



## Town of Reading Meeting Posting with Agenda

2018-03-15 10:46

### Board - Committee - Commission - Council:

#### Finance Committee

Date: 2022-03-09

Time: 7:00 PM

Building: Reading Town Hall

Location: Conference 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 at the Town Hall Conference Room, remotely via Zoom, and will be streamed on RCTV as usual.

Join Zoom Meeting

<https://us06web.zoom.us/j/88025115640>

Meeting ID: 880 2511 5640

One tap mobile

+16465189805,,88025115640# US (New York)

+16465588656,,88025115640# US (New York)

Dial by your location

+1 646 518 9805 US (New York)

+1 646 558 8656 US (New York)

Meeting ID: 880 2511 5640

Find your local number: <https://us06web.zoom.us/u/kuGp8E86i>

### **AGENDA:**

- Liaison Reports
- FY23 Budget Presentation – Town
- Approve Meeting Minutes:
  - March 2, 2022



# Town of Reading

---

**Fiscal Year 2023**

**July 1, 2022 – June 30, 2023**

## Town Manager's Recommended Budget

### **Select Board**

Karen Gately Herrick, Chair  
Anne DJ Landry, Vice Chair  
Mark L Dockser, Secretary  
Carlo Bacci  
Chris Haley  
[selectboard@ci.reading.ma.us](mailto:selectboard@ci.reading.ma.us)

### **Town Management Team**

Jean Delios  
Assistant Town Manager  
[idelios@ci.reading.ma.us](mailto:idelios@ci.reading.ma.us)

Sharon Angstrom, CPA  
Town Accountant & Finance Director  
[sangstrom@ci.reading.ma.us](mailto:sangstrom@ci.reading.ma.us)

Gregory Burns  
Fire Chief  
[gburns@ci.reading.ma.us](mailto:gburns@ci.reading.ma.us)

David Clark  
Police Chief  
[dclark@ci.reading.ma.us](mailto:dclark@ci.reading.ma.us)

Joseph Huggins  
Director of Facilities  
[jhuggins@ci.reading.ma.us](mailto:jhuggins@ci.reading.ma.us)

### **Town Manager**

Robert W. LeLacheur Jr, CFA  
Fidel Maltez  
[townmanager@ci.reading.ma.us](mailto:townmanager@ci.reading.ma.us)  
16 Lowell Street  
Reading, MA 01867

Jane Kinsella  
Public Works Director  
[jkinsella@ci.reading.ma.us](mailto:jkinsella@ci.reading.ma.us)

Matthew Kraunelis, Esq.  
Administrative Services Director  
[mkraunelis@ci.reading.ma.us](mailto:mkraunelis@ci.reading.ma.us)

Amy Lannon, MLIS  
Library Director  
[Lannon@noblenet.org](mailto:Lannon@noblenet.org)

Adetokunbo Solarin, MPH  
Health Director  
[asolarin@ci.reading.ma.us](mailto:asolarin@ci.reading.ma.us)

## Table of Contents

---

<b>Town Manager’s FY23 Budget Message .....</b>	<b>p. 3</b>
<b>Town Accountant’s Recommended Revenues .....</b>	<b>p. 9</b>
<b>Town Accountant’s Financial Forecast .....</b>	<b>p. 11</b>
<b>Spending Scorecard .....</b>	<b>p. 14</b>
<b>FY23 Shared Costs .....</b>	<b>p. 16</b>
<b>FY23 Town Budget Detail by Department .....</b>	<b>p. 25</b>
a. Administrative Services	
b. Public Services	
c. Finance Department	
d. Public Safety	
e. Public Works	
f. Public Library	
g. Facilities	
<b>FY23 School Department .....</b>	<b>separate handout</b>
<b>FY23 Enterprise Fund Budgets .....</b>	<b>p. 76</b>
a. Water	
b. Sewer	
c. Storm Water	
d. PEG Cable Access	
e. Landfill	
<b>Appendix .....</b>	<b>p. 90</b>
a. FY22-FY32 Capital Plan	
b. FY22-FY39 Debt Schedule	
c. Table of Organization	

---

# TOWN MANAGER'S FY23 BUDGET MESSAGE

The following document constitutes the Town Manager's recommended Fiscal Year 2023 Budget for the Town of Reading, beginning July 1, 2022.

## **Overview: The Budget Process**

Following state law and the Town Charter, the budget authorities are listed below in chronological order:

- Superintendent of Schools (School budget – early January)
- School Committee Budget (School budget – late January)
- Town Manager (balanced School and Town budgets – late February)
- Finance Committee (balanced School and Town budgets – late March)
- Town Meeting (final approval of balanced School and Town budgets – early May)

Note that for the annual budgets both the Board of Library Trustees and the Select Board are advisory to the Town Manager.

There is one bottom line budget for the School department. Only the School Committee or Superintendent may decide how funds are spent. Other budget authorities listed above may only change (up or down) the bottom line figure for the Schools.

There are over 20 individual lines for the Town budget. All budget authorities listed above (aside from the Superintendent/School Committee) may change these lines, for example almost every Town department has one line for wages and another for expenses. Only the Town Manager has the authority to determine how the components of each voted wage and expense line are spent.

## **The Budget Calendar**

Both the Town and Schools begin the annual budget process by September each year, for the fiscal year that begins in the following July. Due to the impact of the pandemic, we have spent a bit more time on the budget process recently because of the changing financial landscape. FINCOM has taken the lead and been instrumental in leading us through these volatile financial times, including two Financial Forums in August and October 2021 to review the financial health of the Town and look towards the future.

Once Revenues are established by the Town Accountant, and FINCOM decides Free Cash usage, the two are combined as Estimated Revenues. Previously agreed to shared or volatile costs such as Benefits, Capital, Debt and Out of District Special Education – otherwise known as Accommodated Costs – are subtracted from these Estimated Revenues as follows:

### **“Estimated Revenues – Accommodated Costs = Operating Budget Funding”**

From these remaining funds, both the town departments (currently a ~36% share) and the school department (~64% share) get the same percentage year-over-year increase. In FY23 the Operating budgets are increasing by +3.85%, a figure that is historically higher than the typical +3.25% to +3.50% range. If the Town or Schools have new significant Community Priorities to add to their budgets, those are discussed well in advance in a collaborative manner, and revenues are taken off the top before using the 64/36 split. Recent examples have been additional social/emotional resources for the Schools, and an additional School Resource Officer for the Town.

The three elected boards then hold public meetings to discuss their budgets in December and in January. By Charter, the School Committee must present a budget to the Town Manager by February 1<sup>st</sup>, and the Town Manager must present a balanced budget to FINCOM by March 1<sup>st</sup>. In some years the School Committee votes a budget higher than the balanced Operating budget figure and the Town Manager must cut any surplus to match FINCOM guidance, but has no authority as to specific cost reductions within the School budget. The balanced budget target has been clearly identified to the School Committee, and they cite how they plan to balance their budget when/if it is too high. This year the School Committee voted a balanced FY23 budget.

In March the Finance Committee holds public meetings, and must vote a balanced budget in advance of April Town Meeting. They may increase or decrease any budget line submitted by the Town Manager. If they increase in total, they must also provide Free Cash as a source of revenues, since only the Town Accountant may determine other revenue projections.

### **FY23 Revenues**

The total FY23 estimated revenues for general government will be \$111.6 million, which is a 3% increase from the FY22 figures. State Aid is assumed to be +2.5% at \$15.15 million, as we return to using that guidance from FINCOM. In the fall 2021, FINCOM approved \$2.75 million in FY23 Free Cash budget funding, with \$475,000 of that specifically aimed at the 5.5% capital spending, purposefully higher than their 5% policy target.

### **FY23 Accommodated Costs**

An increase of 2.6% is forecast, which is low by historical standards. The Shared Costs budget section has more details.

By formula there is therefore \$111.6 million Revenues + \$2.75 million Free Cash - \$41.6 million Accommodated Costs = \$72.75 million of remaining revenues to be shared by the Town and School Operating budgets, or an increase of +3.85% compared to FY22.

**Under the budget model, when combining accommodated costs with this +3.85% operating budget figure, total Town department balanced budgets are \$32.02 million and the total School balanced budget is \$51.78 million for FY23.**

The so-called town/school budget split has worked well over the years. This design was greatly influenced when, as a FINCOM member for eight years, I watched arguments between special education (SPED) and regular day parents about school funding priorities. Allowing the schools to place out of district SPED costs, which are very difficult to forecast, and very personal in nature, into the accommodated costs section has largely removed that horrible argument among parents from the budget process. As noted above, both the town and schools have used a mechanism within that model to request additional funds in a given year. The current budget model has encouraged ongoing dialogue from all departments, and as a result Reading may have the most collaborative budget process in the state. Our focus is on growing revenues and spending efficiently, in order to best meet community needs. Note the charts of FY23 and FY18 budget sector allocations in the Spending Scorecard section – Schools and Public Safety (largely due to Public Health addition) have grown a bit more but nothing has substantially changed.

## **FY23 Town Manager's Budget**

There are no major new initiatives in this budget, as it is a time to recognize the upheaval caused by the pandemic; give our new Superintendent and Town Manager time to be acclimated and learn and grow together; give our employees flexibility and working conditions where they may thrive in offering services to our residents; complete previous projects with challenging supply chains; and time for the community to sort out priorities for the future.

The +3.85% operating budget levels are good by historic standards. First and foremost, it allows us to address employee attraction and retention – the stated top goal of the Select Board and Town Manager. Our employees, the lifeblood of the organization, are compensated below +3.85% but at competitive rates at a time when inflation and a shortage of workers makes all workforces more mobile. There are additional undesignated funds set aside to help fund the results of a non-union pay and classification study, something the new Town Manager will take up next summer.

The culture we have built for the Town government is remarkable – we openly demand top decile performance in exchange for median pay. That some employees, especially those beginning careers and families - leave for significantly higher pay is not surprising. However, it is a bit astonishing at how many of them want to return after absences ranging from days to months. That culture of teamwork and top decile performance is simply not present in many other jobs, and the Town should treasure that quality in their employees in the years ahead.

That undesignated funding coupled with two more planned elections next year, cause the Administrative Services budget to a +6.9% increase for FY23 (it would be +2.7% otherwise). All other Town departments range from +2.2% (Public Services) to +3.9% (Finance) for an average of +3.2%. There is one new support staff position added for Public Health, some changes in part-time staffing hours, and two outsourcing of regional work under Intermunicipal agreements with other communities. There are no notable one-time additional expenses in this budget.

The organization is still busy implementing changes brought on by the pandemic and funded by Town Meeting in the FY22 budget. At this writing, bids are being solicited to construct the new home for Public Health within Public Safety, and it is worth noting that this organizational model is being discussed in several other communities. Additional outsourced mental health resources for the Coalition have been very useful and in fact oversubscribed, and hiring the new mental health position has been very difficult but interviews are scheduled. A Director of Equity and Social Justice has been hired by the Library and is scheduled to begin work in March 2022. Several capital projects are moving ahead, some at slow paces because of the supply chain dislocations. As of this writing, replacement of the Parker MS roof has been delayed from the summer 2022 for one year because of specific product shortages and the need to schedule work when school is not in session.

## **Public Service During a Pandemic – Again!**

The past two years has been exceptionally difficult for all of us. Sadly, we lost an additional three residents to the Covid-19 pandemic this year, bringing the total to 53 residents lost over two years. While the physical risks and impacts are still clearly seen, the toll on mental health has soared during the past year. Arguments about vaccine and mask policies, parking spots, inaccurate food orders, inattentive drivers, and other seemingly minor issues are common place, and patience seems generally in short supply. We all just want things to go back to normal, while wondering even what that means. Residents continue to struggle with income worries, food insecurity, and at times that same loss of hope we cited last year – further exhausted physically, mentally and emotionally by the recent year's passage. The

country struggles with Equity and Social Justice issues, and we have seen that further the divide in our community that I began writing about six years ago.

Yet on the horizon, for those that choose to look carefully, there remains the hope that we are still a community in spite of all of the challenges. Families argue at the dinner table, but when there is an outside threat the family then bonds together. So too the Reading community, as we have seen with countless examples of self-sacrifice and of neighbors helping neighbors.

A special thanks to members of our organization, in large measure a repeat of last year's comments as colleagues help colleagues, and importantly they help the most fragile and frail members of the community. The 625 Main Street flood was another example where the Town government organization turned the entire state upside down until we found help for those displaced residents, and kudos to our community partners that stepped forward.

### **Looking Back**

As I head towards the exit sign, I am grateful for the opportunity to have served as our second Town Manager.

About 26 years ago I volunteered to be on the Finance Committee, but was rejected and instead assigned to the Landfill Committee (now Jordan's Furniture and Home Depot). I continued to enjoy the volunteer work, and did manage to serve on the Finance Committee for eight years. When an opportunity presented itself to work nearer to home in Reading, attractive especially because of our two young daughters, I applied as a long shot to be the Assistant Town Manager/Finance Director. Reading's first Town Manager, Peter Hechenbleikner, decided to take a chance and hire me. Years later, the late Superintendent of Schools Pat Schettini confessed to me that he warned Peter against hiring me because of my complete lack of municipal experience. With a smile, he admitted that things had not been quite as disastrous as he expected. When Peter retired, many people urged me to apply. The late Camille Anthony gave me the best advice – 'you can either work for some knucklehead, or you can be that knucklehead'.

When I meet with other Town Managers, many of them are industry professionals that move from community to community. They bring a wealth of training and experience whenever they change jobs. As this knucklehead looks back, it is remarkable that Reading has allowed a volunteer at heart – not a professional manager - to become Town Manager. Pat was right at the heart of the matter, but so was Camille. My previous careers – computer programmer, Wall Street quantitative analyst, portfolio manager/client services – were very challenging and demanding. I had the good fortune to work with some legends in the business, who took the time to push me to my limit. However, my colleagues here in Reading have been by far the most decent, compassionate, caring and intelligent people I have had the good fortune to work with and learn from, which made the never-ending challenges here worth conquering. I leave behind a strong and experienced management team. As of year-end 2021, these 19 employees had service time in Reading ranging from 1 month to over 43 years, with a median of 16 years. Only one, Fire Chief Greg Burns, was in their current position when I joined the organization. Four of this team left for other opportunities, only to be called back here for that strong culture and sense of team. Together they have been woven together with a diverse set of skills and experiences, which when assembled makes for a stronger fabric. Many thanks to this team and to all of the employees, past and present, that I have had the good fortune to work with over the years.

## **Looking Ahead – Cautious News**

Inflation flashes a warning sign that must be watched carefully. Proposition 2½ puts the Town on a fixed income, and when expenses go up faster, spending must be reduced. The healthy balances of reserves could be used to bridge a temporary gap, but they could run out quickly.

Let's use the Town Accountant's Financial Forecast/Budget Summary model, and see what the recent 7.5% inflation might do. Currently FY24 operating budgets are forecast at +3.0% using \$2.5 million of Free Cash (this is the last year of 5.5% capital & debt, so about \$2.0 million of Free Cash supports operations).

Property taxes, the RMLD dividend payment no longer linked to inflation, and state aid will not change. Flowing through a 7.5% increase through other revenues causes a 0.6% increase in total revenues for FY24 compared to what we have forecast.

Some expenses will not change either. Let's leave capital/debt spending unchanged but acknowledge that less equipment or project work will be accomplished with higher prices. Pension costs will not change. Flowing through a 7.5% increase through other Budget Summary expenses results in a \$2.5 million hole in the FY24 operating budget, compared to our forecast. That can be fixed by cutting operating budgets by 0.5% instead of increasing them by 3.0%. Reserves can save the day and spending \$5 million of Free Cash to balance works in FY24, and the 3.0% increase stays in place. Because of collective bargaining contracts in place, wages will not increase by 7.5%, but if they did as in capital, less employees would be affordable even before the cuts to the operating budgets.

A new baseline of \$4.5 million of Free Cash will be needed for FY25 (instead of \$2 million) and every year after that, thus the 'they (reserves) could run out quickly' statement above.

Another round of +7.5% inflation in FY25 digs another \$2.5 million hole in the budget, so really \$7.0 million of Free Cash is needed, and so on, surely ad nauseum.

While the future is uncertain, what is described above will not happen. However, the illustration of the threat of inflation is quite real, and has always been the single largest risk to Proposition 2½. Annual inflation since Prop 2½ was passed has been just under 3%, and even low during the last decade.

## **Looking Ahead – Excellent News**

Reading's third Town Manager, Fidel Maltez, is joining just as this balanced FY23 budget is submitted to FINCOM. His energy seems boundless as he reaches out to meet people - who are the very reason this organization exists. I am both excited and gratified at his skill set, knowing that the community will be in good hands. Fidel will learn whatever local experiences he needs, and combine this with a fresh look at how things might be for the future. He is already well liked and respected by Town staff – I tip my cap to the Select Board for unanimously finding such a strong successor. I am confident that he will be able to reach places that I did not, and continue to make changes, because that is what organizations need to do in order to thrive.

Reading has many positive attributes. Again, this year a major international bond rating agency affirmed our AAA rating and cited our efforts at economic development and financial diligence as positioning us well to withstand the pandemic and prosper in the years ahead. We have a well-educated work force, and are fortunate to enjoy strong community wealth. We have good levels of service from our schools and



municipal government, and a strong sense of community volunteerism. We have done an excellent job in caring for our infrastructure at a time when many municipalities have not.

Working together, there is very little we cannot accomplish in the days and years ahead.

Working alone, or in conflict, there is very little we will accomplish.

In closing, please continue to care for the community. We are in the strongest financial position in our history with \$20 million in Reserves, and an additional \$7.6 million in one-time federal ARPA funding. It is my hope, believe it or not, that a portion of these funds are spent somewhat frivolously on things that bring joy and pleasure to the community, to help us all climb up and away from the effects of the pandemic.

Yet there are dark and threatening financial clouds gathering on the horizon in the forms of inflation and economic dislocation, which will require serious long-term financial planning, and these cash balances can serve as a buffer for local services in the years ahead.

We believe that our close-knit organization and thorough planning process will continue to offer the community both high quality and volume of services given the available funding – in other words, good taxpayer value. As always, we will all strive to meet the community's expectations with whatever level of resources made available. On behalf of the entire Town government, thank you for the opportunity to help make the Town of Reading a very special place to work – and to live.

Take it away, Fidel!

*Robert W. LeLacheur, Jr. CFA*  
(outgoing) Town Manager  
*Fidel Maltez*  
(incoming) Town Manager  
February 15, 2022

---

# TOWN ACCOUNTANT'S RECOMMENDED

## FY23 REVENUES

**Summary of Revenues** – The total FY23 estimated revenues for the general government will be \$111.6 million, plus the use of \$2.75 million of Free Cash – an overall 2.83% increase from FY22.

	FY23	Change	Share
Property Taxes	\$ 84.8	3.6%	74%
Local Revenues	\$ 7.6	-1.7%	7%
State Aid	\$ 15.1	2.5%	13%
Transfers	\$ 4.0	1.7%	4%
Free Cash	\$ 2.8	-4.2%	2%
	<b>\$ 114.3</b>	<b>2.8%</b>	<b>100%</b>

**Property Taxes (\$84.8 million or 74% of revenues)** – The forecasted 3.6% increase in FY23 includes a 2.5% increase over the FY22 tax levy plus New Growth. As the following table shows, recent New Growth has trended higher than projections (5yr average \$971,000 and 10yr average \$865,000). The Town has made significant progress on Economic Development; New Growth projections for FY23 are \$1,050,000, with more New Growth to follow.

Actual New Growth (000)s									
FY22	FY21	FY20	FY19	FY18	FY17	FY16	FY15	FY14	FY13
\$ 1,614	\$ 967	\$ 593	\$ 840	842	717	912	844	741	579

The Assessor's overlay account has increased to \$787,252 in FY23. 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 2022. If the overlay account is not used for abatements, it is released to Free Cash. (See "Operating transfers/Available Funds" below.)

**Local Revenues (\$7.6 million or 7% of revenues)** – Local revenues are forecasted to decrease 1.7% from the prior year. There is an expectation that some reduced revenues during the pandemic will recover in FY23, while others continue to be impacted by the ongoing pandemic. Below are the most significant components of these revenues.

**Motor Vehicle Excise (\$3.90 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 1.3% increase to \$3.90 million, \$100,00 less than the pre-pandemic revenue projection for motor vehicle excise.

**Charges for Services (\$2.1 million)** – This revenue source has been trending low during the pandemic; in FY21, this revenue source came in just under budget, and FY22 seems to be just in line with projection. Thus the revenue projection is level to FY22 as this revenue source is slower to rebound from the economic effects of the pandemic.

**Meals Tax (\$0.42 million)** – This local option tax has modestly added revenues in recent years. During the pandemic, meal tax projections were significantly reduced; the actual revenues in FY22 are outpacing our forecasts. Next year, we forecast a 15.1% increase to \$420,000, \$20,000 more than the pre-pandemic revenue projection for meals tax.

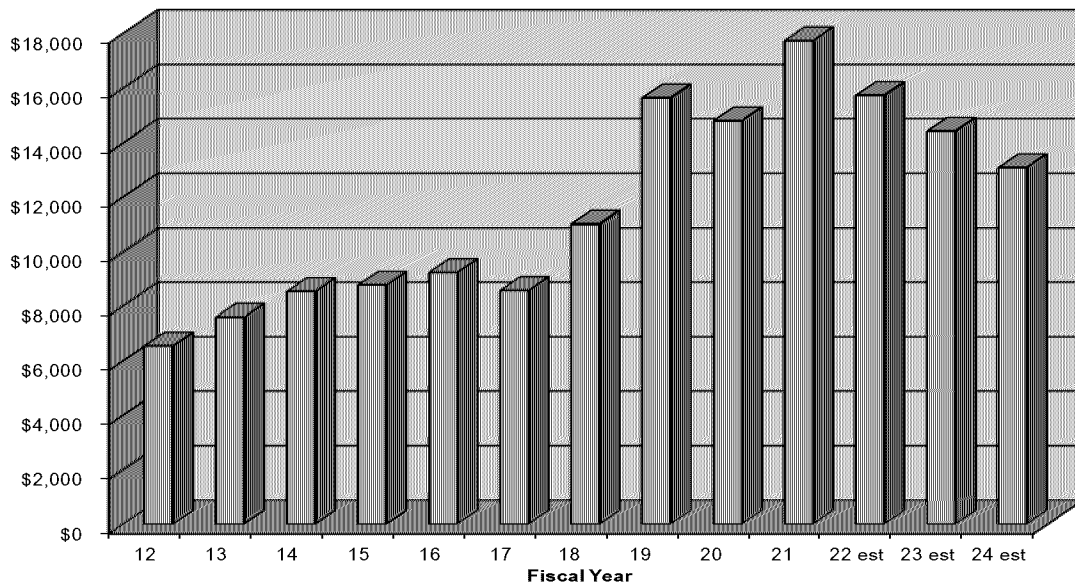
**Interest Earnings (\$0.21 million)** – Interest rates have decreased significantly over the last couple of years. Next year's forecast is reduced by 47.5% to \$210,000, a \$190,000 decrease from the prior year's projections as FY22 revenues are trailing projections.

**Intergovernmental Revenue (\$15.1 million or 13% of revenues)** – The final figure for State Aid for FY23 is still unknown at this point. We use an assumption of +2.5%. FINCOM has agreed to make up any shortfall from +2.5% with the use of 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 \$300,000 from the overlay surplus last year and is planning to release \$325,000 for use in FY23; this figure is expected to decline in future years. The RMLD annual payment is projected at \$2.4 million, the same as the prior-year projections.

A figure of \$2.75 million is being used from Free Cash to balance the FY23 budget. The Chart below shows Free Cash history and a projection for FY22 and forward using a conservative \$1.5 million regeneration estimate for FY22, FY23, and FY24. Free Cash Use is projected at \$2.5 million to balance the FY24 and FY25 budgets :

**Town of Reading, Massachusetts**  
**Certified "Free Cash"**  
**Last Ten Fiscal Years**  
**(Amounts Expressed in Thousands)**



