



Town of Reading Meeting Posting with Agenda

2018-03-15-06

Board - Committee - Commission - Council:

Finance Committee

Date: 2023-03-08

Time: 7:00 PM

Building: Reading Town Hall

Location: Select Board Meeting Room

Address: 16 Lowell Street

Agenda:

Purpose: General Business

Meeting Called By: Jacquelyn LaVerde on behalf of Chair Ed Ross

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

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

Topics of Discussion:

This meeting will be held in-person in the Town Hall Select Board Meeting Room, remotely via Zoom, and will be broadcast on RCTV.

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AGENDA:

- Liaison Reports
- FY24 Town Budget Presentations
 - Town Accountant Revenue, Financial Forecast, Spending Scorecard, Shared Costs
 - Administrative Services & Technology
 - Public Services
 - Finance
 - Public Library
 - Facilities
 - Public Works (All + Water/Sewer/Storm Water Enterprise Funds)
- Future Agendas
- Approve Meeting Minutes
 - March 1, 2023

This Agenda has been prepared in advance and represents a listing of topics that the chair reasonably anticipates will be discussed at the meeting. However the agenda does not necessarily include all matters which may be taken up at this meeting.



Town of Reading FY24 Proposed Budget

For the year July 1, 2023 - June 30, 2024

Fidel Maltez, Town Manager

@ReadingMA.gov

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Budget Introduction

A Citizen's Guide to the Budget

Thank you for taking the time to read this budget introduction in an effort to better understand one of the most important documents produced by our community. The Annual Budget, far more than an organized collection of figures, reflects the values, goals, and priorities of the town. It serves as a policy document, a financial guide, and a vehicle for communicating with residents. This guide is intended to better illustrate the structures of town government, the budget process, and orient readers to the document. This year we have also reformatted the budget for readability and accessibility, added a new Table of Contents linked from every page in the digital version, and subject cues in the print version. The capital budget now has project pages with detailed information. We hope this will be a useful tool for readers as you better acquaint yourself with the latest financial and planning information for the Town of Reading.

The Budget Document

In an effort to breakdown Reading's FY2024 proposed \$135,070,333 budget, this document is organized into sections covering a host of financial and structural information about the health of the Town, impact on residents, and what your taxes will achieve. The budget document includes the following:

- **Financial Summary:** Provides an overview of Reading's proposed budget with specific focus on property taxes, revenues, expenditures, capital, debt, and major liabilities such as direct debt, pension, and other post-employment benefits. The Financial Scorecard is also located here.
- **Town Government:** Provides a breakdown of Reading's governmental structure (General Government, Finance, Planning and Land Management, Human Services, Public Safety, Public Works, and Unclassified) while focusing on their individual budget highlights, accomplishments, goals, and long-term plans.



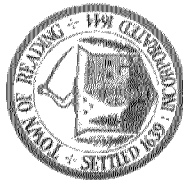
- **Accommodated and Shared Costs:** Provides an analysis of the Town and Reading Public Schools' (RPS) responsibilities to Group Insurance, Other Post-Employment Benefits, Property and Liability Insurance, Unemployment and Workers' Compensation, Retirement, Medicare / Social Security, Regional Vocational Schools, and Debt Service.
- **Schools:** Provides a detailed snapshot of Reading Public Schools (RPS).
- **Capital Expenditures:** Provides a detailed description of each Capital request in this budget.
- **Appendices:** Provide detailed information on Capital Projects and projected Debt Service for the next ten (10) years.

The Budget Process

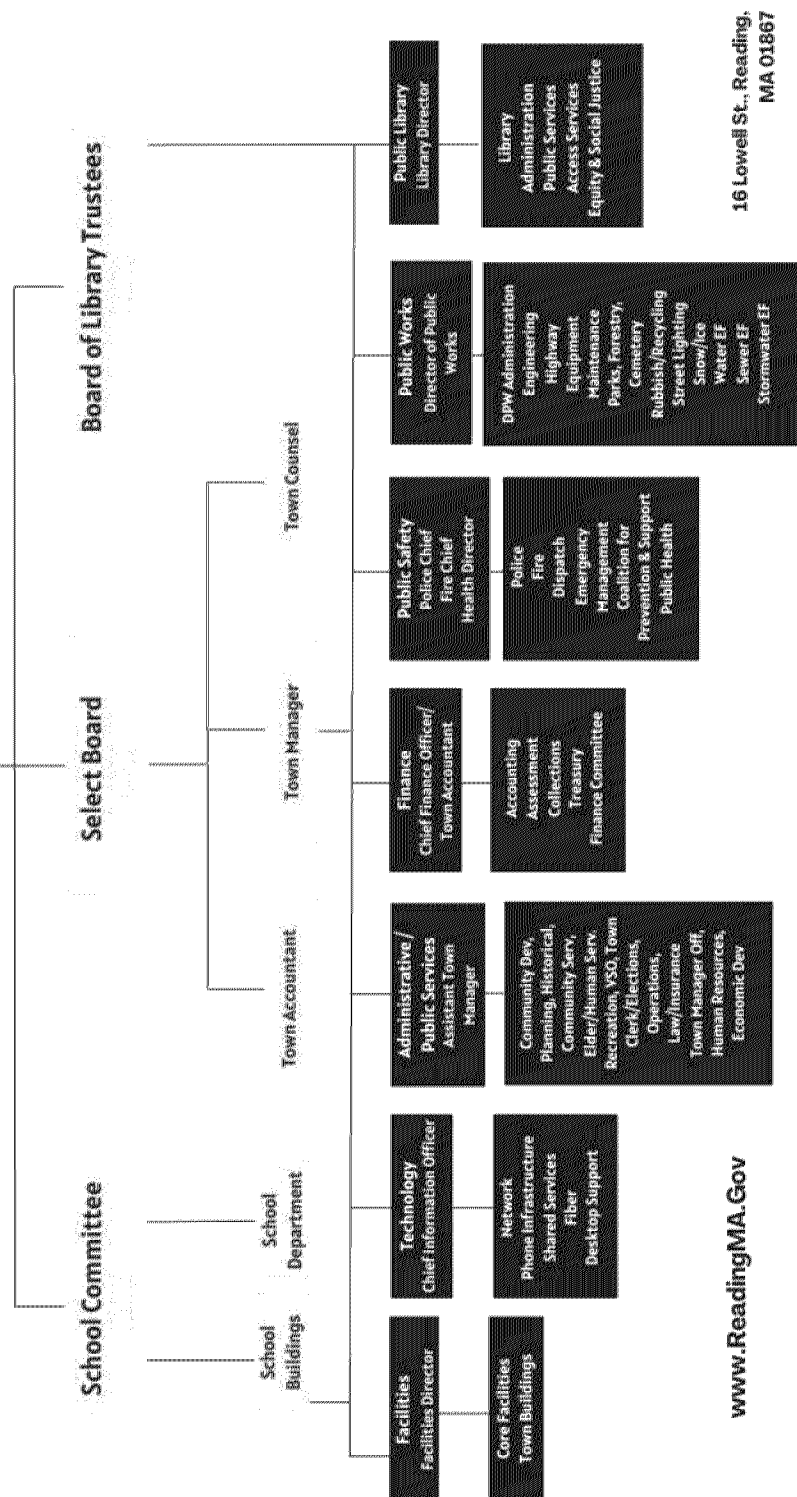
The Town of Reading operates under state statutes and the Home Rule Charter establishing the Select Board – Town Manager form of government. The legislative body of Reading is a Representative Town Meeting comprised of 192 elected Town Meeting Members. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects, except for particular instances where statutes or regulations do not require appropriation or where the authority is given to the Select Board. Any amendments to appropriations require Town Meeting vote at either the Annual, Subsequent or Special Town Meeting (called by a vote of the Select Board). Annual Town Meeting is held the last Monday in April at 7:30 PM and continues Thursdays and Mondays until all articles are reviewed, or Town Meeting members adjourn “sine die.” Subsequent Town Meeting is typically held the second Monday in November. In Reading, Town Meetings typically last three to four nights, and are held at the Performance Arts Center in the Reading Memorial High School. Town Meetings are televised by Reading Community Television (RCTV). Minutes, warrants and relevant records from previous Town Meetings are managed by our Town Clerk and kept to the Town’s website.



Organizational Chart



Town of Reading, MA Executive Branch Organizational Chart April 2023 Town Meeting



16 Lowell St., Reading,
MA 01867

www.ReadingMA.Gov



Budget Timeline

SEPTEMBER/OCTOBER

- Budget process begins for the next Fiscal Year beginning July 1st
- Financial Forums and next Fiscal Year guidance from FINCOM
- Subsequent Town Meeting Warrant closes

NOVEMBER

- Subsequent Town Meeting: second Monday (or second Tuesday if second Monday is a legal holiday)

DECEMBER

- Town department budget preview presentations and requests to Select Board

JANUARY

- School Committee Budget presentations

FEBRUARY/MARCH

- School Committee presents the budget to Town Manager by February 1st.
- Town Manager presents balanced budget to Finance Committee by March 1st.
- Finance Committee budget meetings and vote on balanced budget and Town Meeting Warrant Articles
- Annual Town Meeting Warrant closes

APRIL

- Town Election: first Tuesday following the first Monday in April
- Annual Town Meeting: third Tuesday preceding the fourth Monday in April

JUNE

- Fiscal Year ends June 30th

JULY

- Fiscal Year begins July 1st



Town Manager's Recommended Budget

Town Manager

Fidel Maltez

townmanager@ci.reading.ma.us

Select Board

Mark L. Dockser, Chair

Karen Gately Herrick, Vice Chair

Christopher Haley, Secretary

Carlo Bacci

Jacqueline McCarthy

selectboard@ci.reading.ma.us

Town Management Team

Matthew Kraunelis, Esq., Assistant Town Manager mkraunelis@ci.reading.ma.us

Sharon Angstrom, CPA, Chief Financial Officer/Town Accountant sangstrom@ci.reading.ma.us

Kevin Furilla, Chief Information Officer kfurilla@ci.reading.ma.us

Gregory Burns, Fire Chief gburns@ci.reading.ma.us

David Clark, Police Chief dclark@ci.reading.ma.us

Adetokunbo Solarin, MPH, Public Health Director asolarin@ci.reading.ma.us

Jane Kinsella, Public Works Director jkinsella@ci.reading.ma.us

Amy Lannon, MLIS, Library Director lannon@noblenet.org

Joseph Huggins, Director of Facilities jhuggins@ci.reading.ma.us



Town Manager's FY24 Budget Message

Dear Reading Community,

I want to start off by saying thank you for the warm welcome and incredible support provided to me and Town Staff during my first year as Town Manager in Reading. Outgoing Town Manager, Bob LeLacheur, was an incredible leader and I knew I had big shoes to fill. With the help of our incredible team, as well as Bob's mentoring and guidance, we have not missed a beat and we continue moving Reading forward.

Overview of the Budget Process

Like previous years, following State Law and our Home Rule Town Charter, the budget milestones are listed below in chronological order:

- Superintendent of Schools delivers budget to School Committee: early January,
- School Committee votes on School Department budget: late January,
- Town Manager delivers balanced budget to Finance Committee: end of February,
- Finance Committee reviews and votes on School and Town budget: late March,
- Town Meeting reviews and votes School and Town Budget: early May

FY24 Budget Calendar

Given our leadership transitions, our leadership team began working on the budget early this year, resulting in a thoughtful and inclusive process. Our Department Heads, with our Town Accountant, reviewed our capital plan in July and August. The global pandemic, inflation, and extended lead time for equipment resulted in significant increases to many of the vehicles and projects on our capital plan. For instance, we saw a 40% increase in the cost of Public Works vehicles. It was critical to learn this early in our process to present these figures to the Finance Committee (FinCom).

FinCom held two Financial Forums: one in September and one in October. The first forum largely focused on the Killam School building process, and we were fortunate to receive a presentation from Sean Cronin, Senior Deputy Commissioner, Division of Local Services. Mr. Cronin's presentation focused on getting our community ready for the upcoming school project.



Following the forums, FinCom voted Free Cash usage of \$3.28 million to supplement our FY24 budget. This included an extra \$700,000 for capital expenditures to buffer the impacts of inflation. This amount of free cash resulted in school operating budgets increase of 4.33% and town operating budget increase of 4.00%.

The FY24 budget is also marked by significant impact to utility costs, particularly natural gas and electricity. At the beginning of the budgeting process, we were projecting large increases to both budget lines. In early January, we were able to make changes to our natural gas expense projection, which resulted in a lower accommodated cost budget than originally anticipated. This was reviewed with FinCom at their January 18, 2023, meeting.

FY24 Budget Summary

Total estimated revenues for FY24 are \$115.9 million; more detail is presented in our Town Accountant's Recommended Revenues. This is equal to a projected increase of 3.99% in our projected revenues. FinCom voted free cash usage of \$2.58 million, in addition to \$700,000 for capital, for a total free cash usage of \$3.28 million towards the FY24 budget. These revenues result in accommodated costs of \$43.5 million, or a 3.8% increase over FY23's. The School Operating budget is \$48.2 million, and the Town Operating budget is \$27.7 million, resulting in a 4.33% and 4.00% increase over FY23's budget.

Major Initiatives in FY24 Budget

In October 2021, Town Meeting funded a pay and class study for non-union employees of the Town. This effort was led by our Human Resources Director and involved a thorough review of the salaries of non-union employees, as compared to our peer-communities. Fortunately, our outgoing Town Manager placed \$85,000 in the FY23 budget to give this initiative a head start, and Town Meeting funded an additional \$58,000 at November Town Meeting. It was our priority to implement all the recommendations of the pay and class study in the FY24 budget. Throughout the department budgets in this report, we highlight the changes in wages related to the pay and class study. Reading is an incredible place to work, and I am confident that given these adjustments, we will remain a very attractive workplace compared to our peer communities.

This FY24 budget also includes increased funding in our Community Services Division, which includes a full-time Veteran's Service Officer (VS0), and additional staffing for our Elder and Human Services, including a full-time Senior Center Coordinator and full-



time clerk to cover the front desk at the Pleasant Street Center. We also increased the expense line related to programming and support at the Pleasant Street Center.

Grants Secured in FY22 and FY23

One nugget of exciting news is the increase in grant awards in FY23. While outside of the operating budget, these grants will help Reading achieve significant projects that would benefit our residents. We received over \$4 million to complete improvements to the Maillet, Sommes, Morgan area. We also received \$500,000 to install sidewalks on Auburn Street and Parkview Road, in addition to being accepted into the Safe Routes to School program from MassDOT to complete safety and pedestrian improvements on Oakland Road. We will continue pursuing these opportunities in FY24, with a large focus on infrastructure grant funding for Haven Street and Walker's Brook Drive.

Looking Ahead: Cautiously Optimistic News

The biggest unknown as we approach FY24 and beyond is the state of our national economy and inflation. At the writing of this budget message, commentators are highlighting the need for a "soft landing" as the inflation reducing policies at the federal level are implemented. Some commentators are even speculating that we might see a "growth rebound" in the national economy. We will continue tracking the larger economy, inflation, and its effect on our local finances. For now, our reserves continue to be healthy, and our Town staff continue to improve our municipal operations for the benefit of our residents.

During the FY24 budget process we have modified the presentation of our annual budget document. This will be a process of continuous improvement, but significant work went into creating this new look to our budget. Thank you to Jackie LaVerde and Jayne Wellman for leading these upgrades.

Fidel A. Maltez
Town Manager
February 15, 2023



Chief Financial Officer's Report

CFO's Recommended FY24 Revenues

As of July 1, 2023 the Finance Director position is changed to Chief Financial Officer. Sharon Angstrom serves as both the CFO and the Town Accountant.

Summary of Revenues – Revenues for general government will be \$115.9 million, plus the use of \$3.28 million of Free Cash – an overall 3.92% increase from FY23.

	FY24	Change	Share
Property Taxes	\$ 87.3	3.5%	73%
Local Revenues	\$ 8.8	12.6%	7%
State Aid	\$ 15.5	2.5%	13%
Transfers	\$ 4.3	2.5%	4%
Free Cash	\$ 3.3	-1.7%	3%
	\$ 119.2	3.9%	100%

Property Taxes (\$87.3 million or 73% of revenues) – The forecasted 3.5% increase in FY24 includes a 2.5% increase over the FY23 tax levy plus New Growth. The following table shows actual New Growth over the last ten years (a 5-year average of \$986,000 and a 10-year average of \$899,000). The Town has made significant progress on Economic Development; New Growth projections for FY24 are \$950,000, with more New Growth to follow.

Actual New Growth (000)s									
FY23	FY22	FY21	FY20	FY19	FY18	FY17	FY16	FY15	FY14
\$ 916	\$ 1,614	\$ 967	\$ 593	\$ 840	842	717	912	844	741

The Assessor's overlay account has increased to \$823,995 in FY24. This amount is set aside for the Board of Assessors to handle abatements and exemptions. The actual amount may vary from the budgeted amount when the Town Accountant finalizes the tax rate in November 2024. If the overlay account is not used for abatements, it is released to Free Cash. (See" Operating transfers/Available Funds" below.)



Local Revenues (\$8.8 million or 7% of revenues) – Local revenues are forecasted to increase by 12.6% from the prior year. Many revenues in this category have recovered to pre-pandemic levels. The rate of the increase reflects the actual revenues received in the preceding year and considers how local revenues are trending in the current fiscal year.

Motor Vehicle Excise (\$4.18 million) – This revenue source is challenging to forecast, as we have been both over and under budget by \$300,000 in recent years, although the longer-term average has been in line. Next year, we forecast a 6.0% increase to \$4.18 million as the actual revenues for motor vehicle excise have returned to pre-pandemic levels. The motor vehicle excise projections were significantly reduced during the pandemic. In 2019, actual receipts for motor vehicle came in at just under \$4.1 million.

Charges for Services (\$2.3 million) – This revenue source came in over budget by over \$.3million in FY22, and FY23 is receipts are currently higher than projection. Thus, the revenue projection is increased by 8.2% to adjust to current revenue trends. Examples of revenues in this category are ambulance charges, cell tower rent, inspections, and cemetery charges.

Meals Tax (\$0.52 million) – During the pandemic, meal tax projections were significantly reduced; the meal tax revenues received in FY22 came in at \$.15 million above projections. Currently, FY23 receipts are exceeding our forecasts. Next year, we forecast a 17.0% increase to \$.52 million.

Interest Earnings (\$0.59 million) – Interest rates have increased significantly over the last year. Next year's forecast is to increase by 148.9% as FY22 interest earnings came in \$.1 million over projection, and FY23 revenues are exceeding projections.



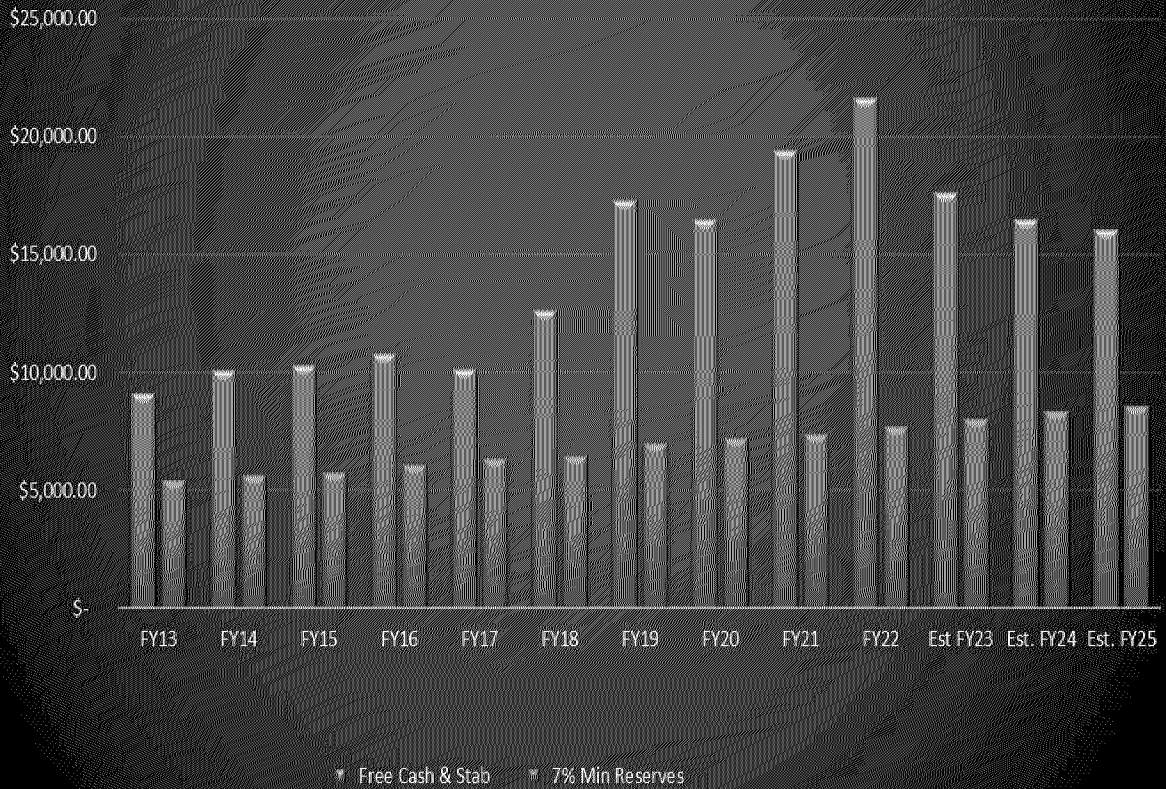
Intergovernmental Revenue (\$15.5 million or 13% of revenues) – The final figure for State Aid for FY24 is still unknown. We use an assumption of +2.5%. FINCOM has agreed to make up any shortfall from +2.5% with Free Cash – this adjustment would typically happen at a November Town Meeting after the fiscal year begins.

Operating Transfers/Available Funds (\$4.0 million or 4% of revenues) – The amount of money available from the cemetery sale of lots has remained constant. The Board of Assessors released \$325,000 from the overlay surplus last year and is planning to release \$350,000 for use in FY24; this figure is expected to decline in future years. The RMLD annual payment is projected at \$2.6 million, based on kWh sold in the prior year.

A figure of \$3.28 million is being used from Free Cash to balance the FY24 budget. The Chart below shows Free Cash and Stabilization history and a projection for FY23 and forward using a conservative \$2.5 million regeneration estimate for FY23, FY24, and FY25. Free Cash Use is projected at \$3.28 million to balance the FY24 and \$2.58 million to balance the FY25 budget:



Certified "Free Cash" & Stabilization vs 7% Min Reserve (Amounts Expressed in Thousands)



Financial Forecast

Budget Summary

Town of Reading Budget Summary											
No.	2/23/23 9:02 AM	Projected FY23	One Yr Chng FY23	Projected FY24	One Yr Chng FY24	Projected FY25	One Yr Chng FY25	Projected FY26	One Yr Chng FY26	Projected FY27	One Yr Chng FY27
Revenues											
A1	Total Property Taxes	84,397,951	3.5%	87,348,419	3.5%	89,168,564	2.1%	91,211,086	2.3%	94,641,363	3.8%
A2	Total Other Local Revenues	7,790,000	11.4%	8,775,000	12.6%	9,465,000	7.9%	9,975,000	5.4%	10,540,000	5.7%
A3	Total Intergov't Revenues	15,165,883	2.6%	15,545,030	2.5%	15,933,656	2.5%	16,331,997	2.5%	16,740,297	2.5%
A4	Total Transfers & Available	4,178,657	7.6%	4,309,289	3.1%	4,354,370	1.0%	4,388,875	0.8%	4,490,664	2.3%
A98	Revs before Free Cash	\$111,532,491	4.02%	\$115,977,738	3.99%	\$118,921,590	2.54%	\$121,906,958	2.51%	\$126,412,324	3.70%
A5	Free Cash	2,539,000	-3.8%	2,580,000	1.6%	2,580,000	0.0%	2,580,000	0.0%	2,580,000	0.0%
A6	Extra for Capital	686,000	-9.7%	700,000	2.0%	700,000	0.0%	0	-100%	0	-100%
A99	Net Available Revenues	\$114,757,491	3.74%	\$119,257,738	3.92%	\$122,201,590	2.47%	\$124,486,958	1.87%	\$128,992,324	3.62%
Accommodated Costs											
B	Benefits	19,837,500	3.9%	20,682,688	4.3%	21,762,666	5.2%	22,917,330	5.3%	24,112,672	5.2%
C	Capital	3,113,500	-21.3%	2,963,000	-4.8%	2,770,000	-6.5%	2,916,500	5.3%	2,928,000	0.4%
	Debt (inside levy)	3,250,958	65.5%	3,380,694	4.0%	3,763,338	11.3%	3,174,275	-15.7%	3,311,850	4.3%
D	Debt (excluded)	2,727,408	-2.3%	2,686,112	-1.5%	1,279,700	-52.4%	0	-100.0%	0	#DIV/0!
E	Energy	2,035,000	1.2%	2,290,500	12.6%	2,561,218	11.8%	2,657,939	3.8%	2,757,142	3.7%
F	Financial	1,092,000	8.1%	1,132,000	3.7%	1,157,000	2.2%	1,182,000	2.2%	1,202,675	1.7%
G	Education - Out of district	5,580,000	2.5%	5,803,200	4.0%	6,035,328	4.0%	6,276,741	4.0%	6,527,811	4.0%
H	Education - Vocational	870,000	10.4%	904,800	4.0%	1,140,992	26.1%	1,186,632	4.0%	1,234,097	4.0%
J	Miscellaneous	3,430,054	2.7%	3,508,805	2.3%	3,589,822	2.3%	3,698,169	3.0%	4,042,890	9.3%
K	Community Priorities	0	0.0%	150,000	0.0%	150,000	0.0%	150,000	0.0%	150,000	0.0%
L1	Accommodated Costs	\$ 41,936,420	3.43%	\$ 43,501,799	3.73%	\$ 44,210,064	1.63%	\$ 44,159,586	-0.11%	\$ 46,267,136	4.77%
L2	Net Accommodated Costs	\$ 41,936,420	3.43%	\$ 43,501,799	3.73%	\$ 44,210,064	1.63%	\$ 44,159,586	-0.11%	\$ 46,267,136	4.77%
Operating Costs											
OC1	Municipal Gov't Operating	25,262,939	3.85%	26,457,537	4.00%	27,185,119	2.75%	27,947,430	2.80%	28,729,958	2.80%
	adjustments	177,000				1,097					
	adjustments (EF+RF)	1,196,040	3.94%	1,243,882	4.00%	1,278,089	2.75%	1,313,875	2.80%	1,350,664	2.80%
	TOTAL Muni Govt OPER	26,635,979	4.55%	27,701,419	4.00%	28,464,305	2.75%	29,261,305	2.80%	30,080,622	2.80%
OC2	School Operating	45,953,363	3.85%	48,051,498	4.00%	49,372,914	2.75%	50,911,534	2.80%	52,491,257	2.80%
	adjustments	250,000				151,925		150,000		150,000	
	TOTAL School OPER	46,203,363	4.41%	48,051,498	4.00%	49,524,839	3.07%	51,061,534	3.10%	52,641,257	3.09%
OC4	Operating Budgets	\$ 72,839,343	4.46%	\$ 75,752,916	4.00%	\$ 77,989,144	2.95%	\$ 80,322,840	2.99%	\$ 82,721,879	2.99%
	Municipal Gov't Operating	36.6%		36.6%		36.5%		36.4%		36.4%	
	School Operating	63.4%		63.4%		63.5%		63.6%		63.6%	
	TOTAL SPENDING	\$114,775,763	4.08%	\$119,254,715	3.90%	\$122,199,207	2.47%	\$124,482,426	1.87%	\$128,989,016	3.62%
	Muni Govt OPER	\$ 26,635,979	4.55%	\$ 27,701,419	4.00%	\$ 28,464,305	2.75%	\$ 29,261,305	2.80%	\$ 30,080,622	2.80%
	Muni Govt ACCOM	\$ 5,577,000	3.26%	\$ 5,931,750	6.36%	\$ 6,288,495	6.01%	\$ 6,498,075	3.33%	\$ 6,941,673	6.83%
	Muni Govt TOTAL	\$ 32,212,979	4.32%	\$ 33,633,169	4.41%	\$ 34,752,800	3.33%	\$ 35,759,380	2.90%	\$ 37,022,295	3.53%
	School OPER	\$ 46,203,363	4.41%	\$ 48,051,498	4.00%	\$ 49,524,839	3.07%	\$ 51,061,534	3.10%	\$ 52,641,257	3.09%
	School ACCOM	\$ 5,580,000	2.46%	\$ 5,803,200	4.00%	\$ 6,035,328	4.00%	\$ 6,276,741	4.00%	\$ 6,527,811	4.00%
	School TOTAL	\$ 51,783,363	4.20%	\$ 53,854,698	4.00%	\$ 55,560,167	3.17%	\$ 57,338,276	3.20%	\$ 59,169,068	3.19%



Revenue Details

A No.	Town of Reading Revenues - Details		Projected	One Yr	Projected	One Yr	Projected	One Yr	Projected	One Yr	Projected	One Yr
	2/23/23 9:02 AM		FY23	Chng FY23	FY24	Chng FY24	FY25	Chng FY25	FY26	Chng FY26	FY26	Chng FY26
	Property Taxes											
	Tax levy (within levy limit)		81,558,766	4.6%	84,536,301	3.7%	87,623,459	3.7%	90,951,795	3.8%	94,378,715	3.8%
	New Growth	\$	915,674	-43.3%	950,000	3.7%	1,110,000	16.8%	1,125,000	1.4%	1,150,000	2.2%
	Tax levy (debt exclusion)		2,727,408	-2.1%	2,686,112	-1.5%	1,279,700	-52.4%	-	-100.0%	-	#DIV/0!
	Abatements and exemptions		(803,897)	2.5%	(823,995)	2.5%	(844,595)	2.5%	(865,709)	2.5%	(887,352)	2.5%
A1	Total Property Taxes		84,397,951	3.5%	87,348,419	3.5%	89,168,564	2.1%	91,211,086	2.3%	94,641,363	3.8%
	Other Local Revenues											
	Motor Vehicle Excise	\$	3,945,000	5.2%	4,180,000	6.0%	4,465,000	6.8%	4,650,000	4.1%	4,850,000	4.3%
	Meals Tax	\$	440,000	20.5%	515,000	17.0%	560,000	8.7%	590,000	5.4%	625,000	5.9%
	Penalties/interest on taxes	\$	270,000	35.0%	325,000	20.4%	355,000	9.2%	380,000	7.0%	410,000	7.9%
	Payments in lieu of taxes	\$	400,000	6.7%	435,000	8.7%	465,000	6.9%	480,000	3.2%	495,000	3.1%
	Charges for services	\$	2,125,000	13.6%	2,300,000	8.2%	2,475,000	7.6%	2,645,000	6.9%	2,800,000	5.9%
	Licenses & permits	\$	165,000	32.0%	180,000	9.1%	195,000	8.3%	215,000	10.3%	230,000	7.0%
	Fines	\$	80,000	166.7%	100,000	25.0%	110,000	10.0%	125,000	13.6%	135,000	8.0%
	Interest Earnings	\$	235,000	17.5%	585,000	148.9%	675,000	15.4%	725,000	7.4%	825,000	13.8%
	Medicaid Reimbursement	\$	130,000	62.5%	155,000	19.2%	165,000	6.5%	165,000	0.0%	170,000	3.0%
A2	Total Other Local Revenues		7,790,000	11.4%	8,775,000	12.6%	9,465,000	7.9%	9,975,000	5.4%	10,540,000	5.7%
	Intergovernmental Revenue											
	State Aid		15,165,883	2.6%	15,545,030	2.5%	15,933,656	2.5%	16,331,997	2.5%	16,740,297	2.5%
A3	Total Intergov't Revenues		15,165,883	2.6%	15,545,030	2.5%	15,933,656	2.5%	16,331,997	2.5%	16,740,297	2.5%
	Operating Transfers and Available Funds											
	Cemetery sale of lots		25,000	0.0%	25,000	0.0%	25,000	0.0%	25,000	0.0%	25,000	0.0%
	RMLD payment		2,527,442	9.9%	2,587,000	2.4%	2,600,000	0.5%	2,600,000	0.0%	2,665,000	2.5%
	Enterprise Fund Support		1,196,040	3.9%	1,243,882	4.0%	1,278,089	2.8%	1,313,875	2.8%	1,350,664	2.8%
	School Revolving Funds		100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%
	Premiums Reserve for Debt		5,175	-26%	3,407	-34%	1,281	-62%	0	-100%	0	#DIV/0!
	Overlay surplus		325,000	8.3%	350,000	7.7%	350,000	0.0%	350,000	0.0%	350,000	0.0%
A4	Total Transfers & Available		4,178,657	7.6%	4,309,289	3.1%	4,354,370	1.0%	4,388,875	0.8%	4,490,664	2.3%
	OPERATING REVENUES		111,532,491	4.02%	115,977,738	3.99%	118,921,590	2.54%	121,906,958	2.51%	126,412,324	3.70%
A5	Free Cash		3,225,000	-5.1%	3,280,000	1.7%	3,350,000	2.1%	2,600,000	-22.4%	2,600,000	0.0%
	TOTAL REVENUES		114,757,491	3.74%	119,257,738	3.92%	122,271,590	2.53%	124,506,958	1.83%	129,012,324	3.62%



Accommodated/Shared Costs Summary

Town of Reading Acc. Costs - Summary											
No.	2/23/23 9:02 AM	One Yr		One Yr		One Yr		One Yr		One Yr	
		Projected FY23	Chng FY23	Projected FY24	Chng FY24	Projected FY25	Chng FY25	Projected FY26	Chng FY26	Projected FY26	Chng FY26
B	Benefits	19,837,500	3.9%	20,682,688	4.3%	21,762,666	5.2%	22,917,330	5.3%	24,112,672	5.2%
C	Capital	3,113,500		2,963,000		2,770,000		2,916,500		2,928,000	
	Debt (inside levy)	3,250,958	7.5%	3,380,694	-0.3%	3,763,338	3.0%	3,174,275	-6.8%	3,311,850	2.4%
D	Debt (excluded)	2,727,408		2,686,112		1,279,700		-		-	
E	Energy	2,035,000	1.2%	2,290,500	12.6%	2,561,218	11.8%	2,657,939	3.8%	2,757,142	3.7%
F	Financial	1,092,000	8.1%	1,132,000	3.7%	1,157,000	2.2%	1,182,000	2.2%	1,202,675	1.7%
G	Education - Out of district	5,580,000	2.5%	5,803,200	4.0%	6,035,328	4.0%	6,276,741	4.0%	6,527,811	4.0%
H	Education - Vocational	870,000	10.4%	904,800	4.0%	1,140,992	26.1%	1,186,632	4.0%	1,234,097	4.0%
J	Miscellaneous	3,430,054	2.7%	3,508,805	2.3%	3,589,822	2.3%	3,698,169	3.0%	4,042,890	9.3%
K	Community Priorities			\$ 150,000		\$ 150,000		\$ 150,000		\$ 150,000	
	TOTAL Accom. COSTS	\$ 41,936,420	3.4%	\$ 43,501,799	3.7%	\$ 44,210,064	1.6%	\$ 44,159,586	-0.1%	\$ 46,267,136	4.8%



Accommodated/Shared Costs Details

	Town of Reading Acc. Costs - Details	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng
		FY23	FY23	FY24	FY24	FY25	FY25	FY26	FY26	FY27	FY27
B											
B1	Contributory Retirement	\$ 5,785,500	3.9%	6,140,000	6.1%	6,539,100	6.5%	6,964,142	6.5%	7,416,811	6.5%
B3	OBRA fees & OPEB study	\$ 40,000	0.0%	40,000	0.0%	40,000	0.0%	40,000	0.0%	40,000	0.0%
B4	OPEB contribution	\$ 500,000	400.0%	500,000	0.0%	500,000	0.0%	500,000	0.0%	500,000	0.0%
B5	Workers Compensation	\$ 385,000	2.7%	390,000	1.3%	400,000	2.6%	405,000	1.3%	405,000	0.0%
B6	Unemployment Benefits	\$ 75,000	0.0%	75,000	0.0%	80,000	6.7%	85,000	6.3%	85,000	0.0%
B7	Group Health / Life Ins.	\$ 11,922,000	1.0%	12,397,688	4.0%	13,048,566	5.3%	13,753,189	5.4%	14,495,861	5.4%
B8	Medicare / Social Security	\$ 1,000,000	0.0%	1,005,000	0.5%	1,015,000	1.0%	1,025,000	1.0%	1,025,000	0.0%
B9	Police / Fire Indemnification	\$ 130,000	0.0%	135,000	3.8%	140,000	3.7%	145,000	3.6%	145,000	0.0%
B99	Acc. Costs - Benefits	\$ 19,837,500	3.9%	\$ 20,682,688	4.3%	\$ 21,762,666	5.2%	\$ 22,917,330	5.3%	\$ 24,112,672	5.2%
C99	Acc. Costs - Capital	\$ 3,113,500	-21.3%	\$ 2,963,000	-4.8%	\$ 2,770,000	-6.5%	\$ 2,916,500	5.3%	\$ 2,928,000	0.4%
D1	Debt Service - Principal	4,919,000	20.4%	5,220,000	6.1%	4,080,000	-21.8%	2,380,000	-41.7%	2,545,000	6.9%
D2	Debt Service - Interest	1,059,366	57.9%	846,806	-20.1%	963,038	13.7%	794,275	-17.5%	766,850	-3.5%
D3	Excluded debt	(2,727,408)	-2.3%	(2,686,112)	-1.5%	(1,279,700)	-52.4%	-	-100.0%	-	#DIV/0!
	Total Included Debt	\$ 3,250,958	65.5%	\$ 3,380,694	4.0%	\$ 3,763,338	11.3%	\$ 3,174,275	-15.7%	\$ 3,311,850	4.3%
	Premiums for general fund	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
D99	Acc. Costs - Debt	\$ 5,978,366	25.7%	\$ 6,066,806	1.5%	\$ 5,043,038	-16.9%	\$ 3,174,275	-37.1%	\$ 3,311,850	4.3%
E1	Street Lighting (DPW)	\$ 130,000	-13.3%	135,000	3.8%	140,000	3.7%	145,000	3.6%	150,000	3.4%
E2	Electricity (FacCORE)	\$ 890,000	1.9%	1,080,000	21.3%	1,112,400	3.0%	1,156,896	4.0%	1,203,172	4.0%
E3	Natl Gas (FacCORE)	\$ 650,000	2.4%	676,000	4.0%	899,080	33.0%	935,043	4.0%	972,445	4.0%
E4	Water/Sewer (FacCORE)	\$ 200,000	6.6%	209,500	4.8%	214,738	2.5%	221,000	2.9%	226,525	2.5%
E6	Fuel - vehicles (DPW)	\$ 165,000	0.0%	190,000	15.2%	195,000	2.6%	200,000	2.6%	205,000	2.5%
E99	Acc. Costs - Energy	\$ 2,035,000	1.2%	\$ 2,290,500	12.6%	\$ 2,561,218	11.8%	\$ 2,657,939	3.8%	\$ 2,757,142	3.7%
F1	Casualty Ins (AD SVC)	\$ 767,000	16.2%	787,000	2.6%	807,000	2.5%	827,000	2.5%	847,675	2.5%
F2	Vets Assistance (PUB SVC)	\$ 125,000	-16.7%	\$ 145,000	16.0%	\$ 150,000	3.4%	\$ 155,000	3.3%	\$ 155,000	0.0%
F3	FINCOM Reserve Fund	\$ 200,000	0.0%	200,000	0.0%	200,000	0.0%	200,000	0.0%	200,000	0.0%
F99	Acc. Costs - Financial	\$ 1,092,000	8.1%	\$ 1,132,000	3.7%	\$ 1,157,000	2.2%	\$ 1,182,000	2.2%	\$ 1,202,675	1.7%
G1	SPED transp OOD (Sch)	\$ 1,035,000	-25.6%	1,076,400	4.0%	1,119,456	4.0%	1,164,234	4.0%	1,210,804	4.0%
G2a	SPED tuition OOD (Sch)	\$ 5,575,000	4.1%	5,798,000	4.0%	6,029,920	4.0%	6,271,117	4.0%	6,521,961	4.0%
G2b	SPED contingency	\$ 470,000	100.0%	488,800	4.0%	508,352	4.0%	528,686	4.0%	549,834	4.0%
G3	SPED offsets OOD (Sch)	\$ (1,500,000)	15.4%	(1,560,000)	4.0%	(1,622,400)	4.0%	(1,687,296)	4.0%	(1,754,788)	4.0%
G99	Acc. Costs - OOD SPED	\$ 5,580,000	2.5%	\$ 5,803,200	4.0%	\$ 6,035,328	4.0%	\$ 6,276,741	4.0%	\$ 6,527,811	4.0%
H1	Voc School - NERMVS	\$ 640,000	11.9%	665,600	4.0%	892,224	34.0%	927,913	4.0%	965,029	4.0%
H2	Voc School - Minute Man	\$ 50,000	8.7%	52,000	4.0%	54,080	4.0%	56,243	4.0%	58,493	4.0%
	Voc School - Essex North	\$ 180,000	5.9%	187,200	4.0%	194,688	4.0%	202,476	4.0%	210,575	4.0%
H99	Acc. Costs - Vocational	\$ 870,000	10.4%	\$ 904,800	4.0%	\$ 1,140,992	26.1%	\$ 1,186,632	4.0%	\$ 1,234,097	4.0%
J1	Rubbish (DPW)	\$ 1,975,000	3.6%	2,034,250	3.0%	2,095,278	3.0%	2,158,136	3.0%	2,481,856	15.0%
J2	Snow and Ice Control (DPW)	\$ 675,000	0.0%	675,000	0.0%	675,000	0.0%	700,000	3.7%	700,000	0.0%
J3	State Assessments Cemetery (DPW)	\$ 780,054	2.6%	799,555	2.5%	819,544	2.5%	840,033	2.5%	861,034	2.5%
J99	Acc. Costs - Misc.	\$ 3,430,054	2.7%	\$ 3,508,805	2.3%	\$ 3,589,822	2.3%	\$ 3,698,169	3.0%	\$ 4,042,890	9.3%

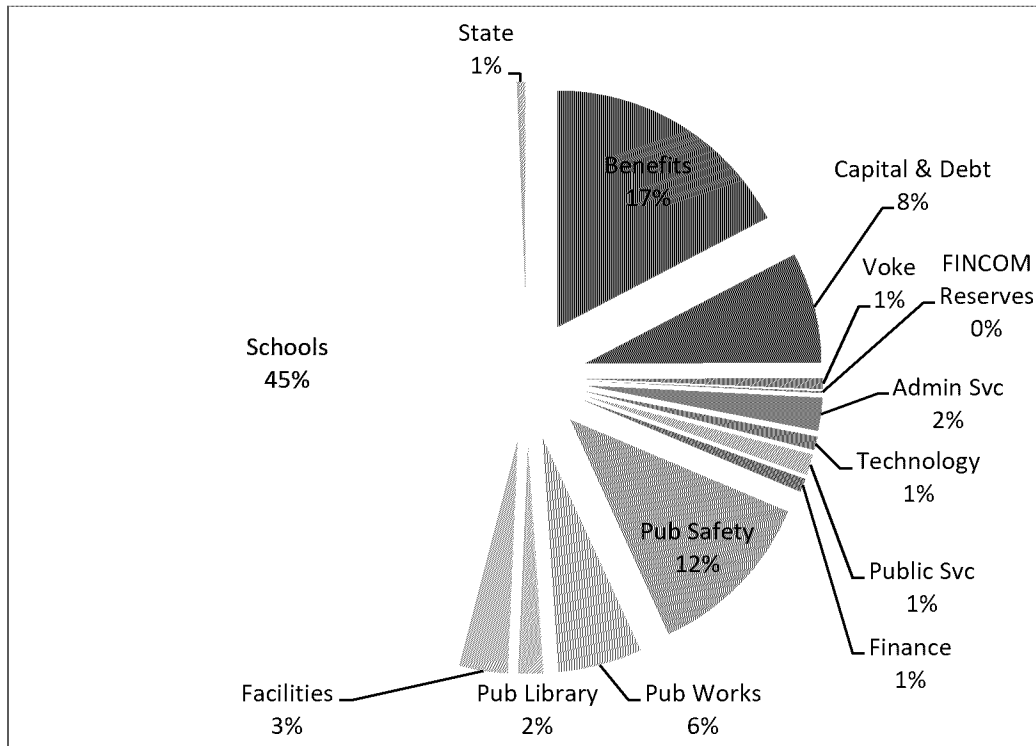


Spending Scorecard

Line	Category	FY23 Budget revised	% Grand Total	FY24 Budget Town Manager	FY24 Budget Finance Committee	FINCOM votes	% chng	% Grand Total
B99	Benefits	\$19,837,500	15.1%	\$20,682,688	\$20,682,688		4.3%	15.2%
C99	Capital	\$2,886,000	2.2%	\$2,963,000	\$2,963,000		2.7%	2.2%
D99	Debt service	\$5,983,550	4.5%	\$6,066,806	\$6,066,806		1.4%	4.5%
E99	Education - Vocational	\$870,000	0.7%	\$904,800	\$904,800		4.0%	0.7%
F99	Finance Committee Reserves	\$200,000	0.2%	\$200,000	\$200,000		0.0%	0.1%
Total Shared Costs		\$ 29,777,050	22.6%	\$ 30,817,294	\$ 30,817,294		3.5%	22.7%
G91	Administrative Svcs wages	\$1,206,325	0.9%	\$1,208,975	\$1,208,975		0.2%	0.9%
G92	Administrative Svcs expenses	\$1,439,700	1.1%	\$1,472,700	\$1,472,700		2.3%	1.1%
G91a	Technology wages	\$445,150	0.3%	\$484,600	\$484,600		8.9%	0.4%
G92a	Technology expenses	\$575,900	0.4%	\$600,360	\$600,360		4.2%	0.4%
H91	Public Services wages	\$1,497,150	1.1%	\$1,429,100	\$1,429,100		-4.5%	1.1%
H92	Public Services expenses	\$260,500	0.2%	\$302,000	\$302,000		15.9%	0.2%
I91	Finance wages	\$887,050	0.7%	\$931,750	\$931,750		5.0%	0.7%
I92	Finance expenses	\$155,650	0.1%	\$159,150	\$159,150		2.2%	0.1%
J91	Public Safety wages	\$12,759,675	9.7%	\$13,307,475	\$13,307,475		4.3%	9.8%
J92	Public Safety expenses	\$703,250	0.5%	\$728,151	\$728,151		3.5%	0.5%
K91	Public Works wages	\$3,019,925	2.3%	\$3,106,600	\$3,106,600		2.9%	2.3%
K92	Public Works expenses	\$907,200	0.7%	\$950,700	\$950,700		4.8%	0.7%
K93	Public Works Snow & Ice	\$675,000	0.5%	\$675,000	\$675,000		0.0%	0.5%
K94	Public Works Street Lights	\$130,000	0.1%	\$135,000	\$135,000		3.8%	0.1%
K95	Public Works Rubbish	\$1,975,000	1.5%	\$2,034,250	\$2,034,250		3.0%	1.5%
L91	Library wages	\$1,619,850	1.2%	\$1,698,150	\$1,698,150		4.8%	1.2%
L92	Library expenses	\$399,450	0.3%	\$406,875	\$406,875		1.9%	0.3%
M91	Core Facilities	\$3,283,600	2.5%	\$3,633,780	\$3,633,780		10.7%	2.7%
M92	Town Buildings	\$376,550	0.3%	\$369,650	\$369,650		-1.8%	0.3%
Total Municipal Gov't		\$ 32,316,925	24.6%	\$ 33,634,266	\$ 33,634,266		4.1%	24.8%
U99	School Department	\$51,783,363	39.4%	\$54,006,623	\$54,006,623		4.3%	39.7%
VOTED GENERAL FUND		\$ 113,877,338	86.5%	\$118,458,183	\$ 118,458,183		4.0%	
State Assessments		\$ 780,054	0.6%	\$ 799,555	\$799,555		2.5%	0.6%
TOTAL		\$ 114,657,392	87.1%	\$119,257,738	\$ 119,257,738		4.0%	
W99	Water Enterprise Fund	\$8,151,447	6.2%	\$7,974,400	\$7,974,400		-2.2%	5.9%
X99	Sewer Enterprise Fund	\$7,332,050	5.6%	\$7,508,425	\$7,508,425		2.4%	5.5%
Y99	Storm Water Enterprise Fund	\$782,325	0.6%	\$470,325	\$470,325		-39.9%	0.3%
Z99	PEG Access Enterprise Fund	\$625,250	0.5%	\$622,000	\$622,000		-0.5%	0.5%
ZZ9	Landfill Enterprise Fund	\$37,000	0.0%	\$37,000	\$37,000		0.0%	0.0%
TOTAL ENTERPRISE FUNDS		\$16,928,072	12.9%	\$16,612,150	\$16,612,150		-1.9%	12.2%
GRAND TOTAL VOTED		\$ 130,805,410	99.4%	\$135,070,333	\$ 135,070,333		3.3%	99.4%



FY24 Revenue Allocation



Shared Costs FY24 Budget

Shared costs are spending categories that invest in both school and town departments. The two largest components are Benefits (for school, town, and retired employees) and Infrastructure (capital projects in the community, sometimes financed by debt payments). Capital planning is assessed annually, but projected over a 10-year period and presented to Town Meeting. Inflation and global supply chain issues have impacted our capital budget this calendar year. Cost of utilities, particularly natural gas and electricity have also had a large impact on our FY24 budget.

Shared costs are shown below as a +3.5% increase in FY24. The spending on this budget funds all line items, particularly OPEB, to pre-COVID-19 pandemic levels. Details are available in the following budget sections.

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 Change
Benefits	\$ 17,790,334	\$ 17,606,200	\$ 19,837,500	\$ 20,682,688	4.3%
Capital & Debt	\$ 8,056,101	\$ 7,343,343	\$ 8,869,550	\$ 9,029,806	1.8%
FINCOM Reserves	\$ -	\$ -	\$ 200,000	\$ 200,000	0.0%
Vocational Schools	\$ 660,000	\$ 756,783	\$ 870,000	\$ 904,800	4.0%
Total Shared Costs	\$ 26,506,435	\$ 25,706,327	\$ 29,777,050	\$ 30,817,294	3.5%
State Assessments*	\$ 745,771	\$ 736,131	\$ 780,054	\$ 799,555	2.5%

**not voted by Town Meeting (FY24 estimated)*

Benefits

Health Insurance premiums dominate total spending in the benefits segment, and the rate of annual increases have been below revenue growth for the past decade. MIIA, our insurance provider, has raised concerns regarding future health insurance costs, particularly given rising costs to health providers. Retirement costs have grown at rates exceeding revenues and are forecasted to continue in the years ahead. The OPEB portion of this expense is optional today but may become required in the future.

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 Change
Retirement	\$ 6,079,433	\$ 5,901,839	\$ 6,325,500	\$ 6,680,000	5.6%
Medicare	\$ 866,894	\$ 908,571	\$ 1,000,000	\$ 1,005,000	0.5%
Health & Life Insurance	\$ 10,180,423	\$ 10,256,254	\$ 11,922,000	\$ 12,397,688	4.0%
Worker Compensation	\$ 367,860	\$ 370,389	\$ 385,000	\$ 390,000	1.3%
111F Indemnification	\$ 292,304	\$ 143,771	\$ 130,000	\$ 135,000	3.8%
Unemployment	\$ 3,420	\$ 25,376	\$ 75,000	\$ 75,000	0.0%
Total Benefits	\$ 17,790,334	\$ 17,606,200	\$ 19,837,500	\$ 20,682,688	4.3%



Retirement

The Retirement Board voted a large increase just before Covid-19 to speed up the full pension funding date to 2029. In the FY24 budget, the retirement assessment is funded at 6.1%. In this budget, we fund our OPEB contribution at \$500,000 which is the amount funded annually, pre-pandemic. Once the pension is fully funded it is expected that sufficient funds will be diverted to fully fund the OPEB liability, and there will be a net balance available for the operating budgets or other budget areas.

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 Change
Retirement Assessment	\$ 5,245,931	\$ 5,566,349	\$ 5,785,500	\$ 6,140,000	6.1%
OPEB Contributions	\$ 793,400	\$ 350,000	\$ 500,000	\$ 500,000	0.0%
OBRA fees & Actuarial	\$ 40,102	\$ (14,510)	\$ 40,000	\$ 40,000	0.0%
Total Retirement	\$ 6,079,433	\$ 5,901,839	\$ 6,325,500	\$ 6,680,000	5.6%

Medicare

A nominal increase is needed for FY24 as shown below. The expense is directly related to the Town and School payroll, and increases for newer employees. The pandemic and interruptions in full-time employment have slowed down the expected growth in this expense.

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 Change
Total Medicare	\$ 866,894	\$ 908,571	\$ 1,000,000	\$ 1,005,000	0.5%

Health & Life Insurance

The health and life insurance budget continues to perform well thanks to the successful teamwork of Town leadership and employees. In FY24, we see an increase of 4.1% in the health insurance budget line. We also see a modest increase in the salary of our benefits coordinator, who has been an asset to managing this large budget. The figures below include increases in premiums plus increases in enrollment.

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 Change
Benefits Coordinator	\$ 37,652	\$ 64,681	\$ 67,000	\$ 69,850	4.3%
Health Insurance	\$ 9,998,975	\$ 10,044,892	\$ 11,630,000	\$ 12,102,838	4.1%
Opt Out Payments	\$ 154,708	\$ 117,807	\$ 150,000	\$ 150,000	0.0%
Payments to Other Towns	\$ -	\$ -	\$ 15,000	\$ 15,000	0.0%
Professional Services	\$ -	\$ -	\$ 25,000	\$ 25,000	0.0%
Life Insurance	\$ 26,740	\$ 28,873	\$ 35,000	\$ 35,000	0.0%
Total Health & Life Ins.	\$ 10,180,423	\$ 10,256,254	\$ 11,922,000	\$ 12,397,688	4.0%



Worker Compensation, Indemnification and Unemployment

Reading is widely recognized for our safety policies and practices, including our safety committee which is comprised of department heads and front-line employees of multiple departments. In FY24, we have a modest 1.3% increase in our worker compensation line.

The FY24 budget has an increase of 3.8% in the indemnification costs for police and fire, given the wide variability of this expense line.

Our Town Accountant forecasts no change in FY24 to the unemployment line, given the backdrop of the strong job market.

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 Change
Worker Compensation	\$ 367,860	\$ 370,389	\$ 385,000	\$ 390,000	1.3%
111f Retire. Pending Wages	\$ 150,000	\$ -	\$ -	\$ -	0.0%
111f Expenses	\$ 142,304	\$ 143,771	\$ 130,000	\$ 135,000	3.8%
Total 111f Indemnification	\$ 292,304	\$ 143,771	\$ 130,000	\$ 135,000	3.8%
Unemployment - Schools	\$ -	\$ 21,845	\$ 55,000	\$ 55,000	0.0%
Unemployment - Town	\$ -	\$ 111	\$ 15,000	\$ 15,000	0.0%
Professional Services	\$ 3,420	\$ 3,420	\$ 5,000	\$ 5,000	0.0%
Total Unemployment	\$ 3,420	\$ 25,376	\$ 75,000	\$ 75,000	0.0%

FINCOM Reserves

The Finance Committee has an emergency reserve fund for unforeseen expenses. Typically funding requests during the fiscal year are brought to Town Meeting. However, there are occasions when the matter is needed but sufficiently small that FINCOM can resolve the issue, without needing to resort to calling a Special Town Meeting. If the Reserves balance is too small to fund an unforeseen expense, state law does allow a joint meeting of FINCOM and the Select Board to authorize a transfer from another line with a surplus, but this approach has only been used in Reading once.

Regional Vocational Schools

Tuition for the primary vocational school Northeast Metropolitan Regional Vocation High School in Wakefield is established by prior year's enrollment, although we do not know their final budget at Reading's Annual Town Meeting. Students may enroll in two other vocational schools, Minuteman and Essex North Vocational schools, through school choice. Those tuitions are set by actual attendance, which by state law is not confirmed until late fall during the school year. The estimates for those costs are



therefore much more variable – in fact we rarely know what our current year costs are until later in the spring, despite our many inquiries.

