTRATIVE ASSISTANT    | .00                  | 13,578.18            | 11,064.67           | .00           | 42,225.00        | 42,625.00             | .9%           |
| 11233511 511011 OPS ADMINISTRATIVE SECRETARY   | 13,309.95            | .00                  | .00                 | -2.34         | .00              | .00                   | .0%           |
| 11233511 511012 AS CLERK                       | .00                  | .00                  | 47,608.38           | 21,126.55     | 38,675.00        | 40,000.00             | 3.4%          |
| 11233511 511014 AS SR ADMINISTRATIVE ASSISTANT | .00                  | .00                  | .00                 | .00           | 45,375.00        | 46,900.00             | 3.4%          |
| 11233511 511019 OPS BUSINESS ADMIN             | 62,127.00            | 63,375.00            | 67,764.60           | 39,215.54     | 76,000.00        | 78,550.00             | 3.4%          |
| 11233511 511099 PAY & CLASS FUNDING            | .00                  | .00                  | .00                 | .00           | .00              | 55,000.00             | .0%           |
| 11233511 511237 OPS BUSINESS ANALYST           | 68,864.88            | 69,966.00            | 33,273.04           | .00           | 49,300.00        | 49,800.00             | 1.0%          |
| 11233511 515000 OPS WAGES OVERTIME             | 3,349.88             | 6,122.39             | 6,516.38            | 5,605.42      | 7,000.00         | 8,000.00              | 14.3%         |
| 11233512 512000 OPS WAGES TEMP                 | 4,942.96             | 6,073.29             | 5,876.14            | 3,265.63      | 6,000.00         | 7,500.00              | 25.0%         |
| 11233517 517017 OPS SICK LEAVE BUYBACK         | .00                  | 35,000.00            | .00                 | .00           | .00              | .00                   | .0%           |
| TOTAL SALARIES                                 | 345,508.24           | 389,768.91           | 295,712.40          | 161,518.92    | 467,500.00       | 530,975.00            | 13.6%         |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 2  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
ADMINISTRATIVE SERVICES

| 05       | EXPENSES                     | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|----------|------------------------------|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 11235524 | 524900                       |                      |                      |                     |               |                  |                       |               |
|          | OPS OFFICE EQUIP REPAIR      |                      |                      |                     |               |                  |                       |               |
|          | 809.95                       | 765.00               |                      | 1,056.00            | 801.00        | 1,000.00         | 1,000.00              | .0%           |
| 11235530 | 530105                       |                      |                      |                     |               |                  |                       |               |
|          | OPS PRINTING SERVICES        |                      |                      |                     |               |                  |                       |               |
|          | 2,265.00                     | 3,157.50             |                      | 1,141.00            | 1,131.00      | 4,000.00         | 4,000.00              | .0%           |
| 11235530 | 530195                       |                      |                      |                     |               |                  |                       |               |
|          | OPS PAY AND CLASS STUDY      |                      |                      |                     |               |                  |                       |               |
|          | .00                          | .00                  |                      | 1,925.95            | .00           | .00              | .00                   | .0%           |
| 11235531 | 531000                       |                      |                      |                     |               |                  |                       |               |
|          | OPS PROF DEV/TRAINING        |                      |                      |                     |               |                  |                       |               |
|          | .00                          | 1,152.00             |                      | 1,251.23            | 1,463.02      | 5,000.00         | 5,000.00              | .0%           |
| 11235531 | 531010                       |                      |                      |                     |               |                  |                       |               |
|          | OPS DUES/MEMBERSHIPS         |                      |                      |                     |               |                  |                       |               |
|          | 6,668.60                     | 6,341.00             |                      | 5,380.00            | 5,730.35      | 7,500.00         | 8,000.00              | 6.7%          |
| 11235531 | 531090                       |                      |                      |                     |               |                  |                       |               |
|          | OPS REGISTRATIONS            |                      |                      |                     |               |                  |                       |               |
|          | 549.00                       | 150.00               |                      | 13,760.28           | .00           | 2,500.00         | 2,500.00              | .0%           |
| 11235531 | 531091                       |                      |                      |                     |               |                  |                       |               |
|          | OPS PROF DEV - TRAVEL        |                      |                      |                     |               |                  |                       |               |
|          | .00                          | .00                  |                      | 543.56              | 96.52         | .00              | .00                   | .0%           |
| 11235540 | 540000                       |                      |                      |                     |               |                  |                       |               |
|          | OPS SUPPLIES/EQUIPMENT       |                      |                      |                     |               |                  |                       |               |
|          | .00                          | .00                  |                      | 300.00              | 190.00        | .00              | 500.00                | .0%           |
| 11235542 | 542000                       |                      |                      |                     |               |                  |                       |               |
|          | OPS OFFICE SUPPLIES          |                      |                      |                     |               |                  |                       |               |
|          | .00                          | .00                  |                      | 3,070.31            | 2,315.04      | 4,000.00         | 3,500.00              | -12.5%        |
| 11235542 | 542125                       |                      |                      |                     |               |                  |                       |               |
|          | OPS SUPLIES COPIER           |                      |                      |                     |               |                  |                       |               |
|          | 5,717.55                     | 7,321.23             |                      | 5,880.30            | 5,310.35      | 7,500.00         | 8,000.00              | 6.7%          |
| 11235542 | 542126                       |                      |                      |                     |               |                  |                       |               |
|          | OPS LEASE COPIER             |                      |                      |                     |               |                  |                       |               |
|          | 16,487.33                    | 21,026.54            |                      | 24,832.26           | 13,491.17     | 25,000.00        | 28,000.00             | 12.0%         |
| 11235542 | 542127                       |                      |                      |                     |               |                  |                       |               |
|          | OPS POSTAGE                  |                      |                      |                     |               |                  |                       |               |
|          | 36,511.83                    | 32,735.45            |                      | 33,598.95           | 21,848.71     | 80,000.00        | 80,000.00             | .0%           |
| 11235542 | 542128                       |                      |                      |                     |               |                  |                       |               |
|          | OPS POSTAGE FOR BILLING      |                      |                      |                     |               |                  |                       |               |
|          | 29,210.18                    | 41,006.63            |                      | 40,956.86           | 220.00        | .00              | .00                   | .0%           |
|          | TOTAL EXPENSES               | 98,219.44            | 113,655.35           | 133,696.70          | 52,597.16     | 136,500.00       | 140,500.00            | 2.9%          |
|          | TOTAL OPERATIONS DIVISION    | 443,727.68           | 503,424.26           | 429,409.10          | 214,116.08    | 604,000.00       | 671,475.00            | 11.2%         |
| 0129     | TOWN MANAGER                 |                      |                      |                     |               |                  |                       |               |
| 03       | SALARIES                     |                      |                      |                     |               |                  |                       |               |
| 11293511 | 511000                       |                      |                      |                     |               |                  |                       |               |
|          | TOWN MGR WAGES               |                      |                      |                     |               |                  |                       |               |
|          | 132,700.03                   | 146,712.80           |                      | 140,646.10          | 80,140.94     | 146,150.00       | 150,625.00            | 3.1%          |
|          | TOTAL SALARIES               | 132,700.03           | 146,712.80           | 140,646.10          | 80,140.94     | 146,150.00       | 150,625.00            | 3.1%          |
| 05       | EXPENSES                     |                      |                      |                     |               |                  |                       |               |
| 11295578 | 578000                       |                      |                      |                     |               |                  |                       |               |
|          | TOWN MGR OTHER UNCLASS ITEMS |                      |                      |                     |               |                  |                       |               |
|          | 11,189.65                    | 8,604.00             |                      | 2,210.86            | .00           | 15,000.00        | 15,000.00             | .0%           |
|          | TOTAL EXPENSES               | 11,189.65            | 8,604.00             | 2,210.86            | .00           | 15,000.00        | 15,000.00             | .0%           |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 3  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:

ADMINISTRATIVE SERVICES

|  | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| TOTAL TOWN MANAGER                         | 143,889.68           | 155,316.80           | 142,856.96          | 80,140.94     | 161,150.00       | 165,625.00            | 2.8%          |
| 0131 FINANCE COMMITTEE                     |                      |                      |                     |               |                  |                       |               |
| 05 EXPENSES                                |                      |                      |                     |               |                  |                       |               |
| 11315530 530130 FINCOM FINANCIAL AUDIT     | 51,000.00            | 51,000.00            | 52,000.00           | 41,500.00     | 53,500.00        | 55,000.00             | 2.8%          |
| 11315531 531000 FINCOM PROF DEV/TRAINING   | 268.00               | 268.00               | 273.00              | 512.30        | 500.00           | 600.00                | 20.0%         |
| TOTAL EXPENSES                             | 51,268.00            | 51,268.00            | 52,273.00           | 42,012.30     | 54,000.00        | 55,600.00             | 3.0%          |
| TOTAL FINANCE COMMITTEE                    | 51,268.00            | 51,268.00            | 52,273.00           | 42,012.30     | 54,000.00        | 55,600.00             | 3.0%          |
| 0151 LAW                                   |                      |                      |                     |               |                  |                       |               |
| 05 EXPENSES                                |                      |                      |                     |               |                  |                       |               |
| 11515530 530110 LAW LEGAL COUNSEL          | 42,971.74            | 59,255.17            | 44,714.62           | 97,727.38     | 170,000.00       | 150,000.00            | -11.8%        |
| 11515530 530115 LAW LABOR COUNSEL          | 19,594.68            | 9,828.25             | 14,158.40           | 1,876.00      | 20,000.00        | 20,000.00             | .0%           |
| TOTAL EXPENSES                             | 62,566.42            | 69,083.42            | 58,873.02           | 99,603.38     | 190,000.00       | 170,000.00            | -10.5%        |
| TOTAL LAW                                  | 62,566.42            | 69,083.42            | 58,873.02           | 99,603.38     | 190,000.00       | 170,000.00            | -10.5%        |
| 0152 HUMAN RESOURCES                       |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES                                |                      |                      |                     |               |                  |                       |               |
| 11523511 511003 HR DIRECTOR/ASST DEPT HEAD | 76,966.55            | 79,507.00            | 98,180.80           | 36,664.02     | 74,425.00        | 75,500.00             | 1.4%          |
| TOTAL SALARIES                             | 76,966.55            | 79,507.00            | 98,180.80           | 36,664.02     | 74,425.00        | 75,500.00             | 1.4%          |
| 05 EXPENSES                                |                      |                      |                     |               |                  |                       |               |
| 11525530 530000 HR PROF/TECH SV            | .00                  | 26,436.78            | 6,650.00            | .00           | .00              | .00                   | .0%           |
| 11525530 530100 HR ADVERTISING             | 6,722.51             | 4,937.71             | 3,659.07            | 900.00        | 4,000.00         | 5,000.00              | 25.0%         |
| 11525530 530135 PRE-EMPLOYMENT COSTS       | .00                  | .00                  | 6.00                | .00           | .00              | .00                   | .0%           |
| 11525530 530140 HR EMPLOYEE PHYSICALS      | 7,066.00             | 10,907.50            | 11,048.00           | 6,619.88      | 7,500.00         | 5,000.00              | -33.3%        |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
ADMINISTRATIVE SERVICES

|                       | PRIOR FY3<br>ACTUALS                   | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|-----------------------|--|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 11525530 530145       | DOT CERTIFICATIONS<br>.00              | .00                  | .00                 | .00           | .00              | 2,500.00              | .0%           |
| TOTAL EXPENSES        |  |                      |                     |               |                  |                       |               |
| TOTAL HUMAN RESOURCES | 13,788.51                              | 42,281.99            | 21,363.07           | 7,519.88      | 11,500.00        | 12,500.00             | 8.7%          |
|                       | 90,755.06                              | 121,788.99           | 119,543.87          | 44,183.90     | 85,925.00        | 88,000.00             | 2.4%          |
| 0155                  | TECHNOLOGY                             |                      |                     |               |                  |                       |               |
| 03                    | SALARIES                               |                      |                     |               |                  |                       |               |
| 11553511 511004       | TECHNOLOGY DIRECTOR<br>82,992.00       | 84,669.00            | 87,626.19           | 48,222.99     | 96,000.00        | 99,250.00             | 3.4%          |
| 11553511 511148       | COMPUTER TECHNICIAN<br>91,160.98       | 106,031.60           | 109,468.92          | 48,694.92     | 113,475.00       | 117,000.00            | 3.1%          |
| 11553511 511149       | GIS ADMINISTRATOR<br>63,375.05         | 64,642.56            | 66,899.94           | 36,799.43     | 69,325.00        | 71,700.00             | 3.4%          |
| 11553511 515000       | TECH OVERTIME<br>4,437.06              | 10,064.27            | 14,890.71           | 10,320.56     | 10,000.00        | 12,000.00             | 20.0%         |
| 11553517 517017       | TECHNOLOGY SICK LEAVE BUYBACK<br>.00   | .00                  | .00                 | 1,167.93      | .00              | .00                   | .0%           |
| TOTAL SALARIES        | 241,965.09                             | 265,407.43           | 278,885.76          | 145,205.83    | 288,800.00       | 299,950.00            | 3.9%          |
| 05                    | EXPENSES                               |                      |                     |               |                  |                       |               |
| 11555521 521390       | TECH TELEPHONE<br>39,535.57            | 40,492.69            | 40,433.88           | 43,840.00     | 42,000.00        | 45,000.00             | 7.1%          |
| 11555521 521392       | TECH WIRELESS COMMUNICATION<br>.00     | 34,956.81            | 32,847.75           | 35,935.54     | 36,000.00        | 38,000.00             | 5.6%          |
| 11555524 524000       | TECH MAINT CONTRACT/REPAIR<br>3,044.46 | 7,955.34             | 6,204.73            | 7,008.37      | 7,000.00         | 7,000.00              | .0%           |
| 11555530 530000       | TECH PROF/TECH SV<br>.00               | .00                  | .00                 | 1,560.00      | 5,000.00         | 5,000.00              | .0%           |
| 11555530 530106       | TECH PROF/TECH MAIL/DELIVERY S<br>.00  | .00                  | .00                 | 15.95         | .00              | .00                   | .0%           |
| 11555530 530121       | TECH INTERNET SERVICE PROVIDER<br>.00  | 91.44                | .00                 | .00           | 1,500.00         | .00                   | -100.0%       |
| 11555536 536000       | TECH LICENSE & SUPPORT<br>7,924.75     | 9,999.06             | 8,722.09            | 11,353.60     | 7,000.00         | 10,000.00             | 42.9%         |
| 11555536 536100       | TECH ADMINS S/W LIC & SUPP<br>1,800.00 | 1,800.00             | 1,800.00            | 1,920.00      | 2,000.00         | 2,000.00              | .0%           |
| 11555536 536110       | TECH MUNIS S/W LIC & SUPP<br>58,699.71 | 68,371.23            | 64,664.69           | 61,755.43     | 75,000.00        | 75,000.00             | .0%           |
| 11555536 536115       | TECH PUB SAFETY S/W LIC & SUPP<br>.00  | 15,753.75            | 31,142.50           | 18,646.29     | 22,000.00        | 22,000.00             | .0%           |
| 11555536 536120       | TECH ASSESSOR S/W LIC & SUPP<br>.00    | .00                  | 7,500.00            | 7,500.00      | 8,800.00         | 8,800.00              | .0%           |
| 11555536 536123       | TECH GIS LICENSE & SUPPORT             |                      |                     |               |                  |                       |               |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
ADMINISTRATIVE SERVICES

|                  | PRIOR FY3<br>ACTUALS           | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|------------------|--------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 11555536 536130  | 8,377.96                       | 17,854.93            | 1,232.20            | 14,849.18     | 13,500.00        | 16,000.00             | 18.5%         |
|                  | TECH MICROSOFT SERVER SUPPORT  |                      |                     |               |                  |                       |               |
| 11555536 536132  | .00                            | 1,116.40             | 1,116.42            | .00           | 1,200.00         | 1,500.00              | 25.0%         |
|                  | TECH VTH WEBSITE SUPPORT       |                      |                     |               |                  |                       |               |
| 11555536 536135  | 6,150.00                       | 6,025.00             | 4,400.00            | .00           | 5,000.00         | 5,000.00              | .0%           |
|                  | TECH DOC STOR S/W LIC & SUPP   |                      |                     |               |                  |                       |               |
| 11555536 536137  | 13,611.00                      | 13,611.00            | 13,611.00           | .00           | 15,000.00        | 15,000.00             | .0%           |
|                  | TECH TOWN COMMUNICATION S/W    |                      |                     |               |                  |                       |               |
| 11555536 536138  | 9,900.00                       | 9,900.00             | 9,900.00            | 9,900.00      | 15,000.00        | 15,000.00             | .0%           |
|                  | TECH PERMITS S/W LIC & SUPP    |                      |                     |               |                  |                       |               |
| 11555536 536139  | 1,083.00                       | 19,439.00            | 25,135.00           | 25,135.00     | 28,100.00        | 28,000.00             | -.4%          |
|                  | TECH CEMETERY S/W LIC & SUPP   |                      |                     |               |                  |                       |               |
| 11555542 542000  | 1,440.00                       | 1,440.00             | 1,800.00            | 1,800.00      | 1,800.00         | 2,300.00              | 27.8%         |
|                  | TECH OFFICE SUPPLIES           |                      |                     |               |                  |                       |               |
| 11555542 542115  | 440.76                         | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
|                  | TECH TONER CARTRIDGES          |                      |                     |               |                  |                       |               |
| 11555555 555000  | 11,686.34                      | 10,229.12            | 10,993.65           | 4,346.13      | 15,000.00        | 15,000.00             | .0%           |
|                  | TECH COMPUTER PARTS & SUPPLIES |                      |                     |               |                  |                       |               |
| 11555555 555100  | 15,944.14                      | 22,331.09            | 16,999.00           | 13,821.83     | 25,000.00        | 25,000.00             | .0%           |
|                  | TECH PC HARDWARE               |                      |                     |               |                  |                       |               |
| 11555555 555110  | 44,275.13                      | 36,077.85            | 55,904.65           | 11,595.52     | 30,000.00        | 30,000.00             | .0%           |
|                  | TECH NETWORK HARDWARE          |                      |                     |               |                  |                       |               |
| 11555555 555125  | 5,437.90                       | 586.09               | 11,014.57           | 3,789.00      | 12,500.00        | 12,500.00             | .0%           |
|                  | TECH GIS SUPPLIES              |                      |                     |               |                  |                       |               |
| 11555555 555130  | 750.00                         | 495.00               | .00                 | .00           | 1,000.00         | 1,000.00              | .0%           |
|                  | TECH PC SOFTWARE               |                      |                     |               |                  |                       |               |
| 11555571 571000  | .00                            | 722.22               | 440.00              | .00           | 1,000.00         | .00                   | -100.0%       |
|                  | TECH MILEAGE REIMBURSEMENT     |                      |                     |               |                  |                       |               |
|                  | .00                            | .00                  | 104.55              | .00           | .00              | .00                   | .0%           |
| TOTAL EXPENSES   |                                |                      |                     |               |                  |                       |               |
| TOTAL TECHNOLOGY | 230,100.72                     | 319,248.02           | 345,966.68          | 274,771.84    | 370,400.00       | 379,100.00            | 2.3%          |
|                  | 472,065.81                     | 584,655.45           | 624,852.44          | 419,977.67    | 659,200.00       | 679,050.00            | 3.0%          |
| 0161 TOWN CLERK  |                                |                      |                     |               |                  |                       |               |
| 03 SALARIES      |                                |                      |                     |               |                  |                       |               |
| 11613511 511003  | TOWN CLERK                     |                      |                     |               |                  |                       |               |
|                  | 63,063.00                      | 64,642.55            | 67,671.05           | 37,538.46     | 74,750.00        | 77,300.00             | 3.4%          |
| 11613511 511120  | ASST TOWN CLERK                |                      |                     |               |                  |                       |               |
|                  | 44,869.59                      | 45,766.57            | 47,368.62           | 26,056.30     | 49,100.00        | 50,750.00             | 3.4%          |
| TOTAL SALARIES   |                                |                      |                     |               |                  |                       |               |
|                  | 107,932.59                     | 110,409.12           | 115,039.67          | 63,594.76     | 123,850.00       | 128,050.00            | 3.4%          |
| 05 EXPENSES      |                                |                      |                     |               |                  |                       |               |
| 11615530 530000  | TOWN CLERK PROF/TECH SV        |                      |                     |               |                  |                       |               |
|                  | 1,002.06                       | 254.48               | 300.00              | .00           | .00              | .00                   | .0%           |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
ADMINISTRATIVE SERVICES

|                               | PRIOR FY3<br>ACTUALS          | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|-------------------------------|-------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| TOTAL EXPENSES                |                               |                      |                     |               |                  |                       |               |
| TOTAL TOWN CLERK              | 1,002.06                      | 254.48               | 300.00              | .00           | .00              | .00                   | .0%           |
| 0162 ELECTIONS & REGISTRATION | 108,934.65                    | 110,663.60           | 115,339.67          | 63,594.76     | 123,850.00       | 128,050.00            | 3.4%          |
| 03 SALARIES                   |                               |                      |                     |               |                  |                       |               |
| 11623511 511150               | ELECT REGISTRAR SALARY        |                      |                     |               |                  |                       |               |
|                               | 1,530.18                      | 1,560.34             | 1,593.88            | 1,011.32      | 2,000.00         | 2,000.00              | .0%           |
| 11623511 511153               | ELECTION WORKERS              |                      |                     |               |                  |                       |               |
|                               | 16,341.21                     | 76,484.07            | 25,948.37           | 28,688.94     | 45,000.00        | 30,000.00             | -33.3%        |
| 11623511 511155               | TOWN MEETING MONITOR          |                      |                     |               |                  |                       |               |
|                               | 1,152.78                      | 664.03               | 420.69              | 813.84        | 2,000.00         | 2,000.00              | .0%           |
| 11623511 596120               | ELECTIONS STATE GRANT SUPPORT |                      |                     |               |                  |                       |               |
|                               | -4,142.00                     | -8,284.00            | .00                 | .00           | -4,800.00        | -2,400.00             | -50.0%        |
| TOTAL SALARIES                | 14,882.17                     | 70,424.44            | 27,962.94           | 30,514.10     | 44,200.00        | 31,600.00             | -28.5%        |
| 05 EXPENSES                   |                               |                      |                     |               |                  |                       |               |
| 11625530 530100               | ELECT ADVERTISING             |                      |                     |               |                  |                       |               |
|                               | 4,303.77                      | 10,428.17            | 4,830.40            | 427.99        | 3,000.00         | 3,000.00              | .0%           |
| 11625530 530105               | ELECT PRINTING TOWN MEETING   |                      |                     |               |                  |                       |               |
|                               | 940.00                        | 2,964.35             | 1,600.00            | 2,569.00      | 4,500.00         | 4,500.00              | .0%           |
| 11625530 530151               | ELECT CENSUS EXPENSES         |                      |                     |               |                  |                       |               |
|                               | 7,120.97                      | 2,513.20             | 7,868.60            | 8,298.23      | 5,000.00         | 5,000.00              | .0%           |
| 11625530 530152               | ELECT BALLOT PROGRAMMING      |                      |                     |               |                  |                       |               |
|                               | 10,626.10                     | 6,943.59             | 544.00              | 2,284.00      | 10,000.00        | 10,000.00             | .0%           |
| 11625530 530153               | ELECT PROF/TECH SERVICES      |                      |                     |               |                  |                       |               |
|                               | 1,800.00                      | 1,800.00             | 6,520.30            | .00           | 1,000.00         | 1,000.00              | .0%           |
| 11625540 540000               | ELECT SUPPLIES/EQUIPMENT      |                      |                     |               |                  |                       |               |
|                               | 3,519.81                      | 1,419.28             | 714.96              | 251.20        | 4,000.00         | 3,000.00              | -25.0%        |
| 11625549 549307               | ELECTIONS - MEALS FOR WORKERS |                      |                     |               |                  |                       |               |
|                               | 1,440.07                      | 6,334.41             | 2,549.07            | 2,452.39      | 3,600.00         | 2,500.00              | -30.6%        |
| TOTAL EXPENSES                | 29,750.72                     | 32,403.00            | 24,627.33           | 16,282.81     | 31,100.00        | 29,000.00             | -6.8%         |
| TOTAL ELECTIONS & REGISTRATI  | 44,632.89                     | 102,827.44           | 52,590.27           | 46,796.91     | 75,300.00        | 60,600.00             | -19.5%        |
| 0193 PROPERTY INSURANCE       |                               |                      |                     |               |                  |                       |               |
| 05 EXPENSES                   |                               |                      |                     |               |                  |                       |               |
| 11935574 574010               | PROP & CASUALTY INSURANCE     |                      |                     |               |                  |                       |               |
|                               | 309,054.55                    | 326,896.60           | 349,086.78          | 361,510.03    | 365,000.00       | 400,000.00            | 9.6%          |
| 11935574 574500               | LIABIL INS DEDUCTIBLES/CLAIMS |                      |                     |               |                  |                       |               |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 7  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:

ADMINISTRATIVE SERVICES

|                              | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|------------------------------|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
|                              | 20,144.36            | 7,778.74             | 19,881.99           | 13,166.71     | 35,000.00        | 35,000.00             | .0%           |
| TOTAL EXPENSES               | 329,198.91           | 334,675.34           | 368,968.77          | 374,676.74    | 400,000.00       | 435,000.00            | 8.8%          |
| TOTAL PROPERTY INSURANCE     | 329,198.91           | 334,675.34           | 368,968.77          | 374,676.74    | 400,000.00       | 435,000.00            | 8.8%          |
| TOTAL ADMINISTRATIVE SERVICE | 1,750,439.43         | 2,036,791.04         | 1,967,892.97        | 1,386,521.50  | 2,355,825.00     | 2,455,900.00          | 4.2%          |

## Public Services (Formerly Community Services) FY16 Budget

The Public Services Department's FY16 budget increases by 4.9%, driven largely by the reorganization of the department.

| Total             | FY15               | FY16             | Change       |
|-------------------|--------------------|------------------|--------------|
| Administration    | \$347,225          | \$360,300        | +3.7%        |
| Planning*         | 135,975            | 140,050          | +2.9%        |
| Inspections       | 126,100            | 134,650          | +6.7%        |
| Conservation      | 36,350             | 56,200           | +54.6%       |
| Historical        | 1,000              | 1,500            | +50.0%       |
| Human Services    | 199,700            | 203,950          | +2.1%        |
| Veterans Services | 274,050            | 279,600          | +2.0%        |
| Recreation        | 127,875            | 132,100          | +3.3%        |
| Health            | 240,850            | 253,950          | +5.4%        |
| <b>TOTAL</b>      | <b>\$1,489,125</b> | <b>1,562,300</b> | <b>+4.9%</b> |

*\*Note: Housing Services Administrator wages and expenses are regionalized with three other communities*

### Overview

The Public Services (formerly Community Services) Department has two major functions, Community Development and Community Services. The Department Head is the Assistant Town Manager. There are two assistant department heads, the Community Development Director and the Community Services Director (currently the Recreation Director). Community

Development includes: Planning, Inspections, Conservation, and Historical. Community Services include: Human/Elder Services, Veterans Services Recreation and Health.

**Staffing (20.8 FTEs; +1.0 FTE 5%)**

**Wage costs \$1,195,100 +14.6%**

| Wages (Net of Support) | FY15               | FY16               | Change        |
|------------------------|--------------------|--------------------|---------------|
| Administration         | \$323,625          | \$333,300          | +3%           |
| Conservation           | 36,350             | 56,200             | +55%          |
| Planning               | 125,975            | 130,050            | +3.2%         |
| Inspections            | 126,100            | 134,650            | +6.7%         |
| Health                 | 92,350             | 163,300            | +76.8%        |
| Elder Services         | 186,950            | 190,900            | +2.1%         |
| Veterans               | 23,050             | 53,600             | +132%         |
| Recreation             | 127,875            | 132,100            | +3.3%         |
| Historical             | 0                  | 0                  |               |
| <b>TOTAL</b>           | <b>\$1,042,275</b> | <b>\$1,194,100</b> | <b>+14.6%</b> |

The FY16 budget proposes changes in staffing. One change is the reduction in services provided in the regional contract with Melrose to include one part-time plan reviewer. Instead new hires will include a full time Health Administrator and part time Health Inspector. **This change, in the amount of \$95,400, accounts for 80% of the total increase in wage costs.** The Public Health Nurse (PHN), through attrition, has been reduced from 32.5 to 16 hours. The reduction in the PHN hours is a result of further changes within the department that will improve efficiencies. This also puts the PHN at a staffing level of similar communities like Melrose and Wakefield.

The newly hired Regional Housing Services Coordinator is shared with four communities, but is a Reading hire which results in a +0.25 FTE increase in the Planning division.

More emphasis is being placed on consolidating positions and sharing internal resources yielding an increase from a part time Nurse Advocate to a full time one that includes some of the duties that were performed by the part time social worker.

The part-time Conservation Administrator is proposed to be full-time. Some duties shift from the Recreation Director to the Conservation Administrator. Operating the Matera Cabin is one of the duties that shifts to Conservation and others could as well. A part-time Veterans Services Officer (VSO) is replaced with a full-time VSO. Overtime for document storage and some of the hours for the plumbing/gas and electrical inspectors plus the alternate building inspector are funded from the permits revolving fund.

**Expenses (\$368,200; -17.6%)**

The reduction in the shared health services contract with Melrose is the biggest reduction in the FY16 expense budget. Expense increases are in Administration (professional development and mileage) and Human Services.

Veteran’s benefits are level funded as the annual increase for the past few years seems to have paused. The Recreation Revolving Fund directly pays all expenses for this division. At the end of each year, excess funds are turned over to the Town’s general fund. For many years that excess has approximately equaled the wage costs of the division, but by law may not be paid directly.

| <b>Expenses</b> | <b>FY15</b>      | <b>FY16</b>      | <b>Change</b> |
|-----------------|------------------|------------------|---------------|
| Administration  | \$ 23,600        | \$ 27,000        | +14.4%        |
| Conservation    | 0                | 0                |               |
| Planning        | 10,000           | 10,000           | 0%            |
| Inspections     | 0                | 0                |               |
| Health          | 148,500          | 90,650           | -39%          |
| Human Svcs      | 12,750           | 13,050           | +2.4%         |
| Veterans        | 251,000          | 226,000          | -10.0%        |
| Recreation      | 0                | 0                |               |
| Historical      | 1,000            | 1,500            | +50%          |
| <b>TOTAL</b>    | <b>\$446,850</b> | <b>\$368,200</b> | <b>-17.6%</b> |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 8  
bgayrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
COMMUNITY SERVICES

|                 | PRIOR FY3<br>ACTUALS           | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|-----------------|--------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0126            | COMMUNITY SVC ADMINISTRATION   |                      |                     |               |                  |                       |               |
| 03              | SALARIES                       |                      |                     |               |                  |                       |               |
| 11263511 511001 | ASSISTANT TOWN MANAGER         |                      |                     |               |                  |                       |               |
|                 | 100,425.00                     | 102,433.61           | 107,218.20          | 58,355.29     | 116,150.00       | 120,100.00            | 3.4%          |
| 11263511 511002 | CS OFFICE MANAGER              |                      |                     |               |                  |                       |               |
|                 | .00                            | .00                  | .00                 | .00           | 49,075.00        | 50,750.00             | 3.4%          |
| 11263511 511010 | CS ADMINISTRATIVE ASSISTANT    |                      |                     |               |                  |                       |               |
|                 | 28,783.72                      | 29,353.82            | 33,366.57           | 24,640.56     | 41,400.00        | 42,650.00             | 3.0%          |
| 11263511 511011 | CS ADMINISTRATIVE SECRETARY    |                      |                     |               |                  |                       |               |
|                 | .00                            | .00                  | .00                 | .00           | 80,600.00        | 83,150.00             | 3.2%          |
| 11263511 511012 | CS CLERK                       |                      |                     |               |                  |                       |               |
|                 | 101,873.24                     | 104,522.40           | 108,587.77          | 59,515.29     | 36,400.00        | 36,650.00             | .7%           |
| 11263511 515000 | CS ADMIN OVERTIME              |                      |                     |               |                  |                       |               |
|                 | 4,394.93                       | 11,308.92            | 40,148.82           | 22,149.19     | 20,000.00        | 25,000.00             | 25.0%         |
| 11263511 596130 | CS REVOLVING FUND SUPPORT      |                      |                     |               |                  |                       |               |
|                 | .00                            | .00                  | -25,000.00          | .00           | -20,000.00       | -25,000.00            | 25.0%         |
|                 | TOTAL SALARIES                 |                      |                     |               |                  |                       |               |
|                 | 235,476.89                     | 247,618.75           | 264,321.36          | 164,660.33    | 323,625.00       | 333,300.00            | 3.0%          |
| 05              | EXPENSES                       |                      |                     |               |                  |                       |               |
| 11265521 521309 | CS ADMIN UTIL WTR/SWR/STM WTR  |                      |                     |               |                  |                       |               |
|                 | 68.42                          | 67.72                | 51.37               | 16.51         | 100.00           | .00                   | -100.0%       |
| 11265521 521392 | CS ADMIN WIRELESS COMMUNICATIO |                      |                     |               |                  |                       |               |
|                 | 412.71                         | 143.90               | .00                 | .00           | .00              | .00                   | .0%           |
| 11265530 530000 | CS OUTSOURCED PROF SERVICES    |                      |                     |               |                  |                       |               |
|                 | 900.00                         | .00                  | 33,750.00           | .00           | .00              | .00                   | .0%           |
| 11265530 530100 | CS ADMIN ADVERTISING           |                      |                     |               |                  |                       |               |
|                 | 1,222.17                       | 1,279.38             | 1,468.42            | 1,303.43      | 1,500.00         | 2,000.00              | 33.3%         |
| 11265531 531000 | CS ADMIN PROF DEV/TRAINING     |                      |                     |               |                  |                       |               |
|                 | 167.42                         | .00                  | 120.00              | 856.30        | 9,000.00         | 11,000.00             | 22.2%         |
| 11265531 531901 | CS ADMIN HLTH PROF DEVELOPMENT |                      |                     |               |                  |                       |               |
|                 | 1,031.00                       | 887.33               | 1,028.50            | 684.02        | .00              | .00                   | .0%           |
| 11265531 531902 | CS ADMIN ES PROF DEVELOPMENT   |                      |                     |               |                  |                       |               |
|                 | 281.00                         | .00                  | 429.00              | 490.04        | .00              | .00                   | .0%           |
| 11265531 531903 | CS ADMIN INSP PROF DEVELOPMENT |                      |                     |               |                  |                       |               |
|                 | 625.00                         | 575.00               | 1,406.20            | 530.25        | .00              | .00                   | .0%           |
| 11265531 531904 | CS ADMIN VET PROF DEVELOPMENT  |                      |                     |               |                  |                       |               |
|                 | 155.00                         | 451.19               | 387.35              | 567.09        | .00              | .00                   | .0%           |
| 11265531 531905 | CS ADMIN CONS PROF DEVELOPMENT |                      |                     |               |                  |                       |               |
|                 | 645.00                         | 673.00               | 670.00              | 865.00        | .00              | .00                   | .0%           |
| 11265531 531906 | CS ADMIN PLAN PROF DEVELOPMENT |                      |                     |               |                  |                       |               |
|                 | 1,225.00                       | 955.00               | 1,463.93            | 1,065.00      | .00              | .00                   | .0%           |
| 11265540 540000 | CS EQUIPMENT & SUPPLIES        |                      |                     |               |                  |                       |               |
|                 | .00                            | 6.00                 | .00                 | .00           | .00              | .00                   | .0%           |
| 11265542 542000 | CS ADMIN OFFICE SUPPLIES       |                      |                     |               |                  |                       |               |
|                 | 3,464.77                       | 2,417.37             | 1,920.09            | 946.69        | 7,000.00         | 7,000.00              | .0%           |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 9  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
COMMUNITY SERVICES