# Town Accountant's Financial Forecast

		3.15%		3.20%		3.85%		2.85%		3.00%	
Town of Reading Budget Summary		One Yr		One Yr		One Yr		One Yr		One Yr	
2/24/22 9:49 AM		Final FY21	Chng FY21	Final FY22	Chng FY22	Projected FY23	Chng FY23	Projected FY24	Chng FY24	Projected FY25	Chng FY25
No.											
	<b>Revenues</b>										
A1	Total Property Taxes	78,077,627	3.6%	81,837,507	4.8%	84,804,348	3.6%	87,909,672	3.7%	89,833,849	2.2%
A2	Total Other Local Revenues	7,250,000	-7.3%	7,730,000	6.6%	7,595,000	-1.7%	8,000,000	5.3%	8,285,000	3.6%
A3	Total Intergov't Revenues	14,400,000	-1.0%	14,777,471	2.6%	15,150,000	2.5%	15,528,750	2.5%	15,916,969	2.5%
A4	Total Transfers & Available	4,017,513	-1.1%	3,982,684	-0.9%	4,050,205	1.7%	4,167,496	2.9%	4,263,743	2.3%
A98	<b>Revs before Free Cash</b>	<b>\$103,745,140</b>	<b>1.93%</b>	<b>\$108,327,662</b>	<b>4.42%</b>	<b>\$111,599,553</b>	<b>3.02%</b>	<b>\$115,605,918</b>	<b>3.59%</b>	<b>\$118,299,560</b>	<b>2.33%</b>
A5	Free Cash	2,082,000	108.2%	2,110,000	1.3%	2,275,000	7.8%	2,000,000	-12.1%	2,000,000	0.0%
A6	Extra for Capital	0	0.0%	760,000	0.0%	475,000	-37.5%	460,000	-3.2%		-100%
A99	<b>Net Available Revenues</b>	<b>\$105,827,140</b>	<b>2.97%</b>	<b>\$111,197,662</b>	<b>5.07%</b>	<b>\$114,349,553</b>	<b>2.83%</b>	<b>\$118,065,918</b>	<b>3.25%</b>	<b>\$120,299,560</b>	<b>1.89%</b>
	<b>Accommodated Costs</b>										
B	Benefits	18,416,670	1.5%	19,108,534	3.8%	20,082,500	5.1%	21,113,208	5.1%	22,073,208	4.5%
C	Capital	2,304,500	-36.1%	3,955,000	71.6%	2,681,000	-32.2%	2,696,000	0.6%	2,736,500	1.5%
	Debt (inside levy)	2,145,415	39.9%	1,970,801	-8.1%	3,250,959	65.0%	3,436,601	5.7%	3,155,619	-8.2%
D	Debt (excluded)	2,848,182	-1.9%	2,792,043	-2.0%	2,732,582	-2.1%	2,686,112	-1.7%	1,279,700	-52.4%
E	Energy	2,000,000	-4.5%	2,015,000	0.8%	2,045,000	1.5%	2,115,000	3.4%	2,185,000	3.3%
F	Financial	1,030,000	13.7%	1,010,000	-1.9%	1,005,000	-0.5%	1,030,000	2.5%	1,055,000	2.4%
G	Education - Out of district	5,325,000	5.5%	5,446,250	2.3%	5,580,000	2.5%	5,803,200	4.0%	6,035,328	4.0%
H	Education - Vocational	550,000	21.6%	788,000	43.3%	840,000	6.6%	873,600	4.0%	1,108,544	26.9%
J	Miscellaneous	3,539,927	5.3%	3,340,650	-5.6%	3,400,000	1.8%	3,503,000	3.0%	3,608,246	3.0%
K	Community Priorities	931,803	0.0%	150,000	0.0%	0	0.0%	0	0.0%	0	0.0%
L2	<b>Net Accommodated Costs</b>	<b>\$ 39,091,497</b>	<b>2.17%</b>	<b>\$ 40,576,277</b>	<b>3.80%</b>	<b>\$ 41,617,041</b>	<b>2.56%</b>	<b>\$ 43,256,721</b>	<b>3.94%</b>	<b>\$ 43,237,146</b>	<b>-0.05%</b>
						<b>\$ 13,180</b>		<b>\$ 17,364</b>		<b>\$ 26,826</b>	
	<b>Operating Costs</b>										
OC1	Municipal Gov't Operating	22,928,427	3.46%	23,888,374	3.20%	25,262,939	3.85%	26,042,586	2.85%	26,823,863	3.00%
	prior year adjustments	219,222		438,000		58,000					
	adjustments (EF+RF)	1,115,046	3.15%	1,150,727	3.20%	1,195,030	3.85%	1,229,089	2.85%	1,265,962	3.00%
	<b>TOTAL Muni Govt OPER</b>	<b>24,262,695</b>	<b>4.39%</b>	<b>25,477,101</b>	<b>5.01%</b>	<b>26,515,969</b>	<b>4.08%</b>	<b>27,271,675</b>	<b>2.85%</b>	<b>28,089,825</b>	<b>3.00%</b>
OC2	School Operating	42,805,463	2.77%	44,249,748	3.20%	45,953,363	3.85%	47,520,159	2.85%	48,945,764	3.00%
	prior year adjustments	72,200				250,000					
	<b>TOTAL School OPER</b>	<b>42,877,663</b>	<b>2.95%</b>	<b>44,249,748</b>	<b>3.20%</b>	<b>46,203,363</b>	<b>4.41%</b>	<b>47,520,159</b>	<b>2.85%</b>	<b>48,945,764</b>	<b>3.00%</b>
OC4	<b>Operating Budgets</b>	<b>\$ 67,140,357</b>	<b>3.46%</b>	<b>\$ 69,726,849</b>	<b>3.85%</b>	<b>\$ 72,719,333</b>	<b>4.29%</b>	<b>\$ 74,791,833</b>	<b>2.85%</b>	<b>\$ 77,035,588</b>	<b>3.00%</b>
	Municipal Gov't Operating	36.1%		36.5%		36.5%		36.5%		36.5%	
	School Operating	63.9%		63.5%		63.5%		63.5%		63.5%	
	<b>TOTAL SPENDING</b>	<b>\$106,231,854</b>	<b>2.98%</b>	<b>\$110,303,126</b>	<b>3.83%</b>	<b>\$114,336,374</b>	<b>3.66%</b>	<b>\$118,048,554</b>	<b>3.25%</b>	<b>\$120,272,734</b>	<b>1.88%</b>
	Muni Govt OPER	\$ 24,262,695	4.39%	\$ 25,477,101	5.01%	\$ 26,515,969	4.08%	\$ 27,271,675	2.85%	\$ 28,089,825	3.00%
	Muni Govt ACCOM	\$ 5,534,550	-0.95%	\$ 5,405,500	-2.33%	\$ 5,500,000	1.75%	\$ 5,679,250	3.26%	\$ 5,860,278	3.19%
	<b>Muni Govt TOTAL</b>	<b>\$ 29,797,245</b>	<b>3.36%</b>	<b>\$ 30,882,601</b>	<b>3.64%</b>	<b>\$ 32,015,969</b>	<b>3.67%</b>	<b>\$ 32,950,925</b>	<b>2.92%</b>	<b>\$ 33,950,102</b>	<b>3.03%</b>
	School OPER	\$ 42,877,663	2.95%	\$ 44,249,748	3.20%	\$ 46,203,363	4.41%	\$ 47,520,159	2.85%	\$ 48,945,764	3.00%
	School ACCOM	\$ 5,325,000	4.07%	\$ 5,446,250	2.28%	\$ 5,580,000	2.46%	\$ 5,803,200	4.00%	\$ 6,035,328	4.00%
	<b>School TOTAL</b>	<b>\$ 48,202,663</b>	<b>3.07%</b>	<b>\$ 49,695,998</b>	<b>3.10%</b>	<b>\$ 51,783,363</b>	<b>4.20%</b>	<b>\$ 53,323,359</b>	<b>2.97%</b>	<b>\$ 54,981,092</b>	<b>3.11%</b>

# Town Accountant's Financial Forecast

A	Town of Reading Revenues - Details	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng
	No. 2/24/22 9:49 AM	FY21	FY21	FY22	FY22	FY23	FY23	FY24	FY24	FY25	FY25
	<b>Property Taxes</b>										
	Tax levy (within levy limit)	75,011,460	3.3%	78,200,000	4.3%	81,809,018	4.6%	84,930,493	3.8%	88,181,256	3.8%
	New Growth	967,303	63.2%	\$ 1,613,676	66.8%	\$ 1,050,000	-34.9%	1,100,000	4.8%	1,200,000	9.1%
	Tax levy (debt exclusion)	2,848,182	-1.9%	2,791,882	-2.0%	2,732,582	-2.1%	2,686,112	-1.7%	1,279,700	-52.4%
	Abatements and exemptions	(749,318)	2.5%	(768,051)	2.5%	(787,252)	2.5%	(806,934)	2.5%	(827,107)	2.5%
A1	<b>Total Property Taxes</b>	<b>78,077,627</b>	<b>3.6%</b>	<b>81,837,507</b>	<b>4.8%</b>	<b>84,804,348</b>	<b>3.6%</b>	<b>87,909,672</b>	<b>3.7%</b>	<b>89,833,849</b>	<b>2.2%</b>
	<b>Other Local Revenues</b>										
	Motor Vehicle Excise	3,700,000	-7.5%	3,850,000	4.1%	\$ 3,900,000	1.3%	4,050,000	3.8%	4,200,000	3.7%
	Meals Tax	250,000	-37.5%	365,000	46.0%	\$ 420,000	15.1%	435,000	3.6%	450,000	3.4%
	Penalties/interest on taxes	205,000	0.0%	215,000	4.9%	\$ 215,000	0.0%	220,000	2.3%	225,000	2.3%
	Payments in lieu of taxes	385,000	2.7%	385,000	0.0%	\$ 400,000	3.9%	405,000	1.3%	410,000	1.2%
	Charges for services	2,000,000	2.6%	2,100,000	5.0%	\$ 2,100,000	0.0%	2,200,000	4.8%	2,275,000	3.4%
	Licenses & permits	160,000	-5.9%	165,000	3.1%	\$ 150,000	-9.1%	160,000	6.7%	165,000	3.1%
	Fines	75,000	-25.0%	100,000	33.3%	\$ 75,000	-25.0%	100,000	33.3%	100,000	0.0%
	Interest Earnings	375,000	-16.7%	400,000	6.7%	\$ 210,000	-47.5%	300,000	42.9%	325,000	8.3%
	Medicaid Reimbursement	100,000	-42.9%	150,000	50.0%	\$ 125,000	-16.7%	130,000	4.0%	135,000	3.8%
A2	<b>Total Other Local Revenues</b>	<b>7,250,000</b>	<b>-7.3%</b>	<b>7,730,000</b>	<b>6.6%</b>	<b>7,595,000</b>	<b>-1.7%</b>	<b>8,000,000</b>	<b>5.3%</b>	<b>8,285,000</b>	<b>3.6%</b>
	<b>Intergovernmental Revenue</b>										
	State Aid	14,400,000	-1.0%	\$ 14,777,471	2.6%	15,150,000	2.5%	15,528,750	2.5%	15,916,969	2.5%
A3	<b>Total Intergov't Revenues</b>	<b>14,400,000</b>	<b>-1.0%</b>	<b>14,777,471</b>	<b>2.6%</b>	<b>15,150,000</b>	<b>2.5%</b>	<b>15,528,750</b>	<b>2.5%</b>	<b>15,916,969</b>	<b>2.5%</b>
	<b>Operating Transfers and Available Funds</b>										
	Cemetery sale of lots	25,000	0.0%	25,000	0.0%	25,000	0.0%	25,000	0.0%	25,000	0.0%
	RMLD payment	2,468,728	0.0%	2,400,000	-2.8%	2,400,000	0.0%	2,460,000	2.5%	2,521,500	2.5%
	Enterprise Fund Support	1,115,046	3.2%	1,150,727	3.2%	1,195,030	3.9%	1,229,089	2.9%	1,265,962	3.0%
	School Revolving Funds	50,000	-50.0%	100,000	100%	100,000	0.0%	100,000	0.0%	100,000	0.0%
	Premiums Reserve for Debt	8,739	-17%	6,957	-20%	5,175	-26%	3,407	-34%	1,281	-62%
	Overlay surplus	350,000	-6.7%	300,000	-14.3%	325,000	8.3%	350,000	7.7%	350,000	0.0%
A4	<b>Total Transfers &amp; Available</b>	<b>4,017,513</b>	<b>-1.1%</b>	<b>3,982,684</b>	<b>-0.9%</b>	<b>4,050,205</b>	<b>1.7%</b>	<b>4,167,496</b>	<b>2.9%</b>	<b>4,263,743</b>	<b>2.3%</b>
	<b>OPERATING REVENUES</b>	<b>103,745,140</b>	<b>1.93%</b>	<b>108,327,662</b>	<b>4.42%</b>	<b>111,599,553</b>	<b>3.02%</b>	<b>115,605,918</b>	<b>3.59%</b>	<b>118,299,560</b>	<b>2.33%</b>
A5	<b>Free Cash</b>	<b>2,082,000</b>	<b>108.2%</b>	<b>2,870,000</b>	<b>37.8%</b>	<b>2,750,000</b>	<b>-4.2%</b>	<b>2,460,000</b>	<b>-10.5%</b>	<b>2,000,000</b>	<b>-18.7%</b>
	<b>TOTAL REVENUES</b>	<b>105,827,140</b>	<b>2.97%</b>	<b>111,197,662</b>	<b>5.07%</b>	<b>114,349,553</b>	<b>2.83%</b>	<b>118,065,918</b>	<b>3.25%</b>	<b>120,299,560</b>	<b>1.89%</b>
	<b>Town of Reading Acc. Costs - Summary</b>										
	No. 2/24/22 9:49 AM	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng
		FY21	FY21	FY22	FY22	FY23	FY23	FY24	FY24	FY25	FY25
B	<b>Benefits</b>	<b>18,416,670</b>	<b>1.5%</b>	<b>19,108,534</b>	<b>3.8%</b>	<b>20,082,500</b>	<b>5.1%</b>	<b>21,113,208</b>	<b>5.1%</b>	<b>22,073,208</b>	<b>4.5%</b>
C	<b>Capital</b>	<b>2,304,500</b>		<b>3,955,000</b>		<b>2,681,000</b>		<b>2,696,000</b>		<b>2,736,500</b>	
	<b>Debt (inside levy)</b>	<b>2,145,415</b>	<b>-13.4%</b>	<b>1,970,801</b>	<b>33.2%</b>	<b>3,250,959</b>	<b>0.1%</b>	<b>3,436,601</b>	<b>3.4%</b>	<b>3,155,619</b>	<b>-3.9%</b>
D	<b>Debt (excluded)</b>	<b>2,848,182</b>		<b>2,791,882</b>		<b>2,732,582</b>		<b>2,686,112</b>		<b>1,279,700</b>	
E	<b>Energy</b>	<b>2,000,000</b>	<b>-4.5%</b>	<b>2,015,000</b>	<b>0.8%</b>	<b>2,045,000</b>	<b>1.5%</b>	<b>2,115,000</b>	<b>3.4%</b>	<b>2,185,000</b>	<b>3.3%</b>
F	<b>Financial</b>	<b>1,030,000</b>	<b>13.7%</b>	<b>1,010,000</b>	<b>-1.9%</b>	<b>1,005,000</b>	<b>-0.5%</b>	<b>1,030,000</b>	<b>2.5%</b>	<b>1,055,000</b>	<b>2.4%</b>
G	<b>Education - Out of district</b>	<b>5,325,000</b>	<b>5.5%</b>	<b>5,446,250</b>	<b>2.3%</b>	<b>5,580,000</b>	<b>2.5%</b>	<b>5,803,200</b>	<b>4.0%</b>	<b>6,035,328</b>	<b>4.0%</b>
H	<b>Education - Vocational</b>	<b>550,000</b>	<b>21.6%</b>	<b>788,000</b>	<b>43.3%</b>	<b>840,000</b>	<b>6.6%</b>	<b>873,600</b>	<b>4.0%</b>	<b>1,108,544</b>	<b>26.9%</b>
J	<b>Miscellaneous</b>	<b>3,539,927</b>	<b>5.3%</b>	<b>3,340,650</b>	<b>-5.6%</b>	<b>3,400,000</b>	<b>1.8%</b>	<b>3,503,000</b>	<b>3.0%</b>	<b>3,608,246</b>	<b>3.0%</b>
K	<b>Community Priorities</b>	<b>931,803</b>		<b>\$ 150,000</b>							
	<b>TOTAL Accom. COSTS</b>	<b>\$ 39,091,497</b>	<b>2.2%</b>	<b>\$ 40,576,116</b>	<b>3.8%</b>	<b>\$ 41,617,041</b>	<b>2.6%</b>	<b>\$ 43,256,721</b>	<b>3.9%</b>	<b>\$ 43,237,146</b>	<b>0.0%</b>

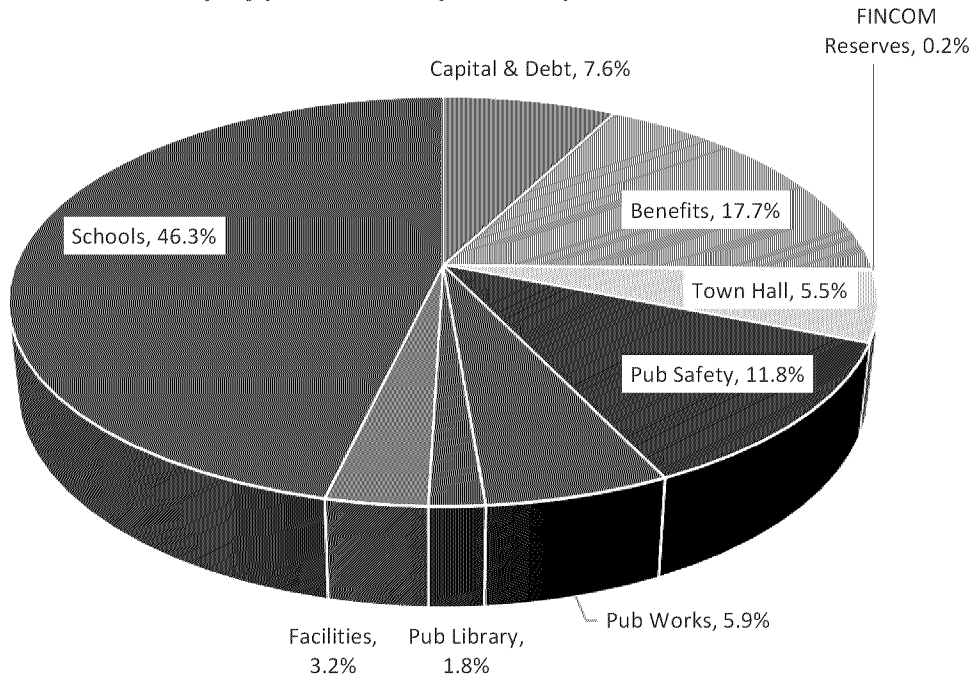
**Town Accountant's Financial Forecast**

Town of Reading		One Yr		One Yr		One Yr		One Yr		One Yr	
Acc. Costs - Details		Projected	Chng	Projected	Chng	Projected	Chng	Projected	Chng	Projected	Chng
		FY21	FY21	FY22	FY22	FY23	FY23	FY24	FY24	FY25	FY25
B											
B1	Contributory Retirement	5,228,670	25.0%	5,568,534	6.5%	\$ 5,930,500	6.5%	6,315,983	6.5%	6,726,521	6.5%
B3	OBRA fees & OPEB study	40,000	-20.0%	40,000	0.0%	\$ 40,000	0.0%	40,000	0.0%	40,000	0.0%
B4	OPEB contribution	100,000	-82.6%	100,000	0%	\$ 500,000	400.0%	500,000	0.0%	500,000	0.0%
B5	Workers Compensation	352,000	0.6%	395,000	12.2%	\$ 405,000	2.5%	415,125	2.5%	425,503	2.5%
B6	Unemployment Benefits	95,000	26.7%	75,000	-21.1%	\$ 75,000	0.0%	80,000	6.7%	85,000	6.3%
B7	Group Health / Life Ins.	11,486,000	-2.5%	11,800,000	2.7%	\$ 12,002,000	1.7%	12,602,100	5.0%	13,106,184	4.0%
B8	Medicare / Social Security	987,000	-1.3%	1,000,000	1.3%	\$ 1,000,000	0.0%	1,025,000	2.5%	1,050,000	2.4%
B9	Police / Fire Indemnification	128,000	6.7%	130,000	1.6%	\$ 130,000	0.0%	135,000	3.8%	140,000	3.7%
<b>B99</b>	<b>Acc. Costs - Benefits</b>	<b>\$ 18,416,670</b>	<b>1.5%</b>	<b>\$ 19,108,534</b>	<b>3.8%</b>	<b>\$ 20,082,500</b>	<b>5.1%</b>	<b>\$ 21,113,208</b>	<b>5.1%</b>	<b>\$ 22,073,208</b>	<b>4.5%</b>
<b>C99</b>	<b>Acc. Costs - Capital</b>	<b>\$ 2,304,500</b>	<b>-36.1%</b>	<b>\$ 3,955,000</b>	<b>71.6%</b>	<b>\$ 2,681,000</b>	<b>-32.2%</b>	<b>\$ 2,696,000</b>	<b>0.6%</b>	<b>\$ 2,573,500</b>	<b>-4.5%</b>
D1	Debt Service - Principal	4,155,000	15.4%	4,085,000	-1.7%	4,919,000	20.4%	5,270,000	7.1%	3,750,000	-28.8%
D2	Debt Service - Interest	829,858	0.6%	670,726	-19.2%	1,059,366	57.9%	849,306	-19.8%	684,038	-19.5%
D3	Excluded debt	(2,848,182)	-1.9%	(2,791,882)	-2.0%	(2,732,582)	-2.1%	(2,686,112)	-1.7%	(1,279,700)	-52.4%
	Total Included Debt	\$ 2,136,676	40.3%	\$ 1,963,844	-8.1%	\$ 3,245,784	65.3%	\$ 3,433,194	5.8%	\$ 3,154,338	-8.1%
	Premiums for general fund	\$ 8,739	-17%	\$ 6,957	-20%	\$ 5,175	-26%	\$ 3,407	-34%	\$ 1,281	-62%
<b>D99</b>	<b>Acc. Costs - Debt</b>	<b>\$ 4,993,597</b>	<b>12.6%</b>	<b>\$ 4,762,683</b>	<b>-4.6%</b>	<b>\$ 5,983,541</b>	<b>25.6%</b>	<b>\$ 6,122,713</b>	<b>2.3%</b>	<b>\$ 4,435,319</b>	<b>-27.6%</b>
E1	Street Lighting (DPW)	145,000	-12.0%	150,000	3.4%	\$ 130,000	-13.3%	135,000	3.8%	140,000	3.7%
E2	Electricity (FacCORE)	875,000	-2.7%	875,000	0.0%	\$ 900,000	2.9%	925,000	2.8%	950,000	2.7%
E3	Natl Gas (FacCORE)	635,000	-5.1%	635,000	0.0%	\$ 650,000	2.4%	670,000	3.1%	690,000	3.0%
E4	Water/Sewer (FacCORE)	180,000	4.8%	190,000	5.6%	\$ 200,000	5.3%	210,000	5.0%	220,000	4.8%
E6	Fuel - vehicles (DPW)	165,000	-13.2%	165,000	0.0%	\$ 165,000	0.0%	175,000	6.1%	185,000	5.7%
<b>E99</b>	<b>Acc. Costs - Energy</b>	<b>\$ 2,000,000</b>	<b>-4.5%</b>	<b>\$ 2,015,000</b>	<b>0.8%</b>	<b>\$ 2,045,000</b>	<b>1.5%</b>	<b>\$ 2,115,000</b>	<b>3.4%</b>	<b>\$ 2,185,000</b>	<b>3.3%</b>
F1	Casualty Ins (AD SVC)	560,000	14.1%	660,000	17.9%	\$ 680,000	3.0%	700,000	2.9%	720,000	2.9%
F2	Vet's Assistance (PUB SVC)	170,000	-20.9%	150,000	-11.8%	\$ 125,000	-16.7%	\$ 130,000	4.0%	\$ 135,000	3.8%
F3	FINCOM Reserve Fund	300,000	50.0%	200,000	-33.3%	\$ 200,000	0.0%	200,000	0.0%	200,000	0.0%
<b>F99</b>	<b>Acc. Costs - Financial</b>	<b>\$ 1,030,000</b>	<b>13.7%</b>	<b>\$ 1,010,000</b>	<b>-1.9%</b>	<b>\$ 1,005,000</b>	<b>-0.5%</b>	<b>\$ 1,030,000</b>	<b>2.5%</b>	<b>\$ 1,055,000</b>	<b>2.4%</b>
G1	SPED transp OOD (Sch)	1,325,000	10.4%	1,391,250	5.0%	\$ 1,035,000	-25.6%	1,076,400	4.0%	1,119,456	4.0%
G2a	SPED tuition OOD (Sch)	5,100,000	7.4%	5,355,000	5.0%	\$ 5,575,000	4.1%	5,798,000	4.0%	6,029,920	4.0%
G2b	SPED contingency					\$ 470,000	100.0%	488,800	4.0%	508,352	4.0%
G3	SPED offsets OOD (Sch)	(1,100,000)	21.8%	(1,300,000)	18.2%	\$ (1,500,000)	15.4%	(1,560,000)	4.0%	(1,622,400)	4.0%
<b>G99</b>	<b>Acc. Costs - OOD SPED</b>	<b>\$ 5,325,000</b>	<b>5.5%</b>	<b>\$ 5,446,250</b>	<b>2.3%</b>	<b>\$ 5,580,000</b>	<b>2.5%</b>	<b>\$ 5,803,200</b>	<b>4.0%</b>	<b>\$ 6,035,328</b>	<b>4.0%</b>
H1	Voc School - NERMVS	455,000	32.6%	572,000	25.7%	\$ 610,000	6.6%	634,400	4.0%	859,776	35.5%
H2	Voc School - Minute Man	35,000	-21.7%	46,000	31.4%	\$ 50,000	8.7%	52,000	4.0%	54,080	4.0%
	Voc School - Essex North	60,000	-6.9%	170,000	183.3%	\$ 180,000	5.9%	187,200	4.0%	194,688	4.0%
<b>H99</b>	<b>Acc. Costs - Vocational</b>	<b>\$ 550,000</b>	<b>21.6%</b>	<b>\$ 788,000</b>	<b>43.3%</b>	<b>\$ 840,000</b>	<b>6.6%</b>	<b>\$ 873,600</b>	<b>4.0%</b>	<b>\$ 1,108,544</b>	<b>26.9%</b>
J1	Rubbish (DPW)	1,850,000	9.2%	1,905,500	3.0%	\$ 1,975,000	3.6%	2,034,250	3.0%	2,095,278	3.0%
J2	Snow and Ice Control (DPW)	675,000	0.0%	675,000	0.0%	\$ 675,000	0.0%	700,000	3.7%	725,000	3.6%
J3	State Assessments	735,377	1.7%	760,150	3.4%	\$ 750,000	-1.3%	768,750	2.5%	787,969	2.5%
	Cemetery (DPW)	279,550	4.1%								
<b>J99</b>	<b>Acc. Costs - Misc.</b>	<b>\$ 3,539,927</b>	<b>5.3%</b>	<b>\$ 3,340,650</b>	<b>-5.6%</b>	<b>\$ 3,400,000</b>	<b>1.8%</b>	<b>\$ 3,503,000</b>	<b>3.0%</b>	<b>\$ 3,608,246</b>	<b>3.0%</b>

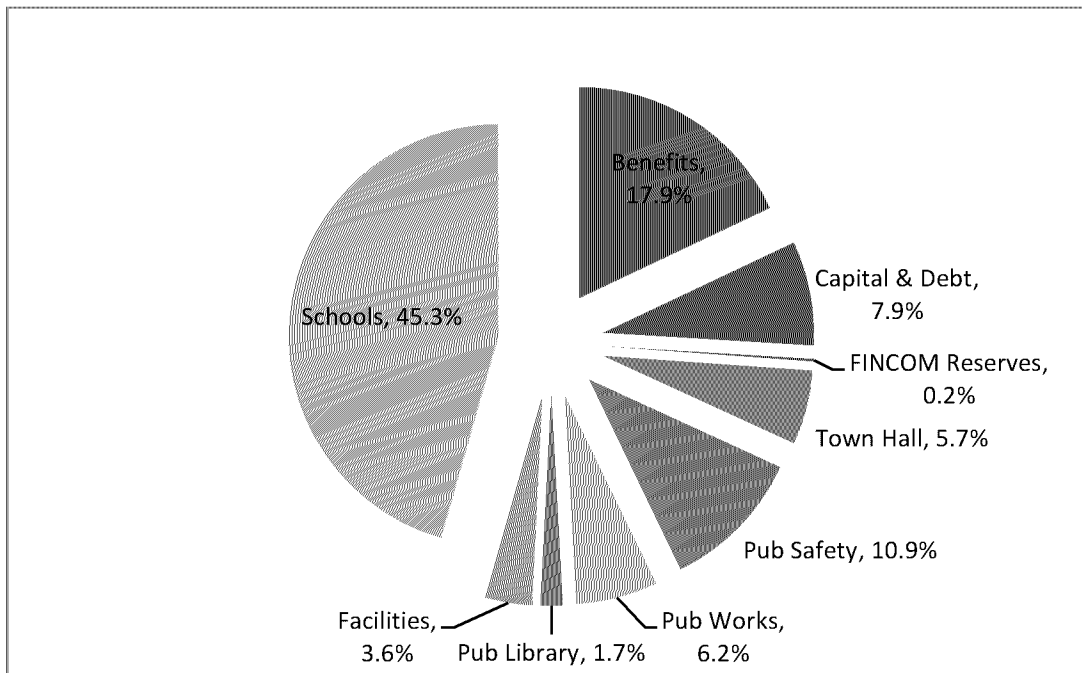
## FY23 Spending Scorecard

Line	Category	FY22 Revised Budget	FY23 Town Manager Budget	FY23 FINCOM Budget	TM yoy%	TM % Gen'l Fund	TM % Voted Total
B99	Benefits	\$19,108,534	\$20,082,500		5.1%	17.7%	15.3%
C99	Capital	\$3,570,000	\$2,681,000		-24.9%	2.4%	2.8%
D99	Debt service	\$4,762,844	\$5,983,550		25.6%	5.3%	3.8%
E99	Education - Vocational	\$788,000	\$840,000		6.6%	0.7%	0.6%
F99	Finance Committee Reserves	\$200,000	\$200,000		0.0%	0.2%	0.2%
Total Shared Costs		\$ 28,429,378	\$ 29,787,050		4.8%	26.2%	22.7%
G91	Administrative Svcs wages	\$1,551,400	\$1,629,475		5.0%	1.4%	1.2%
G92	Admin Svcs expenses	\$1,856,152	\$2,013,600		8.5%	1.8%	1.5%
H91	Public Services wages	\$1,378,300	\$1,377,150		-0.1%	1.2%	1.1%
H92	Public Services expenses	\$224,500	\$260,500		16.0%	0.2%	0.2%
I91	Finance wages	\$801,350	\$835,050		4.2%	0.7%	0.6%
I92	Finance expenses	\$152,250	\$155,650		2.2%	0.1%	0.1%
J91	Public Safety wages	\$12,327,475	\$12,739,675		3.3%	11.2%	9.8%
J92	Public Safety expenses	\$773,350	\$703,250		-9.1%	0.6%	0.6%
K91	Public Works wages	\$2,881,475	\$3,010,925		4.5%	2.7%	2.3%
K92	Public Works expenses	\$893,500	\$867,200		-2.9%	0.8%	0.7%
K93	Public Works Snow & Ice	\$675,000	\$675,000		0.0%	0.6%	0.5%
K94	Public Works Street Lights	\$130,000	\$130,000		0.0%	0.1%	0.1%
K95	Public Works Rubbish	\$1,905,500	\$1,975,000		3.6%	1.7%	1.5%
L91	Library wages	\$1,544,550	\$1,596,850		3.4%	1.4%	1.2%
L92	Library expenses	\$387,400	\$399,450		3.1%	0.4%	0.3%
M91	Core Facilities	\$3,184,100	\$3,283,600		3.1%	2.9%	2.5%
M92	Town Buildings	\$348,150	\$363,550		4.4%	0.3%	0.3%
Total Municipal Gov't		\$ 31,014,452	\$ 32,015,925		3.2%	28.2%	24.8%
U99	School Department	\$49,695,998	\$51,783,363		4.2%	45.6%	39.7%
<b>VOTED GENERAL FUND</b>		\$ 109,139,828	\$ 113,586,338		4.1%	100%	
<i>State Assessments</i>		\$760,150	\$750,000		-1.3%		0.6%
<b>TOTAL</b>		\$ 109,899,978	\$ 114,336,338		4.0%		
W99	Water Enterprise Fund	\$7,662,625	\$8,282,447		8.1%		6.1%
X99	Sewer Enterprise Fund	\$7,300,075	\$7,498,050		2.7%		5.8%
Y99	Storm Water Enterprise Fund	\$535,378	\$782,325		46.1%		0.4%
Z99	PEG Access	\$611,500	\$625,250		2.2%		0.5%
ZZ9	Lanfill Enterprise Fund	\$37,000	\$37,000		0.0%		0.0%
TOTAL ENTERPRISE FUNDS		\$16,146,578	\$17,225,072		6.7%		12.9%
<b>GRAND TOTAL VOTED</b>		\$ 125,286,406	\$ 130,811,410		4.4%		99.4%

## FY23\* (top) and FY18 (bottom) General Fund



*\*Town Manager's proposed budget*





# SHARED COSTS

## FY23 BUDGETS

Shared costs are spent on behalf of the general community or 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). Some of these shared costs are subject to long term financial planning, and their annual increases can be managed. However, some of these costs fluctuate without pattern and are challenging to manage.