Note that the Wakefield school has received MSBA and regional voter approval for funding a new building. Within the next few years Reading will be assessed a cost of about \$250,000 annually for 30-40 years, in addition to tuition.

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 Change
North East Regional	\$ 453,782	\$ 571,636	\$ 610,000	\$ 665,600	9.1%
Essex North	\$ 165,770	\$ 141,493	\$ 180,000	\$ 187,200	4.0%
Minuteman	\$ 40,448	\$ 43,654	\$ 80,000	\$ 52,000	-35.0%
Total Vocational School	\$ 660,000	\$ 756,783	\$ 870,000	\$ 904,800	4.0%

State Assessments

Town Meeting does not vote on these charges, they are deducted from any State Aid payments the Town receives. Federal monies available have slowed the recent growth of the MBTA Assessment.

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 Change
MBTA	\$ 567,507	\$ 575,265	\$ 589,268	\$ 600,000	1.8%
School Choice	\$ 78,587	\$ 90,863	\$ 119,053	\$ 100,000	-16.0%
Charter School	\$ 43,537	\$ 31,687	\$ 32,835	\$ 35,000	6.6%
SPED Assessment	\$ 17,639	\$ 2,954	\$ 3,106	\$ 25,055	706.7%
RMV, MAPC, Air Polltin	\$ 38,501	\$ 35,362	\$ 35,792	\$ 39,500	10.4%
TOTAL	\$ 745,771	\$ 736,131	\$ 780,054	\$ 799,555	2.5%



Town Budget by Department

FY24 Budgets

As seen in the next table, the Town Manager's FY24 budget for Town departments shows a 4.1% increase when compared to FY23. This budget shows a reorganization of Town Departments, making Technology stand-alone, separate from Administrative Services. This reorganization is the reason for a larger than normal increase in Technology, but it is balanced by a neutral increase in Administrative Services. Public Services shows a decrease of -1.5% due to the same restructure which has the Assistant Town Manager, Matt Kraunelis, overseeing both departments.

Department	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Administrative Services	\$ 2,296,941	\$ 2,509,227	\$ 2,646,025	\$ 2,681,675	1.3%
Technology	\$ 846,763	\$ 948,844	\$ 1,021,050	\$ 1,084,960	6.3%
Public Services	\$ 1,241,111	\$ 1,544,733	\$ 1,757,650	\$ 1,731,100	-1.5%
Finance	\$ 882,585	\$ 921,491	\$ 1,042,700	\$ 1,090,900	4.6%
Public Safety	\$ 11,760,064	\$ 12,728,158	\$ 13,462,925	\$ 14,035,626	4.3%
Public Works	\$ 5,998,998	\$ 6,474,995	\$ 6,707,125	\$ 6,901,550	2.9%
Library	\$ 1,771,611	\$ 1,853,268	\$ 2,019,300	\$ 2,105,025	4.2%
Facilities	\$ 2,944,169	\$ 3,478,242	\$ 3,660,150	\$ 4,003,430	9.4%
Town Departments Total	\$ 27,742,243	\$ 30,458,959	\$ 32,316,925	\$ 33,634,266	4.1%



Wages

A large portion of the increases in the Department budgets are attributed to pay and class study changes in wages for non-union employees. Technology wages increase by 8.9% due to the organizational restructuring, but it is offset by a decrease of -4.5% in Public Services and a 0.2% increase in Administrative Services. This FY24 budget shows a full implementation of the pay and class study funded by Town Meeting and initially presented at November 2022 Town Meeting. All other wage increases for non-union employees are mandated by contracts. This budget does not include any additional head count or new positions, but it does reflect the full time Veterans Services Officer and full time Pleasant Street Center clerk. The total wage increase for all Town Employees is 3.4%, which is under the guidance issued by FinCom of 3.75%.

Department	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Administrative Services	\$ 1,113,357	\$ 1,161,121	\$ 1,206,325	\$ 1,208,975	0.2%
Technology	\$ 417,722	\$ 423,300	\$ 445,150	\$ 484,600	8.9%
Public Services	\$ 1,114,849	\$ 1,252,972	\$ 1,497,150	\$ 1,429,100	-4.5%
Finance	\$ 758,216	\$ 788,421	\$ 887,050	\$ 931,750	5.0%
Public Safety	\$ 11,264,261	\$ 12,038,659	\$ 12,759,675	\$ 13,307,475	4.3%
Public Works	\$ 2,746,413	\$ 2,889,838	\$ 3,149,925	\$ 3,236,600	2.8%
Library	\$ 1,410,891	\$ 1,486,906	\$ 1,619,850	\$ 1,698,150	4.8%
Facilities	\$ 868,562	\$ 908,128	\$ 941,800	\$ 972,100	3.2%
Town Department Wages	\$ 19,694,269	\$ 20,949,345	\$ 22,506,925	\$ 23,268,750	3.4%



Full Time Equivalents (FTEs)

The FY24 budget has no additional head count or new positions proposed. The organizational restructuring account for -0.8% in Administrative Services and -0.5% in Public Services. Each budget splits the Assistant Town Manager, Matt Kraunelis, who will oversee both Departments. This budget reflects Technology moving to a standalone Department separate from Administrative Services.

Department	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Administrative Services	12.3	12.6	12.6	12.5	-0.8%
Technology	5.0	5.0	5.0	5.0	0.0%
Public Services	25.2	21.8	21.0	20.9	-0.5%
Finance	11.8	11.8	11.9	11.9	0.0%
Public Safety	115.2	118.2	119.0	119.0	0.0%
Public Works	43.2	43.6	44.0	44.0	0.0%
Library	23.4	24.4	24.9	24.9	0.0%
Facilities	11.0	11.0	11.0	11.0	0.0%
Town Departments Total	247.1	248.4	249.4	249.2	-0.1%



Expenses

Most Department expenses are moderate and under the FinCom guidance of 3.75%. The Technology budget increases by 4.2% which is driven by the organizational restructure, and the increases needed to invest in security and fraud prevention. The Public Services Expense budget increases by 15.9% or \$41,500, largely driven by increases to the Elder and Human Services budget to operate the Pleasant Street Center. Last but certainly not least, is the large increase in our Facilities expense of 11.5%. The Facilities expense budget carries utility costs for Town and Schools, which have seen a tremendous increase for FY24. We foresee a similar increase to utilities in the FY25 expense budget, particularly related to the cost of Natural Gas.

Department	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Administrative Services	\$ 1,183,584	\$ 1,348,106	\$ 1,439,700	\$ 1,472,700	2.3%
Technology	\$ 429,041	\$ 525,544	\$ 575,900	\$ 600,360	4.2%
Public Services	\$ 126,262	\$ 291,762	\$ 260,500	\$ 302,000	15.9%
Finance	\$ 124,369	\$ 133,070	\$ 155,650	\$ 159,150	2.2%
Public Safety	\$ 495,803	\$ 689,500	\$ 703,250	\$ 728,151	3.5%
Public Works	\$ 3,252,586	\$ 3,585,156	\$ 3,557,200	\$ 3,664,950	3.0%
Library	\$ 360,721	\$ 366,362	\$ 399,450	\$ 406,875	1.9%
Facilities	\$ 2,075,607	\$ 2,570,114	\$ 2,718,350	\$ 3,031,330	11.5%
Town Department Expense:	\$ 8,047,974	\$ 9,509,614	\$ 9,810,000	\$ 10,365,516	5.7%



Administrative Services Department

Administrative Services Department Overview

The Administrative Services Department is designed to promote organizational efficiency and communication. The Assistant Town Manager serves as the department head and fills the role of Ombudsman – an advocate for the public required by the Town Charter.

Administrative Services has five divisions as shown below. Technology was an Administrative Services division in prior years, but now is its own stand-alone department. Administrative Services works collaboratively with all departments. Some organizational costs such as Law and Property/Casualty Insurance are centralized in the Town Manager's Office.

Administrative Services Department Highlights

- The new Town Website was launched in FY23 and won the MMA's Municipal Website Award.
- Non-Union Pay/Class Study was completed with the final results present in the FY24 budget.
- The Town's Personnel Policy was updated for the first time 13 years and was fully enacted by the Select Board.



Administrative Services FY24 Budget Summary

As shown below, the Administrative Services FY24 budget is increased by 1.3%. This smaller than expected increase is driven by a decrease in the number of elections this year and the removal of the funding for results of a non-union compensation study which was fully paid for in FY23. The removal of the Technology Department also led to the smaller than expected increase.

There are no changes in staffing levels proposed for FY24 except for the removal of the Technology employees. Two part time positions are also being combined to form a full-time position in the Town Clerk's Office. Wage and Expense lines are shown separately both for informational purposes and because those lines are voted by Town Meeting.

Divisions	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Operations	\$ 703,598	\$ 754,584	\$ 784,425	\$ 767,000	-2.2%
Human Resources	\$ 178,829	\$ 243,881	\$ 201,950	\$ 223,525	10.7%
Town Manager Office	\$ 1,152,465	\$ 1,294,384	\$ 1,385,200	\$ 1,463,200	5.6%
Town Clerk Office	\$ 155,621	\$ 161,343	\$ 164,950	\$ 172,050	4.3%
Elections	\$ 106,429	\$ 55,035	\$ 109,500	\$ 55,900	-48.9%
Department Total	\$ 2,296,941	\$ 2,509,227	\$ 2,646,025	\$ 2,681,675	1.3%

Line G91 – FY24 Administrative Services Wages

Administrative Services	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Operations	\$ 549,055	\$ 613,137	\$ 625,425	\$ 607,000	-2.9%
Human Resources	\$ 148,247	\$ 151,474	\$ 162,950	\$ 184,525	13.2%
Town Manager Office	\$ 193,852	\$ 219,529	\$ 192,000	\$ 230,000	19.8%
Town Clerk Office	\$ 153,656	\$ 156,783	\$ 159,950	\$ 167,050	4.4%
Elections	\$ 68,547	\$ 20,198	\$ 66,000	\$ 20,400	-69.1%
Department Wages	\$ 1,113,357	\$ 1,161,121	\$ 1,206,325	\$ 1,208,975	0.2%



Line G92 – FY24 Administrative Services Expenses

Administrative Services	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Operations	\$ 154,544	\$ 141,447	\$ 159,000	\$ 160,000	0.6%
Human Resources	\$ 30,582	\$ 92,407	\$ 39,000	\$ 39,000	0.0%
Town Manager Office	\$ 958,613	\$ 1,074,855	\$ 1,193,200	\$ 1,233,200	3.4%
Town Clerk Office	\$ 1,965	\$ 4,561	\$ 5,000	\$ 5,000	0.0%
Elections	\$ 37,882	\$ 34,837	\$ 43,500	\$ 35,500	-18.4%
Department Expenses	\$ 1,183,584	\$ 1,348,106	\$ 1,439,700	\$ 1,472,700	2.3%



Operations Division

Division Overview

In FY24 two titles are changing appreciably in this department. First, the Director of Administrative Services position is now changed to the Assistant Town Manager held by Matt Kraunelis, who also serves as the Ombudsman, a required position in the Town Charter. The Business Administrator title is changing to Director of Communications and Risk Management and is the division head. The operations division also includes the Procurement Officer (shared by town & schools), part-time Operations Specialists (financial software and special projects) and support staff shared with the department. This division is the centralized location for procurement, risk management, communications, and constituent services. Postage is centralized in this division, as well as equipment maintenance.

Division Activities

Operations and Procurement continues to manage risk, communications, procurement, and special projects. During FY23 Operations worked with a multi-departmental team incorporating the Technology Division, Economic Development, and the Town Manager's office to build and launch a new municipal website, working with CivicPlus. The new website incorporates live social media updates, improved search, document and agenda management tools, quick launch departmental buttons, improved news features, and more. In January 2023, Reading received the Municipal Website Award for communities of 25,000 or more. Other tasks include providing all-online bidding services, media relations, contract management across departments, departmental and board analytical support, constituent services, managing the Safety Committee, and Risk Management.

Special Projects going from FY23 into FY24 include- Cybersecurity Response Plan and Cyberliability Insurance (in partnership with the Technology Department and the School Department, Elementary School Building Committee, and Budget redesign.



FY24 Budget Summary

Support staff for the Town Clerk and Human Resources as well as overtime for evening meetings are contained in this budget. Multifunction devices (copiers) across all town departments are supported by this division. Some professional development funding is added for the new Town Manager.

In FY24 the Operations salary line item is declining 2.9% overall, in part because the Administrative Services Director is now the Assistant Town Manager and that salary is split between this division and Public Services. Other salaries in this division increased due to the 2022 Pay and Class Study, which for most people in this division will not take effect until FY24.

Operations	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Assistant Town Manager	\$ 113,669	\$ 116,866	\$ 121,150	\$ 71,900	-40.7%
Director of Communications & Risk	\$ 88,531	\$ 91,010	\$ 94,375	\$ 100,350	6.3%
Procurement Officer	\$ 80,472	\$ 82,731	\$ 85,800	\$ 90,750	5.8%
Support Staff	\$ 243,869	\$ 258,968	\$ 309,100	\$ 329,000	6.4%
Overtime	\$ 17,957	\$ 9,576	\$ 15,000	\$ 15,000	0.0%
Buyback	\$ 4,558	\$ 53,986	\$ -	\$ -	
Division Wages	\$ 549,055	\$ 613,137	\$ 625,425	\$ 607,000	-2.9%
Postage	\$ 102,038	\$ 83,661	\$ 87,500	\$ 87,500	0.0%
Copier Leases & Supplies	\$ 38,935	\$ 39,847	\$ 45,000	\$ 45,000	0.0%
Professional Development	\$ 8,973	\$ 10,282	\$ 18,000	\$ 18,000	0.0%
Supplies, Repairs, Other	\$ 4,598	\$ 7,657	\$ 8,500	\$ 9,500	11.8%
Division Expenses	\$ 154,544	\$ 141,447	\$ 159,000	\$ 160,000	0.6%



Human Resources Division

Human Resources Division Overview

The HR division provides support to the Town (Town Manager); to the Schools (Superintendent); to the Light Department (General Manager) and to all Retirees (in conjunction with the independent Retirement Board and the Massachusetts Teachers' Retirement System). Collaboration with the Finance Department occurs daily. Beginning in FY24, the division will report directly to the Town Manager.

Human Resources Division Activities

FY23 was a busy fiscal year for HR. The division worked with a consultant to implement a pay and class study for our non-union positions. Several mid-year changes were made with the remainder to occur in FY24. In addition, a new set of personnel policies were adopted by the Select Board in September 2022. Said updates will lead to better management and more autonomy for the division and the Town Manager. Both endeavors were done with the intent to remain a competitive employer in a tough labor market.

Human Resources Division FY24 Budget Summary

In FY23, expense line items were increased based on expenditure trends. For FY24, the expenses are being requested at level funding. Salary increases will be in line with the pay and class changes.

As in previous years, employee retention and attraction remain a top goal. Several employees have left for more pay in recent years, and a good number of them have been welcomed back, as perhaps they realize the invisible value of that culture in Reading. As we look to the future, we remain attentive in adapting to the times so Reading remains a relevant and desirable place to have a career.



Human Resources Division FY24 Budget Summary (Continued)

Human Resources	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
HR Director	\$ 82,955	\$ 85,752	\$ 88,900	\$ 107,725	21.2%
HR Generalist	\$ 63,923	\$ 65,722	\$ 74,050	\$ 76,800	3.7%
Buyback	\$ 1,369	\$ -	\$ -	\$ -	
Division Wages	\$ 148,247	\$ 151,474	\$ 162,950	\$ 184,525	13.2%
Prof/Tech Services	\$ 415	\$ 24,727	\$ 6,500	\$ 6,500	0.0%
Advertising	\$ 1,887	\$ 4,720	\$ 5,000	\$ 5,000	0.0%
Employee Physicals	\$ 24,430	\$ 18,087	\$ 18,500	\$ 18,500	0.0%
DOT Certifications	\$ 3,850	\$ 4,873	\$ 4,000	\$ 4,000	0.0%
Training Initiatives	\$ -	\$ -	\$ 5,000	\$ 5,000	0.0%
Funding for Non Union P&C	\$ -	\$ 40,000	\$ -	\$ -	
Division Expenses	\$ 30,582	\$ 92,407	\$ 39,000	\$ 39,000	0.0%



Town Manager's Office

Town Manager's Office Overview

Under the Reading Home Rule Charter, the Town Manager is appointed by the Select Board for the efficient administration of all functions placed under his control. The Town Manager serves as the Chief Procurement Officer and has certain fiduciary responsibilities over the Town, School, and Light Departments.

Town Manager's Office includes centralized costs such as Legal and Property/Casualty Insurance, as well as some costs associated with the elected Select Board and appointed Finance Committee.

Town Manager's Office Activities

- Maintain oversight of all typical annual Town operational activities.
- Supervise Town capital projects and change schedules.
- Oversee budget and financial long-term planning.
- Oversee administrative functions as directed by the Select Board and Finance Committee.

Town Manager's Office FY24 Budget Summary

The Town Manager wages are set by contract. Property/casualty insurance expenses are driven higher by complexities brought on by the pandemic and will remain at those levels for a while. Legal expenses continue to be difficult to predict, as complex and time-consuming issues come before the Select Board. In FY2023, the Select Board rolled out a new process to provide more funding to volunteer boards. Annually, the volunteer boards come before the Select Board with project ideas and funding requests that are voted in open session. While not perfect, this process provides for a more inclusive and transparent way to fund our critical volunteer boards. For FY2024, the Select Board has requested an increase of this reserve fund allocation for a total of \$20,000. The Town Manager Reserves have been increased to \$20,000; this line has been instrumental in funding community events in the Town Common, particularly in the summer months. The Cultural Council line is continued because of their long-lead time to give out grants.



Town Manager's Office FY24 Budget Summary (Continued)

Town Manager's Office	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Town Manager	\$ 193,852	\$ 219,529	\$ 192,000	\$ 230,000	19.8%
Division Wages	\$ 193,852	\$ 219,529	\$ 192,000	\$ 230,000	19.8%
P&C Insurance	\$ 545,023	\$ 664,463	\$ 767,000	\$ 787,000	2.6%
Town Counsel	\$ 302,017	\$ 277,941	\$ 275,000	\$ 285,000	3.6%
Other legal	\$ 33,625	\$ 38,330	\$ 40,000	\$ 40,000	0.0%
Town Mgr Reserves	\$ 6,560	\$ 22,744	\$ 15,000	\$ 20,000	33.3%
Town Mgr other	\$ 1,500	\$ -	\$ -	\$ -	
Cultural Council	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0.0%
Select Board	\$ 1,608	\$ 2,595	\$ 17,600	\$ 22,600	28.4%
Finance Committee	\$ 60,280	\$ 60,780	\$ 70,600	\$ 70,600	0.0%
Division Expenses	\$ 958,613	\$ 1,074,855	\$ 1,193,200	\$ 1,233,200	3.4%



Town Clerk /Elections Division

Town Clerk Division Overview

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's Office is responsible for providing reliable and efficient service to the public, while keeping and preserving all public records and historic documents for current and future residents.

Town Clerk Division Activities

The Town Clerk /Elections Division is involved in a vast amount of activities. This list is a limited example of what is happening within the office throughout the year.

- Centralized Document Storage for Town and Schools
- Dog Licensing Hearing Officer
- Licensing
- Maintain and track Open Meeting Law requirements
- Primary Public Records Requests Access Officer
- Reporting Requirements
- State, Local and Special Election Administration
- Town and Federal Census
- Town Meetings
- Vital Records Management

Voter Registration Maintenance and Processing

Town Clerk FY24 Budget Summary

There is a significant decrease in the elections line items this year due to only two elections in the fiscal year. This line item changes every year depending on the number of elections scheduled. Due to the increased complexity of public records requests (PRR) and increased requirements of this division, a request has been made to combine two existing part-time positions into one full-time position.



Town Clerk Division FY24 Budget Wages and Expenses

Town Clerk's Office	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Town Clerk	\$ 90,629	\$ 93,168	\$ 96,600	\$ 100,400	3.9%
Assistant Town Clerk	\$ 59,492	\$ 62,386	\$ 63,350	\$ 66,650	5.2%
Buyback	\$ 3,536	\$ 1,229	\$ -	\$ -	
Division Wages	\$ 153,656	\$ 156,783	\$ 159,950	\$ 167,050	4.4%
Prof/Tech Services	\$ 1,965	\$ 4,561	\$ 5,000	\$ 5,000	0.0%
Division Expenses	\$ 1,965	\$ 4,561	\$ 5,000	\$ 5,000	0.0%

Elections Division FY24 Budget Wages and Expenses

Elections	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Election Workers	\$ 89,935	\$ 17,771	\$ 80,000	\$ 20,000	-75.0%
Registrars	\$ 2,072	\$ 2,427	\$ 2,500	\$ 2,500	0.0%
Town Meeting Monitor	\$ -	\$ -	\$ 1,000	\$ 1,500	50.0%
State Grant support	\$ (23,460)	\$ -	\$ (17,500)	\$ (3,600)	100.0%
Division Wages	\$ 68,547	\$ 20,198	\$ 66,000	\$ 20,400	-69.1%
Elections expenses	\$ 29,551	\$ 26,963	\$ 29,500	\$ 21,500	-27.1%
Census expenses	\$ 8,076	\$ 6,392	\$ 12,000	\$ 12,000	0.0%
Town Meeting expenses	\$ 255	\$ 1,482	\$ 2,000	\$ 2,000	0.0%
Division Expenses	\$ 37,882	\$ 34,837	\$ 43,500	\$ 35,500	-18.4%



Technology Department

Technology Department Overview

The Town of Reading Technology Department provides centralized network and telecommunications services, as well as distributed internet, audio/video, software, personal computer support and geographic information systems (GIS) mapping. The department coordinates many technology activities with both the School and Light Departments, as well as with other communities to support regionalization agreements.

Technology Department Activities

The technology department continued to work with the various town departments to adapt the services and solutions provided as the needs of the town departments continued to evolve. The technology department was fortunate to have received a grant to upgrade the town's fiberoptic network. We have completed the upgrade funded by this grant and have moved the last remaining public safety radio system antenna onto it. Separately, we have been awarded a grant to upgrade our electronic document storage system and work on that will begin this spring. The department participated in the renovations performed in our police department and although there are still some supply chain issues preventing it from completing, the result so far is providing the town with some appreciated resources that it hadn't had access to prior to this work. The town's GIS administrator completed a planimetric project that had been started last fiscal year and should result in valuable data to the town for the next few years.

Technology Department FY24 Budget Summary

The technology department is asking to increase its budget compared to last year. The overall increase is 7.98%, and there are a few reasons for this. There are recommended salary increases as the result of the pay and class study performed earlier this year. The expense increase can be attributed to a variety of needs in individual accounts, but in almost every case the increase is due to software licensing costs rising, or an increase in the subscription costs for a hosted solution. Some of these licensing and subscription



increases are the expected annual renewal changes, while others are the result of adding options to our various solutions to further support the town's ability to offer more online solutions to residents. The account that contains the town's cellular data costs was the only account that is being requested to increase that is not due to a licensing or subscription change, but rather is due to a rising demand for access to resources/systems that various departments need to perform their jobs while out in the field.

Technology	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Technology Director	\$ 119,230	\$ 122,598	\$ 124,550	\$ 142,350	14.3%
GIS Administrator	\$ 88,864	\$ 72,840	\$ 84,100	\$ 92,700	10.2%
Software Training Coord.	\$ 71,727	\$ 73,745	\$ 76,400	\$ 82,550	8.0%
Computer Technicians	\$ 114,614	\$ 138,633	\$ 143,100	\$ 152,000	6.2%
Technology Overtime	\$ 7,374	\$ 9,244	\$ 17,000	\$ 15,000	-11.8%
Buyback	\$ 15,913	\$ 6,239	\$ -	\$ -	
Division Wages	\$ 417,722	\$ 423,300	\$ 445,150	\$ 484,600	8.9%
Landlines & Wireless Phones	\$ 113,664	\$ 117,117	\$ 115,000	\$ 118,000	2.6%
Professional Services	\$ 8,339	\$ 16,550	\$ 24,000	\$ 24,000	0.0%
Technical Licenses/Support	\$ 40,412	\$ 77,369	\$ 63,000	\$ 66,000	4.8%
Parts, Supplies. Other	\$ 15,976	\$ 23,665	\$ 44,000	\$ 44,000	0.0%
PC Hardware	\$ 3,150	\$ 1,880	\$ 35,000	\$ 33,860	-3.3%
Network Hardware	\$ 1,194	\$ 23,933	\$ 15,000	\$ 15,000	0.0%
Parts&Equipment	\$ 182,735	\$ 260,514	\$ 296,000	\$ 300,860	1.6%
Financial software	\$ 93,434	\$ 104,171	\$ 103,000	\$ 111,300	8.1%
Public Safety software	\$ 50,562	\$ 55,961	\$ 57,300	\$ 59,300	3.5%
Permits & Lic. software	\$ 31,683	\$ 36,301	\$ 37,000	\$ 45,000	21.6%
GIS Mapping software	\$ 15,300	\$ 15,783	\$ 17,000	\$ 17,000	0.0%
Document storage	\$ 13,611	\$ 13,611	\$ 15,000	\$ 15,000	0.0%
Facilities Work Order	\$ 18,381	\$ 19,610	\$ 22,000	\$ 22,000	0.0%
Website & Communication	\$ 10,030	\$ 5,889	\$ 13,000	\$ 13,300	2.3%
Assessor software	\$ 9,225	\$ 9,625	\$ 11,000	\$ 12,000	9.1%
Other software	\$ 4,080	\$ 4,080	\$ 4,600	\$ 4,600	0.0%
Software Licenses	\$ 246,307	\$ 265,030	\$ 279,900	\$ 299,500	7.0%



Public Services Department

Public Services Department Overview

The Public Services Department (PSD) provides a wide range of services to the community and is divided into Administration, Community Services and Community Development. Community Services includes Elder/Human Services, Recreation and Veteran's Services; Community Development includes Planning & Economic Development, Inspections, Conservation and Historical.

Public Services Department FY24 Budget Summary

As shown below, the PSD FY24 budget is decreased by 1.5%. This change is largely due to only half of the department head's salary being attributed to the Public Services budget. The rest of the salary can be found in the Administrative Services budget which now falls under the same department head, the Assistant Town Manager. The hiring of some newer employees who have started at a lower step than their predecessors has also accounted for some of the decrease.

Divisions	Town Meeting					Town Manager
	FY21 Actual	FY22 Actual	FY23 BUDGET	FY24 Budget	Change	
Administration	\$ 326,914	\$ 426,181	\$ 403,900	\$ 288,450	-28.6%	
Community Services	\$ 460,252	\$ 553,619	\$ 710,175	\$ 784,800	10.5%	
Community Development	\$ 453,946	\$ 564,933	\$ 643,575	\$ 657,850	2.2%	
Department Total	\$ 1,241,111	\$ 1,544,733	\$ 1,757,650	\$ 1,731,100	-1.5%	



Line H91 - FY24 Public Services Wages

Divisions	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Administration	\$ 305,061	\$ 308,470	\$ 358,900	\$ 243,450	-32.2%
Community Services	\$ 340,810	\$ 405,446	\$ 554,675	\$ 587,800	6.0%
Community Development	\$ 468,978	\$ 539,056	\$ 583,575	\$ 597,850	2.4%
Department Wages	\$ 1,114,849	\$ 1,252,972	\$ 1,497,150	\$ 1,429,100	-4.5%

Line H92 - FY24 Public Services Expenses

Divisions	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Administration	\$ 21,853	\$ 117,711	\$ 45,000	\$ 45,000	0.0%
Community Services	\$ 119,442	\$ 148,173	\$ 155,500	\$ 197,000	26.7%
Community Development	\$ (15,033)	\$ 25,877	\$ 60,000	\$ 60,000	0.0%
Department Expenses	\$ 126,262	\$ 291,762	\$ 260,500	\$ 302,000	15.9%



Administration Overview

Public Services Administration Division Overview

This division includes the department head and the support staff for the entire department. Some expenses (Professional Development, Office Supplies) are centralized in this division. This division also is responsible for financial transactions ranging from payroll to invoices and receipts.

Public Services Administration Division FY24 Budget Summary

Support staff includes two full-time and two part-time employees. Additional administrative support is provided from the Town Manager's administrative specialist.

Administration	Town Meeting					Town Manager
	FY21 Actual	FY22 Actual	FY23 BUDGET	FY24 Budget	Change	
Assistant Town Manager	\$ 135,355	\$ 139,045	\$ 141,450	\$ 71,900	-49.2%	
Support Staff	\$ 165,724	\$ 164,049	\$ 187,450	\$ 166,550	-11.1%	
Overtime	\$ 3,981	\$ 3,858	\$ 12,500	\$ 12,500	0.0%	
Revolving Fund support	\$ -	\$ -	\$ (7,500)	\$ (7,500)	-100.0%	
Buyback	\$ -	\$ 1,518	\$ 25,000	\$ -		
Division Wages	\$ 305,061	\$ 308,470	\$ 358,900	\$ 243,450	-32.2%	
Outsourced Prof Svcs	\$ 4,523	\$ 100,860	\$ 10,000	\$ 10,000	0.0%	
Prof. Development	\$ 2,390	\$ 5,077	\$ 10,000	\$ 10,000	0.0%	
Office Supplies	\$ 4,063	\$ 2,538	\$ 9,000	\$ 9,000	0.0%	
Mileage	\$ 6,386	\$ 7,692	\$ 10,000	\$ 10,000	0.0%	
Advertising/Utilities	\$ 4,492	\$ 1,544	\$ 6,000	\$ 6,000	0.0%	
Division Expenses	\$ 21,853	\$ 117,711	\$ 45,000	\$ 45,000	0.0%	



Community Services

Community Services Overview

Community Services includes:

- Recreation (REC)
- Elder/Human Services (EHS)
- Veterans Services Office (VSO)

Community Services FY24 Budget Summary

Community Services is back in full force running in-person programs. Recreation and Elder & Human Services have reached pre-pandemic enrollment in several programs. Interest in community activities continues to increase. Additional funding through ARPA has allowed our team to increase hours of part-time staff and offer higher quality programs to our 60+ community at little to no cost including Day bus trips, Wellness Wednesdays, Lunch & Learns, etc. Veterans Services has increased the number of veterans receiving rightful aid. Ceremonies on Memorial Day and Veterans Day have also seen record attendance. Recreation continues to grow exponentially with existing and new programming, garnering 637 new accounts since July of last year. In addition, Recreation has created new community engagement opportunities with the “Letters to Santa” program and adding extra fun elements to the Downtown Trick or Treat.

The FY24 budget for Veterans and Elder & Human Services incorporates budget increases in several areas. Staff are serving more veterans through aid as well as outreach initiatives. Elder Services is looking forward to sustaining high-quality programs (including bringing back nutritional congregate lunches) for our growing 60+ population. Finally, Recreation seeks to change the part-time Program Coordinator position to full-time, which will allow us to increase programming, program support, and community visibility.



Community Services FY24 Wages

Community Services	Town MeetingTown Manager				
	FY21 Actual	FY22 Actual	FY23 BUDGET	FY24 Budget	Change
Community Svcs Director	\$ 83,133	\$ 94,683	\$ 88,900	\$ 97,950	10.2%
Elder/Human Services	\$ 149,938	\$ 198,245	\$ 280,875	\$ 306,550	9.1%
Recreation	\$ 107,738	\$ 111,309	\$ 121,700	\$ 115,500	-5.1%
Veteran's Services	\$ -	\$ 1,209	\$ 63,200	\$ 67,800	7.3%
Comm Services Wages	\$ 340,810	\$ 405,446	\$ 554,675	\$ 587,800	6.0%
Elder/Human Svcs Administrator	\$ 4,624	\$ 71,625	\$ 76,400	\$ 79,175	3.6%
Senior Center Coordinator	\$ 38,041	\$ 11,797	\$ 40,225	\$ 57,650	43.3%
Elder/Human Svcs Clerk	\$ -	\$ -	\$ 26,600	\$ 47,000	76.7%
Van Drivers	\$ 43,949	\$ 49,680	\$ 72,700	\$ 77,200	6.2%
Nurse Advocate	\$ 69,138	\$ 71,185	\$ 73,800	\$ 76,650	3.9%
Senior Case Manager	\$ 56,451	\$ 58,037	\$ 60,150	\$ 63,700	5.9%
Overtime	\$ 3,182	\$ 313	\$ -	\$ 1,000	
Buyback	\$ -	\$ 1,057	\$ -	\$ -	
Grants/Offsets	\$ (65,448)	\$ (65,448)	\$ (69,000)	\$ (95,825)	38.9%
Elder/Human Service Wages	\$ 149,938	\$ 198,245	\$ 280,875	\$ 306,550	9.1%
Recreation Administrator	\$ 74,609	\$ 67,836	\$ 83,100	\$ 77,100	-7.2%
Recreation Coordinator	\$ 31,533	\$ 36,984	\$ 36,600	\$ 60,400	65.0%
Overtime	\$ 86	\$ -	\$ 2,000	\$ -	
Grants/Offsets	\$ -	\$ -	\$ -	\$ (22,000)	
Buyback	\$ 1,510	\$ 6,488	\$ -	\$ -	
Recreation Wages	\$ 107,738	\$ 111,309	\$ 121,700	\$ 115,500	-5.1%
Veteran's Service Officer	\$ -	\$ 1,209	\$ 63,200	\$ 67,800	7.3%
Veteran's Service Wages	\$ -	\$ 1,209	\$ 63,200	\$ 67,800	7.3%



Community Services FY24 Expenses

			Town Meeting		Town Manager	
Community Services	FY21 Actual	FY22 Actual	FY23 BUDGET	FY24 Budget	Change	
Elder/Human Services	\$ 21,836	\$ 28,618	\$ 29,500	\$ 50,000	69.5%	
Recreation (Revolving Fund)	\$ -	\$ -	\$ -	\$ -	0.0%	
Veteran's Services	\$ 97,607	\$ 119,555	\$ 126,000	\$ 147,000	16.7%	
Comm Services Expenses	\$ 119,442	\$ 148,173	\$ 155,500	\$ 197,000	26.7%	
Community Organizations	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	0.0%	
Meal Delivery	\$ 5,567	\$ 11,726	\$ 11,000	\$ 11,000	0.0%	
Programs	\$ 7,477	\$ 2,889	\$ 3,000	\$ 13,000	333.3%	
Volunteer Support	\$ 120	\$ 588	\$ 1,000	\$ 1,500	50.0%	
Other	\$ 1,671	\$ 6,415	\$ 7,500	\$ 17,500	133.3%	
Elder/Human Service Expenses	\$ 21,836	\$ 28,618	\$ 29,500	\$ 50,000	69.5%	
Recreation (Revolving Fund)	\$ -	\$ -	\$ -	\$ -	0.0%	
Recreation Expenses	\$ -	\$ -	\$ -	\$ -	0.0%	
Veteran's	\$ 97,607	\$ 119,555	\$ 126,000	\$ 147,000	16.7%	
Veteran's Expenses	\$ 97,607	\$ 119,555	\$ 126,000	\$ 147,000	16.7%	



Elder & Human Services Division

Elder & Human Services Division Overview

Reading Elder and Human Services offers a variety of programs and services to Reading residents of all ages. Whether it is assistance navigating regional support programs, transportation or giving back to the community through volunteer service. The staff is dedicated to assisting all residents in the community to live active, healthy lives. Over the past year, RECALC Committee and staff have researched other Senior Center/Intergenerational Community Centers along with their operating budgets. Findings were that EHS operates with a significantly lower budget with a heavy reliance on grants and trust funds. Therefore, we are asking for an increase in the operating budget to be able to sustain the quality programming and a nutritional daily congregate lunch programs the team hopes to implement even after the support of ARPA subsidies. In addition, as the division enrollment grows, the need for additional space and staff should be a necessary pre-planned factor.

Elder & Human Services Division Activities

- Diverse Programming Offerings in health, enrichment, exercise, events, trips, etc.
- Van Rides
- Blood Pressure Clinics
- Flu Clinics
- Memory Café
- Reading Response (Lifeline, Medical Transportation, Adult Day Health)
- Hoarding Task Force
- Adopt a Family
- Homebound Holiday Meals
- Lifeline Services
- Knox Box Program
- Bereavement Group
- Round Table Discussions with Police & Fire
- Dementia Friendly Reading
- Community Volunteer Initiatives
- Collaboration with schools, food pantry, doctors, hospitals, short-term rehabs, VNAs, Mystic Valley Elder Services
- Home Visits & Informational Roadshows
- EHS Health Fair
- Referrals for healthcare & financial assistance (fuel assistance & SNAP)
- Liaison to COA



Elder & Human Services Division Highlights

- Offered new ARPA Funded Programs - Wellness Wednesdays, Lunch & Learns, Day Trips
- Created over 15 new programs since July of 2022 – Men’s Huddle, Monthly Intergenerational Activities, Let’s Get Digital, EHS/COA Coffee Hour
- Explored off-site opportunities to expand programming by holding Memory Cafes at local restaurants and Wellness Wednesdays at the Reading Public Library
- Total Enrollments/Interactions at the center - 11,763 (7/1/2022 to 1/31/2023)
 - 5,890 have attended events
 - 2,432 have taken rides
 - 189 have participated in Bus Trips



Recreation Division

Recreation Division Overview

The mission of Reading Recreation is to provide the community with year-round recreational activities. The Division believes programs should be broad-based to meet the recreational needs of all segments of the population. The Recreation Division must continually strive to update and modify programs to meet the community's needs. As Reading's participation in and awareness of local recreational programs increase, so do expectations. The Recreation Division strives to be ready to anticipate and adapt to these expectations. Due to the increased activities and participants each year, the need for a full-time program coordinator is, as always, a top priority for the division. This position would go from 24 hours to 37.5 hours per week.

Recreation Division Activities

- Programming for all ages including sports, enrichment, special events, etc.
- Field & Amplified Use Permitting
- Parks & Fields Planning and Projects
- Liaison to the Recreation Committee & Friends of Reading Recreation
- Scholarship Awards

Recreation Division Highlights

- 5,045 program enrollments (4,739 Reading Residents, 306 Non-Residents)
- 4,185 enrollments were Ages 20 or Under - 860 were Adult 21 & Up
- Offered a total of 287 Activities ➤ 637 new account members established in MyRec (as of January 2023)
- Continued Park & Playground Improvements including Birch Meadow Design Phase I and the ARPA Approval of \$1.5million to the Birch Meadow Master Plan
- Community Engagement - Downtown Trick or Treat, Letters to Santa
- Turns back proceeds from revenue generated by Rec Revolving Fund



Veterans Services Division

Veterans Division Overview

The priority of the Veterans' Services Office is to aid and assist all veterans, their widows or spouses, and/or their dependent children, in the Town of Reading through the Massachusetts Department of Veterans Services, with short or long-term medical assistance, financial aid, assistance with state applications for veterans' benefits, and administration of veteran's benefits provided by the U.S. Department of Veterans' Affairs. The mission is to support the Veterans residing in Reading by identifying veterans and their families in need of service and providing information and access to the services for which they are eligible under the law.

Our current VSO, William Valliere, has been here since June of 2022. He is an accredited agent through Veterans Affairs and can process the claims on his own before sending to Boston to review. This enables him to help more Veterans in a timely manner and allows for more relationship building within the community. Will is hoping to reach more veterans in Reading. There is a slight increase for mileage and supplies in the FY24 operating budget to help with this initiative. In addition, since there is an uptick in veterans being served, there is also an ask to increase Veterans monthly aid.

Veterans Division Activities

- Discharge copies and requests for replacement
- Chapter 115, a public assistance program, to eligible veterans and dependents
- State annuity acquisition
- VA Healthcare applicant assistance
- Military awards and medals
- State bonus acquisition
- Tax exemptions
- Veterans license plates
- Homeless veteran referrals
- Chelsea Soldiers Home
- Employment initiatives
- Grave markers
- Burial in a National or State Veterans Cemetery
- Disability for service-connected or non-service connected disability
- G.I. Life Insurance
- VA Home Loans
- VA Educational Assistance
- VA Death Pensions



Veterans Division Highlights

- Memorial Day and Veterans Day Ceremonies received large attendance. A new memorial walkway with benches and a Vietnam Memorial was unveiled at RMHS High School on Veterans Day, to honor those who served during Vietnam and to honor those RMHS veterans who made the ultimate sacrifice for their service.
- Increase of veterans being served.
- Scuttlebutt continues to be well-attended.



Community Development

Community Development Overview

Community Development includes the following divisions Planning & Economic Development, Inspections, Conservation, and Historic.

Community Development staff remain busy working with many community and regional partners and with the State on a wide range of projects including those related to commercial development, affordable housing, sustainability, historic preservation, and more.

Plan reviews and project implementation require time, funding, and effort from a variety of staff. Staff members have identified numerous grant opportunities, helped apply for grants, and received grant awards to promote desired development and placemaking while saving on related expenses. Though important to note that many grants may require monetary match components and/or in-kind contributions such as staff hours.

Community Development FY24 Budget Summary.

For example, a downtown Business Improvement District (BID), independent of the Town government, is being discussed with many downtown stakeholders. This organization could potentially improve placemaking events in the downtown area to bring patrons and activity, provide façade and streetscape improvements, and business support. Similarly, with paid parking in highly utilized lots being implemented downtown in 2023, at the recommendation of volunteer efforts and Town Meeting approval, it could lead to the adoption of a Parking Benefit District (PBD), which allows parking revenue to be reinvested into the area.

Affordable Housing has changed to an outsourced regional agreement and that budget has moved to expenses. This strategy has proved an effective way of consistent budgeting and tracking affordable housing related work, programming, and expenditures for each municipality.



Community Development FY24 Wages

Community Development	Town MeetingTown Manager				
	FY21 Actual	FY22 Actual	FY23 BUDGET	FY24 Budget	Change
Community Devel Director	\$ 82,627	\$ 87,325	\$ 100,150	\$ 95,550	-4.6%
Planning & Econ Devel	\$ 155,613	\$ 156,149	\$ 155,100	\$ 159,300	2.7%
Inspections	\$ 160,737	\$ 223,563	\$ 248,750	\$ 260,350	4.7%
Conservation	\$ 70,001	\$ 72,020	\$ 79,575	\$ 82,650	3.9%
Historic	\$ -	\$ -	\$ -	\$ -	0.0%
Comm Development Wages	\$ 468,978	\$ 539,056	\$ 583,575	\$ 597,850	2.4%
Planning Staff	\$ 60,472	\$ 60,028	\$ 79,400	\$ 80,850	1.8%
Permits Coordinator	\$ 67,571	\$ 69,524	\$ 75,700	\$ 78,450	3.6%
Regl Affordable Hsng Coord	\$ 48,817	\$ 50,182	\$ -	\$ -	
Econ Devel Staff	\$ 94,545	\$ 95,013	\$ 97,750	\$ 99,850	2.1%
Overtime	\$ 1,208	\$ 1,402	\$ -	\$ -	0.0%
Offsets	\$ (117,000)	\$ (120,000)	\$ (97,750)	\$ (99,850)	2.1%
Buybacks	\$ -	\$ -	\$ -	\$ -	0.0%
Planning/Ec Dev Wages	\$ 155,613	\$ 156,149	\$ 155,100	\$ 159,300	2.7%
Bulding Inspectors	\$ 130,329	\$ 194,517	\$ 218,750	\$ 228,150	4.3%
Elec/Plumbing Insp	\$ 74,577	\$ 79,046	\$ 80,000	\$ 82,200	2.8%
Offsets	\$ (48,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	0.0%
Buybacks	\$ 3,832	\$ -	\$ -	\$ -	0.0%
Inspections Wages	\$ 160,737	\$ 223,563	\$ 248,750	\$ 260,350	4.7%
Conservation Administrator	\$ 72,001	\$ 74,020	\$ 81,575	\$ 84,650	3.8%
Offsets	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	0.0%
Buybacks	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation Wages	\$ 70,001	\$ 72,020	\$ 79,575	\$ 82,650	3.9%



Community Development FY24 Expenses

Community Development	FY21 Actual	FY22 Actual	Town Meeting		Change
			FY23 BUDGET	FY24 Budget	
Planning & Econ Devel	\$ (15,790)	\$ 24,377	\$ 60,000	\$ 60,000	0.0%
Inspections	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation	\$ -	\$ -	\$ -	\$ -	0.0%
Historic	\$ 757	\$ 1,500	\$ -	\$ -	-100.0%
Comm Development Expenses	\$ (15,033)	\$ 25,877	\$ 60,000	\$ 60,000	0.0%
Regl Afford Housing	\$ (3,549)	\$ 6,094	\$ 75,000	\$ 75,000	0.0%
Econ Development	\$ 1,259	\$ 38,283	\$ 20,000	\$ 20,000	0.0%
Offsets	\$ (13,500)	\$ (20,000)	\$ (35,000)	\$ (35,000)	0.0%
Planning & Econ Devel	\$ (15,790)	\$ 24,377	\$ 60,000	\$ 60,000	0.0%



Planning Division

Planning Division Overview

The Planning Division provides technical services to the Town and the relevant land use boards. Several long-range plans regarding economic development, transportation, housing, and other aspects of land use serve as a guide for planning staff in helping to achieve stated goals for the Town. Planning processes aid civic leaders, businesses, and citizens in envisioning and implementing possibilities for the future. In addition to long-range planning, planning staff also develop action plans aimed at providing solutions to current community problems and at addressing daily needs.

Planning Division Activities

- Development Administration:
 - Downtown:** The Postmark, Ace Flats, Rise 475, 14 Chapin Ave, The Chronicle, 18 Woburn Street, 6 Chute Street, 459 Main Street, 25 Haven Street.
 - South Main St:** 24-unit housing redevelopment at former Smith Oil site, 258 Main Street, Bagel World.
 - North Main St:** Reading Animal Clinic.
 - Subdivisions:** Coakley Way (Lyle Estates), Lenetta Lane (Barton Estates), Veterans Way, 116 West St, 40 Grove St, Grandview Road, Small Lane, Joy Lane (off Howard Street); Sanborn Lane, Annette Lane, Beacon Street.
 - Town Projects:** Auburn Street Water Tank, Gazebo Circle Pump Station, South Street Pump Station, Birch Meadow Master Plan Phase I.
 - Other:** Eaton Lakeview 40B, Meadowbrook Golf Club, Johnson Woods, Criterion, Austin Preparatory School, Minor Site Plan Reviews (i.e., Change of Uses, Outdoor Commerce, Dining, Programming and Storage, Façade improvements) & Sign Permits.
- Zoning Bylaw Amendments: Working on zoning amendment needs related to the MBTA Communities legislation; future amendments may include modernizing the Use Table and Use Definitions; Industrial District updates; aligning the Floodplain Overlay District with NFIP model bylaw; updating the Sign Bylaw, Parking requirements, and other sections of the Zoning Bylaw.



- Subsidized Housing Inventory: Staff working with DHCD to ensure that permitted units stay on SHI and that the Town maintains 10% at least until the 2020 Census denominator is determined [official number expected in Spring 2023].
- Housing Production Plan: Staff and consultant led process to update the Housing Production Plan. Public engagement and plan review led and final plan due by February 2023.
- MNRHSO: The Metro North Regional Housing Services Office added the City of Woburn in 2020 and has changed to a consultant-led service model. Anser Advisory is the consultant and helps the Town on programming, research, and resident support.
- Relmage Reading: Grant-funded effort to establish downtown district management organization; after a year of outreach, a Steering Committee was formed to take the lead on potential creation of Business Improvement District (BID) in 2021 and 2022. The BID continues its efforts to reach implementation with support from the Town staff as needed.
- Downtown Parking Kiosks: Continuing to procure and contract for the paid parking kiosks recommended by the previous Parking Advisory Recommendations Committee (PARC) and approved at Town Meeting. Further public awareness and education to ensue upon procurement.
- Bicycle and Multi-modal travel: Staff reviewing further need for transit-oriented development and support through use of annual TNC funds. Implementing recommendations of the Bike and Pedestrian Plan, corridor improvements, bicycle parking in high use areas.
- Streetscape Project & Municipal Lot Redesign: Staff have been working with Engineering on scope, funding, design concepts, and consultant coordination for the Phase II Streetscape Project (Lower Haven & High), and a redesign of the Upper Haven parking lot behind CVS. Public engagement on the effort is expected in 2023. A MassWorks Infrastructure grant application is also being prepared.
- Green Communities Designation: Staff previously worked with MAPC to successfully complete criteria needed for Green Communities Designation; an application for designation was submitted to DOER in December 2021. Upon submission it was found new legislation language is needed and such is underway. The Town will look to reapply for designation in late 2023.
- Net Zero Plan: Staff applied for Community Compact grant funding to support a local Net Zero Plan initiative and development in order to align with State energy goals/requirements. Also applied for MAPC Technical Assistance Program (TAP) funding to further support the upcoming effort.



- Hazard Mitigation Plan Update: As required per the State, the Town is updating its Hazard Mitigation Plan to conform to FEMA requirements and remain eligible for potential grant funding.
- Local Rapid Recovery Plan (LRRP): Working with Economic Development staff to implement recommendations of the LRRP with use of earmark funding.
- Eastern Gateway: Ongoing analysis of redevelopment potential, infrastructure needs, and constraints, with some conceptual design work by consultants (i.e., Gamble Associates).
- Walkers Brook Drive Corridor Study: Housing Choice Initiative grant work for further survey and conceptual design improvements for the Walkers Brook Drive corridor and intersections. This builds upon previous efforts in the area.
- Municipal Vulnerability Preparedness (MVP): Staff worked with consultant to be designated an MVP community in fall 2020, which unlocked further grant opportunities. Staff applied for and were awarded \$2.1 million for the Maillet, Sommes, Morgan wetland project and are continuing the effort towards completion.
- Community Garden: Staff applied for MAPC Accelerating Climate Resilience (ACR) grant to fund Phase II of the Mattera Community Garden. Such was awarded and the project will be completed in 2023.
- ArtBox Program: Staff worked with local artists to develop a place-making initiative that highlights the importance of public art. Staff are looking to expand this initiative in 2023. Additional public art, culture, placemaking, and programming opportunities are under review and consideration.



Economic Development Division

Economic Development Division Overview

The Economic Development Division provides professional, technical work advancing the Town's economic development activities and goals to generate revenue for the Town. The Town does this through streamlined permitting, policy updates, business resources and incentives, and proactive implementation the Town's Economic Development Action Plan. Our approach is to 1) keep downtown vital, 2) preserve what is important, 3) be queued up for opportunities. Reading's Economic Development Action Plan is available on the Town's website.

Economic Development Division Activities

Grants Received (2021-2022)

- \$250,000 DHCD Housing Choice Grant Program – to support the community engagement process and design of a comprehensive reimagining of the Walkers Brook
- \$25,000 MassDevelopment Real Estate Technical Services (BID) – to business improvement district initiative
- \$2,500 Northern Bank Community Grant – to support the campaign for the business improvement district.

State Earmarks Received by Reading (2022)

- \$100,000 Implementation of Placemaking and the Local Rapid Recovery Plan within Reading's Downtown

Economic Development Initiatives

- The Town will undertake a comprehensive redesign of Walkers Brook Drive through a robust community and stakeholder engagement campaign. The goal of the redesign of Walkers Brook Drive is to facilitate multi-modal use of the corridor, increase safety, and establish important infrastructure improvements to stimulate economic development throughout the corridor.



- Economic Development Summit- The Division organized and hosted its 6th Economic Development Summit. The Economic Development Director will begin planning for the next Economic Development Summit for the Fall of 2023.
- Business Improvement District (BID) Technical Assistance- Assisted with ongoing grant funded technical assistance to support the establishment of a business improvement district (BID). A private group of property owners, business owners and residents are actively working together to garner downtown property owner support in a petition process to establish this organization. More here: <https://downtownreadingma.com/>
- The Town will plan to host up to three special events on the Reading Town Common and establish beer gardens at these events. The Town will also collaborate with the Chamber of Commerce and the Rotary Club to assist in stewarding Winterfest and the Fall Street Fair.
- Update to Downtown Business Guide & Parking Map will occur as new parking changes occur at the Upper Haven and Brande Court parking lots.
- Bistro Table Program – Several downtown businesses already have bistro tables available for use once outdoor conditions are acceptable for their use. The Town is planning to expand the bistro table program to businesses who are looking for additional outdoor seating.
- Downtown Placemaking – The Town is applying for grant funding under the Community One Stop for Growth to create a Placemaking Master Plan. This plan will include short, medium, and long-term goals regarding placemaking throughout Reading’s Downtown district. The Town will utilize the \$100,000 American Recovery Plan Act (ARPA) earmark for additional public art, wayfinding, signage, and placemaking initiatives in the downtown.
- Business Openings (2022) – Fifteen new business openings including two food establishments, one medical establishment service, nine personal service establishments, and three retail establishments. All newly constructed commercial spaces in downtown are under lease agreement or have been purchased by commercial businesses, who are working toward construction and opening.



Inspections Division

Inspections Division Overview

A full-time Building Commissioner and three part-time building inspectors (each retired as Building Commissioner from another community and collectively bring 60+ years of expertise to Reading), plus two part-time highly-credentialed Plumbing/Gas and Electrical Inspectors round out the team.

Inspections Division Activities

All four Building Inspectors work collaboratively on projects to assure Town and State requirements are met. The Building Commissioner works closely with the Planning Division and Zoning Board of Appeals admin staff to assure proposals conform to the Zoning Bylaw. The Permits Coordinator helped with the migration to the new online permitting software, which also required training staff and guiding Applicants. Building and Permitting staff provides support on zoning amendments, state designations (i.e. Housing Choice Initiative data), long-term plan initiatives (i.e. Housing Production Plan data), and land use applications (Home Business Certificates, etc.).



Conservation Division

Conservation Division Overview

The Conservation Division is responsible for protecting Reading's streams and wetlands and providing staff and technical services support to the Reading Conservation Commission. Principal duties include enforcement and administration of Massachusetts Wetland Protection Act M.G.L. Chapter 131, Section 40 and the Reading Wetland Protection General Bylaw Section 7.1. The Commission manages over 989 acres of Town-owned conservation land and monitors conservation easements and restrictions.

Conservation Division Activities

Conservation Division Activities include: leading the 2022 update on the Open Space and Recreation Plan; support on MVP Action Grant applications and development; overseeing the DCR Trail grants; opening up inaccessible land and developing new trail systems through partnership with private development; providing staff leadership on the Mattera Cabin Community Garden initiative; assistance with Town Forest projects and Trail Committee projects; conducting outreach and education regarding the Town's natural resources and watersheds; and working with Girl & Boy Scouts to complete service projects on public land.



Historic Division

Historic Division Overview

The Historical Division is staffed by volunteers with assistance from department staff as needed. The Historical Commission (RHC) oversees historic preservation including the demolition delay bylaw. The Historic District Commission (HDC) has a regulatory role over properties within the historic districts (West St. & Summer Ave). They also provide input on applications within Scenic Roads of South Street and Walnut Street.

Historic Division Activities

The HDC met 12 times which was on an as-needed basis. The RHC met 18 times to review applications. Supporting information is also provided to the Community Planning and Development Commission (CPDC) for relevant applications.



Finance Department

Finance Department Overview

The Finance Department maintains timely and accurate financial records on all financial activities of the Town. The Finance Department also administers internal financial controls; facilitates the evaluation of the Town's financial condition; ensures that Town services are delivered in compliance with Massachusetts General Laws that govern municipal finance; and safeguards the financial assets of the Town. The Town Accountant also serves as the Chief Financial Officer and department head.

Finance Department FY24 Budget Summary

The Finance Department's budget is increased by 4.6% compared to the previous year.

Wages are +5.0% while staffing remains consistent with prior years. In FY24, a new non-union pay chart was adopted due to a pay and class study, highlighting some positions to be adjusted to be competitive with our peer communities. Most non-union pay adjustments were made in FY23. Management staff pay and class adjustments become effective in FY24.