|                              | PRIOR FY3<br>ACTUALS                       | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|------------------------------|--|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 11265542 542901              | CS ADMIN HLTH OFFICE SUPPLIES<br>265.40    | 292.87               | 185.40              | 215.41        | .00              | .00                   | .0%           |
| 11265542 542902              | CS ADMIN ES OFFICE SUPPLIES<br>807.74      | 1,503.85             | 560.74              | 437.07        | .00              | .00                   | .0%           |
| 11265542 542903              | CS ADMIN INSP OFFICE SUPPLIES<br>703.89    | 730.97               | 1,768.31            | 1,303.32      | .00              | .00                   | .0%           |
| 11265542 542904              | CS ADMIN VET OFFICE SUPPLIES<br>.00        | 142.08               | 243.85              | .00           | .00              | .00                   | .0%           |
| 11265542 542905              | CS ADMIN CONS OFFICE SUPPLIES<br>52.99     | 370.54               | 122.01              | 132.93        | .00              | .00                   | .0%           |
| 11265542 542906              | CS ADMIN PLAN OFFICE SUPPLIES<br>372.29    | 1,035.46             | 965.82              | 129.55        | .00              | .00                   | .0%           |
| 11265542 542907              | CS ADMIN TWN MGR OFFICE SUPPLY<br>458.96   | 742.39               | 627.66              | .00           | .00              | .00                   | .0%           |
| 11265571 571000              | CS ADMIN MILEAGE REIMBURSEMENT<br>4,111.41 | 5,504.45             | 6,689.61            | 3,632.72      | 6,000.00         | 7,000.00              | 16.7%         |
| TOTAL EXPENSES               | 16,970.17                                  | 17,778.50            | 53,858.26           | 13,175.33     | 23,600.00        | 27,000.00             | 14.4%         |
| TOTAL COMMUNITY SVC ADMINIST | 252,447.06                                 | 265,397.25           | 318,179.62          | 177,835.66    | 347,225.00       | 360,300.00            | 3.8%          |
| 0171 CONSERVATION DIVISION   |  |                      |                     |               |                  |                       |               |
| 03 SALARIES                  |  |                      |                     |               |                  |                       |               |
| 11713511 511003              | CONSERVATION ADMIN<br>25,272.06            | 31,135.33            | 37,086.60           | 20,656.80     | 40,350.00        | 60,200.00             | 49.2%         |
| 11713511 596130              | CONSCOMM REVOLV FUND SUPPORT<br>.00        | -2,000.00            | -4,000.00           | .00           | -4,000.00        | -4,000.00             | .0%           |
| TOTAL SALARIES               | 25,272.06                                  | 29,135.33            | 33,086.60           | 20,656.80     | 36,350.00        | 56,200.00             | 54.6%         |
| TOTAL CONSERVATION DIVISION  | 25,272.06                                  | 29,135.33            | 33,086.60           | 20,656.80     | 36,350.00        | 56,200.00             | 54.6%         |
| 0175 PLANNING                |  |                      |                     |               |                  |                       |               |
| 03 SALARIES                  |  |                      |                     |               |                  |                       |               |
| 11753511 511031              | PLAN REGL AFFORD HOUSING COORD<br>.00      | .00                  | .00                 | .00           | 50,000.00        | 51,500.00             | 3.0%          |
| 11753511 511045              | COMM DEV DIR/ASST DEPT HEAD<br>52,047.77   | 57,467.14            | 64,583.27           | 39,340.59     | 75,975.00        | 78,550.00             | 3.4%          |
| 11753511 515000              | PLANNING WAGES OVERTIME<br>1,896.89        | 3,200.57             | 1,684.70            | .00           | .00              | .00                   | .0%           |
| 11753517 517017              | PLANNING SICK LEAVE BUYBACK<br>1,054.52    | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| TOTAL SALARIES               | 54,999.18                                  | 60,667.71            | 66,267.97           | 39,340.59     | 125,975.00       | 130,050.00            | 3.2%          |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 10  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
COMMUNITY SERVICES

|  | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 05 EXPENSES                                    |                      |                      |                     |               |                  |                       |               |
| 11755578 578000 REGIONAL HOUSING EXPENSES      | .00                  | .00                  | .00                 | .00           | 10,000.00        | 10,000.00             | .0%           |
| TOTAL EXPENSES                                 | .00                  | .00                  | .00                 | .00           | 10,000.00        | 10,000.00             | .0%           |
| TOTAL PLANNING                                 | 54,999.18            | 60,667.71            | 66,267.97           | 39,340.59     | 135,975.00       | 140,050.00            | 3.0%          |
| 0240 INSPECTIONS DIVISION                      |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES                                    |                      |                      |                     |               |                  |                       |               |
| 12403511 511216 INSPECTION BUILDING INSP       | 75,172.59            | 76,674.00            | 79,359.24           | 43,659.54     | 82,250.00        | 85,050.00             | 3.4%          |
| 12403511 511217 INSPECTION WIRE INSP           | 17,486.08            | 19,381.39            | 22,977.58           | 13,306.07     | 26,800.00        | 27,800.00             | 3.7%          |
| 12403511 511218 INSPECTION PLUMBING INSP       | 18,775.04            | 19,356.44            | 21,794.52           | 13,398.53     | 26,300.00        | 27,500.00             | 4.6%          |
| 12403511 511219 INSPECTION ALTERNATE INSP      | 10,452.99            | 14,092.94            | 18,526.20           | 9,286.94      | 15,250.00        | 16,000.00             | 4.9%          |
| 12403511 511220 INSPECTION CODE ENFORCEMENT    | .00                  | .00                  | .00                 | 3,656.46      | 10,500.00        | 13,300.00             | 26.7%         |
| 12403511 596130 INSPECTION REVOLV FUND SUPPORT | .00                  | .00                  | -35,000.00          | .00           | -35,000.00       | -35,000.00            | .0%           |
| TOTAL SALARIES                                 | 121,886.70           | 129,504.77           | 107,657.54          | 83,307.54     | 126,100.00       | 134,650.00            | 6.8%          |
| TOTAL INSPECTIONS DIVISION                     | 121,886.70           | 129,504.77           | 107,657.54          | 83,307.54     | 126,100.00       | 134,650.00            | 6.8%          |
| 0511 HEALTH                                    |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES                                    |                      |                      |                     |               |                  |                       |               |
| 15113511 511003 HEALTH ADMINISTRATOR           | 10,402.88            | .00                  | .00                 | 40.44         | .00              | 71,400.00             | .0%           |
| 15113511 511561 HEALTH NURSE                   | 47,119.20            | 48,330.52            | 49,803.20           | .00           | 51,450.00        | 25,200.00             | -51.0%        |
| 15113511 511564 HEALTH INSPECTOR               | 51,008.37            | 40,086.80            | 41,609.12           | 22,717.53     | 43,000.00        | 68,800.00             | 60.0%         |
| 15113511 515000 HEALTH WAGES OVERTIME          | .00                  | 220.10               | .00                 | .00           | .00              | .00                   | .0%           |
| 15113511 596130 HEALTH REVOLV FUND SUPPORT     | -2,100.00            | -2,100.00            | -2,100.00           | .00           | -2,100.00        | -2,100.00             | .0%           |
| TOTAL SALARIES                                 | 106,430.45           | 86,537.42            | 89,312.32           | 22,757.97     | 92,350.00        | 163,300.00            | 76.8%         |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 11  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
COMMUNITY SERVICES

| 05       | EXPENSES       | PRIOR FY3<br>ACTUALS           | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|----------|----------------|--------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 15115530 | 530000         | HEALTH PROF/TECH SV            |                      |                     |               |                  |                       |               |
|          |                | 300.00                         | 300.00               | 300.00              | 300.00        | 300.00           | 500.00                | 66.7%         |
| 15115530 | 530512         | HEALTH ADMINISTRATION SVCS     |                      |                     |               |                  |                       |               |
|          |                | 33,898.50                      | 67,433.20            | 69,740.76           | 56,527.43     | 73,000.00        | 13,000.00             | -82.2%        |
| 15115530 | 530520         | HEALTH WEIGHTS & MEASURES      |                      |                     |               |                  |                       |               |
|          |                | 4,500.00                       | 5,750.00             | 5,000.00            | .00           | 5,750.00         | 5,750.00              | .0%           |
| 15115530 | 530530         | HEALTH ANIMAL DISPOSAL         |                      |                     |               |                  |                       |               |
|          |                | 6,211.76                       | 5,554.76             | 4,632.41            | 2,307.36      | 8,000.00         | 8,000.00              | .0%           |
| 15115530 | 530550         | HEALTH MOSQUITO LARVAE CONTROL |                      |                     |               |                  |                       |               |
|          |                | .00                            | .00                  | -5,000.00           | .00           | .00              | .00                   | .0%           |
| 15115530 | 530551         | HEALTH MOSQUITO CONTROL        |                      |                     |               |                  |                       |               |
|          |                | 26,000.00                      | 26,000.00            | 36,300.00           | 27,750.00     | 37,000.00        | 38,000.00             | 2.7%          |
| 15115540 | 540000         | HEALTH SUPPLIES/EQUIPMENT      |                      |                     |               |                  |                       |               |
|          |                | .00                            | 48.00                | .00                 | .00           | .00              | .00                   | .0%           |
| 15115540 | 540521         | HEALTH INSP SUPPLIES/EQUIPMENT |                      |                     |               |                  |                       |               |
|          |                | 123.60                         | 572.79               | 1,684.07            | 860.01        | 2,000.00         | 2,000.00              | .0%           |
| 15115540 | 540524         | HEALTH CLINIC SUPPLIES/EQUIPME |                      |                     |               |                  |                       |               |
|          |                | 155.41                         | 1,100.17             | 101.65              | .00           | .00              | .00                   | .0%           |
| 15115571 | 571000         | HEALTH MILEAGE REIMBURSEMENT   |                      |                     |               |                  |                       |               |
|          |                | 1,531.58                       | 1,742.08             | 1,894.68            | 658.11        | 1,750.00         | 2,000.00              | 14.3%         |
| 15115577 | 577500         | HEALTH RIVERSIDE COMM CARE     |                      |                     |               |                  |                       |               |
|          |                | 7,000.00                       | 7,000.00             | 7,000.00            | 3,500.00      | 7,245.00         | 7,500.00              | 3.5%          |
| 15115577 | 577510         | HEALTH EMARC SOCIAL SERVICES   |                      |                     |               |                  |                       |               |
|          |                | 13,000.00                      | 13,000.00            | 13,000.00           | 9,750.00      | 13,455.00        | 13,900.00             | 3.3%          |
|          | TOTAL EXPENSES | 92,720.85                      | 128,501.00           | 134,653.57          | 101,652.91    | 148,500.00       | 90,650.00             | -39.0%        |
|          | TOTAL HEALTH   | 199,151.30                     | 215,038.42           | 223,965.89          | 124,410.88    | 240,850.00       | 253,950.00            | 5.4%          |
| 0541     | ELDER SERVICES |                                |                      |                     |               |                  |                       |               |
| 03       | SALARIES       |                                |                      |                     |               |                  |                       |               |
| 15413511 | 511003         | ELDER/HUMAN SVC ADMIN          |                      |                     |               |                  |                       |               |
|          |                | 29,017.23                      | 25,800.22            | 30,919.04           | 20,219.81     | 34,175.00        | 35,350.00             | 3.4%          |
| 15413511 | 511523         | ELDER SVC VAN DRIVER           |                      |                     |               |                  |                       |               |
|          |                | 29,793.14                      | 30,958.28            | 32,017.80           | 17,650.98     | 34,400.00        | 35,600.00             | 3.5%          |
| 15413511 | 511524         | ELDER SVC SUBST VAN DRIVER     |                      |                     |               |                  |                       |               |
|          |                | 3,635.36                       | 2,345.43             | 2,590.74            | 1,851.40      | 3,000.00         | 3,000.00              | .0%           |
| 15413511 | 511525         | ELDER SVC CASE WORKER          |                      |                     |               |                  |                       |               |
|          |                | 52,572.00                      | 52,678.21            | 51,487.46           | 36,630.17     | 67,975.00        | 45,450.00             | -33.1%        |
| 15413511 | 511527         | ELDER SVC SENIOR CENTER COORD  |                      |                     |               |                  |                       |               |
|          |                | 38,077.27                      | 38,820.65            | 40,253.69           | 22,145.48     | 41,650.00        | 43,100.00             | 3.5%          |
| 15413511 | 511561         | NURSE ADVOCATE                 |                      |                     |               |                  |                       |               |
|          |                | 26,284.20                      | 29,988.08            | 34,077.28           | 8,004.54      | 38,750.00        | 61,400.00             | 58.5%         |
| 15413511 | 515000         | ELDER SVC WAGES OVERTIME       |                      |                     |               |                  |                       |               |
|          |                | 125.52                         | .00                  | 86.97               | .00           | .00              | .00                   | .0%           |
| 15413511 | 596120         | ELDER SVC STATE GRANT SUPPORT  |                      |                     |               |                  |                       |               |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 12  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
COMMUNITY SERVICES

|                      | PRIOR FY3<br>ACTUALS           | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|----------------------|--------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 15413511 596180      | -24,200.00                     | -34,133.00           | -39,407.00          | .00           | -30,000.00       | -30,000.00            | .0%           |
|                      | ELD SVC TRUST FUND SUPPORT     |                      |                     |               |                  |                       |               |
|                      | -3,000.00                      | -3,000.00            | -3,000.00           | .00           | -3,000.00        | -3,000.00             | .0%           |
| TOTAL SALARIES       |                                |                      |                     |               |                  |                       |               |
|                      | 152,304.72                     | 143,457.87           | 149,025.98          | 106,502.38    | 186,950.00       | 190,900.00            | 2.1%          |
| 05 EXPENSES          |                                |                      |                     |               |                  |                       |               |
| 15415531 531010      | ELD SVC DUES & MEMBERSHIPS     |                      |                     |               |                  |                       |               |
|                      | 626.02                         | 718.56               | 228.00              | 817.64        | 750.00           | 750.00                | .0%           |
| 15415531 531090      | ELD SVC REGISTRATION PROF DEV  |                      |                     |               |                  |                       |               |
|                      | 127.60                         | .00                  | 365.00              | 170.03        | 800.00           | 800.00                | .0%           |
| 15415535 535304      | ELD SVC PROGRAMS               |                      |                     |               |                  |                       |               |
|                      | 1,271.90                       | 1,059.01             | 775.06              | 808.55        | 1,200.00         | 1,500.00              | 25.0%         |
| 15415536 536000      | ELD SVC SFTWR LICENSE /SUPPORT |                      |                     |               |                  |                       |               |
|                      | 897.12                         | 900.98               | 902.87              | 904.56        | 950.00           | .00                   | -100.0%       |
| 15415540 540000      | ELD SVC SUPPLIES/EQUIPMENT     |                      |                     |               |                  |                       |               |
|                      | 1,193.43                       | 1,331.67             | 1,267.43            | 867.52        | 1,300.00         | 1,300.00              | .0%           |
| 15415551 551000      | ELD SVC VOLUNTEER TRAINING     |                      |                     |               |                  |                       |               |
|                      | 31.94                          | .00                  | 39.00               | .00           | 500.00           | 500.00                | .0%           |
| 15415571 571000      | ELD SVC MILEAGE REIMB          |                      |                     |               |                  |                       |               |
|                      | 855.04                         | 441.45               | 1,173.29            | 524.59        | 750.00           | 1,200.00              | 60.0%         |
| 15415577 577540      | ELD SVC MEAL DELIVERY SVC      |                      |                     |               |                  |                       |               |
|                      | 5,593.00                       | 5,593.00             | 5,593.00            | 5,593.00      | 5,800.00         | 5,800.00              | .0%           |
| 15415578 578000      | ELDER SVC OTHER EXPENSES       |                      |                     |               |                  |                       |               |
|                      | .00                            | 37.94                | 1,065.00            | .00           | 500.00           | 1,000.00              | 100.0%        |
| 15415578 578018      | ELD SVC VOLUNTEER SUPPORT COST |                      |                     |               |                  |                       |               |
|                      | .00                            | .00                  | .00                 | .00           | 200.00           | 200.00                | .0%           |
| 15415578 596120      | ELD SVC STATE GRANT SUPPORT    |                      |                     |               |                  |                       |               |
|                      | -6,763.00                      | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| TOTAL EXPENSES       |                                |                      |                     |               |                  |                       |               |
|                      | 3,833.05                       | 10,082.61            | 11,408.65           | 9,685.89      | 12,750.00        | 13,050.00             | 2.4%          |
| TOTAL ELDER SERVICES |                                |                      |                     |               |                  |                       |               |
|                      | 156,137.77                     | 153,540.48           | 160,434.63          | 116,188.27    | 199,700.00       | 203,950.00            | 2.1%          |
| 0543 VETERANS        |                                |                      |                     |               |                  |                       |               |
| 03 SALARIES          |                                |                      |                     |               |                  |                       |               |
| 15433511 511003      | VETERANS SERVICE OFFICER       |                      |                     |               |                  |                       |               |
|                      | 19,410.30                      | 19,658.36            | 20,066.04           | 11,906.73     | 23,050.00        | 53,600.00             | 132.5%        |
| TOTAL SALARIES       |                                |                      |                     |               |                  |                       |               |
|                      | 19,410.30                      | 19,658.36            | 20,066.04           | 11,906.73     | 23,050.00        | 53,600.00             | 132.5%        |
| 05 EXPENSES          |                                |                      |                     |               |                  |                       |               |
| 15435530 530512      | VETERANS ADMINISTRATION SVCS   |                      |                     |               |                  |                       |               |
|                      | .00                            | 296.86               | 192.00              | .00           | 25,000.00        | .00                   | -100.0%       |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 13  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
COMMUNITY SERVICES

|                     | PRIOR FY3<br>ACTUALS           | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|---------------------|--------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 15435540 542302     | VETERANS OFFICE SUPPLIES       | .00                  | 459.48              | .00           | 500.00           | 500.00                | .0%           |
| 15435571 571000     | VETERANS MILEAGE REIMBURSEMENT | .00                  | .00                 | .00           | 500.00           | 500.00                | .0%           |
| TOTAL EXPENSES      | .00                            | 296.86               | 651.48              | .00           | 26,000.00        | 1,000.00              | -96.2%        |
| TOTAL VETERANS      | 19,410.30                      | 19,955.22            | 20,717.52           | 11,906.73     | 49,050.00        | 54,600.00             | 11.3%         |
| 0544                | VETERANS' AID                  |                      |                     |               |                  |                       |               |
| 05                  | EXPENSES                       |                      |                     |               |                  |                       |               |
| 15445577 577000     | VETS AID MONTHLY BENEFITS      |                      |                     |               |                  |                       |               |
|                     | 103,642.16                     | 68,279.81            | 87,189.91           | 56,119.70     | 100,000.00       | 100,000.00            | .0%           |
| 15445577 577501     | VETS AID FUEL                  |                      |                     |               |                  |                       |               |
|                     | 16,412.93                      | 19,147.14            | 21,468.83           | 11,201.68     | 20,000.00        | 20,000.00             | .0%           |
| 15445577 577502     | VETS AID DOCTOR                |                      |                     |               |                  |                       |               |
|                     | 7,868.86                       | 2,884.20             | 2,924.93            | 2,508.04      | 5,000.00         | 5,000.00              | .0%           |
| 15445577 577503     | VETS AID HOSPITAL              |                      |                     |               |                  |                       |               |
|                     | 1,643.60                       | 3,608.89             | 719.13              | 2,567.73      | 5,000.00         | 5,000.00              | .0%           |
| 15445577 577504     | VETS AID MEDICARE PART B       |                      |                     |               |                  |                       |               |
|                     | 22,315.40                      | 18,752.40            | 23,248.42           | 15,425.25     | 25,000.00        | 25,000.00             | .0%           |
| 15445577 577505     | VETS AID MEDIGAP               |                      |                     |               |                  |                       |               |
|                     | 25,337.98                      | 26,026.83            | 27,903.81           | 16,307.88     | 25,000.00        | 25,000.00             | .0%           |
| 15445577 577506     | VETS AID MEDICAL BENEFIT       |                      |                     |               |                  |                       |               |
|                     | 26,060.33                      | 25,988.91            | 12,360.43           | 8,483.04      | 20,000.00        | 20,000.00             | .0%           |
| 15445577 577507     | VETS AID DURABLE MEDICAL       |                      |                     |               |                  |                       |               |
|                     | 2,657.27                       | 2,652.76             | 3,034.58            | 1,686.89      | 4,000.00         | 4,000.00              | .0%           |
| 15445577 577508     | VETS AID ONE TIME BENEFIT      |                      |                     |               |                  |                       |               |
|                     | 64.00                          | 2,000.00             | 3,781.00            | .00           | 4,000.00         | 4,000.00              | .0%           |
| 15445577 577509     | VETS AID SHELTER               |                      |                     |               |                  |                       |               |
|                     | 193.00                         | .00                  | 280.00              | .00           | 2,000.00         | 2,000.00              | .0%           |
| 15445577 577511     | VETS AID DENTAL                |                      |                     |               |                  |                       |               |
|                     | 5,354.00                       | 425.60               | .00                 | .00           | 3,000.00         | 3,000.00              | .0%           |
| 15445577 577512     | VETS AID AMBULANCE             |                      |                     |               |                  |                       |               |
|                     | 150.00                         | 150.00               | 429.91              | .00           | 2,000.00         | 2,000.00              | .0%           |
| 15445577 577513     | VETS AID EYE GLASSES           |                      |                     |               |                  |                       |               |
|                     | 1,431.14                       | 945.96               | 708.40              | 558.72        | 2,500.00         | 2,500.00              | .0%           |
| 15445577 577514     | VETS AID MEDICARE PART D       |                      |                     |               |                  |                       |               |
|                     | 1,019.50                       | 3,228.20             | 2,035.14            | 656.43        | 2,500.00         | 2,500.00              | .0%           |
| 15445577 577515     | VET BENEFITS HEARING AIDS      |                      |                     |               |                  |                       |               |
|                     | 3,297.50                       | 1,550.00             | .00                 | 3,000.00      | 5,000.00         | 5,000.00              | .0%           |
| 15445577 577516     | VETS AID CH115 RETRO BENEFIT   |                      |                     |               |                  |                       |               |
|                     | 3,361.14                       | .00                  | 758.20              | 161.35        | .00              | .00                   | .0%           |
| TOTAL EXPENSES      | 220,808.81                     | 175,640.70           | 186,842.69          | 118,676.71    | 225,000.00       | 225,000.00            | .0%           |
| TOTAL VETERANS' AID | 220,808.81                     | 175,640.70           | 186,842.69          | 118,676.71    | 225,000.00       | 225,000.00            | .0%           |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 14  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
COMMUNITY SERVICES

|                                | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--------------------------------|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0630 RECREATION                |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES                    |                      |                      |                     |               |                  |                       |               |
| <u>16303511 511003</u>         |                      |                      |                     |               |                  |                       |               |
| RECREATION DIRECTOR            | 69,966.00            | 71,370.00            | 73,854.30           | 41,331.66     | 79,025.00        | 81,750.00             | 3.4%          |
| <u>16303511 511012</u>         |                      |                      |                     |               |                  |                       |               |
| RECREATION CLERK               | 33,715.59            | 34,378.54            | 35,575.44           | 19,570.80     | .00              | .00                   | .0%           |
| <u>16303511 511473</u>         |                      |                      |                     |               |                  |                       |               |
| RECREATION PROGRAM COORDINATOR | 40,768.92            | 40,920.53            | 42,526.11           | 24,591.01     | 46,250.00        | 47,850.00             | 3.5%          |
| <u>16303511 515000</u>         |                      |                      |                     |               |                  |                       |               |
| RECREATION WAGES OVERTIME      | 2,181.19             | 970.94               | 549.27              | 1,204.75      | 2,000.00         | 2,000.00              | .0%           |
| <u>16303511 516050</u>         |                      |                      |                     |               |                  |                       |               |
| RECREATION OUT OF GRADE WORK   | 485.08               | .00                  | .00                 | 76.14         | 600.00           | 500.00                | -16.7%        |
| TOTAL SALARIES                 | 147,116.78           | 147,640.01           | 152,505.12          | 86,774.36     | 127,875.00       | 132,100.00            | 3.3%          |
| TOTAL RECREATION               | 147,116.78           | 147,640.01           | 152,505.12          | 86,774.36     | 127,875.00       | 132,100.00            | 3.3%          |
| 0691 HISTORICAL COMMISSION     |                      |                      |                     |               |                  |                       |               |
| 05 EXPENSES                    |                      |                      |                     |               |                  |                       |               |
| <u>16915540 540000</u>         |                      |                      |                     |               |                  |                       |               |
| HISTORICAL SUPPLIES/EQUIPMENT  | 795.77               | 782.95               | 87.26               | .00           | 1,000.00         | 1,500.00              | 50.0%         |
| TOTAL EXPENSES                 | 795.77               | 782.95               | 87.26               | .00           | 1,000.00         | 1,500.00              | 50.0%         |
| TOTAL HISTORICAL COMMISSION    | 795.77               | 782.95               | 87.26               | .00           | 1,000.00         | 1,500.00              | 50.0%         |
| TOTAL COMMUNITY SERVICES       | 1,198,025.73         | 1,197,302.84         | 1,269,744.84        | 779,097.54    | 1,489,125.00     | 1,562,300.00          | 4.9%          |

## Finance Department FY16 Budget

The Finance Department's FY16 budget is increased by 3.7% when compared to the previous year.

|              | FY15             | FY16             | Change       |
|--------------|------------------|------------------|--------------|
| Accounting   | \$184,215        | \$190,915        | + 3.6%       |
| Assessors    | \$133,175        | \$140,300        | +5.4%        |
| Finance      | \$401,935        | \$414,750        | +3.2%        |
| <b>TOTAL</b> | <b>\$719,325</b> | <b>\$745,965</b> | <b>+3.7%</b> |

### Overview

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

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

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

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

### Staffing (11.4 FTEs; unchanged)

**Wage costs \$603,565 +3.3%**

| Wages        | FY15             | FY16             | Change       |
|--------------|------------------|------------------|--------------|
| Accounting   | \$181,215        | \$187,415        | +3.4%        |
| Assessors    | \$56,175         | \$58,100         | +3.4%        |
| Finance      | \$346,935        | \$358,250        | +3.3%        |
| <b>TOTAL</b> | <b>\$584,325</b> | <b>\$603,565</b> | <b>+3.3%</b> |

Staffing within the Finance department remains consistent with the prior year. The increases in the individual divisions are related to salary increases.

In the summer of 2012 the Towns of Reading and Wakefield signed an agreement to share the Appraiser position. This arrangement has worked out well for both communities and will continue in FY16.

**Expenses (\$142,200; +5.3%)**

| <b>Expenses</b> | <b>FY15</b>      | <b>FY16</b>      | <b>Change</b> |
|-----------------|------------------|------------------|---------------|
| Accounting      | \$3,000          | \$3,500          | +16.7%        |
| Assessors       | \$77,000         | \$82,200         | +6.8%         |
| Finance         | \$55,000         | \$56,500         | +2.7%         |
| <b>TOTAL</b>    | <b>\$135,000</b> | <b>\$142,200</b> | <b>+5.3%</b>  |

**Accounting:** An increase to professional development drives the increase in this division.

**Assessors:** An increase in the regionalized appraiser’s expense with Wakefield drives the increase in this division.

**Finance:** Increases in form printing costs associated with printing real estate tax bills along with a small increase in professional development expenses drive the increase in this division.

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 15  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
FINANCE

|  | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0135 TOWN ACCOUNTANT                           |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES                                    |                      |                      |                     |               |                  |                       |               |
| 11353511 511001 TOWN ACCOUNTANT                | 102,024.10           | 100,831.90           | 111,770.28          | 56,068.26     | 105,600.00       | 109,200.00            | 3.4%          |
| 11353511 511006 ACC RETIRE ADMIN               | 5,341.10             | 5,428.08             | .00                 | .00           | .00              | .00                   | .0%           |
| 11353511 511010 ACC ADMINISTRATIVE ASSISTANT   | 26,488.80            | 27,015.46            | 28,345.37           | 15,642.22     | 41,240.00        | 42,615.00             | 3.3%          |
| 11353511 511012 ACC CLERK                      | 25,286.59            | 25,783.85            | 28,820.28           | 19,966.39     | .00              | .00                   | .0%           |
| 11353511 511014 AC SR ADMINISTRATIVE ASSISTANT | .00                  | .00                  | .00                 | .00           | 31,375.00        | 32,350.00             | 3.1%          |
| 11353511 511020 ASSISTANT TOWN ACCOUNTANT      | .00                  | .00                  | 1,999.92            | 1,076.88      | 2,000.00         | 2,000.00              | .0%           |
| 11353511 515000 ACCOUNTING OVERTIME            | .00                  | .00                  | 1,683.04            | 69.05         | 1,000.00         | 1,250.00              | 25.0%         |
| TOTAL SALARIES                                 | 159,140.59           | 159,059.29           | 172,618.89          | 92,822.80     | 181,215.00       | 187,415.00            | 3.4%          |
| 05 EXPENSES                                    |                      |                      |                     |               |                  |                       |               |
| 11355531 531000 ACCTING PROF DEV/TRAINING      | 874.00               | 570.00               | 1,011.61            | 720.00        | 1,500.00         | 2,000.00              | 33.3%         |
| 11355531 531090 ACCTING PROF DEV REGISTRATION  | .00                  | 35.00                | 506.00              | 478.00        | 500.00           | 500.00                | .0%           |
| 11355531 531091 ACCTING PROF DEV - TRAVEL      | 49.40                | 243.74               | 194.60              | 83.82         | 500.00           | 500.00                | .0%           |
| 11355542 542000 ACCTING OFFICE SUPP            | 259.98               | 169.71               | 177.86              | 121.68        | 500.00           | 500.00                | .0%           |
| TOTAL EXPENSES                                 | 1,183.38             | 1,018.45             | 1,890.07            | 1,403.50      | 3,000.00         | 3,500.00              | 16.7%         |
| TOTAL TOWN ACCOUNTANT                          | 160,323.97           | 160,077.74           | 174,508.96          | 94,226.30     | 184,215.00       | 190,915.00            | 3.6%          |
| 0141 BOARD OF ASSESSORS                        |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES                                    |                      |                      |                     |               |                  |                       |               |
| 11413511 511003 ASSESSORS APPRAISER            | 78,386.21            | 8,428.57             | .00                 | .00           | .00              | .00                   | .0%           |
| 11413511 511008 ASSESSORS ASSISTANT APPRAISER  | 37,350.00            | 45,678.09            | 51,267.19           | 28,200.76     | 56,175.00        | 58,100.00             | 3.4%          |
| 11413511 515000 ASSESSORS WAGES OVERTIME       | .00                  | .00                  | 117.77              | .00           | .00              | .00                   | .0%           |
| TOTAL SALARIES                                 |                      |                      |                     |               |                  |                       |               |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 16  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
FINANCE

|                          | PRIOR FY3<br>ACTUALS                       | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--------------------------|--|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 05 EXPENSES              | 115,736.21                                 | 54,106.66            | 51,384.96           | 28,200.76     | 56,175.00        | 58,100.00             | 3.4%          |
| 11415524 524900          | ASSESSORS CAMA LICENSE<br>1,900.00         | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| 11415530 530000          | ASSESSOR PERS PROP INSPECTIONS<br>.00      | .00                  | 17,510.75           | .00           | 6,500.00         | 6,700.00              | 3.1%          |
| 11415530 530100          | ASSESSOR ADVERTISING<br>143.85             | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| 11415530 530190          | ASSESSORS REVALUATION<br>7,500.00          | 3,000.00             | 25,067.50           | .00           | .00              | .00                   | .0%           |
| 11415530 530191          | ASSESSORS APPRAISALS<br>.00                | .00                  | .00                 | .00           | 5,000.00         | 5,000.00              | .0%           |
| 11415530 530512          | ASSESSORS ADMINISTRATION SVCS<br>.00       | 51,130.78            | 52,093.79           | .00           | 58,000.00        | 62,500.00             | 7.8%          |
| 11415531 531000          | ASSESS PROF DEV/TRAINING<br>2,142.92       | 485.00               | 1,194.41            | 40.00         | 2,500.00         | 2,500.00              | .0%           |
| 11415531 531010          | ASSESS DUES AND MEMBERSHIPS<br>730.00      | 410.00               | 625.00              | 165.00        | 1,000.00         | 1,000.00              | .0%           |
| 11415531 531050          | ASSESSORS PUBLICATIONS<br>1,377.80         | 1,337.10             | .00                 | 190.00        | 2,000.00         | 2,000.00              | .0%           |
| 11415531 531091          | ASSESS PROF DEV - TRAVEL<br>847.00         | 362.83               | 786.63              | 45.25         | 500.00           | 500.00                | .0%           |
| 11415542 542000          | ASSESSORS OFFICE SUPP<br>212.26            | 240.00               | .00                 | .00           | .00              | 500.00                | .0%           |
| 11415571 571000          | ASSESSORS MILEAGE REIMBURSEMEN<br>1,301.89 | 518.25               | 552.07              | 275.29        | 1,500.00         | 1,500.00              | .0%           |
| TOTAL EXPENSES           | 16,155.72                                  | 57,483.96            | 97,830.15           | 715.54        | 77,000.00        | 82,200.00             | 6.8%          |
| TOTAL BOARD OF ASSESSORS | 131,891.93                                 | 111,590.62           | 149,215.11          | 28,916.30     | 133,175.00       | 140,300.00            | 5.4%          |
| 0145 FINANCE             |  |                      |                     |               |                  |                       |               |
| 03 SALARIES              |  |                      |                     |               |                  |                       |               |
| 11453511 511005          | TREAS-COLL/ASST DEPT HEAD<br>76,674.00     | 78,714.59            | 81,887.15           | 46,727.80     | 85,550.00        | 88,500.00             | 3.4%          |
| 11453511 511007          | FINANCE ASST TREAS/COLL<br>102,063.26      | 104,360.60           | 107,764.78          | 59,295.36     | 111,700.00       | 114,300.00            | 2.3%          |
| 11453511 511010          | FIN ADMINISTRATIVE ASSISTANT<br>39,594.77  | 40,825.38            | 42,196.86           | 23,224.76     | 43,750.00        | 45,250.00             | 3.4%          |
| 11453511 511012          | FIN CLERK<br>101,602.49                    | 126,656.96           | 104,972.27          | 52,933.40     | 99,900.00        | 103,200.00            | 3.3%          |
| 11453511 515000          | FINANCE OVERTIME<br>5,924.52               | 3,201.68             | 2,316.92            | 256.54        | 6,035.00         | 7,000.00              | 16.0%         |
| TOTAL SALARIES           | 325,859.04                                 | 353,759.21           | 339,137.98          | 182,437.86    | 346,935.00       | 358,250.00            | 3.3%          |