Shared costs are shown below as a +4.8% increase in FY23. It should be noted that some spending was reduced in FY21 related to covid-19, but this budget puts all spending back on a regular pace. Details are available in the following budget sections.

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 Change
Benefits	\$ 16,906,231	\$ 17,827,986	\$ 19,108,534	\$ 20,082,500	5.1%
Capital & Debt	\$ 7,425,284	\$ 7,545,597	\$ 8,325,726	\$ 8,659,366	4.0%
FINCOM Reserves	\$ -	\$ -	\$ 200,000	\$ 200,000	0.0%
Vocational Schools	\$ 485,775	\$ 660,000	\$ 788,000	\$ 840,000	6.6%
<b>Total Shared Costs</b>	<b>\$ 24,817,290</b>	<b>\$ 26,033,583</b>	<b>\$ 28,422,260</b>	<b>\$ 29,781,866</b>	<b>4.8%</b>

State Assessments\* \$ 712,157 \$ 745,771 \$ 760,150 \$ 750,000 -1.3%  
*\*not voted by Town Meeting (FY23 estimated)*

### **Benefits (\$20.1 million; +5.1%)**

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 Change
Retirement	\$ 4,918,763	\$ 6,079,433	\$ 5,708,534	\$ 6,470,500	13.3%
Medicare	\$ 857,472	\$ 866,894	\$ 1,000,000	\$ 1,000,000	0.0%
Health & Life Insurance	\$ 10,442,131	\$ 10,218,075	\$ 11,800,000	\$ 12,002,000	1.7%
Worker Compensation	\$ 321,867	\$ 367,860	\$ 395,000	\$ 405,000	2.5%
111F Indemnification	\$ 192,812	\$ 292,304	\$ 130,000	\$ 130,000	0.0%
Unemployment	\$ 173,187	\$ 3,420	\$ 75,000	\$ 75,000	0.0%
<b>Total Benefits</b>	<b>\$ 16,906,231</b>	<b>\$ 17,827,986</b>	<b>\$ 19,108,534</b>	<b>\$ 20,082,500</b>	<b>5.1%</b>

Health Insurance premiums dominate total spending in this budget segment, and the rate of annual increases have been below revenue growth for the past decade, but there is always concern looking ahead. 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 one day.

**Retirement (\$6,470,500; +13.3%):** The Retirement Board voted a large increase just before Covid-19 arrived in order to speed up the full pension funding date to 2029. They subsequently reduced that amount to a smaller increase, but each year would follow with a +6.5% increase that would be well above annual

FY23 Shared Costs

revenues. In FY23 this budget funds that +6.5% amount and also restores prior levels of OPEB funding to \$500,000 annually, compared to the actuarial liability closer to \$2 million annually. 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.

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager Change	FY22-23
Retirement Assessment	\$ 4,182,630	\$ 5,245,931	\$ 5,568,534	\$ 5,930,500	6.5%
OPEB Contributions	\$ 700,000	\$ 793,400	\$ 100,000	\$ 500,000	400.0%
OBRA fees & Actuarial	\$ 36,133	\$ 40,102	\$ 40,000	\$ 40,000	0.0%
<b>Total Retirement</b>	<b>\$ 4,918,763</b>	<b>\$ 6,079,433</b>	<b>\$ 5,708,534</b>	<b>\$ 6,470,500</b>	<b>13.3%</b>

**Medicare (\$1,00,000; +0%):** No increase is needed for FY23 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.

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager Change	FY22-23
<b>Total Medicare</b>	<b>\$ 857,472</b>	<b>\$ 866,894</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>0.0%</b>

**Health & Life Insurance (\$12,000,200; +1.7%):** Once again this budget continues to perform well as a result of successful teamwork among management and labor, and we continue to be proud that MIIA uses the Town as the model community in this sector. Over the past ten years, our average annual increase spending is below +3% for the town and school departments. These figures include increases in premiums plus increases in enrollment.

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager Change	FY22-23
Benefits Coordinator	\$ -	\$ 37,651.81	\$ 65,000	\$ 67,000	3.1%
Health Insurance	\$ 10,304,269	\$ 9,998,975	\$ 11,510,000	\$ 11,710,000	1.7%
Opt Out Payments	\$ 108,625	\$ 154,708	\$ 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	\$ 29,236	\$ 26,740	\$ 35,000	\$ 35,000	0.0%
<b>Total Health &amp; Life Ins.</b>	<b>\$ 10,442,131</b>	<b>\$ 10,218,075</b>	<b>\$ 11,800,000</b>	<b>\$ 12,002,000</b>	<b>1.7%</b>

The FY23 budget reflects an expected modest 1.7% increase in health insurance expenses, which is the fifth consecutive year of very low changes to this budget. The pandemic has greatly impacted this budget in the short run, as both the Town and employees have shared in significant one-time 'premium holidays' savings. As the table above shows, a ½ month payment holiday in FY21 drove costs lower than the previous year; although actual FY22 spending is not shown, there was a full one-month premium holiday to reduce spending. Recall that the October 2021 Special Town Meeting was able to use \$375,000 of these FY22 funds to offset costs of a few capital projects, and more surplus is available at April 2022 Town Meeting to fund OPEB or other budget needs.

The medium/longer term impact of the pandemic on health care costs is largely unknown. Premium holidays were driven by a slowing in routine medical care, which could jeopardize longer-term health and increase future utilization of services, which could drive costs and premiums up. A large amount of federal funding has offset large amounts of covid-19 costs in the medical community, but that funding will dissipate.

---

FY23 Shared Costs

The Town has negotiated the first three-year agreement with the Public Employees Committee, a group with one representative with weighted votes from every Town, School and RMLD unions, plus Retiree representation. This contract will allow the new Town Manager ample time to develop relationships with the PEC in this key employee attraction/retention and large financial obligation. The FY23 costs will be within this budget presented including the town offering a premium holiday in December 2022. Costs in the second and third years will rely on future premium increases, and include a partial premium holiday in December 2023. Importantly, the premium split remains at 71% Town/ 29% Employee/Retiree. Per FINCOM policy, future budgets should allow a +7% increase in premiums. Any higher costs are absorbed by Free Cash while any surplus funds should be directed at funding OPEB.

The Benefits Coordinator position was filled in late 2020 to help make sure the bills we receive are accurate. This has become more valuable during the pandemic.

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 Change
Worker Compensation	\$ 321,867	\$ 367,860	\$ 395,000	\$ 405,000	2.5%
111f Retire. Pending Wages	\$ 73,000	\$ 150,000	\$ -	\$ -	0.0%
111f Expenses	\$ 119,812	\$ 142,304	\$ 130,000	\$ 130,000	0.0%
Total 111f Indemnification	\$ 192,812	\$ 292,304	\$ 130,000	\$ 130,000	0.0%
Unemployment - Schools	\$ 139,451	\$ -	\$ 55,000	\$ 55,000	0.0%
Unemployment - Town	\$ 30,315	\$ -	\$ 15,000	\$ 15,000	0.0%
Professional Services	\$ 3,420	\$ 3,420	\$ 5,000	\$ 5,000	0.0%
Total Unemployment	\$ 173,187	\$ 3,420	\$ 75,000	\$ 75,000	0.0%

**Worker Compensation (\$405,000; +2.2%):** The town has received acclaim at the federal and state levels for safety policies and practices, which have kept budget increases modest. However, in FY21 the actual cost increased significantly. Once the pandemic is further behind us, we will have a better idea about this sector. Insurance costs have notably risen in classrooms due to a variety of incidents in the industry but outside of Reading.

**Indemnification (\$130,000; +0%):** Police & Fire on duty injury related expenses can vary widely.

**Unemployment Compensation (\$75,000; 0%):** Pervasive fraud at the federal and state level have made this budget line difficult to track. The Town Accountant forecasts no change in FY23, given the backdrop of the strong job market.

## **Capital & Debt (\$8.66 million; +3.9%)**

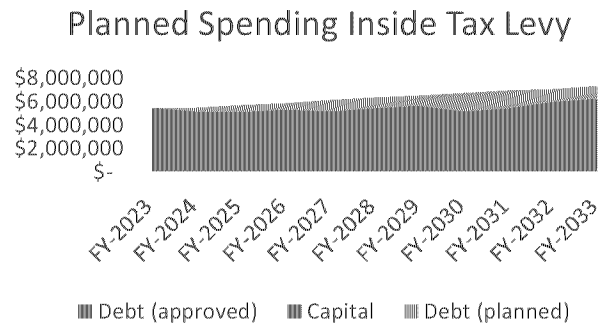
**Capital \$2.68 million; -25.0%**

**Debt \$5.98 million; + 25.7%**

The FY23 Town Manager's budget follows previous guidance received from FINCOM to fund capital & debt at 5.5% of the total budget for the period FY22 through FY24, and purposely above their long-term policy target of 5.0%. This change responded to the financing opportunity of low long-term interest rates and backstopped the need to fund infrastructure after pandemic-induced reductions to capital spending in June 2020. FINCOM has allowed the use of additional Free Cash to support these temporary increases.

As the chart on the next page demonstrates, debt service (bottom - blue) for projects inside the tax levy represent \$3.25 million in FY23 and that total declines to \$1.5 million by FY33. Reading is well known among

global Credit Agencies for paying off debt quickly, which helps the credit rating and in turn allows significant room for future capital (red) and debt-financed (aqua) projects, given FINCOM's 5% policy guidelines.



### Future Debt Issuance

The Town has issued a one-year Bond Anticipation Note (BAN) for the \$2 million of water tank funding approved by October 2021 Special Town Meeting. By September 2022, the Select Board should decide if any ARPA funds will be directed towards that project. Any amount not funded by ARPA will need to be borrowed, either using another bond anticipation note issued November 2022 through June 2023 or funded permanently.

In March 2022, the Town will be advised whether or not the MSBA invites the Killam Elementary School to receive funding. If the answer is no, then there will be no short-term work aside from a decision of resubmitting an application and addressing anything the MSBA might have questioned. If the answer is yes, then an exact timeline is not crystal clear, but under the fastest scenario, November 2022 Town Meeting could be asked for design funding (\$2+ million), and then Town Meeting in November 2023 and the voters at the local election in April 2024 might be asked to approve a debt exclusion to pay the Town's share of the project costs.

Based on the current Capital Plan:

In June 2023, there are three possible projects that will require debt issuance:

- \$2.0 million water tank (already approved by Town Meeting)
- \$2.0 million Downtown Phase II Streetscape improvements\* (ask Nov. '22 TM)
- \$1.0 million Community Sustainability (ask Nov. '22 TM)

*\*A state bond bill funds an additional \$5 million of improvements*

In June 2024, there are three possible projects that will require debt issuance:

- \$2.0 million Birch Meadow Master Plan Phase A (ask Nov. '23 Town Meeting)
- \$4.0 million Smart Meters – Water & Sewer enterprise funds (ask Nov. '23 TM)
- TBD - Killam elementary school excluded debt (ask TM & voters in advance)*

In June 2026, there is one possible project that will require debt issuance:

- \$1.7 million RMHS Field House safety improvements (ask Nov. '25 TM)

In June 2027, there is one possible project that will require debt issuance:

- \$5.2 million water main improvements (ask Nov. '26 TM)

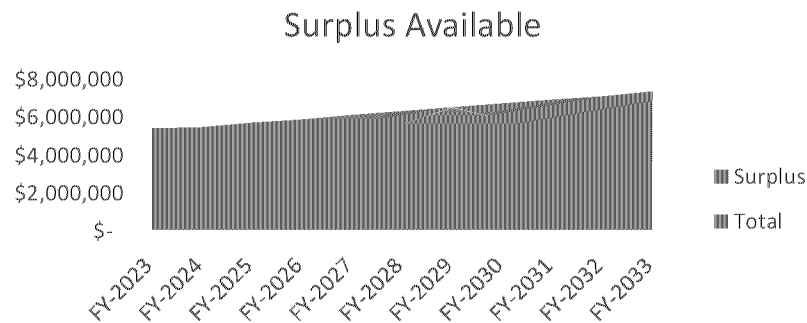
In June 2028, there are two possible project that will require debt issuance:

- \$3.7 million Coolidge MS roof project (ask Nov. '27 TM)
- \$1.9 million Birch Meadow ES roof project (ask Nov. '27 TM)

## Summary

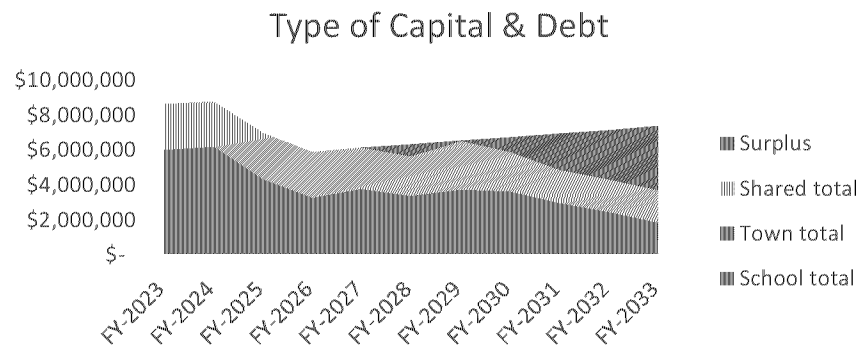
FINCOM's use of additional temporary Free Cash to fund this additional infrastructure has worked well. October Special Town Meeting authorized debt for a few projects, clearing the path to borrow at historic low interest rates before recent abrupt rate increases. It is important to note that supply chain dislocations and materials cost inflation is very much a factor in current capital planning.

The Capital Plan (including both capital + debt) is balanced through FY27, and then from FY28 through FY33 there is a total surplus of \$10.1 million in funds available for projects or expenses not yet currently scheduled for funding (shown in red in the chart below). New capital costs typically arise as time goes by and they will help use up some of this surplus, but there should be funding available to add larger projects in the years ahead. Naturally this is only a plan, and community needs may change.



This surplus could be handy, as there are several projects listed in the Capital Plan summary, but not yet currently scheduled for specific funding requests. These include: \$325,000 RMHS ropes course (might be done as part of the RMHS Stadium turf project TBD); \$2.0 million Parker MS turf replacement; about \$10 million remaining for the Birch Meadow Master Plan phases. In addition, there are unspecified amounts for a possible Killam building project (excluded debt), a Community Center (excluded debt if above \$5million), DPW Building Improvements, and other as yet unidentified requests from the community.

The Town and Schools work on capital/debt collaboratively, and with a ten-year focus. Recent 'shared' projects such as building security and energy improvements have been done at lower total costs because of this approach, and also with lower and more efficient future maintenance costs. In the chart below, the green represents this increasing collaboration. Note the near-term downward slope is due to both the High School and Library excluded debt being repaid soon.



Before exploring the FY23 Capital Plan and the FY23 Debt Schedule budget details, a final reminder about the capital planning process.

Almost twenty years ago, the failure to pass an Override led to a decision to severely cut back on capital spending. Coupled with the choice to fund two large elementary school projects inside the tax levy with debt, this meant that annual capital spending dropped to below \$100,000. This proved to be a decision with several long term serious negative consequences, including deteriorating buildings, equipment that posed safety risks to employees and the community, and escalating maintenance costs.

About 16 years ago Town finance staff created a budget framework, and one portion included the notion of setting aside 5% of revenues for capital & debt, and it was endorsed by FINCOM as a policy. This approach has significantly improved the condition of buildings and equipment, important both from a safety and financial standpoint as repair and maintenance costs have since dropped.

It is important for the reader to understand that this 5% set aside (increased temporarily to 5.5% through FY24) is therefore not available to fund school or town annual operational costs, although certainly that 5% FINCOM policy could change in the future. The 5% allocation happens at Annual Town Meeting. Quite often at Subsequent or Special Town Meetings, additional funds for capital are appropriated. When reviewing year-over-year historic capital spending, it is important to note that the planned 5% allocation at Annual Town Meeting may therefore look relatively small compared to past total actual spending.

Since this 5% FINCOM policy was instituted 16 years ago, capital and debt have been an example of strong collaborative long-term planning by various volunteer boards and committees. Recently the Birch Meadow Master Planning exercise was interrupted by the pandemic, because our near-term financial footing was unclear and our ability to hold public meetings was impacted. Last summer the project came back after a one-year hiatus, received \$150,000 design funding by November 2021 Town Meeting, and the first phase is now scheduled for debt funding once the design cost estimates are received and discussed by the community.

This past winter, some comparatively smaller capital requests have come in late in FINCOM's budget process, outside of the typical protocol for carefully adding items to the Capital Plan. After a discussion with elected officials, some of whom supported these late requests, they may instead be placed in front of April 2022 Town Meeting for funding.

Thoughtful Capital Planning must encompass a wide array of equipment and projects. Conversations on how to improve the process are always a good idea. However, a word of caution - changes to the Capital Planning process should be made thoughtfully, carefully, and with input from all stakeholders. Our current process prioritizes safety first, and fiscal responsibility second. Given the Town's past, it is especially important that any changes to the process do not regress to the past practice of not taking care of the essential needs of the community.

#### **Changes Approved at October 2021 and November 2021 Town Meetings**

As a reminder, the following capital items were approved by recent Town Meetings:

- \$385,000 October Special Town Meeting
  - \$185,000 DPW snow holder – moved up 1yr
  - \$140,000 Window safety film added
  - \$ 60,000 GIS project/state – moved up 1yr

---

FY23 Shared Costs

debt authorizations for three projects (2 general fund, 1 water fund)  
\$400,000 November Subsequent Town Meeting  
\$150,000 DPW Road repairs  
\$150,000 Birch Meadow Master Plan design work for phase 1  
\$100,000 DPW sidewalk repairs/pedestrian safety

#### **Changes in this budget since November 2021 Town Meeting**

All changes for FY22 and FY23 are listed; significant changes in outer years are also listed:

##### **+\$145,000 in FY22 (requested at April Town Meeting)**

\$110,000 Funding requested by ad hoc PARC committee for four multi-space parking kiosks in Brande Court and Upper Haven municipal parking lots, and for two handheld enforcement devices. This request will be discussed by the Select Board in March 2022.  
\$35,000 in Technology Security equipment: \$20,000 for multi-factor authentication for external secure mobile access to the Town's network and \$15,000 for an additional firewall for internal segmentation to minimize impact of any external security breach

##### **+\$117,000 in FY23**

\$ 12,000 RMHS/RISE playground design (project follows in FY24)  
\$ 15,000 Facilities – town doors & windows  
+\$ 5,000 added to Ambulance & equipment  
\$185,000 DPW Snow holder (moved up two years)  
-\$100,000 Strout Avenue improvements (concerns at November '21 Town Meeting)

##### **Future years**

Coolidge & Birch Meadow roof projects (debt) moved out 5 years from FY24/25 to FY29/30  
Coolidge MS roof increased to \$3.7mil from \$2.8mil  
Birch Meadow ES roof increased to \$1.9mil from \$1.5mil  
Birch Meadow Field project phase I (\$2mil) added as debt in FY25 (design work is underway)  
RISE playground surface added FY24 (\$120k)  
RMHS Field House safety improvements added in FY27 (\$1.7mil)  
HVAC work (\$1.7mil) for Barrows & Wood End added back to plan  
Barrows \$710k in FY28/FY29; Wood End \$1.012mil in FY29/FY30

Please see the text below and both the Capital Plan and the Debt Schedule in the Appendix for further details.

#### **FY22 Capital +\$145,000**

As described above.

#### **FY23 Capital (\$2,681,000); -24.9%)**

**\$62,000** for Core Facilities: \$50,000 for use by the Permanent Building Committee; \$12,000 for the RMHS/RISE playground design.

**\$15,000** for School Buildings: carpet/flooring at Parker MS.

**\$15,000** for Town Buildings: various doors & window repairs.

**\$110,000** for Schools: \$100,000 for large scale technology projects; \$10,000 as ongoing phone system work.

**\$100,000** for Administrative Services for large scale Town technology projects.

**\$10,000** for the Public Library for shelving and equipment.

**\$25,000** for Public Services: \$25,000 for playground improvements at Memorial Park.

---

FY23 Shared Costs

**\$435,000** for Public Safety: \$400,000 to replace ambulance#2 (2010) and for related ambulance equipment; \$35,000 for Fire Hoses.

**\$1,909,000** for Public Works: \$925,000 for road repairs (\$500,000 for work on Lowell Street; note an additional ~ \$600,000 of Chapter 90 grant funds will supplement the road repair budget); \$100,000 for skim coating & seal crack road repairs; \$100,000 in general curb and sidewalk repairs for pedestrian safety; \$50,000 for general parking lot improvements; \$50,000 for general fence improvements; \$100,000 for rock wall repairs at Memorial Park; \$210,000 for a Chipper/Loader(2008); \$185,000 for a snow holder (2015); \$150,000 for a gang lawn mower (2007); \$24,000 for a trailer for the stump grinder; and \$15,000 for a replacement trailer (1985).

### **FY23 Debt Service (\$5,978,366; +25.7%)**

All debt spending for FY23 has already been approved by prior Town Meetings and debt has been issued. The FY23 debt schedule includes \$3.25 million of debt inside the tax levy, and \$2.73 million excluded from the tax levy (additional taxes previously approved by voters). The table below summarizes the approved debt financed projects inside the tax levy and therefore within FINCOM's 5% policy, and shows the projected changes over the next few years:

<b>Debt Summary</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY22-26</b>
Energy Improvements	476,456	857,004	796,731	769,813	418,875	(57,581)
Building Security	474,500	460,300	446,100	427,000	413,000	(61,500)
RMHS Turf II + Turf I	219,300	602,125	561,025	541,875	522,725	303,425
RMHS litigation	167,400	162,000	156,600	151,200	145,800	(21,600)
Parker MS Roof	0	358,677	324,000	312,500	301,000	301,000
Barrows/Wood End	312,988	304,438	283,088	0	0	(312,988)
Modular Classrooms	165,000	159,000	153,000	0	0	(165,000)
Police Station/Public Health	0	197,939	182,250	175,750	164,375	164,375
West Street Road Improvements	148,200	144,300	140,400	135,200	0	(148,200)
<b>INSIDE THE TAX LEVY</b>	<b>1,963,844</b>	<b>3,245,784</b>	<b>3,043,194</b>	<b>2,513,338</b>	<b>1,965,775</b>	<b>1,931</b>

Over this period of time, debt approved by November 2021 Town Meeting has replaced debt fully repaid. In the interim years, less capital was funded, although FINCOM did add more Free Cash to support the 5.5% level. Future planned debt is shown below, and the impact was shown previously in the Chart "Planned Spending Inside the Tax Levy" earlier in this section:

<b>Debt Summary</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY22-26</b>
<b>INSIDE THE TAX LEVY</b>	<b>1,963,844</b>	<b>3,245,784</b>	<b>3,043,194</b>	<b>2,513,338</b>	<b>1,965,775</b>	<b>1,931</b>
<i>*Community Sustainability</i>	<i>0</i>	<i>0</i>	<i>130,000</i>	<i>127,000</i>	<i>124,000</i>	<i>124,000</i>
<i>*Econ Development Downtown II</i>	<i>0</i>	<i>0</i>	<i>260,000</i>	<i>254,000</i>	<i>248,000</i>	<i>248,000</i>
<i>*Birch Meadow Fields Phase I</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>260,000</i>	<i>254,000</i>	<i>254,000</i>
<b>*INSIDE THE TAX LEVY</b>	<b>3,927,689</b>	<b>6,491,568</b>	<b>6,476,389</b>	<b>5,667,675</b>	<b>4,557,550</b>	<b>629,862</b>

*\*indicates projects NOT yet approved by Town Meeting.*

Lastly, it is important to note that the debt exclusion for the High School (which includes lesser amounts for Barrows and Wood End) will be fully repaid in FY24. The Library was repaid on an aggressive fast schedule and will be fully repaid in FY25. This combination allows a Killam project to slide in when both current debt exclusions are repaid, minimizing the impact to taxpayers.



Debt Summary	FY22	FY23	FY24	FY25	FY26	FY22-26
RMHS	1,324,000	1,306,750	1,312,500	0	0	(1,324,000)
Barrows/Wood End	59,982	57,332	44,512	0	0	(59,982)
<i>Killam</i>						
Library	1,407,900	1,368,500	1,329,100	1,279,700	0	(1,407,900)
<b>EXCLUDED FROM LEVY</b>	<b>2,791,882</b>	<b>2,732,582</b>	<b>2,686,112</b>	<b>1,279,700</b>	<b>0</b>	<b>(2,791,882)</b>

### **FINCOM Reserves (\$200,000; unchanged):**

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. That approach has only been used once in Reading, when in June many years ago the Board of Assessors had such a request.

### **Regional Vocational Schools (\$840,000; +6.6%):**

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.