Expenses are +2.2% due to modest increases in professional development and office supplies.

Divisions	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Accounting	\$ 275,321	\$ 317,940	\$ 338,750	\$ 366,950	8.3%
Assessor	\$ 155,300	\$ 161,010	\$ 175,200	\$ 178,300	1.8%
Finance	\$ 451,965	\$ 442,541	\$ 528,750	\$ 545,650	3.2%
Department Total	\$ 882,585	\$ 921,491	\$ 1,042,700	\$ 1,090,900	4.6%



Finance Department Highlights

- Provides support to Town, School, and Light departments.
- 1,300 employees paid each payroll – biweekly; 9,000 quarterly property tax billing; 24,000 yearly bills - motor vehicle excise billing; 26,000 invoices processed and paid per year; 129,000 cash receipts processed per year.

Line I91 – FY24 Finance Wages

Divisions	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Accounting	\$ 273,150	\$ 313,410	\$ 333,750	\$ 361,250	8.2%
Assessor	\$ 68,176	\$ 69,976	\$ 72,400	\$ 75,300	4.0%
Finance	\$ 416,889	\$ 405,034	\$ 480,900	\$ 495,200	3.0%
Department Wages	\$ 758,216	\$ 788,421	\$ 887,050	\$ 931,750	5.0%

Line I92 – FY24 Finance Expenses

Divisions	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Accounting	\$ 2,170	\$ 4,530	\$ 5,000	\$ 5,700	14.0%
Assessor	\$ 87,123	\$ 91,034	\$ 102,800	\$ 103,000	0.2%
Finance	\$ 35,076	\$ 37,507	\$ 47,850	\$ 50,450	5.4%
Department Expenses	\$ 124,369	\$ 133,070	\$ 155,650	\$ 159,150	2.2%



Accounting Division

Accounting Division Overview

This division is under the direction of the Town Accountant and is responsible for maintaining financial records for the Town, Schools, and Light Department. Accounting ensures that all financial transactions comply with legal requirements and are correctly recorded on a timely basis. The Accounting Division oversees bills paid by the Town, provides timely and accurate financial reporting services to Town Departments and other key stakeholders, and manages the Town's accounting system to conform to GAAP and comply with Massachusetts General Laws and Regulations.

Accounting Division Activities

- Met all reporting requirements {for Massachusetts DLS and Massachusetts DOR}
- Collaborated with the Chief Assessor on the setting of the annual tax rate set by the DOR.
- Prepared audit deliverables; maintained 'clean' audit opinion from auditors.
- Provided budget oversight and assistance.
- Quarterly updates provided to the Select Board.
- 26,000 payments processed for Town, School, and RMLD.
- Review and update department policies.



Accounting Division FY24 Budget Summary

			Town Meeting	Town Manager	
	FY21 Actual	FY22 Actual	FY23 BUDGET	FY24 Budget	Change
CFO/Town Accountant	\$ 123,041	\$ 126,401	\$ 128,600	\$ 143,850	11.9%
Asst. Town Accountant	\$ 72,001	\$ 74,020	\$ 79,250	\$ 82,150	3.7%
Support Staff	\$ 74,473	\$ 110,329	\$ 123,400	\$ 127,250	3.1%
Budget Stipend	\$ -	\$ -	\$ -	\$ 5,000	
Overtime	\$ 1,371	\$ 2,661	\$ 2,500	\$ 3,000	20.0%
Buyback	\$ 2,263	\$ -	\$ -	\$ -	
Division Wages	\$ 273,150	\$ 313,410	\$ 333,750	\$ 361,250	8.2%
Prof. Development	\$ 1,051	\$ 4,300	\$ 4,200	\$ 4,900	16.7%
Office Supplies	\$ 1,119	\$ 230	\$ 800	\$ 800	0.0%
Division Expenses	\$ 2,170	\$ 4,530	\$ 5,000	\$ 5,700	14.0%



Assessing Division

Assessing Division Overview

The Assessment Division is obligated under law to assess all property at its full and fair market value as of January 1 of each year for taxation. This process is accomplished by maintaining and administrating all property tax data records.

In addition, the department also administers motor vehicle excise tax, real and personal taxes and tax abatements, and all statutory tax exemptions as allowed by law. Property assessment is the first step in 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 Board of Assessors sets policy for this division.

Mission Statement: The mission of the Reading Assessment Division is to provide fiscal stability by promptly, fairly, and equitably determining the valuation of all real and personal property located in the Town of Reading.

Assessing Division Activities

- Advertised and administered Senior Tax Relief program without additional staffing.
- Collaborated with Town Accountant on certification and setting annual tax rate.
- Administration of Statutory and Local Property Tax Exemptions.
- Provided online access to our property record database.
- Conducted a state-mandated interim revaluation of all properties.
- Reviewed and adjusted properties to reflect updated market conditions.
- Completed a revaluation of all personal property accounts and canvassed the town for new accounts.
- Maintained and updated all real estate and personal property tax records.
- Increase public awareness of exemptions through public meetings.
- Updated existing tax maps.
- Conducted ongoing sales verification.
- Implemented new and efficient office policies and procedures as required.



Assessing Division FY24 Budget Summary

	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Assistant Assessor	\$ 68,176	\$ 69,976	\$ 72,400	\$ 75,300	4.0%
Division Wages	\$ 68,176	\$ 69,976	\$ 72,400	\$ 75,300	4.0%
Regional Assessor	\$ 69,254	\$ 72,279	\$ 77,500	\$ 77,500	0.0%
Revaluation	\$ 1,500	\$ -	\$ -	\$ -	
Appraisals/Inspections	\$ 13,700	\$ 15,860	\$ 18,000	\$ 18,000	0.0%
Prof. Development	\$ 1,509	\$ 2,009	\$ 5,700	\$ 5,800	1.8%
Supplies&Mileage	\$ 1,161	\$ 885	\$ 1,600	\$ 1,700	6.3%
Division Expenses	\$ 87,123	\$ 91,034	\$ 102,800	\$ 103,000	0.2%



General Finance Division

General Finance Division Overview

Collections collect all taxes and other charges (including water/sewer/stormwater 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.

Payroll for the Town, School, and RMLD departments are all processed 'in-house' through this division.

General Finance Division Activities

- AAA bond rating
- Cash management for Town/School, RMLD, and Retirement
- Processed biweekly payroll for approximately 1,300 employees
- 129,000 payments received and processed
- Compilation of Treasury Procedure Manual
- Debt management and issuance



General Finance Division FY24 Budget Summary

	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Treasurer/Asst. CFO	\$ 93,943	\$ 96,581	\$ 109,125	\$ 118,900	9.0%
Assistant Treasurer	\$ 67,844	\$ 70,989	\$ 74,250	\$ 78,500	5.7%
Collector	\$ 75,844	\$ 77,964	\$ 85,750	\$ 88,900	3.7%
Support Staff	\$ 168,422	\$ 153,222	\$ 201,775	\$ 206,400	2.3%
Overtime	\$ -	\$ -	\$ 2,000	\$ 2,500	25.0%
Buyback	\$ 10,836	\$ 6,278	\$ 8,000	\$ -	
Division Wages	\$ 416,889	\$ 405,034	\$ 480,900	\$ 495,200	3.0%
Printing Services	\$ 14,687	\$ 14,981	\$ 16,500	\$ 17,500	6.1%
Banking Services	\$ 9,206	\$ 7,082	\$ 12,000	\$ 12,000	0.0%
Tax Title Services	\$ 1,745	\$ 7,572	\$ 7,500	\$ 8,500	13.3%
Prof. Development	\$ 300	\$ 2,544	\$ 5,850	\$ 6,150	5.1%
Office Supplies	\$ 9,139	\$ 5,328	\$ 6,000	\$ 6,300	5.0%
Division Expenses	\$ 35,076	\$ 37,507	\$ 47,850	\$ 50,450	5.4%



Public Safety

Public Safety Department Overview

Public Safety is comprised of three separate departments:

- Public Health
- Fire and Emergency Management
- Police
 - Coalition for Prevention & Support
 - Dispatch

Town Meeting votes these budgets as one bottom line each for wages and for expenses.

Public Safety Department FY24 Budget Summary

Combined FY24 budgets show a 4.3% increase. Most of this increase is related to changes to wages related to the pay & class study roll-out in FY2024. Public Health shows a decrease of 9.5% in wages due to the elimination of funding for a part-time nurse. This position was previously dedicated to COVID response, specifically contact tracing and advising residents and staff on COVID protocols. With the winding down of the Global Pandemic, at this time, we feel that this position is no longer needed. Should this position be needed, it will be funded from the COVID response funding remaining of ARPA funds.

Department	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Public Health	\$ 294,651	\$ 319,161	\$ 461,325	\$ 434,125	-5.9%
Fire/EMS	\$ 5,282,579	\$ 5,696,266	\$ 5,849,875	\$ 6,136,176	4.9%
Police	\$ 5,383,438	\$ 5,760,688	\$ 6,177,100	\$ 6,451,525	4.4%
Coalition	\$ 145,943	\$ 186,121	\$ 278,200	\$ 290,550	4.4%
Dispatch	\$ 653,452	\$ 765,922	\$ 696,425	\$ 723,250	3.9%
DEPARTMENT TOTAL	\$ 11,760,064	\$ 12,728,158	\$ 13,462,925	\$ 14,035,626	4.3%



Line J91 – FY24 Budget Public Safety Wages

Department	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Public Health	\$ 228,858	\$ 228,411	\$ 354,825	\$ 321,125	-9.5%
Fire/EMS	\$ 5,109,576	\$ 5,493,032	\$ 5,640,375	\$ 5,927,275	5.1%
Police	\$ 5,158,406	\$ 5,443,660	\$ 5,870,100	\$ 6,126,025	4.4%
Coalition	\$ 136,478	\$ 144,946	\$ 236,450	\$ 248,800	5.2%
Dispatch	\$ 630,943	\$ 728,609	\$ 657,925	\$ 684,250	4.0%
DEPARTMENT WAGES	\$ 11,264,261	\$ 12,038,659	\$ 12,759,675	\$ 13,307,475	4.3%

Line J92 – FY24 Budget Public Safety Expenses

Department	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Public Health	\$ 65,793	\$ 90,750	\$ 106,500	\$ 113,000	6.1%
Fire/EMS	\$ 173,004	\$ 203,234	\$ 209,500	\$ 208,901	-0.3%
Police	\$ 225,032	\$ 317,028	\$ 307,000	\$ 325,500	6.0%
Coalition	\$ 9,466	\$ 41,176	\$ 41,750	\$ 41,750	0.0%
Dispatch	\$ 22,509	\$ 37,312	\$ 38,500	\$ 39,000	1.3%
DEPARTMENT EXPENSES	\$ 495,803	\$ 689,500	\$ 703,250	\$ 728,151	3.5%



Public Health

Public Health Department Overview

The Town made significant progress, during the last year, in building its public health capacity. We are thrilled to announce that we now have a fully functioning Health department, with adequate staffing, to meet the needs of our residents and the people we serve. Our department will continue to maximize opportunities to improve public health within the town of Reading by continuously assessing public health needs, implementing quality improvement efforts, and improving our capacity to promote better health for our residents and the people we serve.

Public Health Department Activities

We are working to build a strong and coordinated collaboration with community partners, as well as other departments within our town government, to ensure that our public health programs are effective. Our schools, places of worship, businesses, nonprofits, and health professionals are all partners who have a vital interest and role in maintaining a healthy Reading community. We will continue to improve our collaboration with emergency management, local officials, healthcare, and community partners to plan for and respond to emergency situations, disasters, health hazards, disease outbreaks and bioterrorism threats that can dramatically impact the health of our community.

Public Health Department FY24 Budget Summary

The department's FY24 budget is decreased by 5.9% compared to last year. This budget eliminates a parttime nurse position, as there is no apparent need to augment our Covid-19 response activities. In the highly unlikely event that a need arises to reinstate the parttime position, town government will reinstate the position using a different funding source.



Public Health Department FY24 Budget Summary (Continued)

Public Health	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Health Director	\$ 57,452	\$ 102,546	\$ 118,800	\$ 121,500	2.3%
Health Agent	\$ 57,197	\$ -	\$ -	\$ -	0.0%
Health Inspectors	\$ 80,139	\$ 38,517	\$ 67,200	\$ 68,250	1.6%
Health Nurse	\$ 59,889	\$ 85,183	\$ 110,900	\$ 74,875	-32.5%
Support Staff	\$ -	\$ -	\$ 59,025	\$ 57,600	100.0%
Overtime	\$ 930	\$ 875	\$ 1,000	\$ 1,000	0.0%
Health Buyback	\$ 7,750	\$ 3,389	\$ -	\$ -	0.0%
Health Grants/Offsets	\$ (34,499)	\$ (2,100)	\$ (2,100)	\$ (2,100)	0.0%
Health Services Wages	\$ 228,858	\$ 228,411	\$ 354,825	\$ 321,125	-9.5%
Mosquito Control	\$ 42,990	\$ 44,050	\$ 46,000	\$ 46,000	0.0%
Animal Disposal	\$ -	\$ 1,650	\$ 10,000	\$ 10,000	0.0%
Regional Animal Control	\$ -	\$ 10,725	\$ 25,000	\$ 25,000	
Professional Services	\$ 5,405	\$ 29,948	\$ 22,500	\$ 28,500	26.7%
Health Other	\$ 17,398	\$ 4,377	\$ 3,000	\$ 3,500	16.7%
Health Expenses	\$ 65,793	\$ 90,750	\$ 106,500	\$ 113,000	6.1%



Fire/Emergency Medical Services

Fire/Emergency Medical Services Department Overview

The Reading Fire Department is responsible for: fire suppression, fire prevention, the emergency medical system, and emergency management. The Fire Department is also responsible for coordinating and applying for all reimbursements for State and Federal disaster declarations. The department offers Advanced Life Support (ALS) as a benefit to the residents of the community.

The department is organized into four groups that each work two 24-hour shifts every eight days. Each day the on-duty shift staffs two engines, a ladder truck, and an ambulance. Each group is supervised by a Captain who is the shift commander. Captains are responsible for responding to emergencies, delivering services, training, scheduling, equipment maintenance, and routine fire prevention duties. The Lieutenants are responsible for supervision of the West Side Fire Station and the Firefighters who are assigned there. The Lieutenants provide supervision, respond to emergencies, deliver services and training, and oversee equipment maintenance and routine fire prevention duties.

Fire/Emergency Medical Services Department Highlights

<u>Key Performance Data</u>	2020	2021	2022
Total Emergency Responses	3,889	4,248	4,456
Emergency Medical Responses	1,915	2,238	2,366
Fire and Emergency Responses	1,974	2,010	2,090
Mutual Aid Provided	285~	278~	289~
Mutual Aid Received	196~	264~	316~
Fire Inspections	849	900	1,000
Permits Issued	843	1,007	901
Training Hours	711	1,214	2,240
Permit Fees Received (Fiscal Year)	\$18,281	\$24,735	\$20,610
Ambulance Revenue Received (Fiscal Year)	\$820,212	\$737,534	\$801,966
<i>~Vehicle responses</i>			



Grants in Progress:

- **\$18,001 FY 2022 Firefighter Equipment Grant.** This is a state program that provided funding allowing us to make repairs to our radio infrastructure. This project is complete and has improved our communications.
- **\$5,175 SAFE.** This is a state program that provides funding to allow us to deliver fire safety instruction to children.
- **\$3,055 Senior SAFE.** This is a state program that provides funding to allow us to deliver fire safety instruction and assistance to our elderly population.
- **\$19,000 FY 2023 Firefighter Equipment Grant.** This is a state program that will provide funding for protective clothing for Firefighters and equipment.
- **\$6,500 Federal Fiscal Year 22 Emergency Management Planning Grant.** This is a federal program that will provide funding for emergency shelter supplies and ICS Training.

Fire/Emergency Medical Services Department FY24 Budget Summary

The department's FY24 budget is increased 4.8% compared to last year. There are no changes in the amount of personnel. The expense budget has been reduced .3% and wages are up 5.1%. The increase to wages is driven by the implementation of the pay and class study, union personnel moving through the step system in accordance with the collective bargaining agreement and an initiative to promote 4 additional Lieutenants and place the shift commander in a car. Currently our shift commander is assigned to a fire engine and is responsible for incident command duties and engine duties. We have found this mixed model does not work well. With the increased number of larger buildings, simultaneous calls, and the rise in acute calls we need the flexibility to have our shift commander be able to focus on the emergency incident and be able to respond throughout the community when the need arises. This model will increase the safety for the public and our personnel.

Currently, the department has 52 full-time positions, and this number has not changed. Our requested budget consists of a Chief, Assistant Chief, one support staff, five Captains, eight Lieutenants, thirty-six Privates, and one support staff position shared with the Police department. One firefighter also works after hours as a part-time Fire Alarm Technician. Overtime has been pressured by injured staff combined with new hires going through a long initial academy process.



Overall, expenses are down slightly. The only change is an increase to the stipend paid to a physician who serves as our Medical Director.

FY24 Budget Fire/EMS Wages

	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Fire Chief	\$ 174,108	\$ 178,778	\$ 184,850	\$ 203,000	9.8%
Assistant Fire Chief	\$ 138,246	\$ 140,166	\$ 128,000	\$ 150,000	17.2%
EMS Director	\$ 9,827	\$ 12,814	\$ 12,500	\$ 12,500	0.0%
Support Staff	\$ 86,310	\$ 88,650	\$ 92,025	\$ 96,775	5.2%
Fire Alarm	\$ 6,407	\$ 11,128	\$ 20,000	\$ 20,000	0.0%
Captains	\$ 621,508	\$ 636,727	\$ 667,500	\$ 685,000	2.6%
Lieutenants	\$ 397,827	\$ 478,333	\$ 435,000	\$ 525,000	20.7%
Firefighters	\$ 3,185,068	\$ 3,187,104	\$ 3,578,000	\$ 3,710,000	3.7%
Grant Offset	\$ (178,087)	\$ (63,451)	\$ -	\$ -	0.0%
Overtime	\$ 593,328	\$ 732,781	\$ 522,500	\$ 525,000	0.5%
Buyback	\$ 75,034	\$ 90,003	\$ -	\$ -	0.0%
FIRE / EMS WAGES	\$ 5,109,576	\$ 5,493,032	\$ 5,640,375	\$ 5,927,275	5.1%

FY24 Budget Fire/EMS Expenses

	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
ALS Medical Supplies	\$ 48,156	\$ 56,581	\$ 60,000	\$ 60,000	0.0%
Ambulance Services	\$ 13,329	\$ 19,329	\$ 20,000	\$ 25,705	28.5%
Billing Services	\$ 33,947	\$ 31,959	\$ 37,000	\$ 37,000	0.0%
Supplies and Equipment	\$ 13,601	\$ 14,792	\$ 3,500	\$ 3,500	0.0%
Equipment Maintenance	\$ 8,746	\$ 9,193	\$ 17,000	\$ 17,000	0.0%
Miscellaneous	\$ 6,212	\$ 1,773	\$ 2,000	\$ 2,000	0.0%
Office Supplies and Equipment	\$ 351	\$ 436	\$ 1,000	\$ 1,000	0.0%
Professional Development	\$ 8,461	\$ 16,857	\$ 15,500	\$ 15,500	0.0%
Uniforms and Clothing	\$ 40,202	\$ 52,313	\$ 53,500	\$ 47,196	-11.8%
FIRE /EMS EXPENSES	\$ 173,004	\$ 203,234	\$ 209,500	\$ 208,901	-0.3%



Police

Police Department Overview

The Reading Police Department is committed to providing the highest level of public safety and service to the residents, businesses, and visitors within the community. The department is empowered to enforce the laws of the Commonwealth of Massachusetts and Bylaws of the Town of Reading to ensure that the peace and tranquility of our neighborhoods are maintained, and that crime and the fear of crime are reduced.

The department emphasizes and values integrity, honesty, impartiality, and professionalism from our members in order to create an environment that values differences and fosters fairness and flexibility in our approach to achieving our mission of safety. The department encourages citizen input and interaction that will assist us in developing sound and sustainable partnerships between the community and the police force. Working together we can enhance the quality of life for everyone within the town.

Police Department Highlights

- Remain active on social media, 8,800 followers on Facebook, 1,700+ on Instagram and 11,300 on Twitter.
- Our comfort dog program is a big success; Cooper and Rusty have over 3,000 followers on social media.
- The Department ran two RAD (Women's Self-Defense) classes, a Citizens' Police Academy Course, Coffee with a Cop, Seniors Dinner, and "lunchroom takeover" at all the elementary schools, and bicycle helmet citation program.
- The Department continues to train in de-escalation techniques.



Police Department FY24 Budget Summary

The department's FY24 budget is increased 4.38% compared to last year, encompassing Police, Dispatch, and the Coalition. We have three supervisors retiring and we hired one of our dispatchers as an officer. We will need to promote two more Sergeants and hire two police officers and one dispatcher. The department is staffed for 46 sworn uniformed officers; 11 civilian dispatchers, three Coalition Staff members, three Administrative Staff (one ½ time at PD and ½ at FD), a Parking Enforcement Officer, and 17 per-diem school crossing guards.

FY24 Budget Police Wages

	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Police Chief	\$ 186,526	\$ 192,576	\$ 200,150	\$ 210,000	4.9%
Deputy Police Chief	\$ 48,072	\$ 148,848	\$ 158,950	\$ 178,000	12.0%
Police Support Staff	\$ 151,491	\$ 155,049	\$ 163,600	\$ 170,600	4.3%
Parking Enforcement	\$ 2,776	\$ 7,305	\$ 37,500	\$ 45,925	22.5%
Animal Control	\$ 2,435	\$ -	\$ -	\$ -	0.0%
Crossing Guards	\$ 113,168	\$ 120,989	\$ 178,400	\$ 182,000	2.0%
Lieutenants	\$ 517,134	\$ 558,478	\$ 581,000	\$ 600,000	3.3%
Sergeants	\$ 804,141	\$ 845,195	\$ 1,001,000	\$ 1,050,000	4.9%
Patrol Officers	\$ 1,844,917	\$ 1,908,949	\$ 2,350,000	\$ 2,465,000	4.9%
Detectives	\$ 785,871	\$ 814,671	\$ 737,000	\$ 762,000	3.4%
Training	\$ 69,396	\$ 72,139	\$ 45,000	\$ 45,000	0.0%
Overtime	\$ 566,772	\$ 527,895	\$ 415,500	\$ 415,000	-0.1%
Fitness Stipend	\$ -	\$ -	\$ -	\$ -	
Cell Monitors	\$ 560	\$ -	\$ 2,000	\$ 2,500	25.0%
Buyback	\$ 65,146	\$ 91,565	\$ -	\$ -	0.0%
POLICE WAGES	\$ 5,158,406	\$ 5,443,660	\$ 5,870,100	\$ 6,126,025	4.4%



FY24 Budget Police Expenses

	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Police Cruisers	\$ 75,414	\$ 125,953	\$ 130,000	\$ 135,000	3.8%
Supplies and Equipment	\$ 40,856	\$ 56,698	\$ 40,000	\$ 40,500	1.3%
Equipment Maintenance	\$ 16,968	\$ 21,806	\$ 35,500	\$ 40,000	12.7%
Miscellaneous	\$ 199	\$ 735	\$ 500	\$ 4,500	800.0%
Office Supplies, Equipment	\$ 16,681	\$ 39,022	\$ 21,000	\$ 22,000	4.8%
Professional Development	\$ 40,884	\$ 59,483	\$ 58,000	\$ 61,500	6.0%
Uniforms and Clothing	\$ 34,029	\$ 13,331	\$ 22,000	\$ 22,000	0.0%
POLICE EXPENSES	\$ 225,032	\$ 317,028	\$ 307,000	\$ 325,500	6.0%



Coalition for Prevention and Support

Coalition for Prevention and Support Department Overview

The Reading Coalition for Prevention and Support (formerly RCASA) mobilizes community partners and residents to build collaborative approaches and to reduce youth substance abuse. RCASA was dissolved after expiration of the Federal grant, and the Director appointed interested parties to continue the work. The Coalition promotes a healthy community environment using a strategic prevention framework to ensure that everyone who lives, works, or goes to school in Reading can enjoy an optimum quality of life.

Coalition for Prevention and Support Department FY24 Budget Summary

The Coalition budget is +1.7% for FY24, as recent past increases to both a staff position and outsourced mental health services are maintained.

Staff includes a Director, an Outreach Coordinator, and a Public Safety Clinician.

The Director oversees fiscal management, public relations, community planning, training, coalition communication, data collection, dissemination, reports, and program evaluation. The Outreach Coordinator disseminates educational information to individuals and groups.



Coalition for Prevention and Support Department FY24 Budget Summary (Continued)

	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Coalition Director	\$ 91,159	\$ 93,083	\$ 96,600	\$ 102,450	6.1%
Clinician & Outreach	\$ 55,319	\$ 61,862	\$ 139,850	\$ 146,350	4.6%
Grant Offsets	\$ (10,000)	\$ (10,000)	\$ -	\$ -	0.0%
COALITION WAGES	\$ 136,478	\$ 144,946	\$ 236,450	\$ 248,800	5.2%
Mental Health Services	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	0.0%
Programs	\$ 6,000	\$ 7,426	\$ 8,000	\$ 8,000	0.0%
Supplies	\$ 2,566	\$ 3,250	\$ 3,250	\$ 3,250	0.0%
Professional Development	\$ 900	\$ 500	\$ 500	\$ 500	0.0%
Grant Offsets	\$ -	\$ -	\$ -	\$ -	0.0%
COALITION EXPENSES	\$ 9,466	\$ 41,176	\$ 41,750	\$ 41,750	0.0%



Dispatch

Dispatch Overview

Dispatch provides outstanding Emergency Medical Dispatch, communications, and coordination for the community and first responders, 24 hours a day, 365 days a year.

Dispatch is located in the Police department but provides 911 Call Management for both Police and Fire/EMS, and as needed for regional emergencies.

Dispatch Activities

- The new work schedule has allowed more overlap during busy call volume times.
- We continue to increase training for all dispatchers.
- The remodel of the new dispatch center is finished and is fully up and running.

Dispatch FY24 Budget Summary

The Dispatch budget is up by 2.9% compared to last year. The Dispatch Center is staffed with ten civilian Telecommunicators and one civilian Head Dispatcher who oversees the administration of the division and also works several shifts per week as a Telecommunicator. In addition to Town funding, \$65,000 in 911 grant funds are used to offset existing wages. This grant is not guaranteed and can be discontinued at any time, but continues to increase with the use of cell phones.



Dispatch FY24 Budget Summary (Continued)

	FY21 Actual	FY22 Actual	Town Meeting FY23 BUDGET	Town Manager FY24 Budget	Change
Head Public Safety Dispatcher	\$ 80,267	\$ 83,133	\$ 85,925	\$ 89,250	3.9%
Public Safety Dispatchers	\$ 493,903	\$ 496,707	\$ 577,000	\$ 600,000	4.0%
Overtime	\$ 125,560	\$ 145,646	\$ 60,000	\$ 60,000	0.0%
Buyback	\$ 1,290	\$ 3,123	\$ -	\$ -	0.0%
E911 Grant Support	\$ (70,078)	\$ -	\$ (65,000)	\$ (65,000)	0.0%
DISPATCHER WAGES	\$ 630,943	\$ 728,609	\$ 657,925	\$ 684,250	4.0%
Supplies and Equipment	\$ -	\$ 443	\$ -	\$ -	#DIV/0!
Equipment Maintenance	\$ 13,920	\$ 29,359	\$ 23,500	\$ 23,500	0.0%
Technology	\$ 4,422	\$ 5,415	\$ 7,000	\$ 7,000	0.0%
Professional Devleopment	\$ 2,282	\$ 1,058	\$ 6,000	\$ 6,000	0.0%
Uniforms and Clothing	\$ 1,885	\$ 1,038	\$ 2,000	\$ 2,500	25.0%
DISPATCHER EXPENSES	\$ 22,509	\$ 37,312	\$ 38,500	\$ 39,000	1.3%



Department of Public Works

Department of Public Works Overview

The Public Works Department is responsible for all endeavors relating to planning, designing, operating, maintaining, and managing public ways, parklands, open space, public grounds, town cemeteries, water distribution systems, sewer collection systems, and the collection and disposal of solid waste. The Department also provides engineering support services and motor equipment maintenance services to all town and school departments.

The Department of Public Works consists of several divisions: administration, engineering, highway and equipment maintenance, stormwater (not the enterprise fund), parks and cemetery and forestry. The Department also includes three Enterprise Funds (Water, Sewer and Storm Water).

Department of Public Works Highlights

Received grants from several agencies including:

- MassDOT:
 - Design of Track Road (East) bridge replacement (\$100K)
 - Sidewalk unit (\$47K)
 - Local Bottleneck Reduction Program (\$500K);
 - Complete Streets Program (\$500K)
- MassDEP: mattress recycling container (\$10K),
- MIIA: Sewer manhole monitors (\$9K);
- DCR: Town Forest Thinning Project, Phase 3 (\$10K);

Maintained:

- 111 miles of water main.
- 7,866 residential, 240 commercial and 71 municipal water connections.
- 75 miles of traffic markings.
- 80 acres of grass and 16 tennis/basketball courts.
- 3,000 catch basins.
- 70 miles of the Town's drainage pipes.
- 12 sewer pump stations.



Additional items of Interest:

- “Tree City USA” for the 37th consecutive year.
- Collaborated with Public Services to secure over \$4M in grants for the Maillet Sommes project.
- Planted 122 shade trees.
- 194 trees trimmed.
- 46 trees removed (13 Ash trees).
- 25,344 cars visited to the Compost Center.
- 20,000 Holiday Lighting bulbs.
- 2.1 miles of roads resurfaced.
- Over 200 Dig Safe markouts.
- 200+ repairs/services for Town/School vehicles.
- Completed the downtown sewer main improvements (replacing 700 LF of sewer main and lining Washington Street from Main to Village).
- Completed NPDES annual permit assessment.
- Completed roadway inventory and pavement management study.

Department of Public Works FY24 Budget Summary

The Department of Public Works FY24 budget increased by 3.3%. Full-time staffing positions remain unchanged. Attraction and retention of employees continues to be an ongoing struggle. Some projects were delayed due to supply chain issues, while others experienced budget increases due to the shortages.



Department of Public Works FY24 Budget Summary (Continued)

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Administration	\$ 428,033	\$ 533,363	\$ 460,450	\$ 484,250	5.2%
Engineering	\$ 474,919	\$ 507,542	\$ 566,825	\$ 552,750	-2.5%
Highway & Equipment	\$ 1,491,776	\$ 1,555,336	\$ 1,665,650	\$ 1,746,700	4.9%
Storm Water (Genl Fund)	\$ 147,576	\$ 135,165	\$ 167,200	\$ 172,975	3.5%
Forestry*	\$ 580,472	\$ 623,826	\$ 405,050	\$ 415,600	2.6%
Parks & Cemetery*	\$ 217,478	\$ 269,443	\$ 661,950	\$ 685,025	3.5%
DPW OPERATIONS TOTALS	\$ 3,340,253	\$ 3,624,675	\$ 3,927,125	\$ 4,057,300	3.3%
Snow/Ice	\$ 746,843	\$ 856,108	\$ 675,000	\$ 675,000	0.0%
Traffic/Street Lighting	\$ 105,148	\$ 105,034	\$ 130,000	\$ 135,000	3.8%
Rubbish & Recycling	\$ 1,806,755	\$ 1,888,878	\$ 1,975,000	\$ 2,034,250	3.0%
SNOW/LIGHT/RUBBISH TOTALS	\$ 2,658,745	\$ 2,850,020	\$ 2,780,000	\$ 2,844,250	2.3%
DEPARTMENT TOTALS	\$ 5,998,998	\$ 6,474,695	\$ 6,707,125	\$ 6,901,550	2.9%

*change in grouping from previous years

Line K91 – FY23 Public Works Wages

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Administration	\$ 414,079	\$ 409,689	\$ 442,450	\$ 465,750	5.3%
Engineering	\$ 443,003	\$ 467,521	\$ 482,825	\$ 498,750	3.3%
Highway & Equipment	\$ 850,051	\$ 858,290	\$ 970,950	\$ 992,000	2.2%
Storm Water (GenlFd)	\$ 144,655	\$ 132,412	\$ 164,200	\$ 169,975	3.5%
Forestry*	\$ 536,710	\$ 545,293	\$ 339,550	\$ 345,600	1.8%
Parks & Cemetery*	\$ 174,797	\$ 243,115	\$ 619,950	\$ 634,525	2.4%
DPW OPERATIONS WAGES	\$ 2,563,295	\$ 2,656,320	\$ 3,019,925	\$ 3,106,600	2.9%
Snow/Ice	\$ 183,117	\$ 233,218	\$ 130,000	\$ 130,000	0.0%
Traffic/Street Lighting	\$ -	\$ -	\$ -	\$ -	0.0%
Rubbish & Recycling	\$ -	\$ -	\$ -	\$ -	0.0%
SNOW/LIGHT/RUBBISH WAGES	\$ 183,117	\$ 233,218	\$ 130,000	\$ 130,000	0.0%
DEPARTMENT WAGES	\$ 2,746,413	\$ 2,889,538	\$ 3,149,925	\$ 3,236,600	2.8%

*change in grouping from previous years



Line K92 – FY23 Public Works Expenses

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Administration	\$ 13,953	\$ 123,674	\$ 18,000	\$ 18,500	2.8%
Engineering	\$ 31,916	\$ 40,021	\$ 84,000	\$ 54,000	-35.7%
Highway & Equipment	\$ 641,725	\$ 697,046	\$ 694,700	\$ 754,700	8.6%
Storm Water (GenlFd)	\$ 2,921	\$ 2,753	\$ 3,000	\$ 3,000	0.0%
Forestry*	\$ 43,762	\$ 78,532	\$ 65,500	\$ 70,000	6.9%
Parks & Cemetery*	\$ 42,680	\$ 26,328	\$ 42,000	\$ 50,500	20.2%
DPW OPERATIONS EXPENSES	\$ 776,958	\$ 968,354	\$ 907,200	\$ 950,700	4.8%
Snow/Ice	\$ 563,726	\$ 622,890	\$ 545,000	\$ 545,000	0.0%
Traffic/Street Lighting	\$ 105,148	\$ 105,034	\$ 130,000	\$ 135,000	3.8%
Rubbish & Recycling	\$ 1,806,755	\$ 1,888,878	\$ 1,975,000	\$ 2,034,250	3.0%
SNOW/LIGHT/RUBBISH EXP.	\$ 2,475,628	\$ 2,616,802	\$ 2,650,000	\$ 2,714,250	2.4%
DEPARTMENT EXPENSES	\$ 3,252,586	\$ 3,585,156	\$ 3,557,200	\$ 3,664,950	3.0%

**change in grouping from previous years*



Line K93 – Snow & Ice; Line K94 – Traffic/Street Lighting; Line K95 – Rubbish & Recycling

Snow and Ice Funding is level-funded and is meant to fund below the average year since, by law, funding can never be reduced in future years; this is the only budget line where deficit spending is allowed by law during difficult years; and overfunding would be an opportunity cost for other needs.

Traffic and Street Lighting costs increased 3.8%. The Town continues to work with RMLD on improvements in efficiency.

Rubbish Disposal costs are in an upheaval due to the pandemic and related factors. The town signed a five-year contract with Covanta that expires June 30, 2025. In FY23, there is a +3% annual charge.

Rubbish and Recycling collection continues to enjoy a ten-year contract (approved by Town Meeting) at a +3% annual charge. This topic is causing serious harm in other communities as the industry consolidates in the face of economic upheaval. In FY23, Republic Services purchased our rubbish and recycling vendor (JRM). Republic Services will take over the current contract that expires on June 30, 2026. Leaf collections are part of the contract, and significantly reduce resident trips to the compost center.



Snow & Ice, Traffic /Street Lighting, Rubbish & Recycling FY24 Budget Summary

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Snow and Ice Regular Wages	\$ 11,511	\$ 34,342	\$ 30,000	\$ 30,000	0.0%
Snow and Ice Overtime	\$ 171,606	\$ 198,876	\$ 100,000	\$ 100,000	0.0%
SNOW AND ICE WAGES	\$ 183,117	\$ 233,218	\$ 130,000	\$ 130,000	0.0%
Snow / Ice Plowing & Hauling	\$ 202,149	\$ 196,541	\$ 215,000	\$ 215,000	0.0%
Snow / Ice Supplies/Equip.	\$ 298,278	\$ 326,747	\$ 250,000	\$ 250,000	0.0%
Snow / Ice Fuel	\$ 33,452	\$ 68,413	\$ 45,000	\$ 45,000	0.0%
Snow & Ice Meal Tickets	\$ 10,287	\$ 10,098	\$ 10,000	\$ 10,000	0.0%
Snow / Ice Police Details	\$ 4,840	\$ 6,092	\$ 10,000	\$ 10,000	0.0%
Street Sweeping	\$ 14,720	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
SNOW AND ICE EXPENSES	\$ 563,726	\$ 622,890	\$ 545,000	\$ 545,000	0.0%
SNOW AND ICE	\$ 746,843	\$ 856,108	\$ 675,000	\$ 675,000	0.0%
Traffic Light Electricity	\$ 4,902	\$ 5,091	\$ 10,000	\$ 10,000	0.0%
Streetlight Electricity	\$ 100,149	\$ 99,054	\$ 105,000	\$ 105,000	0.0%
Street Light Maint. & Repair	\$ 96	\$ 889	\$ 15,000	\$ 20,000	33.3%
TRAFFIC/STR LIGHT	\$ 105,148	\$ 105,034	\$ 130,000	\$ 135,000	3.8%
Rubbish Collection	\$ 760,644	\$ 790,425	\$ 915,000	\$ 915,000	0.0%
Solid Waste Disposal	\$ 682,803	\$ 718,229	\$ 635,000	\$ 694,250	9.3%
Curbside Recycling	\$ 326,340	\$ 336,534	\$ 345,000	\$ 345,000	0.0%
Misc. Recycling	\$ 36,967	\$ 43,690	\$ 80,000	\$ 80,000	0.0%
RUBBISH/RECYCLING	\$ 1,806,755	\$ 1,888,878	\$ 1,975,000	\$ 2,034,250	3.0%



DPW Administration

DPW Administration Division Overview

The Administration Division is responsible for DPW payroll, invoice payment, cemetery administration, engineering support services, DPW dispatch, water conservation rebate program, quarterly newsletters to residents, spring and fall mailers for recycling events.

DPW Administration Division Activities

- Two Household Hazardous Waste collection days
- Two events for paper shredding, rigid plastic and metals pickup
- Five Town-wide leaf pickups
- Styrofoam and electronics recycling program
- Water Conservation Program
- WasteZero (Simple Recycling Program)
- Black Earth Composting Program
- Quarterly newsletters to residents
- Spring and Fall mailer to residents
- Mattress Recycling Program

DPW Administration Division FY24 Budget Summary

Staffing remains unchanged. The increase in expenses is associated with an increase in traffic control, line painting, outsourced repairs, and fuel as well as smaller increases in supplies and professional/technical services.



DPW Administration Division FY24 Budget Summary (Continued)

DPW Administration	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
DPW Director	\$ 130,787	\$ 134,457	\$ 139,250	\$ 145,850	4.7%
Assistant DPW Director	\$ 103,885	\$ 106,807	\$ 110,600	\$ 117,600	6.3%
Support Staff	\$ 171,329	\$ 168,304	\$ 190,600	\$ 200,300	5.1%
Overtime	\$ -	\$ 121	\$ 2,000	\$ 2,000	0.0%
Buyback	\$ 8,078	\$ -	\$ -	\$ -	0.0%
DIVISION WAGES	\$ 414,079	\$ 409,689	\$ 442,450	\$ 465,750	5.3%
Advertising	\$ 2,367	\$ 1,779	\$ 2,500	\$ 2,500	0.0%
Supplies/Covid and Equipment	\$ 4,886	\$ 113,693	\$ 7,500	\$ 8,000	6.7%
Professional Development	\$ 6,701	\$ 8,202	\$ 8,000	\$ 8,000	0.0%
DIVISION EXPENSES	\$ 13,953	\$ 123,674	\$ 18,000	\$ 18,500	2.8%



Engineering Division

Engineering Division Overview

The Engineering division is responsible for: the preparation of plans, specifications, estimates, survey layout, inspection and supervision of town construction projects; review of site plans for accuracy/conformance with subdivision regulations; review of Conservation submittals; upkeep of all traffic markings/signals; issuance/compliance of utility, street opening, and Jackie's law permits and Dig Safe mark outs.

Engineering Division Activities

- Annual Road Paving (\$1.1M); Approximately 2.1 miles of roadway resurfaced
- Line Painting
- Roadway Inventory and Pavement Management Study

Engineering Division FY24 Budget Summary

Staffing remains unchanged. Increases in Wages follow contractual obligations. There were increases in expenses for traffic control repairs and engineering computer supplies.



Engineering Division FY24 Budget Summary (Continued)

Engineering	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Town Engineer	\$ 111,334	\$ 115,331	\$ 119,800	\$ 125,000	4.3%
Senior/Civil Engineers	\$ 247,369	\$ 261,075	\$ 268,700	\$ 278,150	3.5%
Field Tech/Surveyor	\$ 76,022	\$ 80,559	\$ 81,825	\$ 83,100	1.6%
Overtime	\$ 8,278	\$ 10,556	\$ 12,500	\$ 12,500	0.0%
Buyback	\$ -	\$ -	\$ -	\$ -	0.0%
DIVISION WAGES	\$ 443,003	\$ 467,521	\$ 482,825	\$ 498,750	3.3%
Traffic Control Repairs	\$ 15,366	\$ 11,697	\$ 18,000	\$ 25,000	38.9%
Professional Services	\$ -	\$ 7,500	\$ 42,000	\$ 2,000	-95.2%
Supplies and Equipment	\$ 9,333	\$ 10,824	\$ 12,000	\$ 15,000	25.0%
Police Details	\$ 7,218	\$ 10,000	\$ 12,000	\$ 12,000	0.0%
DIVISION EXPENSES	\$ 31,916	\$ 40,021	\$ 84,000	\$ 54,000	-35.7%



Highway Division

Highway Division Overview

The Highway Division is responsible for street maintenance, catch basin repair, roadside cutting, sidewalks, street signs, and potholes. This Division also repairs and services over 200 pieces of equipment for Town and School departments.

Highway Division Activities

- Annual springtime street sweeping, signage, and tree lawn repair
- Repairs and cleaning of over 3,000 catch basins
- Roadside cutting
- Sidewalk/curbing maintenance and installation
- Pothole repair
- Repairs and services for over 200 pieces of equipment town-wide
- Oversight of rubbish and recycling

Highway Division FY24 Budget Summary

While staffing levels remain unchanged, salaries are increasing due to contractual obligations. Outsourced repairs, line painting, and fuel expenses were all increased.



Highway Division FY24 Budget Summary (Continued)

Highway & Equipment	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Highway/St. Water Supervisor	\$ 80,389	\$ 71,130	\$ 75,000	\$ 78,000	4.0%
Managing/Working Foreperson	\$ 150,715	\$ 178,976	\$ 201,500	\$ 206,650	2.6%
Senior/Junior Operators	\$ 249,600	\$ 264,410	\$ 339,000	\$ 349,500	3.1%
Laborers	\$ 38,890	\$ 21,119	\$ -	\$ -	
Mechanics	\$ 243,090	\$ 236,163	\$ 274,450	\$ 276,850	0.9%
Seasonal Staff	\$ -	\$ -	\$ -	\$ -	0.0%
Overtime/On Call	\$ 56,488	\$ 86,299	\$ 81,000	\$ 81,000	0.0%
Buyback	\$ 30,880	\$ 192	\$ -	\$ -	0.0%
DIVISION WAGES	\$ 850,051	\$ 858,290	\$ 970,950	\$ 992,000	2.2%
Equipment Parts & Maint.	\$ 235,287	\$ 242,835	\$ 225,000	\$ 225,000	0.0%
Outsourced Repairs	\$ 142,497	\$ 141,780	\$ 140,000	\$ 150,000	7.1%
Fuel	\$ 125,963	\$ 167,372	\$ 165,000	\$ 190,000	15.2%
Line Painting	\$ 51,242	\$ 54,036	\$ 65,000	\$ 90,000	38.5%
Road and Sidewalk Repairs	\$ 25,396	\$ 37,933	\$ 45,000	\$ 45,000	0.0%
Supplies and Equipment	\$ 28,506	\$ 22,119	\$ 24,000	\$ 24,000	0.0%
Outsourced Services	\$ 3,713	\$ 4,238	\$ 10,000	\$ 10,000	0.0%
Police Details	\$ 24,717	\$ 21,291	\$ 16,000	\$ 16,000	0.0%
Utilities/Licenses	\$ 4,405	\$ 5,442	\$ 4,700	\$ 4,700	0.0%
DIVISION EXPENSES	\$ 641,725	\$ 697,046	\$ 694,700	\$ 754,700	8.6%



Storm Water Division

Storm Water Division Overview

This division contains all the storm water related work that the Town was doing before the creation of the Enterprise Fund.

Storm Water Division Activities

Please see the Storm Water Enterprise Fund for a complete summary of work done in this area.

Storm Water Division FY24 Budget Summary

Note that both the Supervisor position, a Foreperson position, and a Mechanics position are shared with the Highway division.

Storm Water (GF)	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Highway/St. Water Supervisor	\$ 19,695	\$ 18,230	\$ 18,800	\$ 19,550	4.0%
Managing/Working Foreperson	\$ 13,954	\$ 14,720	\$ 15,100	\$ 15,300	1.3%
Senior/Junior Operators	\$ 57,529	\$ 85,049	\$ 63,600	\$ 67,725	6.5%
Laborers	\$ 38,428	\$ -	\$ 51,000	\$ 51,800	1.6%
Mechanics	\$ 5,683	\$ 5,263	\$ 7,200	\$ 7,100	-1.4%
On Call	\$ 1,800	\$ 1,200	\$ -	\$ -	0.0%
Overtime	\$ 5,595	\$ 7,950	\$ 8,500	\$ 8,500	0.0%
Buyback	\$ 1,971	\$ -	\$ -	\$ -	0.0%
DIVISION WAGES	\$ 144,655	\$ 132,412	\$ 164,200	\$ 169,975	3.5%
Supplies and Equipment	\$ 2,921	\$ 2,753	\$ 3,000	\$ 3,000	0.0%
DIVISION EXPENSES	\$ 2,921	\$ 2,753	\$ 3,000	\$ 3,000	0.0%



Forestry Division

Forestry Division Overview

The forestry division is responsible for maintaining all trees on public grounds and within the public right-of-way along streets and easements, and assists Conservation with tree maintenance in various resource areas.

Forestry Division Activities

Oversight of all Town trees: Planting, trimming, removal. In 2022, 122 trees were planted by Town staff as street trees and in parks, schools, and cemeteries. There were 194 trees trimmed, and 46 tree removals. Division is responsible for Holiday lighting in the Town Common (over 20,000 bulbs).

Forestry Division FY24 Budget Summary

Staffing remains unchanged. Increases in wages follow contractual obligations. There were slight increases in professional/technical services and brush grinding.



Forestry Division FY24 Budget Summary (Continued)

Forestry*	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Pks./Frst. Cem. Supervisor	\$ 44,808	\$ 46,450	\$ 48,250	\$ 50,250	4.1%
Managing/Working Foreperson	\$ 140,560	\$ 132,615	\$ 146,000	\$ 148,150	1.5%
Senior/Junior Opers/Tr. Clmbr.	\$ 214,037	\$ 262,487	\$ 120,800	\$ 122,700	1.6%
Laborers	\$ 50,704	\$ 10,034	\$ -	\$ -	
Seasonal Staff	\$ 42,144	\$ 56,908	\$ -	\$ -	
Overtime/On Call	\$ 39,950	\$ 36,799	\$ 24,500	\$ 24,500	0.0%
Buyback	\$ 4,505	\$ -	\$ -	\$ -	0.0%
DIVISION WAGES	\$ 536,710	\$ 545,293	\$ 339,550	\$ 345,600	1.8%
Supplies and Equipment	\$ 11,861	\$ 22,262	\$ 13,500	\$ 13,500	0.0%
Prof. Svc. and Repairs	\$ 8,350	\$ 15,683	\$ 20,000	\$ 22,000	10.0%
Shade Trees	\$ 18,562	\$ 14,856	\$ 16,000	\$ 16,000	0.0%
Stump/Brush Disposal	\$ 12,520	\$ 14,000	\$ 7,500	\$ 10,000	33.3%
Police Details	\$ 9,620	\$ 9,000	\$ 7,000	\$ 7,000	0.0%
Utilities/Licenses	\$ 2,849	\$ 2,731	\$ 1,500	\$ 1,500	0.0%
Revolving Fund Support	\$ (20,000)	\$ -	\$ -	\$ -	
DIVISION EXPENSES	\$ 43,762	\$ 78,532	\$ 65,500	\$ 70,000	6.9%

*Parks moved in with Cemetery



Parks/Cemetery Division

Parks/Cemetery Division Overview

The Parks/Cemetery Division operates four town-owned cemeteries, along with various Parks, which consist of 80 acres of grassed area throughout town, 16 tennis and basketball courts, 11 tot lots, 6 skating rinks, and 13 ballfields.

Parks/Cemetery Division Activities

- Funeral Arrangements (15,871 total burials); 114 Interments; 55 Lot sales
- Grounds maintenance (51 acres)
- Set Markers/Set foundations for headstones
- Record keeping
- Assist with Memorial Day preparations
- Oversight of the Compost Center

Parks/Cemetery Division FY24 Budget Summary

The Supervisor position is shared between Parks/Cemetery and Forestry. The Managing Foreperson and the Working Foreperson positions are shared between Parks and Cemetery. A Veteran's Trust Fund supports annual flowers for Memorial Day. Trust fund support also pays a portion of seasonal wages.



Parks/Cemetery Division FY24 Budget Summary (Continued)

Parks/Cemetery*	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Pks./Frst. Cem. Supervisor	\$ 44,808	\$ 46,487	\$ 48,250	\$ 50,200	4.0%
Managing/Working Foreperson	\$ 59,949	\$ 77,293	\$ 148,000	\$ 148,200	0.1%
Senior/Junior Opers/Tr. Clmbr.	\$ 78,377	\$ 103,598	\$ 333,700	\$ 405,325	21.5%
Laborers	\$ 65,629	\$ 76,297	\$ 97,000	\$ 51,800	-46.6%
Seasonal Staff	\$ 30,511	\$ 5,197	\$ 75,500	\$ 61,500	-18.5%
Overtime	\$ 11,673	\$ 33,280	\$ 37,500	\$ 37,500	0.0%
Buyback	\$ 3,850	\$ 964	\$ -	\$ -	0.0%
Revolving Fund Support	\$ (120,000)	\$ (100,000)	\$ (120,000)	\$ (120,000)	0.0%
DIVISION WAGES	\$ 174,797	\$ 243,115	\$ 619,950	\$ 634,525	2.4%
Supplies and Equipment	\$ 25,241	\$ 20,594	\$ 29,500	\$ 34,500	16.9%
Repairs	\$ 50,967	\$ 6,661	\$ 10,000	\$ 13,000	30.0%
Lot Repurchase	\$ 3,440	\$ -	\$ 2,000	\$ 2,000	0.0%
Fuel	\$ 5,947	\$ 9,465	\$ 10,000	\$ 10,000	0.0%
Utilities/Licenses	\$ 7,697	\$ 9,608	\$ 10,500	\$ 11,000	4.8%
Veterans Flowers	\$ -	\$ -	\$ 4,700	\$ 4,700	0.0%
Trust/Revolving Fund Support	\$ (50,612)	\$ (20,000)	\$ (24,700)	\$ (24,700)	0.0%
DIVISION EXPENSES	\$ 42,680	\$ 26,328	\$ 42,000	\$ 50,500	20.2%

**Parks moved in with Cemetery*



Reading Public Library

Reading Public Library Department Overview

FY24 is the fourth year in the Library's 5-year strategic plan. The plan, available at readingpl.org, has three areas of focus:

- Customer Convenience and Accessibility
- Community Learning and Engagement,
- The Library as Space and Place

The strategic plan foundations are the Library's Vision, Mission, and Core Values:

Vision

Evolving together to strengthen communication, equity, collaboration, and learning.

Mission

The Reading Public Library is a center and resource for learning and civic engagement. We provide a place and platform of, by, and for the people who can benefit as individuals as well as contribute to the well-being of the community.

Core Values

Education: *To help all people reach their full potential.*

Equity: *So that all people can participate justly and fully in all dimensions of their individual and community identities.*

Access: *For all people to learn and participate in both civic and community life by providing unbiased pathways and reducing systemic barriers.*

Accountability: *When individuals are responsible for their words and actions, and take shared ownership for overcoming challenges, celebrating successes, and ensuring a just community.*



Reading Public Library Department Highlights

Besides holidays and closings for inclement weather, the Library is open seven days or 64 hours a week for eight months of the year (October-May) and six days or 60 hours a week for the other four months. In addition to weekend hours, the Library is open four evenings a week to accommodate a broad array of work/life schedules for the community.

Including staffing the half-day on Sundays, the Library averages 24.8 FTE, providing in-person services at four public desks across three floors of a 38,000 SF building.

In FY22 Library staff planned and implemented over 500 programs. 404 were in-person or hybrid, 108 were virtual or recorded. In-person programs averaged 14 people in attendance and recorded programs averaged 24 views within the first 30 days of posting.

Staff provide support and basic instruction for both onsite and virtual services and collections. Circulation and electronic usage of materials has rebounded after COVID, surpassing that of FY19. Reading continues to be the top circulating library per capita in the region.

The Library provides physical and online resources for individuals of all ages, abilities, and interests. This includes reading, watching, and listening to content in various media, including print, downloading, and streaming. Other virtual learning services include free online tutoring, standardized and professional certification test preparation, and language learning.

FY23 Exciting Initiatives:

- RPL on Wheels Book Bike for outreach and community service
- Exterior after-hours pickup lockers
- The Reading Public Library App
- Web-based access to a digitized and searchable database of the Reading Chronicle from 1870 to 2019



Reading Public Library FY24 Budget Summary

The Board of Trustees recommends an overall increase of 4.2% in existing salaries and expenses.

The primary drivers for this budget:

- Non-union salaries incorporating the 2022 Pay and Class Study (75% percentile among peer communities)
- Maintaining certification and eligibility for State Aid

•			FY23 BUDGET	FY24 BUDGET	FY23-24
Divisions	FY21 Actual	FY22 Actual	Town Meeting	Town Manager	% Change
Administration	\$ 701,750	\$ 711,051	\$ 747,250	\$ 768,725	2.9%
Equity and Social Justice	\$ -	\$ 25,859	\$ 79,150	\$ 85,100	7.5%
Public Services	\$ 615,706	\$ 644,077	\$ 691,900	\$ 714,900	3.3%
Collection Services	\$ 454,156	\$ 472,281	\$ 501,000	\$ 536,300	7.0%
LIBRARY TOTALS	\$ 1,771,611	\$ 1,853,268	\$ 2,019,300	\$ 2,105,025	4.2%



Lines L91 – Library Wages and L92 – Library Expenses

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Administration	\$ 341,029	\$ 344,689	\$ 347,800	\$ 361,850	4.0%
Equity and Social Justice	\$ -	\$ 25,859	\$ 79,150	\$ 85,100	7.5%
Public Services	\$ 615,706	\$ 644,077	\$ 691,900	\$ 714,900	3.3%
Collection Services	\$ 454,156	\$ 472,281	\$ 501,000	\$ 536,300	7.0%
LIBRARY WAGES	\$ 1,410,891	\$ 1,486,906	\$ 1,619,850	\$ 1,698,150	4.8%
Administration	\$ 360,721	\$ 366,362	\$ 399,450	\$ 406,875	1.9%
Equity and Social Justice	\$ -	\$ -	\$ -	\$ -	0.0%
Public Services	\$ -	\$ -	\$ -	\$ -	0.0%
Collection Services	\$ -	\$ -	\$ -	\$ -	0.0%
LIBRARY EXPENSES	\$ 360,721	\$ 366,362	\$ 399,450	\$ 406,875	1.9%

Salaries account for 81% of the Library budget. Our employees are our greatest asset. The salary budget corrects non-union rates to the 75th percentile among peer communities as recommended by the 2022 Pay & Class study by GovHR and the Town of Reading. This recently recommended and increased compensation schedule, plus the 1.25% COLA set by the Town Manager, brings the total salary increase to 4.8%.