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TOWN OF READING  
 NEXT YEAR BUDGET HISTORICAL COMPARISON

P 17  
 bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
 FINANCE

|                        | PRIOR FY3<br>ACTUALS           | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|------------------------|--------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 05 EXPENSES            |                                |                      |                     |               |                  |                       |               |
| <u>11455530 530105</u> |                                |                      |                     |               |                  |                       |               |
|                        | FINANCE PRINTING FORMS ETC     |                      |                     |               |                  |                       |               |
|                        | 7,985.10                       | 15,633.43            | 15,272.46           | 5,873.75      | 15,000.00        | 16,000.00             | 6.7%          |
| <u>11455530 530110</u> |                                |                      |                     |               |                  |                       |               |
|                        | FINANCE TAX TITLE              |                      |                     |               |                  |                       |               |
|                        | 9,092.60                       | 15,423.80            | 16,733.56           | 1,566.00      | 15,000.00        | 15,000.00             | .0%           |
| <u>11455530 530111</u> |                                |                      |                     |               |                  |                       |               |
|                        | FINANCE BANKING SERVICES       |                      |                     |               |                  |                       |               |
|                        | 11,816.45                      | 13,529.07            | 13,918.68           | 5,077.28      | 15,000.00        | 15,000.00             | .0%           |
| <u>11455531 531000</u> |                                |                      |                     |               |                  |                       |               |
|                        | FINANCE PROF DEV/TRAINING      |                      |                     |               |                  |                       |               |
|                        | 3,782.94                       | 3,296.23             | 2,541.13            | 339.00        | 2,500.00         | 2,800.00              | 12.0%         |
| <u>11455531 531010</u> |                                |                      |                     |               |                  |                       |               |
|                        | FINANCE TR/PROFDEV DUES/MEMBER |                      |                     |               |                  |                       |               |
|                        | 896.90                         | 1,332.60             | 690.00              | 185.00        | 1,000.00         | 1,200.00              | 20.0%         |
| <u>11455531 531091</u> |                                |                      |                     |               |                  |                       |               |
|                        | FINANCE PROF DEV - TRAVEL      |                      |                     |               |                  |                       |               |
|                        | 1,062.12                       | 1,705.46             | 1,037.30            | 225.49        | 1,500.00         | 1,500.00              | .0%           |
| <u>11455540 540000</u> |                                |                      |                     |               |                  |                       |               |
|                        | FINANCE SUPPLIES/EQUIPMENT     |                      |                     |               |                  |                       |               |
|                        | 1,888.54                       | 2,486.19             | 2,164.19            | .00           | .00              | .00                   | .0%           |
| <u>11455542 542000</u> |                                |                      |                     |               |                  |                       |               |
|                        | FINANCE OFFICE SUPP            |                      |                     |               |                  |                       |               |
|                        | 3,965.46                       | 4,903.29             | 3,071.23            | 1,366.82      | 5,000.00         | 5,000.00              | .0%           |
| TOTAL EXPENSES         |                                |                      |                     |               |                  |                       |               |
|                        | 40,490.11                      | 58,310.07            | 55,428.55           | 14,633.34     | 55,000.00        | 56,500.00             | 2.7%          |
| TOTAL FINANCE          |                                |                      |                     |               |                  |                       |               |
|                        | 366,349.15                     | 412,069.28           | 394,566.53          | 197,071.20    | 401,935.00       | 414,750.00            | 3.2%          |
| TOTAL FINANCE          |                                |                      |                     |               |                  |                       |               |
|                        | 658,565.05                     | 683,737.64           | 718,290.60          | 320,213.80    | 719,325.00       | 745,965.00            | 3.7%          |

## Public Safety FY16 Budgets

### Overview

|              | FY15               | FY16               | Change       |
|--------------|--------------------|--------------------|--------------|
| Police       | \$4,501,506        | \$4,544,900        | +1.0%        |
| Dispatch     | \$450,610          | \$536,600          | +19.1%       |
| Fire/EMS     | \$4,313,925        | \$4,461,025        | +3.4%        |
| <b>TOTAL</b> | <b>\$9,266,041</b> | <b>\$9,542,525</b> | <b>+3.0%</b> |

The Public Safety budget consists of the Police Department, Fire/Emergency Management Department and the shared Dispatch. Each year Town Meeting votes both a total salary and expense line for the combination of all three functions. The total budget for Public Safety for FY16 is \$9,542,525 which is a 3.0% increase from the FY15 budget:

### Wages (\$9,165,775 +3.3%)

106.8 FTEs (+2.0 or +1.8%)

| Wages        | FY15               | FY16               | Change       |
|--------------|--------------------|--------------------|--------------|
| Police       | \$4,282,506        | \$4,350,300        | +1.6%        |
| Dispatch     | \$422,500          | \$511,750          | +21.1%       |
| Fire/EMS     | \$4,167,200        | \$4,303,725        | +3.3%        |
| <b>TOTAL</b> | <b>\$8,872,206</b> | <b>\$9,165,775</b> | <b>+3.3%</b> |

There are two new positions in Dispatch in order to have more than one position staffing the overnight shift.

There are no staffing changes to either the Police or Fire departments. Note the low increase in the Police wage line item is driven by the receipt of a five-year federal grant for RCASA.

### Expenses (\$376,750 -4.3%)

Each Public Safety function has comparatively small expenses. Collective bargaining changes in Police and Dispatch shifted clothing allowance from expenses to wages, resulting in about 11% decreases in expenses for each department.

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

## **Police Department FY16 Budget**

### **Overview**

The Reading Police Department budget request for FY16 is funded at \$4,544,900 or +1.0% when compared to FY15. Over 95% of this budget is spent on personnel.

### **Staffing (47.5 FTEs; increase of .5 positions)**

#### **Wages (\$4,350,300; +1.6%)**

In the FY16 budget request, the Police Department is budgeted for 42 sworn officers, this is the same amount of sworn officers as FY15, two civilian office employees, a civilian part-time Animal Control Officer and part-time Parking Enforcement Officer, and three positions from the Reading Coalition Against Substance Abuse (RCASA). The RCASA positions that will show in the Police Department budget are fully grant funded positions for FY16 and include an increase of 1 half-time position.

The salary lines are meeting all contractual agreements and direction regarding non-union compensation. This would include steps and cola adjustments.

There was a request for an additional officer in the Department's level 1 budget to augment the current School Resource Officer. Since its' inception in Reading in 2006 the program has been very successful. The requirements associated with bullying and harassment legislation, working with education relating to substance issues, and being vigilant

with best safety practices have all added to additional demands with this position. The details of the implementation are being examined with the school department. This request was removed at the Town Manager level budget, but should be considered for future budgets.

The RCASA Community Outreach Coordinator line is actually two positions and as mentioned earlier is grant funded. (note FED Grant Support line offset)

### **Expenses (\$194,600; -11.1%)**

The department's expense budget has been decreased by 11.1%.

Of note is the elimination of RCASA expense funding as this is now covered in the federal grant. The reduction in Police Uniforms and Clothing is associated with a contractual agreement. The Police Radar line increase is for service contracts associated with our speed/message boards. Some other adjustments to other categories have been made in an attempt to accurately predict costs.

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 1  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
PUBLIC SAFETY

|                 | PRIOR FY3<br>ACTUALS           | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|-----------------|--------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0210 POLICE     |                                |                      |                     |               |                  |                       |               |
| 03 SALARIES     |                                |                      |                     |               |                  |                       |               |
| 12103511 511003 |                                |                      |                     |               |                  |                       |               |
|                 | POLICE CHIEF                   |                      |                     |               |                  |                       |               |
|                 | 136,530.63                     | 138,707.57           | 143,460.54          | 84,789.56     | 148,350.00       | 155,900.00            | 5.1%          |
| 12103511 511010 |                                |                      |                     |               |                  |                       |               |
|                 | POL ADMINISTRATIVE ASSISTANT   |                      |                     |               |                  |                       |               |
|                 | .00                            | .00                  | 49,700.93           | 29,324.62     | 51,350.00        | 52,850.00             | 2.9%          |
| 12103511 511011 |                                |                      |                     |               |                  |                       |               |
|                 | POL ADMINISTRATIVE SECRETARY   |                      |                     |               |                  |                       |               |
|                 | .00                            | .00                  | 39,893.87           | 23,790.76     | 41,275.00        | 42,500.00             | 3.0%          |
| 12103511 511012 |                                |                      |                     |               |                  |                       |               |
|                 | POL CLERK                      |                      |                     |               |                  |                       |               |
|                 | 84,049.73                      | 85,408.02            | .00                 | .00           | .00              | .00                   | .0%           |
| 12103511 511021 |                                |                      |                     |               |                  |                       |               |
|                 | DEPUTY POLICE CHIEF            |                      |                     |               |                  |                       |               |
|                 | .00                            | .00                  | 29,477.12           | 73,869.33     | 126,250.00       | 137,450.00            | 8.9%          |
| 12103511 511229 |                                |                      |                     |               |                  |                       |               |
|                 | YOUTH COORDINATOR              |                      |                     |               |                  |                       |               |
|                 | .00                            | .00                  | .00                 | .00           | .00              | 25,697.00             | .0%           |
| 12103511 511231 |                                |                      |                     |               |                  |                       |               |
|                 | POLICE LIEUTENANTS             |                      |                     |               |                  |                       |               |
|                 | 299,365.31                     | 316,009.19           | 314,798.11          | 258,490.45    | 338,450.00       | 353,000.00            | 4.3%          |
| 12103511 511232 |                                |                      |                     |               |                  |                       |               |
|                 | POLICE SERGEANTS               |                      |                     |               |                  |                       |               |
|                 | 619,371.10                     | 587,900.84           | 630,031.35          | 434,049.59    | 762,225.00       | 781,000.00            | 2.5%          |
| 12103511 511233 |                                |                      |                     |               |                  |                       |               |
|                 | POLICE OFFICERS                |                      |                     |               |                  |                       |               |
|                 | 1,660,164.81                   | 1,722,572.84         | 1,797,635.48        | 975,066.61    | 1,802,000.00     | 1,680,350.00          | -6.8%         |
| 12103511 511234 |                                |                      |                     |               |                  |                       |               |
|                 | POLICE DETECTIVES              |                      |                     |               |                  |                       |               |
|                 | 307,693.34                     | 407,073.08           | 417,126.75          | 307,215.66    | 434,175.00       | 634,200.00            | 46.1%         |
| 12103511 511235 |                                |                      |                     |               |                  |                       |               |
|                 | POLICE PARKING ENFORCEMENT     |                      |                     |               |                  |                       |               |
|                 | 16,632.15                      | 16,894.85            | 17,467.20           | 10,323.37     | 18,075.00        | 18,650.00             | 3.2%          |
| 12103511 511236 |                                |                      |                     |               |                  |                       |               |
|                 | POLICE ANIMAL CONTROL          |                      |                     |               |                  |                       |               |
|                 | 16,305.54                      | 16,568.76            | 17,134.65           | 10,132.85     | 17,725.00        | 17,900.00             | 1.0%          |
| 12103511 511238 |                                |                      |                     |               |                  |                       |               |
|                 | POLICE SCHOOL TRAFFIC          |                      |                     |               |                  |                       |               |
|                 | 112,985.96                     | 115,306.33           | 114,910.26          | 60,163.73     | 122,375.00       | 131,000.00            | 7.0%          |
| 12103511 511521 |                                |                      |                     |               |                  |                       |               |
|                 | RCASA COMMUNITY OUTREACH COORD |                      |                     |               |                  |                       |               |
|                 | .00                            | 12,478.05            | 35,027.37           | 25,600.05     | 44,500.00        | 49,426.00             | 11.1%         |
| 12103511 511569 |                                |                      |                     |               |                  |                       |               |
|                 | RCASA PROGRAM DIRECTOR         |                      |                     |               |                  |                       |               |
|                 | .00                            | 42,165.77            | 70,703.39           | 42,599.10     | 74,550.00        | 76,798.00             | 3.0%          |
| 12103511 515000 |                                |                      |                     |               |                  |                       |               |
|                 | POLICE OVERTIME                |                      |                     |               |                  |                       |               |
|                 | 261,638.13                     | 421,030.04           | 287,799.62          | 133,542.07    | 313,000.00       | 315,000.00            | .6%           |
| 12103511 515210 |                                |                      |                     |               |                  |                       |               |
|                 | POLICE TRAINING                |                      |                     |               |                  |                       |               |
|                 | 15,631.11                      | 14,211.75            | 17,475.06           | 3,650.40      | 21,000.00        | 21,500.00             | 2.4%          |
| 12103511 516210 |                                |                      |                     |               |                  |                       |               |
|                 | POLICE FITNESS STIPEND         |                      |                     |               |                  |                       |               |
|                 | 2,250.00                       | 3,000.00             | 3,750.00            | 5,250.00      | 4,500.00         | 5,500.00              | 22.2%         |
| 12103511 596110 |                                |                      |                     |               |                  |                       |               |
|                 | FED GRANT SUPPORT              |                      |                     |               |                  |                       |               |
|                 | .00                            | .00                  | -31,663.09          | -58,798.95    | -40,794.00       | -151,921.00           | 272.4%        |
| 12103511 596120 |                                |                      |                     |               |                  |                       |               |
|                 | STATE GRANT SUPPORT            |                      |                     |               |                  |                       |               |
|                 | .00                            | -1,798.00            | .00                 | .00           | .00              | .00                   | .0%           |
| 12103512 512205 |                                |                      |                     |               |                  |                       |               |
|                 | POLICE CELL MONITORS           |                      |                     |               |                  |                       |               |
|                 | 968.36                         | 539.78               | .00                 | .00           | 3,500.00         | 3,500.00              | .0%           |
| 12103517 517017 |                                |                      |                     |               |                  |                       |               |
|                 | POLICE BUYBACK                 |                      |                     |               |                  |                       |               |
|                 | .00                            | 16,753.60            | .00                 | 25,190.46     | .00              | .00                   | .0%           |

TOTAL SALARIES



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P  
bgnyrpts 2

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
PUBLIC SAFETY

|                 | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|-----------------|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 05 EXPENSES     | 3,533,586.17         | 3,914,822.47         | 3,954,728.61        | 2,444,249.66  | 4,282,506.00     | 4,350,300.00          | 1.6%          |
| 12105521 521392 |                      |                      |                     |               |                  |                       |               |
|                 | 12,188.33            | -399.00              | .00                 | .00           | .00              | .00                   | .0%           |
| 12105524 524001 |                      |                      |                     |               |                  |                       |               |
|                 | 6,696.03             | 10,546.78            | 7,076.37            | 4,848.47      | 10,500.00        | 10,500.00             | .0%           |
| 12105524 524201 |                      |                      |                     |               |                  |                       |               |
|                 | 5,590.04             | 16,819.00            | 15,571.84           | 41.97         | 9,500.00         | 9,500.00              | .0%           |
| 12105524 524250 |                      |                      |                     |               |                  |                       |               |
|                 | 22,225.44            | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| 12105524 524271 |                      |                      |                     |               |                  |                       |               |
|                 | 4,150.20             | 7,518.90             | 2,118.90            | 3,638.00      | 4,750.00         | 4,750.00              | .0%           |
| 12105530 530000 |                      |                      |                     |               |                  |                       |               |
|                 | 13.75                | 82.75                | .00                 | .00           | 500.00           | 500.00                | .0%           |
| 12105530 530422 |                      |                      |                     |               |                  |                       |               |
|                 | 402.05               | .00                  | .00                 | .00           | 900.00           | 900.00                | .0%           |
| 12105530 530423 |                      |                      |                     |               |                  |                       |               |
|                 | 368.89               | 672.38               | 90.00               | 226.00        | 1,000.00         | 1,000.00              | .0%           |
| 12105531 531000 |                      |                      |                     |               |                  |                       |               |
|                 | 3,431.72             | 2,908.00             | 4,595.44            | .00           | 6,000.00         | 6,000.00              | .0%           |
| 12105531 531010 |                      |                      |                     |               |                  |                       |               |
|                 | 9,375.00             | 13,567.74            | 10,704.00           | 10,974.00     | 12,500.00        | 12,500.00             | .0%           |
| 12105531 531090 |                      |                      |                     |               |                  |                       |               |
|                 | 627.00               | 515.00               | 1,145.00            | .00           | 3,000.00         | 4,000.00              | 33.3%         |
| 12105531 531091 |                      |                      |                     |               |                  |                       |               |
|                 | 862.69               | 4,998.05             | 8,492.76            | 1,778.33      | 3,750.00         | 3,750.00              | .0%           |
| 12105531 531210 |                      |                      |                     |               |                  |                       |               |
|                 | 2,127.00             | 22,895.00            | 16,380.00           | 7,717.00      | 6,500.00         | 6,500.00              | .0%           |
| 12105535 535300 |                      |                      |                     |               |                  |                       |               |
|                 | .00                  | 400.00               | 66.47               | 453.76        | 500.00           | .00                   | -100.0%       |
| 12105540 540000 |                      |                      |                     |               |                  |                       |               |
|                 | 848.49               | 3,073.26             | 868.71              | 891.98        | 2,500.00         | 2,500.00              | .0%           |
| 12105540 540221 |                      |                      |                     |               |                  |                       |               |
|                 | 6,694.70             | 8,076.28             | 1,915.00            | 3,722.45      | 13,300.00        | 10,000.00             | -24.8%        |
| 12105540 540231 |                      |                      |                     |               |                  |                       |               |
|                 | 1,163.00             | 878.36               | 585.00              | 734.06        | 3,000.00         | 6,500.00              | 116.7%        |
| 12105540 540281 |                      |                      |                     |               |                  |                       |               |
|                 | 6,462.02             | 7,003.03             | 4,245.00            | 7,072.00      | 8,000.00         | 8,000.00              | .0%           |
| 12105540 540282 |                      |                      |                     |               |                  |                       |               |
|                 | 8,362.01             | 4,350.17             | 1,223.32            | 3,004.61      | 7,500.00         | 7,500.00              | .0%           |
| 12105542 542000 |                      |                      |                     |               |                  |                       |               |
|                 | 9,653.33             | 8,292.45             | 18,022.96           | 10,502.24     | 9,500.00         | 12,000.00             | 26.3%         |
| 12105542 542120 |                      |                      |                     |               |                  |                       |               |
|                 | 2,191.94             | 4,374.00             | 1,999.00            | .00           | 1,000.00         | 2,000.00              | 100.0%        |
| 12105542 542125 |                      |                      |                     |               |                  |                       |               |
|                 | 2,142.25             | 779.00               | .00                 | .00           | .00              | .00                   | .0%           |
| 12105542 542127 |                      |                      |                     |               |                  |                       |               |
|                 | 1,463.34             | 1,437.43             | 1,476.71            | 1,028.16      | 1,600.00         | 1,600.00              | .0%           |
| 12105554 554000 |                      |                      |                     |               |                  |                       |               |
|                 |                      |                      |                     |               |                  |                       |               |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 3  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
PUBLIC SAFETY

|                 | PRIOR FY3<br>ACTUALS      | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|-----------------|---------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 12105558_558545 | 35,291.70                 | 42,194.81            | 44,597.64           | 1,894.72      | 36,500.00        | 6,000.00              | -83.6%        |
|                 | RCASA SUPPLIES            |                      |                     |               |                  |                       |               |
| 12105578_578250 | .00                       | .499.17              | 500.00              | 362.81        | 550.00           | .00                   | -100.0%       |
|                 | POLICE FOOD FOR PRISONERS |                      |                     |               |                  |                       |               |
| 12105578_578545 | 324.65                    | 235.93               | 305.00              | 145.77        | 600.00           | 600.00                | .0%           |
|                 | RCASA OTHER EXPENSES      |                      |                     |               |                  |                       |               |
| 12105580_580250 | .00                       | 500.00               | 10.90               | 34.16         | 550.00           | .00                   | -100.0%       |
|                 | POLICE EQUIP CRUISERS     |                      |                     |               |                  |                       |               |
|                 | 55,109.90                 | 56,482.99            | 65,024.37           | .00           | 75,000.00        | 78,000.00             | 4.0%          |
| TOTAL EXPENSES  | 197,765.47                | 218,701.48           | 207,014.39          | 59,070.49     | 219,000.00       | 194,600.00            | -11.1%        |
| TOTAL POLICE    | 3,731,351.64              | 4,133,523.95         | 4,161,743.00        | 2,503,320.15  | 4,501,506.00     | 4,544,900.00          | 1.0%          |

## **Dispatch FY16 Budget**

### **Overview**

The Reading Public Safety Dispatch budget request for FY16 is funded at \$536,600, a 19.1% increase compared with FY15. Over 95% of this budget is spent on personnel.

### **Staffing (11 FTEs; increase in 2 positions)**

#### **Wages (\$511,750; +21.1%)**

Dispatch currently is staffed with eight civilian Tele communicators and one civilian Head Dispatcher who works several shifts per week as a Tele communicator and oversees the administration of the Dispatch center. In addition to Town funding, \$50,000 in 911 grant funds are used to offset existing salaries.

The salary lines are meeting all contractual agreements and direction regarding non-union compensation. This would include steps and cola adjustments.

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

Hiring two additional Tele communicators would be ideal in order to achieve a full staffing level on overnight shifts. The demands related to Emergency Medical Dispatch and the State

requirements related to certifications in order to manage 911 calls are driving the need for staffing.

### **Expenses (\$24,850; -11.6%)**

The expense budget for Dispatch is reduced this year to accommodate contractual agreements as the clothing is no longer provided by the Department.

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 4  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
PUBLIC SAFETY

|  | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0215 DISPATCHERS                               |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES                                    |                      |                      |                     |               |                  |                       |               |
| 12153511 511000 PUB SAFETY DISPATCHERS         | 337,290.87           | 338,983.00           | 331,672.53          | 168,585.23    | 360,225.00       | 444,000.00            | 23.3%         |
| 12153511 511003 HEAD PUB SAFETY DISPATCHER     | 57,190.38            | 58,122.25            | 60,113.56           | 35,793.20     | 65,775.00        | 68,750.00             | 4.5%          |
| 12153511 515000 DISPATCH WAGES OVERTIME        | 45,869.26            | 61,634.30            | 66,133.43           | 60,804.55     | 46,500.00        | 49,000.00             | 5.4%          |
| 12153511 515210 DISPATCH OT TRAINING           | .00                  | .00                  | 655.68              | -688.95       | .00              | .00                   | .0%           |
| 12153511 596120 DISPATCH E911 GRANT SUPPORT    | -52,905.00           | -50,000.00           | -50,000.00          | .00           | -50,000.00       | -50,000.00            | .0%           |
| 12153512 512000 DISPATCH WAGES TEMP            | 1,317.63             | 1,670.79             | 1,396.66            | 13,324.38     | .00              | .00                   | .0%           |
| TOTAL SALARIES                                 | 388,763.14           | 410,410.34           | 409,971.86          | 277,818.41    | 422,500.00       | 511,750.00            | 21.1%         |
| 05 EXPENSES                                    |                      |                      |                     |               |                  |                       |               |
| 12155524 524000 DISPATCH MAINT CONTRACT/REPAIR | 155.00               | .00                  | 117.00              | .00           | .00              | .00                   | .0%           |
| 12155524 524260 DISPATCH VIDEO SURV MAINT      | 2,971.60             | 724.63               | 1,395.00            | .00           | 2,750.00         | 2,750.00              | .0%           |
| 12155524 524271 DISPATCH EQUIP MAINT & REPAIR  | 2,836.25             | 4,756.98             | .00                 | .00           | 3,000.00         | 3,200.00              | 6.7%          |
| 12155531 531000 DISPATCH PROF DEV/TRAINING     | 853.03               | 557.85               | 1,399.15            | 261.00        | 1,400.00         | 1,500.00              | 7.1%          |
| 12155531 531091 DISPATCH PROF DEV TRAVEL       | 237.94               | 878.87               | 1,368.93            | 274.01        | 1,000.00         | 1,000.00              | .0%           |
| 12155536 536000 DISPATCH SOFTWARE LICEN & SUPP | 16,802.00            | 1,728.46             | 1,890.00            | 1,890.00      | 2,300.00         | 2,300.00              | .0%           |
| 12155540 540221 DISPATCH COMM EQUIP            | 3,239.50             | 4,015.18             | 3,959.78            | 175.00        | 6,000.00         | 6,000.00              | .0%           |
| 12155542 542000 DISPATCH OFFICE SUPP           | 1,644.06             | 2,320.36             | 106.44              | .00           | 2,100.00         | .00                   | -100.0%       |
| 12155554 554000 DISPATCH UNIFORMS AND CLOTHING | 2,204.99             | 2,160.00             | 2,310.00            | 630.00        | 2,160.00         | 500.00                | -76.9%        |
| 12155555 555000 DISPATCH TECHNOLOGY SUPP       | 2,838.84             | 205.00               | .00                 | .00           | 3,700.00         | 3,700.00              | .0%           |
| 12155580 580000 DISPATCH EQUIPMENT             | .00                  | 1,362.00             | .00                 | .00           | 3,700.00         | 3,900.00              | 5.4%          |
| TOTAL EXPENSES                                 | 33,783.21            | 18,709.33            | 12,546.30           | 3,230.01      | 28,110.00        | 24,850.00             | -11.6%        |
| TOTAL DISPATCHERS                              | 422,546.35           | 429,119.67           | 422,518.16          | 281,048.42    | 450,610.00       | 536,600.00            | 19.1%         |

## Fire and Emergency Management FY16 Budget

### Overview

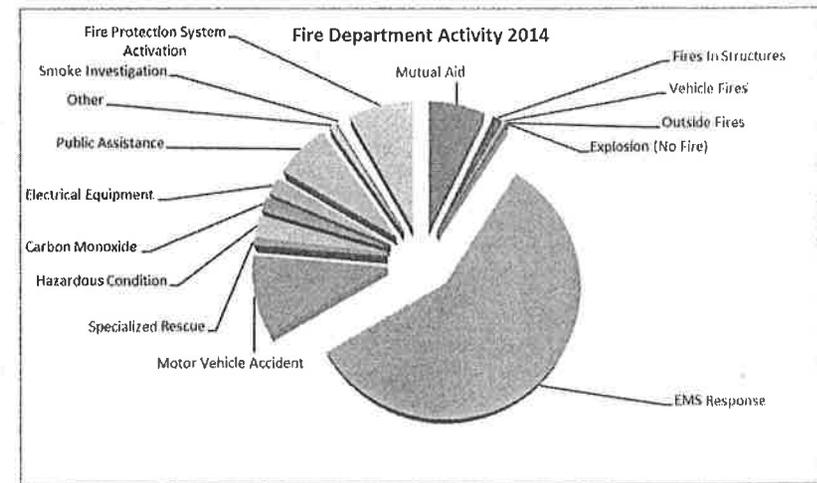
The Reading Fire Department's budget for FY 16 is for \$4,461,025. The salary portion is \$4,303,725 and this represents 96.5% of the budget. The expense budget for \$157,300 represents 3.5% of the budget. The FY 16 budget that has been submitted will retain staffing and response at the present budgeted levels and permit the staffing of a second in command position.

Our major responsibilities are:

- ◆ Delivery of Emergency Medical Services
- ◆ Fire Suppression
- ◆ Fire Prevention
- ◆ Emergency Management

### Emergency Response

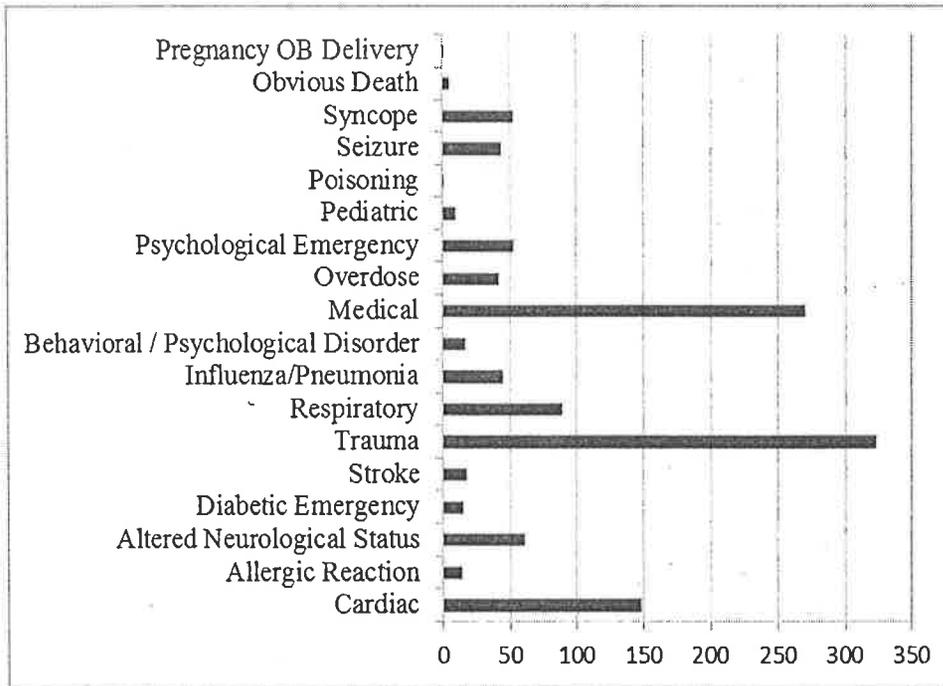
In calendar year 2014 the Fire Department responded to 3,190 emergency calls for assistance. Of these calls 2,024 involved some level of emergency medical response. A review of our Massachusetts Fire Incident Report data revealed fire responses have increased over calendar year 2013. In 2014 we responded to 43 fires defined as structure fires, 7 fires in mobile equipment and 17 outside fires in addition to the responses reflected in the graph shown.



Total Emergency Responses Calendar Year 2014

### Emergency Medical Response

Total emergency medical responses have increased over calendar year 2013. The most troubling statistic is the response to overdoses (chemical, poly-substance, prescription and substance abuse). Our calendar year 2013 data revealed 12 patients received the medication Narcan. In calendar year 2014 we have seen the number of patients receiving Narcan increase to 32. This is a 266.67% increase over last year. Below is a graph indicating the clinical impression of patients transported in calendar year 2014.



Clinical Impression Calendar Year 2014

**Staffing (49 FTEs; no change)**

**Wage costs (\$4,303,725; +3.3%)**

The FY16 budget does not propose any staffing changes. The Reading Fire Department's 49 full time employees are primarily organized around four Groups of Officers and Firefighters. The budget requests the funding of a Chief, Executive Officer, Administrative Assistant, four Captains, five Lieutenants, thirty seven Firefighters and two part time Fire Alarm Technicians. Major

responsibilities include: Delivery of Emergency Medical Services; Fire Suppression; Fire Prevention and Emergency Management.

Note that Holiday pay is now included in the wage lines for each position, instead of tracked differently. This leads to increases optically higher than the approximate 3% increases across the department. In addition, there is a new stipend for the Emergency Management duties, as suggested by a recent pay & class data; also there are some increases in educational achievements and incentive pay; finally there is also one additional 24-hour period in FY16 due to Leap Year.

**Expenses (\$157,300; +7.2%)**

The increase in the expense budget was driven by the need to increase ambulance billing services due to higher revenues (see next section). In general, there is downward pressure on reimbursement rates from the health insurance industry,

**Ambulance Revenue**

Ambulance revenue collected this fiscal year to date is \$459,836. This revenue is trending higher than last fiscal year due to increases in our ambulance fees. In FY14 we collected \$616,839 and in FY13 ambulance revenues were \$626,343.