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 Change
North East Regional	\$ 342,028	\$ 453,782	\$ 572,000	\$ 610,000	6.6%
Essex North	\$ 109,164	\$ 165,770	\$ 170,000	\$ 180,000	5.9%
Minuteman	\$ 34,583	\$ 40,448	\$ 46,000	\$ 50,000	8.7%
<b>Total Vocational School</b>	<b>\$ 485,775</b>	<b>\$ 660,000</b>	<b>\$ 788,000</b>	<b>\$ 840,000</b>	<b>6.6%</b>

**State Assessments (\$750,000; -1.3% estimate):** 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.

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 Change
MBTA	\$ 582,206	\$ 567,507	\$ 600,000	\$ 590,000	-1.7%
School Choice	\$ 55,401	\$ 78,587	\$ 69,000	\$ 70,000	1.4%
Charter School	\$ 20,456	\$ 43,537	\$ 34,000	\$ 33,000	-2.9%
SPED Assessment	\$ 14,947	\$ 17,639	\$ 18,000	\$ 18,000	0.0%
RMV, MAPC, Air Polltin	\$ 39,147	\$ 38,501	\$ 39,150	\$ 39,000	-0.4%
<b>TOTAL</b>	<b>\$ 712,157</b>	<b>\$ 745,771</b>	<b>\$ 760,150</b>	<b>\$ 750,000</b>	<b>-1.3%</b>

---

FY23 Shared Costs

# TOWN DEPARTMENTS

## FY23 BUDGETS

As seen in the next table, the Town Manager's FY23 budget for Town departments shows a 3.2% increase when compared to FY22.

Department	FY20 Actual	FY21 Actual	Town Meeting FY22 BUDGET	Town Manager FY23 Budget	Change
Administrative Services	\$ 3,016,025	\$ 3,072,329	\$ 3,407,552	\$ 3,643,075	6.9%
Public Services	\$ 1,376,707	\$ 1,220,534	\$ 1,602,800	\$ 1,637,650	2.2%
Finance	\$ 835,512	\$ 873,313	\$ 953,600	\$ 990,700	3.9%
Public Safety	\$ 11,294,794	\$ 11,752,963	\$ 13,100,825	\$ 13,442,925	2.6%
Public Works	\$ 5,695,021	\$ 5,944,997	\$ 6,485,475	\$ 6,658,125	2.7%
Library	\$ 1,750,001	\$ 1,771,611	\$ 1,931,950	\$ 1,996,300	3.3%
Facilities	\$ 3,124,153	\$ 2,908,171	\$ 3,532,250	\$ 3,647,150	3.3%
<b>Town Departments Total</b>	<b>\$ 27,092,213</b>	<b>\$ 27,543,918</b>	<b>\$ 31,014,452</b>	<b>\$ 32,015,925</b>	<b>3.2%</b>

The table above includes an \$80,000 FINCOM transfer for Covid-19 in FY22. If that were removed as a one-time expense, the annual change in FY23 is +3.5%.

### Wages

Department	FY20 Actual	FY21 Actual	Town Meeting FY22 BUDGET	Town Manager FY23 Budget	Change
Administrative Services	\$ 1,471,047	\$ 1,531,079	\$ 1,551,400	\$ 1,629,475	5.0%
Public Services	\$ 1,195,090	\$ 1,114,849	\$ 1,378,300	\$ 1,377,150	-0.1%
Finance	\$ 725,395	\$ 758,216	\$ 801,350	\$ 835,050	4.2%
Public Safety	\$ 10,768,623	\$ 11,264,261	\$ 12,327,475	\$ 12,739,675	3.3%
Public Works	\$ 2,801,112	\$ 2,746,413	\$ 3,011,475	\$ 3,140,925	4.3%
Library	\$ 1,379,101	\$ 1,410,891	\$ 1,544,550	\$ 1,596,850	3.4%
Facilities	\$ 852,298	\$ 868,562	\$ 899,525	\$ 928,800	3.3%
<b>Town Department Wages</b>	<b>\$ 19,192,666</b>	<b>\$ 19,694,269</b>	<b>\$ 21,514,075</b>	<b>\$ 22,247,925</b>	<b>3.4%</b>

Town departments are projected to spend +3.4% on wages costs for FY23, as shown in the table above. All town unions settled on collective bargaining agreements that extend through June 2024. Town non-union personnel have 2.0% steps (when eligible) plus 1.75% COLA budgeted for FY23, in keeping within FINCOM's +3.85% guidance.

Of note for FY23 is the \$60,000 increase in poll worker wage costs for additional elections; a new support staff position for Public Health; and positions in both Police and Public Services changing to an outsourced regional consulting model through inter-municipal agreements (IMAs).

Below is a table of full-time equivalent (FTE) staffing levels. It is important to recognize that this does not capture employment in a way perfectly related to the net wage costs. For example, the shared regional Assessor is shown in the town budget as an expense line item; elections staffing is not included; full time

could be between 35 and 40 hours/week; and estimates are used for part-time and especially seasonal staffing. None-the-less, the trends below while not precise, are helpful in general.

#### Full Time Equivalents (FTEs)

Department	FY20 Actual	FY21 Actual	Town Meeting FY22 BUDGET	Town Manager FY23 Budget	Change
Administrative Services	16.8	17.3	17.6	17.6	0.0%
Public Services	24.2	25.2	21.8	21.0	-3.7%
Finance	11.5	11.8	11.8	11.9	0.8%
Public Safety	114.8	115.2	118.2	119.0	0.7%
Public Works	44.0	43.2	43.6	44.0	0.9%
Library	22.3	23.4	24.4	24.9	2.0%
Facilities	11.0	11.0	11.0	11.0	0.0%
<b>Town Departments Total</b>	<b>244.6</b>	<b>247.1</b>	<b>248.4</b>	<b>249.4</b>	<b>0.4%</b>

FY22 figures are revised to reflect Town Meeting's approval of moving Public Health under Public Safety. For FY23, as mentioned regional outsourced agreeemnts remove staffing from Public Services and Police; increases in part-time hours are seen in Public Services, Finance, Police, and the Library. One new full-time support staff postion is proposed for Public Health.

#### Expenses

Department	FY20 Actual	FY21 Actual	Town Meeting FY22 BUDGET	Town Manager FY23 Budget	Change
Administrative Services	\$ 1,544,978	\$ 1,541,250	\$ 1,856,152	\$ 2,013,600	8.5%
Public Services	\$ 181,617	\$ 105,685	\$ 224,500	\$ 260,500	16.0%
Finance	\$ 110,117	\$ 115,097	\$ 152,250	\$ 155,650	2.2%
Public Safety	\$ 526,171	\$ 488,702	\$ 773,350	\$ 703,250	-9.1%
Public Works	\$ 2,893,909	\$ 3,198,584	\$ 3,474,000	\$ 3,517,200	1.2%
Library	\$ 370,900	\$ 360,721	\$ 387,400	\$ 399,450	3.1%
Facilities	\$ 2,271,855	\$ 2,039,610	\$ 2,632,725	\$ 2,718,350	3.3%
<b>Town Department Expense:</b>	<b>\$ 7,899,548</b>	<b>\$ 7,849,649</b>	<b>\$ 9,500,377</b>	<b>\$ 9,768,000</b>	<b>2.8%</b>

Election expenses and Pay & Class funding drive the Administrative Services budget higher. A total of \$85,000 is set aside to help fund results of the Pay & Class project, with a target of November 2022 Town Meeting to move these funds to the needed wage lines in Town departments.

Outsourced regional IMAs drive Public Services expenses higher; not repeating a large FY22 Covid-19 expense in Public Health reduces spending in Public Safety.

Please refer to the following Town department budget sections for more detailed information.

## Administrative Services Department

### Department Overview

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

Administrative Services has six divisions as shown below. The first four work collaboratively with all departments. Some organizational costs such as Law and Property/Casualty Insurance are centralized in the Town Manager's Office.

### FY23 Budget Summary

As shown below, the Administrative Services FY23 budget increased by 6.9%, driven by including funding for results of a non-union compensation study, funding more scheduled elections, and a new \$15,000 line for the Select Board to allocate funds to their appointed boards and committees.

There are no changes in staffing levels proposed for FY23. Wage and Expense lines are shown separately both for informational purposes and because those lines are voted by Town Meeting.

Divisions	FY20 Actual	FY21 Actual	Town MeetingTown Manager		
			FY22 BUDGET	FY23 Budget	Change
Operations	\$ 673,819	\$ 701,392	\$ 740,550	\$ 768,325	3.8%
Technology	\$ 881,193	\$ 835,381	\$ 947,052	\$ 1,021,050	7.8%
Human Resources	\$ 178,654	\$ 178,829	\$ 227,800	\$ 281,050	23.4%
Town Manager Office	\$ 1,069,855	\$ 1,098,686	\$ 1,269,100	\$ 1,298,200	2.3%
Town Clerk Office	\$ 147,102	\$ 152,260	\$ 160,050	\$ 164,950	3.1%
Elections	\$ 65,402	\$ 105,781	\$ 63,000	\$ 109,500	73.8%
<b>Department Total</b>	<b>\$ 3,016,025</b>	<b>\$ 3,072,329</b>	<b>\$ 3,407,552</b>	<b>\$ 3,643,075</b>	<b>6.9%</b>

### Line G91 – FY23 Administrative Services Wages

Administrative Services	FY20 Actual	FY21 Actual	Town MeetingTown Manager		
			FY22 BUDGET	FY23 Budget	Change
Operations	\$ 528,818	\$ 549,055	\$ 582,550	\$ 609,325	4.6%
Technology	\$ 421,481	\$ 417,722	\$ 434,700	\$ 445,150	2.4%
Human Resources	\$ 146,062	\$ 148,247	\$ 151,200	\$ 157,050	3.9%
Town Manager Office	\$ 188,383	\$ 193,852	\$ 199,900	\$ 192,000	-4.0%
Town Clerk Office	\$ 146,882	\$ 153,656	\$ 154,050	\$ 159,950	3.8%
Elections	\$ 39,421	\$ 68,547	\$ 29,000	\$ 66,000	127.6%
<b>Department Wages</b>	<b>\$ 1,471,047</b>	<b>\$ 1,531,079</b>	<b>\$ 1,551,400</b>	<b>\$ 1,629,475</b>	<b>5.0%</b>

## **Line G92 – FY23 Administrative Services Expenses**

Administrative Services	Town MeetingTown Manager				
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change
Operations	\$ 145,001	\$ 152,338	\$ 158,000	\$ 159,000	0.6%
Technology	\$ 459,712	\$ 417,660	\$ 512,352	\$ 575,900	12.4%
Human Resources	\$ 32,592	\$ 30,582	\$ 76,600	\$ 124,000	61.9%
Town Manager Office	\$ 881,472	\$ 904,834	\$ 1,069,200	\$ 1,106,200	3.5%
Town Clerk Office	\$ 220	\$ (1,397)	\$ 6,000	\$ 5,000	-16.7%
Elections	\$ 25,981	\$ 37,234	\$ 34,000	\$ 43,500	27.9%
<b>Department Expenses</b>	<b>\$ 1,544,978</b>	<b>\$ 1,541,250</b>	<b>\$ 1,856,152</b>	<b>\$ 2,013,600</b>	<b>8.5%</b>

### **Department Highlights**

- Procurement was able to move two large projects to their final stage. A newly designed water tank and a town wide security initiative.
- 692 Service requests through SeeClickFix, up from 511 last year. Potholes (172), Sidewalks (71), and Trees/branches (51) were most popular requests again this year – along with “other” (61).
- 1,103,142 website pageviews last year. 57.2% of visitors use a Desktop computer, 40.0% use a mobile phone, and 2.8% use a tablet.
- 3,491 FB page like; 1,576 Twitter Followers
- 1,034 Registered email addresses on SeeClickFix up from 851 last year
- 20,540 Contacts in CodeRED, up from 19,948 last year
- 2,329 calls sent through CodeRED last year, down from 2,334 calls last year, mostly internal police department calls
- 2,271 Help Desk IT tickets successfully resolved
- Assisted in bargaining 3-year contracts with all Town Unions.
- Non-Union Pay/Class Study to be completed by fiscal year-end.
- Consistent hiring across organization including key managerial positions of Health Director and Assistant Fire Chief.
- 7,517 Census forms received and processed for 2021
- 11,947 Census forms sent for 2022
- 2,774 Dog Licenses issued for 2021
- 5,398 Certified signatures for nomination and petition papers for 2021
- 499 Town Records Request processed for 2021
- 1,114 New Vital Records processed for 2021
- Held 4 Virtual Town Meetings in 2021
- Held 1 Historical Election in 2021
- Set new precinct boundaries for 2022

## Operations Overview

This division includes the department head, Business Administrator, 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, and procurement during the pandemic providing all-online bidding services, contract management across departments, redesigning the town's website with a projected 2022 end of Q1 launch, supporting the ICS Command staff as PIO, and managing the Safety Committee and Risk Management. Special Projects- Rental & Mortgage Assistance, 625 Main Street multi-agency re-housing operation, Town wide Security Project.

## FY23 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.

Operations	Town MeetingTown Manager					
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change	
Admin. Services Director	\$ 110,921	\$ 113,669	\$ 116,625	\$ 121,150	3.9%	
Business Administrator	\$ 86,379	\$ 88,531	\$ 90,825	\$ 94,375	3.9%	
Procurement Officer	\$ 78,533	\$ 80,472	\$ 82,600	\$ 85,800	3.9%	
Support Staff	\$ 227,718	\$ 243,869	\$ 277,500	\$ 293,000	5.6%	
Overtime	\$ 9,925	\$ 17,957	\$ 15,000	\$ 15,000	0.0%	
Buyback	\$ 15,341	\$ 4,558	\$ -	\$ -		
<b>Division Wages</b>	<b>\$ 528,818</b>	<b>\$ 549,055</b>	<b>\$ 582,550</b>	<b>\$ 609,325</b>	<b>4.6%</b>	
Postage	\$ 85,914	\$ 102,038	\$ 87,500	\$ 87,500	0.0%	
Copier Leases & Supplies	\$ 38,278	\$ 38,935	\$ 45,000	\$ 45,000	0.0%	
Professional Development	\$ 11,843	\$ 7,612	\$ 17,000	\$ 18,000	5.9%	
Supplies. Repairs, Other	\$ 8,966	\$ 3,753	\$ 8,500	\$ 8,500	0.0%	
<b>Division Expenses</b>	<b>\$ 145,001</b>	<b>\$ 152,338</b>	<b>\$ 158,000</b>	<b>\$ 159,000</b>	<b>0.6%</b>	

## Technology Overview

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

## Division Activities

The Technology Division 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. An increase in staff needs to remotely access systems, as well as solutions that provide additional online interactions with the residents were our primary focus. Additionally, we provided solutions that support a combination of remote and in person participation, and were involved with projects that involved multiple departments, like the building security project, the public safety radio upgrade, and public safety dispatch renovation project.

## FY23 Budget Summary

Overtime is increased for special projects and night meeting support. A partial implementation of Office-365 should bring productivity gains and save hardware costs. License costs are expected to increase as vendors pivoted to respond to the pandemic.

Technology	Town MeetingTown Manager					Change
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget		
Technology Director	\$ 115,706	\$ 119,230	\$ 122,400	\$ 124,550		1.8%
GIS Administrator	\$ 86,714	\$ 88,864	\$ 91,150	\$ 84,100		-7.7%
Software Training Coord.	\$ 69,998	\$ 71,727	\$ 73,600	\$ 76,400		3.8%
Computer Technicians	\$ 129,485	\$ 114,614	\$ 136,550	\$ 143,100		4.8%
Technology Overtime	\$ 16,951	\$ 7,374	\$ 11,000	\$ 17,000		54.5%
Buyback	\$ 2,626	\$ 15,913	\$ -	\$ -		
<b>Division Wages</b>	<b>\$ 421,481</b>	<b>\$ 417,722</b>	<b>\$ 434,700</b>	<b>\$ 445,150</b>		<b>2.4%</b>
Landlines & Wireless Phone	\$ 108,486	\$ 113,312	\$ 112,052	\$ 115,000		2.6%
Professional Services	\$ 12,666	\$ 4,819	\$ 19,000	\$ 24,000		26.3%
Technical Licenses/Support	\$ 34,542	\$ 40,412	\$ 27,500	\$ 63,000		129.1%
Parts, Supplies. Other	\$ 18,179	\$ 15,745	\$ 42,000	\$ 44,000		4.8%
PC Hardware	\$ 2,217	\$ 3,150	\$ 32,500	\$ 35,000		7.7%
Network Hardware	\$ 1,734	\$ (5,986)	\$ 15,000	\$ 15,000		0.0%
<b>Parts&amp;Equipment</b>	<b>\$ 177,824</b>	<b>\$ 171,452</b>	<b>\$ 248,052</b>	<b>\$ 296,000</b>		<b>19.3%</b>
Financial software	\$ 88,974	\$ 93,434	\$ 98,000	\$ 103,000		5.1%
Public Safety software	\$ 47,952	\$ 50,464	\$ 54,000	\$ 57,300		6.1%
Permits & Lic. software	\$ 83,354	\$ 31,683	\$ 34,000	\$ 37,000		8.8%
GIS Mapping software	\$ 16,033	\$ 15,300	\$ 17,000	\$ 17,000		0.0%
Document storage	\$ 13,611	\$ 13,611	\$ 15,000	\$ 15,000		0.0%
Facilities Work Order	\$ 9,102	\$ 18,381	\$ 20,000	\$ 22,000		10.0%
Website & Communication	\$ 10,057	\$ 10,030	\$ 11,800	\$ 13,000		10.2%
Assessor software	\$ 8,825	\$ 9,225	\$ 10,000	\$ 11,000		10.0%
Other software	\$ 3,980	\$ 4,080	\$ 4,500	\$ 4,600		2.2%
<b>Software Licenses</b>	<b>\$ 281,888</b>	<b>\$ 246,208</b>	<b>\$ 264,300</b>	<b>\$ 279,900</b>		<b>5.9%</b>

## Human Resources Overview

This division provides support to the Town (Town Manager & Administrative Services Director); 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 on a daily basis. The pandemic has caused massive disruptions to Human Resources in all organizations, and a big task for the new Town Manager is to assess staffing levels for the future.

## Division Activities

Since the COVID-19 pandemic began the Human Resources Division experienced a major shift in responsibilities, working to process ongoing changes from both state & federal guidance on the pandemic while also continuing to process the increased workload during these trying times. Organized committee to review personnel policy (hoping to have finalized in CY22). Assisted with collective bargaining for all eight unions. HR is looking forward to partnering with the new Town Manager on all personnel-related initiatives.

## FY23 Budget Summary

A total of \$85,000 is set aside to assist the new Town Manager in implementing the results of the non-union Pay & Class study, possibly at November 2022 Town Meeting through transfers to wage lines as needed. The organization is very strong with a remarkable culture combining hard work and team work. Employee retention should be the top goal for the next few years. 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. The amount of night meetings and extra work needs to be monitored as the pandemic has reminded us all about work/life balances, and sustainable paces.

Human Resources	FY20 Actual	FY21 Actual	Town Meeting FY22 BUDGET	Town Manager FY23 Budget	Change
HR Director	\$ 84,690	\$ 82,955	\$ 85,600	\$ 88,900	3.9%
HR Generalist	\$ 59,134	\$ 63,923	\$ 65,600	\$ 68,150	3.9%
Buyback	\$ 2,237	\$ 1,369	\$ -	\$ -	
<b>Division Wages</b>	<b>\$ 146,062</b>	<b>\$ 148,247</b>	<b>\$ 151,200</b>	<b>\$ 157,050</b>	<b>3.9%</b>
Prof/Tech Services	\$ 6,631	\$ 415	\$ 5,000	\$ 6,500	30.0%
Advertising	\$ 906	\$ 1,887	\$ 5,000	\$ 5,000	0.0%
Employee Physicals	\$ 8,615	\$ 24,430	\$ 18,000	\$ 18,500	2.8%
DOT Certifications	\$ 3,544	\$ 3,850	\$ 3,600	\$ 4,000	11.1%
Training Initiatives	\$ 12,896	\$ -	\$ 5,000	\$ 5,000	0.0%
Funding for Non Union P&C	\$ -	\$ -	\$ 40,000	\$ 85,000	112.5%
<b>Division Expenses</b>	<b>\$ 32,592</b>	<b>\$ 30,582</b>	<b>\$ 76,600</b>	<b>\$ 124,000</b>	<b>61.9%</b>



## Town Manager's Office Overview

Under the Reading Home Rule Charter, the Town Manager is appointed by the Select Board and serves as the Chief Administrative Officer to be responsible 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.

## Division Activities

- As part of Incident Command Structure leadership, respond to Covid-19 pandemic with regards to the health of the Reading community as well as the Town/School organizations.
- Maintain oversight of all typical annual Town operational activities.
- Supervise Town capital projects and change schedules in light of covid-19 impacts.
- Oversee budget and financial long-term planning.
- Plan transition to new Town Manager.

## FY23 Budget Summary

The new 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 have become difficult to predict, as a few complex and time-consuming issues have come before the Select Board. In order to provide more funding to volunteer boards, the Select Board has received a \$15,000 reserve fund allocation. For the first-year, a suggestion to continue funding \$1,500 each for the Town Forest, Trails, and Historic are requested, as their funding has been removed from other departments. The Town Manager Reserves are reduced and should no longer fund Board and Committee requests. The Cultural Council line is continued because of their long-lead time to give out grants, but it is possible this could be rolled into the Select Board reserve fund in future years.

Town Manager's Office	Town MeetingTown Manager				
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change
Town Manager	\$ 188,383	\$ 193,852	\$ 199,900	\$ 192,000	-4.0%
<b>Division Wages</b>	<b>\$ 188,383</b>	<b>\$ 193,852</b>	<b>\$ 199,900</b>	<b>\$ 192,000</b>	<b>-4.0%</b>
P&C Insurance	\$ 491,640	\$ 538,523	\$ 660,000	\$ 680,000	3.0%
Town Counsel	\$ 269,381	\$ 302,017	\$ 270,000	\$ 275,000	1.9%
Other legal	\$ 18,927	\$ 23,251	\$ 40,000	\$ 40,000	0.0%
Town Mgr Reserves	\$ 3,127	\$ 6,555	\$ 20,000	\$ 15,000	-25.0%
Town Mgr other	\$ 30,645	\$ (15,400)	\$ -	\$ -	
Cultural Council	\$ 5,000	\$ 8,000	\$ 8,000	\$ 8,000	0.0%
Select Board	\$ 2,972	\$ 1,608	\$ 2,600	\$ 17,600	576.9%
Finance Committee	\$ 59,780	\$ 40,280	\$ 68,600	\$ 70,600	2.9%
<b>Division Expenses</b>	<b>\$ 881,472</b>	<b>\$ 904,834</b>	<b>\$ 1,069,200</b>	<b>\$ 1,106,200</b>	<b>3.5%</b>

## Town Clerk Office/Elections

### 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 Office is responsible for providing reliable and efficient service to the public, and to keep and preserve all public records and historic documents, for current and future residents.

## Division Activities

Town Clerk is the Primary Public Records Access Officer for Town, School, Library, Fire and Light departments

- Run efficient Elections and Town Meetings
- Centralized Document Storage for Town and Schools
- Local and Federal Census

## FY23 Budget Summary

There is a significant increase in the elections line items this year due to a tripling of elections in the fiscal year. Due to the increased complexity of public records requests (PRR), it is suggested that upon a retirement this summer that the Assistant Town Clerk position receive a classification upgrade and the Town Clerk be encouraged to share the PRR responsibility in the office.

## FY23 Budget Town Clerk Office Wages and Expenses

Town Clerk's Office	FY20 Actual	FY21 Actual	Town Meeting	Town Manager		
			FY22 BUDGET	FY23 Budget	Change	
Town Clerk	\$ 88,448	\$ 90,629	\$ 93,000	\$ 96,600	3.9%	
Assistant Town Clerk	\$ 58,053	\$ 59,492	\$ 61,050	\$ 63,350	3.8%	
Buyback	\$ 381	\$ 3,536	\$ -	\$ -		
<b>Division Wages</b>	<b>\$ 146,882</b>	<b>\$ 153,656</b>	<b>\$ 154,050</b>	<b>\$ 159,950</b>	<b>3.8%</b>	
Prof/Tech Services	\$ 220	\$ (1,397)	\$ 6,000	\$ 5,000	-16.7%	
<b>Division Expenses</b>	<b>\$ 220</b>	<b>\$ (1,397)</b>	<b>\$ 6,000</b>	<b>\$ 5,000</b>	<b>-16.7%</b>	

## FY23 Budget Elections Wages and Expenses

Elections	FY20 Actual	FY21 Actual	Town Meeting	Town Manager		
			FY22 BUDGET	FY23 Budget	Change	
Election Workers	\$ 39,306	\$ 89,935	\$ 25,000	\$ 80,000	220.0%	
Registrars	\$ 2,365	\$ 2,072	\$ 2,500	\$ 2,500	0.0%	
Town Meeting Monitor	\$ 806	\$ -	\$ 1,500	\$ 1,000	-33.3%	
State Grant support	\$ (3,056)	\$ (23,460)	\$ -	\$ (17,500)	100.0%	
<b>Division Wages</b>	<b>\$ 39,421</b>	<b>\$ 68,547</b>	<b>\$ 29,000</b>	<b>\$ 66,000</b>	<b>127.6%</b>	
Elections expenses	\$ 20,719	\$ 28,903	\$ 22,000	\$ 29,500	34.1%	
Census expenses	\$ 3,652	\$ 8,076	\$ 10,000	\$ 12,000	20.0%	
Town Meeting expenses	\$ 1,609	\$ 255	\$ 2,000	\$ 2,000	0.0%	
<b>Division Expenses</b>	<b>\$ 25,981</b>	<b>\$ 37,234</b>	<b>\$ 34,000</b>	<b>\$ 43,500</b>	<b>27.9%</b>	

## Public Services Department

### 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.

### FY23 Budget Summary

As shown below, the PSD FY23 budget is increased by 2.2%. Some organizational changes are reflected in this budget with a heavier reliance on outsourced professional services than in past years.

Historical Commission expenses (formerly in PSD) have moved to the Select Board budget.

Divisions	Town Meeting					Town Manager
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change	
Administration	\$ 316,795	\$ 316,020	\$ 364,050	\$ 369,900	1.6%	
Community Services	\$ 535,160	\$ 458,656	\$ 613,600	\$ 639,975	4.3%	
Community Development	\$ 524,326	\$ 444,262	\$ 623,150	\$ 627,775	0.7%	
<b>Department Total</b>	<b>\$ 1,376,281</b>	<b>\$ 1,218,938</b>	<b>\$ 1,600,800</b>	<b>\$ 1,637,650</b>	<b>2.3%</b>	

### Line H91 - FY23 Public Services Wages

Divisions	Town Meeting					Town Manager
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change	
Administration	\$ 294,702	\$ 305,061	\$ 324,050	\$ 324,900	0.3%	
Community Services	\$ 369,397	\$ 339,214	\$ 458,100	\$ 484,475	5.8%	
Community Development	\$ 530,566	\$ 468,978	\$ 594,150	\$ 567,775	-4.4%	
<b>Department Wages</b>	<b>\$ 1,194,664</b>	<b>\$ 1,113,253</b>	<b>\$ 1,376,300</b>	<b>\$ 1,377,150</b>	<b>0.1%</b>	

### Line H92 - FY23 Public Services Expenses

Divisions	Town Meeting					Town Manager
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change	
Administration	\$ 22,093	\$ 10,959	\$ 40,000	\$ 45,000	12.5%	
Community Services	\$ 165,764	\$ 119,442	\$ 155,500	\$ 155,500	0.0%	
Community Development	\$ (6,240)	\$ (24,716)	\$ 29,000	\$ 60,000	106.9%	
<b>Department Expenses</b>	<b>\$ 181,617</b>	<b>\$ 105,685</b>	<b>\$ 224,500</b>	<b>\$ 260,500</b>	<b>16.0%</b>	

## Administration 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.

## FY23 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					Change
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget		
Assistant Town Manager	\$ 134,635	\$ 135,355	\$ 139,000	\$ 141,450		1.8%
Support Staff	\$ 153,009	\$ 165,724	\$ 172,550	\$ 178,450		3.4%
Overtime	\$ 5,769	\$ 3,981	\$ 12,500	\$ 12,500		0.0%
Revolving Fund support	\$ -	\$ -	\$ -	\$ (7,500)		-100.0%
Buyback	\$ 1,288	\$ -	\$ -	\$ -		
<b>Division Wages</b>	<b>\$ 294,702</b>	<b>\$ 305,061</b>	<b>\$ 324,050</b>	<b>\$ 324,900</b>		0.3%
Outsourced Prof Svcs	\$ (135)	\$ (6,371)	\$ 5,000	\$ 10,000		100.0%
Prof. Development	\$ 7,442	\$ 2,390	\$ 10,000	\$ 10,000		0.0%
Office Supplies	\$ 6,351	\$ 4,063	\$ 9,000	\$ 9,000		0.0%
Mileage	\$ 7,828	\$ 6,386	\$ 10,000	\$ 10,000		0.0%
Advertising/Utilities	\$ 607	\$ 4,492	\$ 6,000	\$ 6,000		0.0%
<b>Division Expenses</b>	<b>\$ 22,093</b>	<b>\$ 10,959</b>	<b>\$ 40,000</b>	<b>\$ 45,000</b>		12.5%

## Community Services

### Overview

Community Services includes:

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

## FY23 Budget Summary

Due to the pandemic, virtual tools were used to deliver services and “drive-up” programs were offered including tax preparation services. EHS provided thousands of calls to our seniors to offer a friendly voice and lend an ear. The Pleasant Street Center reopened slowly and has not fully returned to offering all activities prior to the pandemic.