Administration Division

The Administration Division is responsible for the overall management, finance, communications, and strategic planning functions of the Library.

Library Administration Division FY24 Budget Summary Salaries

The salary budget corrects non-union rates to the 75th percentile among peer communities as recommended by the 2022 Pay & Class study by GovHR and the Town of Reading.

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Library Director	\$ 109,164	\$ 112,232	\$ 116,450	\$ 121,400	4.3%
Library Assistant Director	\$ 77,289	\$ 79,460	\$ 82,450	\$ 90,950	10.3%
Communications Specialist	\$ 37,929	\$ 40,327	\$ 42,900	\$ 43,375	1.1%
Support Staff	\$ 78,854	\$ 77,597	\$ 96,000	\$ 96,125	0.1%
Library Substitutes	\$ 2,439	\$ 16,352	\$ 10,000	\$ 10,000	0.0%
Sick/Vacation Buyback	\$ 35,354	\$ 18,721	\$ -	\$ -	0.0%
ADMINISTRATION WAGES	\$ 341,029	\$ 344,689	\$ 347,800	\$ 361,850	4.0%

Library Administration Division FY24 Budget Summary Expenses

This expense budget requests an overall 1.9% increase to expenses and includes a materials budget that meets the minimum for state certification.

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Library Materials	\$ 245,328	\$ 253,784	\$ 259,950	\$ 273,675	5.3%
Equipment Contract/Repair	\$ 18,224	\$ 16,274	\$ 23,000	\$ 22,000	-4.3%
Software License & Support	\$ 61,238	\$ 62,754	\$ 70,500	\$ 69,200	-1.8%
Technology Supplies	\$ 10,953	\$ 8,142	\$ 12,000	\$ 11,000	-8.3%
General Supplies	\$ 12,966	\$ 10,629	\$ 13,500	\$ 13,000	-3.7%
Professional Development	\$ 8,513	\$ 11,828	\$ 16,500	\$ 14,000	-15.2%
Library Programs	\$ 3,500	\$ 2,951	\$ 4,000	\$ 4,000	0.0%
LIBRARY EXPENSES	\$ 360,721	\$ 366,362	\$ 399,450	\$ 406,875	1.9%



Equity and Social Justice Division

The Office of Equity and Social Justice assists Town departments and the Reading community in fostering a culture of diversity, belonging, and inclusion. The Director uses DEIA best practices to work collaboratively across the town on programs, projects, and initiatives that focus on our shared humanity.

The salary budget corrects non-union rates to the 75th percentile among peer communities as recommended by the 2022 Pay & Class study by GovHR and the Town of Reading.

Equity and Social Justice Division FY24 Budget Summary

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Dir of Equity & Social Justice	\$ -	\$ 25,859	\$ 79,150	\$ 85,100	7.5%
EQTY & SOC JUSTICE WAGES	\$ -	\$ 25,859	\$ 79,150	\$ 85,100	7.5%



Public Services Division

The Public Services Division is responsible for all Library programs and services. Programs include budgeting, planning and implementation of classes, lectures, meetups, and special events for all ages. Services include research, readers' advisory, one-to-one instruction, technology assistance, homebound services, and support for Reading Public Schools.

The salary budget corrects non-union rates to the 75th percentile among peer communities as recommended by the 2022 Pay & Class study by GovHR and the Town of Reading.

Library Public Services Division FY24 Budget Summary

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Public Services Division Head	\$ 80,594	\$ 77,852	\$ 80,850	\$ 85,100	5.3%
Librarian II	\$ 131,370	\$ 137,255	\$ 141,950	\$ 148,800	4.8%
Librarian	\$ 380,417	\$ 403,132	\$ 436,600	\$ 448,100	2.6%
Support Staff	\$ -	\$ -	\$ -	\$ -	0.0%
Sunday Hours	\$ 23,325	\$ 25,838	\$ 32,500	\$ 32,900	1.2%
PUBLIC SERVICES WAGES	\$ 615,706	\$ 644,077	\$ 691,900	\$ 714,900	3.3%



Collection Services Division

The Collection Services Division is responsible for the acquisition of and access to all materials. Materials include all forms of physical and digital items that are borrowed, streamed, or downloaded. Acquisitions include budgeting, purchasing, licensing, and payment for all materials. Access includes processing, cataloging, patron account management, interlibrary loan services, and all aspects of circulation control.

The salary budget corrects non-union rates to the 75th percentile among peer communities as recommended by 2022 Pay & Class study by GovHR and the Town of Reading.

Collection Services Division FY24 Budget Summary

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Collection Services Division Head	\$ 82,011	\$ 84,322	\$ 87,500	\$ 91,200	4.2%
Librarian II	\$ 66,651	\$ 66,965	\$ 69,500	\$ 73,500	5.8%
Librarian I	\$ 50,980	\$ 64,623	\$ 67,050	\$ -	-100.0%
Support Staff	\$ 246,140	\$ 248,227	\$ 263,950	\$ 358,350	35.8%
Sunday Hours	\$ 8,374	\$ 8,145	\$ 13,000	\$ 13,250	1.9%
COLLECTION SERVICES WAGES	\$ 454,156	\$ 472,281	\$ 501,000	\$ 536,300	7.0%



Facilities Department

Facilities Department Overview

The Facilities Department supports the Town's Educational and Municipal Government functions through the quality-driven delivery of Facilities Services in a timely and cost-effective manner, along with exceptional customer service.

Facilities staff members strive to maintain an efficient, safe, clean, attractive, and inviting environment for all public buildings. The Facilities Department also provides the necessary services to facilitate building use for internal and external users.

The Core budget includes all systems, equipment, and large-scale operational needs common to all buildings; the Town and School Buildings budgets contain items unique to those facilities.

Facilities Department Preventative Maintenance Program

- (17) buildings: Service fire extinguisher/suppression systems; exit signs and emergency lighting; provide monthly pest control services
- (336) Exhaust Fans - Serviced annually
- (299) Unit Ventilators - Serviced three times/year
- (55) Roof Top Equipment - Serviced 2-3 times/year
- (41) Boilers - Serviced annually
- (12) Elevator and Lift Service - Serviced monthly
- (11) In and outside Grease Traps - Serviced annually
- (9) Emergency Generators - Serviced twice per year
- (2) Acid Waste Tanks - Serviced annually
- (13) buildings: Sprinkler/Fire - Serviced annually
- (15) buildings: Fire Alarm - Serviced three times/year



Facilities Department FY24 Budget Summary

Town Meeting votes on two lines directly: M91 for the total of Core Facilities and M92 for the total of Town Buildings. The School Building costs are part of the School Committee budget which is voted as one bottom line figure by Town Meeting.

In FY24, Core Facilities budgets are showing a 10.66% increase, and Town Buildings a 1.83% decrease.

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Core Facilities (M91)	\$ 2,594,886	\$ 3,115,680	\$ 3,283,600	\$ 3,633,780	10.7%
Town Buildings (M92)	\$ 349,284	\$ 362,563	\$ 376,550	\$ 369,650	-1.8%
School Buildings	<i>see School Budget</i>				
FACILITIES DEPT. TOTALS	\$ 2,944,169	\$ 3,478,242	\$ 3,660,150	\$ 4,003,430	9.4%
Core Facilities	\$ 638,049	\$ 664,021	\$ 676,200	\$ 713,400	5.5%
Town Buildings	\$ 230,513	\$ 244,107	\$ 265,600	\$ 258,700	-2.6%
School Buildings	<i>see School Budget</i>				
FACILITIES DEPT. WAGES TOTAL	\$ 868,562	\$ 908,128	\$ 941,800	\$ 972,100	3.2%
Core Facilities	\$ 1,956,837	\$ 2,451,658	\$ 2,607,400	\$ 2,920,380	12.0%
Town Buildings	\$ 118,771	\$ 118,456	\$ 110,950	\$ 110,950	0.0%
School Buildings	<i>see School Budget</i>				
FACILITIES DEPT. EXPENSES TOTALS	\$ 2,075,607	\$ 2,570,114	\$ 2,718,350	\$ 3,031,330	11.5%



Line M91: Core Facilities

Wages

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Facilities Director	\$ 141,415	\$ 145,389	\$ 150,700	\$ 157,100	4.2%
Facilities Assistant Director	\$ 104,174	\$ 107,086	\$ 111,000	\$ 118,050	6.4%
Facilities Support Staff	\$ 68,377	\$ 79,880	\$ 72,900	\$ 75,950	4.2%
Maintenance Staff	\$ 294,326	\$ 305,820	\$ 316,600	\$ 326,000	3.0%
Overtime	\$ 29,756	\$ 25,846	\$ 25,000	\$ 36,300	45.2%
Buyback	\$ -	\$ -	\$ -	\$ -	0.0%
CORE FACILITIES WAGES	\$ 638,049	\$ 664,021	\$ 676,200	\$ 713,400	5.5%

Expenses

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Core Energy Expenses	\$ 1,257,746	\$ 1,360,557	\$ 1,750,000	\$ 1,965,500	12.3%
Core Maint. & Repairs	\$ 347,880	\$ 636,187	\$ 379,300	\$ 409,800	8.0%
Core HVAC Expenses	\$ 85,598	\$ 211,138	\$ 221,500	\$ 221,500	0.0%
Core Plumbing Expenses	\$ 19,808	\$ 34,525	\$ 31,500	\$ 31,500	0.0%
Core Electrical Expenses	\$ 22,266	\$ 22,425	\$ 44,500	\$ 44,500	0.0%
Core Elevator Expenses	\$ 34,235	\$ 49,826	\$ 49,500	\$ 59,400	20.0%
Core Alarm Expenses	\$ 70,044	\$ 63,658	\$ 34,900	\$ 84,900	143.3%
Core Fire Equip. Expenses	\$ 6,352	\$ 6,098	\$ 35,000	\$ 35,000	0.0%
Core Pest Mgmt. Expenses	\$ 9,066	\$ 11,157	\$ 10,200	\$ 14,280	40.0%
Core Misc/Covid Expenses	\$ 103,841	\$ 56,087	\$ 51,000	\$ 54,000	5.9%
CORE FACILITIES EXPENSES	\$ 1,956,837	\$ 2,451,658	\$ 2,607,400	\$ 2,920,380	12.0%



Energy Budgets

	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
School Bldg. Electricity	\$ 464,484	\$ 495,075	\$ 668,000	\$ 801,600	20.0%
Town Bldg. Electricity	\$ 164,496	\$ 181,673	\$ 222,000	\$ 266,400	20.0%
Conservation-Electric	\$ 9,234	\$ 9,691	\$ 10,000	\$ 12,000	20.0%
ELECTRICITY EXPENSES	\$ 638,214	\$ 686,439	\$ 900,000	\$ 1,080,000	20.0%
School Bldg. Natural Gas	\$ 378,579	\$ 409,762	\$ 489,500	\$ 509,080	4.0%
Town Bldg. Natural Gas	\$ 93,306	\$ 108,156	\$ 160,500	\$ 166,920	4.0%
NATURAL GAS EXPENSES	\$ 471,885	\$ 517,918	\$ 650,000	\$ 676,000	4.0%
School Bldg. Wtr/Swr/Stwtr.	\$ 126,896	\$ 132,201	\$ 167,500	\$ 175,450	4.7%
Town Bldg. Wtr/Swr/Stwtr.	\$ 20,750	\$ 24,000	\$ 32,500	\$ 34,050	4.8%
W/S/SW EXPENSES	\$ 147,646	\$ 156,201	\$ 200,000	\$ 209,500	4.8%
ENERGY EXPENSES TOTALS	\$ 1,257,746	\$ 1,360,557	\$ 1,750,000	\$ 1,965,500	12.3%



Line M92: Town Buildings

Wages

Town Buildings	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Custodians	\$ 211,231	\$ 215,195	\$ 225,100	\$ 231,200	2.7%
Buyback	\$ -	\$ -	\$ 13,000	\$ -	-100.0%
Overtime	\$ 19,282	\$ 28,912	\$ 27,500	\$ 27,500	0.0%
TOWN BLDG. WAGES	\$ 230,513	\$ 244,107	\$ 265,600	\$ 258,700	-2.6%

Expenses

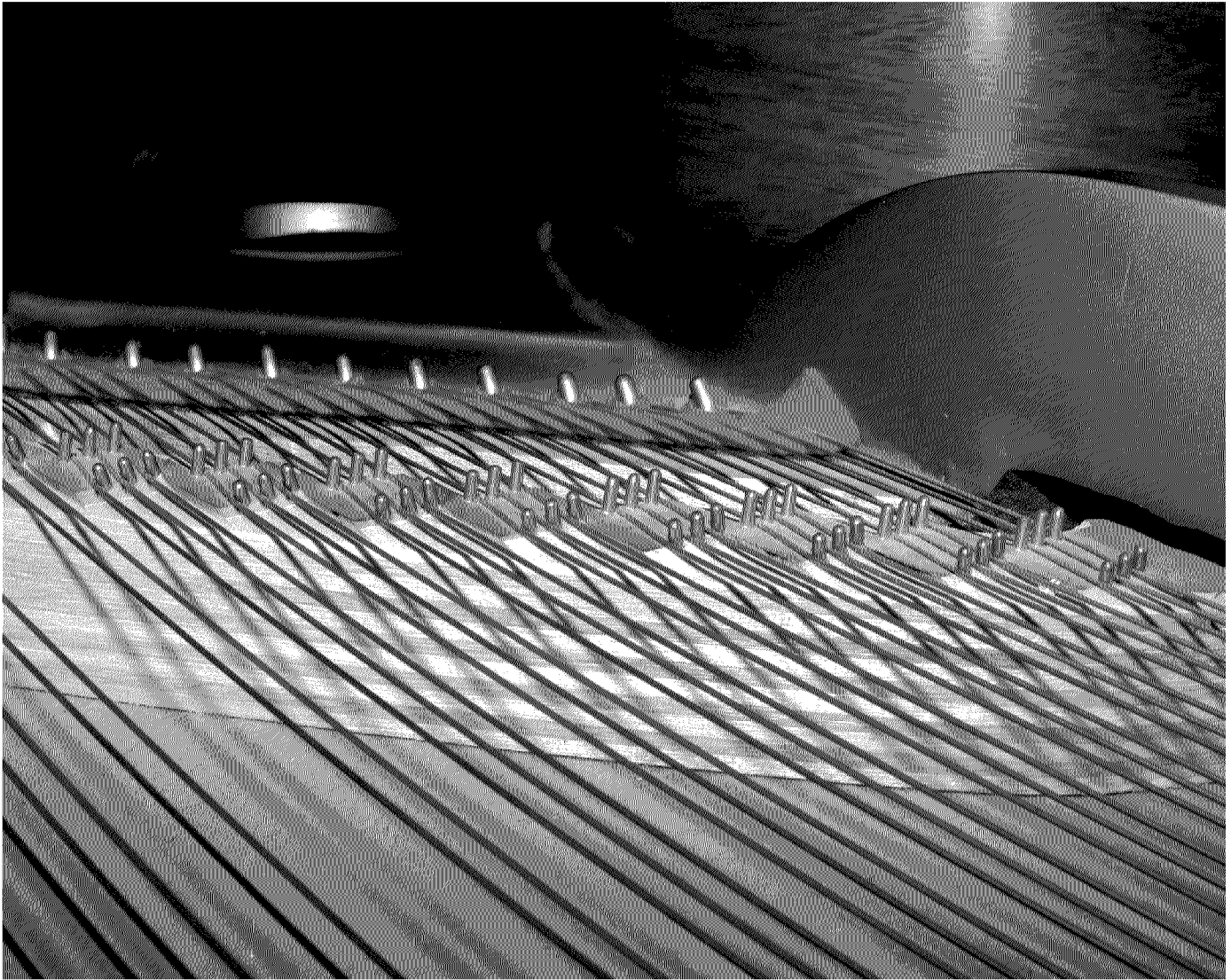
Town Buildings	FY21 Actual	FY22 Actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 % Change
Outsourced Cleaning Services	\$ 81,500	\$ 81,500	\$ 93,725	\$ 93,725	0.0%
Building Supplies	\$ 2,566	\$ 493	\$ 4,000	\$ 4,000	0.0%
Other	\$ 34,705	\$ 36,463	\$ 13,225	\$ 13,225	0.0%
TOWN BLDG. EXPENSES	\$ 118,771	\$ 118,456	\$ 110,950	\$ 110,950	0.0%



READING PUBLIC SCHOOLS

The School Committee's FY24 Recommended Budget

July 1, 2023 - June 30, 2024



"Line" by Jonathan Nazzaro, RMHS Student enrolled in Ms. Kathleen M. Dailey's AP Photography Class

Contact Information

Copies of the budget document are available at the Office of the Superintendent and on the Reading Public School's website at www.reading.k12.ma.us. For additional information or clarification on the School Committee's FY24 Recommended Budget, please feel free to contact the Central Office Administration for assistance at 781-944-5800. Also, please reach out directly to the Superintendent or Director of Finance and Operations:

Thomas Milaschewski, Ed.D.

Susan Bottan, M.B.A.

Superintendent of Schools

Director of Finance and Operations

781-944-5800

781-670-2880

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Photo Credits

With gratitude and appreciation, we recognize the work of the following RMHS students enrolled in Ms. Kathleen Dailey's Advanced Placement Photography class:

- Jonathan Nazzaro
- Hannah Rigney
- Emily Bass
- Jackie Cole
- Mina Willander
- Rose Clark

School Committee Members

Shawn Brandt, Chairperson

Carla Nazzaro, Vice Chairperson

Erin Gaffen, School Committee Member

Sarah McLaughlin, School Committee Member

Charles Robinson, School Committee Member

Thomas Wise, School Committee Member

Superintendent of Schools

Thomas Milaschewski, Ed.D.

Reading Public Schools

82 Oakland Road

Reading, Massachusetts

Website <http://reading.k12.ma.us>

District Leadership Team

Central Office Administrators

Jennifer Stys, Ed.D., Assistant Superintendent for Student Services

Sarah Hardy, Ed.D., Assistant Superintendent for Learning & Teaching

Michelle Roach, Human Resources Director

Susan Bottan, M.B.A. Director of Finance and Operations

Other District Administrators

Allison Wright, Special Education Director

Joanne King, Ed.D., R.I.S.E. Preschool Director

Heather Leonard, STEM Curriculum Coordinator

Erin Burchill, Humanities Curriculum Coordinator

Karen Hall, Coordinator of English Language Services

Kurtis Martin, METCO Director

Mary Giuliana, Director of Health Services

Catherine Franzetti, Director of School Nutrition

Christopher Nelson, Director of Extended Day, Drivers Education, and Adult and Community Education

Julian Carr, Network Manager

Joseph Huggins, Director of Facilities for Town and School Buildings

Kevin Gerstner, Facilities Manager

School Administrators

Reading Memorial High School

Kevin Tracey, Principal

Kadi Buckley, Assistant Principal

Jessica Theriault, Assistant Principal

Thomas Zaya, Assistant Principal, Athletics & Extra-curricular Activities

Jessica Callanan, Director of Academic Achievement, 9-12

A.W. Coolidge Middle School

Sarah Marchant, Principal

Brienne Karow, Assistant Principal

W.S. Parker Middle School

Rochelle Rubino, Principal

Jason Peledge, Assistant Principal

Alice Barrows Elementary School

Alissa Gallegos, Principal

Birch Meadow Elementary School

Stephen Burnham, Ed.D., Principal

Joshua Eaton Elementary School

Caitlin Shelburne, Principal

J.W. Killam Elementary School

Sarah Leveque, Principal

Wood End Elementary School

Nicole Schwartz, Principal

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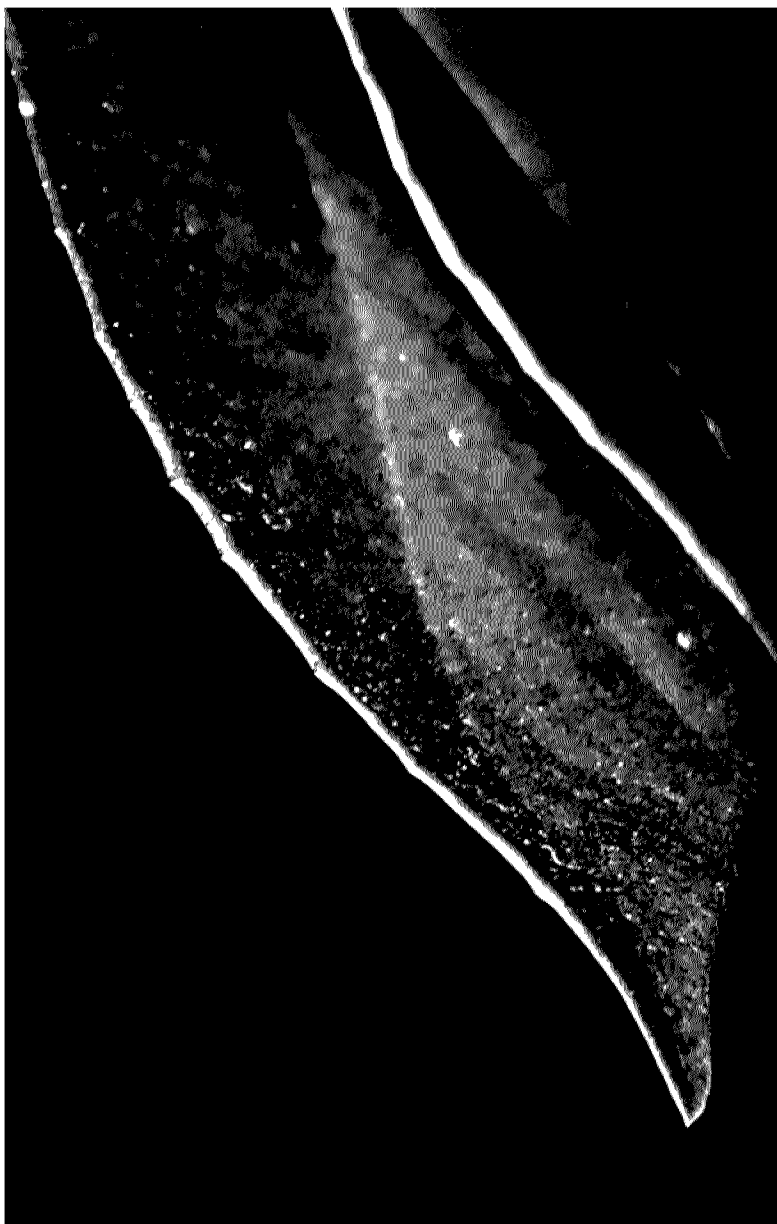
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INTRODUCTORY SECTION



"Double leaf" by Hannah Rigney, RMHS Student enrolled in Ms. Kathleen M. Dailey's AP Photography Class

Superintendent's Message

Dear Reading Community,

As we share our recommended budget for FY24, we wanted to start by thanking our entire community for the continued support for our schools. While this budget reflects a significant financial contribution of each member of our community, we also deeply appreciate all the time, energy, and advocacy that the community puts towards our schools each day. We know our entire Reading community deeply values public education and takes tremendous pride in our schools. I speak on behalf of our district as I share this sincere appreciation and gratitude to our community.

The FY24 Recommended Budget reflects the perspectives of many of the district's critical stakeholders and has been developed through conversations with School Committee members, district and school leaders, educators, families, and students. The investments in the recommended budget align to the three strategic objectives within our District Strategic Plan:

- **Supportive and Safe Learning Environment:** We believe healthy and successful learning communities are a prerequisite to achieving excellence and equity in schools. Healthy and successful learning communities exist when all members of the community, no matter where they live, what they look like, what they believe, what language they speak, who they love, or how they learn feel seen, valued, affirmed and connected. At both the national and local level, our students are demonstrating significant social-emotional needs, as evident through the [U.S. Surgeon General's Advisory on Protecting Youth Mental Health](#) and an analysis of the results of [Reading's Youth Risk Behavior Survey by the Reading Coalition](#).
- **Coherent Instructional Systems:** We believe excellence and equity in schools is best achieved through high-quality instruction. High-quality instruction is our best lever for improving outcomes for students, and in particular, groups of students who have not met with success in our district. All students deserve challenging and engaging learning environments that promote high levels of growth and achievement. The pandemic has heightened both the challenge of addressing inconsistencies in learning for our students and the opportunity for improvements and innovations in teaching, learning, and programming.
- **School Operations:** Efficient operational systems are at the foundation of the success of our students and staff. Investments to improve for our students and staff will only hold across a system with the foundation of strong operational systems.

The investments outlined in the FY24 Recommended Budget align with each of these three strategic objectives and will support our district in living out our goal of providing every one of our students with an excellent educational experience. We look forward to your collaboration and feedback throughout the budget process and as always, appreciate your commitment and support of our schools.

In partnership for children,
Dr. Thomas Milaschewski, Superintendent

Finance Committee's Budget Guidelines

SUMMARY OF FINANCE COMMITTEE FY24 BUDGET GUIDELINES			
	FY23 Appropriated Budget	FY24 FinCom Guidelines	\$ Change FY24 vs. FY23
Operating Funds	46,203,363	47,922,143	1,718,800
Special Education Accommodated Costs	5,580,000	5,803,200	223,200
Total Finance Committee Guidelines	51,783,363	53,725,343	1,942,000
% Percentage increase			3.75%

In October 2022, the Finance Committee voted for a FY24 budget guideline of 3.75%, which represents an increase of \$1,942,000 over the FY23 School Department Appropriated Budget. Since then, Townwide Accommodated Cost savings have been identified. As a result, \$131,260 of additional funds have been allocated to the School Department's FY24 Recommended Budget. These additional funds raised the total incremental increase in FY24 to \$2,073,260, or 4.00%, over FY23. The Adjusted FY24 Budget Summary follows below:

Adjusted FY24 Budget	FY23 Appropriated Budget	FY24 Adjusted Budget	\$ Change FY24 vs. FY23
Operating Funds	46,203,363	48,053,423	1,850,060
Special Education Accommodated Costs	5,580,000	5,803,200	223,200
Total Adjusted FY24 Guidelines	51,783,363	53,856,623	2,073,260
% Percentage increase			4.00%

Through the Town's Community Priority allocation, \$150,000 has been earmarked for the purpose of reducing the Full-Day Kindergarten tuition fee Offset, bringing the community one step closer to providing Universal Free FDK.

In summary, the FY24 Budget is defined into the following sections:

1. Operating Funds - \$1,850,060 is allocated to meet the increased costs of all contractual obligations, mandated services, and investments aligned to the district's strategic plan. Of this total increase over the FY23 Budget, \$1,176,905 will be allocated to pay for the baseline increase in personnel costs due to comply with employment contracts and bargaining unit agreements.
2. Special Education Accommodated Costs - \$223,200 is allocated to Accommodated Costs, which includes out-of-district special education placement tuition and transportation costs.
3. Town of Reading's Community Priorities - \$150,000 is allocated for use toward reducing the Full-Day Kindergarten tuition fee.

School Committee's Budget Guidance

Developing a school district budget that effectively aligns resources to strategic objectives to provide safe and supportive learning environments, coherent instructional systems, and efficient school operations involves considerable collaborative discussion on how funds are spent. The Reading School Committee provided the following guiding guidance to support the District's Leadership Team in developing the FY24 Recommended Budget. The School Committee's FY24 Recommended Budget has been developed in line with the following guidance:

- Consider a plan to incorporate ESSER-funded positions into the operating budget
- Continue progress toward Universal Full-Day Kindergarten

- Incorporate recommendations by DESE and Special Education Program Reviews
- Support RMHS Innovation Pathways
- Continue Middle School Curriculum Work
- Increase time on learning at elementary schools
- Maintain class sizes within School Committee guidance
- Examine staffing schedules
- Analyze workforce turnover toward increasing retention
- Make decisions that are sustainable over time

Mission, Vision, Statement of Equity, and Portrait of a Graduate

Mission of the Reading Public Schools

Instilling a joy of learning and inspiring the innovative leaders of tomorrow

Vision of the Reading Public Schools

It is the vision of the Reading Public Schools to instill a joy of learning by inspiring, engaging and supporting our youth to become the innovative leaders of tomorrow. We will accomplish our vision by focusing on a few key strategic initiatives that lead to a meaningful and relevant curriculum, innovative instructional practices, strong analysis and thoughtful dialogue about evidence, a collaborative and team approach to learning and teaching, and a safe and nurturing learning environment. The overall physical and behavioral well-being of our children will be our top priority as students will not learn if they are not physically and psychologically safe. Education will truly be the shared responsibility of both the schools and the community, with families playing active roles in the schools and being full partners in ensuring the success of their children. In the interest of the entire Reading community, the school district and town government shall work cooperatively and collaboratively. As educators and members of our community, we believe that implementing this vision is our ethical responsibility to the children of the Town of Reading.

Reading Public Schools' Statement of Equity

The Reading School Committee, Central Office, Directors, Principals and Leadership of the Teacher's Association celebrate the diversity of the Reading Community and beyond by embracing differences to empower every student, staff member and family of the Reading Public Schools. We embrace all members of the community no matter where we live, what we look like, what we believe, what language we speak, who we love, or how we learn, consistent with the human dignity of all. When we are unwavering in our commitment to equity, we support every student and staff member in maximizing individual potential. This requires us to identify, analyze, and confront gaps in opportunities and outcomes for all students.

Reading Memorial High School Portrait of a Graduate

RPS Graduates are leaders of their own learning journey who demonstrate kindness and empathy towards others and a commitment to wellness. They persevere through challenges, embrace multiple perspectives, and aspire to be their best selves in the service of others to better our community and our world.

Learn - Grow - Teach - RPS Graduates are critical thinkers and creative problem solvers. They take ownership of their learning journey and are open to struggle to foster personal growth. They are confident in their beliefs and consider the thoughts and ideas of others. They embrace collaboration to help teach others and remain curious life-long learners.

Empathize - Consider Perspectives - Practice Communal Care - RPS Graduates show kindness and empathy towards others and a commitment to personal wellness and communal care. They are able to persevere through challenges and demonstrate resilience. They authentically reflect through hearing and understanding the experiences, perspectives, and needs of people around them. To navigate relationships with generosity and patience, they listen actively and compassionately.

Engage - Serve - Thrive - RPS Graduates responsibly shape our world through collaboration with their community. They engage with and communicate multiple perspectives, aspire to be their best selves in the service of others in order to thrive, and bring their skills and knowledge to action for the benefit of each other and our world.

Budget Development Process and Timeline

Within the context of the Budget Guidelines established by the Finance Committee and School Committee, the District's Mission, Vision, Statement of Equity, and Strategic Objectives, the Leadership Team committed to conduct a productive and an effective FY24 Budget Development Process. The Team collaboratively identified investment priorities that would improve learning opportunities, access, and outcomes for students. The approach taken by the district leaders is outlined below:

- Ensured that the budget development process was collaborative, transparent, and represented all stakeholders' voices.
- Identified priorities that reflect our commitment to inclusion and a sense of belonging for all students and staff.
- Prioritized investments in high-quality instruction and instructional systems.
- Streamlined operational systems for efficiency and effectiveness.
- Leveraged and maximized all sources of funding.
- Made evidence-based decisions that were student-focused, data-driven, and intentional.
- Worked collaboratively with the Town.

Baseline costs were calculated for all personnel and non-personnel accounts to ensure compliance with contractual and legal mandates. Projected enrollment, class sizes, student needs, and known/anticipated spending trends guided the process. The process taken by our team to build the baseline budget involved the following:

- Aligned budgets with employment contracts and negotiated bargaining agreements.
- Calculated costs based on historical spending trends, known service and material rate changes, and anticipated requirements.
- Evaluated staffing schedules, student groupings, and caseloads based on student enrollment, class size and student needs.
- Redeployed existing resources, grants, and revolving accounts to support changes in baseline operating expense and fund investment priorities.

Some ways in which personnel and non-personnel resources were maximized to support new investments to make progress toward addressing strategic objectives include:

Personnel:

- Recognized retirement savings.

- Shifted hourly positions to the Special Education 240 grant, eliminating a duplication of Massachusetts Teachers Retirement System (MTRS) fees for licensed staff.
- Allocated lunch time para wages to the Food Services special revenue fund.
- Utilized METCO, Department of Public Health, and Special Education 240 grant funding.
- Applied School Choice funding.
- Built FY24 budget upon FY23 actual salaries which reflect Staffing Exchange, savings generated between outgoing/budget salaries and new incoming staff.

Non-Personnel:

- Considered a multi-year review of past, present, pending, and projected out of district tuition rates and changes in placements.
- Applied the increase in Circuit Breaker Reimbursement.
- Reduced new employee physical examination requirements.
- Canceling the Special Education Purposeful Opportunities for Successful Transitions (P.O.S.T.) contract.
- Reduced and reallocated existing budgets based on historical spending patterns and anticipated future needs.

In summary, the Leadership Team's approach to the FY24 budget development process was highly collaborative and accomplished the following:

- Engaged all stakeholders in a collaborative process.
- Ensured all contractual and legal obligations will be met.
- Identified emerging priorities to support growth of all learners at all levels.
- Maximized existing resources through redeployment of existing resources and leveraging all funds.
- Considered enrollment projections, class sizes and teacher to student ratios, and learners' needs.

The commitments made to the budget and the perspectives gained from stakeholders were foundational to a successful budget development process. The open, transparent, candid process resulted in a plan that built upon the District's Strategic Objectives to allocate existing and new resources (position roles, staff time and sources of funding) in ways that will enable the district to provide a supportive and safe learning environment, coherent instructional systems, and efficient school-operations. The actions associated with the budget development process and timeline are summarized below:

July through October 2022:

- Built a three-year enrollment and financial forecast of all costs based on known and anticipated factors.
- Examined FY22 expenditures, anticipated FY23 needs in comparison to the appropriated budget.
- Projected FY24 enrollment, class size, student groupings, staffing ratios, and identified changes in student needs for the next year.
- Built the FY24 personnel and non-personnel budgets from the bottom up, person by person and item by item.

November and December 2022:

- Collaborated with the district, school, and program leadership teams to identify, discuss, and define student-centered budget priorities and examined ways to maximize existing resources across levels and programs.
- Compiled budget data to support leaders' progress toward building responsive building and program budgets. The budget tools created included the following:

- Personnel reports – consisted of data by person, position, FTE, step, degree, FY23 budget and projected salaries and stipends. Retirements and unfilled budgeted positions were incorporated into the report. Enrollment by grade and school and projected elementary school class sizes were assessed. Schedules for teachers and paraprofessionals were reviewed in the context of student needs, groupings, and effective staff schedules. All funds were evaluated to determine how they could be best used to support the district’s objectives.
- Non-personnel reports – consisted of data by line item, descriptions, and expenditures trends. Rather than allocating a wholesale percentage increase across all services, supplies, and equipment, each line-item budget was reviewed and evaluated. Several factors were considered before adjusting baseline non-personnel expenses, such as the historic spending trends, projected use and prices, availability of end-year funds for pre-purchases, curriculum requirements, and enrollment and staffing changes.
- Reflective questions - used to provide guidance toward identifying investment priorities that aligned with the district’s strategic objectives:
- Rationale for Each Request - for each priority identified, the following questions were answered: What specific outcomes are expected? How will success be measured?, Where could capacity be found to fund and sustain the investment within the existing budget?

January 2023:

Meaningful discussions about the recommended investment priorities and their tangible impact on the budget will take place in public sessions throughout January 2023:

- January 5 - Superintendent’s FY24 Recommended Budget presented to the School Committee: Administration, District Wide and Facilities and Capital Budgets
- January 9 - Superintendent’s FY24 Recommended Budget presented to the School Committee: Regular Day and Special Education
- January 19 - FY24 Budget Hearing. Questions and Responses published
- January 26 - School Committee vote on the FY24 Recommended Budget
- January 27 - School Committee’s FY24 Recommended Budget submitted to the Town Manager

March 2023:

- March 1, 2023 - School Committee FY24 Budget Presentation to Finance Committee

April/May 2023:

- April 24, 27, May 1, 4, 2023 - Annual Town Meeting

FY23 Budget Review

The FY23 budget made great strides toward moving our district forward and we are grateful for the community’s ongoing support. As demonstrated above by the approach and process we took to develop the FY23 recommended budget, certain items were prioritized to achieve the greatest and most immediate impact on student outcomes. These investments in FY23 included (not in order of importance/priority):

- Reducing Full-Day Kindergarten Tuition, our first step toward moving closer to free Full-Day Kindergarten.

- Creating a dual role School Adjustment Counselor/METCO Coordinator at each elementary school through the funding of 5.0 FTEs, with half of the cost funded through the operating budget and the other half through the METCO grant.
- Increasing School Adjustment Counselor support by 1.0 FTE at the middle school level and by an additional 1.0 FTE at the high school level.
- Utilizing Endicott/Merrimack Fellows to increase support in bubble classes.
- Creating an Academic Support Center through the investment of a 1.0 FTE Director of Academic Achievement at Reading Memorial High School.
- Increasing 1.0 FTE teachers in the English Language Learner department and translation services.
- Increasing English Language (EL) Coordinator by .20 FTE to coordinate increased levels of EL services driven by new student enrollment.
- Increasing academic support to high school students' return to school from hospital settings by increasing staff by .20 FTE in the Stepping Stones program.
- Engaging in Endicott College Dual Enrollment program at RMHS.
- Participating in North Shore Community College Gateway to College program at RMHS.
- Offering an introductory computer science course through multiple sections to create a foundation for future computer science pathway at RMHS.
- Increasing Social Worker by 1.0 FTE for the REACH program at the middle school level.
- Adding a 1.0 FTE nurse, which allowed for the Director of Nursing to be released from direct services at RMHS and R.I.S.E. preschool to lead the District Wide health services program.
- Increasing the FTE of the district data specialist by .40 FTE.
- Reallocating funds to the district-wide professional development account.

In addition to the items funded in the FY23 budget, our team identified important priorities we were unable to fund in FY23 but deserved continued review and consideration. Those items are outlined below (not in order of importance/priority), as written in the FY 23 budget book, with an update on the progress for each item for FY24.

- **Universal Free Full-Day Kindergarten** to ensure equitable access for all new learners. The FY23 recommended budget lists a reduction in tuition from \$4,450 to \$3,600 to move closer to our goal of tuition free kindergarten for all students. Our district is currently exploring various pathways to move us toward this tuition-free goal and these pathways will be discussed and explored with the community.
(* The FY24 recommended budget reflects a drop-in tuition fee to \$2,650)

- **Full-time Elementary Assistant Principals** to support day-to-day building needs and ability of school leaders to prioritize improvements in teaching and learning. We believe that the addition of School Counselors combined with the role of METCO Coordinator at every elementary school will support the principal in several critical areas, including meeting the social-emotional needs of students, facilitating student support teams, and serving as a liaison with families. In FY23, we will evaluate how these new roles impact the current need of providing our elementary principals with more support through full-time Elementary Assistant Principals. *(* The FY24 recommended budget reflects full-time Assistant Principals at all five elementary schools).*
- **Sustain the role of Team Chairs** in the operating budget. Several Team Chair roles (2.6 FTE) will be funded through the ESSER grant until the end of FY23. In the meantime, we continue to evaluate ways to refine and sustain these roles over the long term. In FY23, the role will expand to include planning interventions and overseeing Student Study Teams. *(* The FY24 recommended budget sustains the Team Chair roles).*
- **Review of the elementary school schedule**, including half-day Friday, access to enrichment opportunities (instrumental, world language), and staff collaborative planning. We have and will continue to engage in conversations with our educators and community about how we can expand both time on learning and types of offerings for our students. This review will take place throughout FY23. *(*While these conversations continue, there is nothing reflected in the FY24 budget on this item).*
- **RMHS Leadership Structure** to facilitate increased coaching and feedback. We will continue to engage in conversations with our educators and leadership team about how to use and revise our current leadership structure to expand the quality of coaching and feedback for our educators across the building. These conversations will continue in FY23. *(*Update: The addition of the Director of Academic Achievement has been instrumental in leading our RMHS Instructional Leadership Team (ILT). The RMHS ILT, composed of RMHS Department Heads, has focused on providing teachers with ongoing coaching and feedback within their departments. This has already led to an increase in the amount of feedback provided to all teachers, particularly by their Department Heads).*
- **RMHS Computer Science Pathway/Program** to provide students with access to a series of computer science courses aligned to college and career opportunities. As we build an introductory computer science course in FY23, we will also actively explore how we can build an entire pathway/program to offer in the near future. *(*Update: In FY24, we are launching two formal pathways at RMHS - Information (Digital Media and Computer Science) and Advanced Manufacturing (Engineering). More information regarding these pathways can be found later in the budget book).*
- **District-wide vertical alignment of math curriculum and pathways** to ensure that students can move fluidly between levels of math courses throughout middle and high school. In FY23, our district will explore how students end up in the highest-level math courses at RMHS and seek ways to remove barriers that limit students to access these higher-level courses. *(*Update: While these conversations and planning continue, there are no budget items listed in FY24 that reflect this item).*
- **Review of the Social Emotional curriculum** for all schools, district-wide. In FY23, we will continue our efforts to support the social emotional needs of our students by assessing the current curriculum and materials in use. The company that supports our current social-emotional K-5 curriculum, Open Circle, is no longer publishing additional curriculum materials, supports, and resources. Therefore, we plan to engage in a

curriculum exploration process and potentially pilot curriculum in FY23 for a K-5 curriculum. At RMHS, students in grades 9 and 10 are participating in an SEL program, Project Wayfinder, funded by the ESSER grant through the end of FY24. We will assess the impact of this program to determine if it should be sustained long-term.

*(*Update: The FY24 budget reflects the continuation of Project Wayfinder and funding to pilot an SEL curriculum Preschool-8).*

- **Seal of Biliteracy Certification** to recognize students who have achieved proficiency in two or more languages. During FY23, we will pilot the assessment with a small group of secondary students to learn about the process and systems for providing our students with access to this certification.

*(*Update: The Seal of Biliteracy Certification was launched in FY23 and is also expanded in the FY24 budget).*

- **Comprehensive Professional Development** opportunities for all instructional staff. In FY23, we will explore models to provide our staff with expanded high-quality, job-embedded professional learning, such as instructional coaches. We will engage in conversation with educators and leaders to identify areas of need and opportunity.

*(*Update: The FY24 budget reflects two K-8 math instructional coaching positions to provide job-embedded professional development to teachers).*

- **Student Information Systems, Website redevelopment, and Technology service** to support efficient and effective scheduling, track attendance, receive and give information to students, staff, and community, and improve technology service delivery to staff and students. We plan to launch focus groups in FY22 and FY23 to analyze our systems/structures in each of these areas and provide recommendations on how to move forward.

*(*Update: A new district website was launched in FY23 and we are continuing to explore the possibility of a new student information system to better align with district needs).*

The School Committee's FY24 Recommended Budget Investment Priorities

Through large and small group meetings with and among instructional staff and leadership teams, investment priorities that aligned with Strategic Objectives emerged. The FY24 budget investments are outlined below, organized by the three strategic pillars of our District Strategic Plan:

Strategic Objective 1: Supportive and Safe Learning Environment

Strategic Objective 2: Coherent Instructional Systems

Strategic Objective 3: School Operations

Strategic Objective 1: Supportive and Safe Learning Environment: We have identified budget priorities that reflect the need to prioritize supportive and safe learning environments for our students. They are:

- **Middle School Adjustment Counselor/METCO Coordinator:** We have an increased need to support the social-emotional and behavioral health of our students. We will create a shared Middle School Adjustment Counselor/METCO Coordinator position to support the social-emotional and behavioral health of students and to support the goals of the METCO program at Coolidge and Parker Middle Schools. This role will mirror

the School Adjustment Counselor/METCO Coordinator roles placed in our five elementary schools in FY23 and the cost will be shared between the operating budget and the METCO grant.

- **RMHS METCO Coordinator:** The FY24 Recommended Budget supports the addition of a full-time METCO Coordinator at RMHS to increase the academic and social-emotional support to all students. We project nearly 1,000 students to be enrolled in RMHS with an anticipated enrollment of 29 Boston resident students in 2023-2024. This role will be funded entirely through the METCO grant.
- **RMHS Wayfinder Curriculum:** Project Wayfinder is a social-emotional learning curriculum that supports students' success in school and in life by teaching the skills needed to build belonging and the mindsets necessary to facilitate personal growth. During the 2021-22 and 2022-23 school years, Project Wayfinder was implemented by RMHS counselors with students in grades 9 and 10 utilizing ESSER grant funds. In the 2022-23 school year, teachers were also able to access the resources offered by this comprehensive curriculum. This budget allocation allows for the continued use of Project Wayfinder in the 2023-24 school year. In addition to the SEL competencies RMHS students acquire from Project Wayfinder lessons, the implementation of the program has also allowed guidance staff to build stronger relationships with students and better meet their individual and group needs.
- **1 to 1 Nurse:** This nurse is required to meet an individual student's medical need for the student to access the school setting.
- **Social-Emotional Curriculum Exploration for Preschool to Grade 8:** Social-emotional learning (SEL) supports academic outcomes and school success for students. One way SEL is implemented in schools is through explicit instruction of social-emotional competencies and skills. SEL instruction can be improved using a research-based SEL curriculum. Consistent vertical implementation of an SEL curriculum builds common vocabulary and understanding for students and staff. Currently, a variety of materials and methods are utilized for SEL instruction in grades preschool to 8. Preschool teachers employ teacher-created SEL lessons. The Open Circle curriculum has been in place at the elementary level for many years. At the middle school level, teacher-created SEL lessons are delivered during the advisory block. With the increased and changing social-emotional and behavioral health needs of students, an exploration of a consistent SEL curriculum is needed. Funding in FY24 will facilitate this work. Funding will support staff stipends, acquisition of curriculum tools to examine, travel to visit other sites, and potential professional development.
- **Secondary Counselors (2 from ESSER grant):** Secondary counselor roles were developed to address the increased need to support the social-emotional and behavioral health of our students. These roles were funded through the ESSER grant but a portion of the salaries will now be incorporated into the FY24 operating budget.

Strategic Objective 2: Coherent Instructional Systems: Additionally, we have identified budget priorities that reflect the need to prioritize coherent instructional systems, directly connected to improving student academic outcomes. They are:

- **Elementary Assistant Principals (5):** Investing in building leadership is at the core of improving academic outcomes. A 2012 study of the impact of principals noted that "highly effective principals raise the achievement of a typical student in their schools by between two and seven months of learning in a single school year; ineffective principals lower achievement by the same amount."^[1] Given this impact, a recent research analysis by the Wallace Foundation noted "it is difficult to envision an investment in K-12 education

with a higher ceiling on its potential return than improving school leadership.”^[2] While our district continues to invest in professional development and individualized coaching for principals, our administrative structure at the elementary level poses a barrier to leveraging the impact of principals on student outcomes. With the significant changes in the field of education, especially within the last 5 years, the roles of building leaders have become exponentially more challenging. Within Reading, our adoption of high-quality curriculum materials, our increased enrollment of diverse populations, and our increases in student social-emotional and academic needs have all added significant responsibilities and expectations to those leading our buildings. These shifts also highlight the need for principals to act as instructional leaders in their schools. To do so, it is necessary to provide the staffing required to ensure the responsibilities and management of our buildings are done efficiently and effectively to create structures for success in our schools. To support all our students, families, educators, and principals, elementary assistant principals will share building-level responsibilities including (but not limited to) teacher evaluations, programmatic support, family and community engagement, and responding to day-to-day needs, allowing our principals to enhance their own capacity as leaders of learning communities. Overall, these new roles will provide our elementary schools with the administrative leadership structure necessary to harness the impact of principal leadership on students. This new structure will also create an internal pipeline of leadership talent to fill principal vacancies as they arise in this district.

- **K-8 Math Coaches (2):** Research shows the significant power of an instructional coach, especially when done in an intentional, structured system with clearly defined goals/roles; *“instructional coaching had a greater impact on instruction than almost all other school-based interventions...In fact, they determined the quality of teachers’ instruction improves by as much or even more than the difference in effectiveness between a new teacher and one with five to 10 years of experience. Similarly, student performance improved with instructional coaching regardless of whether a teacher was a novice or veteran.”* ^[3] K-8 math coaches will bring a shift in our professional learning structures, bringing previously externally provided training into our district, working within our structures and alongside our educators. K-8 Math Coaches will support increased implementation of adopted high-quality curriculum materials, improved instructional practices leading to deepened opportunities for rigor in math learning, vertical and horizontal alignment, educator professional learning thoughtfully and intentionally embedded into daily teaching and learning cycles. They will support targeted training/professional learning opportunities, collaboration with teacher groups, and 1:1 coaching and collaboration. Additionally, they will play a role in onboarding new staff, to ensure implementation of our curriculum materials continues even beyond our initial adoption years.
- **Elementary Special Education Teacher:** A Learning Center Special Education Teacher position will be added at the Joshua Eaton School. The position is required to ensure compliance with IEP services.
- **Middle School Special Education Teacher (from ESSER grant):** A program special education teacher position will be added at Coolidge Middle School. The position is required to ensure compliance with IEP services. This role was funded through the ESSER grant and a portion of the position will now be incorporated into the operating budget. The balance of the position will be absorbed within the FY25 budget.

[1] <https://www.educationnext.org/school-leaders-matter>

[2] <http://www.wallacefoundation.org/principalsynthesis>

[3] [*The Effect of Teacher Coaching on Instruction and Achievement: A Meta-Analysis of the Causal Evidence*](#)

- **Multilingual Learner Teachers (1.5):** During the first 5 months of the 2022-23 school year, 31 multilingual learners (MLLs) enrolled in the Reading Public Schools, most entering with beginning-level English proficiency. In previous years, approximately 30% of MLL students in RPS were beginners. As of December 2022, 63% of our 60 MLL students are beginners. According to DESE standards, MLL students must receive English instruction from a Teacher of English as a Second Language (ESL). Recommended weekly instructional hours are based on students' proficiency levels. Beginner MLL students receive 7 to 14 hours of instruction weekly, while intermediate-level MLL students receive 4 hours. Supporting the language development of MLL students is essential to their academic and social progress in school. To provide the needed services an additional 1.5 FTEs of ESL teacher positions are included in the FY24 Recommended Budget.
- **Special Education Team Chairs (from ESSER grant):** To ensure consistency with practice and compliance, the additional team chair positions allow each school to have at least one full-time special education administrator. This allows the team chairs to have a direct role in instructional support within special education classrooms. Additionally, they are responsible for implementing the reading protocol, as needed, during the evaluation process to ensure all students have access to appropriate instruction and data collection methods. The reading protocol is a researched based tool that Reading has adopted to ensure all components of reading development are assessed. If an area of need is identified the protocol provides guidance to select the appropriate instructional practices. This is a critical component to ensuring all students are able to read and write effectively. These roles were funded through the ESSER grant but a portion of salaries will now be incorporated into the operating budget.
- **Team Chair Hours:** There will be an increase in a team chair position from 0.6 to 1.0 FTE. This will allow there to be a team chair for R.I.S.E. at the high school and continue the equitable share and OOD case management that the position currently supports.
- **Team Chair Stipends:** Issue stipends to Team Chairs and the Special Education Literacy Coach appointed to provide individualized Program Coordination to substantially separate Special Education Programs as recommended in the FY23 Special Education Program Review. The Program Coordinators are working closely with consultants to update Program Descriptions, create Points for the Teams to Consider (Exit and Entrance Criteria), and create professional development plans to foster vertical alignment within the programs. While completing this work the Program Coordinators will be observing, meeting with staff as well as soliciting feedback from the parents/guardians of students enrolled in the program.
- **Full-Day Kindergarten Tuition Fee Reduction:** Reading Public Schools remains one of about two dozen districts that does not provide free, full-day Kindergarten for students. We are committed to moving toward universal, free, full-day kindergarten for students. In FY24, we plan to drop the kindergarten annual tuition fee from \$3,600 to \$2,650.
- **Board Certified Behavior Analyst (BCBA):** In alignment with the program review recommendations, this additional BCBA will provide support for students enrolled in the S.O.A.R./E.M.B.A.R.C. programs. This position will serve students in Preschool to grade 12. The primary role of the BCBA will be to provide consultative support to teams and families regarding evaluations, behavioral interventions, and data collection.
- **Secondary Transition Specialist:** As indicated in the program review, this position will provide direct evaluation and transition planning support for students ages 14-22. This position will support teams and students to identify the skills needed to further their post schooling endeavors. As part of the IEP process for

all students there must be a transition plan beginning at age 14. The transition specialist will help develop an evaluation protocol and education support to make sure all students who receive special education services are prepared for their post-secondary transition. Additionally, for students who need more specific job, leisure and life skills this position will help support community-based learning activities.

- **RMHS Seal of Biliteracy Certification:** Beginning in June 2023, RMHS graduating students can be awarded the Seal of Biliteracy for demonstrating proficiency in two or more languages. In the spring of 2023, students in grades 8 and 11 will participate in language proficiency assessments that would allow them to meet the criteria for the Seal of Biliteracy. Twelve-grade students and other multilingual students were also given the opportunity to participate in the assessments if they wished. In addition to supporting the Seal of Biliteracy awards, language proficiency assessments are a valuable tool for the world language department in understanding the language development and growth of students and allow families and students to better understand second language growth and development. Additional funding will allow the high school world language department to expand the number of students participating in language proficiency assessments by shifting administration from specific grade levels to specific courses. This is a stronger practice since most world language classes include students from multiple grade levels. This spring, the world language department will review the sequence of courses to determine how to best leverage language proficiency assessments.
- **Mentoring for Year 2 New Teachers:** Effective mentoring and induction programs are essential to training and retaining high-quality staff. RPS's current mentoring program provides new staff with an individual mentor during their first year. The role of this mentor is to provide job-embedded support to develop the knowledge-base and skills of new staff. Additional funding would be used for mentor stipends, allowing new staff to continue to receive the support of a mentor in year 2. Not only will this improve the development of new staff, but it enables RPS to meet the mentoring requirements DESE has outlined for districts.
- **Curriculum Review Science:** MA DESE Science, Technology, Engineering Frameworks were updated and adopted in 2016; *"The vision of the Massachusetts STE standards is to engage students in the core ideas through the integration of science and engineering practices, while making connections to what they know and the world they live in."*^[4] The shift to the frameworks is built upon the guiding principles of relevance, rigor, and coherence. The STE Curriculum Review process is intended to analyze our curriculum alignment with the standards and in our RPS vertical articulation. The review process will deeply examine our STE curriculum (with a focus on grade 6-12.) Funds will support teacher stipends, acquisition of curriculum resources to review, travel to visit other sites, and professional development.
- **Curriculum Review Middle School Literacy:** A Middle School Literacy Leadership Team (MS LLT) was developed in the 2022-23 school year to explore current curricular resources, tools, and practices in middle school literacy. The goals of the team are focused on improving student achievement and growth in all components of literacy instruction. Based on the work and recommendations of the MS LLT, we anticipate continuing work in the 2023-24 school year to fully address MA DESE's guidance around high-quality curriculum materials and a new understanding of research in the field of literacy instruction. Funding could include stipends, acquisition of curriculum tools to examine, travel to visit other sites, and potential professional development.

^[4] [DESE Frameworks, 2016](#)

- **Curriculum Review World Language:** MA DESE World Languages Frameworks [MA DESE World Languages Frameworks](#) were updated and adopted in 2021. These frameworks contain a shift in the methodology of world language instruction to focus on functional communication and comprehension skills. Under the new frameworks, world language instruction and assessment are driven by “Can Do” statements highlighting how students are able to use and grow proficiency in the second language. To ensure RPS world language curriculum is aligned with the shifts of the new standards, a curriculum review team will be formed. Funding could include stipends, acquisition of curriculum tools to examine, travel to visit other sites, and potential professional development.