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 5  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
PUBLIC SAFETY

|                 | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|-----------------|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0220 FIRE       |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES     |                      |                      |                     |               |                  |                       |               |
| 12203511 511000 |                      |                      |                     |               |                  |                       |               |
|                 |                      |                      |                     |               |                  |                       |               |
| 12203511 511003 |                      |                      |                     |               |                  |                       |               |
| 12203511 511009 |                      |                      |                     |               |                  |                       |               |
| 12203511 511021 |                      |                      |                     |               |                  |                       |               |
| 12203511 511241 |                      |                      |                     |               |                  |                       |               |
| 12203511 511242 |                      |                      |                     |               |                  |                       |               |
| 12203511 511243 |                      |                      |                     |               |                  |                       |               |
| 12203511 511246 |                      |                      |                     |               |                  |                       |               |
| 12203511 515000 |                      |                      |                     |               |                  |                       |               |
| 12203511 515200 |                      |                      |                     |               |                  |                       |               |
| 12203517 517017 |                      |                      |                     |               |                  |                       |               |
| 12203517 517021 |                      |                      |                     |               |                  |                       |               |
| TOTAL SALARIES  | 3,703,581.39         | 3,872,377.40         | 4,056,636.16        | 2,472,001.97  | 4,167,200.00     | 4,303,725.00          | 3.3%          |
| 05 EXPENSES     |                      |                      |                     |               |                  |                       |               |
| 12205521 521392 |                      |                      |                     |               |                  |                       |               |
| 12205524 524270 |                      |                      |                     |               |                  |                       |               |
| 12205524 524271 |                      |                      |                     |               |                  |                       |               |
| 12205524 524273 |                      |                      |                     |               |                  |                       |               |
| 12205524 524275 |                      |                      |                     |               |                  |                       |               |
| 12205524 524276 |                      |                      |                     |               |                  |                       |               |
| 12205530 530022 |                      |                      |                     |               |                  |                       |               |
| 12205531 531000 |                      |                      |                     |               |                  |                       |               |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 6  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
PUBLIC SAFETY

|                     | PRIOR FY3<br>ACTUALS                    | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|---------------------|---|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 12205531 531010     | FIRE DUES AND MEMBERSHIPS<br>3,244.95   | 4,049.00             | 3,780.00            | 2,500.00      | 3,100.00         | 3,100.00              | .0%           |
| 12205531 531050     | FIRE PUBLICATIONS<br>145.75             | 53.95                | 127.90              | 21.00         | 500.00           | 500.00                | .0%           |
| 12205531 531090     | FIRE PROFDEV- REGISTRATION<br>609.00    | 214.00               | 889.00              | 295.00        | 1,100.00         | 1,100.00              | .0%           |
| 12205531 531220     | FIRE FIREFIGHTER TRAINING<br>5,534.25   | 7,061.51             | 5,551.15            | 4,337.50      | 6,000.00         | 6,000.00              | .0%           |
| 12205540 540000     | FIRE SUPPLIES/EQUIPMENT<br>214.13       | 1,154.11             | 407.17              | .00           | 4,000.00         | 4,000.00              | .0%           |
| 12205540 540225     | FIRE DEPT EQUIPMENT<br>-1,235.38        | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| 12205542 542000     | FIRE OFFICE SUPP<br>2,228.88            | 187.88               | 711.53              | 289.77        | 2,000.00         | 2,000.00              | .0%           |
| 12205550 550000     | FIRE ALS MEDICAL SUPPLIES<br>31,215.19  | 31,970.59            | 39,977.02           | 28,082.56     | 34,500.00        | 36,000.00             | 4.3%          |
| 12205550 550290     | FIRE AMBULANCE SERVICE<br>13,705.96     | 11,599.96            | 20,029.72           | 15,016.72     | 20,100.00        | 20,100.00             | .0%           |
| 12205554 554000     | FIRE UNIFORMS AND CLOTHING<br>29,450.00 | 30,500.00            | 31,725.00           | 31,725.00     | 34,425.00        | 37,000.00             | 7.5%          |
| 12205554 554220     | FIRE PROTECTIVE CLOTHING<br>1,140.50    | 4,133.47             | 2,077.43            | 592.81        | 2,000.00         | 2,000.00              | .0%           |
| 12205578 578000     | FIRE OTHER<br>646.10                    | 955.14               | 168.29              | 1,830.69      | 1,000.00         | 1,000.00              | .0%           |
| 12205578 578062     | FLAGS<br>.00                            | .00                  | .00                 | 561.84        | 1,000.00         | 1,000.00              | .0%           |
| TOTAL EXPENSES      | 97,485.16                               | 116,098.61           | 128,330.83          | 109,704.48    | 146,725.00       | 157,300.00            | 7.2%          |
| TOTAL FIRE          | 3,801,066.55                            | 3,988,476.01         | 4,184,966.99        | 2,581,706.45  | 4,313,925.00     | 4,461,025.00          | 3.4%          |
| TOTAL PUBLIC SAFETY | 7,954,964.54                            | 8,551,119.63         | 8,769,228.15        | 5,366,075.02  | 9,266,041.00     | 9,542,525.00          | 3.0%          |
| GRAND TOTAL         | 7,954,964.54                            | 8,551,119.63         | 8,769,228.15        | 5,366,075.02  | 9,266,041.00     | 9,542,525.00          | 3.0%          |

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

## Public Works FY16 Budget

### Overview

The Department of Public Works consists of several divisions including engineering, highway and equipment maintenance, general administration, storm water (not the enterprise fund), cemetery, and parks and forestry. Town Meeting also votes individual budgets for the categories of snow and ice, street lights, and rubbish collection and disposal, as well as the three Enterprise Funds.

|                   | FY15               | FY16               | Change       |
|-------------------|--------------------|--------------------|--------------|
| Engineering       | \$444,275          | \$443,000          | +3.3%        |
| Hwy&Equip.        | \$1,536,250        | \$1,554,500        | +1.2%        |
| Administration    | \$323,475          | \$333,500          | +3.1%        |
| Storm Water       | \$173,800          | \$168,000          | -3.3 %       |
| Cemetery          | \$205,400          | \$209,900          | +2.2%        |
| Pks & Forestry    | \$576,700          | \$577,950          | +0.2%        |
| Divisions         | \$3,259,900        | \$3,286,850        | +0.8%        |
| Snow/Lts/Trash    | \$2,315,000        | \$2,373,000        | +2.5%        |
| <b>Department</b> | <b>\$5,574,900</b> | <b>\$5,659,850</b> | <b>+1.5%</b> |

Total department budgets show an increase of only 1.5 % in the FY16 budget. The Solid Waste Collection/ Recycling budget increased by 4%, as the Town enters into the final year of its

contract. Negotiations are currently underway regarding a potential contract extension.

### Wage costs – Divisions (\$ 2,403,800; +1.7%)

Changes in staffing include the funding of an Assistant DPW Director position (eliminating the former position of DPW Business Manager), as part of a town wide reorganization/ secession planning program.

| Wages             | FY15               | FY16               | Change       |
|-------------------|--------------------|--------------------|--------------|
| Engineering       | \$398,025          | \$401,250          | +0.8%        |
| Hwy&Equip.        | \$808,700          | \$824,650          | +2.0%        |
| Administration    | \$304,475          | \$318,500          | -4.6%        |
| Storm Water       | \$166,800          | \$161,000          | -3.5%        |
| Cemetery          | \$161,750          | \$167,950          | +3.8%        |
| Pks & Forestry    | \$523,600          | \$530,450          | +1.3%        |
| <b>Divisions</b>  | <b>\$2,363,350</b> | <b>\$2,403,800</b> | <b>+1.7%</b> |
| Snow/Lts/Trash    | \$115,000          | \$115,000          | +0%          |
| <b>Department</b> | <b>\$2,478,350</b> | <b>\$2,518,800</b> | <b>+1.6%</b> |

In addition, in Administration, a position has been upgraded from clerk to Administrative Secretary, which reflects, more accurately, current duties and responsibilities.

Also, there are some additional minor reductions in some salary accounts reflecting the retirement of a number of long term, over 40 years of service employees.

All union collective bargaining contract requirements are incorporated into the wages budget line item.

For the most part, all staffing changes, supervisory structure, and makeup of the department have been completed.

**Expenses – Divisions (\$ 883,050; -1.5%)**

| <b>Expenses</b>   | <b>FY15</b>        | <b>FY16</b>        | <b>Change</b> |
|-------------------|--------------------|--------------------|---------------|
| Engineering       | \$46,250           | \$41,750           | -9.7%         |
| Hwy&Equip.        | \$727,550          | \$729,850          | +3%           |
| Administration    | \$19,000           | \$15,000           | -21.1%        |
| Storm Water       | \$7,000            | \$7,000            | 0%            |
| Cemetery          | \$43,650           | \$41,950           | -3.9%         |
| Pks & Forestry    | \$53,100           | \$47,500           | -10.5%        |
| <b>Divisions</b>  | <b>\$896,550</b>   | <b>\$883,050</b>   | <b>-1.5%</b>  |
| Snow/Lts/Trash    | \$2,200,000        | \$2,258,000        | +2.6%         |
| <b>Department</b> | <b>\$3,096,550</b> | <b>\$3,141,050</b> | <b>+1.4 %</b> |

Administration expenses are up because of \$5,700 in additional funding needed for professional development/ training

throughout the department for both union and nonunion employees.

In addition, highway division vehicle and equipment parts/ maintenance costs have increased by \$10,000 reflecting anticipated cost increases in this area.

Also, EDC flower Maintenance (watering/ fertilizing), line item has been eliminated (-\$10,000), with the assumption these downtown planter watering costs will be absorbed via other funding sources.

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 24  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
PUBLIC WORKS

|  | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0411 ENGINEERING                               |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES                                    |                      |                      |                     |               |                  |                       |               |
| 14113511 511451 TOWN ENGINEER                  | 92,479.00            | 91,952.00            | 96,382.80           | 51,987.54     | 99,850.00        | 101,250.00            | 1.4%          |
| 14113511 511452 ENGINEERING SR CIVIL ENGINEER  | 65,782.90            | 67,080.03            | 69,262.60           | 39,456.50     | 71,700.00        | 74,250.00             | 3.6%          |
| 14113511 511453 ENGINEERING CIVIL ENGINEER     | 126,649.60           | 129,440.91           | 133,642.24          | 75,504.71     | 138,700.00       | 140,300.00            | 1.2%          |
| 14113511 511455 ENGINEERING FIELD TECH II      | 57,630.72            | 43,382.16            | 58,693.10           | 33,091.74     | 61,275.00        | 60,950.00             | -.5%          |
| 14113511 511457 ENGINEERING FIELD TECH I       | 52,512.00            | 52,199.60            | .00                 | .00           | .00              | .00                   | .0%           |
| 14113511 511458 ENGINEERING SURVEYOR AID II    | .00                  | .00                  | .00                 | 7,885.49      | 16,000.00        | 16,000.00             | .0%           |
| 14113511 511459 ENGINEERING AIDE               | 1,125.60             | -1,125.60            | 2,850.00            | 375.96        | .00              | .00                   | .0%           |
| 14113511 515000 ENGINEERING OVERTIME           | 3,618.29             | 6,003.80             | 4,264.98            | 2,245.78      | 10,000.00        | 8,000.00              | -20.0%        |
| 14113511 516050 ENGINEERING OUT OF GRADE WORK  | 142.00               | 1,760.00             | 170.00              | 270.00        | 500.00           | 500.00                | .0%           |
| 14113517 517017 ENGINEERING SICK LEAVE BUYBACK | .00                  | 19,810.56            | .00                 | .00           | .00              | .00                   | .0%           |
| TOTAL SALARIES                                 | 399,940.11           | 410,503.46           | 365,265.72          | 210,817.72    | 398,025.00       | 401,250.00            | .8%           |
| 05 EXPENSES                                    |                      |                      |                     |               |                  |                       |               |
| 14115524 524250 TRAFFIC CONTROL REPAIRS        | .00                  | 10,101.20            | 19,460.20           | 22,182.00     | 28,000.00        | 20,000.00             | -28.6%        |
| 14115530 530015 ENGINEERING PROF REVIEW SVCS   | 300.00               | 660.00               | 373.00              | 263.63        | 1,250.00         | 1,250.00              | .0%           |
| 14115530 530420 ENGINEERING POLICE DETAILS     | 2,595.40             | 2,870.56             | 4,736.94            | 8,000.00      | 8,000.00         | 11,000.00             | 37.5%         |
| 14115540 540000 ENGINEERING SUPPLIES/EQUIPMENT | 3,699.31             | 3,379.26             | 3,099.98            | 14.98         | 3,500.00         | 3,500.00              | .0%           |
| 14115555 555000 ENGINEERING COMPUTER SUPPLIES  | 9,084.58             | 4,075.25             | 3,891.53            | 4,105.40      | 4,500.00         | 5,000.00              | 11.1%         |
| 14115578 578009 ENGINEERING RECORDING FEES     | 600.00               | 1,200.00             | 450.00              | .00           | 1,000.00         | 1,000.00              | .0%           |
| TOTAL EXPENSES                                 | 16,279.29            | 22,286.27            | 32,011.65           | 34,566.01     | 46,250.00        | 41,750.00             | -9.7%         |
| TOTAL ENGINEERING                              | 416,219.40           | 432,789.73           | 397,277.37          | 245,383.73    | 444,275.00       | 443,000.00            | -0.3%         |
| 0420 HIGHWAY & EQUIPMENT MAINT.                |                      |                      |                     |               |                  |                       |               |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
PUBLIC WORKS

| 03 | SALARIES        | PRIOR FY3<br>ACTUALS           | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|----|-----------------|--------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
|    | 14203511 511401 | HIGHWAY SUPERVISOR             |                      |                     |               |                  |                       |               |
|    |                 | 62,793.59                      | 64,873.56            | 64,425.07           | 32,830.96     | 68,950.00        | 62,100.00             | -9.9%         |
|    | 14203511 511403 | HIGHWAY FOREMAN                |                      |                     |               |                  |                       |               |
|    |                 | 63,773.04                      | 64,792.03            | 66,335.77           | 36,398.97     | 68,650.00        | 72,850.00             | 6.1%          |
|    | 14203511 511405 | HIGHWAY WORKING FOREMAN        |                      |                     |               |                  |                       |               |
|    |                 | 95,989.08                      | 92,764.16            | 95,686.28           | 46,686.63     | 102,600.00       | 108,600.00            | 5.8%          |
|    | 14203511 511409 | HIGHWAY EQUIPMENT OPERATOR     |                      |                     |               |                  |                       |               |
|    |                 | 160,462.33                     | 160,888.03           | 162,473.87          | 69,955.18     | 170,500.00       | 170,550.00            | .0%           |
|    | 14203511 511413 | HIGHWAY SKILLED LABORER        |                      |                     |               |                  |                       |               |
|    |                 | .00                            | .00                  | 3,667.82            | 40,466.80     | 24,975.00        | 42,000.00             | 68.2%         |
|    | 14203511 511417 | HIGHWAY LABORER                |                      |                     |               |                  |                       |               |
|    |                 | 82,118.95                      | 72,842.92            | 93,747.23           | 20,772.68     | 74,425.00        | 60,550.00             | -18.6%        |
|    | 14203511 511421 | HIGHWAY MASTER MECHANIC        |                      |                     |               |                  |                       |               |
|    |                 | 57,761.37                      | 58,800.93            | 61,303.37           | 34,874.49     | 62,800.00        | 65,950.00             | 5.0%          |
|    | 14203511 511423 | HIGHWAY MECHANIC CLASS I       |                      |                     |               |                  |                       |               |
|    |                 | 34,490.32                      | 55,061.94            | 102,432.82          | 59,643.60     | 101,450.00       | 107,450.00            | 5.9%          |
|    | 14203511 511425 | HIGHWAY MECHANIC CLASS II      |                      |                     |               |                  |                       |               |
|    |                 | 49,832.27                      | 24,539.98            | .00                 | .00           | .00              | .00                   | .0%           |
|    | 14203511 511426 | HIGHWAY MECHANIC CLASS III     |                      |                     |               |                  |                       |               |
|    |                 | .00                            | .00                  | .00                 | 10,242.24     | 34,000.00        | 34,200.00             | .6%           |
|    | 14203511 515000 | HIGHWAY OVERTIME               |                      |                     |               |                  |                       |               |
|    |                 | 57,269.21                      | 52,720.59            | 53,457.78           | 32,443.56     | 57,000.00        | 57,000.00             | .0%           |
|    | 14203511 516050 | HIGHWAY OUT OF GRADE WORK      |                      |                     |               |                  |                       |               |
|    |                 | 9,882.92                       | 9,102.49             | 6,479.58            | 2,880.39      | 9,500.00         | 8,000.00              | -15.8%        |
|    | 14203511 516060 | HGWAY ON-CALL PREMIUM          |                      |                     |               |                  |                       |               |
|    |                 | 11,511.00                      | 11,269.00            | 12,789.00           | 7,456.88      | 13,575.00        | 14,000.00             | 3.1%          |
|    | 14203511 516080 | HIGHWAY LONGEVITY              |                      |                     |               |                  |                       |               |
|    |                 | 4,860.00                       | 5,060.00             | 40,162.00           | 33,102.00     | 5,275.00         | .00                   | -100.0%       |
|    | 14203512 512000 | HIGHWAY WAGES TEMP             |                      |                     |               |                  |                       |               |
|    |                 | .00                            | 11,308.24            | 3,964.08            | 14,281.32     | 15,000.00        | 21,400.00             | 42.7%         |
|    | TOTAL SALARIES  | 690,744.08                     | 684,023.87           | 766,924.67          | 442,035.70    | 808,700.00       | 824,650.00            | 2.0%          |
| 05 | EXPENSES        |                                |                      |                     |               |                  |                       |               |
|    | 14205521 521309 | HIGHWAY WATER /SEWER/SWM       |                      |                     |               |                  |                       |               |
|    |                 | 2,091.84                       | 2,091.84             | 2,091.84            | 1,149.60      | 2,100.00         | 2,100.00              | .0%           |
|    | 14205521 521392 | HIGHWAY WIRELESS COMMUNICATION |                      |                     |               |                  |                       |               |
|    |                 | 580.09                         | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
|    | 14205524 524305 | HIGHWAY OURSOURCED REPAIRS     |                      |                     |               |                  |                       |               |
|    |                 | 105,412.42                     | 107,424.62           | 92,696.76           | 52,049.93     | 110,000.00       | 105,000.00            | -4.5%         |
|    | 14205530 530000 | HIGHWAY PROF/TECH SV           |                      |                     |               |                  |                       |               |
|    |                 | 8,609.76                       | 6,463.60             | 7,437.20            | 2,514.00      | 10,000.00        | 10,000.00             | .0%           |
|    | 14205530 530420 | HIGHWAY POLICE DETAILS         |                      |                     |               |                  |                       |               |
|    |                 | 12,311.37                      | 24,285.27            | 20,716.94           | 7,943.81      | 11,000.00        | 11,000.00             | .0%           |
|    | 14205530 530421 | HIGHWAY LINE PAINTING          |                      |                     |               |                  |                       |               |
|    |                 | 13,143.31                      | 20,363.05            | 31,494.01           | 25,964.99     | 33,000.00        | 33,000.00             | .0%           |
|    | 14205530 530437 | HIGHWAY GRAVEL CRUSHING        |                      |                     |               |                  |                       |               |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 26  
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PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
PUBLIC WORKS

|                              | PRIOR FY3<br>ACTUALS          | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|------------------------------|-------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 14205540 540000              | .00                           | .00                  | .00                 | .00           | 15,000.00        | 15,000.00             | .0%           |
|                              | HIGHWAY SUPPLIES              |                      |                     |               |                  |                       |               |
|                              | 6,797.08                      | 7,690.22             | 7,482.30            | 11,524.41     | 15,000.00        | 8,000.00              | -46.7%        |
| 14205540 540225              | 22,858.81                     | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
|                              | HIGHWAY EQUIPMENT             |                      |                     |               |                  |                       |               |
|                              | 22,858.81                     | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| 14205540 540408              | 190,330.46                    | 192,233.03           | 190,901.93          | 114,784.53    | 185,000.00       | 195,000.00            | 5.4%          |
|                              | HIGHWAY EQUIP PARTS & MAINT   |                      |                     |               |                  |                       |               |
|                              | 190,330.46                    | 192,233.03           | 190,901.93          | 114,784.53    | 185,000.00       | 195,000.00            | 5.4%          |
| 14205540 540409              | 11,310.71                     | 15,420.49            | 10,185.81           | 3,773.74      | 12,500.00        | 10,000.00             | -20.0%        |
|                              | HIGHWAY STREET SIGNS          |                      |                     |               |                  |                       |               |
|                              | 11,310.71                     | 15,420.49            | 10,185.81           | 3,773.74      | 12,500.00        | 10,000.00             | -20.0%        |
| 14205540 540410              | 5,537.49                      | 10,490.24            | 10,004.47           | 3,469.32      | 10,000.00        | 10,000.00             | .0%           |
|                              | HIGHWAY SIDEWALKS             |                      |                     |               |                  |                       |               |
|                              | 5,537.49                      | 10,490.24            | 10,004.47           | 3,469.32      | 10,000.00        | 10,000.00             | .0%           |
| 14205540 540460              | 27,143.56                     | 28,317.03            | 32,319.63           | 14,350.52     | 30,000.00        | 30,000.00             | .0%           |
|                              | HIGHWAY HIGHWAY PATCH         |                      |                     |               |                  |                       |               |
|                              | 27,143.56                     | 28,317.03            | 32,319.63           | 14,350.52     | 30,000.00        | 30,000.00             | .0%           |
| 14205548 548999              | 217,993.96                    | 209,097.32           | 229,241.29          | 86,689.46     | 286,000.00       | 300,000.00            | 4.9%          |
|                              | HIGHWAY GASOLINE              |                      |                     |               |                  |                       |               |
|                              | 217,993.96                    | 209,097.32           | 229,241.29          | 86,689.46     | 286,000.00       | 300,000.00            | 4.9%          |
| 14205554 554000              | 7,455.72                      | 7,453.40             | 7,587.69            | .00           | 7,200.00         | .00                   | -100.0%       |
|                              | HIGHWAY UNIFORMS AND CLOTHING |                      |                     |               |                  |                       |               |
|                              | 7,455.72                      | 7,453.40             | 7,587.69            | .00           | 7,200.00         | .00                   | -100.0%       |
| 14205578 578100              | 1,127.50                      | 800.00               | 630.00              | 370.00        | 750.00           | 750.00                | .0%           |
|                              | HIGHWAY LICENSES              |                      |                     |               |                  |                       |               |
|                              | 1,127.50                      | 800.00               | 630.00              | 370.00        | 750.00           | 750.00                | .0%           |
| TOTAL EXPENSES               | 632,704.08                    | 632,130.11           | 642,789.87          | 324,584.31    | 727,550.00       | 729,850.00            | .3%           |
| TOTAL HIGHWAY & EQUIPMENT MA | 1,323,448.16                  | 1,316,153.98         | 1,409,714.54        | 766,620.01    | 1,536,250.00     | 1,554,500.00          | 1.2%          |
| 0421 DPW-ADMINISTRATION      |                               |                      |                     |               |                  |                       |               |
| 03 SALARIES                  |                               |                      |                     |               |                  |                       |               |
| 14213511 511001              | 108,303.00                    | 110,467.55           | 114,346.90          | 61,679.28     | 118,475.00       | 120,100.00            | 1.4%          |
|                              | DPW DIRECTOR                  |                      |                     |               |                  |                       |               |
|                              | 108,303.00                    | 110,467.55           | 114,346.90          | 61,679.28     | 118,475.00       | 120,100.00            | 1.4%          |
| 14213511 511010              | 44,148.00                     | 45,025.56            | 46,624.20           | 25,639.88     | 48,325.00        | 49,950.00             | 3.4%          |
|                              | DPW ADMINISTRATIVE ASSISTANT  |                      |                     |               |                  |                       |               |
|                              | 44,148.00                     | 45,025.56            | 46,624.20           | 25,639.88     | 48,325.00        | 49,950.00             | 3.4%          |
| 14213511 511011              | .00                           | .00                  | .00                 | .00           | 42,225.00        | 43,650.00             | 3.4%          |
|                              | DPW ADMINISTRATIVE SECRETARY  |                      |                     |               |                  |                       |               |
|                              | .00                           | .00                  | .00                 | .00           | 42,225.00        | 43,650.00             | 3.4%          |
| 14213511 511012              | 36,524.23                     | 37,096.75            | 38,513.94           | 21,194.76     | .00              | .00                   | .0%           |
|                              | DPW CLERK                     |                      |                     |               |                  |                       |               |
|                              | 36,524.23                     | 37,096.75            | 38,513.94           | 21,194.76     | .00              | .00                   | .0%           |
| 14213511 511021              | .00                           | .00                  | 9,272.00            | 52,932.80     | 94,450.00        | 103,800.00            | 9.9%          |
|                              | ASSISTANT DPW DIRECTOR        |                      |                     |               |                  |                       |               |
|                              | .00                           | .00                  | 9,272.00            | 52,932.80     | 94,450.00        | 103,800.00            | 9.9%          |
| 14213511 515000              | 435.72                        | 839.82               | 1,634.16            | 295.56        | 1,000.00         | 1,000.00              | .0%           |
|                              | DPW ADMIN OVERTIME            |                      |                     |               |                  |                       |               |
|                              | 435.72                        | 839.82               | 1,634.16            | 295.56        | 1,000.00         | 1,000.00              | .0%           |
| 14213517 517017              | .00                           | .00                  | 28,467.50           | .00           | .00              | .00                   | .0%           |
|                              | DPW ADMIN LEAVE BUYBACK       |                      |                     |               |                  |                       |               |
|                              | .00                           | .00                  | 28,467.50           | .00           | .00              | .00                   | .0%           |
| TOTAL SALARIES               | 189,410.95                    | 193,429.68           | 238,858.70          | 161,742.28    | 304,475.00       | 318,500.00            | 4.6%          |
| 05 EXPENSES                  |                               |                      |                     |               |                  |                       |               |
| 14215530 530100              | 490.33                        | 958.02               | 1,015.07            | 1,699.93      | 800.00           | 1,000.00              | 25.0%         |
|                              | DPW ADMIN ADVERTISING         |                      |                     |               |                  |                       |               |
|                              | 490.33                        | 958.02               | 1,015.07            | 1,699.93      | 800.00           | 1,000.00              | 25.0%         |

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TOWN OF READING  
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PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
PUBLIC WORKS

|                          | PRIOR FY3<br>ACTUALS          | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--------------------------|-------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 14215531 531000          | DPW-ADMIN PROF DEV/TRAINING   |                      |                     |               |                  |                       |               |
|                          | 4,837.25                      | 4,996.00             | 4,187.25            | 4,754.13      | 4,300.00         | 10,000.00             | 132.6%        |
| 14215531 531091          | DPW ADMIN PROF DEV - TRAVEL   |                      |                     |               |                  |                       |               |
|                          | 300.45                        | .00                  | 547.15              | .00           | 400.00           | 500.00                | 25.0%         |
| 14215540 540000          | DPW-ADMIN SUPPLIES/EQUIPMENT  |                      |                     |               |                  |                       |               |
|                          | 243.80                        | 1,162.99             | -25.31              | 235.24        | 1,500.00         | 1,500.00              | .0%           |
| 14215540 540010          | TOWN FOREST SUPPLIES          |                      |                     |               |                  |                       |               |
|                          | .00                           | .00                  | 993.20              | 790.19        | 1,000.00         | 1,000.00              | .0%           |
| 14215540 540020          | TRAILS COMM SUPPLIES          |                      |                     |               |                  |                       |               |
|                          | .00                           | .00                  | 990.87              | 232.41        | 1,000.00         | 1,000.00              | .0%           |
| 14215540 540030          | EDC FLOWER MAINTENANCE        |                      |                     |               |                  |                       |               |
|                          | .00                           | .00                  | 10,680.00           | 5,920.00      | 10,000.00        | .00                   | -100.0%       |
| 14215578 578499          | PUBLIC WORKS PRIOR YEAR BILLS |                      |                     |               |                  |                       |               |
|                          | 229.54                        | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| TOTAL EXPENSES           | 6,101.37                      | 7,117.01             | 18,388.23           | 13,631.90     | 19,000.00        | 15,000.00             | -21.1%        |
| TOTAL DPW-ADMINISTRATION | 195,512.32                    | 200,546.69           | 257,246.93          | 175,374.18    | 323,475.00       | 333,500.00            | 3.1%          |
| 0428                     | STORM WATER MANAGEMENT        |                      |                     |               |                  |                       |               |
| 03                       | SALARIES                      |                      |                     |               |                  |                       |               |
| 14283511 511401          | STM WTR SUPERVISOR            |                      |                     |               |                  |                       |               |
|                          | 15,937.79                     | 16,094.99            | 15,823.04           | 8,203.50      | 17,250.00        | 15,500.00             | -10.1%        |
| 14283511 511405          | STM WTR WORKING FOREMAN       |                      |                     |               |                  |                       |               |
|                          | 11,439.21                     | 11,755.22            | 10,003.26           | 6,688.19      | 12,000.00        | 12,900.00             | 7.5%          |
| 14283511 511409          | STM WTR EQUIPMENT OPERATOR    |                      |                     |               |                  |                       |               |
|                          | .00                           | 37,298.88            | 53,473.68           | 25,285.25     | 55,350.00        | 58,700.00             | 6.1%          |
| 14283511 511413          | STM WTR SKILLED LABORER       |                      |                     |               |                  |                       |               |
|                          | 84,204.03                     | 56,747.04            | 42,349.91           | 4,694.08      | 64,425.00        | 44,500.00             | -30.9%        |
| 14283511 511417          | STM WTR LABORER               |                      |                     |               |                  |                       |               |
|                          | 14,328.51                     | 15,545.88            | 16,378.28           | 14,368.18     | .00              | 13,700.00             | .0%           |
| 14283511 511423          | STM WTR MECHANIC CLASS I      |                      |                     |               |                  |                       |               |
|                          | .00                           | .00                  | .00                 | .00           | 5,325.00         | 5,700.00              | 7.0%          |
| 14283511 511425          | STM WTR MECHANIC CLASS II     |                      |                     |               |                  |                       |               |
|                          | 3,016.47                      | 3,274.87             | 5,615.44            | 279.95        | .00              | .00                   | .0%           |
| 14283511 515000          | STM WTR WAGES OVERTIME        |                      |                     |               |                  |                       |               |
|                          | 10,193.34                     | 8,936.25             | 6,869.74            | 2,931.49      | 8,000.00         | 8,000.00              | .0%           |
| 14283511 516050          | STM WTR OUT OF GRADE WORK     |                      |                     |               |                  |                       |               |
|                          | 3,739.96                      | 2,406.73             | 2,049.08            | 300.57        | 2,500.00         | 2,000.00              | -20.0%        |
| 14283511 516080          | LONGEVITY                     |                      |                     |               |                  |                       |               |
|                          | 2,065.00                      | 2,065.00             | 8,406.00            | 5,741.00      | 1,950.00         | .00                   | -100.0%       |
| 14283512 512000          | STM WTR WAGES TEMP            |                      |                     |               |                  |                       |               |
|                          | .00                           | 712.00               | 2,634.40            | .00           | .00              | .00                   | .0%           |
| TOTAL SALARIES           | 144,924.31                    | 154,836.86           | 163,602.83          | 68,492.21     | 166,800.00       | 161,000.00            | -3.5%         |

05 EXPENSES

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PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
PUBLIC WORKS

|                              | PRIOR FY3<br>ACTUALS                       | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|------------------------------|--|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 14285540 540000              | STM WTR SUPPLIES/EQUIPMENT<br>6,827.42     | 6,581.66             | 5,921.16            | 2,918.36      | 7,000.00         | 7,000.00              | .0%           |
| TOTAL EXPENSES               | 6,827.42                                   | 6,581.66             | 5,921.16            | 2,918.36      | 7,000.00         | 7,000.00              | .0%           |
| TOTAL STORM WATER MANAGEMENT | 151,751.73                                 | 161,418.52           | 169,523.99          | 71,410.57     | 173,800.00       | 168,000.00            | -3.3%         |
| 0491 CEMETERY                |  |                      |                     |               |                  |                       |               |
| 03 SALARIES                  |  |                      |                     |               |                  |                       |               |
| 14913511 511401              | CEMETERY SUPERVISOR<br>40,389.35           | 41,048.77            | 42,444.25           | 23,412.36     | 43,975.00        | 44,600.00             | 1.4%          |
| 14913511 511403              | CEMETERY FOREMAN<br>60,868.85              | 61,658.25            | 63,557.06           | 32,249.22     | 65,350.00        | 67,300.00             | 3.0%          |
| 14913511 511409              | CEMETERY EQUIPMENT OPERATOR<br>47,296.96   | 18,395.65            | 50,383.46           | 18,301.72     | 52,150.00        | 54,250.00             | 4.0%          |
| 14913511 511417              | CEMETERY LABORER<br>63,547.36              | 64,135.04            | 56,390.26           | 38,326.84     | 72,575.00        | 76,300.00             | 5.1%          |
| 14913511 515000              | CEMETERY OVERTIME<br>9,818.17              | 9,342.91             | 12,169.65           | 5,357.52      | 8,000.00         | 8,000.00              | .0%           |
| 14913511 516050              | CEMETERY OUT OF GRADE WORK<br>4,744.30     | 7,242.01             | 3,438.58            | 2,046.00      | 2,750.00         | 2,500.00              | -9.1%         |
| 14913511 516080              | CEMETERY LONGEVITY<br>1,950.00             | 1,950.00             | 16,920.00           | 14,970.00     | 1,950.00         | .00                   | -100.0%       |
| 14913511 596180              | CEMETERY TRUST FUND SUPPORT<br>-120,000.00 | -120,000.00          | -120,000.00         | -60,000.00    | -120,000.00      | -120,000.00           | .0%           |
| 14913512 512000              | CEMETERY WAGES TEMP<br>28,649.23           | 35,367.29            | 35,434.90           | 16,859.70     | 35,000.00        | 35,000.00             | .0%           |
| 14913512 515000              | CEMETERY TEMP HELP OVERTIME<br>.00         | 17.33                | .00                 | .00           | .00              | .00                   | .0%           |
| TOTAL SALARIES               | 137,264.22                                 | 119,157.25           | 160,738.16          | 91,523.36     | 161,750.00       | 167,950.00            | 3.8%          |
| 05 EXPENSES                  |  |                      |                     |               |                  |                       |               |
| 14915521 521301              | CEMETERY ELECTRICITY<br>868.52             | 908.41               | 623.15              | 287.16        | 950.00           | 1,000.00              | 5.3%          |
| 14915521 521308              | CEMETERY FUEL OIL<br>1,470.40              | 1,663.96             | 2,440.54            | 597.11        | 1,800.00         | 1,800.00              | .0%           |
| 14915521 521309              | CEMETERY WATER /SEWER/SWM<br>2,757.60      | 2,301.90             | 2,822.66            | 1,392.66      | 2,900.00         | 2,900.00              | .0%           |
| 14915521 521392              | CEMETERY WIRELESS COMMUNICATI<br>173.60    | 101.15               | .00                 | .00           | .00              | .00                   | .0%           |
| 14915530 530000              | CEMETERY PROF/TECH SV<br>.00               | .00                  | .00                 | 1,800.00      | .00              | .00                   | .0%           |
| 14915540 540000              | CEMETERY SUPPLIES/EQUIPMENT<br>6,936.98    | 4,173.56             | 7,223.96            | 3,687.35      | 6,000.00         | 6,000.00              | .0%           |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 29  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
PUBLIC WORKS