Increased hours have been implemented for some part-time staff in EHS and is requested in FY23 for Recreation staff.

			Town Meeting Town Manager		
Community Services	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change
Community Svcs Director	\$ 28,707	\$ 83,133	\$ 87,325	\$ 88,900	1.8%
Elder/Human Services	\$ 190,365	\$ 149,938	\$ 227,900	\$ 246,175	8.0%
Recreation	\$ 109,830	\$ 106,143	\$ 110,425	\$ 116,200	5.2%
Veteran's Services	\$ 40,494	\$ -	\$ 32,450	\$ 33,200	2.3%
<b>Comm Services Wages</b>	<b>\$ 369,397</b>	<b>\$ 339,214</b>	<b>\$ 458,100</b>	<b>\$ 484,475</b>	<b>5.8%</b>
Elder/Human Svcs Administrat	\$ 38,808	\$ 4,624	\$ 68,700	\$ 75,000	9.2%
Senior Center Coordinator	\$ 31,090	\$ 38,041	\$ 26,300	\$ 34,125	29.8%
Van Drivers	\$ 51,553	\$ 43,949	\$ 70,000	\$ 70,100	0.1%
Nurse Advocate	\$ 67,375	\$ 69,138	\$ 71,000	\$ 73,800	3.9%
Senior Case Manager	\$ 54,902	\$ 56,451	\$ 57,900	\$ 60,150	3.9%
Overtime	\$ 4,304	\$ 3,182	\$ 1,000	\$ -	-100.0%
Buyback	\$ 7,781	\$ -	\$ -	\$ -	
Grants/Offsets	\$ (65,448)	\$ (65,448)	\$ (67,000)	\$ (67,000)	0.0%
<b>Elder/Human Service Wages</b>	<b>\$ 190,365</b>	<b>\$ 149,938</b>	<b>\$ 227,900</b>	<b>\$ 246,175</b>	<b>8.0%</b>
Recreation Administrator	\$ 72,817	\$ 74,609	\$ 76,600	\$ 79,600	3.9%
Recreation Coordinator	\$ 35,891	\$ 31,533	\$ 33,825	\$ 36,600	8.2%
Overtime	\$ 1,122	\$ -	\$ -	\$ -	
Buyback	\$ -	\$ -	\$ -	\$ -	
<b>Recreation Wages</b>	<b>\$ 109,830</b>	<b>\$ 106,143</b>	<b>\$ 110,425</b>	<b>\$ 116,200</b>	<b>5.2%</b>
Veteran's Service Officer	\$ 40,494	\$ -	\$ 32,450	\$ 33,200	2.3%
<b>Veteran's Service Wages</b>	<b>\$ 40,494</b>	<b>\$ -</b>	<b>\$ 32,450</b>	<b>\$ 33,200</b>	<b>2.3%</b>

		Town Meeting Town Manager				
Community Services	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change	
Elder/Human Services	\$ 23,735	\$ 21,836	\$ 29,500	\$ 29,500	0.0%	
Recreation (Revolving Fund)	\$ -	\$ -	\$ -	\$ -	0.0%	
Veteran's Services	\$ 142,029	\$ 97,607	\$ 126,000	\$ 126,000	0.0%	
<b>Comm Services Expenses</b>	<b>\$ 165,764</b>	<b>\$ 119,442</b>	<b>\$ 155,500</b>	<b>\$ 155,500</b>	<b>0.0%</b>	
Community Organizations	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	0.0%	
Meal Delivery	\$ 5,593	\$ 5,567	\$ 11,000	\$ 11,000	0.0%	
Programs	\$ 7,505	\$ 7,477	\$ 3,000	\$ 3,000	0.0%	
Volunteer Support	\$ 161	\$ 120	\$ 1,000	\$ 1,000	0.0%	
Other	\$ 3,476	\$ 1,671	\$ 7,500	\$ 7,500	0.0%	
<b>Elder/Human Service Expenses</b>	<b>\$ 23,735</b>	<b>\$ 21,836</b>	<b>\$ 29,500</b>	<b>\$ 29,500</b>	<b>0.0%</b>	
Recreation (Revolving Fund)	\$ -	\$ -	\$ -	\$ -	0.0%	
<b>Recreation Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	
Veteran's	\$ 142,029	\$ 97,607	\$ 126,000	\$ 126,000	0.0%	
<b>Veteran's Expenses</b>	<b>\$ 142,029</b>	<b>\$ 97,607</b>	<b>\$ 126,000</b>	<b>\$ 126,000</b>	<b>0.0%</b>	

## Elder & Human Services

Elder and Human Services (EHS) provides programs and services to Reading residents of all ages. EHS makes referrals, connects residents to regional support programs, provides transportation, coordinates volunteer services and operates The Pleasant Street Center (PSC), "Reading's gathering place for seniors." On March 18, 2020 (per order of the Reading Board of Health) the PSC closed to the public due to COVID-19 to protect the safety of our most vulnerable population and subsequently reopened in June of 2021 with limited programming.

The EHS staff has provided a much-needed bridge to reassure seniors that assistance was just a phone call away. Assisting seniors battle social isolation during the pandemic has been an important role that EHS staff has played.

**Safety for all remained Priority One!**

## Division Activities

- PSC reopened on June 14, 2021, to an overwhelmingly positive response. Limited class sizes and social distancing maintained a safe environment.
- Senior Case Worker continued increased referrals to the food pantry.
- Worked with Dementia Friendly Reading on a Neighborly Notes program. Provided Memory Café programs via ZOOM
- Along with Trust Fund Commissioners, negotiated with a new provider for medical transportation through the Reading Response Program. PSC van renewed transportation for shopping trips to the delight of all seniors.
- Continued Chromebook Loaner program (with training) to help those who were previously hesitant about using technology.
- Organized give away events (via drive-up at the PSC) were one way to engage with Seniors. This included distributing Harrows chicken pies, PSC mugs, cupcakes, and other treats.
- Coordinated donation and delivery of Thanksgiving meals and Christmas meals to frail and homebound seniors.
- Assisted in coordination of successful Thanksgiving and Christmas Adopt-a-Family events to 150 deserving families.
- Year 2 of the Hillview Thanksgiving drive up meal program, hosted by State Reps, provided all the fixings for a Holiday meal.
- Nurse advocate worked closely with the Health Department to track COVID cases and perform important contact tracing.
- Assisted with AARP tax preparations to over 150 seniors.

## **Recreation Overview**

Recreation programs are broad-based to meet the recreational needs of all segments of the population. The division continually updated its programming to meet the changing needs of the community. Summer camp (Day-cation) and many in-person programs returned to the delight of children and parents. Staff worked closely with the Board of Health to guide organizations to rent field space with appropriate waivers and protocols.

**Safety for all was Priority One!**

## **Division Activities**

- Turned back proceeds from revenue generated by Rec Revolving Fund.
- Nashoba ski and snowboard program, Day-cation, Sunday basketball, indoor pickleball and many other in person activities safety returned.
- Birch Meadow Working Group Master Plan well received by community and relevant boards. Town Meeting approved \$150k design money to move forward on Phase 1.
- Bancroft Ave. tot lot playground improvement along with yearly inspections and repairs to several playgrounds moved forward.
- Collaborated with the School Athletic Department and managed the field schedule and permitting for over 20 fields before and during COVID.

## **Veterans Services Overview**

The Veterans Services Officer identifies Reading veterans and their families in need of service and provides information and access to the services for which they are eligible under the law. The VSO utilizes the MA Department of Veterans Services, with medical assistance, financial aid, assistance with state applications for benefits, and administration of veteran's benefits provided by the U.S. Department of Veterans Affairs.

## **Division Activities**

- Memorial Day and Veterans Day Ceremonies returned with some normalcy. Veterans Day on the Town Common had one of largest turnouts ever, just before the surge.
- VSO renewed in person meetings to process a pent-up demand of VA disability and pension claims. Federal VA benefits represent more than \$4.3 million to the community.
- Scuttlebutt Veterans group met under the tent at the PSC. Need for socialization never more pressing.
- Continued management of CH 115 assistance program. The caseload and expenditures decreased slightly due to deaths and recipients moving out of town.
- All services continued and developed efficiencies by electronically exchanging documentation.

## Community Development

### Overview

Community Development includes: Planning & Economic Development; Inspections; Conservation and Historic.

Community Development staff are very busy working with many community partners and the State on a wide range of projects.

## FY23 Budget Summary

For example, a downtown organization independent of the Town government is being discussed with many downtown stakeholders.

Affordable Housing is changed to an outsourced regional agreement, and the costs are moved to expenses.

Community Development	Town Meeting Town Manager				
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change
Community Devel Director	\$ 79,233	\$ 82,627	\$ 96,425	\$ 100,150	3.9%
Planning & Econ Devel	\$ 151,245	\$ 155,613	\$ 175,850	\$ 144,200	-18.0%
Inspections	\$ 229,160	\$ 160,737	\$ 250,000	\$ 248,750	-0.5%
Conservation	\$ 70,928	\$ 70,001	\$ 71,875	\$ 74,675	3.9%
Historic	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Comm Development Wages</b>	<b>\$ 530,566</b>	<b>\$ 468,978</b>	<b>\$ 594,150</b>	<b>\$ 567,775</b>	<b>-4.4%</b>
Planning Staff	\$ 58,999	\$ 60,472	\$ 62,050	\$ 72,100	16.2%
Permits Coordinator	\$ 65,940	\$ 67,571	\$ 71,000	\$ 72,100	1.5%
Regl Affordable Hsng Coord	\$ 47,814	\$ 48,817	\$ 58,650	\$ -	-100.0%
Econ Devel Staff	\$ 97,369	\$ 94,545	\$ 104,150	\$ 97,750	-6.1%
Overtime	\$ -	\$ 1,208	\$ -	\$ -	0.0%
Offsets	\$ (120,000)	\$ (117,000)	\$ (120,000)	\$ (97,750)	-18.5%
Buybacks	\$ 1,122	\$ -	\$ -	\$ -	0.0%
<b>Planning/Ec Dev Wages</b>	<b>\$ 151,245</b>	<b>\$ 155,613</b>	<b>\$ 175,850</b>	<b>\$ 144,200</b>	<b>-18.0%</b>
Bulding Inspectors	\$ 196,401	\$ 130,329	\$ 220,000	\$ 218,750	-0.6%
Elec/Plumbing Insp	\$ 73,213	\$ 74,577	\$ 80,000	\$ 80,000	0.0%
Offsets	\$ (45,000)	\$ (48,000)	\$ (50,000)	\$ (50,000)	0.0%
Buybacks	\$ 4,547	\$ 3,832	\$ -	\$ -	0.0%
<b>Inspections Wages</b>	<b>\$ 229,160</b>	<b>\$ 160,737</b>	<b>\$ 250,000</b>	<b>\$ 248,750</b>	<b>-0.5%</b>
Conservation Administrator	\$ 70,255	\$ 72,001	\$ 73,875	\$ 76,675	3.8%
Offsets	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	0.0%
Buybacks	\$ 2,673	\$ -	\$ -	\$ -	0.0%
<b>Conservation Wages</b>	<b>\$ 70,928</b>	<b>\$ 70,001</b>	<b>\$ 71,875</b>	<b>\$ 74,675</b>	<b>3.9%</b>

Community Development	Town Meeting Town Manager				
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change
Planning & Econ Devel	\$ (6,429)	\$ (25,473)	\$ 27,500	\$ 60,000	118.2%
Inspections	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation	\$ -	\$ -	\$ -	\$ -	0.0%
Historic	\$ 190	\$ 757	\$ 1,500	\$ -	-100.0%
<b>Comm Development Expenses</b>	<b>\$ (6,240)</b>	<b>\$ (24,716)</b>	<b>\$ 29,000</b>	<b>\$ 60,000</b>	<b>106.9%</b>
Regl Afford Housing	\$ 16	\$ (13,233)	\$ 12,500	\$ 75,000	500.0%
Econ Development	\$ 3,555	\$ 1,259	\$ 35,000	\$ 20,000	-42.9%
Offsets	\$ (10,000)	\$ (13,500)	\$ (20,000)	\$ (35,000)	75.0%
<b>Planning &amp; Econ Devel</b>	<b>\$ (6,429)</b>	<b>\$ (25,473)</b>	<b>\$ 27,500</b>	<b>\$ 60,000</b>	<b>118.2%</b>



## Planning Division Overview & Activities

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.

-Development Administration: Downtown: The Postmark, Ace Flats, Rise 475, 14 Chapin Ave, The Chronicle, 18 Woburn Street, 6 Chute Street, 459 Main Street; South Main St: 24-unit housing redevelopment at former Smith Oil site, 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; Town Projects: Auburn Street Water Tank, Gazebo Circle Pump Station; Other: Eaton Lakeview 40B, Meadowbrook Golf Club, Johnson Woods, Minor Site Plan Reviews (i.e., Outdoor Commerce, Dining, Programming and Storage applications) & Sign Permits.

-Zoning Bylaw Amendments: Staff working with CPDC on a broad public engagement process around potential Zoning Bylaw Amendments to the Downtown Smart Growth District 40R Overlay; future amendments may include modernizing the Use Table and Use Definitions; 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 Town maintains 10.55% at least until the 2020 Census denominator is determined [official number expected in 2022].

-MNRHSO: The MetroNorth Regional Housing Services Office added the City of Woburn in 2020 and is looking to potentially add a 6<sup>th</sup> community in 2022 as well as change to a consultant-led service model.

-ReImagine Reading: Grant-funded effort to establish downtown district management organization; after a year of outreach, a Steering Committee was formed to take lead on potential creation of Business Improvement District (BID) in 2021 and 2022.

-Downtown Parking: Staff working closely with the Parking Advisory & Recommendations Committee (PARC) as they conduct meetings and public outreach to gather input and determine changes to the downtown parking system to recommend to the Select Board.

-Bicycle Parking: Staff procured a bike shelter for the depot.

-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.

-Green Communities Designation: Staff worked with MAPC to successfully complete the 5 criteria needed for Green Communities Designation; an application for designation was submitted to DOER in December 2021.

-Local Rapid Recovery Plan (LRRP): Staff received a grant to work with a consultant and subject matter experts on a series of actionable and tangible recommendations for projects – public, private, technical, regulatory – to assist downtown businesses with pandemic recovery and resilience-building.

-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: Staff working with Green International Associates on analysis and potential redesign concepts for the corridor and key feeder streets and intersections.

-Municipal Vulnerability Preparedness (MVP): Staff worked with consultant to be designated an MVP community in fall 2020, which unlocks grant opportunities that staff are considering applying for in 2022.

-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 2022.

## Economic Development 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.

## Activities

### Grants Received (2020-2021)

- \$15,000 DHCD Massachusetts Downtown Initiative (BID) – to support business improvement district initiative
- \$25,000 MassDevelopment Real Estate Technical Services (BID) – to business improvement district initiative
- \$60,000 DHCD Massachusetts Downtown Initiative (LRRP) – to support action planning for COVID recovery
- \$260,000 CDBG-CV Microenterprise Grant- Direct financial assistance for income eligible small businesses

### State Earmarks Received by Reading (2021)

- \$10,000 Community Garden
- \$50,000 Upper Haven Street Parking Lot Design
- \$50,000 Eastern Gateway Pedestrian Accessibility

### Economic Development Initiatives

- **COVID-19 Response: CDBG-CV Microenterprise Grant**–Funded direct support to income eligible small businesses. Reading businesses directly received \$260,000. This funding was in addition to the more than \$34 million in federal funding received by Reading businesses through a variety of federal Small Business Administration (SBA) COVID related grants and loans.
- **Local Rapid Recovery Action Planning** (June-October) – This grant funded program provided technical assistance to develop actionable, project-based recovery plans for downtown Reading.
- **Economic Development Summit**- The Division organized and hosted its 5<sup>th</sup> Economic Development Summit.
- **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/>
- **Downtown Artbox Map and Self-Guided Tour**- Created an online mapping tool and self-guided tour of the downtown artboxes. The Town also hosted an in person public walking tour in partnership with Walkable Reading, Reading Historical Commission, and several artists. More than 50 people attended this event, bringing foot-traffic to downtown through public art initiatives.
- **Bistro Table Program Expansion**- The Bistro Table Program was expanded to include four (4) more bistro table sets. The following businesses have volunteered this season to bring tables outside and inside each day during their business hours. This program is very well received particularly at Haven Street and has provided flexible space for customers and employees alike.
- **Downtown Public Art Lighting Installation**- The Town is planning to pilot a decorative professionally designed and engineered lighting installation to create a destination and draw customers to lower Haven Street.
- **Business Openings (2021)** – Ten new business openings including five food establishments, two personal service, 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 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.

## **Division Activities**

All 4 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. During the pandemic, the inspectors created safety protocols to assure that inspections could occur and construction could continue. The Permits Coordinator helped with the migration to the new online permitting software, which also required training staff.

## **Conservation 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.

## **Division Activities**

Conservation Division Activities include: leading the update on the Open Space and Recreation Plan; overseeing the DCR Trail grant connecting trails near Willow, Lowell & Hunt streets and opening up inaccessible land; 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 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).

## **Division Activities**

The HDC met 10 times which was on an as-needed basis. The RHC met 12 times and reviewed 3 demolition delay applications.

# Finance Department

## Department Overview

The Finance Department maintains timely and accurate financial records on all financial activities of the Town; administers internal financial controls; facilitates the evaluation of the Town's financial condition; ensures that the delivery of Town services is done 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 Finance Director and department head.

## FY23 Budget Summary

The Finance Department's budget is increased by 3.9% when compared to the previous year.

Wages are +4.2% staffing remains consistent with prior years with the exception of a few additional hours per week being added to a part-time position within the Finance Division.

Expenses are +2.2% due to modest increases in Assessor professional development and inspections.

Divisions	FY20 Actual	FY21 Actual	Town Meeting Town Manager		Change
			FY22 BUDGET	FY23 Budget	
Accounting	\$ 259,979	\$ 275,321	\$ 314,750	\$ 328,050	4.2%
Assessor	\$ 145,264	\$ 150,300	\$ 166,450	\$ 175,200	5.3%
Finance	\$ 430,269	\$ 447,692	\$ 472,400	\$ 487,450	3.2%
<b>Department Total</b>	<b>\$ 835,512</b>	<b>\$ 873,313</b>	<b>\$ 953,600</b>	<b>\$ 990,700</b>	<b>3.9%</b>

## Line I91 – FY23 Finance Wages

Divisions	FY20 Actual	FY21 Actual	Town Meeting Town Manager		Change
			FY22 BUDGET	FY23 Budget	
Accounting	\$ 258,777	\$ 273,150	\$ 309,300	\$ 323,050	4.4%
Assessor	\$ 66,646	\$ 68,176	\$ 69,850	\$ 72,400	3.7%
Finance	\$ 399,972	\$ 416,889	\$ 422,200	\$ 439,600	4.1%
<b>Department Wages</b>	<b>\$ 725,395</b>	<b>\$ 758,216</b>	<b>\$ 801,350</b>	<b>\$ 835,050</b>	<b>4.2%</b>

## Line I92 – FY23 Finance Expenses

Divisions	FY20 Actual	FY21 Actual	Town Meeting Town Manager		Change
			FY22 BUDGET	FY23 Budget	
Accounting	\$ 1,201	\$ 2,170	\$ 5,450	\$ 5,000	-8.3%
Assessor	\$ 78,618	\$ 82,123	\$ 96,600	\$ 102,800	6.4%
Finance	\$ 30,297	\$ 30,803	\$ 50,200	\$ 47,850	-4.7%
<b>Department Expenses</b>	<b>\$ 110,117</b>	<b>\$ 115,097</b>	<b>\$ 152,250</b>	<b>\$ 155,650</b>	<b>2.2%</b>

## Department Highlights

- Provides support to Town, School and Light departments
- 1,200 employees on payroll – biweekly; 9,000 quarterly property tax billing; 26,000 yearly bills - motor vehicle excise billing; 28,000 invoices processed and paid per year; 125,000 cash receipts processed per year

## Accounting 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 are in compliance with legal requirements and are properly recorded on a timely basis. The Accounting Division oversee 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 so that it conforms to GAAP and complies with Massachusetts General Laws and Regulations.

## 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
- 28,000 payments processed for Town, School, and RMLD
- Review and update department policies

	Town Meeting Town Manager				
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change
Town Accountant	\$ 122,400	\$ 123,041	\$ 126,300	\$ 128,600	1.8%
Asst. Town Accountant	\$ 45,233	\$ 72,001	\$ 73,900	\$ 76,750	3.9%
Support Staff	\$ 90,047	\$ 74,473	\$ 106,600	\$ 115,200	8.1%
Overtime	\$ 376	\$ 1,371	\$ 2,500	\$ 2,500	0.0%
Buyback	\$ 721	\$ 2,263	\$ -	\$ -	
<b>Division Wages</b>	<b>\$ 258,777</b>	<b>\$ 273,150</b>	<b>\$ 309,300</b>	<b>\$ 323,050</b>	<b>4.4%</b>
Prof. Development	\$ 1,201	\$ 1,051	\$ 4,700	\$ 4,200	-10.6%
Office Supplies	\$ -	\$ 1,119	\$ 750	\$ 800	6.7%
<b>Division Expenses</b>	<b>\$ 1,201</b>	<b>\$ 2,170</b>	<b>\$ 5,450</b>	<b>\$ 5,000</b>	<b>-8.3%</b>

## Assessing 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 the purpose of taxation. This is accomplished through the maintenance and administration of all property tax data records.

In addition, the department also administers motor vehicle excise tax, real, personal and motor vehicle excise tax abatements, and all statutory tax exemptions as allowed by law. Assessment of property is the first step in the process of tax revenue collection for the Town of Reading.

The Assessment Division's function is to provide for the fair and equitable assessment of all taxable real and personal property. A three-member 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.

## Division Activities

- Advertised and administered the Senior Tax Relief program without additional staffing
- Collaborated with the Town Accountant on the certification and setting of the 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 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

	Town Meeting Town Manager					
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change	
Assistant Assessor	\$ 66,646	\$ 68,176	\$ 69,850	\$ 72,400	3.7%	
<b>Division Wages</b>	<b>\$ 66,646</b>	<b>\$ 68,176</b>	<b>\$ 69,850</b>	<b>\$ 72,400</b>	<b>3.7%</b>	
Regional Assessor	\$ 67,237	\$ 69,254	\$ 76,000	\$ 77,500	2.0%	
Revaluation	\$ -	\$ 1,500	\$ -	\$ -		
Appraisals/Inspections	\$ 9,740	\$ 8,700	\$ 13,000	\$ 15,500	19.2%	
Prof. Development	\$ 1,375	\$ 1,509	\$ 6,000	\$ 8,200	36.7%	
Supplies&Mileage	\$ 266	\$ 1,161	\$ 1,600	\$ 1,600	0.0%	
<b>Division Expenses</b>	<b>\$ 78,618</b>	<b>\$ 82,123</b>	<b>\$ 96,600</b>	<b>\$ 102,800</b>	<b>6.4%</b>	

## General Finance Overview

**Collections:** is responsible for collecting all taxes and other charges (including water/sewer/storm water bills). They also receive and process all deposits (such as schools and recreation).

**Treasury** is responsible for providing the cash for the operation of all Town, School and Light Department functions on a timely basis. In addition, it conducts all borrowing and investing activities.

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

## Division Activities

- AAA bond rating
- Cash management for Town/School, RMLD and Retirement
- Processed biweekly payroll for approximately 1,200 employees
- 128,000 payments received and processed
- Implement new Cash Management module; Assisted with implementation of HR module
- Compilation of Treasury Procedure Manual
- Debt management and issuance

	Town Meeting Town Manager					
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change	
Treasurer	\$ 91,681	\$ 93,943	\$ 96,400	\$ 100,125	3.9%	
Assistant Treasurer	\$ 66,194	\$ 67,844	\$ 69,600	\$ 72,350	4.0%	
Collector	\$ 74,000	\$ 75,844	\$ 77,800	\$ 80,850	3.9%	
Support Staff	\$ 163,388	\$ 168,422	\$ 175,400	\$ 184,275	5.1%	
Overtime	\$ -	\$ -	\$ 3,000	\$ 2,000	-33.3%	
Buyback	\$ 4,708	\$ 10,836	\$ -	\$ -		
<b>Division Wages</b>	<b>\$ 399,972</b>	<b>\$ 416,889</b>	<b>\$ 422,200</b>	<b>\$ 439,600</b>	<b>4.1%</b>	
Printing Services	\$ 13,965	\$ 13,187	\$ 17,500	\$ 16,500	-5.7%	
Banking Services	\$ 4,780	\$ 9,106	\$ 12,000	\$ 12,000	0.0%	
Tax Title Services	\$ 6,630	\$ 1,237	\$ 8,000	\$ 7,500	-6.3%	
Prof. Development	\$ 11,979	\$ 10,343	\$ 22,500	\$ 22,000	-2.2%	
Office Supplies	\$ 1,505	\$ 300	\$ 3,900	\$ 3,350	-14.1%	
<b>Division Expenses</b>	<b>\$ 38,858</b>	<b>\$ 34,172</b>	<b>\$ 63,900</b>	<b>\$ 61,350</b>	<b>-4.0%</b>	

## 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.

### FY23 Budget

Combined FY23 budgets show a 3.2% increase, led by the need to add one support position in Public Health. The Town government is very appreciative that Town Meeting added a mental health position last spring, as mentioned before we would have requested it this year! We also appreciate the approval for debt authorization to allow Public Health to move their offices in upcoming months.