Major Focus Areas with No Impact to FY24 Recommended Budget

Killam Elementary School Building Project:

On March 2, 2022, the Massachusetts School Building Authority (MSBA) Board of Directors voted to invite the Statement of Interest for the J. Warren Killam Elementary School into the MSBA’s Eligibility Period. The 270-day Eligibility Period formalizes and streamlines the beginning of the MSBA’s grant approval process and benefits the Town by providing a definitive schedule for the completion of preliminary requirements, assisting with the determination of financial and community readiness, and identifying needs for planning and budgeting. Successful completion of all activities in the Eligibility Period will allow the Town to be eligible for an MSBA invitation to Feasibility Study.

Town Meeting’s vote to appropriate \$2.2M in November 2022 was among the final requirements for advancing beyond the Eligibility Period. The affirmative vote by Town Meeting indicated to the MSBA that the town is likely to support a project that emerges from the design phase and will provide the funding required to proceed through Modules 2-5, including hiring an Owner’s Project Manager (OPM), a designer, and paying for several analyses and studies related to the site that may be required. On March 2, 2023, the MSBA Board of Directors will reconvene to evaluate Phase 1 deliverables and vote on whether to move the Killam Building Project into Phase 2.

The timeline below depicts the three phases of the MSBA process:

Prospective MSBA Timeline, beginning June 1, 2022:

Phase 1 Preparation:

Module 1 Eligibility Period/Preparation:270 days

Phase 2 Scope Definition:

Module 2 Project Team (OPM, Designer)150 days

Module 3 Feasibility Study300 days

Module 4 Schematic Design75 days

Module 5 Project Scope, Schedule & Funding90 days

Phase 3 Scope Monitoring:

Modules 6-8 Detailed Design, Construction Documentation & Bidding1 year

Construction1.5 years

***Total ~ 3.5 years**

*The timeline above represents maximum allowed durations. Many steps will likely overlap, resulting in a shorter, 3.5-year timeframe.

The Killam Elementary School completed construction in 1969 and has not undergone any significant renovations since opening. While the facility has been well-maintained, it is now 53 years old and has several deficiencies. The building is not fully ADA-compliant, including bathrooms and entry points to some classrooms and common areas. The water fountains have been unusable for years due to lead levels, requiring the district to provide drinking water through expensive and wasteful water bottles. Many of the windows and doors are original to the school, so they are not energy efficient and create challenges with maintaining comfort levels. There is a fire alarm system, but no fire suppression system. Sightlines to the main doors are poor, presenting a security concern. Due to the age of the foundation, there have been some issues with water infiltration.

Programmatically, the building's configuration also presents many challenges. Some classrooms and common spaces are only accessible through other classrooms. The library / media center is an open space located at the "crossroads" of the building, which makes it difficult to maintain a quiet environment or use the space for special education or other services that may call for a degree of privacy. The needs of students and our understanding of how to provide appropriate interventions have changed over the many decades since Killam was built, and the building does not adequately support the space requirements for these needs. Tier 2 supports (such as small reading groups) are taking place in open settings, including hallways. Spaces originally intended for storage have been converted to offices and even learning spaces in some cases. The accessibility challenges of many of the building's spaces significantly limit the staff's ability to creatively use the building's footprint.

It could be possible to address some of these deficiencies through smaller renovation projects, but given the scope of the needs, it is likely that any significant renovations would reach a threshold of 20% of the building's assessed value. This would trigger several compliance requirements that are currently grandfathered in (including ADA compliance). As a result, while renovations are a possible outcome of the MSBA process, a new building may be the more likely outcome.

The feasibility study will also consider solutions for other programmatic and space-related deficiencies in the district, including, but not limited to: relieving capacity constraints at other elementary schools; eliminating the need for modular classroom units; creating a single site to house the R.I.S.E. preschool program; allowing for possible future expansion of R.I.S.E. as new mandates expand the eligibility for access to R.I.S.E. services.

While the precise figures are to be determined, the MSBA program may provide reimbursement to the town for nearly half of the cost of any project. RPS and town staff have been working diligently over the last several months to meet the numerous requirements to graduate from the Eligibility Period into Modules 2-5, which will allow us to form a project team, conduct a feasibility study, develop a schematic design, and pursue town and MSBA approval to enter into an agreement around project scoping and funding.

Innovation Pathways at Reading Memorial High School:

Reading Memorial High School (RMHS) is in the process of applying for Innovation Pathway Designations in the areas of Information (Digital Media - Music Production and Computer Science) and Advanced Manufacturing (Engineering). With the assistance of the Reading Chamber of Commerce and MassHire Metro North Workforce Board, RMHS established partnerships with local industries to support the proposed pathways. Current industry partners include, Weston & Sampson, TEALS – Microsoft, and Associated Builders and Contractors. RMHS is working to expand partnerships as the year progresses specifically with Mitre Corporation and All That Music Academy in Stoneham.

RMHS is also consulting with institutions of higher education to include The College of St. Rose, Middlesex Community College, and UMass Lowell. Earning Innovation Pathway Designations from DESE is an honor unto itself, but which also opens the door to planning and implementation grants of up to \$100,000. RMHS applied for the initial \$25,000 Innovation Pathways planning grant and will be notified within the next couple of months if a recipient. Earning the planning grant and designations makes RMHS eligible to apply for a \$75,000 implementation grant in the summer of 2023.

During the planning process, course pathways are being developed by RMHS content specialist faculty in conjunction with industry partners that are serving as advisors throughout this journey. Any student can select a Pathway course while in high school, but to complete a Pathway, students enter in grade 9 or 10.

The courses in the Computer Science (Information) Innovation Pathway include, but are not limited to:

- Introduction to Computer Science
- Introduction to Java
- Dual Enrollment (DE) Computer Networks
- Dual Enrollment (DE) Computer Ethics
- Advanced Placement (AP) Computer Science A

The courses in the Digital Media (Information) Innovation Pathway include, but are not limited to:

- Digital Piano
- Technical Songwriting & History of Rock
- Recording Digital Media
- Digital Music Production & Advanced Digital Marketing
- Advanced Music Production

The courses in the Engineering (Advanced Manufacturing) Innovation Pathway include, but are not limited to:

- Introduction to Physics
- Introduction to Engineering Design
- Principles of Engineering (POE)
- Environmental Engineering
- Advanced Placement (AP) Physics 1

All Pathways conclude with either a capstone project that is overseen by a content specialist faculty member, or an internship with one of the industry partners or other corporations with which RMHS establishes partnerships to support student growth and engagement. Those working on this initiative at RMHS are extremely enthusiastic about the opportunities that Innovation Pathways will cultivate for students. RMHS is also proud to partner with local industries and universities to inspire Reading residents to attend school and start their careers in the rich industries embedded throughout Massachusetts.

An Innovation Pathway presentation was presented to the School Committee on November 18, 2022, and can be viewed at the following [link](#). More information will be communicated to the community with a specific emphasis on current and incoming RMHS students and families. It is the collective hope that the new course and programmatic offerings will engage students in deeper and meaningful learning experiences, while at the same time highlighting the skill sets of our students and faculty.

Dual Enrollment Expansion at Reading Memorial High School:

Reading Memorial High School has offered Dual Enrollment (DE) courses for students in the past through various higher education institutions. These courses typically take place on college campuses. In the 2023-24 school year RMHS is planning to expand DE offerings and hold a larger number of classes on campus at RMHS and within the regular school day. RMHS is working with Middlesex Community College, a leader in DE programming for high school students in the Greater Boston area, to expand opportunities for Reading students at a reasonable cost.

RMHS teachers are in the process of applying to be adjunct professors at Middlesex Community College and proposing 100-level courses for next school year. In addition, RMHS department leaders are preparing course syllabi for approval by the respective departments at Middlesex Community College. DE courses will be offered to seniors that meet the prerequisites to include a 2.0 Grade Point Average or better, PSAT or SATs, and teacher recommendation. During the course selection process in the spring, current juniors and their families will receive in depth information regarding the expanded DE offerings for next school year. The new offerings do not negate students taking courses on college campuses as has happened in the past, it is meant as a new opportunity for students to earn college credits while enrolled in high school within the regular school day.

The School Committee's FY24 Recommended Budget Priorities

The School Committee's FY24 Recommended Budget Priorities summarized in the sections above represent a total investment of \$2,094,895. Of this total, \$1,723,895 consists of new funding, \$260,000 is supported through the deployment of existing funds, and \$111,000 is funded through grants. The FY24 priorities reflect an increase of 14.90 FTEs over FY23, with 1.5 FTEs of this increase funded through grants. Each priority and their relative relationship to the three overarching categories, 1.) provide a safe and supportive learning environment, 2.) build coherent instructional systems, and 3.) increase operational efficiencies and effectiveness to support students is described below by level (Preschool and Elementary, Secondary, and District Wide):

Preschool and Elementary Level Priorities:

Preschool and Elementary Level Priorities	Strategic Objective	Description	\$ Supported by Existing Operating Funds	\$ Supported by New Operating Funds	\$ Supported by Grant Funds	Total \$ Investment	Total FTE Investment
Elementary Assistant Principals	2	Provide operational and instructional support to Barrows, Birch Meadow, Joshua Eaton and Killam Elementary School Principals to prioritize improvement in student outcomes. Redeployed four assistant Principals stipends.		500,000	0	500,000	5.00
Full Day Kindergarten (FDK) Tuition Fee Reduction	2	Reduce FDK tuition by 50% from \$3,600 to \$2,650. This action increases access for students and moves us closer to free full day kindergarten.	250,000	250,000	0	500,000	0.00
Joshua Eaton Special Education Teacher	2	Carry forward the 1.0 FTE Special Education Teacher hired in FY23 for Learning Center at Joshua Eaton due to enrollment shift and larger class sizes/student caseloads.	0	84,233	0	84,233	1.00
Team Chair Hours	2	Increase R.I.S.E. Team Chair position from .60 FTE to 1.0 FTE.	0	37,823	0	37,823	0.40
Subtotal Preschool and Elementary			250,000	872,056	0	1,122,056	6.40

As noted in the table above, the FY24 Elementary (Preschool to Grade 5) Budget Priorities are supported through a total investment of \$1,122,056 and 6.40 FTEs. This investment will be supported through \$872,056 of new funding and \$250,000 of existing operating funds will be redeployed to support these priorities.

Research shows that investing in building leadership is at the core of improving academic outcomes for all students. To create structures for student success in our schools, four assistant principals have been recommended for all five largest elementary schools. These new roles will provide our elementary schools with the administrative leadership structure necessary to harness the impact of principal leadership on students. Shifting our priorities for principals away from operational responsibilities and more toward instructional leadership will enhance our principals' capacity as leaders of learning communities, ultimately raising the academic achievement of students in our schools. Existing Assistant Principal stipends will be reallocated toward supporting this new investment.

Continuing the pathway toward Universal Full-Day Kindergarten, the FY24 Recommended Budget reflects the incorporation of teachers' salaries within the operating budget, resulting in the decrease of FDK tuition fees from \$3,600 to \$2,650 in FY24. The Town's contribution toward increasing access to all students through Community Priority funding and the district's reallocation of existing funds from across several accounts will bring our community one step closer to providing free FDK for all students. Some ways in which personnel and non-personnel resources were maximized to support new investments, including operationalizing the FDK program to reduce tuition fees, are outlined on page 11 and include the following personnel and non-personnel changes to the baseline budget. These changes released funds for focus on other investment priorities, not only at the elementary level but also at the secondary and districtwide:

- Recognized retirement savings.
- Shifted positions charged to the Special Education 240 grant eliminating MTRS expenses.
- Allocated lunch time para wages to the Food Services special revenue fund.
- Applied School Choice funding.
- Considered a multi-year review of past, present, pending, and projected out of district tuition cost rates and changes in placements.
- Applied the increase in Circuit Breaker Reimbursement.
- Reduced new employee physical examination requirements.
- Explored the Special Education P.O.S.T contract.

Increasing the R.I.S.E. Team Chair's hours will allow the district to continue the equitable share and out of district case management required to meet legal mandates and a Learning Center teacher hired in FY23 will be reflected in the FY24 Recommended Budget at Joshua Eaton. This position ensures compliance with the delivery of services defined on students' Individual Educational Plans.

Priorities funded in the FY23 budget that will be carried over into the FY24 budget to ensure supportive and safe environments includes one Adjustment counselor/METCO Coordinator assigned to each elementary school, positions which are shared equally between the operating fund and METCO grant, and three Elementary School Teaching Fellow positions to continue to support reasonable class sizes.

Secondary Level Priorities:

Secondary Level Priorities	Strategic Objective	Description	\$ Supported by Existing Operating Funds	\$ Supported by New Operating Funds	\$ Supported by Grant Funds	Total \$ Investment	Total FTEs Investment
Middle School Adjustment Counselor/METCO Coordinator	1	Add METCO/Adjustment Counselor position to be shared between Coolidge and Parker Middle Schools. This position is funded equally by operating budget and METCO grant, .50 FTE and .50 FTE	0	37,000	18,500	55,500	1.00
RMHS METCO Coordinator	1	Move METCO Coordinator role from Parker to RMHS. This position is funded entirely by METCO grant, 1.0 FTE	0	0	56,000	56,000	1.00
RMHS Wayfinder Curriculum	1	Sustain Wayfinder Curriculum in the RMHS operating budget, previously funded by ESSER grant.	0	13,000	0	13,000	0
Secondary Transition Specialist	2	Provide direct evaluation and transition planning support for students ages 14-22, as recommended in the Special Education program review.	0	79,596	0	79,596	1.00
RMHS Seal of Biliteracy Certification	2	Expand the recognition of RMHS students who have achieved proficiency in two or more languages.	2,000	0	0	2,000	0
Subtotal Secondary			2,000	129,596	74,500	206,096	3.00

At the Secondary Level (grades 6 to 12), the total investment amount is \$206,096, of which \$129,596 will be supported through new funding, \$2,000 to be redeployed from existing resources, and \$74,500 funded through the METCO grant. A total investment of 3.0 FTEs is associated with these priorities, of which 1.5 FTEs will be funded through the operating budget and 1.5 FTEs through the METCO grant.

Building upon the successful elementary school model of providing a supportive and safe environment to all students has been adopted at the middle school level through the addition of an Adjustment Counselor/METCO Coordinator. One Adjustment Counselor/METCO Coordinator is recommended to be shared between Coolidge and Parker Middle Schools to increase the academic and social-emotional support to all Boston and Reading resident students. This position will be funded through the operating budget and the METCO grant. In addition, a METCO Coordinator is recommended for assignment to Reading Memorial High School. The METCO Coordinator position at RMHS is expected to increase the academic and social-emotional support to all Boston and Reading resident students and will be supported entirely through METCO grant funding.

Sustaining Project Wayfinder, a social-emotional learning curriculum implemented by RMHS guidance staff, will allow the district to support students' success in school and in life by teaching the skills needed to build belonging and the mindsets necessary to facilitate personal growth. ESSER grant funds were used to deliver this program during the 2021-22 and 2022-23 school years. The cost of this program is recommended to be adopted by the district in the FY24 Recommended Budget.

The Special Education program review conducted in FY23 highlighted the need for a Secondary Transition Specialist to provide evaluation, transition planning, and post-school skills development support for students ages 14 to 22. This position is reflected among the priorities at the secondary level for FY24 investment.

The expansion of the Seal of Biliteracy Certification, which was funded initially in FY23, will be funded through the reallocation of existing resources, and will allow the high school world language department to increase the number of students who are given the opportunity to achieve the Seal of Biliteracy for demonstrating proficiency in two or more languages by participating in proficiency assessments.

District Wide Level Priorities:

District Wide Level Priorities	Strategic Objective	Description	\$ Supported by Existing Operating Funds	\$ Supported by New Operating Funds	\$ Supported by Grant Funds	Total \$ Investment	Total FTEs Investment
ESSER-Funded Positions	1	Begin a two year process of funding a portion of 1.0 FTE MS Special Education Teacher, 2.0 FTE Guidance/Counseling, 2.6 FTE Special Education Team Chairs as ESSER funds in FY23 and in FY24. ESSER Tutors will not be consolidated into the Operating Budget.	0	204,186	0	204,186	0
1 to 1 Nurse	1	Meet individual student need	0	69,035	0	69,035	1.00
Social Emotional Learning (SEL) Curriculum Exploration	1	Provide time and opportunity to assess SEL programs for implementation in FY25 for Preschool through grade 8	0	5,000	0	5,000	0
Instructional Math Coaches	2	K-8 Math Coaches will support increased implementation of high quality curriculum materials, improved instructional practices, vertical and horizontal alignment, and professional learning embedded into daily teaching and learning cycles.	0	180,000	0	180,000	2.00
Multi-Language Learner Teachers	2	Carry forward 1.5 FTE hired in FY23 to support surge in multi-language learner enrollment districtwide to align with DESE recommendations for time on learning.	0	119,022	0	119,022	1.50
Board Certified Behavior Analyst (BCBA)	2	Hire Preschool through grade 12 additional 1.0 BCBA to provide support for students enrolled in the S.O.A.R./E.M.B.A.R.C. Programs in alignment with the Special Education Program Review recommendations.	0	85,000	0	85,000	1.00
Team Chair Stipends	2	Issue stipends to Team Chairs appointed to provide individualized Program Coordination to substantially separate Special Education Programs. These stipends will be funded through the Special Education 240 grant.	0	0	32,500	32,500	0
Mentoring for Year 2 Teachers	2	Complete plan and develop coordinated mentoring program for instructional staff, including paraprofessionals. Comply with DESE requirements.	0	30,000	0	30,000	0
Curriculum Content Cycle	2	Formulate plan that incorporates curriculum content review cycle and instructional leadership structure to improve student academic outcomes in three content areas: Middle School Literacy, Grades 7-12 World Languages, and Grades 6-12 Science.	0	30,000	0	30,000	0
Annual Community Report	3	Publish annual Community Report to share work of school district, engage residents, and incorporate student voice.	8,000	0	0	8,000	0
Substitute Nurse wages	3	Improve ability of the district to recruit and assign substitute nurses by increasing daily wage from \$175 to \$225 to become comparative with nearby communities. This expense will be funded by the Department of Public Health Grant.	0	0	4,000	4,000	0
Subtotal District Wide			8,000	722,243	36,500	766,743	5.50
COMBINED TOTAL			260,000	1,723,895	111,000	2,094,895	14.90

The total investment required to support Districtwide priorities identified by instructional leaders and stakeholders and align with all three strategic objectives totals \$766,743 of which \$722,243 is supported through new funding,

\$8,000 through existing funds and \$36,500 supported by grants or existing resources. An addition of 5.5 FTEs is associated with these priorities.

As ESSER II funding comes to an end in FY23 followed by ESSER III in FY24, a portion of positions previously supported through this grant will be incorporated into the operating budget over the next two years to ensure compliance with IEPs and support the behavioral health of our students: Middle School Special Education Teacher, Special Education Team Chairs, and Secondary Counselors.

An increase in health support will be available through the addition of a 1 to 1 1.0 FTE Nurse to meet an individual student's medical need for the student to access the school setting.

With the increased and changed social-emotional and behavioral health needs of students, an exploration of a consistent SEL curriculum is needed. Funding in FY24 will facilitate this work by supporting staff stipends, acquisition of curriculum tools to examine, travel to visit other sites, and potential professional development.

K-8 math coaches will bring a shift in our professional learning structures, bringing previously externally provided training into our district, working within our structures and alongside our educators. K-8 Math Coaches will support increased implementation of adopted high-quality curriculum materials, improved instructional practices leading to deepened opportunities for rigor in math learning, vertical and horizontal alignment, educator professional learning thoughtfully and intentionally embedded into daily teaching and learning cycles. They will support targeted training/professional learning opportunities, collaboration with teacher groups, and 1:1 coaching and collaboration.

Improving academic outcomes will be articulated through the increase in instructional support for English Language Learners in the form of 1.5 FTE teachers. As of December 2022, 63% of our 60 MLL students are beginners. According to DESE standards, multi-language learners must receive English instruction by a Teacher of English as a Second Language (ESL). These teaching positions are essential to carry-forward into the FY24 Recommended Budget to provide needed services to students and comply with state regulations.

In alignment with the Special Education program review recommendations, an additional Board Certified Behavior Analyst (BCBA) is needed to provide support for students enrolled in the S.O.A.R./E.M.B.A.R.C. programs, Preschool through grade 12. The primary role of the BCBA will be to provide consultative support to teams and families regarding evaluations, behavioral interventions, and data collection.

Also recommended in the FY23 Special Education Program Review is a district-wide budget priority to expand the role of the Team Chair to provide individualized Program Coordination to substantially separate Special Education Programs. The expansion of the role will be compensated through a stipend, which will be funded through the Special Education 240 grant.

The district's current mentoring program provides new staff with an individual mentor during their first year. Additional funding would allow new staff to continue to receive the support of a mentor in year 2. Not only will this improve the development of new staff, but it enables RPS to meet the mentoring requirements DESE has outlined for districts.

The FY24 Recommended Budget support for the Science/Technology/Engineering, World Language and Middle School Literacy Curriculum Review process is intended to analyze our curriculum alignment with the standards and in our vertical articulation. The review process will deeply examine our curriculum (with a focus on secondary.) Funds will support teacher stipends, acquisition of curriculum resources to review, travel to visit other sites, and professional development.

Sharing the work of the school district, engaging residents, and incorporating students' voices is the goal of the annual Community Report publication. This report will be written, produced, and published with the support of our student body.

Reflected in the District Wide FY24 Recommended Budget Priorities is a recommendation to increase the substitute nurse's daily wage from \$175 to \$225. This increase will improve the district's ability to recruit and assign substitute nurses by becoming comparable with other nearby districts' daily wages.

FINANCIAL SECTION



"Foliage" by Emily Bass, RMHS Student enrolled in Ms. Kathleen M. Dailey's AP Photography Class

FINANCIAL SECTION

In October 2022, the Finance Committee voted for a FY24 budget guideline of 3.75%, which represents an increase of \$1,942,000 over the FY23 School Department Appropriated Budget. Since then, Townwide Accommodated Cost savings have been identified. As a result, \$131,260 of additional funds have been allocated to the School Department's FY24 Recommended Budget. These additional funds raised the total incremental increase in FY24 to \$2,073,260, or 4.00%, over FY23. Combined with the \$150,000 in funding associated with the Townwide Community Priority for FDK, the School Committee's FY24 Recommended Budget totals \$2,223,260. The Finance Committee Budget Guidelines, revised Accommodated Costs, and Community Priority for FDK are summarized in the table below:

Adjusted FY24 Budget	FY23 Appropriated Budget	FY24 Adjusted Budget	\$ Change FY24 vs. FY23
Operating Funds	46,203,363	48,053,423	1,850,060
Special Education Accommodated Costs	5,580,000	5,803,200	223,200
Total Adjusted FY24 Guidelines	51,783,363	53,856,623	2,073,260
% Percentage increase			4.00%
*Community Priority		150,000	150,000
Total Adjusted FY24 Guidelines and Community Priority	51,783,363	54,006,623	2,223,260
			4.29%
**Community Priority - to be applied toward Universal Full Day Kindergarten			

The leadership team used financial, staffing and student outcome data to identify trends, analyze resource allocations, and make strategic decisions. In the section to follow, the district's finances are summarized and detailed by Cost Center. The following information can be found within each subsection:

1. Summary of FY23 Appropriated Budget, FY24 Recommended Budget, and the dollar/percentage change between the two.
2. Primary Function Description summarizing core services.
3. FY23 Appropriated and FY24 Recommended Budgets by org and object codes, in comparison with actual expenditures (excluding end of year encumbrances) for FY20, FY21 and FY22.
4. Description of Personnel and Non-personnel Budget Drivers that have impacted and shaped the FY24 Recommended Budget.

The School Committee's FY24 Recommended Budget by Cost Center

In comparison with actual expenditures (excluding end of year encumbrances) for FY20, FY21 and FY22, the table below provides the actual expenditures for FY20, FY21, FY22, the Appropriated FY23 Budget and the School Committee's FY24 Recommended Budget for each of the five Cost Centers: Administration, Regular Day, Special Education, School Facilities and Districtwide Programs, which includes Health Services, Athletics, Extracurricular Activities, and Technology. Please note that the actual expended amounts below reflect the combined total of expenditures and encumbrances reported at the close of each fiscal year. The table below also provides the

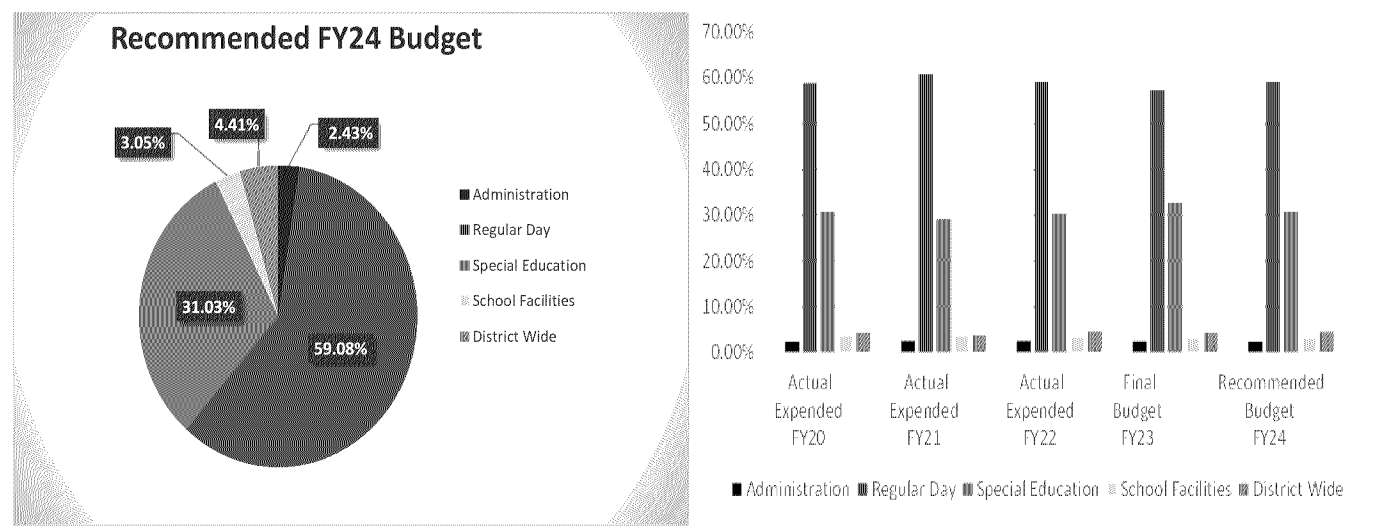
percentage change between the Recommended FY24 Recommended Budget and the FY23 Appropriated Budget by Cost Center:

Summary of FY24 Recommended Budget by Cost Center Compared with Prior Fiscal Years:

Cost Center	Actual Expended FY20	Actual Expended FY21	Actual Expended FY22	Final Budget FY23	Recommended Budget FY24	% Change FY24 v. FY23
Administration	\$ 1,116,630	\$ 1,229,548	\$ 1,268,745	\$ 1,303,760	\$ 1,311,157	0.57%
Regular Day	\$ 27,237,804	\$ 28,965,873	\$ 29,351,284	\$ 29,705,173	\$ 31,954,246	7.57%
Special Education	\$ 14,321,863	\$ 13,895,188	\$ 14,963,132	\$ 16,931,141	\$ 16,716,166	-1.27%
School Facilities	\$ 1,608,219	\$ 1,693,091	\$ 1,601,689	\$ 1,620,845	\$ 1,644,782	1.48%
District Wide	\$ 2,021,650	\$ 1,827,722	\$ 2,308,084	\$ 2,222,444	\$ 2,380,272	7.10%
Total	\$ 46,306,166	\$ 47,611,422	\$ 49,492,935	\$ 51,783,363	\$ 54,006,623	4.29%

The five Cost Centers named above were established by a vote of the School Committee. In accordance with that vote, during the current fiscal year, the administration is authorized to transfer funds within any Cost Center, however, the transfer of funds between Cost Centers must be obtained upon a majority vote of the School Committee through a recommendation at the time of the quarterly financial report presentations. The relative size of each Cost Center using actual expenditures for FY20 through FY22, the Appropriated FY23 budget and the FY24 Recommended Budget is illustrated in the tables on the page to follow:

Cost Center Percentage to Total Budgets and Expenditures:



Illustrated in the pie chart above, the percentage of each Cost Center to the total FY24 Recommended Budget. For example, the chart reflects 59.08% of the FY24 Recommended Budget is allocated to Regular Day expenditures. The bar graph reflects the percentage of each Cost Center’s actual expenditures at the end of each fiscal year. FY20 through FY22, along with the FY23 Appropriated and FY24 Recommended budgets.

Financial and narrative overviews for each Cost Center are found in the section to follow including a description of changes within each Cost Center’s recommended personnel and non-personnel funding to meet all contractual and

mandated obligations and to address investment priorities in the daily delivery of academic, social, emotional, health and extracurricular services to our students.

In the table below, personnel and non-personnel actual expenditures are reflected for FY20 through FY22, the FY23 Appropriated Budget and the FY24 Recommended Budget. Personnel budgets consist of professional salaries, clerical salaries, and other salaries and non-personnel budgets consist of contracted services, supplies and materials and other expenses categories. These categories are defined by the Department of Elementary and Secondary Education (DESE) with their chart of account, which are requirements for reporting expenditure data from school committee appropriations. More about DESE's chart of accounts and criteria for financial reporting can be found [here](#):

FY24 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

Budget Category	Actual Expended FY20	Actual Expended FY21	Actual Expended FY22	Final Budget FY23	Recommended Budget FY24	% Change FY24 v. FY23
Professional Salaries	\$ 32,380,249	\$ 32,748,702	\$ 34,671,832	\$ 35,997,172	\$ 39,878,042	10.78%
Clerical Salaries	\$ 917,050	\$ 960,784	\$ 978,417	\$ 1,032,667	\$ 1,050,750	1.75%
Other Salaries	\$ 4,273,723	\$ 4,264,215	\$ 4,572,511	\$ 5,375,085	\$ 4,559,472	-15.17%
Contract Services	\$ 2,261,470	\$ 2,184,659	\$ 2,831,163	\$ 2,831,354	\$ 2,794,720	-1.29%
Supplies & Materials	\$ 1,374,922	\$ 1,953,258	\$ 1,574,938	\$ 963,940	\$ 991,711	2.88%
Other Expenses	\$ 5,098,751	\$ 5,499,804	\$ 4,864,073	\$ 5,583,145	\$ 4,731,928	-15.25%
Total	\$ 46,306,166	\$ 47,611,422	\$ 49,492,935	\$ 51,783,363	\$ 54,006,623	4.29%

The table above reflects expenditures and budgets by category of spending established by DESE. The personnel related budget category consists of professional salaries, clerical salaries, and other salaries such as sick leave buy-back. The non-personnel budget category consists of contracted services, supplies and materials, and other expenses, such as equipment. In addition to contractual obligations and mandated services, spending trends and projected student needs were factored into the allocation of funds when developing the FY24 Recommended Budget. Reviewing per pupil instructional supplies by school is one of several data points the district uses to review allocation of funds.

Principals and School Secretaries were instrumental in identifying students' projected needs:

Instructional Services, Materials, and Equipment Per Pupil Budget Allocation:

Per Pupil Ratio of Instructional Supplies by School							
	October 1, 2022 Enrollment	FY 23 Appropriated Instructional	FY23 Per Pupil	FY24 Projected Enrollment	FY24 Recommended Instructional	FY24 Per Pupil	
Barrows	356	\$ 63,862	\$ 179	354	\$ 63,962	\$ 181	
Birch Meadow	358	\$ 53,665	\$ 150	365	\$ 54,050	\$ 148	
Eaton	389	\$ 62,741	\$ 161	396	\$ 63,365	\$ 160	
Killam	406	\$ 61,195	\$ 151	406	\$ 61,240	\$ 151	
Wood End	246	\$ 50,537	\$ 205	234	\$ 50,887	\$ 217	
Coolidge	429	\$ 52,760	\$ 123	408	\$ 53,260	\$ 131	
Parker	464	\$ 59,655	\$ 129	457	\$ 60,155	\$ 132	
RMHS	1,096	\$ 174,645	\$ 159	1,084	\$ 198,895	\$ 183	
Total	3,744	\$ 579,060	\$ 155	3,704	\$ 605,814	\$ 127	

Instructional services, materials, and equipment budgets for each school are outlined above with FY23 Actual and FY24 Projected Enrollment. Shifts in actual versus projected enrollment, unanticipated student needs, needs of substantially separate programs, economies of scale, stages of equipment renewal, specific school year needs, and the level of prior year pre-purchases of instructional materials and equipment supported by district-wide end year savings can impact the funding amounts and ratios across schools and between fiscal years.

Administration Cost Center Summary

FY23 Appropriated Budget: \$1,303,760

FY24 School Committee's Recommended Budget: \$1,311,157

\$ Change: \$7,397.00

% Change: .57%

Primary Function: The Administration Cost Center includes the salaries and expenses for Central Office and some District-wide administration which includes the following primary functions: School Committee, Superintendent, Assistant Superintendent, Business and Finance, Human Resources, and District-wide Data and Information Management. The Administration Cost Center currently accounts for 2.43% of the total district budget. FTEs for this Cost Center are found in Appendix A.

Budget Detail by Administration Cost Center:

Budget Category	Actual Expended FY20	Actual Expended FY21	Actual Expended FY22	Final Budget FY23	Recommended Budget FY24	% Change FY24 v. FY 23
Administration	\$ 1,116,630	\$ 1,229,548	\$ 1,268,745	\$ 1,303,760	\$ 1,311,157	0.57%
Professional Salaries	\$ 627,466	\$ 675,526	\$ 684,427	\$ 676,407	\$ 707,915	4.66%
Administrator	\$ 507,971	\$ 518,082	\$ 521,702	\$ 509,850	\$ 526,748	3.31%
Director	\$ 78,693	\$ 68,077	\$ 116,769	\$ 123,600	\$ 137,350	11.12%
Employee Benefits	\$ -	\$ 48,027	\$ 2,462	\$ -	\$ -	-
Manager	\$ 40,802	\$ 41,340	\$ 43,494	\$ 42,957	\$ 43,817	2.00%
Clerical Salaries	\$ 278,807	\$ 333,726	\$ 330,145	\$ 361,443	\$ 357,167	-1.18%
Administrative Assistant	\$ 290,401	\$ 330,471	\$ 352,390	\$ 386,443	\$ 401,873	3.99%
Employee Benefits	\$ 3,407	\$ 3,255	\$ 2,755	\$ -	\$ -	-
Revolving Fund Support	\$ (15,000)	\$ -	\$ (25,000)	\$ (25,000)	\$ (44,706)	78.82%
Contract Services	\$ 90,100	\$ 97,244	\$ 96,827	\$ 99,000	\$ 91,715	-7.36%
Consulting Services	\$ 11,500	\$ 20,500	\$ 28,000	\$ 12,000	\$ 8,000	-33.33%
Labor Counsel	\$ 32,647	\$ 32,264	\$ 18,594	\$ 33,500	\$ 36,515	9.00%
Telecommunications	\$ 45,953	\$ 44,480	\$ 50,233	\$ 53,500	\$ 47,200	-11.78%
Supplies & Materials	\$ 3,477	\$ 3,178	\$ 2,922	\$ 4,700	\$ 4,700	0.00%
Office	\$ 3,477	\$ 3,156	\$ 2,678	\$ 4,700	\$ 4,700	0.00%
Professional Development	\$ -	\$ 22	\$ 244	\$ -	\$ -	-
Other Expenses	\$ 116,780	\$ 119,874	\$ 154,425	\$ 162,210	\$ 149,660	-7.74%
Advertising	\$ 505	\$ 1,465	\$ 3,617	\$ 5,550	\$ 4,550	-18.02%
Awards	\$ 836	\$ -	\$ 3,973	\$ 600	\$ 600	0.00%
Dues & Memberships	\$ 16,374	\$ 15,056	\$ 16,293	\$ 20,500	\$ 20,500	0.00%
Employee Benefits	\$ 26,250	\$ 27,125	\$ 28,175	\$ 30,000	\$ 35,000	16.67%
Equipment	\$ 5,872	\$ 5,891	\$ 21,184	\$ 9,000	\$ 9,450	5.00%
Furnishings	\$ -	\$ -	\$ 12,716	\$ -	\$ -	-
Hiring and Recruiting	\$ 33,128	\$ 36,755	\$ 30,024	\$ 42,000	\$ 17,000	-59.52%
Postage	\$ 4,336	\$ 2,927	\$ 2,765	\$ 3,560	\$ 3,560	0.00%
Professional Development	\$ 8,902	\$ 8,842	\$ 13,614	\$ 25,800	\$ 25,800	0.00%
Publications	\$ -	\$ -	\$ -	\$ -	\$ 8,000	100.00%
Software Licensing & Support	\$ 20,578	\$ 21,812	\$ 21,636	\$ 23,500	\$ 23,500	0.00%
Travel	\$ -	\$ -	\$ 427	\$ 1,700	\$ 1,700	0.00%
Total	\$ 1,116,630	\$ 1,229,548	\$ 1,268,745	\$ 1,303,760	\$ 1,311,157	0.57%

Administration Budget Drivers:

The changes between the FY24 Recommended and FY23 Appropriated budgets are summarized below by personnel and non-personnel categories:

Personnel -Salary differences in the FY24 Recommended Budget reflects staffing exchange, step, degree changes, and the cost-of-living salary increase in compliance with employment contracts and bargaining unit agreements approved by the School Committee. The FY24 Administrative Personnel budget also reflects the new Offset for School Choice Funding totaling \$45,000, which is generated on School Choice Students enrolled in the 2022-2023 school year. The funds “earned” in FY23 will be allocated to support Districtwide Regular Day and Special Education and Student Services. For the purposes of budgeting FY24, the offset of School Choice Funds is resting within the Administration budget. Lastly, an increase in Employee Benefits, specifically the participation in TSAs (Tax Sheltered Annuities) has been increased to better align with trending costs. Decreases in the personnel budget are reflected in the Employee Physicals line item, as the district shifts its requirement to job-related employees. In addition, the Advertising line item has been decreased to reflect actual spending trends and anticipated needs. Hiring and Recruiting Expenses have decreased in FY24 following the boost in investments made in FY22 and FY23 and due to a reduction of \$20,000 generated by refining the requirement for new employee physical examinations.

Non-personnel – Due to a 9% increase in legal fees, the Labor Counsel line item has increased. Also, the district will allocate funding to publish an annual Community Report to share the work of the Reading Public Schools with our residents. Students will be involved in the development, design, and production of this new annual report. Offsetting this increase are reductions in Consulting Services, specifically auditing fees, for Student Activity Account Audits will be conducted through an internal process in alignment with DESE guidelines. Telecommunication services have also been reduced due to shifts in service. better aligns the budget with trending usage and costs. The redeployment of existing resources to expand our efforts in recruiting a diverse workforce is also reflected above. Reading Public Schools is committed to recruiting a diverse and high performing workforce.

Regular Day Cost Center Summary

FY23 Appropriated Budget: \$29,705,173

FY24 School Committee’s Recommended Budget: \$31,954,246

\$ Change: \$2,249,073

% Change:7.57%

Primary Function: The Regular Day Cost Center encompasses all personnel and non-personnel expenses related to delivering core, general education instructional programs to our students. Personnel costs for school principals, instructional and support staff, as well as non-personnel costs related to curriculum materials; professional development; instructional materials, supplies, and equipment; instructional technology; library materials and technology; and other instructional services are captured in this Cost Center budget. The Regular Day Cost Center budget accounts for 59.08% of the total School Committee’s FY24 Recommended Budget. FTEs for this Cost Center are found in Appendix A. FY24 Recommended Budget detail for Regular Education follows below:

Budget Detail by Regular Day Cost Center:

Budget Category	Actual Expended FY20	Actual Expended FY21	Actual Expended FY22	Final Budget FY23	Recommended Budget FY24	% Change FY24 v. FY23
Regular Day	\$ 27,237,804	\$ 28,965,873	\$ 29,351,284	\$ 29,705,173	\$ 31,954,246	7.57%
Professional Salaries	\$ 23,711,443	\$ 24,034,487	\$ 25,095,447	\$ 26,344,061	\$ 28,517,342	8.25%
Assistant Principal	\$ 488,479	\$ 477,476	\$ 499,142	\$ 508,014	\$ 1,151,978	126.76%
Department Head Stipends/Salaries	\$ 346,219	\$ 335,857	\$ 397,158	\$ 408,160	\$ 442,178	8.33%
Employee Benefits	\$ 10,500	\$ 56,933	\$ 29,583	\$ 41,800	\$ 39,850	-4.67%
Guidance	\$ 388,492	\$ 403,727	\$ 430,408	\$ 507,708	\$ 556,736	9.66%
Instructional Specialist	\$ 238,428	\$ 240,344	\$ 172,882	\$ 286,796	\$ 471,778	64.50%
Library	\$ 638,574	\$ 628,255	\$ 654,748	\$ 683,219	\$ 706,776	3.45%
Principal	\$ 995,729	\$ 1,028,927	\$ 1,042,233	\$ 1,081,635	\$ 1,076,259	-0.50%
Psychologist	\$ 921,954	\$ 974,404	\$ 900,044	\$ 1,249,052	\$ 1,486,448	24.21%
Reading	\$ 611,771	\$ 626,099	\$ 650,615	\$ 654,936	\$ 675,878	3.20%
Revolving Fund Support	\$ (800,000)	\$ (1,050,000)	\$ (893,956)	\$ (1,100,000)	\$ (600,000)	-45.45%
State Grant Support	\$ (70,000)	\$ (70,000)	\$ -	\$ -	\$ -	-
Stipends	\$ 232,719	\$ 203,187	\$ 208,095	\$ 255,600	\$ 278,400	8.92%
Substitutes	\$ 92,323	\$ 110,953	\$ 83,730	\$ -	\$ -	-
Teacher	\$ 19,310,787	\$ 19,753,323	\$ 20,592,159	\$ 21,431,779	\$ 21,873,850	2.06%
Technology Integration	\$ 305,467	\$ 315,002	\$ 328,605	\$ 335,362	\$ 357,211	6.52%
Clerical Salaries	\$ 470,796	\$ 456,161	\$ 480,959	\$ 489,970	\$ 504,652	3.00%
Employee Benefits	\$ 14,348	\$ -	\$ -	\$ 4,500	\$ 4,500	0.00%
Secretary	\$ 456,448	\$ 456,161	\$ 480,959	\$ 485,470	\$ 500,152	3.02%
Other Salaries	\$ 860,284	\$ 816,652	\$ 1,022,116	\$ 1,260,888	\$ 1,285,665	1.97%
Employee Benefits	\$ -	\$ 35	\$ -	\$ -	\$ -	-
Paraprofessional	\$ 718,403	\$ 768,312	\$ 768,282	\$ 863,688	\$ 888,465	2.87%
Substitutes	\$ 141,881	\$ 48,304	\$ 253,835	\$ 397,200	\$ 397,200	0.00%
Contract Services	\$ 116,993	\$ 138,979	\$ 328,287	\$ 273,000	\$ 268,000	-1.83%
Instructional Services	\$ 681	\$ 3,200	\$ 147,908	\$ 65,000	\$ 60,000	-7.69%
Transportation	\$ 116,312	\$ 135,779	\$ 174,542	\$ 208,000	\$ 208,000	0.00%
Tutoring Services	\$ -	\$ -	\$ 5,837	\$ -	\$ -	-
Supplies & Materials	\$ 871,509	\$ 1,476,285	\$ 1,257,953	\$ 736,008	\$ 761,721	3.49%
Art	\$ 36,568	\$ 22,132	\$ 30,597	\$ 24,724	\$ 24,724	0.00%
Business	\$ -	\$ -	\$ 75	\$ 1,500	\$ 1,500	0.00%
Curriculum, Elementary	\$ 120,827	\$ 620,156	\$ 638,193	\$ 63,000	\$ 63,000	0.00%
Curriculum, High School	\$ 98,269	\$ 168,483	\$ 66	\$ 77,100	\$ 77,100	0.00%
Curriculum, Middle School	\$ 60,837	\$ 8,254	\$ 8,629	\$ 45,400	\$ 45,400	0.00%
Drama	\$ -	\$ -	\$ 291	\$ -	\$ -	-
English Language Arts	\$ 29,111	\$ 63,218	\$ 26,458	\$ 28,500	\$ 28,500	0.00%
Equipment	\$ 351	\$ 1,476	\$ -	\$ -	\$ -	-
Foreign Language	\$ 1,986	\$ 12,172	\$ 10,753	\$ 12,953	\$ 12,953	0.00%
Furnishings	\$ 27,574	\$ 77,268	\$ 123,423	\$ 8,750	\$ 8,750	0.00%
Guidance	\$ 900	\$ 327	\$ 421	\$ 1,000	\$ 15,000	1400.00%
Kindergarten	\$ 1,935	\$ 696	\$ 956	\$ 300	\$ 300	0.00%
Library	\$ 10,009	\$ 15,369	\$ 11,651	\$ 10,702	\$ 13,150	22.87%
Library Technology	\$ -	\$ 298	\$ -	\$ 1,000	\$ 1,000	0.00%
Math	\$ 63,852	\$ 16,636	\$ 16,396	\$ 18,350	\$ 18,350	0.00%
Office	\$ 13,735	\$ 11,361	\$ 16,167	\$ 14,245	\$ 14,245	0.00%
Other	\$ 49,393	\$ 95,248	\$ 41,144	\$ 38,764	\$ 38,337	-1.10%

Regular Day Cost Center, continued:

Budget Category	Actual Expended FY20	Actual Expended FY21	Actual Expended FY22	Final Budget FY23	Recommended Budget FY24	% Change FY24 v. FY23
Paper	\$ 29,956	\$ 20,032	\$ 33,344	\$ 35,500	\$ 35,500	0.00%
Performing Arts	\$ 8,807	\$ 31,677	\$ 11,463	\$ 12,250	\$ 12,250	0.00%
Peripherals	\$ -	\$ 898	\$ -	\$ -	\$ -	-
Physical Education	\$ 8,242	\$ 60,337	\$ 21,608	\$ 9,050	\$ 9,050	0.00%
Printer	\$ 12,607	\$ 9,664	\$ 14,071	\$ 19,850	\$ 19,850	0.00%
Professional Development	\$ 1,085	\$ 60	\$ 744	\$ 5,600	\$ 5,350	-4.46%
Psychology	\$ -	\$ -	\$ -	\$ 460	\$ 460	0.00%
Reading	\$ 23,660	\$ 39,286	\$ 16,316	\$ 16,100	\$ 16,100	0.00%
Science	\$ 70,187	\$ 34,010	\$ 21,501	\$ 68,397	\$ 68,397	0.00%
Social Studies	\$ 3,345	\$ 3,554	\$ 9,549	\$ 8,900	\$ 8,900	0.00%
Software	\$ 70,909	\$ 67,133	\$ 154,478	\$ 149,108	\$ 159,050	6.67%
Teacher Resources	\$ 3,327	\$ 9,000	\$ 2,508	\$ 7,700	\$ 7,700	0.00%
Teacher Supplies	\$ 24,490	\$ 37,674	\$ 40,373	\$ 17,375	\$ 17,375	0.00%
Technology	\$ 88,332	\$ 48,241	\$ 4,211	\$ 27,780	\$ 27,780	0.00%
Testing	\$ 505	\$ 360	\$ 338	\$ 1,850	\$ 1,850	0.00%
Workbooks & Consumables	\$ 10,711	\$ 1,261	\$ 2,231	\$ 9,800	\$ 9,800	0.00%
Other Expenses	\$ 1,206,780	\$ 2,043,310	\$ 1,166,522	\$ 601,246	\$ 616,866	2.60%
COVID19 Expenses	\$ 499,103	\$ 275	\$ -	\$ -	\$ -	-
Dues & Memberships	\$ 10,589	\$ 17,414	\$ 20,141	\$ 12,659	\$ 12,450	-1.65%
Equipment	\$ 69,070	\$ 61,791	\$ 72,117	\$ 82,900	\$ 91,520	10.40%
Field Trip Travel	\$ -	\$ -	\$ 76	\$ 500	\$ 500	0.00%
Graduation	\$ 9,428	\$ 17,717	\$ 8,522	\$ 8,000	\$ 10,000	25.00%
Instructional Services	\$ 1,389	\$ 21,221	\$ 3,898	\$ 4,500	\$ 9,500	111.11%
Other	\$ 524	\$ 422	\$ 711	\$ 1,000	\$ 1,000	0.00%
Professional Development	\$ 200,217	\$ 145,541	\$ 159,091	\$ 234,504	\$ 234,713	0.09%
Software Licensing & Support	\$ 72,802	\$ 110,572	\$ 117,907	\$ 90,000	\$ 90,000	0.00%
Technology	\$ 342,312	\$ 1,668,357	\$ 734,050	\$ 136,183	\$ 136,183	0.00%
Travel	\$ 1,347	\$ -	\$ -	\$ 1,000	\$ 1,000	0.00%
Tuition - Out of District	\$ -	\$ -	\$ 40,460	\$ 30,000	\$ 30,000	0.00%
Virtual School Tuition	\$ -	\$ -	\$ 9,550	\$ -	\$ -	-
Total	\$ 27,237,804	\$ 28,965,873	\$ 29,351,284	\$ 29,705,173	\$ 31,954,246	7.57%

Regular Day Budget Drivers:

The changes between the FY24 Recommended and FY23 Appropriated budgets are summarized below by personnel and non-personnel categories:

Personnel - Salary differences in the FY24 Recommended Budget reflects staffing exchange, step, degree changes, and the cost-of-living salary increase in compliance with employment contracts and bargaining unit agreements approved by the School Committee. Also considered in the Personnel budget are increases related to retirements. Increases reflected within Budget Priorities described in the prior sections make up the personnel cost increases in the Regular Day Cost Center:

Personnel Budget Priorities:

- 5.0 FTE Elementary School Assistant Principals
- Full-Day Kindergarten Reduction of Fee and Adoption into the operating fund (fee reduced from \$3,600 to \$2,650)
- 2.0 FTE K-8 Math Coaches
- 1.5 FTE Multi-Language Learner Teachers
- FTE Middle School Adjustment Counselor/METCO Coordinator (cost shared between operating budget and METCO grant)
- RMHS METCO Coordinator (1.0 FTE funded entirely by METCO grant)
- Portion of ESSER Funded Positions (1.0 FTE Coolidge Special Education Teacher, 2.0 FTE Counseling/Guidance Staff, 3.0 FTE Team Chairs)
- Mentoring Stipends for Second Year Teachers' Program
- Curriculum Content Cycle Stipends

Non-personnel – The Regular Day budget reflects a slight shifting of resources to maximizing existing funds in support of our budget investments, including the support of Project Wayfinder, the expansion of the Biliteracy Certification, and the assessment of Social Emotional Learning programs for implementation in FY25. In addition to supporting new needs, some existing services and materials/equipment are projected to increase, including translation services, a new 3-year photocopier contract, curriculum software licenses, library books, and graduation expenses.

Defined within the prior section and summarized below are the following non personnel budget priorities in Regular Day:

Non-personnel Budget Priorities:

- Project Wayfinder Curriculum
- Seal of Biliteracy Certification
- Social Emotional Learning (SEL) Curriculum

Special Education Cost Center Summary

FY23 Appropriated Budget: \$16,931,141

FY24 School Committee's Recommended Budget: \$16,716,166

\$ Change: (\$214,975)

% Change: (1.27%)

Primary Function: The Special Education Cost Center encompasses all personnel and non-personnel expenses necessary to deliver special education and related services to students in our school community. As mandated by the Individuals with Disabilities Education Act (IDEA) and Section 504 of the Americans with Disabilities Act, we strive to provide programs and services to allow our students with disabilities to be educated in the least restrictive environment that enables them to make effective progress. FTEs for this Cost Center are found in Appendix A. In FY24, the Special Education Cost Centers makes up 31.03% of the School Committee's FY24 Recommended Budget.