|                 | PRIOR FY3<br>ACTUALS           | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|-----------------|--------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 14915540 540019 |                                |                      |                     |               |                  |                       |               |
|                 | CEMETERY BUILDING REPAIRS      |                      |                     |               |                  |                       |               |
|                 | 1,168.77                       | 392.04               | 4,326.54            | 1,377.64      | 500.00           | 500.00                | .0%           |
| 14915540 540440 |                                |                      |                     |               |                  |                       |               |
|                 | CEMETERY GRAVELINERS           |                      |                     |               |                  |                       |               |
|                 | 6,930.00                       | 5,940.00             | 6,370.00            | 5,950.00      | 6,000.00         | 6,000.00              | .0%           |
| 14915540 540441 |                                |                      |                     |               |                  |                       |               |
|                 | CEMETERY FLAGS AND MARKERS     |                      |                     |               |                  |                       |               |
|                 | 488.11                         | 516.01               | 545.37              | .00           | 1,000.00         | 1,000.00              | .0%           |
| 14915540 540442 |                                |                      |                     |               |                  |                       |               |
|                 | CEMETERY LOT REPURCHASE        |                      |                     |               |                  |                       |               |
|                 | .00                            | 2,465.00             | 400.00              | 3,000.00      | 2,000.00         | 2,000.00              | .0%           |
| 14915542 542000 |                                |                      |                     |               |                  |                       |               |
|                 | CEMETERY OFFICE SUPP           |                      |                     |               |                  |                       |               |
|                 | 28.01                          | 100.76               | .00                 | .00           | 250.00           | 250.00                | .0%           |
| 14915546 546401 |                                |                      |                     |               |                  |                       |               |
|                 | VETERAN'S FLOWERS              |                      |                     |               |                  |                       |               |
|                 | .00                            | .00                  | .00                 | .00           | 4,700.00         | 4,700.00              | .0%           |
| 14915546 546405 |                                |                      |                     |               |                  |                       |               |
|                 | CEMETERY MASONRY               |                      |                     |               |                  |                       |               |
|                 | 1,327.15                       | 1,853.10             | 1,598.13            | 1,203.00      | 2,000.00         | 2,000.00              | .0%           |
| 14915546 546415 |                                |                      |                     |               |                  |                       |               |
|                 | CEMETERY PLANTS AND MULCH      |                      |                     |               |                  |                       |               |
|                 | 487.00                         | 893.03               | 2,907.00            | .00           | 700.00           | 700.00                | .0%           |
| 14915546 546420 |                                |                      |                     |               |                  |                       |               |
|                 | CEMETERY CHEMICALS AND SEED    |                      |                     |               |                  |                       |               |
|                 | 979.47                         | 147.50               | 334.50              | 1,120.00      | 1,200.00         | 1,200.00              | .0%           |
| 14915546 546440 |                                |                      |                     |               |                  |                       |               |
|                 | CEMETERY TREES AND SHRUBS      |                      |                     |               |                  |                       |               |
|                 | 342.00                         | .00                  | 339.36              | 1,090.00      | 400.00           | 900.00                | 125.0%        |
| 14915546 596180 |                                |                      |                     |               |                  |                       |               |
|                 | CEMETERY TRUST FUND SUPPORT    |                      |                     |               |                  |                       |               |
|                 | .00                            | .00                  | .00                 | .00           | -4,700.00        | -4,700.00             | .0%           |
| 14915548 548000 |                                |                      |                     |               |                  |                       |               |
|                 | CEMETERY AUTO PARTS/REPAIRS    |                      |                     |               |                  |                       |               |
|                 | 4,079.76                       | 3,731.64             | 2,402.69            | 1,422.09      | 3,750.00         | 3,500.00              | -6.7%         |
| 14915548 548999 |                                |                      |                     |               |                  |                       |               |
|                 | CEMETERY GASOLINE              |                      |                     |               |                  |                       |               |
|                 | 13,246.57                      | 11,712.63            | 12,803.67           | 7,401.71      | 12,000.00        | 12,000.00             | .0%           |
| 14915554 554000 |                                |                      |                     |               |                  |                       |               |
|                 | CEMETERY UNIFORMS AND CLOTHING |                      |                     |               |                  |                       |               |
|                 | 2,264.97                       | 1,159.98             | 2,245.33            | .00           | 2,000.00         | .00                   | -100.0%       |
| 14915578 578100 |                                |                      |                     |               |                  |                       |               |
|                 | CEMETERY LICENSES              |                      |                     |               |                  |                       |               |
|                 | 245.00                         | 135.00               | 420.00              | 75.00         | 200.00           | 200.00                | .0%           |
|                 | TOTAL EXPENSES                 |                      |                     |               |                  |                       |               |
|                 | 43,793.91                      | 38,195.67            | 47,802.90           | 30,403.72     | 43,650.00        | 41,950.00             | -3.9%         |
|                 | TOTAL CEMETERY                 |                      |                     |               |                  |                       |               |
|                 | 181,058.13                     | 157,352.92           | 208,541.06          | 121,927.08    | 205,400.00       | 209,900.00            | 2.2%          |
| 0650            | PARKS AND FORESTRY             |                      |                     |               |                  |                       |               |
| 03              | SALARIES                       |                      |                     |               |                  |                       |               |
| 16503511 511401 |                                |                      |                     |               |                  |                       |               |
|                 | PARKS SUPERVISOR               |                      |                     |               |                  |                       |               |
|                 | 40,395.38                      | 41,285.66            | 42,444.30           | 23,412.37     | 43,975.00        | 44,600.00             | 1.4%          |
| 16503511 511403 |                                |                      |                     |               |                  |                       |               |
|                 | PARKS FOREMAN                  |                      |                     |               |                  |                       |               |
|                 | 60,668.34                      | 58,390.90            | 58,983.85           | 33,514.77     | 60,375.00        | 63,400.00             | 5.0%          |
| 16503511 511405 |                                |                      |                     |               |                  |                       |               |
|                 | PARKS WORKING FOREMAN          |                      |                     |               |                  |                       |               |
|                 | 107,751.08                     | 102,892.69           | 112,303.47          | 52,212.57     | 114,650.00       | 121,450.00            | 5.9%          |
| 16503511 511409 |                                |                      |                     |               |                  |                       |               |
|                 | PARKS EQUIPMENT OPERATOR       |                      |                     |               |                  |                       |               |
|                 | 45,822.59                      | 46,826.63            | 48,505.70           | 27,563.11     | 49,650.00        | 52,100.00             | 4.9%          |
| 16503511 511413 |                                |                      |                     |               |                  |                       |               |
|                 | PARKS SKILLED LABORER          |                      |                     |               |                  |                       |               |
|                 | 60,910.53                      | 47,423.42            | 55,922.40           | 24,240.72     | 82,800.00        | 42,850.00             | -48.2%        |
| 16503511 511417 |                                |                      |                     |               |                  |                       |               |
|                 | PARKS LABORER                  |                      |                     |               |                  |                       |               |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 30  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
PUBLIC WORKS

|                 | PRIOR FY3<br>ACTUALS         | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|-----------------|------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 16503511 511431 | 53,934.90                    | 45,800.89            | 44,988.38           | 34,741.44     | 34,525.00        | 70,450.00             | 104.1%        |
|                 | PARKS TREE CLIMBER I         |                      |                     |               |                  |                       |               |
| 16503511 515000 | 46,288.33                    | 45,181.56            | 46,541.53           | 25,278.01     | 48,650.00        | 51,100.00             | 5.0%          |
|                 | PARKS OVERTIME               |                      |                     |               |                  |                       |               |
| 16503511 516050 | 26,820.33                    | 26,488.09            | 23,648.55           | 15,778.52     | 25,000.00        | 25,000.00             | .0%           |
|                 | PARKS OUT OF GRADE WORK      |                      |                     |               |                  |                       |               |
| 16503511 516060 | 6,906.21                     | 5,381.96             | 4,591.64            | 1,151.36      | 6,000.00         | 4,500.00              | -25.0%        |
|                 | PARKS ON-CALL PREMIUM        |                      |                     |               |                  |                       |               |
| 16503511 516080 | 3,988.00                     | 4,608.00             | 4,586.16            | 4,653.42      | 5,000.00         | 5,000.00              | .0%           |
|                 | PARKS LONGEVITY              |                      |                     |               |                  |                       |               |
| 16503512 512000 | 2,050.00                     | 3,125.00             | 12,309.00           | 11,334.00     | 975.00           | .00                   | -100.0%       |
|                 | PARKS WAGES TEMP             |                      |                     |               |                  |                       |               |
| 16503517 517017 | 18,035.84                    | 35,655.16            | 40,813.85           | 22,524.80     | 52,000.00        | 50,000.00             | -3.8%         |
|                 | PARKS SICK LEAVE BUYBACK     |                      |                     |               |                  |                       |               |
|                 | .00                          | 18,314.40            | .00                 | .00           | .00              | .00                   | .0%           |
| TOTAL SALARIES  | 473,571.53                   | 481,374.36           | 495,638.83          | 276,405.09    | 523,600.00       | 530,450.00            | 1.3%          |
| 05 EXPENSES     |                              |                      |                     |               |                  |                       |               |
| 16505521 521301 |                              |                      |                     |               |                  |                       |               |
|                 | PARKS ELECTRICITY            |                      |                     |               |                  |                       |               |
|                 | 716.11                       | 745.71               | 734.07              | 467.77        | 1,000.00         | 1,000.00              | .0%           |
| 16505521 521309 |                              |                      |                     |               |                  |                       |               |
|                 | PARKS WATER /SEWER/SWM       |                      |                     |               |                  |                       |               |
|                 | 614.32                       | 856.27               | 614.32              | 307.16        | 750.00           | 750.00                | .0%           |
| 16505521 521392 |                              |                      |                     |               |                  |                       |               |
|                 | PARKS WIRELESS COMMUNICATION |                      |                     |               |                  |                       |               |
|                 | 596.32                       | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| 16505530 530000 |                              |                      |                     |               |                  |                       |               |
|                 | PARKS PROF/TECH SV           |                      |                     |               |                  |                       |               |
|                 | 12,064.74                    | 11,556.18            | 3,670.00            | 585.40        | 10,000.00        | 9,000.00              | -10.0%        |
| 16505530 530420 |                              |                      |                     |               |                  |                       |               |
|                 | PARKS POLICE DETAILS         |                      |                     |               |                  |                       |               |
|                 | 7,402.78                     | 3,950.82             | 5,496.07            | 3,701.15      | 7,000.00         | 8,000.00              | 14.3%         |
| 16505530 530431 |                              |                      |                     |               |                  |                       |               |
|                 | PARKS STUMP/BRUSH DISPOSAL   |                      |                     |               |                  |                       |               |
|                 | 12,110.00                    | 15,598.75            | 9,698.75            | 3,000.00      | 19,000.00        | 16,000.00             | -15.8%        |
| 16505530 530433 |                              |                      |                     |               |                  |                       |               |
|                 | PARKS TURF TREATMENT         |                      |                     |               |                  |                       |               |
|                 | 2,656.78                     | 2,400.00             | 3,200.00            | .00           | 3,500.00         | 3,500.00              | .0%           |
| 16505530 596130 |                              |                      |                     |               |                  |                       |               |
|                 | PARKS REVOLVING FUND SUPPORT |                      |                     |               |                  |                       |               |
|                 | -18,000.00                   | -18,500.00           | -19,000.00          | .00           | -20,000.00       | -20,000.00            | .0%           |
| 16505540 540000 |                              |                      |                     |               |                  |                       |               |
|                 | PARKS SUPPLIES/EQUIPMENT     |                      |                     |               |                  |                       |               |
|                 | 3,835.69                     | 9,744.74             | 3,854.22            | 4,251.75      | 6,000.00         | 7,000.00              | 16.7%         |
| 16505546 546416 |                              |                      |                     |               |                  |                       |               |
|                 | PARKS SHADE TREES            |                      |                     |               |                  |                       |               |
|                 | 4,069.50                     | 3,749.49             | 4,221.25            | 4,182.41      | 4,000.00         | 5,000.00              | 25.0%         |
| 16505546 546420 |                              |                      |                     |               |                  |                       |               |
|                 | PARKS CHEM/SEED              |                      |                     |               |                  |                       |               |
|                 | 1,987.22                     | 2,418.00             | 3,099.34            | 1,208.21      | 4,000.00         | 4,000.00              | .0%           |
| 16505546 546430 |                              |                      |                     |               |                  |                       |               |
|                 | PARKS TOOLS RAKES SHOVS      |                      |                     |               |                  |                       |               |
|                 | 3,841.84                     | 3,865.35             | 3,636.85            | 610.25        | 4,000.00         | 4,000.00              | .0%           |
| 16505546 546450 |                              |                      |                     |               |                  |                       |               |
|                 | PARKS GRAVEL CLAY            |                      |                     |               |                  |                       |               |
|                 | 890.23                       | 234.05               | 995.73              | 200.00        | 2,250.00         | 2,250.00              | .0%           |
| 16505546 546460 |                              |                      |                     |               |                  |                       |               |
|                 | PARKS ATHLETIC FIELDS        |                      |                     |               |                  |                       |               |
|                 | 4,374.45                     | 3,601.96             | 2,521.74            | .00           | 4,000.00         | 4,000.00              | .0%           |
| 16505546 546470 |                              |                      |                     |               |                  |                       |               |
|                 | PARKS PLYGRND SFTY MLC       |                      |                     |               |                  |                       |               |
|                 | 3,978.84                     | .00                  | .00                 | .00           | 2,000.00         | 2,000.00              | .0%           |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 31  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
PUBLIC WORKS

|                          | PRIOR FY3<br>ACTUALS           | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--------------------------|--------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 16505554 554000          | PARKS UNIFORMS AND<br>3,599.23 | BOOTS<br>4,475.43    | 3,505.27            | .00           | 4,600.00         | .00                   | -100.0%       |
| 16505578 578100          | PARKS LICENSES<br>1,157.00     | 1,369.49             | 690.00              | 300.00        | 1,000.00         | 1,000.00              | .0%           |
| TOTAL EXPENSES           | 45,895.05                      | 46,066.24            | 26,937.61           | 18,814.10     | 53,910.00        | 47,500.00             | -10.5%        |
| TOTAL PARKS AND FORESTRY | 519,466.58                     | 527,440.60           | 522,576.44          | 295,219.19    | 576,700.00       | 577,950.00            | .2%           |
| TOTAL PUBLIC WORKS       | 2,787,456.32                   | 2,795,702.44         | 2,964,880.33        | 1,675,934.76  | 3,259,900.00     | 3,286,850.00          | .8%           |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:

DPW-TRASH SNOW STREET LIGHTING  
PRIOR FY3  
ACTUALS

PRIOR FY2  
ACTUALS

LAST FY1  
ACTUALS

CY  
ACTUALS

CY REV  
BUDGET

PROJECTION  
LEVEL 2

PCT  
CHANGE

|   | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|---|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0423 SNOW / ICE CONTROL                       |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES                                   |                      |                      |                     |               |                  |                       |               |
| 14233511 511000 SNOW/ICE WAGES                | 5,598.66             | 16,748.43            | 28,208.80           | 1,546.62      | 15,000.00        | 15,000.00             | .0%           |
| 14233511 515000 SNOW/ICE OVERTIME             | 48,989.86            | 184,632.73           | 215,856.45          | 34,978.81     | 100,000.00       | 100,000.00            | .0%           |
| TOTAL SALARIES                                | 54,588.52            | 201,381.16           | 244,065.25          | 36,525.43     | 115,000.00       | 115,000.00            | .0%           |
| 05 EXPENSES                                   |                      |                      |                     |               |                  |                       |               |
| 14235530 530415 SNOW / ICE PLOWING & HAULING  | 34,124.50            | 261,851.56           | 396,108.00          | 1,395.00      | 225,000.00       | 225,000.00            | .0%           |
| 14235530 530420 SNOW / ICE POLICE DETAILS     | .00                  | 8,167.49             | 10,714.13           | .00           | 15,000.00        | 15,000.00             | .0%           |
| 14235530 530465 STREET SWEEPING               | 8,175.00             | 7,190.95             | 5,269.38            | .00           | 15,000.00        | 15,000.00             | .0%           |
| 14235540 540000 SNOW / ICE SUPPLIES/EQUIPMENT | 56,112.05            | 62,246.17            | 55,279.86           | 26,679.20     | 50,000.00        | 50,000.00             | .0%           |
| 14235540 540425 SNOW / ICE SAND               | .00                  | 1,048.73             | 15,684.36           | 2,299.27      | 15,000.00        | 15,000.00             | .0%           |
| 14235540 540430 SNOW / ICE SALT               | 115,019.59           | 212,422.56           | 302,771.02          | 147,711.66    | 150,000.00       | 150,000.00            | .0%           |
| 14235540 540435 SNOW / ICE CACL               | 3,240.00             | .00                  | .00                 | 2,600.00      | 5,000.00         | 5,000.00              | .0%           |
| 14235548 548999 SNOW / ICE GASOLINE           | 27,560.68            | 47,559.87            | 47,271.89           | 5,944.78      | 30,000.00        | 30,000.00             | .0%           |
| 14235578 578020 SNOW & ICE MEAL TICKETS       | 2,919.00             | 7,729.70             | 10,248.00           | .00           | 5,000.00         | 5,000.00              | .0%           |
| TOTAL EXPENSES                                | 247,150.82           | 608,217.03           | 843,346.64          | 186,629.91    | 510,000.00       | 510,000.00            | .0%           |
| TOTAL SNOW / ICE CONTROL                      | 301,739.34           | 809,598.19           | 1,087,411.89        | 223,155.34    | 625,000.00       | 625,000.00            | .0%           |
| 0424 STREET LIGHTING                          |                      |                      |                     |               |                  |                       |               |
| 05 EXPENSES                                   |                      |                      |                     |               |                  |                       |               |
| 14245521 521300 TRAFFIC LIGHT ELECTRICITY     | 8,321.03             | 8,333.88             | 7,761.65            | 4,865.96      | 16,000.00        | 17,500.00             | 9.4%          |
| 14245521 521301 STREETLIGHT ELECTRICITY       | 127,088.13           | 120,432.77           | 123,949.21          | 75,251.26     | 174,000.00       | 180,000.00            | 3.4%          |
| 14245524 524271 STREET LIGHT MAINT & REPAIR   | .00                  | 8,401.07             | .00                 | 504.22        | 10,000.00        | 12,500.00             | 25.0%         |
| TOTAL EXPENSES                                |                      |                      |                     |               |                  |                       |               |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 33  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

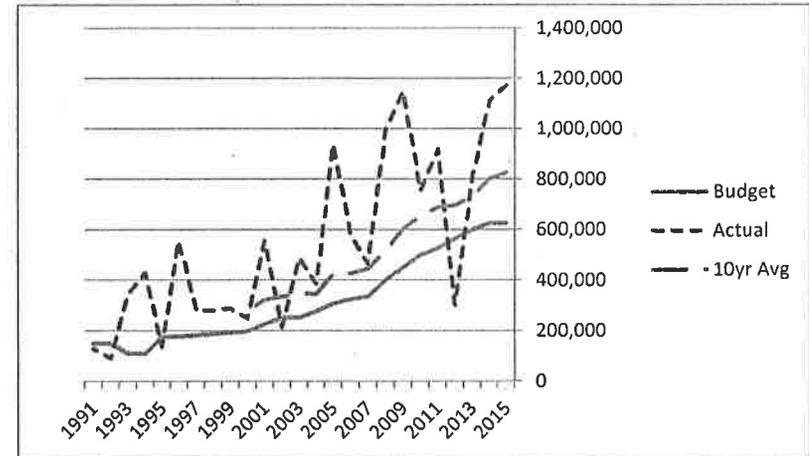
ACCOUNTS FOR:

| ACCOUNTS FOR:                                   | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|---|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| DPW-TRASH SNOW STREET LIGHTING                  | 135,409.16           | 137,167.72           | 131,710.86          | 80,621.44     | 200,000.00       | 210,000.00            | 5.0%          |
| TOTAL STREET LIGHTING                           | 135,409.16           | 137,167.72           | 131,710.86          | 80,621.44     | 200,000.00       | 210,000.00            | 5.0%          |
| 0433 WASTE COLLECTION & DISPOSAL                |                      |                      |                     |               |                  |                       |               |
| 05 EXPENSES                                     |                      |                      |                     |               |                  |                       |               |
| 14335529 529430 WASTEREMVL GARBAGE COLLECTION   | 608,335.00           | 558,349.95           | 567,092.00          | 291,677.94    | 600,000.00       | 624,000.00            | 4.0%          |
| 14335529 529431 WASTEREMVL SOLID WASTE DISPOSAL | 428,262.49           | 438,199.23           | 449,492.83          | 232,487.00    | 600,000.00       | 624,000.00            | 4.0%          |
| 14335529 529432 WASTEREMVL CURBSIDE RECYCLING   | 173,098.38           | 238,160.00           | 242,393.00          | 124,065.58    | 260,000.00       | 260,000.00            | .0%           |
| 14335529 529435 WASTEREMVL MISC RECYCLING       | 15,959.44            | 18,955.59            | 30,474.18           | 12,312.65     | 30,000.00        | 30,000.00             | .0%           |
| 14335530 530086 LANDFILL MONITORING             | .00                  | 66,987.00            | .00                 | .00           | .00              | .00                   | .0%           |
| TOTAL EXPENSES                                  | 1,225,655.31         | 1,320,651.77         | 1,289,452.01        | 660,543.17    | 1,490,000.00     | 1,538,000.00          | 3.2%          |
| TOTAL WASTE COLLECTION & DIS                    | 1,225,655.31         | 1,320,651.77         | 1,289,452.01        | 660,543.17    | 1,490,000.00     | 1,538,000.00          | 3.2%          |
| TOTAL DPW-TRASH SNOW STREET                     | 1,662,803.81         | 2,267,417.68         | 2,508,574.76        | 964,319.95    | 2,315,000.00     | 2,373,000.00          | 2.5%          |

**SNOW AND ICE EXPENDITURE HISTORY**

*through February 17, 2015*

| Fiscal Year | Expenditure  | Initial Appropriation | Over / (Under) Net Cost | Appropriation to Town |
|-------------|--------------|-----------------------|-------------------------|-----------------------|
| 2015        | \$ 1,170,568 | \$ 625,000            | \$ 545,568              | \$ 1,170,568          |
| 2014        | \$ 1,111,949 | \$ 625,000            | \$ 486,949              | \$ 1,111,949          |
| 2013        | \$ 809,598   | \$ 600,000            | \$ 209,598              | \$ 809,598            |
| 2012        | \$ 301,739   | \$ 565,000            | \$ (263,261)            | \$ 301,739            |
| 2011        | \$ 1,017,872 | \$ 525,000            | \$ 492,872              | \$ 917,872            |
| 2010        | \$ 754,088   | \$ 500,000            | \$ 254,088              | \$ 754,088            |
| 2009        | \$ 1,149,375 | \$ 450,000            | \$ 699,375              | \$ 1,149,375          |
| 2008        | \$ 992,014   | \$ 400,000            | \$ 592,014              | \$ 992,014            |
| 2007        | \$ 465,017   | \$ 334,727            | \$ 130,290              | \$ 465,017            |
| 2006        | \$ 581,635   | \$ 324,682            | \$ 256,953              | \$ 581,635            |
| 2005        | \$ 1,083,809 | \$ 307,086            | \$ 776,723              | \$ 937,088            |
| 2004        | \$ 507,271   | \$ 276,547            | \$ 230,724              | \$ 385,931            |
| 2003        | \$ 576,300   | \$ 251,100            | \$ 325,200              | \$ 489,068            |
| 2002        | \$ 214,155   | \$ 251,100            | \$ (36,945)             | \$ 214,155            |
| 2001        | \$ 636,100   | \$ 226,100            | \$ 410,000              | \$ 555,183            |
| 2000        | \$ 252,219   | \$ 197,419            | \$ 54,800               | \$ 252,219            |
| 1999        | \$ 291,176   | \$ 192,301            | \$ 98,875               | \$ 291,176            |
| 1998        | \$ 283,856   | \$ 187,467            | \$ 96,389               | \$ 283,856            |
| 1997        | \$ 284,442   | \$ 182,058            | \$ 102,384              | \$ 284,442            |
| 1996        | \$ 677,475   | \$ 177,614            | \$ 499,861              | \$ 556,489            |
| 1995        | \$ 136,935   | \$ 175,000            | \$ (38,065)             | \$ 136,935            |
| 1994        | \$ 428,680   | \$ 110,000            | \$ 318,680              | \$ 428,680            |
| 1993        | \$ 344,416   | \$ 110,000            | \$ 234,416              | \$ 344,416            |
| 1992        | \$ 91,347    | \$ 150,000            | \$ (58,653)             | \$ 91,347             |
| 1991        | \$ 128,915   | \$ 150,000            | \$ (21,085)             | \$ 128,915            |



**AVERAGES through 2014:**

|         |           |           |           |           |         |
|---------|-----------|-----------|-----------|-----------|---------|
| 5-year  | \$799,049 | \$563,000 | \$236,049 | \$779,049 | 5-year  |
| 10-year | \$826,710 | \$463,150 | \$337,938 | \$802,038 | 10-year |
| 20-year | \$606,351 | \$337,410 | \$268,941 | \$573,491 | 20-year |

## Public Library FY16 Budget

### Overview

The Public Library FY16 budget is \$1,426,460 which is an increase of 2.75% when compared to FY14, in line with the general Town operating budgets.

|                               | <b>FY15</b>        | <b>FY16</b>        | <b>Change</b> |
|-------------------------------|--------------------|--------------------|---------------|
| Administration                | \$223,481          | \$259,222          | +16.0%        |
| Circulation                   | 222,103            | 229,826            | +3.5%         |
| Children's                    | 234,884            | 239,064            | +1.8%         |
| Reference                     | 281,263            | 292,018            | +3.8%         |
| Tech Services                 | 133,824            | 138,939            | +3.8%         |
| Wages                         | \$1,095,555        | \$1,159,069        | +5.8%         |
| Expenses                      | \$292,730          | \$308,870          | +5.5%         |
| Reductions by<br>Town Manager |                    | -\$41,479          |               |
| <b>Total</b>                  | <b>\$1,388,285</b> | <b>\$1,426,460</b> | <b>+2.75%</b> |

A discussion about a master plan for Library staffing was reviewed in a previous section.

As of this printing, no budget update or discussion has been received from the Library Director or Trustees. Any updates will be forwarded to FINCOM as soon as possible.



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 34  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
LIBRARY

|   | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|---|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0610 LIBRARY ADMINISTRATION                   |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES                                   |                      |                      |                     |               |                  |                       |               |
| 16103511 511000 LIBRARY WAGES                 | .00                  | .00                  | .00                 | .00           | .00              | .00                   | .00           |
| 16103511 511010 LIB ADMINSTRATIVE ASSISTANT   | 40,459.81            | 41,801.57            | 43,025.86           | 23,727.30     | 44,382.00        | -41,479.00            | .0%           |
| 16103511 511641 LIBRARY DIRECTOR              | 84,661.96            | 86,034.00            | 93,011.43           | 52,906.90     | 98,963.00        | 46,128.00             | 3.9%          |
| 16103511 511642 LIBRARY ASSISTANT DIRECTOR    | 68,864.87            | 64,626.70            | 70,801.10           | 40,197.54     | 98,963.00        | 102,874.00            | 4.0%          |
| 16103511 511644 LIBRARY DIVISION HEADS        | .00                  | .00                  | .00                 | 40,197.54     | 75,836.00        | 77,291.00             | 1.9%          |
| 16103511 511645 LIBRARY LIBRARIANS            | .00                  | .00                  | 7.02                | -34.76        | .00              | .00                   | .0%           |
| 16103511 511651 LIBRARY PAGE                  | 490.31               | .00                  | .00                 | .00           | .00              | 28,500.00             | .0%           |
| 16103511 511652 LIBRARY SUBSTITUTES           | .00                  | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| 16103511 515000 LIBRARY OVERTIME              | 271.48               | 415.94               | 2,842.14            | 3,684.35      | 4,300.00         | 4,429.00              | 3.0%          |
| 16103511 516000 PROJECT MGMT STIPEND          | .00                  | .00                  | 2,115.41            | 1,351.22      | .00              | .00                   | .0%           |
| 16103517 517017 LIBRARY LEAVE BUYBACK         | .00                  | 9,943.73             | .00                 | .00           | .00              | .00                   | .0%           |
| TOTAL SALARIES                                | 194,748.43           | 202,821.94           | 211,802.96          | 121,832.55    | 223,481.00       | 217,743.00            | -2.6%         |
| 05 EXPENSES                                   |                      |                      |                     |               |                  |                       |               |
| 16105524 524000 LIBRARY MAINT CONTRACT/REPAIR | 4,601.72             | 3,323.23             | 2,681.15            | 1,416.61      | 2,300.00         | 2,300.00              | .0%           |
| 16105531 531090 LIBRARY PROF DEV - REGISTRATN | 4,604.34             | 3,154.35             | 9,294.24            | 2,622.50      | 12,500.00        | 12,500.00             | .0%           |
| 16105531 531091 LIBRARY PROF DEV - TRAVEL     | 3,531.27             | 4,123.00             | 1,148.25            | 189.50        | 2,200.00         | 2,200.00              | .0%           |
| 16105536 536000 LIBRARY SOFTWARE LICEN & SUPP | 47,158.02            | 55,569.10            | 57,854.02           | 29,759.01     | 55,000.00        | 55,000.00             | .0%           |
| 16105540 540000 LIBRARY SUPPLIES/EQUIPMENT    | 6,470.02             | 7,881.16             | 5,484.28            | 2,612.32      | 3,000.00         | 3,000.00              | .0%           |
| 16105542 542000 LIBRARY OFFICE SUPP           | 8,641.52             | 7,812.34             | 6,456.17            | 2,665.67      | 3,000.00         | 3,000.00              | .0%           |
| 16105555 555000 LIBRARY TECHNOLOGY SUPPLIES   | 8,958.87             | 7,737.19             | 14,581.65           | 10,423.64     | 6,200.00         | 9,670.00              | 56.0%         |
| 16105556 556000 LIBRARY LIBRARY MATERIALS     | .00                  | .00                  | .00                 | .00           | 207,530.00       | 220,200.00            | 6.1%          |
| 16105556 556610 LIBRARY ADULT BOOKS           | 73,249.50            | 76,275.73            | 69,035.01           | 30,043.65     | .00              | .00                   | .0%           |

*generic reduction - Trustees to decide*

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1/2 year*

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 35  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
LIBRARY

|                              | PRIOR FY3<br>ACTUALS                       | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|------------------------------|--|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 16105556 556611              | LIBRARY CHILDRENS BOOKS<br>26,225.48       | 22,123.34            | 26,926.39           | 10,171.77     | .00              | .00                   | .0%           |
| 16105556 556612              | LIBRARY TEEN BOOKS<br>4,804.74             | 7,599.48             | 5,269.57            | 3,274.46      | .00              | .00                   | .0%           |
| 16105556 556620              | LIBRARY ADULT AUDIO<br>13,478.73           | 13,576.98            | 12,714.60           | 5,714.57      | .00              | .00                   | .0%           |
| 16105556 556621              | LIBRARY CHILDRENS AUDIO<br>4,463.30        | 4,070.55             | 1,498.99            | 892.32        | .00              | .00                   | .0%           |
| 16105556 556622              | LIBR MATERIALS TEEN AUDIO<br>1,000.00      | 2,664.03             | 491.39              | 126.50        | .00              | .00                   | .0%           |
| 16105556 556630              | LIBRARY ADULT VIDEO<br>16,717.14           | 16,216.65            | 16,283.20           | 5,408.75      | .00              | .00                   | .0%           |
| 16105556 556631              | LIBRARY CHILDRENS VIDEO<br>4,762.63        | 5,731.70             | 5,655.51            | 1,304.68      | .00              | .00                   | .0%           |
| 16105556 556640              | LIBRARY PERIODICALS<br>2,773.93            | 17,622.16            | 18,382.77           | 675.39        | .00              | .00                   | .0%           |
| 16105556 556650              | LIBRARY ELECTRONIC<br>9,325.49             | 5,120.00             | 780.00              | 6,086.73      | .00              | .00                   | .0%           |
| 16105556 556660              | LIBRARY ONLINE DATA BASE<br>6,731.00       | 13,723.75            | 13,045.56           | 20,328.00     | .00              | .00                   | .0%           |
| 16105556 556670              | LIBR OTHER MATERIALS<br>1,000.00           | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| 16105556 556680              | LIBR EBKS/DWNLOAD/OVRDRV/ADLT<br>3,197.00  | 6,209.00             | 3,835.04            | 36.17         | .00              | .00                   | .0%           |
| 16105556 556681              | LIBR EBKS/DWNLOAD/OVRDRV/CHLD<br>1,515.30  | 1,634.14             | 7,112.16            | 1,274.56      | .00              | .00                   | .0%           |
| 16105556 556682              | LIBR EBKS/DWNLOAD/OVRDRV/TEEN<br>600.00    | 832.12               | 4,214.26            | .00           | .00              | .00                   | .0%           |
| 16105571 571055              | TRANSPORTATION COSTS<br>.00                | .00                  | 1,255.71            | 965.44        | 1,000.00         | 1,000.00              | .0%           |
| TOTAL EXPENSES               | 253,810.00                                 | 283,000.00           | 283,999.92          | 135,992.24    | 292,730.00       | 308,870.00            | 5.5%          |
| TOTAL LIBRARY ADMINISTRATION | 448,558.43                                 | 485,821.94           | 495,802.88          | 257,824.79    | 516,211.00       | 526,613.00            | 2.0%          |
| 0612 LIBRARY CIRCULATION     |  |                      |                     |               |                  |                       |               |
| 03 SALARIES                  |  |                      |                     |               |                  |                       |               |
| 16123511 511644              | LIB CIRC DIVISION HEAD<br>54,496.80        | 55,380.00            | 57,257.04           | 31,676.06     | 59,066.00        | 61,396.00             | 3.9%          |
| 16123511 511646              | LIB CIRC SR LIBRARY ASSOCIATE<br>27,317.46 | 27,727.80            | 28,996.04           | 15,858.99     | 31,671.00        | 32,906.00             | 3.9%          |
| 16123511 511649              | LIB CIRC TECHNICIAN<br>101,310.25          | 104,797.54           | 103,941.43          | 49,327.85     | 105,250.00       | 108,409.00            | 3.0%          |
| 16123511 511651              | LIB CIRC PAGE<br>17,495.49                 | 17,394.33            | 14,880.67           | 6,551.53      | 18,955.00        | 19,524.00             | 3.0%          |
| 16123511 515000              | LIB CIRC OVERTIME<br>1,049.92              | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| 16123511 515610              | LIB CIRC SUNDAY HOURS                      |                      |                     |               |                  |                       |               |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 36  
bgnyrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
LIBRARY

|  | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
|  | 4,324.53             | 5,649.67             | 6,011.80            | 1,999.54      | 7,161.00         | 7,591.00              | 6.0%          |
| TOTAL SALARIES                             |                      |                      |                     |               |                  |                       |               |
| TOTAL LIBRARY CIRCULATION                  | 205,994.45           | 210,949.34           | 211,086.98          | 105,413.97    | 222,103.00       | 229,826.00            | 3.5%          |
|  | 205,994.45           | 210,949.34           | 211,086.98          | 105,413.97    | 222,103.00       | 229,826.00            | 3.5%          |
| 0614 LIBRARY CHILDRENS DIVISION            |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES                                |                      |                      |                     |               |                  |                       |               |
| 16143511 511644 CHILDRENS DIVISION HEAD    | 62,339.64            | 62,321.04            | 64,532.67           | 35,652.82     | 66,495.00        | 69,142.00             | 4.0%          |
| 16143511 511645 CHILDRENS LIBRARIANS       | 113,588.00           | 117,852.51           | 124,125.37          | 65,779.69     | 118,628.00       | 122,187.00            | 3.0%          |
| 16143511 511646 CHILDRENS SR LIBRARY ASSOC | 23,672.68            | 25,634.63            | 26,758.85           | 14,743.37     | 27,524.00        | 28,570.00             | 3.8%          |
| 16143511 511649 CHILDRENS TECHNICIAN       | 1,647.23             | 2,310.68             | 5,861.06            | 1,214.10      | 900.00           | 940.00                | 4.4%          |
| 16143511 511651 CHILDRENS PAGE             | 14,153.96            | 14,587.06            | 14,358.27           | 5,230.27      | 10,975.00        | 7,500.00              | -31.7%        |
| 16143511 515000 CHILDRENS OVERTIME         | 1,106.20             | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| 16143511 515610 CHILDRENS SUNDAY HOURS     | 3,737.00             | 4,963.94             | 7,580.49            | 1,562.48      | 10,362.00        | 10,725.00             | 3.5%          |
| TOTAL SALARIES                             | 220,244.71           | 227,669.86           | 243,216.71          | 124,182.73    | 234,884.00       | 239,064.00            | 1.8%          |
| TOTAL LIBRARY CHILDRENS DIVI               | 220,244.71           | 227,669.86           | 243,216.71          | 124,182.73    | 234,884.00       | 239,064.00            | 1.8%          |
| 0616 LIBRARY REFERENCE DIVISION            |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES                                |                      |                      |                     |               |                  |                       |               |
| 16163511 511644 REFERENCE DIVISION HEAD    | 60,480.95            | 61,383.42            | 63,227.25           | 35,070.39     | 65,208.00        | 67,787.00             | 4.0%          |
| 16163511 511645 REFERENCE LIBRARIANS       | 193,401.45           | 189,025.88           | 186,981.99          | 103,337.37    | 204,640.00       | 212,416.00            | 3.8%          |
| 16163511 515000 REFERENCE OVERTIME         | 795.55               | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| 16163511 515610 REFERENCE SUNDAY HOURS     | 3,456.15             | 5,891.11             | 8,813.29            | 1,628.04      | 11,415.00        | 11,815.00             | 3.5%          |
| TOTAL SALARIES                             | 258,134.10           | 256,300.41           | 259,022.53          | 140,035.80    | 281,263.00       | 292,018.00            | 3.8%          |
| TOTAL LIBRARY REFERENCE DIVI               | 258,134.10           | 256,300.41           | 259,022.53          | 140,035.80    | 281,263.00       | 292,018.00            | 3.8%          |
| 0618 LIBRARY TECH SERVICES DIVISION        |                      |                      |                     |               |                  |                       |               |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 37  
bgayrpts