Department	FY20 Actual	FY21 Actual	Town Meeting Town Manager		Change
			FY22 BUDGET	FY23 Budget	
Public Health	\$ 217,881	\$ 294,483	\$ 388,400	\$ 421,325	8.5%
Fire/EMS	\$ 5,043,498	\$ 5,275,646	\$ 5,674,850	\$ 5,849,875	3.1%
Police	\$ 5,276,552	\$ 5,383,438	\$ 6,009,400	\$ 6,199,500	3.2%
Coalition	\$ 110,832	\$ 145,943	\$ 271,175	\$ 275,800	1.7%
Dispatch	\$ 646,031	\$ 653,452	\$ 677,000	\$ 696,425	2.9%
<b>DEPARTMENT TOTAL</b>	<b>\$ 11,294,794</b>	<b>\$ 11,752,963</b>	<b>\$ 13,020,825</b>	<b>\$ 13,442,925</b>	<b>3.2%</b>

### Line J91 – FY23 Budget Public Safety Wages

Department	FY20 Actual	FY21 Actual	Town Meeting Town Manager		Change
			FY22 BUDGET	FY23 Budget	
Public Health	\$ 165,126	\$ 228,858	\$ 306,900	\$ 339,825	10.7%
Fire/EMS	\$ 4,872,141	\$ 5,109,576	\$ 5,467,850	\$ 5,640,375	3.2%
Police	\$ 4,997,664	\$ 5,158,406	\$ 5,684,300	\$ 5,867,500	3.2%
Coalition	\$ 102,768	\$ 136,478	\$ 229,425	\$ 234,050	2.0%
Dispatch	\$ 630,924	\$ 630,943	\$ 639,000	\$ 657,925	3.0%
<b>DEPARTMENT WAGES</b>	<b>\$ 10,768,623</b>	<b>\$ 11,264,261</b>	<b>\$ 12,327,475</b>	<b>\$ 12,739,675</b>	<b>3.3%</b>

### Line J92 – FY23 Budget Public Safety Expenses

Department	FY20 Actual	FY21 Actual	Town Meeting Town Manager		Change
			FY22 BUDGET	FY23 Budget	
Public Health	\$ 52,755	\$ 65,625	\$ 81,500	\$ 81,500	0.0%
Fire/EMS	\$ 171,357	\$ 166,071	\$ 207,000	\$ 209,500	1.2%
Police	\$ 278,888	\$ 225,032	\$ 325,100	\$ 332,000	2.1%
Coalition	\$ 8,064	\$ 9,466	\$ 41,750	\$ 41,750	0.0%
Dispatch	\$ 15,108	\$ 22,509	\$ 38,000	\$ 38,500	1.3%
<b>DEPARTMENT EXPENSES</b>	<b>\$ 526,171</b>	<b>\$ 488,702</b>	<b>\$ 693,350</b>	<b>\$ 703,250</b>	<b>1.4%</b>



## Public Health Department

### Overview

We were thrilled to welcome our new Public Health Director late in the fall 2021. He was excited about the opportunity to work in the new structure within Public Safety, and will be exactly the right person to lead us ahead! The ongoing pandemic/endemic surely will impact the pace that happens. For now, we are organizing information and planning to digitize years of records, with Town Meeting's approval of an FY22 budget request in April, and then looking forward to relocating office space sometime in the fall 2022.

### FY23 Budget Summary

The department's FY23 budget is increased 8.5% compared to last year, the third consecutive year of well above average increases. This budget adds a clerical support staff position, as relying on shared staff at Town Hall will not be an option once the move to new offices is completed.

There is a reduction to the top wage as the Interim Health Director is removed from next year's budget, along with our thanks for tremendous service to our community in a time of great need!

Public Health	Town Meeting Town Manager				
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change
Health Director	\$ -	\$ 57,452	\$ 140,000	\$ 118,800	-15.1%
Health Agent	\$ 81,707	\$ 57,197	\$ -	\$ -	0.0%
Health Inspectors	\$ 66,521	\$ 80,139	\$ 61,000	\$ 60,700	-0.5%
Health Nurse	\$ 18,976	\$ 59,889	\$ 107,000	\$ 110,900	3.6%
Support Staff	\$ -	\$ -	\$ -	\$ 50,525	100.0%
Overtime	\$ 22	\$ 930	\$ 1,000	\$ 1,000	0.0%
Health Buyback	\$ -	\$ 7,750	\$ -	\$ -	0.0%
Health Grants/Offsets	\$ (2,100)	\$ (34,499)	\$ (2,100)	\$ (2,100)	0.0%
<b>Health Services Wages</b>	<b>\$ 165,126</b>	<b>\$ 228,858</b>	<b>\$ 306,900</b>	<b>\$ 339,825</b>	<b>10.7%</b>
Mosquito Control	\$ 42,722	\$ 42,990	\$ 45,000	\$ 46,000	2.2%
Animal Disposal	\$ 2,351	\$ (168)	\$ 10,000	\$ 10,000	0.0%
Professional Services	\$ 5,230	\$ 5,405	\$ 21,000	\$ 22,500	7.1%
Health Other	\$ 2,452	\$ 17,398	\$ 5,500	\$ 3,000	-45.5%
<b>Health Expenses</b>	<b>\$ 52,755</b>	<b>\$ 65,625</b>	<b>\$ 81,500</b>	<b>\$ 81,500</b>	<b>0.0%</b>

### Public Health Overview

We established an Incident Command Structure to guide us, and utilized the skills and commitment of our incredible staff to accomplish the enormous task of managing the COVID-19 public health crisis.

Investigation of positive COVID-19 cases and their close contacts was a massive undertaking that fell on our health department staff, primarily our public health nurses. They worked diligently and relentlessly through each surge to provide timely case investigation and contact tracing.

## **Public Health Overview (continued)**

The Environmental Health Staff continues to maintain our essential programs, including but not limited to food safety, housing, swimming pool, body art, tanning, and nuisance investigations. Staff continues to conduct compliance inspections of our regulated facilities when they can be completed safely.

Misinformation and disinformation are fueling vaccine hesitancy and discouraging communities from seeking out resources and services that could improve their lives. Our incessant dedication to combating misinformation, by promoting and supporting full vaccinations for COVID-19, is one of the most important tools we have used to reduce the transmission of COVID-19. We will continue to do all we can, and use every tool at our disposal, to ensure our citizens, employees, and their families, are vaccinated and protected from this virus.

## Fire/EMS 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 24hr 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.

## FY23 Budget Summary

The department's FY23 budget is increased 3.1% compared to last year. There are no changes in the amount of staffing, which leads to a 3.2% increase in wages. The department has 52 full time positions consisting of the Chief, Assistant Chief, one support staff, five Captains, four Lieutenants, and forty Privates and one support staff position shared with the Police department. Two firefighters also work after hours as part-time Fire Alarm Technicians. Overtime has been pressured by injured staff combined with new hires going through a long initial academy process.

Overall Expenses are up 1.2%. The only change is a slight increase in professional development expenses, caused by recent promotions.

	Town Meeting Town Manager				
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change
Fire Chief	\$ 167,390	\$ 174,108	\$ 177,000	\$ 184,850	4.4%
Assistant Fire Chief	\$ 127,054	\$ 138,246	\$ 140,200	\$ 128,000	-8.7%
EMS Director	\$ 7,558	\$ 9,827	\$ 12,500	\$ 12,500	0.0%
Support Staff	\$ 78,384	\$ 86,310	\$ 88,650	\$ 92,025	3.8%
Fire Alarm	\$ 13,202	\$ 6,407	\$ 20,000	\$ 20,000	0.0%
Captains	\$ 624,886	\$ 621,508	\$ 660,000	\$ 667,500	1.1%
Lieutenants	\$ 439,715	\$ 397,827	\$ 417,000	\$ 435,000	4.3%
Firefighters	\$ 3,001,131	\$ 3,185,068	\$ 3,430,000	\$ 3,578,000	4.3%
Grant Offset	\$ (218,929)	\$ (178,087)	\$ -	\$ -	0.0%
Overtime	\$ 631,750	\$ 593,328	\$ 522,500	\$ 522,500	0.0%
Buyback	\$ -	\$ 75,034	\$ -	\$ -	0.0%
<b>FIRE / EMS WAGES</b>	<b>\$ 4,872,141</b>	<b>\$ 5,109,576</b>	<b>\$ 5,467,850</b>	<b>\$ 5,640,375</b>	<b>3.2%</b>

	Town Meeting Town Manager				
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change
ALS Medical Supplies	\$ 37,598	\$ 45,994	\$ 60,000	\$ 60,000	0.0%
Ambulance Services	\$ 16,473	\$ 13,329	\$ 20,000	\$ 20,000	0.0%
Billing Services	\$ 32,148	\$ 33,947	\$ 37,000	\$ 37,000	0.0%
Supplies and Equipment	\$ 8,025	\$ 13,601	\$ 3,500	\$ 3,500	0.0%
Equipment Maintenance	\$ 10,416	\$ 8,096	\$ 17,000	\$ 17,000	0.0%
Miscellaneous	\$ 11,992	\$ 5,740	\$ 2,000	\$ 2,000	0.0%
Office Supplies and Equipment	\$ 301	\$ 338	\$ 1,000	\$ 1,000	0.0%
Professional Development	\$ 12,593	\$ 8,461	\$ 12,500	\$ 15,500	24.0%
Uniforms and Clothing	\$ 41,812	\$ 36,564	\$ 54,000	\$ 53,500	-0.9%
<b>FIRE /EMS EXPENSES</b>	<b>\$ 171,357</b>	<b>\$ 166,071</b>	<b>\$ 207,000</b>	<b>\$ 209,500</b>	<b>1.2%</b>

## Department Highlights

### Key Performance Data

	2019	2020	2021
<b>Total Emergency Responses</b>	4,094	3,889	4,248
Emergency Medical Responses	2,332	1,915	2,238
Fire and Emergency Responses	1,762	1,974	2,010
Mutual Aid Provided	193	285*	278*
Mutual Aid Received	278	196	264
Fire Inspections	1,106	849	900
Permits Issued	873	843	1,007
Training Hours	1,150	711	1,214
Permit Fees Received (Fiscal Year)	\$25,195	\$18,281	\$24,735
Ambulance Revenue Received (Fiscal Year)	\$865,762	\$820,212	\$737,534

\*Vehicle responses

### **Grants in Progress:**

- **\$604,839:** SAFER Grant: This grant pays a portion of the salary and benefits of four Firefighters over a 3 year period: \$604,839 total received \$549,370
- **\$5,281** SAFE. This is a State grant that provides funding to allow Firefighters to provide fire safety instruction to children.
- **\$2,680** Senior SAFE. This is a State grant that provides funding to allow Firefighters to provide fire safety instruction to our elderly population.
- **\$18,001** Firefighter Equipment Grant. This is a State program to increase safety for Firefighters. We have received a grant to make repairs to our radio system.

## 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.

## FY23 Budget Summary

The department's FY23 budget is increased 3.1% compared to last year. There are no significant changes to staffing levels. The Animal Control Officer is now regional and the Department has asked for funds to increase the Parking Enforcement Officer's hours from 22 to 32. The department has 46 sworn uniformed officers; and 2.5 FTE civilian staff plus 17 per-diem school crossing guards.

The Department remained busy during the pandemic, we did see a shift in the types of calls for service and are seeing a switch back to the types of calls that were pre-pandemic.

## FY23 Budget Police Wages

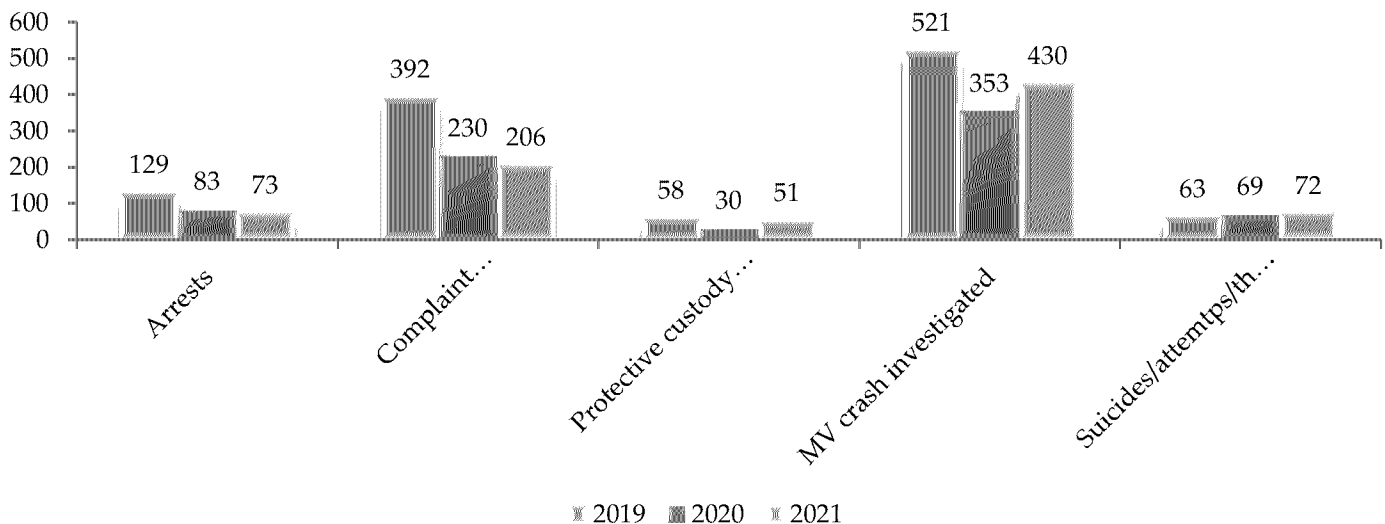
	Town Meeting Town Manager				
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change
Police Chief	\$ 60,977	\$ 186,526	\$ 193,000	\$ 200,150	3.7%
Deputy Police Chief	\$ 121,584	\$ 48,072	\$ 152,000	\$ 158,950	4.6%
Police Support Staff	\$ 129,914	\$ 151,491	\$ 155,200	\$ 161,000	3.7%
Parking Enforcement	\$ 17,527	\$ 2,776	\$ 30,000	\$ 37,500	25.0%
Animal Control	\$ 16,200	\$ 2,435	\$ -	\$ -	0.0%
Crossing Guards	\$ 148,227	\$ 113,168	\$ 175,100	\$ 178,400	1.9%
Lieutenants	\$ 529,943	\$ 517,134	\$ 563,500	\$ 581,000	3.1%
Sergeants	\$ 812,894	\$ 804,141	\$ 980,000	\$ 1,001,000	2.1%
Patrol Officers	\$ 1,861,818	\$ 1,844,917	\$ 2,265,000	\$ 2,350,000	3.8%
Detectives	\$ 771,842	\$ 785,871	\$ 718,000	\$ 737,000	2.6%
Training	\$ 13,256	\$ 69,396	\$ 30,000	\$ 45,000	50.0%
Overtime	\$ 491,752	\$ 566,772	\$ 412,500	\$ 415,500	0.7%
Fitness Stipend	\$ -	\$ -	\$ 7,500	\$ -	-100.0%
Cell Monitors	\$ 495	\$ 560	\$ 2,500	\$ 2,000	-20.0%
Buyback	\$ 21,234	\$ 65,146	\$ -	\$ -	0.0%
<b>POLICE WAGES</b>	<b>\$ 4,997,664</b>	<b>\$ 5,158,406</b>	<b>\$ 5,684,300</b>	<b>\$ 5,867,500</b>	<b>3.2%</b>

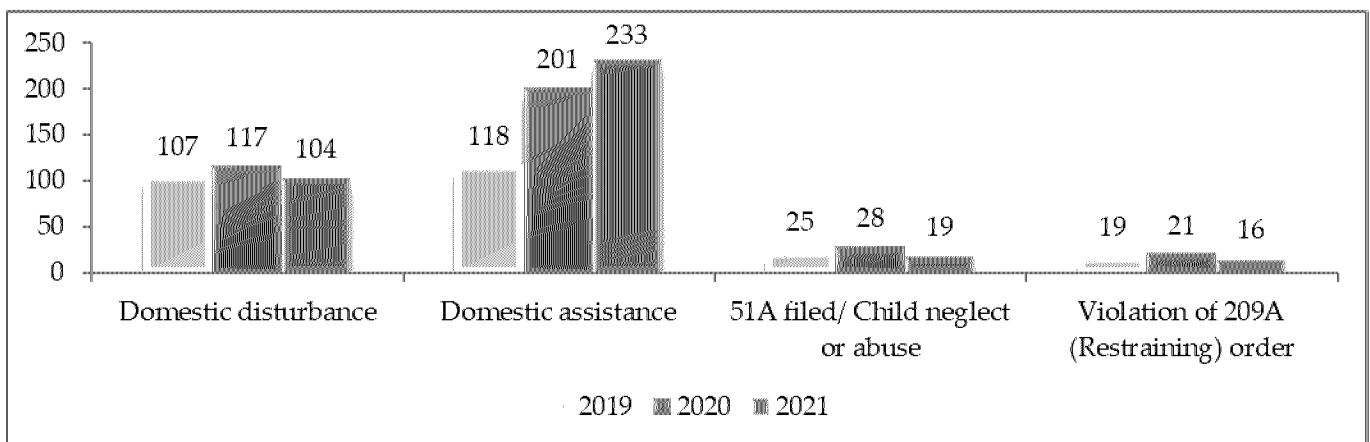
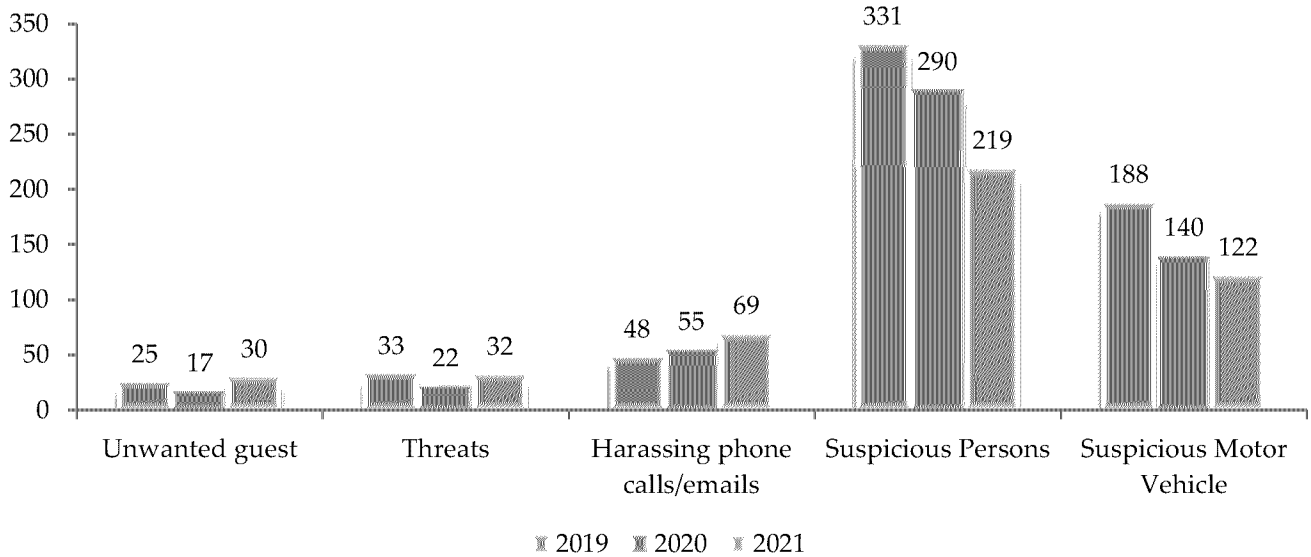
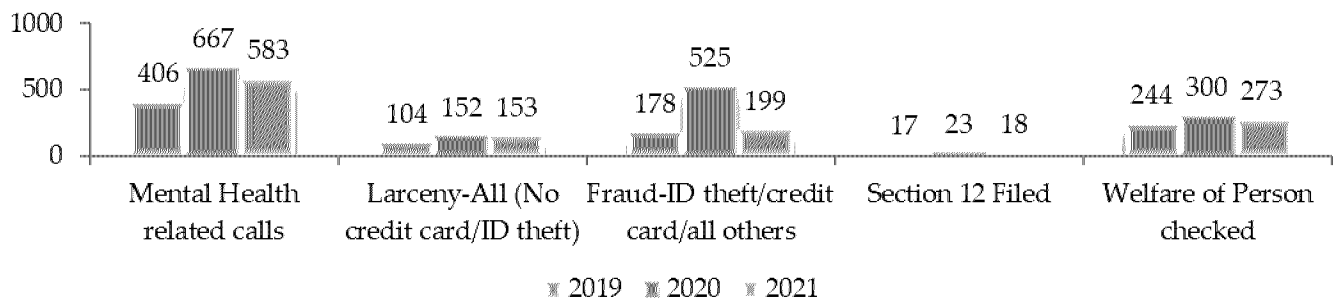
## FY23 Budget Police Expenses

			Town Meeting Town Manager		
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change
Police Cruisers	\$ 143,162	\$ 75,414	\$ 125,000	\$ 130,000	4.0%
Supplies and Equipment	\$ 21,237	\$ 41,055	\$ 41,000	\$ 40,500	-1.2%
Equipment Maintenance	\$ 21,303	\$ 16,968	\$ 35,500	\$ 35,500	0.0%
Regional Animal Control	\$ -	\$ -	\$ 25,000	\$ 25,000	0.0%
Miscellaneous	\$ 8,755	\$ 1,518	\$ 7,100	\$ 8,500	19.7%
Office Supplies, Equipment	\$ 29,650	\$ 16,681	\$ 21,000	\$ 21,000	0.0%
Professional Development	\$ 41,519	\$ 39,366	\$ 48,500	\$ 49,500	2.1%
Uniforms and Clothing	\$ 13,261	\$ 34,029	\$ 22,000	\$ 22,000	0.0%
<b>POLICE EXPENSES</b>	<b>\$ 278,888</b>	<b>\$ 225,032</b>	<b>\$ 325,100</b>	<b>\$ 332,000</b>	<b>2.1%</b>

### Department Highlights

- Participated in Incident Command related to Covid-19 pandemic, assisted in organizing any public health events.
- Increased our social media presence: currently 8,000+ followers on Facebook, 1,443+ on Instagram, and 11,200+ on Twitter. We actively post events, programs, and road closures due to accidents or active scenes; we strive to keep the community informed as best we can.
- The Department held a RAD (Women's Self-Defense) Class as well as a Citizen's Police Academy.
- The Department is actively working on hiring the Mental Health Clinician Position that Town meeting added.
- The Department has implemented the Taser program and has continued to train on de-escalation techniques as well as add more de-escalation tools for officers to utilize.





## Coalition 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. An independent community non-profit will form within the next two years. 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.

## FY23 Budget Summary

The Coalition budget is +1.7% for FY23, 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. The Coalition is active in the hiring process for the new Mental Health Clinician position.

	Town Meeting Town Manager				
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change
Coalition Director	\$ 86,546	\$ 91,159	\$ 93,025	\$ 96,600	3.8%
Clinician & Outreach	\$ 38,500	\$ 55,319	\$ 136,400	\$ 137,450	0.8%
Grant Offsets	\$ (22,278)	\$ (10,000)	\$ -	\$ -	0.0%
<b>COALITION WAGES</b>	<b>\$ 102,768</b>	<b>\$ 136,478</b>	<b>\$ 229,425</b>	<b>\$ 234,050</b>	<b>2.0%</b>
Mental Health Services	\$ -	\$ -	\$ 30,000	\$ 30,000	0.0%
Programs	\$ 6,400	\$ 6,000	\$ 8,000	\$ 8,000	0.0%
Supplies	\$ 2,500	\$ 2,066	\$ 2,500	\$ 2,500	0.0%
Professional Development	\$ 999	\$ 1,400	\$ 1,250	\$ 1,250	0.0%
Grant Offsets	\$ (1,835)	\$ -	\$ -	\$ -	0.0%
<b>COALITION EXPENSES</b>	<b>\$ 8,064</b>	<b>\$ 9,466</b>	<b>\$ 41,750</b>	<b>\$ 41,750</b>	<b>0.0%</b>

## Department Highlights

- Town Meeting added a Public Safety Clinician position. The job description and classification of the position was approved as of 11/30/21.
- Under the supervision of the Director of the Reading Coalition for Prevention & Support, the Public Safety Clinician will assist in the implementation of the Coalition's goals, objectives, and activities.
- The licensed Clinician will provide clinical support to the community, Reading Police, Fire and Health Departments, the Reading Coalition, and various Town departments in the areas of substance use disorders and mental health.
- The Clinician will be available to provide requested assistance, follow-up on cases, and cultivate partnerships with collaborative agencies to best serve community members. This position is charged with assisting individuals in accessing resources for treatment, peer support and self-help.



## 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. The Building Security project involves a complete overhaul to the space and equipment, so staff will move temporarily within the Police station for about six months as work is completed.

## FY23 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. This grant is not guaranteed and can be discontinued at any time, but continues to increase with the use of cell phones. This grant is not guaranteed and can be discontinued at any time.

	Town Meeting Town Manager				
	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 Budget	Change
Head Public Safety Dispatcher	\$ 78,669	\$ 80,267	\$ 83,000	\$ 85,925	3.5%
Public Safety Dispatchers	\$ 489,061	\$ 493,903	\$ 563,000	\$ 577,000	2.5%
Overtime	\$ 118,194	\$ 125,560	\$ 50,000	\$ 60,000	20.0%
Buyback	\$ -	\$ 1,290	\$ -	\$ -	0.0%
E911 Grant Support	\$ (55,000)	\$ (70,078)	\$ (57,000)	\$ (65,000)	14.0%
<b>DISPATCHER WAGES</b>	<b>\$ 630,924</b>	<b>\$ 630,943</b>	<b>\$ 639,000</b>	<b>\$ 657,925</b>	<b>3.0%</b>
Supplies and Equipment	\$ 1,704	\$ 4,117	\$ 5,000	\$ 5,000	0.0%
Equipment Maintenance	\$ 3,982	\$ 9,804	\$ 18,500	\$ 18,500	0.0%
Technology	\$ 6,881	\$ 4,422	\$ 6,500	\$ 7,000	7.7%
Professional Development	\$ 2,440	\$ 2,282	\$ 6,000	\$ 6,000	0.0%
Uniforms and Clothing	\$ 100	\$ 1,885	\$ 2,000	\$ 2,000	0.0%
<b>DISPATCHER EXPENSES</b>	<b>\$ 15,108</b>	<b>\$ 22,509</b>	<b>\$ 38,000</b>	<b>\$ 38,500</b>	<b>1.3%</b>

## 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.

## Department of Public Works

### Department 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 forestry and cemetery. The Department also includes three Enterprise Funds (Water, Sewer and Storm Water).

### FY23 Budget Summary

The Department of Public Works FY23 budget increased by +2.7%. Full-time staffing positions remain unchanged. Through collective bargaining, lower wage positions needed to be raised again to be closer to average, in order to attract and retain new employees. While the pay in Reading remains average, a few employees that have left for considerably higher paying positions in other communities have returned because of the strong Reading team work and work ethic, and accepted lower wages to come back.

The Parks division shifted to be combined with the Cemetery Division, instead of with the Forestry division, as shown in the chart below. The current staffing expertise made this change more operationally efficient, and this change is expected to last for the long term. For comparison sake, the combination of all three areas was \$1,013,700 in FY22 and requested at \$1,067,000 in FY23.