Budget Detail by Special Education Cost Center:

Budget Category	Actual Expended FY20	Actual Expended FY21	Actual Expended FY22	Final Budget FY23	Recommended Budget FY24	% Change FY24 v. FY23
Special Education	\$ 14,321,863	\$ 13,895,188	\$ 14,963,132	\$ 16,931,141	\$ 16,716,166	-1.27%
Professional Salaries	\$ 7,100,261	\$ 7,189,533	\$ 7,827,486	\$ 7,931,713	\$ 9,491,998	19.67%
Administrator	\$ 61,954	\$ 77,849	\$ 111,251	\$ 112,004	\$ 121,850	8.79%
Director	\$ 251,791	\$ 269,181	\$ 258,545	\$ 274,072	\$ 280,948	2.51%
Employee Benefits	\$ 1,950	\$ 1,950	\$ 16,558	\$ 1,100	\$ 1,100	0.00%
Extended Year Services	\$ 122,864	\$ 126,403	\$ 140,294	\$ 136,000	\$ 140,896	3.60%
Manager	\$ 26,099	\$ 34,269	\$ 36,284	\$ 26,184	\$ 37,858	44.58%
Nurse	\$ 1,934	\$ -	\$ 203	\$ 4,000	\$ 4,000	0.00%
Occupational Therapist	\$ 287,203	\$ 315,833	\$ 326,100	\$ 324,278	\$ 343,626	5.97%
Physical Therapist	\$ 133,624	\$ 150,357	\$ 154,450	\$ 158,150	\$ 162,222	2.57%
Psychologist	\$ 461,160	\$ 489,893	\$ 524,501	\$ 621,814	\$ 620,532	-0.21%
Physical Therapist	\$ (0)	\$ -	\$ -	\$ -	\$ -	-
Revolving Fund Support	\$ (280,000)	\$ (370,000)	\$ (376,985)	\$ (400,000)	\$ (400,000)	0.00%
Special Education Teacher	\$ 4,486,205	\$ 4,599,141	\$ 4,828,588	\$ 4,934,713	\$ 6,122,301	24.07%
Speech Therapist	\$ 800,981	\$ 811,309	\$ 876,353	\$ 905,578	\$ 886,798	-2.07%
Substitutes	\$ 61,067	\$ 23,812	\$ 92,955	\$ -	\$ -	-
Team Chair	\$ 683,428	\$ 659,536	\$ 838,389	\$ 833,820	\$ 1,169,867	40.30%
Clerical Salaries	\$ 100,400	\$ 102,856	\$ 96,626	\$ 110,382	\$ 113,936	3.22%
Employee Benefits	\$ -	\$ 3,415	\$ -	\$ -	\$ -	-
Secretary	\$ 100,400	\$ 99,441	\$ 96,626	\$ 110,382	\$ 113,936	3.22%
Other Salaries	\$ 2,117,487	\$ 2,056,991	\$ 2,201,996	\$ 2,661,184	\$ 1,783,996	-32.96%
Employee Benefits	\$ 339	\$ 987	\$ 1,267	\$ -	\$ -	-
Extended Year Services	\$ 49,807	\$ 18,884	\$ 43,096	\$ 42,753	\$ 43,822	2.50%
Paraprofessional	\$ 2,064,737	\$ 2,033,760	\$ 2,152,504	\$ 2,618,431	\$ 1,740,174	-33.54%
Substitutes	\$ 2,604	\$ 3,361	\$ 5,128	\$ -	\$ -	-
Contract Services	\$ 1,361,274	\$ 1,384,094	\$ 1,473,081	\$ 1,539,891	\$ 1,491,825	-3.12%
Districtwide Leadership	\$ 55,359	\$ 61,863	\$ 85,581	\$ 68,250	\$ 68,250	0.00%
Field Trip Travel	\$ -	\$ 1,777	\$ -	\$ 1,500	\$ 1,500	0.00%
Instructional Services	\$ -	\$ 29,440	\$ -	\$ -	\$ -	-
Legal Services	\$ 83,695	\$ 110,479	\$ 54,431	\$ 130,000	\$ 115,000	-11.54%
Other Instructional Services	\$ 6,220	\$ 8,622	\$ 16,305	\$ 8,000	\$ 10,000	25.00%
Psychological Services	\$ 1,500	\$ -	\$ 3,691	\$ 8,500	\$ 8,500	0.00%
Pupil Transportation	\$ 1,000,390	\$ 941,304	\$ 1,057,417	\$ 1,031,141	\$ 1,062,075	3.00%
Testing & Assessment	\$ 16,696	\$ -	\$ 5,192	\$ 6,500	\$ 6,500	0.00%
Therapeutic Services	\$ 197,414	\$ 230,609	\$ 250,465	\$ 286,000	\$ 220,000	-23.08%
Supplies & Materials	\$ 67,467	\$ 141,516	\$ 83,139	\$ 52,482	\$ 53,209	1.38%
Equipment	\$ 299	\$ -	\$ -	\$ -	\$ -	-
Furnishings	\$ 100	\$ -	\$ -	\$ 234	\$ -	-100.00%
General Supplies	\$ 2,957	\$ 1,270	\$ 429	\$ 1,000	\$ 1,000	0.00%
Instructional Equipment	\$ -	\$ -	\$ 229	\$ 200	\$ 550	175.00%
Office	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	0.00%
Other	\$ 378	\$ 187	\$ 1,060	\$ 1,073	\$ 1,500	39.74%
Postage	\$ 1,844	\$ 211	\$ 116	\$ 1,816	\$ 2,350	29.38%
Software	\$ 307	\$ 2,043	\$ 348	\$ -	\$ -	-
Special Education	\$ 21,468	\$ 51,307	\$ 57,456	\$ 18,395	\$ 18,245	-0.82%
Testing	\$ 40,113	\$ 86,499	\$ 23,501	\$ 28,764	\$ 28,564	-0.70%

Special Education Cost Center, continued:

Budget Category	Actual Expended FY20	Actual Expended FY21	Actual Expended FY22	Final Budget FY23	Recommended Budget FY24	% Change FY24 v. FY23
Other Expenses	\$ 3,574,975	\$ 3,020,198	\$ 3,280,805	\$ 4,635,489	\$ 3,781,202	-19.83%
Advertising	\$ 256	\$ -	\$ -	\$ -	\$ -	-
COVID19 Expenses	\$ -	\$ 270	\$ -	\$ -	\$ -	-
Dues & Memberships	\$ 2,145	\$ 845	\$ 3,630	\$ 2,500	\$ 2,500	0.00%
Equipment	\$ 1,174	\$ 1,163	\$ 50,951	\$ 4,200	\$ 4,410	5.00%
Instructional Equipment	\$ 2,493	\$ 3,339	\$ 3,569	\$ -	\$ -	-
Instructional Technology	\$ 23,922	\$ 120,239	\$ 2,531	\$ 5,000	\$ 5,000	0.00%
Other Fixed Charges	\$ 24,500	\$ 21,000	\$ 29,970	\$ 23,000	\$ 23,000	0.00%
Postage	\$ 318	\$ 569	\$ 118	\$ 500	\$ 500	0.00%
Professional Development	\$ 9,677	\$ 17,346	\$ 12,312	\$ 11,300	\$ 11,000	-2.65%
Pupil Transportation	\$ 1,347	\$ 1,793	\$ 11,680	\$ 16,630	\$ 16,630	0.00%
Software Licensing & Support	\$ 36,796	\$ 31,498	\$ 36,349	\$ 39,000	\$ 39,000	0.00%
Therapeutic & Adaptive Equipment	\$ 15,604	\$ 3,567	\$ 1,151	\$ 12,000	\$ 12,000	0.00%
Travel	\$ 1,224	\$ -	\$ 709	\$ 2,500	\$ 2,500	0.00%
Tuition - Out of District	\$ 3,455,518	\$ 2,818,568	\$ 3,127,835	\$ 4,518,859	\$ 3,664,662	-18.90%
Total	\$ 14,321,863	\$ 13,895,188	\$ 14,963,132	\$ 16,931,141	\$ 16,716,166	-1.27%

Special Education Budget Drivers:

The changes between the FY24 Recommended and FY23 Appropriated budgets are summarized below by personnel and non-personnel categories:

Personnel - Salary differences in the FY24 Recommended Budgets reflects staffing exchange, step, degree changes, and the cost-of-living salary increase in compliance with employment contracts and bargaining unit agreements approved by the School Committee. Also considered in the Personnel budget are increases related to retirements.

Other changes within the Special Education Personnel Budget includes the shift of grant funded positions. By removing ten Special Education Licensed Teachers funded through the Special Education 240 grant and replacing those positions with paraprofessionals, the district saved nearly \$80,000 in annual Massachusetts Teacher Retirement (MTRS) expenses for use toward supporting other needs. The 24% increase in the teacher budget line and the (34%) reduction in the Paraprofessional budget line reflects this shift. Another notable change in the Special Education Personnel Budget is the first of a two-year adoption of positions previously funded through the ESSER grant. Those positions include a Middle School Special Education teacher and Special Education Team Chairs. Budget Priorities described the prior sections also accounts for the increases in the Special Education Personnel budget:

Personnel Budget Priorities:

- FTE Special Education Learning Center Teacher for Joshua Eaton Elementary School
- FTE Secondary Transition Specialist
- FTE Board Certified Behavior Analyst (BCBA) for E.M.B.A.R.C/S.O.A.R. Programs for Districtwide Services
- 0.4 FTE Team Chair increase for R.I.S.E.
- Team Chair/ Special Education Literacy Coach Stipends to Provide Program Coordination, which are funded through the 240 grant

Lastly, also reflected in the Special Education Personnel budget are shifts in funding to align with spending trends and needs. For example, additional funds have been allocated to the Special Education Coordinators for the Extended School Year program, which operates out of two locations for five weeks during the summer and requires considerable planning and supervision.

Non-Personnel - The Special Education Non-personnel budget reflects some shifting of funds to align funding with anticipated spending, such as the increase to support out-of-district transportation costs which are expected to increase by \$30,934 or 3%. Of special note are the reductions in Contracted Services, which reflects the expected termination of an out of district contract with the P.O.S.T. program upon the graduation of the one student enrolled, and the redeployment of Special Education tuition out of district services. The reduction of this service is offset by an anticipated increase in other contracted direct services to students.

The district's leadership team carefully examined the past practices for budgeting for Special Education placements. The practice has been to ensure that within each fiscal year's appropriation funding for tuition is sufficient to cover all current and anticipated costs and be responsive to address the unpredictable nature of this need for service. The district has prudently and thoughtfully budgeted for each student enrolled in out of district placements at the tuition rate expected. In the FY24 Recommended Budget, the tuition rates were budgeted at a 5% increase for Collaborative and Residential placements and while Private Day placements increased by 14%, which totaled an overall tuition fee rate increase of \$458,941 over FY23. Tuition for out of district private day tuition fees are set by the Commonwealth's Operational Services Division, formerly the Rate Setting Commission. Funds are also earmarked for students who are being considered for or who may need an out of district placement, which totals \$533,890 in FY24. Additionally, funds equivalent to two unassigned out of district placement tuitions totaling \$220,000 have been budgeted to be responsive to unanticipated needs of enrolled or new students. Lastly, an ongoing annual prepayment of tuition totaling \$982,000 is factored into the budget. With these careful budgeting practices for tuition, the district is reasonably protected from unanticipated out of district expenditures. At the end of each year, the unspent tuition funds are reallocated for a one-time support of other needs with the district, such as the purchase of classroom computers, added to the Special Education Tuition prepayment, and turned back to Free Cash.

Conservative budgeting and thoughtful spending combined within a projected decrease in out of district enrollment of students has allowed the district to meet the current and unanticipated needs for out of district services and redeploy funds to support Tier 1 and 2 services districtwide. The projected decrease in placements, some of which were unanticipated, is due to several reasons including graduating from and aging out of placements, changing placements, terminated contracted placements, returning to the district, or moving out of the Reading community. The Tier 1 and Tier 2 services where funds have been redeployed in the FY24 Recommended Budget include K-8 Math Coaches, Secondary Transition Coordinator, K-12 BCBA, increase in hours and stipends for Team Chairs, Middle School Adjustment Counselor, Learning Center Teaching at Joshua Eaton, and the first of the two-year process to absorb the salaries of a Special Education Teacher, Counselors, and Team Chairs previously funded through ESSER. Investing in instruction and student support versus one-time spending at the end of each year, will lead to higher outcomes in students' academic achievement, fewer students requiring specialized services, and more students shifting off IEPs.

Special Education Program and Learning Center Descriptions

Much of the special education in-district budget funds the salaries of the special education teaching and support staff, as well as related services, which includes our in-district special education programs and learning centers as determined by Individual Education Plans (IEPs). Each school offers a variety of special education and related services to meet the individual needs of students. Additionally, to provide a continuum of special education and related services, Reading Public Schools offers several specialized programs which are described below:

R.I.S.E. Preschool Program: Reading, Integrated School Experience: The R.I.S.E. program serves children ages three and four, including those turning five during the school year, who have mild, moderate as well as intensive special education needs. Educators support students early learning by providing education and/or specialized services to support individual learning needs. Reading Public Schools provide early learning experiences in the least restrictive environment, which usually includes placement with typical peers. Children with and without disabilities are provided early learning opportunities to support language, literacy, social/emotional, and physical development, while exploring rich content to develop children's natural curiosity in mathematics and science. Rich content and hands-on learning experiences are aligned with the Massachusetts Curriculum Frameworks and Early Learning Standards. R.I.S.E. is currently located at Killam, Wood End, and RMHS.

S.A.I.L.-Strategies to Support Academics, Independence, and Life Skills: The S.A.I.L. program provides identified students with specialized and skills-based instruction through a modified curriculum primarily in English Language Arts and math, as identified by individual student IEPs. Students are provided with inclusive opportunities as indicated in their IEP. Students in the S.A.I.L. program benefit from direct and repeated instruction with academic, life, social, and communication skill development. S.A.I.L. is located at Wood End, Coolidge, and RMHS.

S.O.A.R.: Social Skills Organizational Skills Academics in Real World Situations: The S.O.A.R. program supports identified students with needs relative to social skill acquisition and application, as well as the use of social language. Students in the S.O.A.R. program benefit from support to independently engage in group work/play and reciprocal conversations, convey thoughts and opinions, and understand nonverbal communication. The program provides a continuum of support to develop students' language needs which could include the use of alternative and augmentative communication. Academically and behaviorally students may present with grade-level skills or may require modifications of the academic curriculum and/or setting. S.O.A.R. is located at Birch Meadow, Coolidge, and RMHS.

E.M.B.A.R.C.: Education Meaningful Inclusion, Becoming Independent, Advocacy, Relaxation, and Leisure Activities Community Integration: The E.M.B.A.R.C. program is the middle and high school continuum of the S.A.I.L. and S.O.A.R. programs which serve students primarily within substantially separate settings in the areas of functional academic, life, social, job and communication skill development. The students in the E.M.B.A.R.C. program requires highly individualized, consistent, and intensive special education and related service with strong focus on transitional skills, activities of daily living, safety skills, and community access to generalize skills taught in the classroom. E.M.B.A.R.C. is located at Coolidge and RMHS.

R.E.A.C.H.: Resiliency, Executive Functioning, Academics, Coping Strategies, Habits of Mind: The R.E.A.C.H. program is a comprehensive educational program for students with significant emotional, behavioral challenges and for some students, co-existing learning disabilities. There is a focus of building relationships based on empathy, trust, and mutual respect. R.E.A.C.H. is designed to meet both the shared and unique

needs of the students targeting age-appropriate academic, behavioral, and social development through a foundational approach grounded in a positive behavioral support philosophy. Students require intensive, direct, specialized instruction throughout the school day. The students are provided varied opportunities to demonstrate their talents to build upon strengths and foster a sense of competence, and embedded robust clinical, behavioral, and therapeutic supports. For the 23-24 school year schools the program is located at Barrows, Grade 8 at Coolidge, Grades 6 and 7 at Parker, and RMHS.

L.E.A.D.: Language, Executive Functioning, Academics, Determination: L.E.A.D. is a comprehensive educational program for students with dyslexia and/or significant language-based learning disabilities. The students require a multi-sensory approach to support their reading, writing, listening, speaking and organizational skills. Students require intensive, direct, specialized instruction throughout the school day grounded in language-based methodologies. The students are provided varied opportunities to demonstrate their talents and background knowledge to build upon strengths and foster a sense of competence while developing their understanding of the general education curriculum concepts and enhancing their reading, writing and executive functioning skills. L.E.A.D. is located at Joshua Eaton, Parker, and RMHS.

Learning Center: The support provided within the learning center directly addresses the goals and objectives outlined in the student's IEP to acquire skills to access the general education curriculum. The students are taught direct skills to ensure that they can participate in daily school life and activities while having access to general education given special education support. The Learning Center is available at all schools.

District Wide Programs Summaries:

Total FY23 Appropriated Budget: \$2,222,444

Total FY24 School Committee's Recommended Budget: \$2,380,272

Total \$ Change: \$157,828

Total % Change: 7.1%

Primary Function: The District Wide Cost Center consists of the budgets for four functional areas that serve the district: Athletics, Extra-curricular Activities, Health Services, and Technology. FTEs for this Cost Center are found in Appendix A. The District Wide Programs make up 4.41% of the School Committee's FY24 Recommended Budget.

Budget Summary of District Wide Programs:

Budget Category	Actual Expended FY20	Actual Expended FY21	Actual Expended FY22	Final Budget FY23	Recommended Budget FY24	% Change FY24 v. FY23
Athletics	\$ 614,322	\$ 518,856	\$ 702,808	\$ 691,105	\$ 720,528	4.26%
Extra Curricular	\$ 98,608	\$ 97,145	\$ 121,935	\$ 69,548	\$ 78,087	12.28%
Health Services	\$ 705,242	\$ 615,734	\$ 787,064	\$ 801,949	\$ 913,224	13.88%
Technology	\$ 603,478	\$ 595,987	\$ 696,277	\$ 659,842	\$ 668,433	1.30%
Total	\$ 2,021,650	\$ 1,827,722	\$ 2,308,084	\$ 2,222,444	\$ 2,380,272	7.10%

An overview of each District Wide Cost Center budget follows in the sections to follow:

Athletics

FY23 Appropriated Budget: \$691,105

FY24 School Committee's Recommended Budget: \$720,528

\$ Change: \$29,423

% Change: 4.26%

Primary Function: The Athletics program budget funds the salaries and expenses necessary to operate the High School athletics program.

Budget Detail by Athletics Cost Center:

Budget Category	Actual Expended FY20	Actual Expended FY21	Actual Expended FY22	Final Budget FY23	Recommended Budget FY24	% Change FY24 v. FY23
Athletics	\$ 614,322	\$ 518,856	\$ 702,808	\$ 691,105	\$ 720,528	4.26%
Professional Salaries	\$ 62,539	\$ 60,644	\$ 63,301	\$ 65,242	\$ 66,873	2.50%
Director	\$ 62,539	\$ 60,644	\$ 63,301	\$ 65,242	\$ 66,873	2.50%
Clerical Salaries	\$ 53,458	\$ 54,186	\$ 54,702	\$ 54,148	\$ 57,936	7.00%
Secretary	\$ 53,458	\$ 54,186	\$ 54,702	\$ 54,148	\$ 57,936	7.00%
Other Salaries	\$ 100,287	\$ 96,988	\$ 109,956	\$ 83,460	\$ 95,689	14.65%
Coach	\$ 342,284	\$ 348,079	\$ 466,850	\$ 469,460	\$ 481,689	2.60%
Event Detail	\$ 4,903	\$ 909	\$ 3,458	\$ 6,000	\$ 6,000	0.00%
Revolving Fund Support	\$ (246,900)	\$ (252,000)	\$ (360,353)	\$ (392,000)	\$ (392,000)	0.00%
Contract Services	\$ 255,953	\$ 166,618	\$ 377,034	\$ 397,955	\$ 409,730	2.96%
Athletic Services	\$ 255,953	\$ 166,618	\$ 377,034	\$ 397,955	\$ 409,730	2.96%
Supplies & Materials	\$ 100,602	\$ 74,093	\$ 33,344	\$ 33,500	\$ 33,500	0.00%
Athletic Services	\$ 4,833	\$ 7,307	\$ 10,924	\$ 9,000	\$ 9,000	0.00%
Office	\$ 1,035	\$ 982	\$ 672	\$ 1,500	\$ 1,500	0.00%
Team	\$ 23,344	\$ 8,234	\$ 7,756	\$ 15,000	\$ 15,000	0.00%
Uniforms	\$ 71,390	\$ 57,569	\$ 13,991	\$ 8,000	\$ 8,000	0.00%
Other Expenses	\$ 41,482	\$ 66,328	\$ 64,471	\$ 56,800	\$ 56,800	0.00%
Athletic Services	\$ 3,645	\$ 515	\$ 5,465	\$ 7,300	\$ 7,300	0.00%
Awards	\$ 328	\$ 1,279	\$ 2,627	\$ 2,500	\$ 2,500	0.00%
Dues & Memberships	\$ 13,515	\$ 6,135	\$ 14,870	\$ 14,500	\$ 14,500	0.00%
Equipment	\$ 13,142	\$ 40,279	\$ 23,942	\$ 16,000	\$ 16,000	0.00%
Software Licensing & Support	\$ 10,851	\$ 18,120	\$ 16,671	\$ 16,500	\$ 16,500	0.00%
Travel	\$ -	\$ -	\$ 896	\$ -	\$ -	-
Total	\$ 614,322	\$ 518,856	\$ 702,808	\$ 691,105	\$ 720,528	4.26%

Athletics Budget Drivers:

The changes between the FY24 recommended and FY23 appropriated budgets for the Athletics Cost Center are summarized below by personnel and non-personnel categories:

Personnel- A cost of living salary increase established by School Committee and bargaining unit agreements.

Non-Personnel - The Athletics program offers 18 different sports for students enrolled at RMHS. More than 770 student athletes have participated on teams so far this year. On average, in recent years, total

participation was steady at about 1,200 students, excluding the Covid-19 pandemic impact on participation in FY20.

Student Participation in Athletics:

SCHOOL YEAR	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
BASEBALL	50	51	47	48	*	51	*
BASKETBALL (B)	35	38	36	41	45	45	42
BASKETBALL (G)	37	34	30	29	30	29	31
CHEERLEADING	22	22	24	24	30	29	26
CROSS COUNTRY	58	52	53	58	71	58	55
FIELD HOCKEY	41	55	58	59	54	53	64
FOOTBALL	109	103	102	89	84	74	79
GOLF	15	13	14	15	11	15	12
GYMNASTICS	17	20	22	20	25	19	18
ICE HOCKEY (B)	49	53	54	57	52	49	62
ICE HOCKEY (G)	17	22	21	20	17	14	21
INDOOR TRACK (B)	71	79	88	91	94	66	68
INDOOR TRACK (G)	46	69	76	84	73	53	77
LACROSSE (B)	66	65	61	50	*	63	*
LACROSSE (G)	61	77	70	67	*	53	*
OUTDOOR TRACK (B)	92	99	111	103	*	97	*
OUTDOOR TRACK (G)	69	58	78	76	*	53	*
SOCCER (B)	67	70	67	66	64	72	69
SOCCER (G)	62	59	59	62	55	53	64
SOFTBALL	39	37	42	39	*	35	*
SWIMMING (B)	24	14	21	20	17	17	19
SWIMMING (G)	27	29	31	29	22	17	14
TENNIS (B)	15	18	17	15	*	9	*
TENNIS (G)	14	17	13	16	*	18	*
VOLLEYBALL	44	44	37	42	40	49	43
WRESTLING	37	31	23	21	23	14	22
SPRING CHEER	N/A	N/A	N/A	N/A	N/A	19	N/A
TOTAL	1184	1229	1255	1241	807	1124	786

Extra-curricular Activities

FY23 Appropriated Budget: \$69,548

FY24 School Committee's Recommended Budget: \$78,087

\$ Change: \$8,538

% Change: 12.28%

Primary Function: The Extra-curricular Activities Program budget funds the salaries, stipends, and a small portion of the expenses necessary to offer extra-curricular activities at the high school. FTEs for this Cost Center are found in Appendix A.

Budget Detail by Extra-curricular Cost Center:

Budget Category	Actual Expended FY20	Actual Expended FY21	Actual Expended FY22	Final Budget FY23	Recommended Budget FY24	% Change FY24 v. FY23
Extra Curricular	\$ 98,608	\$ 97,145	\$ 121,935	\$ 69,548	\$ 78,087	12.28%
Professional Salaries	\$ 79,329	\$ 45,969	\$ 93,318	\$ 49,148	\$ 48,687	-0.94%
Coordinator	\$ 31,270	\$ 30,322	\$ 31,651	\$ 31,871	\$ 32,509	2.00%
Revolving Fund Support	\$ (15,000)	\$ (30,000)	\$ -	\$ (64,000)	\$ (64,000)	0.00%
Stipends	\$ 63,060	\$ 45,647	\$ 61,667	\$ 81,277	\$ 80,178	-1.35%
Contract Services	\$ 10,589	\$ 1,815	\$ 16,251	\$ 9,550	\$ 18,500	93.72%
Other Student Activities	\$ 10,589	\$ 1,815	\$ 16,251	\$ 9,550	\$ 18,500	93.72%
Supplies & Materials	\$ -	\$ 1,665	\$ 1,477	\$ 1,850	\$ 1,900	2.70%
Other Student Activities	\$ -	\$ -	\$ -	\$ 400	\$ 400	0.00%
Performing Arts	\$ -	\$ 1,665	\$ 1,477	\$ 1,450	\$ 1,500	3.45%
Other Expenses	\$ 8,689	\$ 47,695	\$ 10,889	\$ 9,000	\$ 9,000	0.00%
Dues & Memberships	\$ 860	\$ 675	\$ 830	\$ 1,000	\$ 1,000	0.00%
Equipment	\$ 4,952	\$ 36,467	\$ 397	\$ 3,000	\$ 3,000	0.00%
Other Student Activities	\$ 1,590	\$ -	\$ 3,125	\$ 2,000	\$ 2,000	0.00%
Royalties	\$ 1,288	\$ 10,553	\$ 6,536	\$ 3,000	\$ 3,000	0.00%
Total	\$ 98,608	\$ 97,145	\$ 121,935	\$ 69,548	\$ 78,087	12.28%

Extra-curricular Budget Drivers:

The changes between the FY24 recommend and FY23 appropriated budgets are summarized below by personnel and non-personnel categories:

Personnel- Salary differences in the FY24 Recommended Budget reflects staffing exchange and the cost-of-living salary increase in compliance with employment contracts and bargaining unit agreements approved by the School Committee.

Non-Personnel - The Contract Services for Other Student Activities, which is the account used for transportation expenses, has increased due to the rising student participation, number of outings planned for students, and other opportunities for involvement offered at Reading Memorial High School. Student participation in afterschool activities is rising in drama, band, and guard, post-Covid.

Student Participation in Extracurriculars:

SCHOOL YEAR	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
**FALL DRAMA CAST/HEAD TECH	89	100	78	79	60	38	36	37
FALL DRAMA CREW	47	41	48	49	32	20	16	24
WINTER DRAMA CAST/HEAD TECH	58	83	47	49	29	23	22	*
WINTER DRAMA CREW	55	45	59	53	34	8	26	*
SPRING DRAMA CAST/HEAD TECH	81	46	55	42	N/A	24	36	*
SPRING DRAMA CREW	46	48	34	48	N/A	9	24	*
MARCHING BAND	35	42	38	56	53	56	40	31
JAZZ BAND	18	17	19	18	19	19	21	*
STAGE BAND	14	11	17	24	21	21	13	*
FALL GUARD	15	19	12	7	13	10	10	7
WINTER GUARD	12	17	13	13	14	N/A	11	*
TOTAL	470	469	420	438	275	228	255	99

Health Services

FY23 Appropriated Budget: \$801,949

FY24 School Committee's Recommended Budget: \$913,224

\$ Change: \$111,275

% Change: 13.88%

Primary Function: The Health Services program budget pays for the salaries and expenses for servicing the daily medical needs of the district's student population of over 3,800 students, preschool through grade 12. School nurses provide mandated health screenings, illness assessments, first aid, daily medication and treatments, and support of students with chronic health issues including allergies, asthma, diabetes, and gastrointestinal, autoimmune, and neurological disorders. We communicate with families and providers to develop and maintain accommodation plans and individualized student health care plans to support medical needs at school. School nurses are also part of the District Support team, which also includes school counselors, social workers, and school psychologists. The team meets monthly to discuss best practices and receive training and updates to support student mental health. FTEs for this Cost Center are found in Appendix A.

Budget Detail by Health Services Cost Center:

Budget Category	Actual Expended FY20	Actual Expended FY21	Actual Expended FY22	Final Budget FY23	Recommended Budget FY24	% Change FY24 v. FY23
Health Services	\$ 705,242	\$ 615,734	\$ 787,064	\$ 801,949	\$ 913,224	13.88%
Professional Salaries	\$ 625,493	\$ 567,411	\$ 726,239	\$ 746,925	\$ 857,865	14.85%
Director	\$ 83,700	\$ 86,327	\$ 86,433	\$ 91,080	\$ 92,854	1.95%
Nurse	\$ 541,793	\$ 481,083	\$ 639,806	\$ 655,845	\$ 765,011	16.65%
Clerical Salaries	\$ 13,589	\$ 13,855	\$ 15,986	\$ 16,724	\$ 17,059	2.00%
Secretary	\$ 13,589	\$ 13,855	\$ 15,986	\$ 16,724	\$ 17,059	2.00%
Other Salaries	\$ 7,902	\$ 2,492	\$ 3,103	\$ 15,000	\$ 15,000	0.00%
Substitutes	\$ 7,902	\$ 2,492	\$ 3,103	\$ 15,000	\$ 15,000	0.00%
Contract Services	\$ 8,759	\$ 8,000	\$ 8,720	\$ 9,000	\$ 9,000	0.00%
Professional Development	\$ 759	\$ -	\$ 720	\$ 1,000	\$ 1,000	0.00%
School Physician	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
Supplies & Materials	\$ 43,912	\$ 20,150	\$ 13,056	\$ 9,500	\$ 9,500	0.00%
COVID19 Expenses	\$ 29,189	\$ 4,777	\$ 280	\$ -	\$ -	-
Medical	\$ 14,335	\$ 14,315	\$ 12,232	\$ 9,000	\$ 9,000	0.00%
Office	\$ 388	\$ 1,058	\$ 544	\$ 500	\$ 500	0.00%
Other Expenses	\$ 5,586	\$ 3,826	\$ 19,960	\$ 4,800	\$ 4,800	0.00%
Equipment	\$ -	\$ 598	\$ -	\$ -	\$ -	-
Medical	\$ 5,579	\$ 3,228	\$ 19,960	\$ 4,800	\$ 4,800	0.00%
Postage	\$ 7	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 705,242	\$ 615,734	\$ 787,064	\$ 801,949	\$ 913,224	13.88%

Health Services Budget Drivers:

The changes between the FY24 Recommend and FY23 Appropriated budgets are summarized below by personnel and non-personnel categories:

Personnel- Salary differences in the FY24 Recommended Budget reflect staffing exchange, step, degree changes, and the cost-of-living salary increase in compliance with employment contracts and bargaining unit agreements approved by the School Committee. An increase in the per diem rate of substitute nurses will be supported through the Department of Health grant. The addition of a new 1.0 FTE 1 to 1 Nurse is recommended within the new priorities category to provide health services support to meet a student's medical needs.

Personnel Budget Priorities

- 1.0 FTE 1 to 1 Nurse
- Increase per diem substitute nurse wages

Non-Personnel - No changes have taken place.

Technology

FY23 Appropriated Budget: \$659,842

FY24 School Committee's Recommended Budget: \$668,433

\$ Change: \$8,591

% Change: 1.3%

Primary Function: The Districtwide Networking and Technology Maintenance budget funds the salaries and expenses required to operate and maintain our technology infrastructure including our wide area network, wireless networks, servers, computer hardware and peripheral devices, clocks and bells systems and telecommunications equipment. FTEs for this Cost Center are found in Appendix A.

Budget Detail by Technology Cost Center:

Budget Category	Actual Expended FY20	Actual Expended FY21	Actual Expended FY22	Final Budget FY23	Recommended Budget FY24	% Change FY24 v. FY23
Technology	\$ 603,478	\$ 595,987	\$ 696,277	\$ 659,842	\$ 668,433	1.30%
Professional Salaries	\$ 82,726	\$ 83,857	\$ 85,802	\$ 87,215	\$ 88,962	2.00%
Manager	\$ 82,726	\$ 83,857	\$ 85,802	\$ 87,215	\$ 88,962	2.00%
Other Salaries	\$ 315,912	\$ 321,590	\$ 328,109	\$ 341,777	\$ 348,621	2.00%
Employee Benefits	\$ -	\$ 1,626	\$ 1,726	\$ -	\$ -	-
Technician	\$ 315,912	\$ 319,965	\$ 326,383	\$ 341,777	\$ 348,621	2.00%
Contract Services	\$ 80,203	\$ 99,994	\$ 152,005	\$ 116,750	\$ 116,750	0.00%
Consulting Services	\$ 13,273	\$ 27,084	\$ 62,349	\$ 25,000	\$ 25,000	0.00%
Networking & Telecomm	\$ 6,680	\$ 6,936	\$ 6,936	\$ 15,000	\$ 15,000	0.00%
Software Licensing & Support	\$ 60,250	\$ 65,975	\$ 82,720	\$ 76,750	\$ 76,750	0.00%
Supplies & Materials	\$ 5,220	\$ 59,706	\$ 24,901	\$ 8,000	\$ 8,000	0.00%
Information Management	\$ 5,220	\$ 59,706	\$ 24,901	\$ 8,000	\$ 8,000	0.00%
Other Expenses	\$ 119,417	\$ 30,839	\$ 105,460	\$ 106,100	\$ 106,100	0.00%
Information Management	\$ -	\$ -	\$ 23,592	\$ -	\$ -	-
Networking & Telecomm	\$ -	\$ 12,198	\$ 22,088	\$ 12,400	\$ 12,400	0.00%
Other	\$ -	\$ -	\$ 2,074	\$ -	\$ -	-
Postage	\$ 33	\$ -	\$ -	\$ 200	\$ 200	0.00%
Software	\$ 119,311	\$ 18,463	\$ 28,246	\$ 92,000	\$ 92,000	0.00%
Software Licensing & Support	\$ 73	\$ 177	\$ 29,461	\$ 1,500	\$ 1,500	0.00%
Total	\$ 603,478	\$ 595,987	\$ 696,277	\$ 659,842	\$ 668,433	1.30%

Technology Budget Drivers:

The changes between the FY24 Recommend and FY23 Appropriated budgets are summarized below by personnel and non-personnel budget categories:

Personnel- Salary differences in the FY24 Recommended Budget reflects staffing exchange and the cost-of-living salary increase in compliance with employment contracts and bargaining unit agreements approved by the School Committee.

Non-Personnel - In FY24, no major changes are anticipated in Technology. However, work will be conducted during the year to evaluate the district's operational and educational technology needs, including an assessment of all technology related services and equipment including a device renewal plan. An anticipated outcome of this work will be an Educational and Operational Technology Plan. The plan will provide recommendations for a sustainable computer renewal plan and staffing structure to best support the district's growth in and reliance on technology to deliver instruction to students and operate an efficient and effective school district.

Since 2015, the Technology Team has built a robust network infrastructure and the services provided to the district have expanded to include telephony and phone services, clock and bell systems, intercom and paging systems, management of the copier fleet and contracts, iPad devices, security system hardware, over 4,500 computers (one to one for students and staff), cloud-based services, single sign-on services, data replication services, hybrid school, public/town meetings, new website, electronic payment options, and employee onboarding systems, and many others. The Technology team has leveraged automation, districtwide standards and practices, and developed a highly unified and functional team committed to hard work with no changes to staffing level or function since 2015.

School Facilities Cost Center Summary

FY23 Appropriated Budget: \$1,620,845

FY24 School Committee's Recommended Budget: \$1,644,782

\$ Change: \$23,937

% Change: 1.48%

Primary Function: The Town of Reading's Facilities Department supports the Reading Public Schools. The School Building Facilities budget funds the salaries and expenses necessary to clean and maintain our eight school buildings, preschool program, and central office spaces, which makes up 85% of the square feet of all municipal buildings, or a total of 935,000 square feet. The percentage of work orders created and filled for all services, including but not limited to preventative maintenance and building repairs, for our school buildings totaled more than 2,300 in FY22. The Facilities Department also provides the necessary services to facilitate building use for internal and external users. FTEs for this Cost Center are found in Appendix A. The School Building Facilities budget accounts for 3.05% of the School Committee's FY24 Recommended Budget.

The Facilities' Department's Mission Statement is:

The Facilities Department supports the Town's Educational and Municipal Government functions through the quality driven delivery of Facilities Services in a timely and cost-effective manner along with exceptional customer service. Facilities staff members strive to maintain an efficient, safe, clean, attractive, and inviting environment for all public buildings associated with the Town of Reading.

Budget Detail by Facilities Cost Center:

Budget Category	Actual Expended FY20	Actual Expended FY21	Actual Expended FY22	Final Budget FY23	Recommended Budget FY24	% Change FY24 v. FY23
School Facilities	\$ 1,608,219	\$ 1,693,091	\$ 1,601,689	\$ 1,620,845	\$ 1,644,782	1.48%
Professional Salaries	\$ 90,991	\$ 91,274	\$ 95,812	\$ 96,461	\$ 98,400	2.01%
Manager	\$ 90,991	\$ 91,274	\$ 95,812	\$ 96,461	\$ 98,400	2.01%
Other Salaries	\$ 871,850	\$ 969,502	\$ 907,232	\$ 1,012,776	\$ 1,030,501	1.75%
Custodian	\$ 844,469	\$ 857,459	\$ 836,683	\$ 928,662	\$ 942,374	1.48%
Employee Benefits	\$ 9,178	\$ 521	\$ 2,298	\$ 3,600	\$ 3,600	0.00%
Overtime	\$ 28,359	\$ 55,343	\$ 75,258	\$ 71,214	\$ 72,994	2.50%
Revolving Fund Support	\$ (80,000)	\$ -	\$ (80,000)	\$ (80,000)	\$ (80,000)	0.00%
Substitutes	\$ 69,844	\$ 56,179	\$ 72,992	\$ 89,300	\$ 91,533	2.50%
Contract Services	\$ 337,600	\$ 287,915	\$ 378,958	\$ 386,208	\$ 389,200	0.77%
Cleaning Services	\$ 337,600	\$ 287,915	\$ 378,958	\$ 386,208	\$ 389,200	0.77%
Supplies & Materials	\$ 282,735	\$ 176,665	\$ 158,145	\$ 117,900	\$ 119,181	1.09%
COVID19 Expenses	\$ 181,074	\$ 15,232	\$ -	\$ -	\$ -	-
Equipment	\$ 202	\$ 17,888	\$ 17,575	\$ 5,000	\$ 5,000	0.00%
Supplies	\$ 101,458	\$ 143,545	\$ 140,569	\$ 112,900	\$ 114,181	1.13%
Other Expenses	\$ 25,043	\$ 167,735	\$ 61,543	\$ 7,500	\$ 7,500	0.00%
COVID19 Expenses	\$ 16,000	\$ -	\$ -	\$ -	\$ -	-
Equipment	\$ 8,043	\$ 164,780	\$ 60,672	\$ 6,300	\$ 6,300	0.00%
Professional Development	\$ -	\$ 1,955	\$ -	\$ -	\$ -	-
Uniforms	\$ 1,000	\$ 1,000	\$ 871	\$ 1,200	\$ 1,200	0.00%
Total	\$ 1,608,219	\$ 1,693,091	\$ 1,601,689	\$ 1,620,845	\$ 1,644,782	1.48%

Facilities Budget Drivers:

The changes between the FY24 Recommend and FY23 Appropriated budgets are summarized below by personnel and non-personnel categories:

Personnel- Salary differences in the FY24 Recommended Budget reflects staffing exchange, step, and the cost-of-living salary increase in compliance with employment contracts and bargaining unit agreements approved by the School Committee.

Non-Personnel - Slight increases in cleaning supplies, paper products, floor cleaning solutions, hand soap, and plastic liners are reflected in the FY24 budget.

Closing

The School Committee's FY24 Recommended Budget represents a thorough and thoughtful articulation of resource allocations achieved through an inclusive and highly collaborative process. The FY24 Recommended Budget allocates new funding and redeploys existing fundings to address many of the district's priorities to achieve the district's following three objectives:

Strategic Objective 1: Supportive and Safe Learning Environment

We believe healthy and successful learning communities are a prerequisite to achieving excellence and equity in schools. Healthy and successful learning communities exist when all members of the community, no matter where they live, what they look like, what they believe, what language they speak, who they love, or how they learn feel seen, valued, affirmed and connected.

Strategic Objective 2: Coherent Instructional Systems

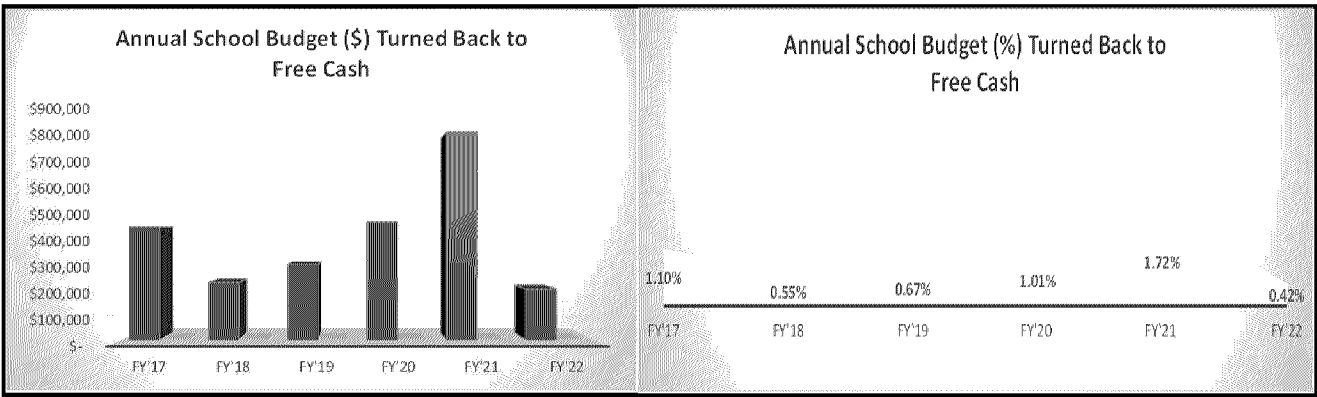
We believe excellence and equity in schools is best achieved through high-quality instruction. High-quality instruction is our best lever for improving outcomes for students, and in particular, groups of students who have not met with success in our district. All students deserve challenging and engaging learning environments that promote high levels of growth and achievement.

Strategic Objective 3: School Operations

Efficient operational systems are at the foundation of the success of our students and staff.

The FY24 recommended budget maximizes resources through the practice of refining positions, reallocating resources (time and funds) and leveraging other sources of funding wherever possible to create an effective and efficient budget that meets all contractual obligations and legal mandates.

Best practices in school district budgeting extends beyond setting instructional priorities and preparing a resource plan to pay for priorities and day-to-day baseline services. Essential to the budget process is the effective implementation of the budget. Responsive oversight of the current year’s finances allows the leadership team to assess plans, identify new opportunities to support students early in the school year, and take responsive action toward supporting students’ academic outcomes. As additional savings are identified, new decisions will be made to support students during the current school year. The continued monitoring of expenditures to maximize the use of residual savings that may take place during the fiscal year will also reduce the amount of the school department’s “turn back” of unutilized funds to Free Cash. The graphs below reflect the amount and percentage of end year unspent funds returned to Free Cash.



Cost and performance analysis will continue throughout the year to maximize all sources of funding in pursuit of achieving our strategic objectives. For example, master scheduling training programs are being provided to our schools’ principals to maximize staff allocation and manage class sizes, as well as prepare thoughtful student groupings to ensure effective class sizes. Building the capacity of our district leadership about the instructional structures and practices that have the greatest impact on building a sense of belonging and academic excellence. Lately, continued efforts to examine and maximize the use of all funds, including grants and special revenue funds will support the leadership team’s efforts to effectively and timely respond to emerging trends and support the

development of a multi-year strategic plan. The development, implementation and ongoing assessment of a multi-year resource plan aligned with strategic objectives is foundational to ensure all resources are thoughtfully used and sustainable over time.

OTHER FUNDING SOURCES



"Directional Forces" by Jackie Cole, RMHS Student enrolled in Ms. Kathleen M. Dailey's AP Photography Class

Offset Summary

Several fee-based special revenue funds and grants have been allocated to offset direct and indirect costs of the operating budget. In the charts below, the reader will find a summary of current year and FY24 Recommended Budget Offsets by special revenue funds compared with FY23's Appropriated Budget and the allocation of FY24 Recommended Offsets by Cost Center:

Special Revenue Account Offset	FY23 Appropriated Offset	FY24 Recommended Offset	\$ Change FY24 v. FY23	% Change FY24 v. FY23
Athletics	392,900	392,900	-	0.00%
Drama Activities RMHS	34,000	34,000	-	0.00%
Drama Activities Coolidge	15,000	15,000	-	0.00%
Drama Activities Parker	15,000	15,000	-	0.00%
Extended Day Program	50,000	50,000	-	0.00%
Full Day Kindergarten	1,100,000	600,000	(500,000)	-45.45%
R.I.S.E. Preschool Program	350,000	350,000	-	0.00%
Use of School Property	105,000	105,000	-	0.00%
Special Education Tuition	50,000	50,000	-	0.00%
School Choice	-	45,000	45,000	-
Total	2,111,900	1,656,900	(455,000)	-21.54%

FY24 Recommended Offsets by Cost Center						
Special Revenue Account Offset	Administration	Regular Day	Special Education	District Wide Programs	School Facilities	Town
Athletics				392,900		
Drama Activities RMHS				34,000		
Drama Activities Coolidge				15,000		
Drama Activities Parker				15,000		
Extended Day Program	25,000					25,000
Full Day Kindergarten		600,000				
R.I.S.E. Preschool Program			350,000			
Use of School Property					80,000	25,000
Special Education Tuition			50,000			
School Choice	45,000					
Total	70,000	600,000	400,000	456,900	80,000	50,000

Apart from Full-Day Kindergarten and School Choice tuition, all other offsets will remain at the same level in FY24 as budgeted in FY23. Through the support of the Town's Community Priority allocation and the redeployment of funding from several existing operating fund accounts, the reliance on the FDK tuition fees has been reduced in FY24. We will continue to work toward providing free, universal FDK by reducing the tuition in stages through FY26. In FY23, the district opened to School Choice students to allow students who live in other school districts to enter a lottery to attend Reading Public Schools. In FY23, ten students participated in the program generating \$45,000 of state tuition funding, which is currently budgeted to Administration to be used for allocation to Regular Day and Special Education instructional services.

Special Revenue Funds

The district maintains thirty-one separate special revenue funds that were created and are required to be maintained in accordance with Massachusetts General Laws and Department of Revenue Division of Local Service's guidance for Costing Municipal Services. Special revenue funds are established to dedicate a specific source of revenue from fees or charges to pay expenses associated with providing the services for which the payment was made. Special revenue funds also consist of donation accounts. The sources of revenue for these funds vary by the nature of the fund and includes sales of meals, participation fees, user fees, ticket sales, donations, and tuition. The type of expenditure for the funds also varies by the nature of the fund and include salaries, supplies and materials, technology, contracted services, software licenses and other expenses. The FY22 and FY23 beginning year balances are provided in the table below with the calculated FY22 Gain/Loss:

Special Revenue Funds

Special Revenue Funds			
Fee-Based Programs	FY22 Beginning Year Balance	FY23 Beginning Year Balance	FY22 Gain/(Loss)
Athletics	\$ 187,133	\$ 171,525	\$ (15,608)
Community Education -Drivers Education and Adult Education	\$ 85,214	\$ 94,027	\$ 8,813
Community Education - Summer Programs	\$ 37,834	\$ 39,974	\$ 2,140
Drama Activities Coolidge	\$ 31,107	\$ 38,355	\$ 7,248
Drama Activities Parker	\$ 40,378	\$ 51,229	\$ 10,851
Drama Activities RMHS	\$ 60,706	\$ 74,113	\$ 13,407
Extended Day Program	\$ 156,766	\$ 541,177	\$ 384,411
After School Activities Parker	\$ 59,989	\$ 68,330	\$ 8,341
Extracurricular Parker	\$ 3,860	\$ 3,860	\$ -
Extracurricular Coolidge	\$ 4,738	\$ 4,738	\$ -
Extracurricular Band Activities	\$ 35,735	\$ 30,704	\$ (5,031)
Guidance Testing	\$ 6,675	\$ 10,397	\$ 3,722
Full Day Kindergarten Tuition	\$ 621,284	\$ 621,319	\$ 35
RISE Preschool Program	\$ 255,457	\$ 235,065	\$ (20,392)
Special Education Tuition	\$ 66,899	\$ 66,899	\$ -
School Lunch Program	\$ 769,302	\$ 1,427,218	\$ 657,916
School Transportation	\$ -	\$ (100)	\$ (100)
Use of School Property	\$ 111,206	\$ 92,247	\$ (18,959)
Lost Books	\$ 27,206	\$ 27,902	\$ 696
TOTAL Fee-based Revolving Funds	\$ 2,561,489	\$ 3,598,979	\$ 1,037,490

Special Revenue Funds			
Gifts/Donations	FY22 Beginning Year Balance	FY23 Beginning Year Balance	FY22 Gain/(Loss)
District Donation Fund	\$ 14,031	\$ 14,031	\$ -
Barrows Donations Fund	\$ 8,621	\$ 8,621	\$ -
Birch Meadow Donation Fund	\$ 6,836	\$ 6,836	\$ -
Joshua Eaton Donation Fund	\$ 2,506	\$ 2,506	\$ -
JW Killam Donation Fund	\$ 20,206	\$ 20,206	\$ -
Wood End Donation Fund	\$ 5,336	\$ 5,336	\$ -
Coolidge Donation Fund	\$ 11,107	\$ 11,107	\$ -
Parker Donation Fund	\$ 9,092	\$ 9,092	\$ -
High School Donation Fund	\$ 13,754	\$ 13,754	\$ -
SEPAC Donation Fund	\$ 551	\$ 551	\$ -
Special Education Donation Fund	\$ 319	\$ 319	\$ -
TOTAL Gift/Donation Revolving Funds	\$ 92,359	\$ 92,359	\$ -

A description of each category of the district's special revenue funds is outlined below:

- Athletics - Fees are paid by families for students' participation in athletics.
- Community Education, Drivers Education, Summer Programs– Fees are paid by families for students to participate in drivers' education and summer programs. Fees paid by individuals for participation in Community Education events and courses.
- Drama and Band – Fees are paid by families for students' participation in after school drama and bands programs.
- Extended Day – Fees are paid by families for students to participate in extended day programs before and after-school.
- Extracurricular Activities – Fees are paid by families for students to participate in afterschool band and fine and performing arts activities.
- Guidance – Fees are paid by families for students to take PSAT, SAT and AP tests.
- Full-Day Kindergarten – Fees are paid by families for enrollment in the Full-Day Kindergarten program.
- R.I.S.E. Preschool - Fees are paid by families for enrollment in the R.I.S.E. preschool program.
- Special Education Tuition – Fees paid by another public school district for students to attend special education programs in Reading.
- School Lunch – Revenues are generated through state and federal reimbursements and lunch-time a la carte sales.
- Transportation – Fees are paid by families for students to ride existing bus routes, based on seats available.
- Use of School Property – Some community organizations which use school facilities pay a fee for space and/or custodial coverage.
- Lost Books – Fees are collected and used to replace lost or damaged books.
- Gifts/Donations – Restricted donations for specific purposes and unrestricted donations for general use are made to the School Committee for approval and acceptance in accordance with School Committee Policy

Federal and State Grants

In addition to the operating and special revenue funds, our district is supported in FY23 by state, federal, and private grants. Grant expenditures are tracked monthly and reviewed periodically with grant coordinators. A list of the grants, descriptions, and award amounts are provided below compared with prior year awards. Grants are approved by the School Committee as funding is awarded. The FY23 Quarter 1 balances for each grant awarded between FY20 and FY23 are provided in the table below:

FY 23 Quarter 1 Grant Balance														
	Grants Awarded in FY20			Grants Awarded in FY21			Grants Awarded in FY22				Grants Awarded in FY23			
Grant	Beginning FY23 Year Balance	FY23 Q1 Expended & Encumb.	FY23 Projected End Year Balance	Beginning FY23 Year Balance	FY23 Q1 Expended & Encumb.	FY23 Projected End Year Balance	Beginning FY23 Year Balance	FY23 Q1 Expended & Encumb.	FY23 Remaining Requirement	FY23 Projected End Year Balance	Amount of FY23 Award	FY23 Q1 Expended & Encumb.	FY23 Remaining Requirement	FY23 Projected End Year Balance
STATE METCO				\$ -	\$ -	\$ -	\$ 238,005	\$ 92,336	\$ 145,669	\$ 0	\$ 815,699	\$ 4,753	\$ 810,946	\$ -
Dept. of Public Health											\$ 40,000	\$ -	\$ 40,000	\$ -
TOTAL STATE				\$ -		\$ -	\$ 238,005			\$ 0	\$ 855,699			\$ -
FEDERAL	Killam, Eaton			Parker		Unspent Turned back	Parker, Eaton			FY23 Projected End Year Balance	Parker, Killam, Eaton			FY23 Projected End Year Balance
Title I	\$ 21,764	\$ 14,521	\$ -	\$ 75,320	\$ 4,250	\$ 71,070	\$ 95,672	\$ -	\$ 95,672	\$ 0	\$ 91,584	\$ -	\$ 91,584	\$ -
Title II	\$ 1,661	\$ 1,661	\$ -	\$ 29,535	\$ 17,344	\$ 12,191	\$ 43,765	\$ 42,400	\$ 1,365	\$ -	\$ 45,040	\$ -	\$ 45,040	\$ -
Title IV	\$ 601	\$ 601	\$ -	\$ 1,121	\$ 1,121	\$ -	\$ 10,000	\$ 1,618	\$ 8,382	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
IDEA 240	\$ 40,603	\$ -	\$ -	\$ 1,895	\$ 1,895	\$ -	\$ 98,223	\$ 19,471	\$ 78,752	\$ -	\$ 1,112,484	\$ 70,656	\$ 1,041,828	\$ -
IDEA 262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328	\$ 328	\$ -	\$ -	\$ 20,718	\$ 1,625	\$ 19,093	\$ -
ARP 252							\$ 161,187	\$ 21,440	\$ 139,748	\$ -				
ARP 264							\$ 19,824	\$ 6,173	\$ 13,651	\$ -				
ESSER II							\$ 233,305	\$ 28,453	\$ 204,853	\$ -				
ESSER III							\$ 560,098	\$ 29,481	\$ 278,162	\$ 252,455				
ACCEL MATH							\$ 119,748	\$ 119,748	\$ -	\$ -				
TOTAL FEDERAL	\$ 64,628		\$ -	\$ 107,871		\$ 83,261	\$ 1,342,150			\$ 252,455	\$ 1,279,826			\$ -

Descriptions and acceptable uses of each State and Federal grant follows below:

State Grants:

- METCO –the Metropolitan Council for Educational Opportunity is a state funded, voluntary educational desegregation program designed to eliminate racial imbalance through the busing of children from Boston, MA and Springfield, MA to suburban public schools in thirty-eight communities. These funds pay for program coordination, transportation, instructional services, and community engagement related to Boston resident students attending Reading Public Schools through participation in the METCO program.
- Department of Public Health – provides for mandated screenings, professional development, and substitute coverage for nurses.
- *Note – although not a grant, DESE reimburses school districts for a portion of out of district tuition placement and transportation costs. In FY 24, DESE will defray \$1,581,286 tuition and transportation costs, charging those expenses directly to the Circuit Breaker reimbursement fund.*

Federal Grants:

- Title I - assists schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. These funds are allocated to paraprofessional and extended school year instructional services.

- Title II A - provides supplemental resources to school districts to support systems of support for excellent teaching and learning. The priorities of Title IIA are to: increase student achievement consistent with the challenging State academic standards; improve the quality and effectiveness of teachers, principals, and other school leaders; Increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals, and other school leaders. These funds are allocated to provide professional development for teachers.
- Title IV - ensures that all students have access to a high-quality educational experience. The priorities of Title IV are to: support well-rounded educational opportunities; support safe and healthy students; and support effective use of technology. These funds pay for technology integration activities and materials for teachers and classrooms.
- IDEA 240- provides appropriate special education services for eligible students and to maintain state/local effort in special education. These funds pay for special education paras, BCBA, and professional development.
- IDEA 262 - ensures that eligible 3, 4, and 5-year-old children with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs in the least restrictive environment. These funds pay for early childhood instruction and professional development.
- ARP 252 – addresses challenges related to the pandemic, including school re-entry, disruption in the education of children with disabilities, mental health services; sustainability; focuses on issues of equity in special education and early intervention services. Funds are allocated to provide professional development, instructional materials, and testing/assessment materials.
- ARP 264 - addresses early childhood special education and family engagement, such as improving systems to assist with the transition from early intervention to pre-kindergarten to kindergarten to increase educational outcomes for students. Funds from this grant are allocated to fund student assessment, induction, and transition programs.’
- ESSER II – addresses learning loss and provides mental health services and support. These funds are allocated to pay for special education teachers, adjustment counselors and tutors and social-emotional curriculum.
- ESSER III - helps schools safely reopen and respond to the academic, social, emotional, and mental health needs of all students, particularly those disproportionately impacted by the COVID-19 pandemic. These funds are allocated to pay for team leaders, special education teachers, adjustment counselors and tutors.
- Accelerated Math - professional development for K-2 math implementation, print resources for those grade levels, 1-year digital access for K-2, additional PD for year 2 supports, and additional teacher manual copies to ensure all staff (special education included) have access to the curriculum resources.