PROJECTION: 20161 FY16 General Fund

FOR PERIOD 99

ACCOUNTS FOR:  
LIBRARY

| 03                          | SALARIES | PRIOR FY3<br>ACTUALS      | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|-----------------------------|----------|---------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 16183511                    | 511644   | TECH SVC DIVISION HEAD    |                      |                     |               |                  |                       |               |
|                             |          | 62,068.50                 | 63,640.21            | 64,664.51           | 36,094.95     | 66,495.00        | 69,142.00             | 4.0%          |
| 16183511                    | 511646   | TECH SVC SR LIBRARY ASSOC |                      |                     |               |                  |                       |               |
|                             |          | 26,258.51                 | 26,719.74            | 39,919.38           | 28,976.92     | 56,057.00        | 58,187.00             | 3.8%          |
| 16183511                    | 511648   | TECH SVC SR LIBRARY TECH  |                      |                     |               |                  |                       |               |
|                             |          | 10,938.77                 | 12,648.93            | 6,208.83            | .00           | .00              | .00                   | .0%           |
| 16183511                    | 511649   | TECH SVC TECHNICIAN       |                      |                     |               |                  |                       |               |
|                             |          | .00                       | 579.68               | 6,441.84            | 5,646.56      | 11,272.00        | 11,610.00             | 3.0%          |
| 16183511                    | 511651   | TECH SVC PAGE             |                      |                     |               |                  |                       |               |
|                             |          | 6,631.93                  | 7,424.50             | 3,567.30            | .00           | .00              | .00                   | .0%           |
| 16183511                    | 515610   | TECH SVC SUNDAY HOURS     |                      |                     |               |                  |                       |               |
|                             |          | 1,669.39                  | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| TOTAL SALARIES              |          |                           |                      |                     |               |                  |                       |               |
|                             |          | 107,567.10                | 111,013.06           | 120,801.86          | 70,718.43     | 133,824.00       | 138,939.00            | 3.8%          |
| TOTAL LIBRARY TECH SERVICES |          |                           |                      |                     |               |                  |                       |               |
|                             |          | 107,567.10                | 111,013.06           | 120,801.86          | 70,718.43     | 133,824.00       | 138,939.00            | 3.8%          |
| TOTAL LIBRARY               |          |                           |                      |                     |               |                  |                       |               |
|                             |          | 1,240,498.79              | 1,291,754.61         | 1,329,930.96        | 698,175.72    | 1,388,285.00     | 1,426,460.00          | 2.7%          |

## Public Works – Enterprise Funds FY16 Budgets

### Enterprise Funds Overview

In case of financial emergencies, 10% to 15% of annual expenditures (Water & Sewer) or \$200,000 (Storm Water) is set aside to be held in Reserve Funds. Current reserves are well in excess of these levels.

| Reserves (\$ millions) | Feb. '15      | Target        | Surplus       |
|------------------------|---------------|---------------|---------------|
| St. Water              | \$0.93        | \$0.20        | \$0.73        |
| Water                  | 2.79          | 0.95          | 1.84          |
| Sewer*                 | 2.37          | 1.05          | 1.32          |
| <b>Combined</b>        | <b>\$6.09</b> | <b>\$2.20</b> | <b>\$3.89</b> |

*Note the sewer figure above anticipates the use of \$0.55 million from reserves at April 2015 Town Meeting; also note that \$0.3 million of Storm Water excess reserves are planned to be used for design work in FY18, reducing that surplus to \$0.43 million.*

### **Water & Sewer**

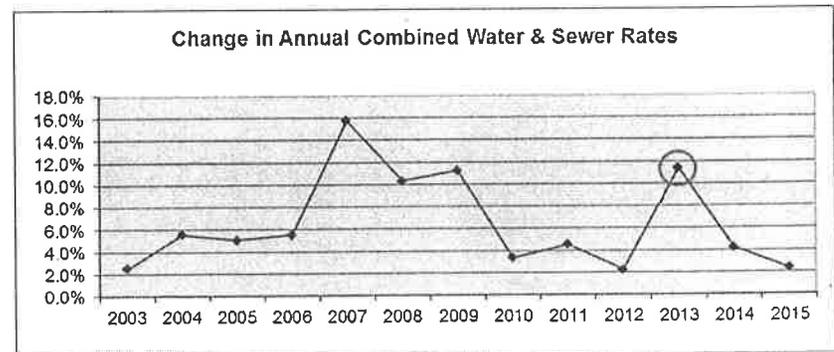
MWRA assessments represent a significant portion of Water (35%) and Sewer (79%) budgets, and are expected to rise at an approximated annual rate of 5.3% (Water) and 6.3% (Sewer) for the next few years.

Given this forecast, here is a suggested use of reserves over the next five years. If there are no reserves regenerated during this time, ending FY19 reserve fund levels would be at \$1 million, still well above the 10% minimum:

|             | W Res. Used   | W Net Budget | S Res. Used | S Net Budget | Combined Net Budg. |
|-------------|---------------|--------------|-------------|--------------|--------------------|
| <b>FY15</b> | \$100k        | +2.5%        | \$150k      | +0.8%        | +1.7%              |
| <b>FY16</b> | <b>\$100k</b> | <b>+2.2%</b> | <b>None</b> | <b>-1.4%</b> | <b>+0.3%</b>       |
| <b>FY17</b> | \$250k        | +3.5%        | \$300k      | +5.8%        | +4.7%              |
| <b>FY18</b> | \$400k        | +3.9%        | \$350k      | +6.5%        | +5.2%              |
| <b>FY19</b> | \$300k        | +4.2%        | \$225k      | +6.5%        | +4.9%              |

### **Rates**

In March 2015 the Selectmen will vote an annual rate increase to begin with December 2015 billing. Water and sewer rates are set by a combination of budgets, use of reserves and the volume of usage of water/sewer. Below are recent rate changes:



# Enterprise Fund Budgets

| Assumptions for FY17-FY19: |            | *Local costs | 3.0% | 3.0% | 3.0% |
|----------------------------|------------|--------------|------|------|------|
|                            | MWRA Water | 5.3%         | 7.9% | 2.9% |      |
|                            | MWRA Sewer | 6.4%         | 7.6% | 4.8% |      |

5.3%  
6.3%

| No.                     | February 21, 2015          | Approved           | Percent      | Requested         | Percent      | Estimated         | Percent       | Estimated         | Percent      | Estimated         | Percent     | Estimated         | Percent      |
|-------------------------|----------------------------|--------------------|--------------|-------------------|--------------|-------------------|---------------|-------------------|--------------|-------------------|-------------|-------------------|--------------|
|                         |                            | FY - 2014          | Change       | FY - 2015         | Change       | FY - 2016         | Change        | FY - 2017         | Change       | FY - 2018         | Change      | FY - 2019         | Change       |
| <b>Water</b>            |                            |                    |              |                   |              |                   |               |                   |              |                   |             |                   |              |
|                         |                            | RA +2.6% vs actual |              | +6% for FY15      |              |                   |               |                   |              |                   |             |                   |              |
| W1                      | *Wages                     | 674,178            | 2.6%         | 682,830           | 1.3%         | 654,900           | -4.1%         | 674,547           | 3.0%         | 694,783           | 3.0%        | 715,627           | 3.0%         |
| W2                      | *Expenses                  | 603,882            | -3.9%        | 645,500           | 6.9%         | 734,500           | 13.8%         | 756,535           | 3.0%         | 779,231           | 3.0%        | 802,608           | 3.0%         |
| W3                      | *GF Offsets                | 413,013            | 7.3%         | 427,470           | 3.5%         | 439,225           | 2.7%          | 452,402           | 3.0%         | 465,974           | 3.0%        | 479,953           | 3.0%         |
| W4                      | Debt+Capital               | 2,195,786          | 11.5%        | 1,949,421         | -11.2%       | 1,893,675         | -2.9%         | 2,078,429         | 9.8%         | 2,230,289         | 7.3%        | 2,259,569         | 1.3%         |
| WL                      | <b>Local Water Costs</b>   | <b>3,886,859</b>   | <b>6.8%</b>  | <b>3,705,221</b>  | <b>-4.7%</b> | <b>3,722,300</b>  | <b>0.5%</b>   | <b>3,961,913</b>  | <b>6.4%</b>  | <b>4,170,277</b>  | <b>5.3%</b> | <b>4,257,757</b>  | <b>2.1%</b>  |
| W5                      | MWRA Assessment            | 1,857,683          | 2.4%         | 1,930,393         | 3.9%         | 2,033,000         | 5.3%          | 2,140,749         | 5.3%         | 2,309,868         | 7.9%        | 2,376,854         | 2.9%         |
| WG                      | Gross Water Fund           | 5,744,542          | 5.3%         | 5,635,614         | -1.9%        | 5,755,300         | 2.1%          | 6,102,662         | 6.0%         | 6,480,145         | 6.2%        | 6,634,611         | 2.4%         |
| W6                      | Reserves                   | (870,000)          |              | (100,000)         |              | (100,000)         |               | (250,000)         |              | (400,000)         |             | (300,000)         |              |
| WN                      | <b>Net Water Fund</b>      | <b>4,874,542</b>   | <b>-8.1%</b> | <b>5,535,614</b>  | <b>13.6%</b> | <b>5,655,300</b>  | <b>2.2%</b>   | <b>5,852,662</b>  | <b>3.5%</b>  | <b>6,080,145</b>  | <b>3.9%</b> | <b>6,334,611</b>  | <b>4.2%</b>  |
| WV                      | TM Voted Water Fund        | 5,331,529          | 5.2%         | 5,208,144         | -2.3%        | 5,316,075         | 2.1%          | 5,650,260         | 6.3%         | 6,014,171         | 6.4%        | 6,154,658         | 2.3%         |
| <b>Sewer</b>            |                            |                    |              |                   |              |                   |               |                   |              |                   |             |                   |              |
|                         |                            | RA +4.5% vs actual |              | +6% for FY15      |              |                   |               |                   |              |                   |             |                   |              |
| S1                      | *Wages                     | 283,935            | 3.2%         | 288,980           | 1.8%         | 290,950           | 0.7%          | 299,679           | 3.0%         | 308,669           | 3.0%        | 317,929           | 3.0%         |
| S2                      | *Expenses                  | 399,461            | -1.1%        | 404,000           | 1.1%         | 390,820           | -3.3%         | 402,545           | 3.0%         | 414,621           | 3.0%        | 427,060           | 3.0%         |
| S3                      | *GF Offsets                | 283,056            | 7.1%         | 292,965           | 3.5%         | 301,021           | 2.7%          | 310,052           | 3.0%         | 319,353           | 3.0%        | 328,934           | 3.0%         |
| S4                      | Debt+Capital               | 656,934            | 47.4%        | 1,036,934         | 57.8%        | 254,000           | -75.5%        | 570,000           | 124.4%       | 616,400           | 8.1%        | 572,700           | -7.1%        |
| SL                      | <b>Local Sewer Costs</b>   | <b>1,623,386</b>   | <b>16.9%</b> | <b>2,022,879</b>  | <b>24.6%</b> | <b>1,236,791</b>  | <b>-38.9%</b> | <b>1,582,275</b>  | <b>27.9%</b> | <b>1,659,043</b>  | <b>4.9%</b> | <b>1,646,622</b>  | <b>-0.7%</b> |
| S5                      | MWRA Assessment            | 4,521,077          | 3.1%         | 4,642,165         | 2.7%         | 4,672,000         | 0.6%          | 4,971,008         | 6.4%         | 5,348,805         | 7.6%        | 5,605,547         | 4.8%         |
| SG                      | Gross Sewer Fund           | 6,144,463          | 6.4%         | 6,665,044         | 8.5%         | 5,908,791         | -11.3%        | 6,553,283         | 10.9%        | 7,007,848         | 6.9%        | 7,252,169         | 3.5%         |
| S6                      | Reserves                   | (195,000)          |              | (670,000)         |              | (100,000)         |               | (300,000)         |              | (350,000)         |             | (225,000)         |              |
| SN                      | <b>Net Sewer Fund</b>      | <b>5,949,463</b>   | <b>5.8%</b>  | <b>5,995,044</b>  | <b>0.8%</b>  | <b>5,908,791</b>  | <b>-1.4%</b>  | <b>6,253,283</b>  | <b>5.8%</b>  | <b>6,657,848</b>  | <b>6.5%</b> | <b>7,027,169</b>  | <b>5.5%</b>  |
| SV                      | TM Voted Sewer Fund        | 5,861,407          | 6.4%         | 6,372,079         | 8.7%         | 5,607,770         | -12.0%        | 6,243,231         | 11.3%        | 6,668,494         | 7.1%        | 6,923,236         | 3.5%         |
| <b>Combined W&amp;S</b> |                            |                    |              |                   |              |                   |               |                   |              |                   |             |                   |              |
|                         | Local Water&Sewer          | 5,510,245          | 9.6%         | 5,728,100         | 4.0%         | 4,959,091         | -13.4%        | 5,544,187         | 11.8%        | 5,829,320         | 5.1%        | 5,904,379         | 1.3%         |
|                         | MWRA Assessments           | 6,378,760          | 2.9%         | 6,572,558         | 3.0%         | 6,705,000         | 2.0%          | 7,111,757         | 6.1%         | 7,658,673         | 7.7%        | 7,982,402         | 4.2%         |
|                         | Gross W&S Budgets          | 11,889,005         | 5.9%         | 12,300,658        | 3.5%         | 11,664,091        | -5.2%         | 12,655,944        | 8.5%         | 13,487,993        | 6.6%        | 13,886,781        | 3.0%         |
|                         | Reserves                   | (1,065,000)        |              | (770,000)         |              | (100,000)         |               | (550,000)         |              | (750,000)         |             | (525,000)         |              |
|                         | <b>Net W&amp;S Budgets</b> | <b>10,824,005</b>  | <b>-0.9%</b> | <b>11,530,658</b> | <b>6.5%</b>  | <b>11,564,091</b> | <b>0.3%</b>   | <b>12,105,944</b> | <b>4.7%</b>  | <b>12,737,993</b> | <b>5.2%</b> | <b>13,361,781</b> | <b>4.9%</b>  |

| Reserves    |           |  | certified |           | Target    |
|-------------|-----------|--|-----------|-----------|-----------|
| Water       | 1,728,653 |  | 2,785,948 | 2,685,948 | 1,735,948 |
| Sewer       | 2,203,974 |  | 2,365,482 | 2,065,482 | 1,490,482 |
| Storm Water | 661,283   |  | 932,523   | 897,523   | 200,000   |

| <b>Storm Water</b> |                         |                |              |                |              |                |              |                |             |                |              |                |               |
|--------------------|-------------------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|-------------|----------------|--------------|----------------|---------------|
| Y1                 | *Wages                  | 138,903        | 3.5%         | 143,950        | 3.6%         | 152,400        | 5.9%         | 156,972        | 3.0%        | 161,681        | 3.0%         | 166,532        | 3.0%          |
| Y2                 | *Expenses               | 63,943         | -0.2%        | 60,700         | -5.1%        | 83,400         | 37.4%        | 85,902         | 3.0%        | 88,479         | 3.0%         | 91,133         | 3.0%          |
| Y3                 | Debt+Capital            | 190,000        | 0.0%         | 165,000        | -13.2%       | 150,000        | -9.1%        | 150,000        | 0.0%        | 425,000        | 183.3%       | 150,000        | -64.7%        |
|                    | <b>Storm Water Fund</b> | <b>392,846</b> | <b>1.2%</b>  | <b>369,650</b> | <b>-5.9%</b> | <b>385,800</b> | <b>4.4%</b>  | <b>392,874</b> | <b>1.8%</b> | <b>675,160</b> | <b>71.9%</b> | <b>407,665</b> | <b>-39.6%</b> |
|                    | Reserves                | (30,000)       |              |                |              | (35,000)       |              | (35,000)       |             | (325,000)      |              | (50,000)       |               |
| SWV                | <b>Net Storm Water</b>  | <b>362,846</b> | <b>-0.1%</b> | <b>369,650</b> | <b>1.9%</b>  | <b>350,800</b> | <b>-5.1%</b> | <b>357,874</b> | <b>2.0%</b> | <b>350,160</b> | <b>-2.2%</b> | <b>357,665</b> | <b>2.1%</b>   |

estimated revenues @\$40 is \$380k      \$40      \$40      \$40      \$40      \$40      \$40

99

design studies

## Sewer Enterprise Fund

The Sewer Division is responsible for operating the municipal sewer collection systems in accordance with all applicable state, federal and MWRA regulations for the collection and discharge of wastewater. This ranges from maintaining and repairing over 100 miles of sewer mains and 12 pumping stations to responding to customer service needs for individual sewer and drainage problems.

This change significantly lowers the FY16 capital requested, and it also removes the need for usage of reserves to set FY16 rates. Note that without that change, local costs still decrease by a modest amount. There are no changes in staffing levels, and budgets are forecast to rise by about 5% for the next few years, a figure highly dependent on future MWRA rates.

| Sewer Fund          | FY15               | FY16               | Change        |
|---------------------|--------------------|--------------------|---------------|
| Wages               | \$288,980          | \$290,950          | +0.7%         |
| Exp (non-MWRA)      | 404,000            | 390,820            | -3.3%         |
| GF overhead         | 292,965            | 301,021            | +2.7%         |
| Debt + Capital      | 516,934            | 254,000            | -50.8%        |
| <b>Local Costs</b>  | <b>\$1,502,879</b> | <b>\$1,236,791</b> | <b>-17.7%</b> |
| MWRA Expense        | 4,642,165          | 4,672,000          | +0.6%         |
| <b>Gross budget</b> | <b>\$6,145,044</b> | <b>\$5,908,791</b> | <b>-3.8%</b>  |
| Use of Reserves     | (150,000)          |                    |               |
| <b>Net Budget</b>   | <b>\$5,995,044</b> | <b>\$5,908,791</b> | <b>-1.4%</b>  |

The Capital plan allows for the rehab of these twelve sewer stations over the next ten years, as has been discussed previously. At April 2015 Annual Town Meeting a request will be made to move a \$550,000 sewer station repair project planned for FY16 up to FY15, to be paid for fully by reserves (**none of this is reflected in the previous table as Town Meeting has not yet voted**). We have learned that there may be a significant cost advantage to combine this project with one already approved for FY15, so we would like to bid these projects as a pair.





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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 2  
bgnyrpts

PROJECTION: 20162 FY16 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:  
SEWER

|                    | PRIOR FY3<br>ACTUALS                       | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--------------------|--|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 62005529 529433    | SEWER HAZARD WASTE DISPOSAL<br>7,571.50    | 9,125.88             | 5,975.16            | 6,976.00      | 12,000.00        | 12,000.00             | .0%           |
| 62005530 530000    | SEWER PURCHASED SERVICES<br>21,608.22      | 20,905.00            | 20,554.54           | 10,586.53     | 21,000.00        | 21,000.00             | .0%           |
| 62005530 530105    | PRINTING SERVICES FORMS ETC<br>.00         | .00                  | 439.50              | .00           | .00              | .00                   | .0%           |
| 62005530 530110    | SEWER LEGAL COUNSEL<br>.00                 | .00                  | .00                 | .00           | 2,000.00         | 2,000.00              | .0%           |
| 62005530 530420    | SEWER POLICE DETAILS<br>10,778.11          | 1,888.65             | 3,071.09            | 3,488.01      | 5,000.00         | 5,000.00              | .0%           |
| 62005530 530490    | SEWER CONT SVC PUMP STATIONS<br>19,432.90  | 10,684.91            | 10,980.73           | 2,914.80      | 15,000.00        | 15,000.00             | .0%           |
| 62005530 530492    | SEWER SYSTEM INSPECTIONS<br>10,662.32      | .00                  | 3,967.71            | 1,072.80      | 15,000.00        | 15,000.00             | .0%           |
| 62005531 531000    | SEWER PROF DEV/TRAINING<br>.00             | .00                  | 1,700.00            | 435.00        | 2,000.00         | 2,000.00              | .0%           |
| 62005536 536000    | SEWER SOFTWARE SUPPORT<br>.00              | 3,270.58             | 5,062.88            | 1,000.00      | 5,000.00         | 7,500.00              | 50.0%         |
| 62005540 540490    | SEWER PUMP STATION SUPPLIES<br>893.91      | 230.13               | 2,681.24            | 2,368.27      | 7,000.00         | 7,000.00              | .0%           |
| 62005540 540493    | SEWER DISTRIBUTION SYSTEM<br>1,654.16      | 3,197.35             | 8,789.69            | 6,657.28      | 8,000.00         | 8,000.00              | .0%           |
| 62005540 540495    | SEWER CHEMICALS<br>3,576.12                | 1,733.75             | 5,781.64            | 2,356.72      | 7,500.00         | 7,500.00              | .0%           |
| 62005554 554000    | SEWER UNIFORMS<br>1,724.95                 | 2,034.96             | 2,343.73            | .00           | 2,500.00         | .00                   | -100.0%       |
| 62005563 563400    | SEWER MWRA<br>4,128,058.00                 | 4,326,182.00         | 4,499,328.00        | 3,249,486.80  | 4,642,165.00     | 4,672,000.00          | .6%           |
| 62005574 574000    | SEWER HEALTH INSURANCE PREM<br>64,291.39   | 60,782.76            | 56,429.46           | 28,267.26     | 65,000.00        | 50,000.00             | -23.1%        |
| 62005574 574010    | SEWER PROP & CASUALTY INS PREM<br>1,127.00 | 850.00               | 878.00              | 897.00        | 1,000.00         | 1,000.00              | .0%           |
| 62005574 574500    | SEWER DEDUCTIBLES/CLAIMS<br>2,500.00       | .00                  | 2,500.00            | 4,916.00      | .00              | .00                   | .0%           |
| 62005574 574550    | SEWER WORKER COMP INS PREM<br>11,624.00    | 9,821.00             | 12,000.00           | 13,864.00     | 13,500.00        | 15,000.00             | 11.1%         |
| 62005578 578100    | LICENSES<br>180.00                         | 240.00               | 255.00              | 60.00         | 1,000.00         | 1,000.00              | .0%           |
| TOTAL EXPENSES     | 4,407,004.41                               | 4,626,576.51         | 4,761,106.35        | 3,417,062.03  | 5,046,165.00     | 5,062,820.00          | .3%           |
| 07 DEBT SERVICE    |  |                      |                     |               |                  |                       |               |
| 62007591 591000    | SEWER LT DEBT PRINCIPAL<br>116,800.00      | 86,240.00            | 77,374.00           | 77,374.00     | 166,934.00       | 164,000.00            | -1.8%         |
| 62007591 592000    | SEWER LONG TERM DEBT INTEREST<br>1,406.25  | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| TOTAL DEBT SERVICE | 118,206.25                                 | 86,240.00            | 77,374.00           | 77,374.00     | 166,934.00       | 164,000.00            | -1.8%         |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 3  
bgnyrpts

PROJECTION: 20162 FY16 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:  
SEWER

|  | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 08 CAPITAL EXPENDITURES                        |                      |                      |                     |               |                  |                       |               |
| 62008584 584406 SEWER DUMP TRUCK               | .00                  | .00                  | 110,798.00          | .00           | .00              | .00                   | .0%           |
| 62008584 584416 SEWER TRUCK #6                 | 42,759.46            | .00                  | .00                 | .00           | .00              | 40,000.00             | .0%           |
| 62008584 584417 SEWER TRUCK #10                | 38,864.46            | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| 62008584 584422 SEWER BACKHOE 430D             | .00                  | 78,000.00            | .00                 | .00           | .00              | .00                   | .0%           |
| 62008588 588450 SEWER SYSTEMS                  | .00                  | 175,818.63           | .00                 | .00           | .00              | .00                   | .0%           |
| 62008588 588500 SEWER MAIN PROJECTS            | .00                  | .00                  | .00                 | .00           | 50,000.00        | 50,000.00             | .0%           |
| 62008588 588502 LEWIS/CHARLES/HOWARD SWR MAIN  | .00                  | .00                  | 188,970.20          | .00           | .00              | .00                   | .0%           |
| 62008588 588503 WEST ST SEWER MAIN PROJECT     | .00                  | .00                  | 6,928.35            | .00           | .00              | .00                   | .0%           |
| 62008588 588510 SEWER STATION REHAB            | .00                  | .00                  | .00                 | 111,525.58    | 300,000.00       | .00                   | -100.0%       |
| TOTAL CAPITAL EXPENDITURES                     | 81,623.92            | 253,818.63           | 306,696.55          | 111,525.58    | 350,000.00       | 90,000.00             | -74.3%        |
| 09 OTHER FINANCING USES                        |                      |                      |                     |               |                  |                       |               |
| 62009596 596111 WAGE SUPPORT-TOWN MGR          | 14,061.96            | 14,345.04            | 24,458.04           | .00           | 71,688.00        | 73,659.00             | 2.7%          |
| 62009596 596112 EXPENSE SUPPORT- FINCOM        | .00                  | .00                  | .00                 | .00           | 33,710.00        | 34,637.00             | 2.7%          |
| 62009596 596121 WAGE SUPPORT-ACCOUNTING        | 9,516.96             | 9,710.04             | 10,050.00           | .00           | .00              | .00                   | .0%           |
| 62009596 596122 EXPENSE SUPPORT-ACCOUNTING     | 170.04               | 174.96               | 180.96              | .00           | .00              | .00                   | .0%           |
| 62009596 596131 WAGE SUPPORT-FINANCE           | 30,249.00            | 30,860.04            | 31,940.04           | .00           | 34,920.00        | 35,880.00             | 2.7%          |
| 62009596 596132 EXPENSE SUPPORT-FINANCE        | 20,439.96            | 20,850.00            | 21,581.04           | .00           | 22,524.00        | 23,143.00             | 2.7%          |
| 62009596 596141 WAGE SUPPORT-HUMAN RESOURCES   | 4,628.04             | 4,721.04             | 4,886.04            | .00           | .00              | .00                   | .0%           |
| 62009596 596142 EXPENSE SUPPORT-HUMAN RESOURCE | 2,136.96             | 2,180.04             | 2,256.00            | .00           | .00              | .00                   | .0%           |
| 62009596 596151 WAGE SUPPORT-TECHNOLOGY        | 29,997.96            | 30,597.96            | 31,668.96           | .00           | .00              | .00                   | .0%           |
| 62009596 596152 EXPENSE SUPPORT-TECHNOLOGY     | 28,715.04            | 29,289.00            | 30,314.04           | .00           | .00              | .00                   | .0%           |
| 62009596 596161 WAGE SUPPORT-DPW ADMINISTRATIO | 47,475.00            | 48,425.04            | 50,120.04           | .00           | 51,875.00        | 53,302.00             | 2.8%          |
| 62009596 596171 WAGE SUPPORT-ENGINEERING       | 60,065.04            | 61,266.00            | 63,410.04           | .00           | 65,630.00        | 67,435.00             | 2.8%          |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 4  
bgnyrpts

PROJECTION: 20162 FY16 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:  
SEWER

|                            | PRIOR FY3<br>ACTUALS                | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|----------------------------|-------------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| <u>62009596 596181</u>     | WAGE SUPPORT-HIGHWAY<br>2,418.96    | 2,466.96             | 2,553.00            | .00           | 2,643.00         | 2,716.00              | 2.8%          |
| <u>62009596 596182</u>     | EXPENSE SUPPORT-HIGHWAY<br>9,129.00 | 9,312.00             | 9,638.04            | .00           | 9,975.00         | 10,249.00             | 2.7%          |
| TOTAL OTHER FINANCING USES | 259,003.92                          | 264,198.12           | 283,056.24          | .00           | 292,965.00       | 301,021.00            | 2.7%          |
| TOTAL SEWER - OPERATIONS   | 5,130,778.04                        | 5,510,373.45         | 5,720,444.13        | 3,780,038.62  | 6,145,044.00     | 5,908,791.00          | -3.8%         |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 5  
bgnyrpts

PROJECTION: 20162 FY16 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:  
SEWER

|   | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|---|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0990 OTHER FINANCING SOURCES/USES                     |                      |                      |                     |               |                  |                       |               |
| 02 OTHER FINANCING SOURCES                            |                      |                      |                     |               |                  |                       |               |
| <u>62002490_499990</u> SEWER FREE CASH OP BUD SUPPORT | -200,000.00          | -150,000.00          | -195,000.00         | .00           | -150,000.00      | .00                   | -100.0%       |
| TOTAL OTHER FINANCING SOURCE                          | -200,000.00          | -150,000.00          | -195,000.00         | .00           | -150,000.00      | .00                   | -100.0%       |
| 09 OTHER FINANCING USES                               |                      |                      |                     |               |                  |                       |               |
| <u>62009590_599910</u> SEWER DEBT ISSUE COSTS         | 2,500.00             | .00                  | 2,100.00            | .00           | .00              | .00                   | .0%           |
| TOTAL OTHER FINANCING USES                            | 2,500.00             | .00                  | 2,100.00            | .00           | .00              | .00                   | .0%           |
| TOTAL OTHER FINANCING SOURCE                          | -197,500.00          | -150,000.00          | -192,900.00         | .00           | -150,000.00      | .00                   | -100.0%       |
| TOTAL SEWER   | 4,933,278.04         | 5,360,373.45         | 5,527,544.13        | 3,780,038.62  | 5,995,044.00     | 5,908,791.00          | -1.4%         |

**Sewer Enterprise Fund  
Capital + Debt**

| Annual change to water capital+debt       |                | 47.4%          | 57.8%            | -75.5%         | 124.4%         | 8.1%   | -7.1%          | 6.0%           | 32.3%          | -1.5%          | -9.0%          | -11.1%         | -18.0%         | -1.0%          |                  |         |
|---|----------------|----------------|------------------|----------------|----------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|---------|
|   | Approved       | Approved       | Requested        | Requested      | Projected =    | Legend: Debt (issued) and Debtx (not yet approved) |                |                |                |                |                |                |                |                |                  | FY13-26 |
| <b>Sewer Ent. Fund Capital &amp; Debt</b> | FY-2013        | FY-2014        | FY-2015          | FY-2016        | FY-2017        | FY-2018  | FY-2019        | FY-2020        | FY-2021        | FY-2022        | FY-2023        | FY-2024        | FY-2025        | FY-2026        | TOTAL            |         |
| Sewer Capital                             | 330,000        | 520,000        | 870,000          | 90,000         | 420,000        | 80,000   | 117,000        | 75,000         | 325,000        | 367,000        | 720,000        | 640,000        | 525,000        | 520,000        | 5,599,000        |         |
| Sewer Debt                                | 115,800        | 136,934        | 166,934          | 164,000        | 150,000        | 536,400  | 455,700        | 532,000        | 478,000        | 424,000        | -              | -              | -              | -              | 3,159,768        |         |
| <b>Total Capital &amp; Debt</b>           | <b>445,800</b> | <b>656,934</b> | <b>1,036,934</b> | <b>254,000</b> | <b>570,000</b> | <b>616,400</b>                                     | <b>572,700</b> | <b>607,000</b> | <b>803,000</b> | <b>791,000</b> | <b>720,000</b> | <b>640,000</b> | <b>525,000</b> | <b>520,000</b> | <b>8,758,768</b> |         |
| <b>Sewer CAPITAL</b>                      | 330,000        | 520,000        | 870,000          | 90,000         | 420,000        | 80,000   | 117,000        | 75,000         | 325,000        | 367,000        | 720,000        | 640,000        | 525,000        | 520,000        | 5,599,000        |         |
| Main: Fairview/Sunnyside                  | 4              |                |                  |                |                |  |                |                |                |                |                |                |                |                | -                |         |
| Main: Lewis Street                        |                |                |                  |                |                |  |                |                |                |                |                |                |                |                | -                |         |
| Main: Poet's Corner (\$350k)              |                | 200,000        |                  |                |                |  |                |                |                |                |                |                |                |                | 200,000          |         |
| Sewer Main Lewis; Charles; Howard         |                |                | 350,000          |                |                |  |                |                |                |                |                |                |                |                | 350,000          |         |
| <b>Sewer Main projects</b>                |                |                | 50,000           | 50,000         | 50,000         | 50,000   | 75,000         | 75,000         | 75,000         | 75,000         | 75,000         | 100,000        | 100,000        | 100,000        | 925,000          |         |
| Station: West St.                         |                |                | 300,000          |                |                |  |                |                |                |                |                |                |                |                | 300,000          |         |
| Station: Batchelder Rd.                   |                |                | 520,000          |                |                |  |                |                |                |                |                |                |                |                | 520,000          |         |
| Station: Joseph's Way                     |                |                |                  |                | 270,000        |  |                |                |                |                |                |                |                |                | 270,000          |         |
| Station: Sturges \$690k debt              | 2              |                |                  |                |                | debtx  | debtx          |                |                |                |                |                |                |                | -                |         |
| Station: Small Lane                       |                |                |                  |                | 100,000        |  |                |                |                |                |                |                |                |                | 100,000          |         |
| Station: Charles St. \$1.2mi debt         | 3              |                |                  |                |                |  |                | debtx          | debtx          | debtx          |                |                |                |                | -                |         |
| Station: Grove St.                        |                |                |                  |                |                |  |                |                |                |                | 280,000        |                |                |                | 280,000          |         |
| Portable Generator - Grove                |                |                |                  |                |                |  |                |                |                |                | 15,000         |                |                |                | 15,000           |         |
| Station: Strout Ave.                      |                |                |                  |                |                |  |                |                |                |                |                | 290,000        |                |                | 290,000          |         |
| Station: Brewer Lane                      |                |                |                  |                |                |  |                |                |                |                |                | 250,000        |                |                | 250,000          |         |
| Station: Collins Ave.                     |                |                |                  |                |                |  |                |                |                |                |                |                | 410,000        |                | 410,000          |         |
| Portable Generator - Collins              |                |                |                  |                |                |  |                |                |                |                |                |                | 15,000         |                | 15,000           |         |
| Station: Longwood Rd.                     |                |                |                  |                |                |  |                |                |                |                |                |                |                | 270,000        | 270,000          |         |
| Station: Pitman Drive                     |                |                |                  |                |                |  |                |                |                |                |                |                |                | 150,000        | 150,000          |         |
| Meter Replacements                        |                |                |                  |                |                |  |                |                | 250,000        | 250,000        | 250,000        |                |                |                | 750,000          |         |
| Backhoe 430D                              |                | 130,000        |                  |                |                |  |                |                |                |                | 100,000        |                |                |                | 230,000          |         |
| Replace Vehicles                          |                |                |                  |                |                |  |                |                |                |                |                |                |                |                | -                |         |
| Pickup #8 (2004)                          |                |                |                  | 40,000         |                |  |                |                |                |                |                |                |                |                | 40,000           |         |
| Truck #17 (2001)                          |                |                | 120,000          |                |                |  |                |                |                |                |                |                |                |                | 120,000          |         |
| Car #1 (2006)                             |                |                |                  |                |                | 30,000   |                |                |                |                |                |                |                |                | 30,000           |         |
| Pickup #6 (2011)                          |                |                |                  |                |                |  | 42,000         |                |                |                |                |                |                |                | 42,000           |         |
| Pickup #11 (2011)                         |                |                |                  |                |                |  |                |                |                | 42,000         |                |                |                |                | 42,000           |         |
| <b>Sewer DEBT</b>                         | <b>115,800</b> | <b>136,934</b> | <b>166,934</b>   | <b>164,000</b> | <b>150,000</b> | <b>536,400</b>                                     | <b>455,700</b> | <b>532,000</b> | <b>478,000</b> | <b>424,000</b> | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>3,159,768</b> |         |
| <b>MWRA Inflow &amp; Infiltration</b>     | <b>1</b>       | <b>115,800</b> | <b>136,934</b>   | <b>166,934</b> | <b>164,000</b> | <b>150,000</b>                                     | <b>150,000</b> | <b>90,000</b>  | <b>60,000</b>  | <b>30,000</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>1,063,668</b> |         |
| Station: Sturges (\$690k)                 | 2              |                |                  |                |                |  | 386,400        | 365,700        |                |                |                |                |                |                | 752,100          |         |
| Station: Charles St. (\$1.2mil)           | 3              |                |                  |                |                |  |                |                | 472,000        | 448,000        | 424,000        |                |                |                | 1,344,000        |         |
| Sunnyside/Fairview Sewer                  | 4              |                |                  |                |                |  |                |                |                |                |                |                |                |                | -                |         |
| <b>Repayment of Principal:</b>            |                | 115,800        | 136,934          | 166,934        | 164,000        | 150,000  | 495,000        | 435,000        | 460,000        | 430,000        | 400,000        | -              | -              | -              | 2,953,668        |         |
| MWRA Inflow & Infiltration                | 1a             | 32,934         | 32,934           | 32,934         |                |  |                |                |                |                |                |                |                |                | 98,802           |         |
| MWRA Inflow & Infiltration                | 1b             |                | 8,866            |                |                |  |                |                |                |                |                |                |                |                | 8,866            |         |
| MWRA Inflow & Infiltration                | 1c             | 44,000         | 44,000           | 44,000         | 44,000         |  |                |                |                |                |                |                |                |                | 176,000          |         |
| MWRA Inflow & Infiltration                | 1d             | 30,000         | 30,000           | 30,000         | 30,000         | 30,000   |                |                |                |                |                |                |                |                | 150,000          |         |
| MWRA Inflow & Infiltration                | 1e             |                | 30,000           | 30,000         | 30,000         | 30,000   | 30,000         |                |                |                |                |                |                |                | 150,000          |         |
| MWRA Inflow & Infiltration                | 1ba            |                |                  | 30,000         | 60,000         | 90,000   | 120,000        | 90,000         | 60,000         | 30,000         |                |                |                |                | 480,000          |         |
| Station: Sturges (\$690k)                 | 2              |                |                  |                |                |  | 345,000        | 345,000        |                |                |                |                |                |                | 690,000          |         |
| Station: Charles St. (\$1.2mil)           | 3              |                |                  |                |                |  |                |                | 400,000        | 400,000        | 400,000        |                |                |                | 1,200,000        |         |
| Sunnyside/Fairview Sewer                  | 4              |                |                  |                |                |  |                |                |                |                |                |                |                |                | -                |         |
| <b>Interest on Long Term Debt:</b>        |                | -              | -                | -              | -              | 41,400   | 20,700         | 72,000         | 48,000         | 24,000         | -              | -              | -              | -              | 206,100          |         |
| MWRA Inflow & Infiltration                | no interest    |                |                  |                |                |  |                |                |                |                |                |                |                |                | -                |         |
| Station: St Joe & Sturges (\$1mil)        | 2              |                |                  |                |                |  | 41,400         | 20,700         |                |                |                |                |                |                | 62,100           |         |
| Station: Charles St. (\$1.2mil)           | 3              |                |                  |                |                |  |                |                | 72,000         | 48,000         | 24,000         |                |                |                | 144,000          |         |
| Sunnyside/Fairview Sewer                  | 4              |                |                  |                |                |  |                |                |                |                |                |                |                |                | -                |         |