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Administration	\$ 452,934	\$ 423,949	\$ 488,800	\$ 451,450	-7.6%
Engineering	\$ 479,246	\$ 470,985	\$ 507,325	\$ 526,825	3.8%
Highway & Equipment	\$ 1,482,013	\$ 1,466,659	\$ 1,611,550	\$ 1,665,650	3.4%
Storm Water (Genl Fund)	\$ 125,101	\$ 147,076	\$ 153,600	\$ 167,200	8.9%
Forestry*	\$ 616,648	\$ 574,495	\$ 726,700	\$ 405,050	-44.3%
Parks & Cemetery*	\$ 231,074	\$ 217,478	\$ 287,000	\$ 661,950	130.6%
<b>DPW OPERATIONS TOTALS</b>	<b>\$ 3,387,015</b>	<b>\$ 3,300,641</b>	<b>\$ 3,774,975</b>	<b>\$ 3,878,125</b>	<b>2.7%</b>
Snow/Ice	\$ 604,556	\$ 739,074	\$ 675,000	\$ 675,000	0.0%
Traffic/Street Lighting	\$ 107,660	\$ 105,148	\$ 130,000	\$ 130,000	0.0%
Rubbish & Recycling	\$ 1,595,512	\$ 1,800,134	\$ 1,905,500	\$ 1,975,000	3.6%
<b>SNOW/LIGHT/RUBBISH TOTALS</b>	<b>\$ 2,307,729</b>	<b>\$ 2,644,356</b>	<b>\$ 2,710,500</b>	<b>\$ 2,780,000</b>	<b>2.6%</b>
<b>DEPARTMENT TOTALS</b>	<b>\$ 5,694,744</b>	<b>\$ 5,944,997</b>	<b>\$ 6,485,475</b>	<b>\$ 6,658,125</b>	<b>2.7%</b>

\*change in grouping from previous years

**Line K91 – FY23 Public Works Wages**

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Administration	\$ 420,865	\$ 414,079	\$ 417,800	\$ 433,450	3.7%
Engineering	\$ 432,188	\$ 443,003	\$ 465,325	\$ 482,825	3.8%
Highway & Equipment	\$ 910,997	\$ 850,051	\$ 938,550	\$ 970,950	3.5%
Storm Water (GenlFd)	\$ 120,553	\$ 144,655	\$ 150,600	\$ 164,200	9.0%
Forestry*	\$ 542,615	\$ 536,710	\$ 667,200	\$ 339,550	-49.1%
Parks & Cemetery*	\$ 185,318	\$ 174,797	\$ 242,000	\$ 619,950	156.2%
<b>DPW OPERATIONS WAGES</b>	<b>\$ 2,612,536</b>	<b>\$ 2,563,295</b>	<b>\$ 2,881,475</b>	<b>\$ 3,010,925</b>	<b>4.5%</b>
Snow/Ice	\$ 188,299	\$ 183,117	\$ 130,000	\$ 130,000	0.0%
Traffic/Street Lighting	\$ -	\$ -	\$ -	\$ -	0.0%
Rubbish & Recycling	\$ -	\$ -	\$ -	\$ -	0.0%
<b>SNOW/LIGHT/RUBBISH WAGES</b>	<b>\$ 188,299</b>	<b>\$ 183,117</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>0.0%</b>
<b>DEPARTMENT WAGES</b>	<b>\$ 2,800,835</b>	<b>\$ 2,746,413</b>	<b>\$ 3,011,475</b>	<b>\$ 3,140,925</b>	<b>4.3%</b>

\*change in grouping from previous years

**Line K92 – FY23 Public Works Expenses**

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Administration	\$ 32,069	\$ 9,869	\$ 71,000	\$ 18,000	-74.6%
Engineering	\$ 47,058	\$ 27,982	\$ 42,000	\$ 44,000	4.8%
Highway & Equipment	\$ 571,016	\$ 616,608	\$ 673,000	\$ 694,700	3.2%
Storm Water (GenlFd)	\$ 4,547	\$ 2,421	\$ 3,000	\$ 3,000	0.0%
Forestry*	\$ 74,033	\$ 37,786	\$ 59,500	\$ 65,500	10.1%
Parks & Cemetery*	\$ 45,756	\$ 42,680	\$ 45,000	\$ 42,000	-6.7%
<b>DPW OPERATIONS EXPENSES</b>	<b>\$ 774,479</b>	<b>\$ 737,346</b>	<b>\$ 893,500</b>	<b>\$ 867,200</b>	<b>-2.9%</b>
Snow/Ice	\$ 416,258	\$ 555,957	\$ 545,000	\$ 545,000	0.0%
Traffic/Street Lighting	\$ 107,660	\$ 105,148	\$ 130,000	\$ 130,000	0.0%
Rubbish & Recycling	\$ 1,595,512	\$ 1,800,134	\$ 1,905,500	\$ 1,975,000	3.6%
<b>SNOW/LIGHT/RUBBISH EXP.</b>	<b>\$ 2,119,430</b>	<b>\$ 2,461,239</b>	<b>\$ 2,580,500</b>	<b>\$ 2,650,000</b>	<b>2.7%</b>
<b>DEPARTMENT EXPENSES</b>	<b>\$ 2,893,909</b>	<b>\$ 3,198,584</b>	<b>\$ 3,474,000</b>	<b>\$ 3,517,200</b>	<b>1.2%</b>

\*change in grouping from previous years

**Department Highlights**

Received \$1250 in grants; Awards for Safety; “Tree City USA” for the 36th consecutive year  
 Maintained: 111 miles of water main; 7,717 residential, 248 commercial and 70 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.  
 Provided: 138 shade trees planted; 273 trees trimmed; 29,455 cars visited to the Compost Center; 20,000 Holiday Lighting bulbs; 3.2 miles of roads resurfaced; Over 200 Dig Safe markouts; 200+ repairs/services for Town/School vehicles; replaced the water booster station on Emerald Drive; and replaced a bridge on Track Road (west).

## DPW Administration Overview

The Administration Division is responsible for DPW Payroll, invoice payment, cemetery administration, water conservation rebate program, quarterly newsletters to residents, spring and fall mailer for recycling events.

## FY23 Budget Summary

Staffing remains unchanged. The large decline in expenses reflects a one-time \$50,000 expense for the Town Forest Committee. Further funding of the typical \$1,500 each for both Trails and Town Forest have been moved to the Select Board budget line.

DPW Administration	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
DPW Director	\$ 127,559	\$ 130,787	\$ 134,200	\$ 139,250	3.8%
Assistant DPW Director	\$ 101,328	\$ 103,885	\$ 106,600	\$ 110,600	3.8%
Support Staff	\$ 181,816	\$ 171,329	\$ 175,000	\$ 181,600	3.8%
Overtime	\$ 148	\$ -	\$ 2,000	\$ 2,000	0.0%
Buyback	\$ 10,015	\$ 8,078	\$ -	\$ -	0.0%
<b>DIVISION WAGES</b>	<b>\$ 420,865</b>	<b>\$ 414,079</b>	<b>\$ 417,800</b>	<b>\$ 433,450</b>	<b>3.7%</b>
Advertising	\$ 2,852	\$ 724	\$ 2,500	\$ 2,500	0.0%
Supplies/Covid and Equipment	\$ 24,471	\$ 3,477	\$ 60,500	\$ 7,500	-87.6%
Professional Development	\$ 4,746	\$ 5,668	\$ 8,000	\$ 8,000	0.0%
<b>DIVISION EXPENSES</b>	<b>\$ 32,069</b>	<b>\$ 9,869</b>	<b>\$ 71,000</b>	<b>\$ 18,000</b>	<b>-74.6%</b>

## Division Activities

- Three 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

## Engineering 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 Conservation submittals; upkeep of all traffic markings/signals; issuance/compliance of utility, street opening and Jackie's law permits and Dig Safe mark outs.

## FY23 Budget Summary

Staffing remains unchanged. Increases in Wages follow contractual obligations. Overtime and Police details are increased reflecting the ongoing emergency water/sewer projects.

Engineering	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Town Engineer	\$ 110,617	\$ 111,334	\$ 115,500	\$ 119,800	3.7%
Senior/Civil Engineers	\$ 241,675	\$ 247,369	\$ 259,225	\$ 268,700	3.7%
Field Tech/Surveyor	\$ 75,369	\$ 76,022	\$ 80,100	\$ 81,825	2.2%
Overtime	\$ 4,528	\$ 8,278	\$ 10,500	\$ 12,500	19.0%
Buyback	\$ 277	\$ -	\$ -	\$ -	0.0%
<b>DIVISION WAGES</b>	<b>\$ 432,188</b>	<b>\$ 443,003</b>	<b>\$ 465,325</b>	<b>\$ 482,825</b>	<b>3.8%</b>
Traffic Control Repairs	\$ 18,475	\$ 15,366	\$ 18,000	\$ 18,000	0.0%
Professional Services	\$ 8,641	\$ (849)	\$ 3,000	\$ 3,000	0.0%
Supplies and Equipment	\$ 10,850	\$ 9,323	\$ 11,000	\$ 11,000	0.0%
Police Details	\$ 9,092	\$ 4,141	\$ 10,000	\$ 12,000	20.0%
<b>DIVISION EXPENSES</b>	<b>\$ 47,058</b>	<b>\$ 27,982</b>	<b>\$ 42,000</b>	<b>\$ 44,000</b>	<b>4.8%</b>

## Division Activities

- Roadway Improvements – Resurfaced a total of 6 roads (approx.. 2.1 miles) at various locations
- Bridge Improvements – Track Road (west) bridge replaced (MassDOT Small Bridge Program)
- Water Projects – Uni-directional flushing program; Emerald Drive Water Booster station;
- Sewer System and I/I – Planning for Downtown Sewer Improvements;
- Stormwater – Participation with Mystic River Watershed Association and Resilient Mystic Collaborative; Town recognized by EPA regarding Stormwater Enterprise fund
- NPDES Annual Permitting – Work continued on adhering to requirements of NPDES MS4 Stormwater Program

Planned projects include:

- Grove St (Forest to Spruce) sidewalk/curb installation and ADA compliancy (Spring 2022)
- Auburn St Water Tank / Public Safety Radio Relocation – (Project awarded and is ongoing)
- Gazebo Circle Water Booster Station (Spring/Summer 2022)
- Lead Removal Program to identify and remove lead from service lines
- Downtown Water Improvements (Spring/Summer 2022)
- Downtown Sewer Improvements (Spring 2022)
- Phase 12 Sewer I/I Improvements
- Sturges Park Sewer Pump Station Replacement (Spring 2022)

## Highway 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.

## FY23 Budget Summary

Staffing remains unchanged. Gravel crushing has been increased as an outsourced service from \$5,000 to \$10,000 in order to attract vendors for this work that staff is not equipped to do.

Highway & Equipment	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Highway/St. Water Supervisor	\$ 77,533	\$ 80,389	\$ 72,800	\$ 75,000	3.0%
Managing/Working Foreperson	\$ 195,281	\$ 150,715	\$ 195,000	\$ 201,500	3.3%
Senior/Junior Operators	\$ 178,914	\$ 249,600	\$ 281,250	\$ 339,000	20.5%
Laborers	\$ 134,084	\$ 38,890	\$ 42,500	\$ -	-100.0%
Mechanics	\$ 244,770	\$ 243,090	\$ 266,000	\$ 274,450	3.2%
Seasonal Staff	\$ 4,323	\$ -	\$ -	\$ -	0.0%
Overtime/On Call	\$ 69,461	\$ 56,488	\$ 81,000	\$ 81,000	0.0%
Buyback	\$ 6,632	\$ 30,880	\$ -	\$ -	0.0%
<b>DIVISION WAGES</b>	<b>\$ 910,997</b>	<b>\$ 850,051</b>	<b>\$ 938,550</b>	<b>\$ 970,950</b>	<b>3.5%</b>
Equipment Parts & Maint.	\$ 219,555	\$ 231,762	\$ 215,000	\$ 225,000	4.7%
Outsourced Repairs	\$ 145,872	\$ 133,643	\$ 137,500	\$ 140,000	1.8%
Fuel	\$ 99,892	\$ 125,963	\$ 165,000	\$ 165,000	0.0%
Line Painting	\$ 41,569	\$ 51,242	\$ 63,000	\$ 65,000	3.2%
Road and Sidewalk Repairs	\$ 16,404	\$ 25,378	\$ 35,000	\$ 35,000	0.0%
Supplies and Equipment	\$ 19,618	\$ 21,958	\$ 22,000	\$ 24,000	9.1%
Outsourced Services	\$ 5,020	\$ 3,313	\$ 15,000	\$ 20,000	33.3%
Police Details	\$ 18,170	\$ 19,444	\$ 16,000	\$ 16,000	0.0%
Utilities/Licenses	\$ 4,917	\$ 3,905	\$ 4,500	\$ 4,700	4.4%
<b>DIVISION EXPENSES</b>	<b>\$ 571,016</b>	<b>\$ 616,608</b>	<b>\$ 673,000</b>	<b>\$ 694,700</b>	<b>3.2%</b>

## 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
- Repairs and services for over 200 pieces of equipment town-wide

## Storm Water Overview

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

## FY23 Budget Summary

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

Storm Water (GF)	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Highway/St. Water Supervisor	\$ 16,955	\$ 19,695	\$ 18,200	\$ 18,800	3.3%
Managing/Working Foreperson	\$ 13,155	\$ 13,954	\$ 15,000	\$ 15,100	0.7%
Senior/Junior Operators	\$ 73,500	\$ 57,529	\$ 60,000	\$ 63,600	6.0%
Laborers	\$ -	\$ 38,428	\$ 42,000	\$ 51,000	21.4%
Mechanics	\$ 4,869	\$ 5,683	\$ 6,900	\$ 7,200	4.3%
On Call	\$ 2,460	\$ 1,800	\$ -	\$ -	0.0%
Overtime	\$ 8,679	\$ 5,595	\$ 8,500	\$ 8,500	0.0%
Buyback	\$ 936	\$ 1,971	\$ -	\$ -	0.0%
<b>DIVISION WAGES</b>	<b>\$ 120,553</b>	<b>\$ 144,655</b>	<b>\$ 150,600</b>	<b>\$ 164,200</b>	<b>9.0%</b>
Supplies and Equipment	\$ 4,547	\$ 2,421	\$ 3,000	\$ 3,000	0.0%
<b>DIVISION EXPENSES</b>	<b>\$ 4,547</b>	<b>\$ 2,421</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>0.0%</b>

## Division Activities

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

## Parks/Cemetery Overview

In FY22, the divisions were reorganized resulting in a Parks/Cemetery Division. The 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.

## FY23 Budget Summary

The Supervisor position is shared between Parks and Cemetery. The Managing Foreperson and the Working Foreperson positions are also 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*	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Pks./Frst. Cem. Supervisor	\$ 40,664	\$ 44,808	\$ 46,500	\$ 48,250	3.8%
Managing/Working Foreperson	\$ 69,108	\$ 59,949	\$ 74,000	\$ 148,000	100.0%
Senior/Junior Opers/Tr. Clmbr.	\$ 94,253	\$ 78,377	\$ 153,250	\$ 333,700	117.7%
Laborers	\$ 39,875	\$ 65,629	\$ 42,250	\$ 97,000	129.6%
Seasonal Staff	\$ 49,762	\$ 30,607	\$ 28,000	\$ 75,500	169.6%
Overtime	\$ 10,915	\$ 11,577	\$ 18,000	\$ 37,500	108.3%
Buyback	\$ 741	\$ 3,850	\$ -	\$ -	0.0%
Revolving Fund Support	\$ (120,000)	\$ (120,000)	\$ (120,000)	\$ (120,000)	0.0%
<b>DIVISION WAGES</b>	<b>\$ 185,318</b>	<b>\$ 174,797</b>	<b>\$ 242,000</b>	<b>\$ 619,950</b>	<b>156.2%</b>
Supplies and Equipment	\$ 22,114	\$ 25,241	\$ 18,000	\$ 33,000	83.3%
Repairs	\$ 1,616	\$ 355	\$ 6,500	\$ 6,500	0.0%
Lot Repurchase	\$ 9,600	\$ 3,440	\$ 2,000	\$ 2,000	0.0%
Fuel	\$ 4,773	\$ 5,947	\$ 10,000	\$ 10,000	0.0%
Utilities/Licenses	\$ 7,653	\$ 7,697	\$ 8,500	\$ 10,500	23.5%
Veterans Flowers	\$ -	\$ -	\$ 4,700	\$ 4,700	0.0%
Trust/Revolving Fund Support	\$ -	\$ -	\$ (4,700)	\$ (24,700)	425.5%
<b>DIVISION EXPENSES</b>	<b>\$ 45,756</b>	<b>\$ 42,680</b>	<b>\$ 45,000</b>	<b>\$ 42,000</b>	<b>-6.7%</b>

\*Parks moved in with Cemetery

## Division Activities

Funeral Arrangements (15,725 total burials); Interments; Lot sales; Grounds maintenance (51 acres); Set Markers/Set foundations for headstones; Record keeping; Assist with Memorial Day preparations. Compost Center.



## Forestry Overview

The 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.

## FY23 Budget Summary

Staffing remains unchanged. Increases in wages follow contractual obligations. The Shade Trees budget was increased by 23% in an effort to continue the goal of expanding to a variety of street trees throughout Town.

Forestry*	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Pks./Frst. Cem. Supervisor	\$ 48,375	\$ 44,808	\$ 46,500	\$ 48,250	3.8%
Managing/Working Foreperson	\$ 143,188	\$ 140,560	\$ 214,700	\$ 146,000	-32.0%
Senior/Junior Opers/Tr. Clmbr.	\$ 186,050	\$ 214,037	\$ 272,250	\$ 120,800	-55.6%
Laborers	\$ 92,448	\$ 50,704	\$ 42,250	\$ -	-100.0%
Seasonal Staff	\$ 25,632	\$ 42,144	\$ 47,500	\$ -	-100.0%
Overtime/On Call	\$ 41,758	\$ 39,950	\$ 44,000	\$ 24,500	-44.3%
Buyback	\$ 5,164	\$ 4,505	\$ -	\$ -	0.0%
<b>DIVISION WAGES</b>	<b>\$ 542,615</b>	<b>\$ 536,710</b>	<b>\$ 667,200</b>	<b>\$ 339,550</b>	<b>-49.1%</b>
Supplies and Equipment	\$ 12,767	\$ 11,661	\$ 18,000	\$ 13,500	-25.0%
Prof. Svc. and Repairs	\$ 44,830	\$ 3,050	\$ 30,500	\$ 20,000	-34.4%
Shade Trees	\$ 6,166	\$ 18,562	\$ 13,000	\$ 16,000	23.1%
Stump/Brush Disposal	\$ 20,060	\$ 12,520	\$ 7,500	\$ 7,500	0.0%
Police Details	\$ 7,693	\$ 9,143	\$ 7,000	\$ 7,000	0.0%
Utilities/Licenses	\$ 2,517	\$ 2,849	\$ 3,500	\$ 1,500	-57.1%
Revolving Fund Support	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ -	-100.0%
<b>DIVISION EXPENSES</b>	<b>\$ 74,033</b>	<b>\$ 37,786</b>	<b>\$ 59,500</b>	<b>\$ 65,500</b>	<b>10.1%</b>

\*Parks moved in with Cemetery

## Division Activities

Oversight of all Town trees: Planting, trimming, removal. In 2021, 138 trees were planted by Town staff as street trees and in parks, schools, and cemeteries. Division is responsible for Holiday lighting in the Town Common (over 20,000 bulbs).

## FY23 Budget Summary

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

Snow and Ice Funding is level-funded, but is meant to fund below the average year. This is because 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 are below previous levels as the Town has worked with RMLD on improvements in efficiency.

Rubbish Disposal costs are in an upheaval due to the pandemic and related factors. increased 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. The town meets with the vendor regularly to keep current with industry trends. Leaf collections are part of the contract, and significantly reduce resident trips to the compost center.

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Snow and Ice Regular Wages	\$ 31,744	\$ 11,511	\$ 30,000	\$ 30,000	0.0%
Snow and Ice Overtime	\$ 156,555	\$ 171,606	\$ 100,000	\$ 100,000	0.0%
<b>SNOW AND ICE WAGES</b>	<b>\$ 188,299</b>	<b>\$ 183,117</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>0.0%</b>
Snow / Ice Plowing & Hauling	\$ 115,297	\$ 202,149	\$ 215,000	\$ 215,000	0.0%
Snow / Ice Supplies/Equip.	\$ 231,292	\$ 290,509	\$ 250,000	\$ 250,000	0.0%
Snow / Ice Fuel	\$ 49,280	\$ 33,452	\$ 45,000	\$ 45,000	0.0%
Snow & Ice Meal Tickets	\$ 8,523	\$ 10,287	\$ 10,000	\$ 10,000	0.0%
Snow / Ice Police Details	\$ 1,891	\$ 4,840	\$ 10,000	\$ 10,000	0.0%
Street Sweeping	\$ 9,975	\$ 14,720	\$ 15,000	\$ 15,000	0.0%
<b>SNOW AND ICE EXPENSES</b>	<b>\$ 416,258</b>	<b>\$ 555,957</b>	<b>\$ 545,000</b>	<b>\$ 545,000</b>	<b>0.0%</b>
<b>SNOW AND ICE</b>	<b>\$ 604,556</b>	<b>\$ 739,074</b>	<b>\$ 675,000</b>	<b>\$ 675,000</b>	<b>0.0%</b>
Traffic Light Electricity	\$ 5,436	\$ 4,902	\$ 15,000	\$ 10,000	-33.3%
Streetlight Electricity	\$ 101,175	\$ 100,149	\$ 100,000	\$ 105,000	5.0%
Street Light Maint. & Repair	\$ 1,050	\$ 96	\$ 15,000	\$ 15,000	0.0%
<b>TRAFFIC/STR LIGHT</b>	<b>\$ 107,660</b>	<b>\$ 105,148</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>0.0%</b>
Rubbish Collection	\$ 731,204	\$ 760,644	\$ 890,000	\$ 915,000	2.8%
Solid Waste Disposal	\$ 505,770	\$ 682,803	\$ 615,000	\$ 635,000	3.3%
Curbside Recycling	\$ 316,385	\$ 326,340	\$ 335,000	\$ 345,000	3.0%
Misc. Recycling	\$ 42,153	\$ 30,347	\$ 65,500	\$ 80,000	22.1%
<b>RUBBISH/RECYCLING</b>	<b>\$ 1,595,512</b>	<b>\$ 1,800,134</b>	<b>\$ 1,905,500</b>	<b>\$ 1,975,000</b>	<b>3.6%</b>

## Reading Public Library

### Department Overview

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.

This mission is based on the following Core Values that guide our daily work and future planning:

**EDUCATION & EQUITY**  
**ACCOUNTABILITY & ACCESS**

### FY 23 Budget Summary

The Board of Trustees recommends an overall increase of 3.3% in existing salaries and expenses.

The primary drivers for this budget:

- Non-union salaries (2% Step + 1.75% COLA)
- Rebuilding expenses that have been reduced or level-funded for three years
- Maintaining state certification and eligibility for State Aid

Divisions	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Administration	\$ 689,934	\$ 701,938	\$ 711,250	\$ 733,750	3.2%
Equity and Social Justice	\$ -	\$ -	\$ 76,000	\$ 79,150	4.1%
Public Services	\$ 650,175	\$ 615,706	\$ 660,450	\$ 683,700	3.5%
Collection Services	\$ 409,891	\$ 453,967	\$ 484,250	\$ 499,700	3.2%
<b>LIBRARY TOTALS</b>	<b>\$ 1,750,001</b>	<b>\$ 1,771,611</b>	<b>\$ 1,931,950</b>	<b>\$ 1,996,300</b>	<b>3.3%</b>

### 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 also 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 24.7 FTE, providing in-person (walk-up, text, chat, email) services at four service desks across three floors of a 38,000 SF building. These collection, research, and reader advisory services for all ages were ongoing during COVID while the building was closed and open to the public at various times. Additionally, while COVID prevented in-person programming, library staff ran over 500 virtual programs, translating to almost 1.5 programs per day for the year.

***Department Highlights cont.***

Library staff also provide support and basic instruction for onsite and virtual library services and collections.

Circulation of our physical collection was strong during COVID, with FY21 rates averaging 65% of 2019 usage. For two-thirds or eight months of FY21, the library offered modified services by appointment.

Beyond the physical collections and onsite services, the library provides many online resources for individuals of all ages, abilities, and interests. We provide reading, watching, and listening content for downloading or streaming. Other virtual services include free online tutoring and test prep.

**Lines L1 – Library Wages and L2 – Library Expenses**

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Administration	\$ 319,034	\$ 341,218	\$ 323,850	\$ 334,300	3.2%
Equity and Social Justice	\$ -	\$ -	\$ 76,000	\$ 79,150	4.1%
Public Services	\$ 650,175	\$ 615,706	\$ 660,450	\$ 683,700	3.5%
Collection Services	\$ 409,891	\$ 453,967	\$ 484,250	\$ 499,700	3.2%
<b>LIBRARY WAGES</b>	<b>\$ 1,379,101</b>	<b>\$ 1,410,891</b>	<b>\$ 1,544,550</b>	<b>\$ 1,596,850</b>	<b>3.4%</b>
Administration	\$ 370,900	\$ 360,721	\$ 387,400	\$ 399,450	3.1%
Equity and Social Justice	\$ -	\$ -	\$ -	\$ -	0.0%
Public Services	\$ -	\$ -	\$ -	\$ -	0.0%
Collection Services	\$ -	\$ -	\$ -	\$ -	0.0%
<b>LIBRARY EXPENSES</b>	<b>\$ 370,900</b>	<b>\$ 360,721</b>	<b>\$ 387,400</b>	<b>\$ 399,450</b>	<b>3.1%</b>

**Administration Division**

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

***SALARIES***

The salary increases for regular employees reflect the expected 2% Step + 1.75% COLA for all non-union town employees.

In FY22, there was an increased need for substitutes due to COVID-19 absences and to cover public desk hours during the hiring process to fill staff departures. This budget anticipates the return to pre-COVID expected substitute needs of \$10,000. This reduction in the Library Substitute budget line nets an overall 3.2% salary increase for the Division.

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Library Director	\$ 106,373	\$ 109,164	\$ 112,050	\$ 116,450	3.9%
Library Assistant Director	\$ 73,788	\$ 77,289	\$ 79,300	\$ 82,450	4.0%
Communications Specialist	\$ 25,963	\$ 37,929	\$ 39,750	\$ 41,300	3.9%
Support Staff	\$ 77,259	\$ 79,042	\$ 81,000	\$ 84,100	3.8%
Library Substitutes	\$ 5,685	\$ 2,439	\$ 11,750	\$ 10,000	-14.9%
Sick/Vacation Buyback	\$ 29,967	\$ 35,354	\$ -	\$ -	0.0%
<b>ADMINISTRATION WAGES</b>	<b>\$ 319,034</b>	<b>\$ 341,218</b>	<b>\$ 323,850</b>	<b>\$ 334,300</b>	<b>3.2%</b>

### **EXPENSES**

This budget requests a 3.1% increase to general operating expenses that have been reduced or level-funded for three years and still 1.8% less than operational expenses in FY19. Notable and vital increases are to the programming budget (\$2500 to \$4000) and Professional Development line (\$15K to \$16.5K). The programming budget enhances the Friends of the Reading Public Library funds by 12%. Additionally, the expense budget anticipates new maintenance contracts, software, and licensing costs for strategic plan-related equipment and services. The library's FY21-FY25 Strategic Plan is available on our website: [www.readingpl.org](http://www.readingpl.org).

Overall, the Trustees recommend a materials budget of 13.5% of the library budget; however, the state certification requires 13%. During FY22, the Library Director worked with the Board and the Town Treasurer to review the use of donations and trust income to supplement the municipal materials budget. This budget recommends a 13% for allocation for the municipal material line, and the library will use donations and trust income for the remaining 0.5% (approximately \$10,000).

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Library Materials	\$ 240,359	\$ 245,328	\$ 261,000	\$ 259,950	-0.4%
Equipment Contract/Repair	\$ 21,018	\$ 18,224	\$ 21,500	\$ 23,000	7.0%
Software License & Support	\$ 60,524	\$ 61,238	\$ 65,400	\$ 70,500	7.8%
Technology Supplies	\$ 18,299	\$ 10,953	\$ 10,000	\$ 12,000	20.0%
General Supplies	\$ 15,079	\$ 12,966	\$ 12,000	\$ 13,500	12.5%
Professional Development	\$ 14,297	\$ 8,513	\$ 15,000	\$ 16,500	10.0%
Library Programs	\$ 1,324	\$ 3,500	\$ 2,500	\$ 4,000	60.0%
<b>LIBRARY EXPENSES</b>	<b>\$ 370,900</b>	<b>\$ 360,721</b>	<b>\$ 387,400</b>	<b>\$ 399,450</b>	<b>3.1%</b>

### **Equity and Social Justice Division**

The search for this position began in August 2021. A group of five individuals (3 town staff, one resident, and one Trustee) screened seven applications. Four town staff conducted six interviews and put forth two finalists for second-round interviews. The second round of interviews included an RPS representative, a Select Board Member, two trustees, an HRAC representative, two residents, and the Library Director. This effort did not result in a successful hire. The position was reposted on November 15. There were twelve applications, and the same process resulted in a successful offer and acceptance for this position with a start date of March 1, 2022.