Five-Year Capital Plan

A Capital Project is a project that helps maintain or improve a Town asset. It is a new construction, expansion, renovation, or replacement project for an existing facility or facilities. Typically, the project will have a total cost of at least \$10,000 and a life span of five or more years. Provided below is a five-year capital project plan for the school district:

FIVE YEAR CAPITAL PLAN							
TOWN CORE Capital Plan							
Request	School	Description	FY 24	FY 25	FY 26	FY 27	FY 28
Arc Flash Hazard Study	District Wide	Safety Assessment of Electrical Equipment	163,000	-	-	-	-
Doors/Windows	Districtwide	Replacement/Repair of Doors/Windows	-	25,000	40,000	40,000	-
Carpet/Flooring	Districtwide	Replacement of Carpeting/Repair of Floor	-	66,000	60,000	-	-
Alarm Panels	Coolidge	Replacement Alarm Panel	-	-	70,000	-	-
Playground Surfaces	RISE Preschool	Replacement of RISE Playground	-	-	140,000	-	-
Floor/Track	RMHS Field House	Replace Field House Floor and Bleachers				1,700,000	
Total CORE			163,000	91,000	310,000	1,740,000	-
SCHOOL DEPT Capital Budget							
Request	School	Description	FY 24	FY 25	FY 26	FY 27	FY 28
Phones	Districtwide	Annual Repairs, Replacements As Needed	10,000	10,000	10,000	10,000	10,000
Network	Districtwide	Annual upgrades to Network As Needed	100,000	100,000	125,000	125,000	125,000
Vehicles	Drivers Ed and Food Services	Vehicle Replacements	-	-	33,500	52,000	-
Security	Districtwide	Card Readers & Vehicle Barriers	65,000	-	-	-	475,000
Total SCHOOL			175,000	110,000	168,500	187,000	610,000
GRAND TOTAL			338,000	201,000	478,500	1,927,000	610,000

APPENDICES



"Delicate Pigeons" by Mina Willander, RMHS Student enrolled in Ms. Kathleen M. Dailey's AP Photography Class

APPENDIX A: Student Enrollment and Staff FTEs

Student Enrollment

On October 1 of each year, Reading Public Schools are required to record, verify, and report the total number of students enrolled by grade to the Massachusetts Department of Elementary and Secondary Education (DESE). DESE and the Commonwealth of Massachusetts use October 1 enrollment to calculate Foundation Enrollment and Chapter 70 Funding. October 1 enrollment is also used by the district's administration to project class sizes and to identify trends in enrollment for subsequent years, which forms the baseline upon which the district's personnel and non-personnel operating budget is developed. The historical enrollment by school follows below with next year's projected enrollment:

Historical and FY24 Projected Enrollment by School:

School	2013- 2014	2014- 2015	2015- 2016	2016- 2017	2017- 2018	2018- 2019	2019- 2020	2020- 2021	2021- 2022	2022- 2023	2023-2024 Projected
Alice Barrows Elementary	369	359	385	385	377	374	385	354	351	356	354
Birch Meadow Elementary	384	387	387	383	370	377	384	345	337	358	365
Joshua Eaton Elementary	455	471	462	428	388	386	404	395	375	390	396
J. Warren Killam Elementary	463	440	460	427	420	412	415	395	407	405	406
Wood End	338	335	316	319	290	305	304	249	248	246	234
A.W. Coolidge Middle	449	476	471	466	476	443	424	399	406	429	408
Walter S. Parker Middle	564	593	549	572	563	547	500	495	485	464	457
Reading Memorial High	1,307	1,251	1,270	1,270	1,235	1,251	1,230	1,222	1,135	1,099	1,084
R.I.S.E. Preschool	103	95	94	91	94	115	105	97	102	104	104
Total	4,432	4,407	4,394	4,341	4,213	4,210	4,151	3,951	3,846	3,851	3,808
% Change	-1.10%	-0.60%	-0.30%	-1.20%	-2.90%	-0.07%	-0.01%	-4.82%	-2.66%	0.13%	-1.12%

Total enrollment in the Reading Public Schools on October 1, 2022, was 3,851 students, which is .13% higher FY22. Using the Cohort Survival Methodology and based on elementary neighborhood school assignments, projected enrollment for FY24 is 3,808 students, which represents a projected decrease of (43) students or (1/12%) districtwide.

FY24 Enrollment Projections by School and Grade:

Reflected in the table below are FY23 actual enrollment and FY24 projected, or forecasted, enrollment by grade. The change in the number of students by cohort and grade-level is illustrated. Cohorts have been color-coded for easier reference:

FY23 Actual and FY24 Projected Enrollment by Grade:

	FY23 Actual	FY24 Forecast	FY24 v. FY23	FY24 v. FY23
Grade			# Change Cohort	# Change Grade
RISE Preschool	104	104		
K	269	276		7
1	296	283	14	-13
2	251	297	1	46
3	335	253	2	-82
4	311	337	2	26
5	293	309	-2	16
ELEM total	1755	1755	17	0
% Change		0.34%		
6	269	294	1	25
7	302	266	-3	-36
8	322	305	3	-17
MS total	893	865	1	-28
% Change		-11.18%		
9	254	286	-36	32
10	256	256	2	
11	293	252	-4	-41
12	296	290	-3	-6
RMHS Total	1099	1084	-41	-15
% Change	-43	-15		
Total	3851	3808	-23	-43
# Change FY24 v. FY23	105	-43	-1.12%	

In the table below, historical enrollment is illustrated from 2009-2010 through to enrollment projected for the 2023-2024 school year. The reader can follow the migration of the number of students each year as students move through the grade levels. Enrollment declines between the middle to high school transition, which is a trend worth exploring:

Historical Enrollment Migration by Grade:

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12
2013-14	103	287	319	351	370	327	355	347	362	304	353	323	308	323
2014-15	95	322	298	314	362	366	330	356	346	367	270	357	319	305
2015-16	94	319	337	305	308	375	366	326	357	337	328	273	346	323
2016-17	91	267	343	342	307	313	370	356	324	358	306	336	276	352
2017-18	94	293	273	341	334	299	305	360	353	326	325	306	331	273
2018-19	115	325	296	277	338	324	294	291	355	344	293	329	307	322
2019-20	105	318	330	297	282	331	334	292	291	341	301	294	331	304
2020-21	97	238	312	316	290	270	312	319	288	287	299	301	292	330
2021-22	102	291	246	320	309	283	263	298	308	285	251	293	295	296
2022-23	104	269	296	251	335	311	293	269	302	322	254	256	293	296
2023-24 Projected	104	276	283	297	253	337	309	294	266	305	286	256	252	290

A three-year Cohort Survival Ratio (CSR) is the methodology used to develop enrollment projections for the Reading Public Schools and is based on progression rates from grade to grade considering the number of live births, migration in and out of the district, student retention and housing turnover over the three prior school years.

The CSR uses progression rates and considers housing growth, migration, retention, withdrawals, transfers, and births over the three previous school years and produces reliable next year projections for enrollments in Grades 1-12. However, the CSR is less reliable in predicting out-year enrollment as well as kindergarten enrollment. The CSR

aligns students enrolled in Barrows and Joshua Eaton are assigned to Parker Middle School and students enrolled in Birch, and Wood End are assigned to Coolidge Middle Schools. Students enrolled in Killam elementary schools are typically allocated to both middle schools using a ratio of 66% Parker and 33% Coolidge for projection purposes. These ratios were adjusted slightly for FY24 upon a closer look at fifth grade students enrolled at Killam, their sibling group and the neighborhood districts where they reside.

Elementary Enrollment Projections:

Kindergarten enrollment forecasts are less reliable and are affected by several factors including postponed kindergarten enrollment, attendance at private full-day kindergarten programs, adoption, and housing turnover. There are several sources of data used as the basis for predicting kindergarten enrollment including census data from the Town Clerk, birth data from five years before kindergarten enrollment, and self-reported data from parents and local preschools. For FY24 projections, Reading has used a three-year average of the birth-to-kindergarten ratio. This method relies on census data from these sources, adjusted for postponements and retentions. Kindergarten enrollment projections are further refined during the year based on self-reported data from parents and local preschools. The district's Special Education Department collects information from local preschools and parents of age-eligible children for kindergarten enrollment. Final kindergarten projections are made once kindergarten registration begins in the spring. The Town's census data identified 284 students who fall within the age requirements for entry into kindergarten compared to the kindergarten projection of 276 students. Not all students who reside in Reading and who are of age will be enrolled in Reading Public Schools. Some families may choose private or parochial programs, homeschool, or postpone entry. Other families with kindergarten age children may move to Reading. Last year kindergarten enrollment equaled the number of kindergarten-aged students reported in the Census data. Given our experience, kindergarten projections may be slightly low.

Enrollment projections have been used to develop the next year's budgets for staffing, learning spaces and non-personnel supplies and services. Staffing levels at all grade levels are predicated upon the number and demographics of students expected to be enrolled at the start of the school year. Using the progression rates calculated above and making anticipated changes, elementary school class sizes have been projected for FY24 and are outlined below in comparison with FY23 actual enrollment and class sizes. At Wood End, three third grade sections in FY23 have been consolidated into two sections in FY24, guided by the class size thresholds. It is important to note that three Teaching Fellows remain in the budget to support elementary school class sizes:

Reading Public Schools October 1, 2022 Enrollment
Elementary Class Size Actuals 2022-2023
Projected 2023-2024

Actual Class Size, 2022-2023								Projected Class Size, 2023-2024							
Barrows	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total	Barrows	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total
FDK	17	19	18	20	21	24		FDK	19	19	19	18	20	20	
FDK	18	19	18	20	21	22		FDK	19	19	20	18	21	21	
FDK	18	20	19	21	20	21		FDK	20	20	20	19	21	21	
# Sections	3	3	3	3	3	3	18	# Sections	3	3	3	3	3	3	18
Total	53	58	55	61	62	67	356	Total	58	58	59	55	62	62	354

Birch Meadow	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total	Birch Meadow	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total
FDK	19	18	17	19	18	19		FDK	20	21	18	17	19	19	
FDK	20	18	17	19	20	20		FDK	20	21	18	17	19	20	
FDK	19	19	18	20	20	18		FDK	21	22	18	18	19	18	
				20									20		
# Sections	3	3	3	4	3	3	19	# Sections	3	3	3	3	4	3	19
Total	58	55	52	78	58	57	358	Total	61	64	54	52	77	57	365

Joshua Eaton	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total	Joshua Eaton	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total
HDK								HDK							
FDK	20	21	20	23	24	21		FDK	21	21	21	20	25	24	
FDK	21	21	20	23	24	21		FDK	21	21	21	20	24	25	
FDK	21	20	20	24	24	22		FDK	21	20	21	20	23	23	
# Sections	3	3	3	3	3	3	18	# Sections	3	3	3	3	3	3	18
Total	62	62	60	70	72	64	390	Total	63	62	63	60	76	72	396

Killiam	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total	Killiam	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total
HDK	11	19	18	19	24	21		HDK	11	20	19	18	18	23	
FDK	17	19	18	19	24	22		FDK	18	21	19	19	19	24	
FDK	17	19	18	19	23	21		FDK	18	21	19	19	19	24	
FDK	17	20		20				FDK	19		19		19		
# Sections	4	4	3	4	3	3	21	# Sections	4	3	4	3	4	3	21
Total	62	77	54	77	71	64	405	Total	66	62	76	56	75	71	406

Wood End	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total	Wood End	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total
FDK	17	22	14	17	24	20		FDK	14	18	22	15	23	23	
FDK	17	22	16	16	24	21		FDK	14	19	23	15	24	24	
FDK				16				FDK							
# Sections	2	2	2	3	2	2	13	# Sections	2	2	2	2	2	2	12
Total	34	44	30	49	48	41	246	Total	28	37	45	30	47	47	234

TOTAL	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total	TOTAL	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total
Total Sections	15	15	14	17	14	14	89	Total Sections	15	14	15	14	16	14	88
Total Students	269	296	251	335	311	293	1755	Total Students	276	283	297	253	337	309	1755

The Reading Public Schools provides special education services to eligible students aged three to twenty-two years deemed eligible through the special education team evaluation process. Eligibility is based on a determination that the student has a qualified disability that will limit the student's ability to achieve effective progress in the general education program without specialized instruction. Instructional or other accommodations are outlined in the student's Individual Education Program (IEP). The table below shows historical data regarding the number of students with IEPs based on October 1 enrollment data:

Student Enrollment – Students with Individual Education Plans:

School Year	Total Enrollment	# of Students on IEP	% of Students on IEPs	# of Students Out of District
2013-14	4,432	767	17.31%	50
2014-15	4,407	809	18.36%	61
2015-16	4,394	791	18.00%	64
2016-17	4,377	727	16.61%	53
2017-18	4,275	724	16.94%	69
2018-19	4,270	752	17.61%	62
2019-20	4,202	727	17.30%	51
2020-21	4,000	711	17.78%	49
2021-22	3,846	682	17.73%	54
2022-23	3,851	661	17.16%	52

The Commonwealth mandates that special services required for students are defined on individual education plans. Eligibility for special education services is based on a determination that the student has a qualified disability that requires specialized instruction to achieve effective progress in the general education programs. Instructional or other accommodations are defined in the students' Individual Education Plan. The number of students on IEPs can vary significantly from year to year. The table above illustrates the ebb and flow of the number of students who received special education service in and out of the district, from preschool to 22 years of age during the last ten years. From the academic year 2014 to 2023, total enrollment declined by (13%), the number of students on IEPs declined by (14%) and the number of out of district placements declined by (4%). The number of students on IEPs in the current academic year declined by (21) students, or (3%) over the last school year, and the number of students receiving services in out of district placements decreased by (2) students in the last year. Illustrated in the table above, the reader will note an increase in Out of District placements between FY21 and FY22, which was driven by a significant increase in social emotional and behavioral needs that intensified during Covid closure. However, during the prior year, between FY19 and FY20, the district experienced a decrease of (9) students enrolled in placements. A similar decrease in out of district enrollment will take place between FY23 and FY24. We expected a decrease of (9) students to withdraw from placements for several reasons which includes leaving the Reading Public School district, graduating from and aging out of placements, changing placements, or returning to the district. The district has budgeted for seven additional students pending evaluation of progress and student needs.

October 1, 2022, Student Enrollment – Multi-language Learners:

Multi-Language Learner Enrollment										
Grade	RISE	Barrows	Birch Meadow	Joshua Eaton	Killam	Wood End	Coolidge	Parker	RMHS	Total
Preschool	2									2
K			2	1	4	1				8
1		1		3	3	1				8
2				1	1					2
3			2	2	5					9
4		1		1	1					3
5		2		1	2	1				6
6							1	2		3
7								2		2
8								2		2
9									3	3
10									4	4
11									2	2
12										
Total	2	4	4	9	16	3	1	6	9	54

October 1, 2022, Student Enrollment – Boston Resident Students

Boston Resident Enrollment										
Grade	RISE	Barrows	Birch Meadow	Joshua Eaton	Killam	Wood End	Coolidge	Parker	HS	Total
PK										
K					1					1
1						1				1
2			2	1	1	1				5
3		1	3	1	2	3				10
4		1	2	6	1	1				11
5		2	4		1	2				9
6							2	7		9
7							4	5		9
8							4	11		15
9									14	14
10									7	7
11									8	8
12									2	2
Total		4	11	8	6	8	10	23	31	101

Staff FTEs

Provided in the section that follows are the annual district and school staffing reports, referred to as EPIMS. These staffing data are required to be collected, verified, and reported to the Department of Elementary and Secondary Education annually in October, which corresponds to the October 1 enrollment report. The EPIMS report is a comprehensive staff report by FTE of all positions in the Reading Public Schools except for service, operations, and maintenance staff.

The EPIMS reports for FY22 and FY23 follow on the pages below. The first table reflects District Administration. The subsequent tables provide total instructional staff FTEs by category of position:

EPIMS Instructional Staffing FTEs:



EPIMS Full Time Equivalent (FTE) by Job Classification for OCT 2022 (FY2023)

District: 02460000 - Reading
School: 00000000 - District Total

	Administrators	Current FTE	Previous Period's FTE	# Change	% Change
1200	Superintendent of Schools/Charter School Leader/ Collaborative Director	1.00	1.00	0.00	0.00
1201	Assistant/Associate/ Vice Superintendents	2.00	2.00	0.00	0.00
1202	School Business Official	1.00	1.00	0.00	0.00
1205	Other District Wide Administrators	1.00	1.00	0.00	0.00
1208	Human Resources Director	1.00	1.00	0.00	0.00
1210	Supervisor/Director of Guidance	0.40	0.40	0.00	0.00
1211	Supervisor/Director of Pupil Personnel	0.00	0.00	0.00	0.00
1212	Special Education Administrator	1.00	1.00	0.00	0.00
1213	Supervisor/Director/Coordinator: Arts	0.40	0.40	0.00	0.00
1214	Supervisor/Director/Coordinator of Assessment	0.00	0.00	0.00	0.00
1215	Supervisor/Director/Coordinator of Curriculum	2.00	1.00	1.00	100.00
1216	Supervisor/Director/Coordinator: English Language Learner	0.70	0.30	0.40	133.30
1217	Supervisor/Director/Coordinator: English	0.40	0.40	0.00	0.00
1218	Supervisor/Director/Coordinator: Foreign Language	0.40	0.40	0.00	0.00
1219	Supervisor/Director/Coordinator: History/Social Studies	0.40	0.40	0.00	0.00
1220	Supervisor/Director/Coordinator: Library/Media	0.00	0.00	0.00	0.00
1221	Supervisor/Director/Coordinator: Mathematics	0.40	0.40	0.00	0.00
1222	Supervisor/Director/Coordinator: Reading	0.00	0.00	0.00	0.00
1223	Supervisor/Director/Coordinator: Science	0.80	0.80	0.00	0.00
1224	Supervisor/Director/Coordinator: Technology	0.00	0.00	0.00	0.00
1225	Supervisor/Director/Coordinator of Professional Development	0.00	0.00	0.00	0.00
1226	School Nurse Leader	0.20	0.20	0.00	0.00
1305	Principal/Headmaster/Headmistress/Head of School	9.00	8.80	0.20	2.30
1310	Deputy/Associate/Vice-/Assistance Principal	5.95	4.90	1.05	21.40
1312	School Special Education Administrator	10.10	10.70	-0.60	-5.60
1320	Other School Administrator/Coordinator	0.00	0.00	0.00	0.00
	Total Administrators	38.15	36.10	2.05	5.70
1209	Supervisor/Director of CVTE	0.00	0.00	0.00	0.00

EPIMS Instructional Staffing FTEs, continued:

Instructional Staff		Current FTE	Previous Period's FTE	# Change	% Change
2305	Teacher	237.06	232.42	4.64	2.00
2306	Co-Teachers	23.09	22.50	0.59	2.60
2307	Virtual Teacher	0.00	0.00	0.00	0.00
2308	Virtual Co Teacher	0.00	0.00	0.00	0.00
2310	Teacher -- support content instruction	59.69	61.91	-2.22	-3.60
2325	Long Term Substitute Teacher	5.00	8.00	-3.00	-37.50
2305, 2306, 2307, 2308, 2310, 2325 by Program Area: General Ed.		258.68	258.72	-0.04	0.00
2305, 2306, 2307, 2308, 2310, 2325 by Program Area: Special Ed.		63.16	64.01	-0.85	-1.30
2305, 2306, 2307, 2308, 2310, 2325 by Program Area: ELL		3.00	2.10	0.90	42.90
2305, 2306, 2307, 2308, 2310, 2325 by Program Area: CVTE		0.00	0.00	0.00	0.00
2330	Instructional Coach	0.00	0.00	0.00	0.00
Total Instructional Staff		324.84	324.83	0.02	0.00

Instructional Support Staff		Current FTE	Previous Period's FTE	# Change	% Change
3323	Tutor	12.22	12.36	-0.14	-1.10
3324	Educational Interpreters	0.00	0.00	0.00	0.00
3325	Diagnostic and Evaluation Staff	0.70	0.00	0.70	100.00
3326	Recreation and Therapeutic Recreation Specialists	0.00	0.00	0.00	0.00
3327	Rehabilitation Counselor	0.00	0.00	0.00	0.00
3328	Work Study Coordinator	0.00	0.00	0.00	0.00
3329	Guidance Counselor	6.60	6.60	0.00	0.00
3330	Librarians and Media Center Directors	7.80	7.75	0.05	0.60
3331	School Resource Officer	0.00	0.00	0.00	0.00
3332	Family Engagement Coordinator	0.00	0.00	0.00	0.00
3340	Junior ROTC Instructor	0.00	0.00	0.00	0.00
Total Instructional Support Staff		27.32	26.71	0.61	2.30

Instructional Support and Special Education Shared Staff		Current FTE	Previous Period's FTE	# Change	% Change
3350	School Adjustment Counselor -- Non-Special Education	8.90	3.90	5.00	128.20
3351	School Adjustment Counselor -- Special Education	-	-	-	-
3360	School Psychologist -- Non-Special Education	11.60	10.00	1.60	16.00
3361	School Psychologist -- Special Education	1.00	1.00	-	-
3370	School Social Worker -- Non-Special Education	-	-	-	-
3371	School Social Worker -- Special Education	5.00	3.00	2.00	66.70
Total Instructional Support and Non-Special Education Staff		20.50	13.90	6.60	47.50
Total Instructional Support and Special Education Staff		6.00	4.00	2.00	50.00
Total Instructional Support and Special and Non-Special Education Shared Staff		26.50	17.90	8.60	48.00

Paraprofessional		Current FTE	Previous Period's FTE	# Change	% Change
401	Title I	1.11	0.85	0.26	30.60
402	English Language Learner (ELL)	0.00	0.00	0.00	0.00
403	Career and Vocational Technical Education (CVTE)	0.00	0.00	0.00	0.00
404	Special Education	85.19	84.99	0.20	0.20
405	Other	21.00	21.81	-0.81	-3.70
Number of instructional paraprofessionals who work in targeted assistance or		26.97	19.44	7.53	38.70
406	Non-Instructional	4.56	4.99	-0.43	-8.60
Total Paraprofessional Staff		111.86	112.64	-0.78	-0.70

Special Education Related Staff		Current FTE	Previous Period's FTE	# Change	% Change
3411	Audiologist	-	-	-	-
3421	Occupational Therapist	3.50	3.50	-	-
3431	Physical Therapist	1.60	1.60	-	-
3441	Orientation and Mobility Instructor (Peripatologist)	-	-	-	-
3451	Speech Pathologist	10.40	10.40	-	-
3461	Other Related Special Education Staff	2.86	3.86	(1.00)	(25.90)
Total Special Education Related Staff		18.36	19.36	(1.00)	(5.20)

EPIMS Instructional Staffing FTEs, continued:

Medical / Health Services		Current FTE	Previous Period's FTE	# Change	% Change
5010	Physician	0.00	0.00	0.00	0.00
5015	Psychiatrist	0.00	0.00	0.00	0.00
5020	School Nurse – Non-Special Education	9.80	9.80	0.00	0.00
5021	School Nurse – Special Education	0.00	0.00	0.00	0.00
Totals Medical / Health Services		9.80	9.80	0.00	0.00

Office / Clerical / Administrative Support		Current FTE	Previous Period's FTE	# Change	% Change
6100	Administrative Aides	7.00	6.00	1.00	16.70
6110	Administrative Clerks and Secretaries	10.50	10.50	0.00	0.00
6120	Special Education Administrative Aides	0.00	0.00	0.00	0.00
6130	Special Education Administrative Clerks and Secretaries	1.00	1.00	0.00	0.00
6140	Information Services & Technical Support	10.40	10.40	0.00	0.00
6150	Other Administrative Support Personnel	1.00	0.00	1.00	100.00
Totals Office / Clerical / Administrative Support		29.90	27.90	2.00	7.20

District FTES associated with categories of staff not reflected in the RIMS Report are outlined in the table below:

Central Administration, District Wide, and Facilities FTEs	FY20 FTE	FY21 FTE	FY22 FTE	Budget FY23 FTE	Recommended FY24 FTE
Central Office	11.90	11.90	13.40	14.00	14.00
Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Superintendents	2.00	2.00	2.00	2.00	2.00
Special Education Director	0.50	0.50	1.00	1.00	1.00
Director Finance and Operations	1.00	1.00	1.00	1.00	1.00
Human Resources Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistants	3.00	3.00	3.00	3.00	3.00
Human Resources/Payroll Specialists	1.00	1.00	2.00	2.00	2.00
Business Analyst	1.00	1.00	1.00	1.00	1.00
Accounts Payable/Receivable Specialist	1.00	1.00	1.00	1.00	1.00
Data Specialist	0.40	0.40	0.40	1.00	1.00
Athletics	1.50	1.50	1.50	1.50	1.50
Assistant Principals	0.50	0.50	0.50	0.50	0.50
Secretary	1.00	1.00	1.00	1.00	1.00
Extracurricular	0.50	0.50	0.50	0.50	0.50
Assistant Principals	0.50	0.50	0.50	0.50	0.50
District Technology	6.20	6.20	6.20	6.20	6.20
Computer Technician	5.50	5.50	5.50	5.50	5.50
District Administrator	0.70	0.70	0.70	0.70	0.70
School Facilities	19.50	19.50	19.50	19.50	19.50
Custodian	18.50	18.50	18.50	18.50	18.50
District Administrator	1.00	1.00	1.00	1.00	1.00
Grand Total	39.60	39.60	41.10	41.70	41.70

APPENDIX B: District Organizational Structure

Town of Reading

The Town of Reading is in Middlesex County, Massachusetts, United States, some 10 miles (16 km) north of central Boston. Reading was incorporated on June 10, 1644, taking its name from the town of Reading in England. Reading encompasses 9.9 square miles and is located North of Boston with easy access to major routes including 125/I-95, I-93 and routes 28 and 129. In addition, commuter rail and bus service are available in Reading. The Town of Reading has a Representative Town Meeting form of government. Town Meeting is composed of 24 members from each of Reading's eight precincts for a total of 192 members. Reading also has a five member Select Board and a Town Manager.

There are eight schools in the Reading Public Schools: Reading Memorial High School (grades 9-12), A.W. Coolidge Middle School (grades 6-8), W.S. Parker Middle School (grades 6-8), and five elementary schools (grades K-5): Alice Barrows, Birch Meadow, Joshua Eaton, J.W. Killam, and Wood End. Reading also has the R.I.S.E. Preschool program, an integrated preschool, with classrooms located at Reading Memorial High School as well as in two elementary schools, which typically changes from year to year depending upon availability of space.

District Leadership

School Committee

The role of the School Committee is to recruit, hire, evaluate, and make employment decisions on the Superintendent; review and approve budgets for public education in the district; and establish educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the Massachusetts Board of Education.

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

Shawn Brandt, Chairperson, Term Expires 2024

Carla Nazzaro, Vice Chairperson, Term Expires 2023

Erin Gaffen, School Committee Member, Term Expires 2023

Sarah McLaughlin, School Committee Member, Term Expires 2024

Charles Robinson, School Committee Member, Term Expires 2025

Thomas Wise, School Committee Member, Term Expires 2025

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

District Administration

The district is led by the Superintendent of Schools, the Central Office Leadership Team, District Leadership Team, and Administrative Council. The Central Office Leadership Team includes the Superintendent of Schools, Assistant Superintendent for Learning and Teaching, Assistant Superintendent for Special Education and Student Services, and Directors of Human Resources Director and Finance and Operations. The District Leadership Team includes the Central Office Leadership Team, the eight building principals, the R.I.S.E. Preschool Director, and the Assistant Director for Special Education and Department Directors (Facilities, Food Services, Network Administrator, METCO, and Health Services). The Administrative Council includes the District Leadership Team as well as all Assistant Principals, Special Education Team Chairs and Program Directors.

Primary Function roles of the Administration Cost Center are described below:

Superintendent

The Superintendent of Schools serves as the chief educational leader for the school district. This position works with the School Committee as well as with building administrators and Central Office administrators to develop the district's improvement plan, strategic goals, and objectives, to recommend a budget necessary to fund the districts and schools' strategic initiatives, and to ensure that funding is used to ensure the success of all students. The Superintendent supervises and evaluates all Central Office Administrators and Building Principals. In addition, the Superintendent co-supervises the Director of Facilities with the Town Manager.

Assistant Superintendents

The role of the Assistant Superintendent for Learning and Teaching and Assistant Superintendent of Student Services is to provide leadership to district administrators, teacher leaders, teachers, and support staff in curriculum, instruction, and assessment. The Assistant Superintendent for Learning and Teaching also supervises the Director of Adult and Community Education, the Director of METCO, K-8 Curriculum Coordinators, and the Elementary Technology Integration Specialist. The position is also responsible for coordinating the district's professional development and curriculum planning activities. The Assistant Superintendent of Special Education and Student Services supervises the Directors of Special Education, R.I.S.E. Preschool program, Health Services, and the district's Team Chairs.

Human Resources Director

The Director of Human Resources oversees the functional area responsible for the recruitment and hiring of staff; monitoring compliance with personnel laws, regulations, policies, and procedures; ensuring compliance with collective bargaining terms and conditions; managing all Federal, State, and contractual leaves and personnel accommodations and complying with federal and state reporting requirements. A key function of this department has been the oversight and monitoring of all leaves of absence as defined by Federal law and collective bargaining agreements.

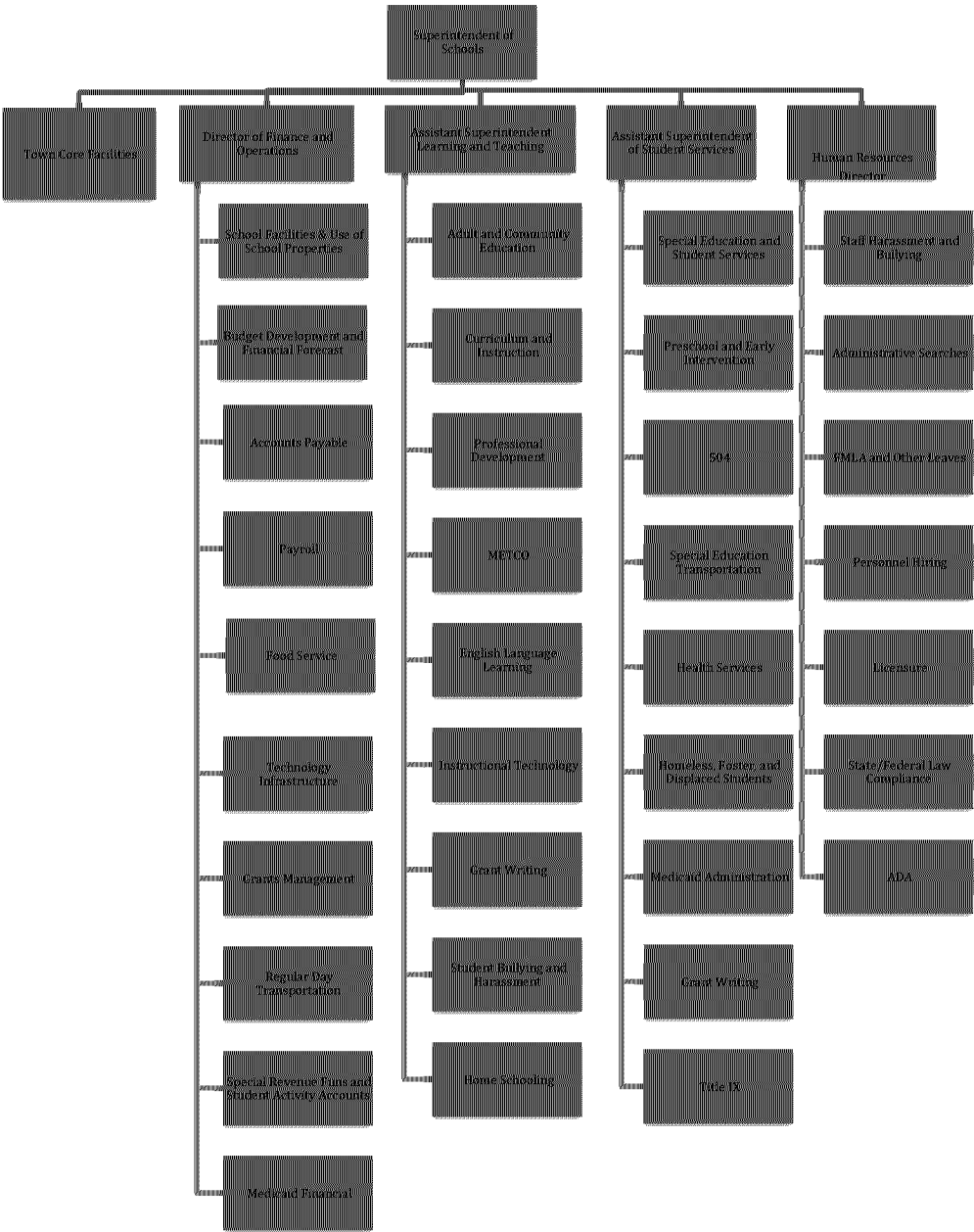
Finance and Operations Director

The Director of Finance and Operations leads the school finance and operations, including budget, financial reporting, payroll, accounts payable, accounts receivable, transportation, grants management, Medicaid reimbursement, and purchasing/procurement, collaborates closely with school facilities and oversees network technology, school

nutrition, and use of school property. The Director of Finance and Operations supervises and evaluates the School Nutrition Director and Network Manager.

Organizational Chart for Reading Public Schools

An organizational chart of the Reading Public Schools is provided below:



District Partnerships

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

Town of Reading

The municipal government of the Town of Reading is the district's most important partner. We share in the tax revenues that represent the voters' commitment to a quality of life that values education, public service, and community engagement. We also share many resources and collaborate to efficiently manage the operations of the community.

Community Connections Group

Members of the town, school department and local recreation agencies meet once a month to determine the needs of Reading's specialized populations and work together to create systems of support. Thus far, the group has been able to increase translations for events, add specialized classes and are creating a list of supports and resources within the community.

Reading Education Foundation

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

Parent-Teacher Organizations

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

Parent Booster Organizations

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

Understanding Disabilities, Inc.

Understanding Disabilities, Inc. (UD) partners with Reading Public Schools to increase positive attitudes toward people with disabilities. Thirty years of success teaching disability awareness in the Reading Public Schools has supported the development of an innovative curriculum that supports inclusion and promotes respectful interactions, which helps children process and understand the communities in which they live and develop healthy relationships.

APPENDIX C: 2022-2023 School Improvement Plans

Setting the stage for the FY24 budget development process was the work conducted by the School Principals and their school communities to develop the 2022-2023 School Improvement Plans. Overarching themes of providing equitable and rigorous learning environments are summarized in each School improvement Plan (SIP). Links for each school's SIP follows below:

Elementary Schools

[Alice M. Barrows Elementary School](#)

[Birch Meadow Elementary School](#)

[Joshua Eaton Elementary School](#)

[J.W. Killam Elementary School](#)

[Wood End Elementary School](#)

Middle Schools

[Coolidge Middle School](#)

[Walter S. Parker Middle School](#)

High School

[Reading Memorial High School](#)



"Books" by Rose Clark, RMHS Student enrolled in Ms. Kathleen M. Dailey's AP Photography Class

Enterprise Funds

Water Enterprise Fund

Water Enterprise Fund FY24 Budget

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 following industry standards and all applicable regulations. In addition, this division oversees water meter installation, repair and meter reading, and the maintenance of all fire hydrants.

In FY24, local costs are projected to go down by 3.9%. The FY24 MWRA assessment is estimated to increase by 3.0%.

WATER ENTERPRISE FUND			FY23 BUDGET	FY24 BUDGET	FY23-24
	FY21 actual	FY22 actual	Town Meeting	Town Manager	Change
Wages	\$ 739,833	\$ 817,269	\$ 852,750	\$ 878,900	3.1%
Overhead Expenses	\$ 536,672	\$ 513,333	\$ 594,500	\$ 601,000	1.1%
Operational Expenses	\$ 303,841	\$ 351,506	\$ 488,500	\$ 499,500	2.3%
General Fund Support	\$ 611,075	\$ 630,630	\$ 654,910	\$ 681,107	4.0%
Water Operational Costs	\$ 2,191,420	\$ 2,312,738	\$ 2,590,660	\$ 2,660,507	2.7%
Capital	\$ 183,500	\$ 835,000	\$ 550,000	\$ 145,000	-73.6%
Debt	\$ 2,027,730	\$ 2,824,349	\$ 2,855,697	\$ 2,955,700	3.5%
Water Local Costs	\$ 4,402,651	\$ 5,972,087	\$ 5,996,357	\$ 5,761,207	-3.9%
MWRA Assessment	\$ 2,399,752	\$ 2,831,288	\$ 2,810,000	\$ 2,894,300	3.0%
Water Gross Costs	\$ 6,802,403	\$ 8,803,375	\$ 8,806,357	\$ 8,655,507	-1.7%
ARPA Grant Support			(650,000)	(145,000)	-77.7%
Use of Financial Reserves (FY24 pending Select Board vote)			\$ (754,000)	\$ (850,000)	12.7%
Water Net Costs			\$ 7,402,357	\$ 7,660,507	3.5%
<i>Town Meeting votes:</i>	<i>\$ 8,655,507</i>	<i>\$ (681,107)</i>		<i>\$ 7,974,400</i>	



Water Enterprise Fund FY24 Salaries

There is no change in staffing levels or significant changes in related costs.

	FY21 actual	FY22 actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 Change
Water/Sewer Supervisor	\$ 48,444	\$ 50,033	\$ 51,200	\$ 53,300	4.1%
Water Quality & Safety Admin	\$ 82,755	\$ 85,072	\$ 88,200	\$ 91,850	4.1%
Managing/Working Forepersons	\$ 179,550	\$ 206,695	\$ 221,100	\$ 226,300	2.4%
Senior/Junior Operators	\$ 244,050	\$ 188,562	\$ 338,800	\$ 351,500	3.7%
Laborers	\$ 42,153	\$ 105,215	\$ -	\$ -	
W/S Assistant Collector	\$ 28,491	\$ 29,290	\$ 32,850	\$ 34,100	3.8%
Support Staff	\$ 25,029	\$ 26,808	\$ 29,600	\$ 30,850	4.2%
Seasonal Staff	\$ 6,029	\$ 10,792	\$ 7,500	\$ 7,500	0.0%
On Call/Out of Grade	\$ 11,370	\$ 13,326	\$ 16,000	\$ 16,000	0.0%
Overtime	\$ 60,276	\$ 101,338	\$ 75,000	\$ 75,000	0.0%
Buyback	\$ 11,688	\$ 138	\$ -	\$ -	0.0%
Snow Removal	\$ -	\$ -	\$ (7,500)	\$ (7,500)	0.0%
Water EF Wages	\$ 739,833	\$ 817,269	\$ 852,750	\$ 878,900	3.1%



Water Enterprise Fund FY24 Expenses

Local overhead expenses are up by 1.1%. General Fund support costs increased by about 4.0% according to a methodology developed by the Town Accountant.

	FY21 actual	FY22 actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 Change
Retirement Assessment	\$ 205,442	\$ 216,244	\$ 195,000	\$ 195,000	0.0%
OPEB Contributions	\$ 73,600	\$ 85,000	\$ 85,000	\$ 85,000	0.0%
Health Insurance	\$ 198,218	\$ 138,690	\$ 240,000	\$ 246,500	2.7%
Medicare Payments	\$ 12,102	\$ 12,621	\$ 13,500	\$ 13,500	0.0%
Legal Expenses	\$ -	\$ 3,626	\$ -	\$ -	0.0%
P/C Insurance Premiums	\$ 33,367	\$ 42,422	\$ 45,000	\$ 45,000	0.0%
Worker Comp. Ins. Premiums	\$ 13,943	\$ 14,730	\$ 16,000	\$ 16,000	0.0%
Water EF Overhead Expenses	\$ 536,672	\$ 513,333	\$ 594,500	\$ 601,000	1.1%
Water Parts & Maintenance	\$ 165,133	\$ 143,544	\$ 178,000	\$ 183,000	2.8%
Water Supplies & Equipment	\$ 35,530	\$ 41,432	\$ 52,000	\$ 52,000	0.0%
Water Quality & Safety	\$ 29,865	\$ 21,657	\$ 38,000	\$ 38,000	0.0%
Water Conservation Promotion	\$ 10,759	\$ 11,010	\$ 20,000	\$ 20,000	0.0%
Outsourced Prof Services	\$ -	\$ 27,968	\$ 100,000	\$ 100,000	0.0%
Gas & Utilities	\$ 31,363	\$ 39,193	\$ 53,000	\$ 53,000	0.0%
Office Supplies & Equipment	\$ 3,684	\$ 4,032	\$ 10,500	\$ 10,500	0.0%
Professional Development	\$ 3,938	\$ 4,688	\$ 13,000	\$ 13,000	0.0%
Police Details	\$ 23,569	\$ 57,982	\$ 24,000	\$ 30,000	25.0%
Water EF Operating Exp.	\$ 303,841	\$ 351,506	\$ 488,500	\$ 499,500	2.3%
Wage Support - Adm Services	\$ 31,575	\$ 32,585	\$ 33,840	\$ 35,194	4.0%
Wage Support - Finance	\$ 27,125	\$ 27,995	\$ 29,075	\$ 30,238	4.0%
Wage Support - DPW	\$ 404,175	\$ 417,110	\$ 433,170	\$ 450,497	4.0%
Expense Support - Adm Services	\$ 20,475	\$ 21,130	\$ 21,945	\$ 22,823	4.0%
Expense Support - Finance	\$ 5,575	\$ 5,750	\$ 5,970	\$ 6,209	4.0%
Expense Support - DPW	\$ 122,150	\$ 126,060	\$ 130,910	\$ 136,146	4.0%
Water EF Genl Fund Support	\$ 611,075	\$ 630,630	\$ 654,910	\$ 681,107	4.0%

Water Enterprise Fund FY24 Capital & Debt

All planned spending except for a \$35,000 engineering vehicle replacement is either existing debt service or annual maintenance. Please refer to the capital plan and debt schedule for more details.



Sewer Enterprise Fund

Sewer Enterprise Fund FY24 Budget

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.

Local costs are projected up only 1.1% in FY24 to address significant Water Enterprise Fund issues while allowing combined water/sewer rates to be as low as possible. When combined with +3.0% MWRA charges, the gross budget is up 2.5%.

SEWER ENTERPRISE FUND			FY23 BUDGET	FY24 BUDGET	FY23-24
	FY21 actual	FY22 actual	Town Meeting	Town Manager	Change
Wages	\$ 381,133	\$ 398,431	\$ 470,750	\$ 483,150	2.6%
Overhead Expenses	\$ 142,553	\$ 145,034	\$ 201,500	\$ 203,600	1.0%
Operational Expenses	\$ 120,576	\$ 194,812	\$ 231,000	\$ 233,000	0.9%
General Fund Support	\$ 254,400	\$ 262,550	\$ 272,660	\$ 283,567	4.0%
Sewer Operational Costs	\$ 898,662	\$ 1,000,827	\$ 1,175,910	\$ 1,203,317	2.3%
Capital	\$ 353,865	\$ 475,000	\$ 75,000	\$ 110,000	46.7%
Debt	\$ 427,265	\$ 983,375	\$ 918,800	\$ 880,625	-4.2%
Sewer Local Costs	\$ 1,679,792	\$ 2,459,202	\$ 2,169,710	\$ 2,193,942	1.1%
MWRA Assessments	\$ 5,250,778	\$ 5,376,119	\$ 5,435,000	\$ 5,598,050	3.0%
Sewer Gross Costs	\$ 6,930,570	\$ 7,835,321	\$ 7,604,710	\$ 7,791,992	2.5%
Use of Financial Reserves (FY24 pending Select Board vote)			\$ (354,000)	\$ (650,000)	83.6%
Sewer Net Costs			\$ 7,250,710	\$ 7,141,992	-1.5%
<i>Town Meeting votes:</i>	\$ 7,791,992	\$ (283,567)		\$ 7,508,425	



Sewer Enterprise Fund FY24 Salaries

There is no change in staffing levels or significant changes in related costs.

	FY21 actual	FY22 actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 Change
Water/Sewer Supervisor	\$ 46,623	\$ 49,795	\$ 51,200	\$ 53,300	4.1%
Managing/Working Foreperson	\$ 68,403	\$ 74,474	\$ 75,100	\$ 76,250	1.5%
Senior/Junior Operators	\$ 123,591	\$ 84,289	\$ 218,500	\$ 225,150	3.0%
Laborers	\$ 10,932	\$ 58,600	\$ -	\$ -	0.0%
W/S Assistant Collector	\$ 28,491	\$ 29,290	\$ 32,850	\$ 34,100	3.8%
Support Staff	\$ 25,029	\$ 26,808	\$ 29,600	\$ 30,850	4.2%
On Call/Out of Grade	\$ 4,536	\$ 2,418	\$ 6,000	\$ 6,000	0.0%
Overtime	\$ 59,959	\$ 71,655	\$ 60,000	\$ 60,000	0.0%
Buyback	\$ 13,569	\$ 1,102	\$ -	\$ -	0.0%
Snow Removal	\$ -	\$ -	\$ (2,500)	\$ (2,500)	0.0%
Sewer EF Wages	\$ 381,133	\$ 398,431	\$ 470,750	\$ 483,150	2.6%



Sewer Enterprise Fund FY24 Expenses

Local overhead expenses increased by just 1%. Actual health insurance spending continues to be below budgeted figures. Local operational expenses are increased modestly by .9%; all line items are level funded with a slight increase in sewer quality & safety expenses. General Fund support costs increased by about 4.0% according to a methodology developed by the Town Accountant.

	FY21 actual	FY22 actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 Change
Retirement Assessment	\$ 52,143	\$ 54,917	\$ 80,000	\$ 80,100	0.1%
OPEB Contributions	\$ 25,500	\$ 23,000	\$ 25,000	\$ 25,000	0.0%
Health Insurance	\$ 41,334	\$ 41,720	\$ 67,500	\$ 68,000	0.7%
Medicare Payments	\$ 2,776	\$ 4,845	\$ 4,000	\$ 5,500	37.5%
P/C Insurance Premiums	\$ 3,605	\$ 4,495	\$ 6,000	\$ 6,000	0.0%
Worker Comp. Ins. Premiums	\$ 17,195	\$ 16,056	\$ 19,000	\$ 19,000	0.0%
Sewer EF Overhead Expenses	\$ 142,553	\$ 145,034	\$ 201,500	\$ 203,600	1.0%
Sewer Parts & Maintenance	\$ 27,753	\$ 57,230	\$ 94,500	\$ 94,500	0.0%
Sewer Supplies & Equipment	\$ 8,537	\$ 23,920	\$ 30,000	\$ 30,000	0.0%
Sewer Quality & Safety	\$ 42,138	\$ 58,826	\$ 47,500	\$ 49,500	4.2%
Gas & Utilities	\$ 28,134	\$ 39,445	\$ 39,500	\$ 39,500	0.0%
Office Supplies & Equipment	\$ -	\$ -	\$ -	\$ -	0.0%
Professional Development	\$ 10,125	\$ 9,391	\$ 11,500	\$ 11,500	0.0%
Police Details	\$ 3,889	\$ 6,000	\$ 8,000	\$ 8,000	0.0%
Sewer EF Operating Exp.	\$ 120,576	\$ 194,812	\$ 231,000	\$ 233,000	0.9%
Wage Support - Adm Services	\$ 13,150	\$ 13,575	\$ 14,100	\$ 14,664	4.0%
Wage Support - Finance	\$ 11,300	\$ 11,665	\$ 12,115	\$ 12,600	4.0%
Wage Support - DPW	\$ 168,150	\$ 173,530	\$ 180,210	\$ 187,418	4.0%
Expense Support - Adm Services	\$ 8,575	\$ 8,850	\$ 9,190	\$ 9,558	4.0%
Expense Support - Finance	\$ 2,325	\$ 2,400	\$ 2,490	\$ 2,590	4.0%
Expense Support - DPW	\$ 50,900	\$ 52,530	\$ 54,555	\$ 56,737	4.0%
Sewer EF Genl Fund Support	\$ 254,400	\$ 262,550	\$ 272,660	\$ 283,567	4.0%



Sewer Enterprise Fund FY24 Capital & Debt

Spending consists of paying existing debt and setting aside the usual \$75,000 for general sewer main work.

The next significant capital expense (financed by debt) is a change to smart-meter technology. This cost will be split by both Water and Sewer Enterprise Funds, but due to the recent water capital needed for the water main replacement and the water tank, the meter work is delayed until FY25.

Please refer to the capital plan and debt schedule for more details.



Storm Water Enterprise Fund

Storm Water Enterprise Fund FY24 Budget

The Storm Water Division consists of some activities conducted under the General Fund budget and some under the Enterprise Fund budget. The Division is responsible for constructing, maintaining, and repairing all catch basins and storm drainage systems.

STORM WATER ENTERPRISE FUND			FY23 BUDGET	FY24 BUDGET	FY23-24
	FY21 actual	FY22 actual	Town Meeting	Town Manager	Change
Wages	\$ 75,151	\$ 109,251	\$ 128,500	\$ 120,750	-6.0%
Overhead Expenses	\$ 26,819	\$ 18,100	\$ 31,750	\$ 31,750	0.0%
Operational Expenses	\$ 25,957	\$ 73,463	\$ 102,000	\$ 102,000	0.0%
General Fund Support	\$ 101,715	\$ 104,970	\$ 109,015	\$ 113,375	4.0%
Storm Water Operational Costs	\$ 229,643	\$ 305,784	\$ 371,265	\$ 367,875	-0.9%
Capital	\$ 401,888	\$ 169,845	\$ 400,000	\$ 100,000	-75.0%
Debt	\$ 6,674	\$ 126,628	\$ 120,075	\$ 115,825	100.0%
Storm Water Local Costs	\$ 638,205	\$ 602,257	\$ 891,340	\$ 583,700	-34.5%
MWRA Expenses	\$ -	\$ -	\$ -	\$ -	0.0%
Storm Water Gross Costs	\$ 638,205	\$ 602,257	\$ 891,340	\$ 583,700	-34.5%
*Use of Financial Reserves (FY24 pending Select Board vote)			\$ (90,000)	\$ -	0.0%
Storm Water Net Costs			\$ 801,340	\$ 583,700	-27.2%
<i>Town Meeting votes:</i>	<i>\$ 583,700</i>	<i>\$ (113,375)</i>		<i>\$ 470,325</i>	

**suggested use of \$300,000 of \$1.2 million of reserves to keep rates unchanged*

Storm Water Enterprise Fund FY24 Salaries

There is no change in staffing levels for FY24.

	FY21 actual	FY22 actual	FY23 BUDGET	FY24 BUDGET	FY23-24
			Town Meeting	Town Manager	Change
Senior/Junior Operators	\$ 50,472	\$ 91,794	\$ 122,500	\$ 63,000	-48.6%
Laborers	\$ 22,015	\$ 10,668	\$ -	\$ 51,750	
On Call/Out of Grade	\$ -	\$ -	\$ 1,000	\$ 1,000	0.0%
Overtime	\$ 2,664	\$ 6,789	\$ 5,000	\$ 5,000	0.0%
Storm Water EF Wages	\$ 75,151	\$ 109,251	\$ 128,500	\$ 120,750	-6.0%



Storm Water Enterprise Fund FY24 Expenses

Local overhead expenses are unchanged, as shown in the table below:

	FY21 actual	FY22 actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 Change
Retirement Assessment	\$ -	\$ -	\$ 2,000	\$ 2,000	100.0%
OPEB Contributions	\$ 11,200	\$ 10,500	\$ 10,500	\$ 10,500	0.0%
Legal Expenses	\$ 7,835	\$ -	\$ -	\$ -	0
Health Insurance	\$ 6,674	\$ 6,505	\$ 17,000	\$ 17,000	0.0%
Medicare Payments	\$ 1,111	\$ 1,096	\$ 2,250	\$ 2,250	0.0%
Storm Water Overhead Expenses	\$ 26,819	\$ 18,100	\$ 31,750	\$ 31,750	0.0%

Operating expenses are also level funded. General Fund support costs increased by about 4.0% according to a methodology developed by the Town Accountant.

	FY21 actual	FY22 actual	FY23 BUDGET Town Meeting	FY24 BUDGET Town Manager	FY23-24 Change
Drainage Maintenance	\$ 10,528	\$ -	\$ 20,000	\$ 20,000	0.0%
St. Water Supplies & Equip.	\$ 7,396	\$ 58,067	\$ 67,000	\$ 67,000	0.0%
St. Water Quality & Safety	\$ 136	\$ 2,020	\$ 5,000	\$ 5,000	0.0%
Gas & Utilities	\$ 4,616	\$ 9,557	\$ 6,000	\$ 6,000	0.0%
Professional Development	\$ 3,280	\$ 3,818	\$ 4,000	\$ 4,000	0.0%
Storm Water EF Operating Exp.	\$ 25,957	\$ 73,463	\$ 102,000	\$ 102,000	0.0%
Wage Support - Adm Services	\$ 5,275	\$ 5,445	\$ 5,655	\$ 5,881	4.0%
Wage Support - Finance	\$ 4,530	\$ 4,675	\$ 4,855	\$ 5,049	4.0%
Wage Support - DPW	\$ 87,580	\$ 90,380	\$ 93,860	\$ 97,614	4.0%
Expense Support - Adm Services	\$ 3,400	\$ 3,510	\$ 3,645	\$ 3,791	4.0%
Expense Support - Finance	\$ 930	\$ 960	\$ 1,000	\$ 1,040	4.0%
Expense Support - DPW	\$ -	\$ -	\$ -	\$ -	
Sewer EF Genl Fund Support	\$ 101,715	\$ 104,970	\$ 109,015	\$ 113,375	4.0%



Storm Water Enterprise Fund FY24 Capital & Debt

In FY25, funding is requested to conduct a drainage master plan for the community. The general annual drainage project funding is increased to \$200,000 to carry out the prioritized findings of that study.

In addition, the replacement of the vacuum truck is scheduled for FY25 at a total cost of \$600,000. This vehicle will be split with the sewer enterprise fund.

Please refer to the capital plan and debt schedule for more details.



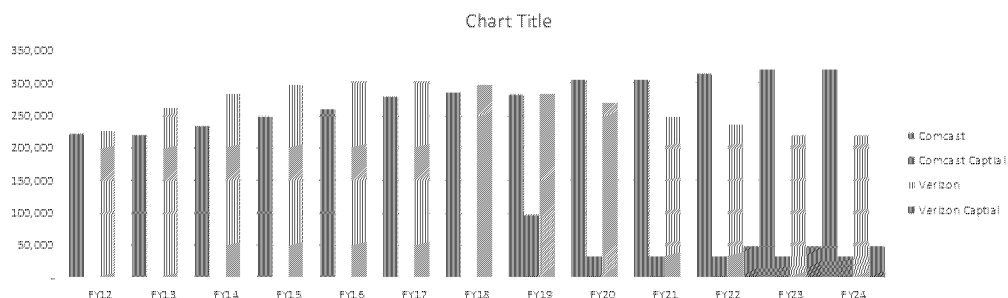
PEG Cable Access Enterprise Fund

PEG Cable Access Enterprise Fund FY24 Budget

The Public, Educational, and Governmental (PEG) Cable Access enterprise fund receives revenue from Reading's cable providers (Comcast and Verizon) quarterly. These funds are earmarked for PEG cable access. The Town does not have an established department to provide PEG services. Over the last 20+ years the Town has outsourced PEG services to RCTV. The appropriation of this fund will allow the Town to use the PEG access fees collected from its cable providers to provide the necessary PEG services.

PEG ACCESS REVENUES RECEIVED

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	5yr Ave	10 Yr Ave
Comcast	222,324	220,564	233,001	248,340	261,345	279,553	286,324	282,892	306,204	305,728	314,101	321,760	321,750	306,137	283,925
Comcast Capital	-	-	-	-	-	-	-	97,500	32,500	32,500	32,500	32,500	32,500	45,500	22,750
Verizon	226,884	262,959	284,657	298,382	303,624	303,583	297,655	284,055	270,740	248,253	236,753	220,350	220,000	252,030	274,805
Verizon Capital	-	-	-	-	-	-	-	-	-	-	48,750	48,750	48,750	19,500	9,750
Total	449,208	483,523	517,658	546,722	564,969	583,136	583,979	664,447	609,443	586,481	632,104	623,360	623,000	623,167	591,230



In prior years, the PEG Access fees were collected by the Town and paid to RCTV through an Agency fund. Massachusetts Department of Revenue now requires these funds to be appropriated by Town Meeting.

				Projected	FY24 BUDGET	FY23-24
	FY20 Actual	FY21 Actual	FY22 Actual	FY23	Town Manager	Change
GENERAL FUND SUPPORT	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
PROFESSIONAL SERVICES	\$ 599,000	\$ 585,481	\$ 631,104	\$ 625,250	\$ 622,000	-0.5%
PEG EXPENSES	\$ 600,000	\$ 586,481	\$ 632,104	\$ 626,250	\$ 623,000	-0.5%

Reading Community Television Inc. (RCTV) was incorporated in 1998 as a non-profit organization in Massachusetts pursuant to cable television renewal license agreements for the Town of Reading. RCTV's purpose is to operate Public, Educational, and Governmental (PEG) access channels, manage the annual funding thereof, conduct training programs in the skills necessary to produce quality PEG access programming, establish rules procedures and guidelines for the use of PEG access channels, provide publicity, fund raising, outreach, and other support services to PEG access users, and produce or assist PEG users in the production of original, noncommercial use video programming of interest to subscribers focusing on town issues, events and activities.



Landfill Enterprise Fund

Landfill Enterprise Fund FY24 Budget

Town Meeting created the Landfill enterprise fund on December 9, 2002, to establish a financial assurance mechanism per the Department of Environmental Protection requirements relative to the closure of the Landfill and the post-closure maintenance and monitoring costs.