## Water Enterprise Fund

Water Supply is responsible for the administrative management, operation, technical support, maintenance and security of the drinking water supply in accordance with all Federal, State and local regulations. Water Distribution is responsible for maintaining and operating the municipal water distribution system in accordance with industry standards and all applicable regulations. In addition, this division oversees water meter installation, repair and meter reading as well as the maintenance of all fire hydrants.

| <b>Water Fund</b>   | <b>FY15</b>        | <b>FY16</b>        | <b>Change</b> |
|---------------------|--------------------|--------------------|---------------|
| Wages               | \$682,830          | \$654,900          | -4.1%         |
| Exp (non-MWRA)      | 645,500            | 734,500            | +13.8%        |
| GF overhead         | 427,470            | 439,225            | +2.7%         |
| Debt + Capital      | 1,949,421          | 1,893,675          | -2.9%         |
| <b>Local Costs</b>  | <b>\$3,705,221</b> | <b>\$3,722,300</b> | <b>+0.5%</b>  |
| MWRA Expense        | 1,930,393          | 2,033,000          | +5.3%         |
| <b>Gross budget</b> | <b>\$5,635,614</b> | <b>\$5,755,300</b> | <b>+2.1%</b>  |
| Use of Reserves     | (100,000)          | (100,000)          |               |
| <b>Net Budget</b>   | <b>\$5,535,614</b> | <b>\$5,655,300</b> | <b>+2.1%</b>  |

Expenses show an increase caused by a higher pension assessment that catches up for past apparent underfunding, and an increase in health insurance premiums driven by a small increase in enrollment. Note that local costs are about flat at +0.5%. There are no changes in staffing levels, and budgets are forecast to rise by about 5% for the next few years, a figure more moderately dependent on future MWRA rates.



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 20162 FY16 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:  
WATER

|                 | PRIOR FY3<br>ACTUALS           | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|-----------------|--------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0450            | WATER - OPERATIONS             |                      |                     |               |                  |                       |               |
| 05              | EXPENSES                       |                      |                     |               |                  |                       |               |
| 61005519 519000 |                                |                      |                     |               |                  |                       |               |
|                 | WTR MEDICARE EMPL BENEFITS     |                      |                     |               |                  |                       |               |
|                 | 5,774.84                       | 6,783.52             | 7,129.76            | .00           | 8,000.00         | 8,000.00              | .0%           |
| 61005519 519700 |                                |                      |                     |               |                  |                       |               |
|                 | WTR RETIREMENT ASSESSMENT      |                      |                     |               |                  |                       |               |
|                 | 27,927.00                      | 73,126.00            | 76,417.00           | 113,368.00    | 80,000.00        | 118,500.00            | 48.1%         |
| 61005519 519750 |                                |                      |                     |               |                  |                       |               |
|                 | WATER OPEB CONTRIBUTIONS       |                      |                     |               |                  |                       |               |
|                 | .00                            | 47,664.00            | 45,215.00           | .00           | 50,000.00        | 50,000.00             | .0%           |
| 61005529 529433 |                                |                      |                     |               |                  |                       |               |
|                 | WTR GEN HAZARD WASTE DISPOSAL  |                      |                     |               |                  |                       |               |
|                 | 7,449.06                       | 5,978.34             | 7,925.50            | .00           | 10,000.00        | 10,000.00             | .0%           |
| 61005530 530480 |                                |                      |                     |               |                  |                       |               |
|                 | WTR GEN PRIMACEY ASSMNT        |                      |                     |               |                  |                       |               |
|                 | 5,267.71                       | 5,454.45             | 5,076.37            | 5,036.17      | 5,500.00         | 5,500.00              | .0%           |
| 61005530 530491 |                                |                      |                     |               |                  |                       |               |
|                 | WTR GEN PURCH SVC WAKEFIELD    |                      |                     |               |                  |                       |               |
|                 | 7,870.50                       | 7,636.44             | 7,406.42            | 3,920.37      | 8,000.00         | 8,000.00              | .0%           |
| 61005531 531000 |                                |                      |                     |               |                  |                       |               |
|                 | WTR GEN PROF DEV/TRAINING      |                      |                     |               |                  |                       |               |
|                 | 5,838.00                       | 2,445.00             | 5,390.00            | 380.00        | 5,000.00         | 7,500.00              | 50.0%         |
| 61005558 558450 |                                |                      |                     |               |                  |                       |               |
|                 | WATER CONSERVATION PROMOTION   |                      |                     |               |                  |                       |               |
|                 | .00                            | .00                  | 13,630.96           | 11,870.00     | 40,000.00        | 40,000.00             | .0%           |
| 61005574 574000 |                                |                      |                     |               |                  |                       |               |
|                 | WTR HEALTH INSURANCE PREMIUM   |                      |                     |               |                  |                       |               |
|                 | 142,941.46                     | 132,738.75           | 142,062.71          | 114,556.22    | 150,000.00       | 190,000.00            | 26.7%         |
| 61005574 574004 |                                |                      |                     |               |                  |                       |               |
|                 | WTR OPT-OUT HEALTH INS PMNT    |                      |                     |               |                  |                       |               |
|                 | .00                            | 3,000.00             | 4,500.00            | .00           | .00              | .00                   | .0%           |
| 61005574 574010 |                                |                      |                     |               |                  |                       |               |
|                 | WTR PROP & CASUALTY INS PREM   |                      |                     |               |                  |                       |               |
|                 | 24,001.00                      | 26,877.00            | 27,669.00           | 31,436.00     | 31,500.00        | 35,000.00             | 11.1%         |
| 61005574 574550 |                                |                      |                     |               |                  |                       |               |
|                 | WTR WORKER COMP INS PREM       |                      |                     |               |                  |                       |               |
|                 | 16,234.00                      | 16,177.00            | 12,710.00           | 14,172.00     | 15,000.00        | 15,000.00             | .0%           |
|                 | TOTAL EXPENSES                 |                      |                     |               |                  |                       |               |
|                 | 243,303.57                     | 327,880.50           | 355,132.72          | 294,738.76    | 403,000.00       | 487,500.00            | 21.0%         |
| 07              | DEBT SERVICE                   |                      |                     |               |                  |                       |               |
| 61007530 530705 |                                |                      |                     |               |                  |                       |               |
|                 | WTR FUND DEBT ISSUANCE COSTS   |                      |                     |               |                  |                       |               |
|                 | .00                            | .00                  | 2,500.00            | .00           | .00              | .00                   | .0%           |
| 61007591 591000 |                                |                      |                     |               |                  |                       |               |
|                 | WTR GEN LONG TM DEBT PRINCIPAL |                      |                     |               |                  |                       |               |
|                 | 1,370,000.00                   | 935,000.00           | 935,000.00          | 1,076,200.00  | 1,315,000.00     | 1,236,200.00          | -6.0%         |
| 61007591 592000 |                                |                      |                     |               |                  |                       |               |
|                 | WTR GEN LONG TERM DEBT INT     |                      |                     |               |                  |                       |               |
|                 | 414,710.00                     | 366,670.00           | 339,905.00          | 164,096.25    | 358,221.00       | 457,475.00            | 27.7%         |
|                 | TOTAL DEBT SERVICE             |                      |                     |               |                  |                       |               |
|                 | 1,784,710.00                   | 1,301,670.00         | 1,277,405.00        | 1,240,296.25  | 1,673,221.00     | 1,693,675.00          | 1.2%          |
| 09              | OTHER FINANCING USES           |                      |                     |               |                  |                       |               |
| 61009596 596111 |                                |                      |                     |               |                  |                       |               |
|                 | WAGE SUPPORT-TOWN MGR          |                      |                     |               |                  |                       |               |
|                 | 14,895.96                      | 15,194.04            | 30,351.00           | .00           | 80,588.00        | 82,804.00             | 2.7%          |
| 61009596 596112 |                                |                      |                     |               |                  |                       |               |
|                 | EXP SUPPORT- FINCOMM           |                      |                     |               |                  |                       |               |
|                 | .00                            | .00                  | .00                 | .00           | 35,710.00        | 36,692.00             | 2.7%          |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 7  
bgnyrpts

PROJECTION: 20162 FY16 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:  
WATER

|                            | PRIOR FY3<br>ACTUALS           | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|----------------------------|--------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 61009596 596121            | WAGE SUPPORT-ACCOUNTING        |                      |                     |               |                  |                       |               |
|                            | 10,077.96                      | 10,280.04            | 10,640.04           | .00           | .00              | .00                   | .0%           |
| 61009596 596122            | EXP SUPPORT-ACCOUNTING         |                      |                     |               |                  |                       |               |
|                            | 180.00                         | 183.96               | 189.96              | .00           | .00              | .00                   | .0%           |
| 61009596 596131            | WAGE SUPPORT-FINANCE           |                      |                     |               |                  |                       |               |
|                            | 32,031.96                      | 32,673.00            | 33,816.96           | .00           | 36,913.00        | 37,928.00             | 2.7%          |
| 61009596 596132            | EXP SUPPORT-FINANCE            |                      |                     |               |                  |                       |               |
|                            | 21,653.04                      | 22,086.00            | 22,858.80           | .00           | 23,856.00        | 24,512.00             | 2.7%          |
| 61009596 596141            | WAGE SUPPORT-HUMAN RESOURCES   |                      |                     |               |                  |                       |               |
|                            | 4,899.96                       | 4,998.00             | 5,172.96            | .00           | .00              | .00                   | .0%           |
| 61009596 596142            | EXP SUPPORT-HUMAN RESOURCE     |                      |                     |               |                  |                       |               |
|                            | 2,264.04                       | 2,309.04             | 2,390.04            | .00           | .00              | .00                   | .0%           |
| 61009596 596151            | WAGE SUPPORT-TECHNOLOGY        |                      |                     |               |                  |                       |               |
|                            | 31,776.96                      | 32,412.96            | 33,546.96           | .00           | .00              | .00                   | .0%           |
| 61009596 596152            | EXPSUPPORT-TECHNOLOGY          |                      |                     |               |                  |                       |               |
|                            | 30,417.96                      | 31,026.00            | 32,112.00           | .00           | .00              | .00                   | .0%           |
| 61009596 596161            | WAGE SUPPORT-DPW ADMINISTRATIO |                      |                     |               |                  |                       |               |
|                            | 104,690.04                     | 106,784.04           | 110,520.96          | .00           | 114,390.00       | 117,536.00            | 2.8%          |
| 61009596 596171            | WAGE SUPPORT-ENGINEERING       |                      |                     |               |                  |                       |               |
|                            | 98,406.96                      | 100,374.96           | 103,887.96          | .00           | 107,524.00       | 110,481.00            | 2.8%          |
| 61009596 596181            | WAGE SUPPORT-HIGHWAY           |                      |                     |               |                  |                       |               |
|                            | 6,729.96                       | 6,864.96             | 7,104.96            | .00           | 7,354.00         | 7,556.00              | 2.7%          |
| 61009596 596182            | EXP SUPPORT-HIGHWAY            |                      |                     |               |                  |                       |               |
|                            | 19,341.96                      | 19,728.96            | 20,420.04           | .00           | 21,135.00        | 21,716.00             | 2.7%          |
| 61009596 596500            | XFER TO ENTERPRISE FUNDS       |                      |                     |               |                  |                       |               |
|                            | 414,500.00                     | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| TOTAL OTHER FINANCING USES |                                |                      |                     |               |                  |                       |               |
|                            | 791,866.76                     | 384,915.96           | 413,012.64          | .00           | 427,470.00       | 439,225.00            | 2.7%          |
| TOTAL WATER - OPERATIONS   |                                |                      |                     |               |                  |                       |               |
|                            | 2,819,880.33                   | 2,014,466.46         | 2,045,550.36        | 1,535,035.01  | 2,503,691.00     | 2,620,400.00          | 4.7%          |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 8  
bgnyrpts

PROJECTION: 20162 FY16 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:  
WATER

|                           | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|---------------------------|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0451 WATER - DISTRIBUTION |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES               |                      |                      |                     |               |                  |                       |               |
| 61013511 511010           |                      |                      |                     |               |                  |                       |               |
|                           | .00                  | .00                  | 20,282.44           | 11,180.76     | .00              | .00                   | .0%           |
| 61013511 511014           |                      |                      |                     |               |                  |                       |               |
|                           | .00                  | .00                  | .00                 | 1,812.87      | 23,080.00        | 23,800.00             | 3.1%          |
| 61013511 511401           |                      |                      |                     |               |                  |                       |               |
|                           | 39,606.34            | 40,237.58            | 40,001.20           | 22,399.92     | 37,000.00        | 38,050.00             | 2.8%          |
| 61013511 511403           |                      |                      |                     |               |                  |                       |               |
|                           | 60,668.32            | 61,658.25            | 61,957.60           | 31,547.05     | 67,325.00        | 70,000.00             | 4.0%          |
| 61013511 511405           |                      |                      |                     |               |                  |                       |               |
|                           | 99,351.19            | 102,659.22           | 99,180.19           | 65,943.75     | 120,975.00       | 109,850.00            | -9.2%         |
| 61013511 511406           |                      |                      |                     |               |                  |                       |               |
|                           | .00                  | .00                  | .00                 | 2,271.75      | .00              | .00                   | .0%           |
| 61013511 511409           |                      |                      |                     |               |                  |                       |               |
|                           | 140,226.77           | 143,252.16           | 136,185.29          | 71,661.84     | 152,050.00       | 159,750.00            | 5.1%          |
| 61013511 511413           |                      |                      |                     |               |                  |                       |               |
|                           | 41,711.24            | 42,478.12            | 33,382.64           | 25,003.57     | 45,050.00        | 42,000.00             | -6.8%         |
| 61013511 511417           |                      |                      |                     |               |                  |                       |               |
|                           | 64,916.55            | 67,137.44            | 70,281.44           | 44,968.24     | 72,550.00        | 77,400.00             | 6.7%          |
| 61013511 511471           |                      |                      |                     |               |                  |                       |               |
|                           | 17,476.79            | 18,242.11            | .00                 | .00           | .00              | .00                   | .0%           |
| 61013511 511481           |                      |                      |                     |               |                  |                       |               |
|                           | .00                  | -5,169.94            | -9,821.71           | .00           | -6,500.00        | -6,500.00             | .0%           |
| 61013511 515000           |                      |                      |                     |               |                  |                       |               |
|                           | 78,570.57            | 50,679.67            | 40,159.66           | 26,075.42     | 50,000.00        | 50,000.00             | .0%           |
| 61013511 516050           |                      |                      |                     |               |                  |                       |               |
|                           | 5,164.80             | 5,119.24             | 6,219.94            | 3,679.24      | 5,000.00         | 5,000.00              | .0%           |
| 61013511 516060           |                      |                      |                     |               |                  |                       |               |
|                           | 10,270.00            | 10,752.00            | 10,812.87           | 7,501.68      | 11,000.00        | 11,600.00             | 5.5%          |
| 61013511 516080           |                      |                      |                     |               |                  |                       |               |
|                           | 5,550.00             | 5,550.00             | 44,083.00           | 35,558.00     | 4,875.00         | .00                   | -100.0%       |
| 61013512 512000           |                      |                      |                     |               |                  |                       |               |
|                           | 6,172.72             | 4,990.58             | 8,661.60            | 4,452.23      | 8,000.00         | 9,000.00              | 12.5%         |
| 61013517 517017           |                      |                      |                     |               |                  |                       |               |
|                           | 2,968.64             | .00                  | 39,946.70           | -5,385.00     | .00              | .00                   | .0%           |
| TOTAL SALARIES            | 572,653.93           | 547,586.43           | 601,332.86          | 348,671.32    | 590,405.00       | 589,950.00            | -1.1%         |
| 05 EXPENSES               |                      |                      |                     |               |                  |                       |               |
| 61015521 521301           |                      |                      |                     |               |                  |                       |               |
|                           | 8,361.89             | 9,166.42             | 8,583.53            | 7,209.44      | 10,000.00        | 10,000.00             | .0%           |
| 61015521 521303           |                      |                      |                     |               |                  |                       |               |
|                           | 264.62               | 269.12               | 261.40              | 154.02        | 500.00           | 500.00                | .0%           |
| 61015521 521392           |                      |                      |                     |               |                  |                       |               |
|                           | 2,851.63             | 2,452.46             | .00                 | .00           | 2,000.00         | .00                   | -100.0%       |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 20162 FY16 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:  
WATER

|                            | PRIOR FY3<br>ACTUALS                      | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|----------------------------|---|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 61015530 530420            | WTR DIST POLICE DETAILS<br>12,280.86      | 10,674.88            | 15,102.34           | 11,782.99     | 17,500.00        | 17,500.00             | .0%           |
| 61015530 530470            | WTR DIST WATER SYSTEM<br>7,976.26         | 13,509.50            | 14,169.55           | 7,150.00      | 10,000.00        | 10,000.00             | .0%           |
| 61015530 530472            | WTR DIST MAIN PIPE/HYDRANT<br>9,790.00    | 11,470.00            | 12,281.25           | 1,651.25      | 10,000.00        | 10,000.00             | .0%           |
| 61015530 530474            | WTR DIST SERVICE PIPE/METER<br>72,145.27  | 68,936.41            | 50,891.33           | 41,126.89     | 50,000.00        | 55,000.00             | 10.0%         |
| 61015530 530478            | WTR DIST CROSS CONN INSP<br>5,380.00      | 5,280.00             | 5,580.00            | 1,680.00      | 8,000.00         | 8,000.00              | .0%           |
| 61015531 531000            | WTR DIST PROF DEV/TRAINING<br>1,400.00    | 1,750.00             | .00                 | .00           | .00              | .00                   | .0%           |
| 61015536 536000            | WTR DIST SFTWR LIC & SUPP<br>.00          | 5,339.80             | 9,400.19            | 2,500.00      | 5,000.00         | 7,500.00              | 50.0%         |
| 61015540 540470            | WTR DIST GEN SUPPLIES/SERVIC<br>15,692.79 | 21,449.16            | 25,282.25           | 22,302.53     | 25,000.00        | 30,000.00             | 20.0%         |
| 61015540 540472            | WTR DIST MAIN PIPE/HYDRANT<br>20,772.04   | 28,354.89            | 21,896.85           | 17,478.28     | 30,000.00        | 30,000.00             | .0%           |
| 61015540 540474            | WTR DIST SERVICE METERS<br>.00            | 420.00               | .00                 | 155.09        | 5,000.00         | 5,000.00              | .0%           |
| 61015554 554000            | WTR DIST UNIFORMS AND CLOTHI<br>4,860.53  | 3,891.52             | 4,185.47            | .00           | 6,000.00         | .00                   | -100.0%       |
| 61015578 578100            | WTR DIST LICENSES<br>990.00               | 460.00               | 1,143.00            | 345.00        | 1,500.00         | 1,500.00              | .0%           |
| TOTAL EXPENSES             | 162,765.89                                | 183,424.16           | 168,777.16          | 113,535.49    | 180,500.00       | 185,000.00            | 2.5%          |
| 08 CAPITAL EXPENDITURES    |   |                      |                     |               |                  |                       |               |
| 61018584 584406            | WATER DUMP TRUCK<br>.00                   | .00                  | .00                 | .00           | .00              | 150,000.00            | .0%           |
| 61018584 584418            | WTR TRUCK<br>39,954.45                    | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| 61018585 585452            | WATER BOOSTER STATION TECH<br>.00         | .00                  | .00                 | .00           | 130,000.00       | .00                   | -100.0%       |
| 61018585 585461            | WATER TANK INSPECTION<br>.00              | .00                  | -39,800.00          | .00           | .00              | .00                   | .0%           |
| 61018588 588450            | WTR DIST SYSTEMS<br>.00                   | .00                  | .00                 | .00           | 50,000.00        | 50,000.00             | .0%           |
| 61018588 588468            | LARCH LANE WATER MAIN<br>.00              | .00                  | .00                 | .00           | 120,000.00       | .00                   | -100.0%       |
| TOTAL CAPITAL EXPENDITURES | 39,954.45                                 | .00                  | -39,800.00          | .00           | 300,000.00       | 200,000.00            | -33.3%        |
| TOTAL WATER - DISTRIBUTION | 775,374.27                                | 731,010.59           | 730,310.02          | 462,206.81    | 1,070,905.00     | 974,950.00            | -9.0%         |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 20162 FY16 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:  
WATER

|  | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0452 WATER - SUPPLY / TREATMENT              |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES                                  |                      |                      |                     |               |                  |                       |               |
| 61023511 511461 WTR SUPPLY PLANT SUPERVISOR  | 84,062.88            | 85,425.60            | 86,610.24           | 53,551.20     | 87,925.00        | 60,450.00             | -31.2%        |
| 61023511 511481 WTR SUPPLY SNOW REMOVAL      | .00                  | -328.56              | -1,327.36           | .00           | -500.00          | -500.00               | .0%           |
| 61023511 515000 WTR SUPPLY-OVERTIME          | 11,393.59            | 7,074.35             | 2,820.64            | 1,284.05      | 5,000.00         | 5,000.00              | .0%           |
| TOTAL SALARIES                               | 95,456.47            | 92,171.39            | 88,103.52           | 54,835.25     | 92,425.00        | 64,950.00             | -29.7%        |
| 05 EXPENSES                                  |                      |                      |                     |               |                  |                       |               |
| 61025521 521301 WTR SUPPLY ELECTRICITY       | 19,710.36            | 18,122.42            | 18,693.09           | 11,770.56     | 20,000.00        | 20,000.00             | .0%           |
| 61025521 521308 WTR SUPPLY FUEL OIL          | 1,518.11             | 1,416.00             | .00                 | .00           | 3,000.00         | 3,000.00              | .0%           |
| 61025521 521309 WTR SUPPLY WATER /SEWER      | 214.72               | 214.72               | 214.72              | 53.68         | 500.00           | 500.00                | .0%           |
| 61025521 521390 WTR SUPPLY TELEPHONE         | 1,135.89             | 830.81               | 894.01              | 500.52        | 2,500.00         | 2,500.00              | .0%           |
| 61025530 530000 WTR SUPPLY PROF/TECH SV      | 4,184.34             | 16,207.33            | -4,305.33           | 18,168.07     | 10,000.00        | 10,000.00             | .0%           |
| 61025540 540000 WTR SUPPLY SUPPLIES/EQUIPMEN | 1,794.13             | 1,801.79             | 2,313.74            | 1,795.96      | 6,000.00         | 6,000.00              | .0%           |
| 61025540 540455 WTR SUPPLY WELLS             | 9,223.98             | 9,401.82             | 6,246.11            | 9,094.90      | 20,000.00        | 20,000.00             | .0%           |
| 61025540 540499 MWRA WATER EMERGENCY         | 1,180.44             | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| 61025563 563400 WTR SUPPLY MWRA              | 1,772,389.00         | 1,811,212.00         | 1,854,203.00        | 1,351,987.00  | 1,930,393.00     | 2,033,000.00          | 5.3%          |
| TOTAL EXPENSES                               | 1,811,350.97         | 1,859,206.89         | 1,878,259.34        | 1,393,370.69  | 1,992,393.00     | 2,095,000.00          | 5.1%          |
| 08 CAPITAL EXPENDITURES                      |                      |                      |                     |               |                  |                       |               |
| 61028583 583000 WTR SUPPLY PLANT             | 67,396.35            | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
| 61028584 584407 WATER SUPPLY PICKUP TRUCK    | .00                  | 35,219.16            | .00                 | .00           | .00              | .00                   | .0%           |
| TOTAL CAPITAL EXPENDITURES                   | 67,396.35            | 35,219.16            | .00                 | .00           | .00              | .00                   | .0%           |
| TOTAL WATER - SUPPLY / TREAT                 | 1,974,203.79         | 1,986,597.44         | 1,966,362.86        | 1,448,205.94  | 2,084,818.00     | 2,159,950.00          | 3.6%          |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

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bgnyrpts

PROJECTION: 20162 FY16 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:

| WATER    |                              | PRIOR FY3<br>ACTUALS           | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|----------|------------------------------|--------------------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0990     | OTHER FINANCING SOURCES/USES |                                |                      |                     |               |                  |                       |               |
| 02       | OTHER FINANCING SOURCES      |                                |                      |                     |               |                  |                       |               |
| 61002490 | 490099                       | TRANS FROM MULTI-YR PROJECT FD |                      |                     |               |                  |                       |               |
|          |                              | .00                            | -148,313.00          | -45,364.91          | .00           | .00              | .00                   | .0%           |
| 61002490 | 499990                       | WTR FREE CASH OP BUD SUPPORT   |                      |                     |               |                  |                       |               |
|          |                              | -750,000.00                    | -150,000.00          | -870,000.00         | .00           | -100,000.00      | -100,000.00           | .0%           |
|          | TOTAL OTHER FINANCING SOURCE | -750,000.00                    | -298,313.00          | -915,364.91         | .00           | -100,000.00      | -100,000.00           | .0%           |
| 09       | OTHER FINANCING USES         |                                |                      |                     |               |                  |                       |               |
| 61009590 | 599910                       | WTR DEBT ISSUE COSTS           |                      |                     |               |                  |                       |               |
|          |                              | 2,500.00                       | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
|          | TOTAL OTHER FINANCING USES   | 2,500.00                       | .00                  | .00                 | .00           | .00              | .00                   | .0%           |
|          | TOTAL OTHER FINANCING SOURCE | -747,500.00                    | -298,313.00          | -915,364.91         | .00           | -100,000.00      | -100,000.00           | .0%           |
|          | TOTAL WATER                  | 4,821,958.39                   | 4,433,761.49         | 3,826,858.33        | 3,445,447.76  | 5,559,414.00     | 5,655,300.00          | 1.7%          |

**Water Enterprise Fund  
Capital + Debt**

| Water Ent. Fund Capital & Debt   | Approved<br>FY-2015 | Requested<br>FY-2016 | Projected ==>    |                  | Legend: Debt (Issued) and Debtx (not yet approved) |                  |                  |                  |                  |                  |                  |                  |                |                |                |
|--|---------------------|----------------------|------------------|------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|
|  |                     |                      | FY-2017          | FY-2018          | FY-2019  | FY-2020          | FY-2021          | FY-2022          | FY-2023          | FY-2024          | FY-2025          | FY-2026          | FY-2027        | FY-2028        | FY-2029        |
| <b>Total Capital &amp; Debt</b>  | <b>1,949,421</b>    | <b>1,893,675</b>     | <b>2,078,429</b> | <b>2,230,289</b> | <b>2,259,569</b>                                   | <b>2,120,069</b> | <b>2,105,569</b> | <b>1,875,069</b> | <b>1,705,569</b> | <b>1,532,069</b> | <b>1,103,075</b> | <b>1,053,375</b> | <b>669,588</b> | <b>497,800</b> | <b>458,333</b> |
| <b>Water CAPITAL</b>   | <b>300,000</b>      | <b>200,000</b>       | <b>80,000</b>    | <b>275,000</b>   | <b>425,000</b>                                     | <b>325,000</b>   | <b>350,000</b>   | <b>159,000</b>   | <b>234,000</b>   | <b>100,000</b>   | <b>112,000</b>   | <b>112,000</b>   | <b>100,000</b> | <b>100,000</b> | <b>458,333</b> |
| <b>Water Supply</b>  |                     |                      |                  |                  |  |                  |                  |                  |                  |                  |                  |                  |                |                |                |
| Treatment Plant Design   | 1                   | Debt                 |                  |                  |  |                  |                  |                  |                  |                  |                  |                  |                |                |                |
| MWRA (\$3.18mil partial join)  | 2                   | Debt                 | Debt             | Debt             | Debt   | Debt             | Debt             | Debt             | Debt             | Debt             | Debt             | Debt             | Debt           | Debt           |                |
| MWRA (\$7.8mil full join)  | 3                   | Debt                 | Debt             | Debt             | Debt   | Debt             | Debt             | Debt             | Debt             | Debt             | Debt             | Debt             | Debt           | Debt           | Debt           |
| WTP demo & chlorine (\$800k)   | 4                   | Debt                 | Debt             | Debt             | Debt   |                  |                  |                  |                  |                  |                  |                  |                |                |                |
| Well Abandonment   | 5                   |                      |                  |                  | 225,000  |                  |                  |                  |                  |                  |                  |                  |                |                |                |
| Replace Pickup Truck #3 (2003)   | 6                   |                      |                  |                  |  |                  |                  |                  |                  | 39,000           |                  |                  |                |                |                |
| <b>Water Distribution</b>  |                     |                      |                  |                  |  |                  |                  |                  |                  |                  |                  |                  |                |                |                |
| WM:Haverhill&Howard (\$2.285m)   | 7a                  | Debt                 | Debt             | Debt             | Debt   | Debt             | Debt             | Debt             | Debt             |                  |                  |                  |                |                |                |
| WM: MWRA loan to be used   | 7b                  | Debt                 | Debt             | Debt             | Debt   | Debt             | Debt             | Debt             | Debt             |                  |                  |                  |                |                |                |
| WM Phase 1 R#1 \$4.012mil/10yr   | 8a                  | Debtmwra             | Debt             | Debt             | Debt   | Debt             | Debt             | Debt             | Debt             | Debt             | Debt             |                  |                |                |                |
| WM Phase 1 R#2 \$3.5mil/10yr   | 8b                  |                      | Debtx            | Debtx            | Debtx  | Debtx            | Debtx            | Debtx            | Debtx            | Debtx            | Debtx            | Debtx            |                |                |                |
| WM Reading Phase 2 \$5.0mil/10yr                                       |                     |                      |                  |                  |  |                  |                  |                  |                  |                  |                  |                  |                |                |                |
| WM Reading Phase 3 \$7.5mil/TBA  |                     |                      |                  |                  |  |                  |                  |                  |                  |                  |                  |                  |                |                |                |
| WM Reading Phase 4 \$15mil/TBA   |                     |                      |                  |                  |  |                  |                  |                  |                  |                  |                  |                  |                |                |                |
| WM: Larch Lane   | 9                   | 120,000              |                  |                  |  |                  |                  |                  |                  |                  |                  |                  |                |                |                |
| WM Lining Program  | 10                  | 50,000               | 50,000           | 50,000           | 50,000   | 75,000           | 75,000           | 75,000           | 75,000           | 75,000           | 100,000          | 100,000          | 100,000        | 100,000        | 125,000        |
| Meter Replacement  | 11                  |                      |                  |                  |  | 250,000          | 250,000          | 250,000          |                  |                  |                  |                  |                |                | 333,333        |
| Tank Inspect & Design: Auburn  | 12                  |                      |                  |                  |  |                  |                  |                  |                  |                  | 12,000           | 12,000           |                |                |                |
| Tank Maintenance: Auburn   | 13                  |                      |                  |                  |  |                  |                  |                  |                  |                  |                  |                  |                |                |                |
| Bear Hill Storage Tank (\$1.4mil) - remove pending MWRA 2nd connection |                     |                      |                  |                  |  |                  |                  |                  |                  |                  |                  |                  |                |                |                |
| Booster Station SCADA  | 14                  | 130,000              |                  |                  |  |                  |                  |                  |                  |                  |                  |                  |                |                |                |
| SCADA Upgrade (every 5 yrs)  | 15                  |                      |                  |                  |  |                  |                  | 25,000           |                  |                  |                  |                  |                |                |                |
| Replace Pickup Truck #12 (1997)  | 16                  |                      |                  |                  |  |                  |                  |                  | 42,000           |                  |                  |                  |                |                |                |
| Replace Van #2   | 17                  |                      |                  | 30,000           |  |                  |                  |                  |                  |                  |                  |                  |                |                |                |
| Replace Truck#6  | 18                  |                      |                  |                  |  |                  |                  |                  |                  | 120,000          |                  |                  |                |                |                |
| Replace Truck#14   | 19                  |                      |                  |                  |  |                  |                  |                  |                  |                  |                  |                  |                |                |                |
| Replace Backhoe #420E  | 20                  |                      |                  |                  |  | 100,000          |                  |                  |                  |                  |                  |                  |                |                |                |
| Replace Utility Truck #5   | 21                  |                      | 150,000          |                  |  |                  |                  |                  |                  |                  |                  |                  |                |                |                |
| Replace Pickup #15   | 22                  |                      |                  |                  |  |                  |                  |                  | 42,000           |                  |                  |                  |                |                |                |

**Water Enterprise Fund  
Capital + Debt**

|   |    |                |                |                |                | FY15-33           |
|---|----|----------------|----------------|----------------|----------------|-------------------|
| <b>Water Ent. Fund Capital &amp; Debt</b> |    | <b>FY-2030</b> | <b>FY-2031</b> | <b>FY-2032</b> | <b>FY-2033</b> | <b>TOTAL</b>      |
| <b>Total Capital &amp; Debt</b>           |    | <b>458,333</b> | <b>458,333</b> | <b>125,000</b> | <b>125,000</b> | <b>24,698,563</b> |
|   |    |                |                |                |                |                   |
| <b>Water CAPITAL</b>                      |    | <b>458,333</b> | <b>458,333</b> | <b>125,000</b> | <b>125,000</b> | <b>4,496,999</b>  |
| <b>Water Supply</b>                       |    |                |                |                |                |                   |
| Treatment Plant Design                    | 1  |                |                |                |                | -                 |
| MWRA (\$3.18mil partial join)             | 2  |                |                |                |                | -                 |
| MWRA (\$7.8mil full join)                 | 3  |                |                |                |                | -                 |
| WTP demo & chlorine (\$800k)              | 4  |                |                |                |                | -                 |
| Well Abandonment                          | 5  |                |                |                |                | 225,000           |
| Replace Pickup Truck #3 (2003)            | 6  |                |                |                |                | 39,000            |
| <b>Water Distribution</b>                 |    |                |                |                |                | -                 |
| WM:Haverhill&Howard (\$2.285m)            | 7a |                |                |                |                | -                 |
| WM: MWRA loan to be used                  | 7b |                |                |                |                | -                 |
| WM Phase 1 R#1 \$4.012mil/10yr            | 8a |                |                |                |                | -                 |
| WM Phase 1 R#2 \$3.5mil/10yr              | 8b |                |                |                |                | -                 |
| WM Reading Phase 2 \$5.0mil/10yr          |    |                |                |                |                | -                 |
| WM Reading Phase 3 \$7.5mil/TBA           |    |                |                |                |                | -                 |
| WM Reading Phase 4 \$15mil/TBA            |    |                |                |                |                | -                 |
| WM: Larch Lane                            | 9  |                |                |                |                | 120,000           |
| WM Lining Program                         | 10 | 125,000        | 125,000        | 125,000        | 125,000        | 1,700,000         |
| Meter Replacement                         | 11 | 333,333        | 333,333        |                |                | 1,749,999         |
| Tank Inspect & Design: Auburn             | 12 |                |                |                |                | 24,000            |
| Tank Maintenance: Auburn                  | 13 |                |                |                |                | -                 |
| Bear Hill Storage Tank (\$1.4mil) - remov |    |                |                |                |                | -                 |
| Booster Station SCADA                     | 14 |                |                |                |                | 130,000           |
| SCADA Upgrade (every 5 yrs)               | 15 |                |                |                |                | 25,000            |
| Replace Pickup Truck #12 (1997)           | 16 |                |                |                |                | 42,000            |
| Replace Van #2                            | 17 |                |                |                |                | 30,000            |
| Replace Truck#6                           | 18 |                |                |                |                | 120,000           |
| Replace Truck#14                          | 19 |                |                |                |                | -                 |
| Replace Backhoe #420E                     | 20 |                |                |                |                | 100,000           |
| Replace Utility Truck #5                  | 21 |                |                |                |                | 150,000           |
| Replace Pickup #15                        | 22 |                |                |                |                | 42,000            |

**Water Enterprise Fund  
Capital + Debt**

| Water Ent. Fund Capital & Debt     |    | Approved         | Requested        | Projected ==>    |                  | Legend: Debt (Issued) and Debtx (not yet approved) |                  |                  |                  |                  |                  |                |                |                |                |          |
|------------------------------------|----|------------------|------------------|------------------|------------------|--|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------|
|                                    |    | FY-2015          | FY-2016          | FY-2017          | FY-2018          | FY-2019  | FY-2020          | FY-2021          | FY-2022          | FY-2023          | FY-2024          | FY-2025        | FY-2026        | FY-2027        | FY-2028        | FY-2029  |
| <b>Water DEBT</b>                  |    | <b>1,649,421</b> | <b>1,693,675</b> | <b>1,998,429</b> | <b>1,955,289</b> | <b>1,834,569</b>                                   | <b>1,795,069</b> | <b>1,755,569</b> | <b>1,716,069</b> | <b>1,471,569</b> | <b>1,432,069</b> | <b>991,075</b> | <b>941,375</b> | <b>569,588</b> | <b>397,800</b> | <b>-</b> |
| Water Treatment Plant Design       | 1  | 104,500          |                  |                  |                  |  |                  |                  |                  |                  |                  |                |                |                |                |          |
| Join MWRA(partial \$3.18m)         | 2  | 246,656          | 237,719          | 229,719          | 224,069          | 217,669  | 211,269          | 204,869          | 198,469          | 192,069          | 185,669          | 178,975        | 162,375        | 156,188        |                |          |
| Join MWRA(full \$7.8m)             | 3  | 603,525          | 588,656          | 571,350          | 553,800          | 538,200  | 522,600          | 507,000          | 491,400          | 475,800          | 460,200          | 444,600        | 429,000        | 413,400        | 397,800        |          |
| Demo WTP/chlorinate(\$0.8m)        | 4  | 88,540           | 86,100           | 83,660           | 81,220           |  |                  |                  |                  |                  |                  |                |                |                |                |          |
| WM:Haverhill&Howard (\$2.285m)     | 7a | 185,000          | 185,000          | 185,000          | 185,000          | 185,000  | 185,000          | 185,000          | 185,000          |                  |                  |                |                |                |                |          |
| WM: MWRA loan to be used           | 7b | 20,000           | 20,000           | 20,000           | 20,000           | 20,000   | 20,000           | 20,000           | 20,000           |                  |                  |                |                |                |                |          |
| WM Phase 1 R#1 \$4.012mil/10yr     | 8a | 401,200          | 401,200          | 401,200          | 401,200          | 401,200  | 401,200          | 401,200          | 401,200          | 401,200          | 401,200          |                |                |                |                |          |
| WM Phase 1 R#2 \$3.5mil/10yr       | 8b |                  | 175,000          | 507,500          | 490,000          | 472,500  | 455,000          | 437,500          | 420,000          | 402,500          | 385,000          | 367,500        |                |                |                |          |
| WM Reading Phase 2 \$5.0mil/10yr   |    |                  |                  |                  |                  |  |                  |                  |                  |                  |                  |                |                |                |                |          |
| WM Reading Phase 3 \$7.5mil/TBA    |    |                  |                  |                  |                  |  |                  |                  |                  |                  |                  |                |                |                |                |          |
| WM Reading Phase 4 \$15mil/TBA     |    |                  |                  |                  |                  |  |                  |                  |                  |                  |                  |                |                |                |                |          |
| <b>Repayment of Principal:</b>     |    | <b>1,336,200</b> | <b>1,236,200</b> | <b>1,586,200</b> | <b>1,586,200</b> | <b>1,506,200</b>                                   | <b>1,506,200</b> | <b>1,506,200</b> | <b>1,506,200</b> | <b>1,301,200</b> | <b>1,301,200</b> | <b>900,000</b> | <b>890,000</b> | <b>540,000</b> | <b>390,000</b> | <b>-</b> |
| Water Treatment Plant Design       | 1  | 100,000          |                  |                  |                  |  |                  |                  |                  |                  |                  |                |                |                |                |          |
| Join MWRA(partial \$3.18m)         | 2  | 160,000          | 160,000          | 160,000          | 160,000          | 160,000  | 160,000          | 160,000          | 160,000          | 160,000          | 160,000          | 160,000        | 150,000        | 150,000        |                |          |
| Join MWRA(full \$7.8m)             | 3  | 390,000          | 390,000          | 390,000          | 390,000          | 390,000  | 390,000          | 390,000          | 390,000          | 390,000          | 390,000          | 390,000        | 390,000        | 390,000        | 390,000        |          |
| Demo WTP/chlorinate(\$0.8m)        | 4  | 80,000           | 80,000           | 80,000           | 80,000           |  |                  |                  |                  |                  |                  |                |                |                |                |          |
| WM:Haverhill&Howard (\$2.285m)     | 7a | 185,000          | 185,000          | 185,000          | 185,000          | 185,000  | 185,000          | 185,000          | 185,000          |                  |                  |                |                |                |                |          |
| WM: MWRA loan to be used           | 7b | 20,000           | 20,000           | 20,000           | 20,000           | 20,000   | 20,000           | 20,000           | 20,000           |                  |                  |                |                |                |                |          |
| WM Phase 1 R#1 \$4.012mil/10yr     | 8a | 401,200          | 401,200          | 401,200          | 401,200          | 401,200  | 401,200          | 401,200          | 401,200          | 401,200          | 401,200          |                |                |                |                |          |
| WM Phase 1 R#2 \$3.5mil/10yr       | 8b |                  |                  | 350,000          | 350,000          | 350,000  | 350,000          | 350,000          | 350,000          | 350,000          | 350,000          | 350,000        | 350,000        | 350,000        |                |          |
| WM Reading Phase 2 \$5.0mil/10yr   |    |                  |                  |                  |                  |  |                  |                  |                  |                  |                  |                |                |                |                |          |
| WM Reading Phase 3 \$7.5mil/TBA    |    |                  |                  |                  |                  |  |                  |                  |                  |                  |                  |                |                |                |                |          |
| WM Reading Phase 4 \$15mil/TBA     |    |                  |                  |                  |                  |  |                  |                  |                  |                  |                  |                |                |                |                |          |
| <b>Interest on Long Term Debt:</b> |    | <b>313,221</b>   | <b>457,475</b>   | <b>412,229</b>   | <b>369,089</b>   | <b>328,369</b>                                     | <b>288,869</b>   | <b>249,369</b>   | <b>209,869</b>   | <b>170,369</b>   | <b>130,869</b>   | <b>91,075</b>  | <b>51,375</b>  | <b>29,588</b>  | <b>7,800</b>   | <b>-</b> |
| Water Treatment Plant Design       | 1  | 4,500            |                  |                  |                  |  |                  |                  |                  |                  |                  |                |                |                |                |          |
| Join MWRA(partial \$3.18m)         | 2  | 86,656           | 77,719           | 69,719           | 64,069           | 57,669   | 51,269           | 44,869           | 38,469           | 32,069           | 25,669           | 18,975         | 12,375         | 6,188          |                |          |
| Join MWRA(full \$7.8m)             | 3  | 213,525          | 198,656          | 181,350          | 163,800          | 148,200  | 132,600          | 117,000          | 101,400          | 85,800           | 70,200           | 54,600         | 39,000         | 23,400         | 7,800          |          |
| Demo WTP/chlorinate(\$0.8m)        | 4  | 8,540            | 6,100            | 3,660            | 1,220            |  |                  |                  |                  |                  |                  |                |                |                |                |          |
| WM:Haverhill&Howard (\$2.285m)     | 7a | -                | -                | -                | -                | -  | -                | -                | -                | -                | -                | -              | -              | -              | -              | -        |
| WM: MWRA loan to be used           | 7b | -                | -                | -                | -                | -  | -                | -                | -                | -                | -                | -              | -              | -              | -              | -        |
| WM Phase 1 R#1 \$4.012mil/10yr     | 8a | -                | -                | -                | -                | -  | -                | -                | -                | -                | -                | -              | -              | -              | -              | -        |
| WM Phase 1 R#2 \$3.5mil/10yr       | 8b |                  | 175,000          | 157,500          | 140,000          | 122,500  | 105,000          | 87,500           | 70,000           | 52,500           | 35,000           | 17,500         |                |                |                |          |
| WM Reading Phase 2 \$5.0mil/10yr   |    |                  |                  |                  |                  |  |                  |                  |                  |                  |                  |                |                |                |                |          |
| WM Reading Phase 3 \$7.5mil/TBA    |    |                  |                  |                  |                  |  |                  |                  |                  |                  |                  |                |                |                |                |          |
| WM Reading Phase 4 \$15mil/TBA     |    |                  |                  |                  |                  |  |                  |                  |                  |                  |                  |                |                |                |                |          |

**Water Enterprise Fund  
Capital + Debt**

|   |    | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY15-33<br>TOTAL |
|---|----|---------|---------|---------|---------|------------------|
| <b>Water Ent. Fund Capital &amp; Debt</b> |    |         |         |         |         |                  |
| <b>Water DEBT</b>                         |    | -       | -       | -       | -       | 20,201,564       |
| Water Treatment Plant Design              | 1  |         |         |         |         | 104,500          |
| Join MWRA(partial \$3.18m)                | 2  |         |         |         |         | 2,645,713        |
| Join MWRA(full \$7.8m)                    | 3  |         |         |         |         | 6,997,331        |
| Demo WTP/chlorinate(\$0.8m)               | 4  |         |         |         |         | 339,520          |
| WM:Haverhill&Howard (\$2.285m)            | 7a |         |         |         |         | 1,480,000        |
| WM: MWRA loan to be used                  | 7b |         |         |         |         | 160,000          |
| WM Phase 1 R#1 \$4.012mil/10yr            | 8a |         |         |         |         | 4,012,000        |
| WM Phase 1 R#2 \$3.5mil/10yr              | 8b |         |         |         |         |                  |
| WM Reading Phase 2 \$5.0mil/10yr          |    |         |         |         |         |                  |
| WM Reading Phase 3 \$7.5mil/TBA           |    |         |         |         |         |                  |
| WM Reading Phase 4 \$15mil/TBA            |    |         |         |         |         |                  |
| <b>Repayment of Principal:</b>            |    | -       | -       | -       | -       | 17,092,000       |
| Water Treatment Plant Design              | 1  |         |         |         |         | 100,000          |
| Join MWRA(partial \$3.18m)                | 2  |         |         |         |         | 2,060,000        |
| Join MWRA(full \$7.8m)                    | 3  |         |         |         |         | 5,460,000        |
| Demo WTP/chlorinate(\$0.8m)               | 4  |         |         |         |         | 320,000          |
| WM:Haverhill&Howard (\$2.285m)            | 7a |         |         |         |         | 1,480,000        |
| WM: MWRA loan to be used                  | 7b |         |         |         |         | 160,000          |
| WM Phase 1 R#1 \$4.012mil/10yr            | 8a |         |         |         |         | 4,012,000        |
| WM Phase 1 R#2 \$3.5mil/10yr              | 8b |         |         |         |         |                  |
| WM Reading Phase 2 \$5.0mil/10yr          |    |         |         |         |         | -                |
| WM Reading Phase 3 \$7.5mil/TBA           |    |         |         |         |         | -                |
| WM Reading Phase 4 \$15mil/TBA            |    |         |         |         |         | -                |
| <b>Interest on Long Term Debt:</b>        |    | -       | -       | -       | -       | 3,109,564        |
| Water Treatment Plant Design              | 1  |         |         |         |         | 4,500            |
| Join MWRA(partial \$3.18m)                | 2  |         |         |         |         | 585,713          |
| Join MWRA(full \$7.8m)                    | 3  |         |         |         |         | 1,537,331        |
| Demo WTP/chlorinate(\$0.8m)               | 4  |         |         |         |         | 19,520           |
| WM:Haverhill&Howard (\$2.285m)            | 7a |         |         |         |         | -                |
| WM: MWRA loan to be used                  | 7b |         |         |         |         | -                |
| WM Phase 1 R#1 \$4.012mil/10yr            | 8a |         |         |         |         | -                |
| WM Phase 1 R#2 \$3.5mil/10yr              | 8b |         |         |         |         |                  |
| WM Reading Phase 2 \$5.0mil/10yr          |    |         |         |         |         | -                |
| WM Reading Phase 3 \$7.5mil/TBA           |    |         |         |         |         | -                |
| WM Reading Phase 4 \$15mil/TBA            |    |         |         |         |         | -                |

### **Storm Water Enterprise Fund**

The Storm Water Division consists of some activities conducted under the general fund budget, and some in the enterprise fund budget. As a whole, the Division is responsible for the construction, maintenance and repair of all catch basins and storm drainage systems.

| <b>Storm Water</b> | <b>FY15</b>      | <b>FY16</b>      | <b>Change</b> |
|--------------------|------------------|------------------|---------------|
| Wages              | \$143,950        | \$152,400        | +5.9%         |
| Expenses           | 60,700           | 83,400           | +37.4%        |
| Debt & Capital     | 165,000          | 150,000          | -9.1%         |
| <b>TOTAL</b>       | <b>\$369,650</b> | <b>\$385,800</b> | <b>+4.4%</b>  |
| Use of Reserves    |                  | (35,000)         |               |
| <b>Net Budget</b>  | <b>\$369,650</b> | <b>\$350,800</b> | <b>-5.1%</b>  |

The \$40 annual charge for a single family home, and the analogous per square foot charge based on impervious surface for commercial customers, produces about \$375,000 in annual revenues. Thus the FY16 budget will not require any change to that \$40 charge; however some reserves are used to allow for any cash flow lags in bill payments.

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 12  
bgnyrpts

PROJECTION: 20162 FY16 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:

STORM WATER MANAGEMENT

|  | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0428 STORM WATER MANAGEMENT                    |                      |                      |                     |               |                  |                       |               |
| 03 SALARIES                                    |                      |                      |                     |               |                  |                       |               |
| 65003511 511413 STMWTR SKILLED LABORER         | .00                  | 37,542.31            | 39,797.28           | 51,057.60     | 41,250.00        | 85,700.00             | 107.8%        |
| 65003511 511417 STM WTR LABORER                | 70,163.84            | 35,657.36            | 36,462.72           | 564.48        | 38,125.00        | .00                   | -100.0%       |
| 65003511 511453 STMWTR ASST CIVIL ENGINEER     | 51,947.61            | 52,957.61            | 54,667.31           | 35,351.41     | 56,575.00        | 58,700.00             | 3.8%          |
| 65003511 515000 STM WTR - OVERTIME             | 4,153.12             | 4,122.24             | 2,793.79            | 1,965.71      | 4,500.00         | 4,500.00              | .0%           |
| 65003511 516050 OUT OF GRADE WORK              | 2,818.78             | 2,612.35             | 1,523.68            | 770.72        | 3,500.00         | 3,500.00              | .0%           |
| TOTAL SALARIES                                 | 129,083.35           | 132,891.87           | 135,244.78          | 89,709.92     | 143,950.00       | 152,400.00            | 5.9%          |
| 05 EXPENSES                                    |                      |                      |                     |               |                  |                       |               |
| 65005519 519000 STMWTR MEDICARE BENEFITS       | 1,854.12             | 1,983.14             | 1,242.22            | .00           | 1,750.00         | 1,750.00              | .0%           |
| 65005519 519700 STMWTR PENSION ASSESSMENT      | 885.00               | 2,210.00             | 2,309.00            | 13,060.00     | 2,450.00         | 13,650.00             | 457.1%        |
| 65005519 519750 STMWTR OPEB CONTRIBUTIONS      | .00                  | 5,570.00             | 5,783.00            | .00           | 6,000.00         | 6,000.00              | .0%           |
| 65005524 524428 DRAINAGE MAINTENANCE           | 7,133.82             | 10,812.88            | 3,887.19            | 3,115.81      | 25,000.00        | 25,000.00             | .0%           |
| 65005527 527301 STM WTR EQUIPMENT RENTAL       | .00                  | .00                  | .00                 | .00           | 5,000.00         | 5,000.00              | .0%           |
| 65005530 530000 STM WTR PROF/TECH SERVICES     | 3,461.96             | 200.00               | 790.75              | 1,516.90      | 5,000.00         | 5,000.00              | .0%           |
| 65005531 531000 PROFESSIONAL DEV/TRAINING      | .00                  | .00                  | 1,375.00            | .00           | 2,000.00         | 2,000.00              | .0%           |
| 65005554 554000 STM WTR CLOTHING ALLOWANCE     | 500.00               | 700.00               | 700.00              | .00           | 1,500.00         | .00                   | -100.0%       |
| 65005574 574000 STMWTR HEALTH INS PREMIUMS     | 10,275.24            | 10,275.24            | 10,840.80           | 9,756.23      | 12,000.00        | 25,000.00             | 108.3%        |
| TOTAL EXPENSES                                 | 24,110.14            | 31,751.26            | 26,927.96           | 27,448.94     | 60,700.00        | 83,400.00             | 37.4%         |
| 08 CAPITAL EXPENDITURES                        |                      |                      |                     |               |                  |                       |               |
| 65008584 584413 STMWTR EXCAVATOR               | .00                  | 54,479.23            | .00                 | .00           | .00              | .00                   | .0%           |
| 65008588 588412 STRM WTR DRAINAGE IMPROVEMENTS | 69,422.45            | 24,975.50            | -9,687.25           | 28,277.22     | 140,000.00       | 125,000.00            | -10.7%        |
| 65008588 588421 STM WTR MAPPING DESIGN WORK    | .00                  | 1,212.79             | -48,500.00          | .00           | 25,000.00        | 25,000.00             | .0%           |

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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 13  
bgnyrpts

PROJECTION: 20162 FY16 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:

STORM WATER MANAGEMENT

|                              | PRIOR FY3<br>ACTUALS                   | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|------------------------------|--|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 65008588_588425              | STM WTR INFRASTRUCT DRAINAGE<br>255.36 | 137.50               | .00                 | .00           | .00              | .00                   | .0%           |
| 65008588_588430              | STM WTR SAUGUS RIVER DESIGN<br>.00     | .00                  | -1,280.50           | .00           | .00              | .00                   | .0%           |
| TOTAL CAPITAL EXPENDITURES   | 69,677.81                              | 80,805.02            | -59,467.75          | 28,277.22     | 165,000.00       | 150,000.00            | -9.1%         |
| TOTAL STORM WATER MANAGEMENT | 222,871.30                             | 245,448.15           | 102,704.99          | 145,436.08    | 369,650.00       | 385,800.00            | 4.4%          |



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TOWN OF READING  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 14  
bgnyrpts

PROJECTION: 20162 FY16 Enterprise Funds

FOR PERIOD 99

ACCOUNTS FOR:

STORM WATER MANAGEMENT

|  | PRIOR FY3<br>ACTUALS | PRIOR FY2<br>ACTUALS | LAST FY1<br>ACTUALS | CY<br>ACTUALS | CY REV<br>BUDGET | PROJECTION<br>LEVEL 2 | PCT<br>CHANGE |
|--|----------------------|----------------------|---------------------|---------------|------------------|-----------------------|---------------|
| 0990 OTHER FINANCING SOURCES/USES              |                      |                      |                     |               |                  |                       |               |
| 02 OTHER FINANCING SOURCES                     |                      |                      |                     |               |                  |                       |               |
| 65002490 490099 TRANS FROM MULTI-YR PROJECT FD |                      |                      |                     |               |                  |                       |               |
|  | -52,457.52           | -75,736.73           | .00                 | .00           | .00              | .00                   | .0%           |
| 65002490 499990 STM WTR FREE CASH OP BUDSUPRT  |                      |                      |                     |               |                  |                       |               |
|  | .00                  | -25,000.00           | -30,000.00          | .00           | .00              | -35,000.00            | .0%           |
| TOTAL OTHER FINANCING SOURCE                   |                      |                      |                     |               |                  |                       |               |
|  | -52,457.52           | -100,736.73          | -30,000.00          | .00           | .00              | -35,000.00            | .0%           |
| TOTAL OTHER FINANCING SOURCE                   |                      |                      |                     |               |                  |                       |               |
|  | -52,457.52           | -100,736.73          | -30,000.00          | .00           | .00              | -35,000.00            | .0%           |
| TOTAL STORM WATER MANAGEMENT                   |                      |                      |                     |               |                  |                       |               |
|  | 170,413.78           | 144,711.42           | 72,704.99           | 145,436.08    | 369,650.00       | 350,800.00            | -5.1%         |
| GRAND TOTAL                                    |                      |                      |                     |               |                  |                       |               |
|  | 9,925,650.21         | 9,938,846.36         | 9,427,107.45        | 7,370,922.46  | 11,924,108.00    | 11,914,891.00         | -.1%          |

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

## Storm Water Enterprise Fund Capital + Debt

|   | Approved<br>FY-2013 | Approved<br>FY-2014 | Approved<br>FY-2015 | Requested<br>FY-2016 | FY-2017        | FY-2018        | FY-2019        | FY-2020          | FY-2021          | FY-2022          | FY-2023          |
|---|---------------------|---------------------|---------------------|----------------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|
| <b>Storm Water Ent. Fund Capital &amp; Debt</b> |                     |                     |                     |                      |                |                |                |                  |                  |                  |                  |
| Storm Water Capital                             | 190,000             | 190,000             | 165,000             | 150,000              | 150,000        | 425,000        | 150,000        | 150,000          | 325,000          | 150,000          | 150,000          |
| Storm Water Debt                                | -                   | -                   | -                   | -                    | -              | -              | -              | 1,023,000        | 982,700          | 942,400          | 902,100          |
| <b>Total Capital &amp; Debt</b>                 | <b>190,000</b>      | <b>190,000</b>      | <b>165,000</b>      | <b>150,000</b>       | <b>150,000</b> | <b>425,000</b> | <b>150,000</b> | <b>1,173,000</b> | <b>1,307,700</b> | <b>1,092,400</b> | <b>1,052,100</b> |
| <b>Storm Water CAPITAL</b>                      | <b>190,000</b>      | <b>190,000</b>      | <b>165,000</b>      | <b>150,000</b>       | <b>150,000</b> | <b>425,000</b> | <b>150,000</b> | <b>150,000</b>   | <b>325,000</b>   | <b>150,000</b>   | <b>150,000</b>   |
| Drainage Improvements (projects)                | 75,000              | 165,000             | 140,000             | 125,000              | 125,000        | 125,000        | 150,000        | 150,000          | 150,000          | 150,000          | 150,000          |
| MS4 Permit: Consult & Lab test                  | 50,000              | 25,000              | 25,000              | 25,000               | 25,000         |                |                |                  |                  |                  |                  |
| Saugus River Design & Permitting                |                     |                     |                     |                      |                | 150,000        |                |                  |                  |                  |                  |
| Saugus River Improvement (I) \$2mil 1           |                     |                     |                     |                      |                |                |                | DebtX            | DebtX            | DebtX            | DebtX            |
| Saugus River Improvement (II) \$2mil 2          |                     |                     |                     |                      |                |                |                | DebtX            | DebtX            | DebtX            | DebtX            |
| Aberjona River Design & Permitting              |                     |                     |                     |                      |                | 150,000        |                |                  |                  |                  |                  |
| Aberjona River Improvement \$2.2mil 3           |                     |                     |                     |                      |                |                |                | DebtX            | DebtX            | DebtX            | DebtX            |
| Sweeper: Elgin Pelican                          |                     |                     |                     |                      |                |                |                |                  | 175,000          |                  |                  |
| Truck: Int #15                                  |                     |                     |                     |                      |                |                |                |                  |                  |                  |                  |
| Excavator (1985)                                | 65,000              |                     |                     |                      |                |                |                |                  |                  |                  |                  |
| Dump Truck (new)                                |                     |                     |                     |                      |                |                |                |                  |                  |                  |                  |
| <b>Storm Water DEBT</b>                         | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>             | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>1,023,000</b> | <b>982,700</b>   | <b>942,400</b>   | <b>902,100</b>   |
| Saugus River Improvement(I) 1                   |                     |                     |                     |                      |                |                |                | 330,000          | 317,000          | 304,000          | 291,000          |
| Saugus River Improvement(II) 2                  |                     |                     |                     |                      |                |                |                | 330,000          | 317,000          | 304,000          | 291,000          |
| Aberjona River Improvement 3                    |                     |                     |                     |                      |                |                |                | 363,000          | 348,700          | 334,400          | 320,100          |
| <b>Repayment of Principal:</b>                  |                     |                     |                     |                      |                |                |                | <b>620,000</b>   | <b>620,000</b>   | <b>620,000</b>   | <b>620,000</b>   |
| Saugus River Improvement(I) 1                   |                     |                     |                     |                      |                |                |                | 200,000          | 200,000          | 200,000          | 200,000          |
| Saugus River Improvement(II) 2                  |                     |                     |                     |                      |                |                |                | 200,000          | 200,000          | 200,000          | 200,000          |
| Aberjona River Improvement 3                    |                     |                     |                     |                      |                |                |                | 220,000          | 220,000          | 220,000          | 220,000          |
| <b>Interest on Long Term Debt:</b>              |                     |                     |                     |                      |                |                |                | <b>403,000</b>   | <b>362,700</b>   | <b>322,400</b>   | <b>282,100</b>   |
| Saugus River Improvement(I) 1                   |                     |                     |                     |                      |                |                |                | 130,000          | 117,000          | 104,000          | 91,000           |
| Saugus River Improvement(II) 2                  |                     |                     |                     |                      |                |                |                | 130,000          | 117,000          | 104,000          | 91,000           |
| Aberjona River Improvement 3                    |                     |                     |                     |                      |                |                |                | 143,000          | 128,700          | 114,400          | 100,100          |

## Storm Water Enterprise Fund Capital + Debt

|   |   | FY-2024          | FY-2025        | FY-2026        | FY-2027        | FY-2028        | FY-2029        | FY15-29<br>TOTAL  |
|---|---|------------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| <b>Storm Water Ent. Fund Capital &amp; Debt</b> |   |                  |                |                |                |                |                |                   |
| Storm Water Capital                             |   | 150,000          | 150,000        | 150,000        | 150,000        | 150,000        | 150,000        | 2,715,000         |
| Storm Water Debt                                |   | 861,800          | 821,500        | 781,200        | 740,900        | 700,600        | 660,300        | 8,416,500         |
| <b>Total Capital &amp; Debt</b>                 |   | <b>1,011,800</b> | <b>971,500</b> | <b>931,200</b> | <b>890,900</b> | <b>850,600</b> | <b>810,300</b> | <b>11,131,500</b> |
| <b>Storm Water CAPITAL</b>                      |   | <b>150,000</b>   | <b>150,000</b> | <b>150,000</b> | <b>150,000</b> | <b>150,000</b> | <b>150,000</b> | <b>2,715,000</b>  |
| Drainage Improvements (projects)                |   | 150,000          | 150,000        | 150,000        | 150,000        | 150,000        | 150,000        | 2,165,000         |
| MS4 Permit: Consult & Lab test                  |   |                  |                |                |                |                |                | 75,000            |
| Saugus River Design & Permitting                |   |                  |                |                |                |                |                | 150,000           |
| Saugus River Improvement (I) \$2mil             | 1 | Debt             | Debt           | Debt           | Debt           | Debt           | Debt           | -                 |
| Saugus River Improvement (II) \$2mil            | 2 | Debt             | Debt           | Debt           | Debt           | Debt           | Debt           | -                 |
| Aberjona River Design & Permitting              |   |                  |                |                |                |                |                | 150,000           |
| Aberjona River Improvement \$2.2mil             | 3 | Debt             | Debt           | Debt           | Debt           | Debt           | Debt           | -                 |
| Sweeper: Elgin Pelican                          |   |                  |                |                |                |                |                | 175,000           |
| Truck: Int #15                                  |   |                  |                |                |                |                |                | -                 |
| Excavator (1985)                                |   |                  |                |                |                |                |                | -                 |
| Dump Truck (new)                                |   |                  |                |                |                |                |                | -                 |
| <b>Storm Water DEBT</b>                         |   | <b>861,800</b>   | <b>821,500</b> | <b>781,200</b> | <b>740,900</b> | <b>700,600</b> | <b>660,300</b> | <b>8,416,500</b>  |
| <i>Saugus River Improvement(I)</i>              | 1 | 278,000          | 265,000        | 252,000        | 239,000        | 226,000        | 213,000        | 2,715,000         |
| <i>Saugus River Improvement(II)</i>             | 2 | 278,000          | 265,000        | 252,000        | 239,000        | 226,000        | 213,000        | 2,715,000         |
| <i>Aberjona River Improvement</i>               | 3 | 305,800          | 291,500        | 277,200        | 262,900        | 248,600        | 234,300        | 2,986,500         |
| <b>Repayment of Principal:</b>                  |   | <b>620,000</b>   | <b>620,000</b> | <b>620,000</b> | <b>620,000</b> | <b>620,000</b> | <b>620,000</b> | <b>6,200,000</b>  |
| <i>Saugus River Improvement(I)</i>              | 1 | 200,000          | 200,000        | 200,000        | 200,000        | 200,000        | 200,000        | 2,000,000         |
| <i>Saugus River Improvement(II)</i>             | 2 | 200,000          | 200,000        | 200,000        | 200,000        | 200,000        | 200,000        | 2,000,000         |
| <i>Aberjona River Improvement</i>               | 3 | 220,000          | 220,000        | 220,000        | 220,000        | 220,000        | 220,000        | 2,200,000         |
| <b>Interest on Long Term Debt:</b>              |   | <b>241,800</b>   | <b>201,500</b> | <b>161,200</b> | <b>120,900</b> | <b>80,600</b>  | <b>40,300</b>  | <b>2,216,500</b>  |
| <i>Saugus River Improvement(I)</i>              | 1 | 78,000           | 65,000         | 52,000         | 39,000         | 26,000         | 13,000         | 715,000           |
| <i>Saugus River Improvement(II)</i>             | 2 | 78,000           | 65,000         | 52,000         | 39,000         | 26,000         | 13,000         | 715,000           |
| <i>Aberjona River Improvement</i>               | 3 | 85,800           | 71,500         | 57,200         | 42,900         | 28,600         | 14,300         | 786,500           |