During the Post-Closure period, which is 30 years, the Developer contributes the annual estimated post-closure monitoring funds to complete Post-Closure Monitoring for the year, in an annual amount not to exceed \$37,000. Any surplus remains in the Enterprise Account until the end of the post-closure period. This practice ensures compliance with the post-closure requirements of 310CMR 19.00 relative to the Landfill.

The Developer must provide monitoring of the Landfill up to and including the limit of \$40,000 per year, with a 3% cost of living factor applied each year. The Town's obligation is escalated for amounts above \$40,000 per year appropriately escalated. The Landfill Post Closure table below shows the Town and Developer's share of the expense. The Town hasn't had an obligation relative to Landfill monitoring since December 2011.

In prior years, the contributions to the Landfill Enterprise fund were collected by the Town and treated like a performance deposit within the enterprise fund. Reimbursements were made to the Developer when proof of monitoring was provided to the Town. The Department of Revenue requires these funds to be appropriated by Town Meeting because an Enterprise Fund was established. Thus, the Town will appropriate the performance deposit paid by the Developer annually.

				Projected	FY24 BUDGET	FY23-24
	FY20 Actual	FY21 Actual	FY22 Actual	FY23	Town Manager	Change
LANDFILL MONITORING REIMB	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	0.0%
LANDFILL EXPENSES	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	0.0%



Landfill Post Closure Financial Assurance Mechanism

MONTH 6/30/2022

OBLIGATION CALCULATION						CASH BALANCE ANALYSIS				
A	B	C	D	E	F	G	H	I	J	K
Monitoring	Date	Accrued Savings	Property Owner	Maximum	Total costs	Property Owner Share Paid from cash balance	Town share	Funds	Interest	Available cash
Year		E-G from previous year	Obligation Current Year	Obligation C+D	Calendar Year Invoices Paid	Lesser of E or F	F-E (not <0)	Received	Calendar Year	K (From previous year) plus I plus J minus G
	January-03							74,000	4,063	78,063
1	January-05		40,000	40,000	47,407	40,000	7,407	40,000 *	1,221	79,285
2	January-06	0	41,200	41,200	58,824	41,200	17,624	37,000	3,159	78,244
3	January-07	0	42,436	42,436	56,681	42,436	14,245	37,000	4,838	77,646
4	January-08	0	43,709	43,709	62,097	43,709	18,388	37,000	3,067	74,003
5	January-09	0	45,020	45,020	46,899	45,020	1,878	37,000	770	66,753
6	January-10	0	46,371	46,371	48,434	46,371	2,063	37,000	269	57,650
7	January-11	0	47,762	47,762	55,695	47,762	7,933	37,000	172	47,061
8	January-12	0	49,195	49,195	46,052	46,052	0	37,000	183	38,191
9	January-13	3,143	50,671	53,814	36,670	36,670	0	37,000	104 [†]	38,626
10	January-14	17,143	52,191	69,334	45,246	45,246	0	37,000	87	30,467
11	January-15	24,088	53,757	77,845	52,958	52,958 ^{††}	0	37,000	103	14,611
12	January-16	24,887	55,369	80,256	40,435	40,435	0	37,000	195	11,372
13	January-17	39,821	57,030	96,852	49,546	49,546	0	37,000	100	-1,074
14	January-18	47,306	58,741	106,047	37,533	37,533	0	37,000	176	-1,431
15	January-19	68,514	60,504	129,018	36,970	36,970	0	37,000	440	-960
16	January-20	92,048	62,319	154,366	29,097	29,097	0	37,000	193	7,135
17	January-21	125,269	64,188	189,457	44,140 ^{††}	44,140	0	37,000	8	4
18	January-22	145,317	66,114	211,431	37,012 ^{††}	37,012	0	37,000	90	82
19	January-23	174,419	68,097	242,517		0	0			82
20	January-24	242,517	70,140	312,657		0	0			82
21	January-25	312,657	72,244	384,901		0	0			82
22	January-26	384,901	74,412	459,313		0	0			82
23	January-27	459,313	76,644	535,957		0	0			82
24	January-28	535,957	78,943	614,901		0	0			82
25	January-29	614,901	81,312	696,212		0	0			82
26	January-30	696,212	83,751	779,964		0	0			82
27	January-31	779,964	86,264	866,227		0	0			82
28	January-32	866,227	88,852	955,079		0	0			82
29	January-33	955,079	91,517	1,046,596		0	0			82
30	January-34	1,046,596	94,263	1,140,859		0	0			

* Bills paid directly by developer so funds were only "effectively" received



Capital & Debt Service

Capital Overview

Our capital budget for FY24 is being significantly impacted by increased equipment costs following the COVID-19 pandemic. Our departments are seeing unprecedented increases in purchase prices, along with excessive lead times for both construction and equipment. For instance, Public Works has several large plow trucks in the FY24 budget that increased from \$180,000 to \$240,000. Unfortunately, we are not able to defer these purchases since the equipment has exceeded its useful life and we run the risk of failure during critical tasks, such as snow plowing.

This year, we have modified how capital projects are presented. Each project/purchase has an individual sheet with specific details and itemized funding sources for the project. We will continue expanding this practice to give more detailed descriptions to the readers of our annual budget.

The Capital budget for FY24 is \$2,963,000. This represents a 2.7% increase over FY23 funding. This increase reflects the additional \$700,000 in funds provided by the Finance Committee (FinCom) to mitigate the effects of the global pandemic on our capital plan.

In this budget we have increased the annual funding for Fields, Playgrounds, and Court Improvements to \$200,000. The funding will be used to make improvements to the courts at the Barrows School. This funding is in addition to a request from November 2022 Town Meeting of \$60,000 to complete repairs to the courts at Sturges Park.

We are currently in the process of finalizing Phase I of the Birch Meadow Master Plan, which includes a walking path, a reconstruction of the Imagination Station parking lot, and a pavilion with restrooms. At the writing of this memo, we envision a large portion of the project being funded by the \$1.5 Million dollars awarded by the Reading ARPA Advisory Committee and the Select Board. However, we are cautious that inflation and global supply issues might also inflate the costs of this project. We have submitted an Article to the April Town Meeting warrant to possibly reallocate funds from a previously approved project for any overages. The Burbank Ice Arena Revolving Fund, Fund 4715 Reading Ice Arena, currently has \$360,386, and it is possible that we may request to use these funds for any overages related to the Birch Meadow Master plan. We will know what the final costs are by March 2023.



A big initiative for FY24 is pursuing grant funding for the Haven Street Roadway Improvements project. This project is called “Downtown Improvements Phase II” in our Capital Plan. The Town will submit a MassWorks grant application requesting \$2 Million dollars towards this project. In addition, the State Legislature has placed a \$3.75 Million dollar line item in the most recent bond bill signed by outgoing Governor Charlie Baker. We will continue to advocate for this funding through our State Delegation.

We have made several adjustments to the debt and capital plan in FY24 which were presented in November 2022 Town Meeting. In April 2023 Town meeting we are requesting minor changes to the Capital Plan including:

- FY23: +\$27,500, Grove St. parking lot and path design
- FY24: +\$900,000 for Carts for automated collection (debt in FY25)
- FY25: -\$239,500 net changes
 - -\$97,500 RMHS Ropes Course moved to FY26
 - -\$66,000 School Buildings Carpet/Flooring moved to FY26
 - -\$76,000 Town Buildings ARC Flash Hazard Study moved to FY26

These changes were made to balance the capital and debt budget. We know that in the later years, more changes might be likely as we evaluate community priorities.

Debt Overview

Our debt budget for FY24 is \$6,066,806 representing a 1.4% increase over FY23 spending. We have shared exciting news with the community that over the next two fiscal years, FY24 and FY25, three large projects funded through excluded debt will be fully paid off. These projects are RMHS, Barrows/Wood End, and the Library Renovations. This will create a much-needed savings to Reading residents as we continue to move forward with the replacement of the Killam School.

Debt within the levy continues to be balanced with capital expenditures to maintain our FinCom policy of 5% for Capital and Debt. Our Town leadership has asked FinCom to continue the temporary increase of 5.5% in FY24 and in FY25, to mitigate the impact of inflation and price increases related to the COVID-19 global pandemic.

November 2022 Town Meeting approved the issuance of debt related to two projects:

- \$1 Million Dollars to fund the local match needed for State and Federal grants for the Maillet, Sommes, Morgan stormwater system
- \$750,000 Dollars to complete the design and public engagement process for the Haven Street Roadway Improvement Project



In April 2024 Town Meeting, we will be asking to authorize funding for \$900,000 to purchase rubbish and recycling carts for residents on Town trash service.

The Town must issue long term debt for the \$2 Million Dollars additionally needed for the Auburn Street Water Tank. The Town issued a one-year BAN (Bond Anticipation Note), while the ARPA funding allocation process was completed. The Town has issued another BAN to give us more time to watch the market and determine when the correct time is to issue this long-term borrowing, given the rising interest rates.

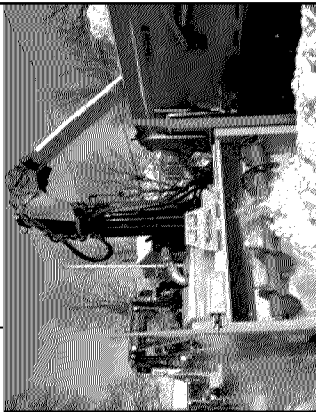
For FY25, we are tracking several large funding requests including \$2.0 Million dollars for Phase II of the Birch Meadow Master Plan. We expect a large public engagement process to begin Summer of 2023 to define what this next phase will be. We expect to hear back on grant submissions for the Haven Street Roadway Improvement Project which would require a local match of \$4 Million dollars. We continue to track the RMHS fieldhouse bleachers and floors project which is currently in our capital plan for FY27. We continue to hear safety concerns, and it is highly possible that this project will need to be moved up sooner than originally planned.

Finally, the Town continues to have conversations regarding a possible Senior Center/Community Center to replace or augment the Pleasant Street Center. While these conversations are fluid, it is our recommendation to follow FinCom guidance of issuing excluded debt for any project over \$5 Million Dollars. This will ensure that our robust capital investment in Town assets continues.



DPW: Blower Attachment

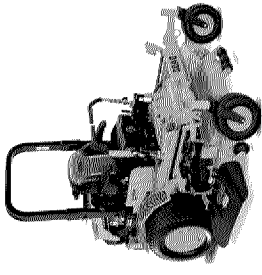
PROJECT DETAIL SHEET

Project Title: Replacement of the 1998 Sicard with snow loader attachment									
Department: Public Works			Category: Equipment Replacement						
<u>Description and Justification:</u>									
Our existing 1998 Sicard is a large snow loader that mainly clears the snow in the center of town after a large snow storm. This piece of equipment is very valuable. Unfortunately parts are impossible to come by and a breakdown would render the machine out of commission. With the purchase of a new snow loader attachment that fits a loader we have the ability to keep the center of town clear.									
RECOMMENDED FINANCING									
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Year						
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
A. Feasibility Study									
B. Design									
C. Land Acquisition									
D. Construction									
E. Furnishings/Equipment									
F. Departmental Equipment	1	\$ 225,000		\$ 225,000					
G. Contingency									
H. Other									
TOTAL		\$225,000	\$ -	\$225,000	\$ -	\$ -	\$ -	\$ -	
Source of Funds Legend									
(1) Operating Revenues		(3) State Aid	(5) EMS Revolving Fund Fees		(7) Sewer Enterprise Fund Fees				
(2) Municipal GO Bonds		(4) Trust Funds	(6) Free Cash/Other		(8) Water Enterprise Fund Fees				



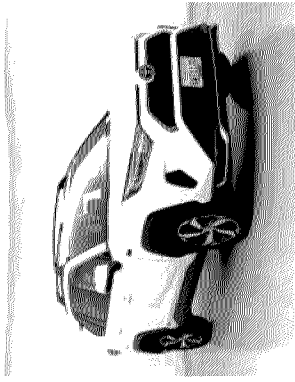
DPW: C-10 Mower

PROJECT DETAIL SHEET

Project Title: Replacement of C-10		Category: Equipment Replacement						
Department: Public Works								
Description and Justification: Our existing C-10 is a diesel mower from 2008. It is an important part of ground maintenance in all 4 cemeteries.								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Year					
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
A. Feasibility Study								
B. Design								
C. Land Acquisition								
D. Construction								
E. Furnishings/Equipment								
F. Departmental Equipment	1	\$ 24,000		\$ 24,000				
G. Contingency								
H. Other								
TOTAL		\$ 24,000	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -
Source of Funds Legend								
(1) Operating Revenues	(3) State Aid	(5) EMS Revolving Fund Fees	(7) Sewer Enterprise Fund Fees					
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash/Other	(8) Water Enterprise Fund Fees					

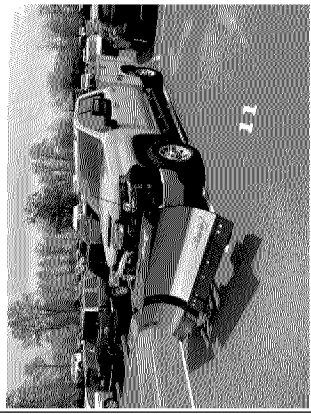


PROJECT DETAIL SHEET

Project Title: Replacement of 2008 Ford Escape Car 2		Category: Equipment Replacement					
Department: Public Works							
Description and Justification: Our existing Hybrid Ford Escape is in need of replacement. The battery life of the Hybrid system has exceeded its life expectancy and would cost more money than the vehicle is worth to replace if it fails. The frame has significant rust damage in the rear-end and will continue to deteriorate. This rusting issue will make the vehicle nearly impossible to get inspected.							
RECOMMENDED FINANCING							
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Year				
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
A. Feasibility Study							
B. Design							
C. Land Acquisition							
D. Construction							
E. Furnishings/Equipment							
F. Departmental Equipment	1	\$ 55,000		\$ 55,000			
G. Contingency							
H. Other							
TOTAL		\$55,000	\$ -	\$55,000	\$ -	\$ -	\$ -
<u>Source of Funds Legend</u>							
(1) Operating Revenues	(3) State Aid	(5) EMS Revolving Fund Fees	(7) Sewer Enterprise Fund Fees				
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash/Other	(8) Water Enterprise Fund Fees				

DPW: F-2 Utility Truck

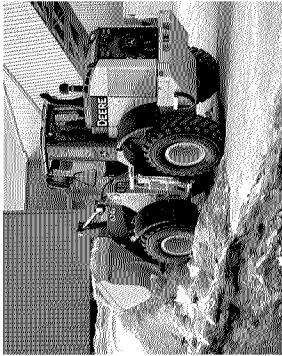
PROJECT DETAIL SHEET

Project Title: Replacement of F-2 utility body truck									
Department: Public Works			Category: Equipment Replacement						
Description and Justification:									
Our existing F-2 utility body truck is from 2011. The truck is used as an emergency call truck for the forestry department. The new pickup will be purchased with 4-wheel drive and a plow to enable it to be used in snow and ice operations									
RECOMMENDED FINANCING									
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Year						
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
A. Feasibility Study									
B. Design									
C. Land Acquisition									
D. Construction									
E. Furnishings/Equipment									
F. Departmental Equipment	1	\$ 100,000		\$ 100,000					
G. Contingency									
H. Other									
TOTAL		\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Source of Funds Legend									
(1) Operating Revenues			(3) State Aid			(5) EMS Revolving Fund Fees			(7) Sewer Enterprise Fund Fees
(2) Municipal GO Bonds			(4) Trust Funds			(6) Free Cash/Other			(8) Water Enterprise Fund Fees



DPW: Loader

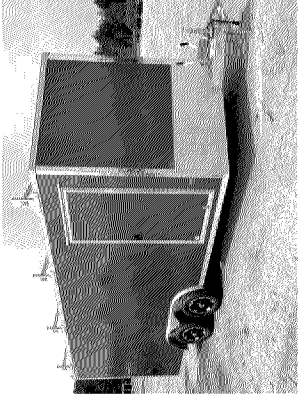
PROJECT DETAIL SHEET

Project Title: Loader to replace 1998 Sicard		Category: Equipment Replacement						
Department: Public Works								
Description and Justification:								
<p>Our existing 1998 Sicard is a large snow loader that mainly clears the snow in the center of town after a large snow storm. This piece of equipment is very valuable. Unfortunately, repair parts are impossible to come by and a breakdown would render the machine out of commission. With the purchase of a new loader and a snow loader attachment, we gain the ability to keep the center of the town clear in the winter as well as have a machine for all-year use.</p>								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Year					
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
A. Feasibility Study								
B. Design								
C. Land Acquisition								
D. Construction								
E. Furnishings/Equipment								
F. Departmental Equipment	1	\$ 280,000		\$ 280,000				
G. Contingency								
H. Other								
TOTAL		\$ 280,000	\$ -	\$ 280,000	\$ -	\$ -	\$ -	\$ -
Source of Funds Legend								
(1) Operating Revenues	(3) State Aid	(5) EMS Revolving Fund Fees	(7) Sewer Enterprise Fund Fees					
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash/Other	(8) Water Enterprise Fund Fees					



DPW: P-16 Trailer


PROJECT DETAIL SHEET

Project Title: Replacement of P-16		Category: Equipment Replacement						
Department: Public Works								
Description and Justification: Our existing P-16 trailer is an open utility trailer from 2013. The trailer is being upgraded to an enclosed trailer which will allow more storage in our facility.								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Year					
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
A. Feasibility Study								
B. Design								
C. Land Acquisition								
D. Construction								
E. Furnishings/Equipment								
F. Departmental Equipment	1	\$ 16,000		\$ 16,000				
G. Contingency								
H. Other								
TOTAL		\$16,000	\$ -	\$16,000	\$ -	\$ -	\$ -	\$ -
Source of Funds Legend								
(1) Operating Revenues	(3) State Aid	(5) EMS Revolving Fund Fees	(7) Sewer Enterprise Fund Fees					
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash/Other	(8) Water Enterprise Fund Fees					



DPW: PFC Supervisor Pickup

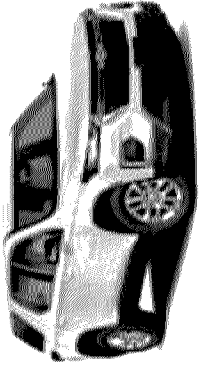
PROJECT DETAIL SHEET

Project Title: New Pickup for P/F/C Supervisor		Category: Equipment Replacement						
Department: Public Works								
Description and Justification:		 <p>New Pickup for P/F/C Supervisor will be used as an emergency vehicle during tree emergencies and snow and ice emergencies. The new pickup will be ordered with 4-wheel drive and a snowplow.</p>						
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Year					
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
A. Feasibility Study								
B. Design								
C. Land Acquisition								
D. Construction								
E. Furnishings/Equipment								
F. Departmental Equipment	1	\$ 80,000		\$ 80,000				
G. Contingency								
H. Other								
TOTAL		\$80,000	\$ -	\$80,000	\$ -	\$ -	\$ -	\$ -
<u>Source of Funds Legend</u>								
(1) Operating Revenues	(3) State Aid	(5) EMS Revolving Fund Fees	(7) Sewer Enterprise Fund Fees					
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash/Other	(8) Water Enterprise Fund Fees					



DPW: E2 Survey Vehicle


PROJECT DETAIL SHEET

Project Title: E2 Survey Vehicle		Category: Vehicle Replacement						
Department: Engineering								
Description and Justification:								
The 2011 Ford Expedition that is currently in use is showing signs of wear and tear. This vehicle carries heavy surveying equipment that shortens the life of the suspension and all the surrounding components. The Expedition will start to cost more to fix than it will be worth if kept much longer.								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Year					FY 2028
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
A. Feasibility Study								
B. Design								
C. Land Acquisition								
D. Construction								
E. Furnishings/Equipment								
F. Departmental Equipment	7,8	\$ 70,000		\$ 70,000				
G. Contingency								
H. Other								
TOTAL		\$ 70,000	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -
Source of Funds Legend								
(1) Operating Revenues	(3) State Aid	(5) EMS Revolving Fund Fees	(7) Sewer Enterprise Fund Fees					
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash/Other	(8) Water Enterprise Fund Fees					



DPW: H-16 Dump Truck

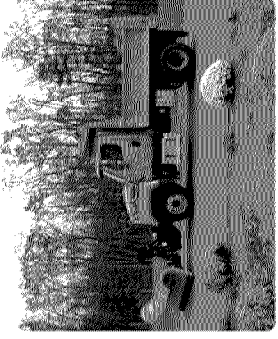
PROJECT DETAIL SHEET

Project Title: Replacement of H-16 Dump Truck with Plow		Category: Equipment Replacement						
Department: Public Works								
Description and Justification: Our existing H-16 truck is from 2008 and has exceeded its useful life. The body of the existing truck has significant corrosion and is becoming undriveable, making it difficult to pass State Inspection. This truck is used for construction during the summer, but most importantly it is critical to our snow operations. If our existing truck fails, it will significantly impact our ability to keep up with snow events.								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Year					
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
A. Feasibility Study								
B. Design								
C. Land Acquisition								
D. Construction								
E. Furnishings/Equipment								
F. Departmental Equipment	1	\$ 240,000		\$ 240,000				
G. Contingency								
H. Other								
TOTAL		\$ 240,000	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ -
<u>Source of Funds Legend</u>								
(1) Operating Revenues	(3) State Aid	(5) EMS Revolving Fund Fees	(7) Sewer Enterprise Fund Fees					
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash/Other	(8) Water Enterprise Fund Fees					



DPW: H-17 Dump Truck

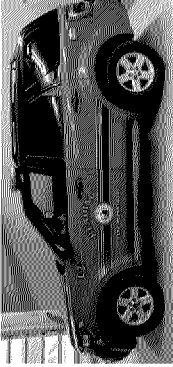
PROJECT DETAIL SHEET

Project Title: Replacement of H-17 Dump Truck with Plow		Category: Equipment Replacement						
Department: Public Works								
Description and Justification: Our existing H-17 truck is from 2008 and has exceeded its useful life. The body of the existing truck has significant corrosion and becoming undriveable, making it nearly impossible to pass State Inspection. This Truck is used for construction during the summer, but most importantly it is critical to our snow operations. If our existing truck fails, it will significantly impact our ability to keep up with snow events.								
RECOMMENDED FINANCING								
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Year					
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
A. Feasibility Study								
B. Design								
C. Land Acquisition								
D. Construction								
E. Furnishings/Equipment								
F. Departmental Equipment	1	\$ 240,000		\$ 240,000				
G. Contingency								
H. Other								
TOTAL		\$ 240,000	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ -
Source of Funds Legend								
(1) Operating Revenues	(3) State Aid	(5) EMS Revolving Fund Fees			(7) Sewer Enterprise Fund Fees			
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash/Other			(8) Water Enterprise Fund Fees			



Fire: Passenger Car 2

PROJECT DETAIL SHEET

Project Title: Replace Passenger Car 2		Category: Vehicle	
Department: Fire Department		Vehicle	
Description and Justification: We request to replace a 2009 model year first generation hybrid car that is beyond its life span. The car is used by the Fire Prevention Officer for emergency response, fire inspections, investigations, and to attend training programs.			

RECOMMENDED FINANCING									
	Source of Funds	Total Six-Year Cost	Estimated Expenditures by Fiscal Year						
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
A. Feasibility Study									
B. Design									
C. Land Acquisition									
D. Construction									
E. Furnishings/Equipment									
F. Departmental Equipment	1								
G. Contingency									
H. Other				65,000					
TOTAL		\$ -	\$ -	\$ 65,000.00	\$ -	\$ -	\$ -	\$ -	\$ -

Source of Funds Legend			
(1) Operating Revenues	(3) State Aid	(5) EMS Revolving Fund Fees	(7) Sewer Enterprise Fund Fees
(2) Municipal GO Bonds	(4) Trust Funds	(6) Free Cash/Other	(8) Water Enterprise Fund Fees



Appendix A

Capital Plan



Capital Improvement Plan (CIP)

	2/16/2023	14:13	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033	FY23-33
Facilities - General/CORE			262,000	190,000	50,000	472,500	215,000	160,000	1,300,000	50,000	50,000	50,000	50,000	2,849,500
Facilities - School Buildings			15,000	163,000	25,000	106,000	100,000	-	80,000	875,000	1,100,000	-	-	2,464,000
Facilities - Town Buildings			15,000	-	-	76,000	-	-	-	-	18,000	-	-	109,000
Public Schools - General			110,000	175,000	110,000	173,000	135,000	662,000	135,000	135,000	160,000	160,000	160,000	2,115,000
Administrative Services			100,000	100,000	100,000	100,000	125,000	125,000	125,000	125,000	125,000	150,000	150,000	1,325,000
Finance			-	-	-	-	-	100,000	-	-	-	600,000	-	700,000
Public Library			10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	110,000
Public Services			85,000	-	-	-	225,000	125,000	320,000	125,000	360,000	325,000	800,000	2,365,000
Public Safety - Fire/EMS			500,000	65,000	950,000	167,000	265,000	570,000	411,000	1,100,000	85,000	-	900,000	5,013,000
Public Safety - Police/Dispatch			80,000	-	-	-	75,000	-	-	-	160,000	550,000	30,000	895,000
Public Works - Equipment			584,000	1,260,000	-	647,000	763,000	530,000	289,000	10,000	1,131,000	600,000	312,000	6,116,000
Public Works - Parks & Cemetery			227,500	375,000	300,000	515,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,517,500
Public Works - Roads			1,125,000	625,000	1,225,000	650,000	725,000	800,000	875,000	900,000	950,000	950,000	950,000	9,775,000
TOTAL CAPITAL REQUESTS			3,113,500	2,963,000	2,770,000	2,916,500	2,928,000	3,382,000	3,845,000	3,630,000	4,449,000	3,695,000	3,662,000	37,354,000
Net Revenues (000s)			111,449	115,126	117,680	121,210	124,847	128,592	132,450	136,423	140,516	144,732	149,074	
less excluded debt			(2,733)	(2,686)	(1,280)	-	-	-	-	-	-	-	-	
Baseline for FINCOM Policy			108,716	112,440	116,400	121,210	124,847	128,592	132,450	136,423	140,516	144,732	149,074	
FINCOM policy: 5% debt + capital			5,435,800	5,622,000	5,820,000	6,060,520	6,242,336	6,429,606	6,622,494	6,821,169	7,025,804	7,236,578	7,453,675	70,769,980
- Net Included Debt			3,245,784	3,380,694	3,763,338	3,174,275	3,311,850	3,051,175	2,781,150	3,180,850	2,574,550	2,487,800	1,818,950	32,770,416
FINCOM Target Capital Funding			2,190,016	2,241,306	2,056,662	2,886,245	2,930,486	3,378,431	3,841,344	3,640,319	4,451,254	4,748,778	5,634,725	37,999,565
Original Funding Voted or Proposed			2,200,000	2,246,306	2,056,662	2,916,500	2,928,000	3,382,000	3,845,000	3,641,000	4,451,254	4,749,000	5,635,000	38,050,722
Additional temp funding			481,000	716,694	713,338									1,911,032
Emergency cuts														-
Additional Funding Sept TM														-
Additional Funding Nov TM			205,000											205,000
Additional Funding April TM			227,500											227,500
TOTAL CAPITAL REQUESTS			3,113,500	2,963,000	2,770,000	2,916,500	2,928,000	3,382,000	3,845,000	3,630,000	4,449,000	3,695,000	3,662,000	37,354,000
Capital & Debt Policy			5.64%	5.64%	5.61%	5.02%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
Annual Surplus (Deficit)			-	-	-	-	-	-	-	11,000	2,254	1,054,000	1,973,000	
Cumulative Surplus (Deficit)			-	-	-	-	-	-	-	11,000	13,254	1,067,254	3,040,254	
Capital Projects Identified but there is no proposed funding yet in the Capital Plan (shading/bold/crossout indicates a change from last Town Meeting)														
1. RMHS Repease course														
2. RMHS Fieldhouse floor/bleachers														
3. Wood End field repairs														
4. Artificial Turf@Parker MS														
5. BM Master Plan up to \$10mil. in total														
- A- Support & General Circulation \$750k- \$1.2mm#														
- A- Imagination Station Parking \$450- 550k														
- A- Laeresse Wall \$100- 150k														
\$1.5 mil ARPA funding awarded in FY23 for Phase I														
\$2.0mil now proposed as debt funding in FY25 for Phase II														
6. Killam Building project TBD Excluded Debt														
- Killam Field improvements, drainage, repaving														
- (\$350k HOLD for Killam project)														

Capital Improvement Plan (CIP)

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Capital Improvement Plan (CIP)

	2/16/2023 14:13	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033	FY23-33
Facilities - CORE		262,000	190,000	50,000	472,500	215,000	160,000	1,300,000	50,000	50,000	50,000	50,000	2,849,500
Energy (Performance Contract) \$4.95mil debt		Debt	Debt	Debt									-
Energy Improvements II OPM/Design													-
Energy Improvements II \$5.0mil/15yr		Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-
Energy (Green Repairs) \$1.05mil debt													-
Bldg Security - \$4.0mil debt		Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt				-
Bldg Sec. - window film (schools)													-
Permanent Bld Committee		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	550,000
RMHS Building project ~\$55mil debt		xDebt	xDebt										-
RMHS Bldg proj - \$6 mil Litig. some debt		Debt	Debt	Debt	Debt	Debt							-
RMHS Retaining Wall - \$0.5mil debt													-
RMHS Turf 2 - \$2.225 mil debt		Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt				-
RMHS Stadium OPM/Design													-
RMHS Glycol Reclamation & Installation		200,000											200,000
RMHS Stadium Turf/Track \$3 mil/10yr		Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt		-
RMHS Ropes Course					97,500								
RMHS/RISE playground design		12,000											
RMHS/RISE playground improvements			140,000										
RMHS Fidhouse floorbleachers \$1.7 mil TBD debt (\$175k design; \$1.5mil project.)					175,000	Debt/na	Debt/na	Debt/na	Debt/na	Debt/na			175,000
Parker MS roof project OPM/Design			Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt		-
Parker MS Roofing project \$2.7mil/10yr		Debt			Debt	Debt	Debt	Debt	Debt	Debt	Debt		-
Coolidge Alarm Panel					70,000								70,000
Coolidge MS roof project design								450,000					450,000
Coolidge MS Roofing project \$3.7mil/10yr									Debt/na	Debt/na	Debt/na	Debt/na	-
Modular Classrooms \$1.2m debt		Debt	Debt										-
Killiam Building project TBD xDebt				xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	-
Barrows/Wd End Bldg projects \$0.8mil debt		xDebt	xDebt										-
Barrows/Wd End Bldg projects debt		Debt	Debt										-
Birch Meadow ES roof project design													-
Birch Meadow Roofing project \$1.9 mil/10yr								230,000					230,000
Library Building project \$18.4 mil debt		xDebt	xDebt	xDebt					Debt/na	Debt/na	Debt/na	Debt/na	-
Police Sta. project \$1.5mil/10yr		Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-
Town Hall Roofing project \$515k								515,000					515,000
Main St. Fire Sta Roofing project \$225k													-
Community Center TBA xDebt if >\$5mil													-
DPW Bldg project TBD													-
Electrician Van Ford E350 Econoline (2014)						55,000							55,000
Carpenter's Pickup Ford F-350 (2013)						55,000							55,000

Capital Improvement Plan (CIP)

2/16/2023 14:13	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033	FY23-33
Carpenter's Cut-away Van (2017)							55,000					55,000
Plumber's Cut-away Van (2017)						55,000						55,000
Pickup Truck Chevy 2500HD (2016)						55,000						55,000
Van E350 Econoline (2006)					55,000							55,000
Bob Cat skid steer												-
Bobcat Skid - snowplow (2008)				45,000								45,000
Bobcat Utility - snowplow (2013)				35,000								35,000

Capital Improvement Plan (CIP)

	2/16/2023 14:13	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033	FY23-33
Buildings - Schools (Total)		15,000	163,000	25,000	106,000	100,000	-	80,000	875,000	1,100,000	-	-	2,464,000
Arc Flash Hazard Study			163,000										163,000
HVAC - Elementary schools							Barrows ->	80,000	775,000				855,000
design(yr1)/project(yr2)								Wood End ->	100,000	1,100,000			
Carpet/Flooring					66,000	60,000							126,000
Doors & Windows				25,000	40,000	40,000							105,000
Wood End Water Heater													-
Coolidge Water Heater													-
Parker Water Heater													-
Parker Carpet/Flooring		15,000											15,000
Buildings - Town (Total)		15,000	-	-	76,000	-	-	-	-	18,000	-	-	109,000
Arc Flash Hazard Study					76,000								76,000
Carpet/Flooring										18,000			18,000
Doors & Windows		15,000											15,000
Police Station Water Heater													-
Schools - General		110,000	175,000	110,000	173,000	135,000	662,000	135,000	135,000	160,000	160,000	160,000	2,115,000
Food Service Van E-250 (2014)							52,000						52,000
Driver's Education Vehicle (2014)					38,000								38,000
Card readers for all the schools			65,000										
Vehicle Barriers for all schools							475,000						
Courier Vehicle (2007)													-
District-wide Telephone systems		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	110,000
Design for Technology wiring projects													-
District-wide Technology Wiring projects													-
District-wide Technology projects		100,000	100,000	100,000	125,000	125,000	125,000	125,000	125,000	150,000	150,000	150,000	1,375,000
Administrative Services		100,000	100,000	100,000	100,000	125,000	125,000	125,000	125,000	125,000	150,000	150,000	1,325,000
Water Tank Town telco equip replace/relocate													-
Remote access multi factor authentication													-
Internal segmentation firewall													-
GIS flyover - planimetrics													-
Technology projects		100,000	100,000	100,000	100,000	125,000	125,000	125,000	125,000	125,000	150,000	150,000	1,325,000
Finance		-	-	-	-	-	100,000	-	-	-	600,000	-	700,000
Financial System										600,000			600,000
Public Safety Fin'l System							100,000						100,000
Library		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	110,000
Equipment		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	110,000
Public Services		85,000	-	-	-	225,000	125,000	320,000	125,000	360,000	325,000	800,000	2,365,000

Capital Improvement Plan (CIP)

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Capital Improvement Plan (CIP)

	2/16/2023 14:13	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033	FY23-33
Pumper Eng #3 (2016 \$630k; next FY36)													-
Pumper Eng #4 (2020 \$800k; next FY40)													-
Ambulance #1 (2017 - 10 yrs)							425,000						425,000
Ambulance #2 (2010 - 10yrs) & equip		400,000										500,000	900,000
Ambulance equipment							45,000					45,000	90,000
Passenger Car#1 (2005 - 10yrs)		65,000											65,000
Passenger Car#2 (2009 - 10yrs)			65,000					71,000					65,000
Passenger Car#3 (2018 - 10yrs)													71,000
Pickup Truck #1 (2019 - 12yrs)					72,000					85,000			85,000
Pickup Truck #2 (2012 - 12yrs)													72,000
Alarm Truck (1994 - 20yrs)													-
ALS Defibrillator (2019 - 7yrs)					40,000							50,000	90,000
BLS AEDs (2020-8yrs)					25,000							30,000	55,000
Rescue Tool								40,000					40,000
Breathing Apparatus (2017-12yrs)							20,000	300,000					320,000
Breathing Air Compressor													-
Breathing Air Bottles					30,000								30,000
CPR Compression Device							20,000						20,000
Thermal Imaging (2018 - 10yrs)							60,000						60,000
Fire Hose		35,000				40,000							75,000
Turnout Gear (2022 - 5yrs)						225,000						275,000	500,000
Public Safety - Police/Dispatch		80,000	-	-	-	75,000	-	-	-	160,000	550,000	30,000	895,000
Police Unmarked Vehicle						50,000				50,000			100,000
Police equipment (tasers) (7 years)										160,000			160,000
Firearms Replacement (12 years)		80,000											80,000
Vehicle Video Integration													-
Radios (Police & Fire 2010 - 12yrs)											500,000		500,000
AEDs						25,000						30,000	55,000
Public Works - Equipment		584,000	1,260,000	-	647,000	753,000	530,000	289,000	10,000	1,131,000	600,000	312,000	6,116,000
Large Trucks	L	-	480,000	-	400,000	265,000	285,000	220,000	-	765,000	320,000	312,000	3,047,000
C-03 Dump Truck C3 (2016)	#										75,000		75,000
C-04 Dump Truck C2 (2012)	#						70,000						70,000
H-05 Small Dump Truck #7 (2012)	#					65,000							65,000
H-06 Aerial Pickup Truck #14 (2017)													-
H-07 Truck #10 (2018)	#									230,000			230,000
H-08 Truck #9 - Sander (2017)	#											250,000	250,000
H-09 Truck #9 - 10 wheeler (2016)	#										245,000		245,000
H-10 Truck #22 - Sander (2015)										240,000			240,000

Capital Improvement Plan (CIP)

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Capital Improvement Plan (CIP)

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Capital Improvement Plan (CIP)

2/16/2023 14:13		FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033	FY23-33
R-01 Rubbish Barrells for automated pickup													
Lawnmowers		150,000	24,000										
C-08 Mwr SKAG TT #2 (2017)				-	-	174,000	24,000	69,000	-	10,000	-	-	451,000
C-09 Mwr (Dem.) SKAG 48" (2016)								24,000					24,000
C-10 Mwr SKAG 61" (2008)								12,500					12,500
C-11 Mwr (Dem.) Scag 52" Stander (2021)			24,000										24,000
C-12 Mwr SKAG 36" (2012)										10,000			10,000
C-13 Mwr SKAG TT #3 (2011)								12,500					12,500
P-07 Mwr SKAG TT #5 (2017)						24,000							24,000
P-08 Mwr SKAG							24,000						24,000
P-09 Mwr (Pks) TORO 5910N (2014)								20,000					20,000
P-10 Mower - TORO Gang (2007)		150,000				150,000							150,000
													150,000
DPW: Parks & Cemetery		227,500	375,000	300,000	515,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,517,500
Gen'l Fence Replacement		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	550,000
DPW Yard Improvements													-
Strout Avenue Improvements													-
School Site Improvements					215,000								215,000
(parking lots, sidewalks, walkways)					B Meadow								-
Field, Playground and Court Improvements			200,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,100,000
Rock Wall repairs - Memorial Park		100,000											100,000
Rock Wall Repair Program			100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
Rock Wall repairs - Laurel Hill													-
Rock Wall repairs - Joshua Eaton													-
Grove Street Parking Lot and Path Design		27,500											27,500
Gen'l Parking Lot Improvements		50,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	525,000
DPW: Roads													-
Track Road Bridge #1													-
Track Road Bridge #2													-
Sidewalk/Curb/Ped. Safety		100,000	100,000	100,000	100,000	125,000	150,000	175,000	175,000	200,000	200,000	200,000	1,625,000
Skim Coating & Crack Seal Patch		100,000	100,000	100,000	100,000	125,000	150,000	175,000	175,000	200,000	200,000	200,000	1,625,000
West Street - Local shr (\$1.3mil)		Debt	Debt	Debt									-
Lowell Street \$500k + \$600k		500,000		600,000									1,100,000
General Fund - various roads		425,000	425,000	425,000	450,000	475,000	500,000	525,000	550,000	550,000	550,000	550,000	5,425,000
TOTAL GENL FUND VOTED - ROADS		1,125,000	625,000	1,225,000	650,000	725,000	800,000	875,000	900,000	950,000	950,000	950,000	9,775,000
Grants - various roads		600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	6,600,000
TOTAL ROAD CAPITAL		1,725,000	1,225,000	1,825,000	1,250,000	1,325,000	1,400,000	1,475,000	1,500,000	1,550,000	1,550,000	1,550,000	16,375,

Capital Improvement Plan (CIP)

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Appendix B

Debt Schedule



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Town of Reading	2/16/23 14:32
Debt Service Schedule	

	Approved FY - 2021	Approved FY - 2022	Requested FY - 2023	Projected FY - 2024	Projected FY - 2025	Projected FY - 2026	Projected FY - 2027	Projected FY - 2028	Projected FY - 2029	Projected FY - 2030	Projected FY - 2031	Projected FY - 2032	Projected FY - 2033	Projected FY - 2034	Projected FY - 2035	Projected FY - 2036	Projected FY - 2037	Projected FY - 2038	Projected FY - 2039
	P	I	FY22 T	P	I	FY23 T	Change	P	I	FY24 T	Change	P	I	FY25 T	Change	P	I	FY26 T	Change
Energy Improvements	430,000	46,456	476,456	622,300	234,704	857,004	380,548	625,000	171,731	796,731	(60,273)	625,000	144,813	769,813	(26,919)	295,000	123,875	418,875	(350,938)
Building Security	355,000	119,500	474,500	355,000	105,300	460,300	(14,200)	355,000	91,100	446,100	(14,200)	350,000	77,000	427,000	(19,100)	350,000	63,000	413,000	(14,000)
RMHS Turf II + Turf I	185,000	54,300	219,300	411,300	190,825	602,125	382,825	415,000	146,025	561,025	(41,100)	415,000	126,875	541,875	(19,150)	415,000	107,725	522,725	(19,150)
RMHS Fieldhouse	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RMHS litigation	135,000	32,400	167,400	135,000	27,000	162,000	(5,400)	135,000	21,600	156,600	(5,400)	135,000	16,200	151,200	(5,400)	135,000	10,800	145,800	(5,400)
Parker MS Roof	0	0	0	230,000	128,677	358,677	358,677	230,000	94,000	324,000	(34,677)	230,000	82,500	312,500	(11,500)	230,000	71,000	301,000	(11,500)
Barrows/Wood End	285,000	27,988	312,988	285,000	19,438	304,438	(8,550)	272,200	10,888	283,088	(21,350)	0	0	0	(283,088)	0	0	0	0
Modular Classrooms	150,000	15,000	165,000	1,407,900	9,000	1,406,900	(6,000)	1,390,900	3,000	1,393,900	(6,000)	1,380,900	0	0	(163,000)	1,380,900	0	0	0
Police Station/Public Health	0	0	0	126,400	71,539	197,939	197,939	130,000	52,250	182,250	(15,689)	130,000	45,750	175,750	(6,500)	125,000	39,375	164,375	(11,375)
West Street Road Improvements	130,000	18,200	148,200	130,000	14,300	144,300	(3,900)	130,000	10,400	140,400	(3,900)	130,000	5,200	135,200	(5,200)	100,000	0	0	(135,200)
Community Sustainability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Econ Development Downtown II	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Birch Meadow Fields Phase I	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INSIDE THE TAX LEVY	1,650,000	313,844	1,963,844	2,445,000	800,784	3,245,784	1,281,940	2,542,200	845,994	3,388,194	142,410	2,515,000	828,338	3,343,338	(44,857)	2,050,000	720,775	2,770,775	(572,563)
RMHS	1,145,000	179,000	1,324,000	1,185,000	121,750	1,306,750	(17,250)	1,250,000	62,500	1,312,500	5,750	0	0	0	(1,312,500)	0	0	0	0
Barrows/Wood End	55,000	4,982	59,982	54,000	3,332	57,332	(2,650)	42,800	1,712	44,512	(12,620)	0	0	0	(44,512)	0	0	0	0
Library	1,235,000	172,900	1,407,900	1,235,000	133,500	1,368,500	(39,400)	1,235,000	94,100	1,329,100	(39,400)	1,235,000	44,700	1,279,700	(49,400)	200,000	180,000	380,000	(10,000)
EXCLUDED FROM LEVY	2,435,000	356,882	2,791,882	2,474,000	258,582	2,732,582	(59,300)	2,527,800	158,312	2,686,112	(46,470)	1,235,000	44,700	1,279,700	(1,406,412)	0	0	0	(1,279,700)
Premiums	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DEBT	4,085,000	670,726	4,755,726	4,919,000	1,059,366	5,978,366	1,220,858	5,070,000	1,004,306	6,074,306	94,172	3,750,000	873,038	4,624,319	(1,453,395)	2,050,000	720,775	2,772,056	(1,852,263)
Debt Summary																			
Energy Improvements	476,456	857,004	1,333,460	769,813	418,875	1,188,688	(57,581)	769,813	418,875	1,188,688	(57,581)	769,813	418,875	1,188,688	(57,581)	769,813	418,875	1,188,688	(57,581)
Building Security	474,500	460,300	934,800	427,000	413,000	840,000	(21,000)	427,000	413,000	840,000	(21,000)	427,000	413,000	840,000	(21,000)	427,000	413,000	840,000	(21,000)
RMHS Turf II + Turf I	219,300	602,125	821,425	541,875	522,725	1,064,600	(18,700)	541,875	522,725	1,064,600	(18,700)	541,875	522,725	1,064,600	(18,700)	541,875	522,725	1,064,600	(18,700)
RMHS litigation	167,400	162,000	329,400	151,200	145,800	297,000	(5,600)	151,200	145,800	297,000	(5,600)	151,200	145,800	297,000	(5,600)	151,200	145,800	297,000	(5,600)
Parker MS Roof	0	358,677	358,677	312,500	301,000	613,500	(11,500)	312,500	301,000	613,500	(11,500)	312,500	301,000	613,500	(11,500)	312,500	301,000	613,500	(11,500)
Barrows/Wood End	312,988	304,438	617,426	283,088	0	283,088	(34,340)	283,088	0	283,088	(34,340)	283,088	0	283,088	(34,340)	283,088	0	283,088	(34,340)
Modular Classrooms	165,000	159,000	324,000	153,000	0	153,000	(11,000)	153,000	0	153,000	(11,000)	153,000	0	153,000	(11,000)	153,000	0	153,000	(11,000)
Police Station/Public Health	0	197,939	197,939	175,750	164,375	340,125	(11,375)	175,750	164,375	340,125	(11,375)	175,750	164,375	340,125	(11,375)	175,750	164,375	340,125	(11,375)
West Street Road Improvements	148,200	144,300	292,500	135,200	0	135,200	(57,300)	135,200	0	135,200	(57,300)	135,200	0	135,200	(57,300)	135,200	0	135,200	(57,300)
INSIDE THE TAX LEVY	1,963,844	3,043,194	4,997,038	2,513,338	1,965,775	4,479,113	(1,518)	2,513,338	1,965,775	4,479,113	(1,518)	2,513,338	1,965,775	4,479,113	(1,518)	2,050,000	720,775	2,772,056	(1,852,263)
Debt Summary																			
INSIDE THE TAX LEVY	1,963,844	3,043,194	4,997,038	2,513,338	1,965,775	4,479,113	(1,518)	2,513,338	1,965,775	4,479,113	(1,518)	2,513,338	1,965,775	4,479,113	(1,518)	2,050,000	720,775	2,772,056	(1,852,263)
*Community Sustainability	0	0	0	145,000	140,000	285,000	(5,000)	145,000	140,000	285,000	(5,000)	145,000	140,000	285,000	(5,000)	145,000	140,000	285,000	(5,000)
*Econ Development Downtown II	0	0	0	200,000	390,000	590,000	390,000	390,000	390,000	780,000	390,000	390,000	390,000	780,000	390,000	390,000	390,000	780,000	390,000
*Birch Meadow Fields Phase I	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INSIDE THE TAX LEVY	3,927,689	6,491,568	10,419,257	5,856,675	4,736,550	10,593,225	808,862	5,856,675	4,736,550	10,593,225	808,862	5,856,675	4,736,550	10,593,225	808,862	2,050,000	720,775	2,772,056	(1,852,263)
Debt Summary																			
RMHS	1,324,000	1,306,750	2,630,750	1,312,500	0	1,312,500	(18,250)	1,312,500	0	1,312,500	(18,250)	1,312,500	0	1,312,500	(18,250)	1,312,500	0	1,312,500	(18,250)
Barrows/Wood End	59,982	57,332	117,314	44,512	0	44,512	(5,470)	44,512	0	44,512	(5,470)	44,512	0	44,512	(5,470)	44,512	0	44,512	(5,470)
Killam	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Library	1,407,900	1,368,500	2,776,400	1,279,700	0	1,279,700	(1,496,700)	1,279,700	0	1,279,700	(1,496,700)	1,279,700	0	1,279,700	(1,496,700)	1,279,700	0	1,279,700	(1,496,700)
EXCLUDED FROM LEVY	2,791,882	2,732,582	5,524,464	2,686,112	0	(2,686,112)	(5,175)	2,686,112	0	(2,686,112)	(5,175)	2,686,112	0	(2,686,112)	(5,175)	2,050,000	720,775	2,772,056	(1,852,263)
Premiums	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
*TOTAL DEBT	6,726,528	9,229,325	15,943,817	7,137,656	4,737,831	(2,205,825)	(1,988,697)	7,137,656	4,737,831	(2,205,825)	(1,988,697)	7,137,656	4,737,831	(2,205,825)	(1,988,697)	2,050,000	720,775	2,772,056	(1,852,263)

Results of Recent Debt Issuance

Town of Reading	Requested FY - 2023	Projected FY - 2024	Projected FY - 2025	Projected FY - 2026	Projected FY - 2027	Projected FY - 2028	Projected FY - 2029	Projected FY - 2030	Projected FY - 2031	Projected FY - 2032	Projected FY - 2033	Projected FY - 2034	Projected FY - 2035	Projected FY - 2036	Projected FY - 2037
Debt Service Schedule															
Bldg Energy Improv II \$5m/15yr	496,892	448,375	433,625	418,875	404,125	389,375	369,750	355,250	340,750	327,700	317,550	310,300	304,500	298,700	292,900

Town of Reading		2/16/23 14:32																		
Debt Service Schedule		Approved	Approved	Requested	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
		FY - 2022	FY - 2023	FY - 2024	FY - 2025	FY - 2026	FY - 2027	FY - 2028	FY - 2029	FY - 2030	FY - 2031	FY - 2032	FY - 2033	FY - 2034	FY - 2035	FY - 2036	FY - 2037	FY - 2038	FY - 2039	
RMHS Turf I \$3.0mil/10yr		394,325	359,625	346,875	334,125	321,375	303,750	291,250	278,750	266,250	255,000	0	0	0	0	0	0	0	0	
Parker MS Roof \$2.7mil/10yr		359,677	324,000	312,500	301,000	284,625	273,375	262,125	250,875	239,625	229,500	0	0	0	0	0	0	0	0	
Police Sta Improve \$1.5mil/10yr		197,939	182,250	175,750	164,375	158,125	151,875	145,625	139,375	133,125	127,500	0	0	0	0	0	0	0	0	
ACTUAL		1,447,833	1,314,250	1,268,750	1,218,375	1,168,250	1,118,375	1,068,750	1,024,250	979,750	939,700	317,550	310,300	304,500	298,700	292,900	13,072,233			
Bldg Energy Improv II \$5m/15yr		483,333	473,333	463,333	453,333	443,333	433,333	423,333	413,333	403,333	393,333	383,333	373,333	363,333	353,333	343,333				
RMHS Turf I \$3.0mil/10yr		390,000	381,000	372,000	363,000	354,000	345,000	336,000	327,000	318,000	309,000									
Parker MS Roof \$2.7mil/10yr		351,000	342,900	334,800	326,700	318,600	310,500	302,400	294,300	286,200	278,100									
Police Sta Improve \$1.5mil/10yr		180,000	177,000	174,000	171,000	168,000	165,000	162,000	159,000	156,000	153,000									
PLANNED		1,404,333	1,374,233	1,344,133	1,314,033	1,283,933	1,253,833	1,223,733	1,193,633	1,163,533	1,133,433	383,333	373,333	363,333	353,333	343,333	14,505,500			
Bldg Energy Improv II \$5m/15yr		(13,559)	24,958	29,708	34,458	39,208	43,958	53,583	58,083	62,583	65,633	65,783	63,033	58,833	54,633	50,433	691,333			
RMHS Turf I \$3.0mil/10yr		(4,325)	21,375	25,125	28,875	32,625	41,250	44,750	48,250	51,750	54,000	0	0	0	0	0	343,675			
Parker MS Roof \$2.7mil/10yr		(7,677)	18,900	22,300	25,700	33,975	37,125	40,275	43,425	46,575	48,600	0	0	0	0	0	309,198			
Police Sta Improve \$1.5mil/10yr		(17,939)	(5,250)	(1,750)	6,625	9,875	13,125	16,375	19,625	22,875	25,500	0	0	0	0	0	89,061			
SAVINGS		(43,500)	59,983	75,383	95,658	115,683	135,458	154,983	169,383	183,783	193,733	65,783	63,033	58,833	54,633	50,433	1,433,267			



Town of Reading Meeting Minutes

2016-09-23 1:05

Board - Committee - Commission - Council:

Finance Committee

Date: 2023-03-01

Time: 7:00 PM

Building: Reading Town Hall

Location: Select Board Meeting Room

Address: 16 Lowell Street

Session: Open Session

Purpose: General Business

Version: Draft

Attendees: **Members - Present:**

Vice Chair Jeanne Borawski, Joe Carnahan, Geoffrey Coram, Marianne Downing, Joe McDonagh, Emily Sisson, Mark Zarrow

Members - Not Present:

Chair Ed Ross

Others Present:

Town Accountant Sharon Angstrom, Town Manager Fidel Maltez, School Superintendent Thomas Milaschewski, School Finance Director Susan Bottan, School Committee Chair Shawn Brandt, School Committee Member Tom Wise, Karen Gately Herrick (remote)

Minutes Respectfully Submitted By: Jacquelyn LaVerde

Topics of Discussion:

This meeting was held in-person in the Select Board Meeting Room of Town Hall and remotely via Zoom.

Acting Chair Jeanne Borawski called the meeting to order at 7:01 pm.

Liaison Reports:

There were no liaison reports.

Discussion on Projected Use of Free Cash:

Town Accountant Sharon Angstrom reviewed the late adjustment made to the FY24 proposed budget. Funds were reallocated from gas usage to fund Full Day Kindergarten, as the known gas increase will not be in effect until the last two months of the fiscal year. Ms. Angstrom led a discussion on the projected use of free cash and revenue regeneration. The free cash usage for FY24 is 4%, but currently projected for 2.75% in FY25, then 2.8% in FY26. The reserve policy is 7% of the operating budget, but members of the Committee agreed that it should be 10%.

Budget Presentation: FY24 School Committee Recommended Budget:

Director of Finance Susan Bottan, Superintendent Thomas Milaschewski, School Committee Chair Shawn Brandt, and School Committee Member Thomas Wise were present to review and discuss the proposed FY24 School Department budget, including financial summary, budget development process and timeline, investment priorities, and strategic investments and objectives.

Back in October, the Finance Committee provided a guideline of a 3.75% increase over FY23. But the Town Manager and staff identified savings in utilities, accommodated costs,

and community priorities to absorb some of the cost of Full-Day Kindergarten, which resulted in the Finance Committee revising their budget guidelines to 4.29% for FY24.

The total FY24 School Department proposed budget is \$54,006,623. Considerations in developing the budget include aligning investment priorities with strategic objectives; meeting all personnel, non-personnel, contractual obligations, and legal mandates; and rearranging funds to support priorities and maximize resources.

Ms. Bottan reviewed the proposed budget broken down by cost center: Administration \$1,311,157; Regular Day \$31,954,246; Special Education \$16,716,166; Districtwide Services (Athletics, Extracurricular, Health Services, Technology) \$2,380,272; and School Facilities \$1,644,782.

Dr. Milaschewski noted future opportunities in the budget including full day kindergarten, elementary school building project, and innovative High School pathways, such as computer science, digital media, and engineering. The goal is to ensure sustainability by creating a strategic multi-year financial plan, anticipating expenses, leveraging other sources of funding, ensuring the personnel budget is most effectively allocated entering into contract negotiations next year, and investing in staff development that ultimately results in future savings.

Financials are assessed during the school year to determine savings as early as possible which are deployed to shift student outcomes in the short term.

Future Meeting Agendas:

The next meetings are scheduled for March 8th, March 15th, and March 22nd, if needed. Town Departments will make their presentations on the 8th and 15th. If there is time on the 15th, the Committee will vote on the FY24 Budget and Annual Town Meeting Warrant Articles.

Meeting Minutes:

On a motion by Mark Zarrow, and seconded by Emily Sisson, the Finance Committee voted 7-0-0 to approve the meeting minutes of January 18, 2023, as presented.

On a motion by Mark Zarrow, and seconded by Emily Sisson, the Finance Committee voted 7-0-0 to adjourn at 9:07 pm.