The Director for Equity and Social Justice will foster and support a Reading culture of diversity, belonging, and inclusion. The purpose of the position is to educate, empower, and connect the community. The Director will work collaboratively within the town on programs, projects, and initiatives that focus on our shared humanity and confront and respond to discrimination, racism, and bias.

This salary reflects the actual hiring, probationary Step, and expected COLA increase that is typical of all non-union employee hires.

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Dir of Equity & Social Justice	\$ -	\$ -	\$ 76,000	\$ 79,150	4.1%
<b>EQTY &amp; SOC JUSTICE WAGES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,000</b>	<b>\$ 79,150</b>	<b>4.1%</b>

### **Collection Services Division**

The Collection Services Division is responsible for acquiring of and patron access to all library materials. Materials include all physical and digital items 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 FY23 salary budget increase for support staff in this Division is less than the expected 3.75% due to turnover in part-time employees. There is no reduction in hours.

The salary for Sunday Hours will not increase for FY23. This budget line is the estimated maximum for both Sunday hours and traditional overtime (over 40 hours in one week) paid at 1.5 the employee's regular rate.

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Collection Services Division He	\$ 78,926	\$ 82,011	\$ 84,150	\$ 87,500	4.0%
Librarian II	\$ 32,934	\$ 66,651	\$ 67,100	\$ 69,500	3.6%
Librarian I	\$ 3,450	\$ 50,792	\$ 64,500	\$ 67,050	4.0%
Support Staff	\$ 286,416	\$ 246,140	\$ 255,500	\$ 262,650	2.8%
Sunday Hours	\$ 8,166	\$ 8,374	\$ 13,000	\$ 13,000	0.0%
<b>COLLECTION SERVICES WAGES</b>	<b>\$ 409,891</b>	<b>\$ 453,967</b>	<b>\$ 484,250</b>	<b>\$ 499,700</b>	<b>3.2%</b>

## **Public Services Division**

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

As with Collection Services, the salary for Sunday Hours will not increase for FY23. This budget line is the estimated maximum for both Sunday hours and traditional overtime for Public Services.

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Public Services Division Head	\$ 81,446	\$ 80,594	\$ 77,850	\$ 80,850	3.9%
Librarian II	\$ 161,496	\$ 131,370	\$ 136,700	\$ 141,950	3.8%
Librarian	\$ 388,540	\$ 380,417	\$ 413,400	\$ 428,400	3.6%
Support Staff	\$ (555)	\$ -	\$ -	\$ -	0.0%
Sunday Hours	\$ 19,248	\$ 23,325	\$ 32,500	\$ 32,500	0.0%
<b>PUBLIC SERVICES WAGES</b>	<b>\$ 650,175</b>	<b>\$ 615,706</b>	<b>\$ 660,450</b>	<b>\$ 683,700</b>	<b>3.5%</b>

## **Summary**

Since FY18, the library budget has accounted for 1.5% of the total municipal budget and remains a solid and essential town investment. In FY21, a year impacted by the pandemic, residents saved \$3.25M by borrowing books instead of purchasing them. Adding in the value of digital content use, borrowing of other physical materials, attending virtual programs, and reference assistance, the community received a three-fold return on their investment in FY21.

This FY23 municipal budget request is for the core salaries and operating expenses to ensure continued state certification and eligibility for State Aid to maintain the value of the Reading Public Library as a community asset.

It is important to note that the Board of Library Trustees accepts financial gifts, works with existing trusts, and uses state aid to supplement this budget. Additionally, the library actively seeks out direct grants or grant partnerships to expand and enhance basic services. Examples include the FY22 award of a \$10,000 LSTA "Civic Hub" grant from the Massachusetts Board of Library Commissioners, and a collaboration with Dr. Sherri VandenAkker, a Cultural Council grant recipient, to create and publish the "Pandemic Peace and Promise Community Photo Project."

Also, as previously mentioned, most library programs are paid for by the Friends of the Reading Public Library. At the same time, the Reading Public Library Foundation provides funding for more extensive projects outside the general operations, such as the purchase and installation of a HushPhone booth and a new library bike-mobile.

The library is grateful for the residents, volunteers, and organizations whose tax dollars, donations, and hours of support make an excellent library an extraordinary library.

## Facilities Department

### 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.

### FY23 Budget Summary

#### Line M91 Core Facilities

#### Line M92 Town Buildings

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 FY23, Core Facilities budgets are showing a 3.1% increase, and Town Buildings a 4.4% increase. Previous budget decreases the year before were due to less covid-19 funding, which is no longer a factor in this FY23 budget.

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Core Facilities (M91)	\$ 2,504,880	\$ 2,561,959	\$ 3,184,100	\$ 3,283,600	3.1%
Town Buildings (M92)	\$ 619,274	\$ 346,213	\$ 348,150	\$ 363,550	4.4%
School Buildings	<i>see School Budget</i>				
<b>FACILITIES DEPT. TOTALS</b>	<b>\$ 3,124,153</b>	<b>\$ 2,908,171</b>	<b>\$ 3,532,250</b>	<b>\$ 3,647,150</b>	<b>3.3%</b>
Core Facilities	\$ 623,538	\$ 638,049	\$ 652,025	\$ 676,200	3.7%
Town Buildings	\$ 228,760	\$ 230,513	\$ 247,500	\$ 252,600	2.1%
School Buildings	<i>see School Budget</i>				
<b>FACILITIES DEPT. WAGES TOTAL</b>	<b>\$ 852,298</b>	<b>\$ 868,562</b>	<b>\$ 899,525</b>	<b>\$ 928,800</b>	<b>3.3%</b>
Core Facilities	\$ 1,881,342	\$ 1,923,910	\$ 2,532,075	\$ 2,607,400	3.0%
Town Buildings	\$ 390,514	\$ 115,700	\$ 100,650	\$ 110,950	10.2%
School Buildings	<i>see School Budget</i>				
<b>FACILITIES DEPT. EXPENSES TOTALS</b>	<b>\$ 2,271,855</b>	<b>\$ 2,039,610</b>	<b>\$ 2,632,725</b>	<b>\$ 2,718,350</b>	<b>3.3%</b>



## M91: Core Facilities

### FY23 Facilities Budget: Core Wages

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Facilities Director	\$ 137,797	\$ 141,415	\$ 145,300	\$ 150,700	3.7%
Facilities Assistant Director	\$ 101,507	\$ 104,174	\$ 107,000	\$ 111,000	3.7%
Facilities Support Staff	\$ 69,121	\$ 68,377	\$ 70,225	\$ 72,900	3.8%
Maintenance Staff	\$ 282,819	\$ 294,326	\$ 304,500	\$ 316,600	4.0%
Overtime	\$ 27,252	\$ 29,756	\$ 25,000	\$ 25,000	0.0%
Buyback	\$ 5,042	\$ -	\$ -	\$ -	0.0%
<b>CORE FACILITIES WAGES</b>	<b>\$ 623,538</b>	<b>\$ 638,049</b>	<b>\$ 652,025</b>	<b>\$ 676,200</b>	<b>3.7%</b>

There is no change in staffing proposed in this budget. Salary increases reflect non-union projections and a union collective bargaining agreement. Overtime in FY22 is running slightly below budgeted levels and therefore level funded in FY23.

HVAC expenses have increased significantly because in response to COVID-19 an upgrade to MERV-13 filters was made and changed more frequently. Grants paid a portion of the FY21 expenses.

### FY23 Facilities Budget: Core Expenses

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
Core Energy Expenses	\$ 1,214,288	\$ 1,257,746	\$ 1,695,550	\$ 1,750,000	3.2%
Core Maint. & Repairs	\$ 347,253	\$ 323,924	\$ 370,925	\$ 379,300	2.3%
Core HVAC Expenses	\$ 107,015	\$ 84,372	\$ 216,050	\$ 221,500	2.5%
Core Plumbing Expenses	\$ 41,412	\$ 19,808	\$ 30,200	\$ 31,500	4.3%
Core Electrical Expenses	\$ 18,208	\$ 22,266	\$ 43,000	\$ 44,500	3.5%
Core Elevator Expenses	\$ 44,118	\$ 27,325	\$ 49,500	\$ 49,500	0.0%
Core Alarm Expenses	\$ 43,240	\$ 69,804	\$ 32,800	\$ 34,900	6.4%
Core Fire Equip. Expenses	\$ 4,575	\$ 6,352	\$ 35,000	\$ 35,000	0.0%
Core Pest Mgmt. Expenses	\$ 8,552	\$ 8,471	\$ 9,500	\$ 10,200	7.4%
Core Misc/Covid Expenses	\$ 52,681	\$ 103,841	\$ 49,550	\$ 51,000	2.9%
<b>CORE FACILITIES EXPENSES</b>	<b>\$ 1,881,342</b>	<b>\$ 1,923,910</b>	<b>\$ 2,532,075</b>	<b>\$ 2,607,400</b>	<b>3.0%</b>

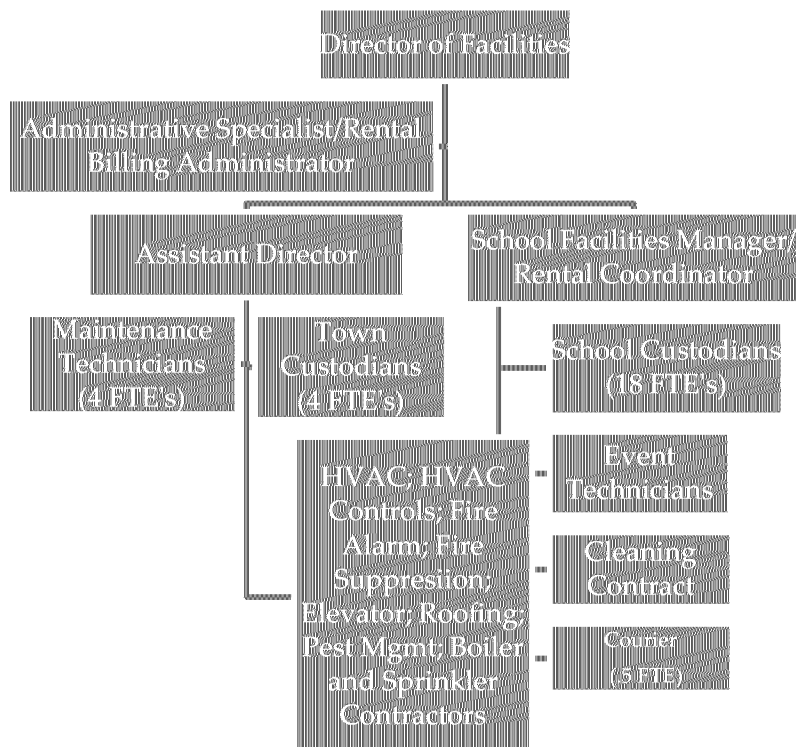
## Energy Budgets

	FY20 Actual	FY21 Actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 % Change
School Bldg. Electricity	\$ 456,957	\$ 464,484	\$ 646,500	\$ 668,000	3.3%
Town Bldg. Electricity	\$ 166,789	\$ 164,496	\$ 216,500	\$ 222,000	2.5%
Conservation-Electric	\$ 8,783	\$ 9,234	\$ 10,000	\$ 10,000	0.0%
<b>ELECTRICITY EXPENSES</b>	<b>\$ 632,529</b>	<b>\$ 638,214</b>	<b>\$ 873,000</b>	<b>\$ 900,000</b>	<b>3.1%</b>
School Bldg. Natural Gas	\$ 325,394	\$ 378,579	\$ 478,000	\$ 486,000	1.7%
Town Bldg. Natural Gas	\$ 93,764	\$ 93,306	\$ 157,000	\$ 164,000	4.5%
<b>NATURAL GAS EXPENSES</b>	<b>\$ 419,158</b>	<b>\$ 471,885</b>	<b>\$ 635,000</b>	<b>\$ 650,000</b>	<b>2.4%</b>
School Bldg. Wtr/Swr/Stwtr.	\$ 139,595	\$ 126,896	\$ 156,250	\$ 167,500	7.2%
Town Bldg. Wtr/Swr/Stwtr.	\$ 23,007	\$ 20,750	\$ 31,300	\$ 32,500	3.8%
<b>W/S/SW EXPENSES</b>	<b>\$ 162,602</b>	<b>\$ 147,646</b>	<b>\$ 187,550</b>	<b>\$ 200,000</b>	<b>6.6%</b>
<b>ENERGY EXPENSES TOTALS</b>	<b>\$ 1,214,288</b>	<b>\$ 1,257,746</b>	<b>\$ 1,695,550</b>	<b>\$ 1,750,000</b>	<b>3.2%</b>

## Facilities Energy Initiatives

- LED pilot project completed
- Phase II Performance Contracting Project – Audit completed, and contract signed – Construction begins March 22
- Continuous monitoring consumption of utilities through tracking and equipment optimization.

## Facilities Organizational Chart



## Department Highlights

- 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
- Roof repair multi-locations
- RMHS blackboard, divider curtain, bleacher inspections and repairs
- Main Street Fire roof replaced and all mechanical roof top equipment
- Painted Cemetery Garage
- Painted Clock Tower at Joshua Eaton
- Painted Police Department lobby
- Exterior painting at Senior Center
- New split system for RCTV room at Town Hall
- Replaced conference room and teacher breakroom carpet at Birch Meadow
- Built storage room for PPE at RMHS
- Added multiple card readers at various locations
- Column repairs at rear of RMHS
- Purchased additional storage containers for equipment
- Build storage loft for Athletics in Press Box
- Duct cleaning at Police Department

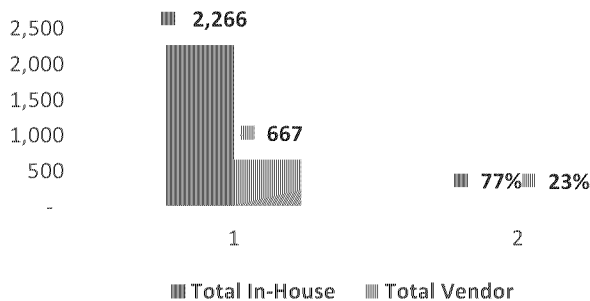
## Completed Work Orders

The Facilities Department is responsible for the repair, maintenance and capital improvements of eight school buildings and nine municipal buildings totaling approximately 1.1 million square feet of space. Of that, 85% of the square footage is school buildings, and 15% is town buildings. The percent breakdown below shows the work orders are in line with the square footage of our buildings.

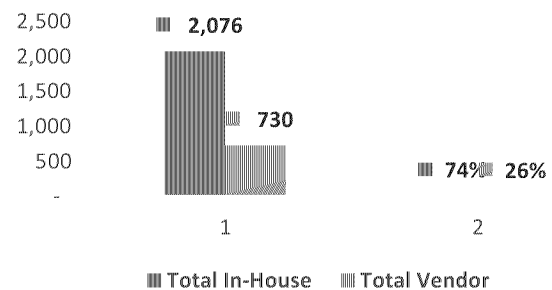
	FY19	FY20	FY21	3yr
Town	506	513	598	19%
Schools	2343	2293	2335	81%
<b>Total</b>	<b>2849</b>	<b>2806</b>	<b>2933</b>	

The Facilities Department utilizes a work order system. Below is a comparison of in-house work orders assigned in FY20 and FY21. The Facilities Department has an average of 75% of work orders completed in-house.

### FY20 Work Order Assignments - 2,806



### FY21 Work Order Assignments 2,933



## Capital Projects

Completed: Town-Wide Security; Turf I Design; Parker Roof Design; Police Dispatch

Upcoming: Parker Roof (On hold till summer 23); Turf 1 Construction; Police Station Expansion Space/Community Room Construction; Security Enhancements

## M92: Town Buildings

### FY23 Facilities Budget: Town Buildings Wages

Town Buildings	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 BUDGET	FY22-23 % Change
			Town Meeting	Town Manager	
Custodians	\$ 201,980	\$ 211,231	\$ 220,000	\$ 225,100	2.3%
Overtime	\$ 26,780	\$ 19,282	\$ 27,500	\$ 27,500	0.0%
<b>TOWN BLDG. WAGES</b>	<b>\$ 228,760</b>	<b>\$ 230,513</b>	<b>\$ 247,500</b>	<b>\$ 252,600</b>	<b>2.1%</b>

Custodian salaries have an increase per collective bargaining agreements. There is an increase in expenses driven by outsourced cleaning services.

### FY23 Facilities Budget: Town Buildings Expenses

Town Buildings	FY20 Actual	FY21 Actual	FY22 BUDGET	FY23 BUDGET	FY22-23 % Change
			Town Meeting	Town Manager	
Outsourced Cleaning Services	\$ 78,783	\$ 80,821	\$ 86,900	\$ 93,725	7.9%
Building Supplies	\$ -	\$ 2,566	\$ 3,200	\$ 4,000	25.0%
Other	\$ 311,730	\$ 32,313	\$ 10,550	\$ 13,225	25.4%
<b>TOWN BLDG. EXPENSES</b>	<b>\$ 390,514</b>	<b>\$ 115,700</b>	<b>\$ 100,650</b>	<b>\$ 110,950</b>	<b>10.2%</b>

---

# WATER ENTERPRISE FUND

## FY23 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 in accordance with industry standards and all applicable regulations. In addition, this division oversees water meter installation, repair and meter reading as well as the maintenance of all fire hydrants.

This budget was difficult to assemble for FY23. A recent unexpected water main break on Walker's Brook Drive revealed some deficiencies in pipes laid in the 1950s that had historically held up well with no hints of failure. A repair to a portion between the entrances to both grocery stores was approved by the state within 30 minutes as an essential emergency repair as they waived usual procurement protocols. The resulting outsourced portion of the work was expensive, but along with heroic continuous 24hr work by the local crews did the repair job. The rest of Walker's Brook is in need of similar repairs, and if it holds until regular procurement can be done then costs will be lower. We plan to ask April Town Meeting for \$400,000 to complete the most urgent section which will further the repairs down the road towards Wakefield, and then leave about \$300,000 of remaining work to be scheduled for FY25. Meanwhile, \$400,000 of funding to complete work on Emerson that was approved by October Town Meeting then had to be re-directed by November Town Meeting to Walker's Brook, so now that \$400,000 for Emerson is on the capital plan for FY23. Coupled with the \$2.5 million increase in the water tank replacement because of decision delays coupled with the uncertainty of the funding source leading to Town Meeting to use \$500,000 in reserves meant that Water Reserves has been taken down from a healthy \$5.5 million dollar level to about \$3.5 million – with more likely needed by the Select Board when setting FY23 water rates.

Reading has taken care of its water and sewer infrastructure better than most communities, and these two (Walker's Brook and the water tank increase) unplanned issues go to show how expensive these systems are, and why good reserve balances are needed. The alternative would be huge mid-year rate hikes to pay for emergency work.

These issues have led to a delay in implementing smart-meter technology. This cost will be split by both Water and Sewer Enterprise Funds. If there could be a source of funding found for meters, such as ARPA funds or even Free Cash, it would be beneficial for residents to begin work sooner as the smart meters will detect water leaks quickly.

After keeping combined water/sewer rates close to unchanged for the past two years to assist residents dealing with financial pandemic challenges, it would seem that a water rate increase of 10%+ will be combined with flat sewer rates.

Local costs are projected down by 12.0% in FY23, simply because of the presence of emergency repair funding in FY22. The FY23 MWRA assessment is projected at -1.2% as total water usage has slowed down from 'early pandemic' levels.

WATER ENTERPRISE FUND			FY22 BUDGET	FY23 BUDGET	FY22-23
	FY20 actual	FY21 actual	Town Meeting	Town Manager	Change
Wages	\$ 739,889	\$ 739,833	\$ 809,025	\$ 848,750	4.9%
Overhead Expenses	\$ 549,625	\$ 536,672	\$ 608,750	\$ 594,500	-2.3%
Operational Expenses	\$ 286,539	\$ 278,556	\$ 376,500	\$ 488,500	29.7%
General Fund Support	\$ 592,400	\$ 611,075	\$ 630,630	\$ 654,910	3.9%
<b>Water Operational Costs</b>	<b>\$ 2,168,453</b>	<b>\$ 2,166,136</b>	<b>\$ 2,424,905</b>	<b>\$ 2,586,660</b>	<b>6.7%</b>
Capital	\$ 169,636	\$ 52,365	\$ 885,000	\$ 550,000	-37.9%
Debt	\$ 1,851,345	\$ 2,085,616	\$ 3,474,350	\$ 2,855,697	-17.8%
<b>Water Local Costs</b>	<b>\$ 4,189,435</b>	<b>\$ 4,304,117</b>	<b>\$ 6,784,255</b>	<b>\$ 5,992,357</b>	<b>-11.7%</b>
MWRA Assessment	\$ 2,369,996	\$ 2,399,752	\$ 2,844,000	\$ 2,810,000	-1.2%
<b>Water Gross Costs</b>	<b>\$ 6,559,431</b>	<b>\$ 6,703,869</b>	<b>\$ 9,628,255</b>	<b>\$ 8,802,357</b>	<b>-8.6%</b>
Use of Financial Reserves (FY23 pending Select Board vote)			\$ (2,300,000)		-100.0%
<b>Water Net Costs</b>			<b>\$ 7,328,255</b>	<b>\$ 8,802,357</b>	<b>20.1%</b>
<i>Town Meeting votes:</i>	<i>\$ 8,802,357</i>	<i>\$ (654,910)</i>		<i>\$ 8,147,447</i>	

### Salaries

There is no change in staffing levels, nor any significant changes in any related costs, although Overtime is increased significantly to reflect usage this year plus to prepare for further unexpected leaks at Walker's Brook. When there is a significant snowstorm, all DPW hands are on deck to work a maximum of 30 consecutive hours, and they do a great job. When there is a water main break, there are plenty of hands available but a limited crew size with the technical skills usually needed. The department will need to consider if staffing levels are adequate.

	FY20 actual	FY21 actual	FY22 BUDGET	FY23 BUDGET	FY22-23
			Town Meeting	Town Manager	Change
Water/Sewer Supervisor	\$ 52,280	\$ 48,444	\$ 49,500	\$ 51,200	3.4%
Water Quality & Safety Admin	\$ 81,039	\$ 82,755	\$ 84,975	\$ 88,200	3.8%
Managing/Working Forepersons	\$ 214,110	\$ 179,550	\$ 216,200	\$ 221,100	2.3%
Senior/Junior Operators	\$ 256,106	\$ 244,050	\$ 287,200	\$ 338,800	18.0%
Laborers	\$ 39,630	\$ 42,153	\$ 39,000	\$ -	-100.0%
W/S Assistant Collector	\$ 27,804	\$ 28,491	\$ 29,250	\$ 30,350	3.8%
Support Staff	\$ 14,751	\$ 25,029	\$ 26,900	\$ 28,100	4.5%
Seasonal Staff	\$ 6,145	\$ 6,029	\$ 7,500	\$ 7,500	0.0%
On Call/Out of Grade	\$ 8,849	\$ 11,370	\$ 16,000	\$ 16,000	0.0%
Overtime	\$ 42,302	\$ 60,276	\$ 60,000	\$ 75,000	25.0%
Buyback	\$ 1,334	\$ 11,688	\$ -	\$ -	0.0%
Snow Removal	\$ (4,459)	\$ -	\$ (7,500)	\$ (7,500)	0.0%
<b>Water EF Wages</b>	<b>\$ 739,889</b>	<b>\$ 739,833</b>	<b>\$ 809,025</b>	<b>\$ 848,750</b>	<b>4.9%</b>

### Expenses

Local overhead expenses are down slightly led by lower pension assessments which more than offsets another increase in P/C insurance. OPEB contributions are level funded because actuarial work seems too volatile. Operating expenses are up considerably because of a new \$00,000 expenditure to be able to quickly outsource professional services in case there is a water main break that the local crew cannot handle given their other work. If this becomes needed on a regular basis, additional in-house staffing could be

considered instead in a future budget. General Fund support costs were all increased by about 3.85% according to a methodology developed by the Town Accountant

			FY22 BUDGET	FY23 BUDGET	FY22-23
	FY20 actual	FY21 actual	Town Meeting	Town Manager	Change
Retirement Assessment	\$ 223,289	\$ 205,442	\$ 216,250	\$ 195,000	-9.8%
OPEB Contributions	\$ 55,000	\$ 73,600	\$ 85,000	\$ 85,000	0.0%
Health Insurance	\$ 214,928	\$ 198,218	\$ 240,000	\$ 240,000	0.0%
Medicare Payments	\$ 11,298	\$ 12,102	\$ 13,500	\$ 13,500	0.0%
Legal Expenses	\$ -	\$ -	\$ -	\$ -	0.0%
P/C Insurance Premiums	\$ 31,105	\$ 33,367	\$ 38,000	\$ 45,000	18.4%
Worker Comp. Ins. Premiums	\$ 14,005	\$ 13,943	\$ 16,000	\$ 16,000	0.0%
<b>Water EF Overhead Expenses</b>	<b>\$ 549,625</b>	<b>\$ 536,672</b>	<b>\$ 608,750</b>	<b>\$ 594,500</b>	<b>-2.3%</b>
Water Parts & Maintenance	\$ 138,412	\$ 165,133	\$ 173,000	\$ 178,000	2.9%
Water Supplies & Equipment	\$ 49,514	\$ 33,604	\$ 51,000	\$ 52,000	2.0%
Water Quality & Safety	\$ 23,309	\$ 8,560	\$ 35,000	\$ 38,000	8.6%
Water Conservation Promotion	\$ 7,652	\$ 10,759	\$ 20,000	\$ 20,000	0.0%
Outsourced Prof Services	\$ -	\$ -	\$ -	\$ 100,000	100%
Gas & Utilities	\$ 38,936	\$ 31,363	\$ 52,000	\$ 53,000	1.9%
Office Supplies & Equipment	\$ 3,871	\$ 1,672	\$ 10,500	\$ 10,500	0.0%
Professional Development	\$ 6,090	\$ 3,896	\$ 11,000	\$ 13,000	18.2%
Police Details	\$ 18,755	\$ 23,569	\$ 24,000	\$ 24,000	0.0%
<b>Water EF Operating Exp.</b>	<b>\$ 286,539</b>	<b>\$ 278,556</b>	<b>\$ 376,500</b>	<b>\$ 488,500</b>	<b>29.7%</b>
Wage Support - Adm Services	\$ 30,600	\$ 31,575	\$ 32,585	\$ 33,840	3.9%
Wage Support - Finance	\$ 19,850	\$ 20,475	\$ 21,130	\$ 21,945	3.9%
Wage Support - DPW	\$ 26,300	\$ 27,125	\$ 27,995	\$ 29,075	3.9%
Expense Support - Adm Services	\$ 5,400	\$ 5,575	\$ 5,750	\$ 5,970	3.8%
Expense Support - Finance	\$ 391,825	\$ 404,175	\$ 417,110	\$ 433,170	3.9%
Expense Support - DPW	\$ 118,425	\$ 122,150	\$ 126,060	\$ 130,910	3.8%
<b>Water EF Genl Fund Support</b>	<b>\$ 592,400</b>	<b>\$ 611,075</b>	<b>\$ 630,630</b>	<b>\$ 654,910</b>	<b>3.9%</b>

### Capital & Debt

All planned spending except for a \$40,000 trailer replacement is either existing debt service, annual maintenance, or emergency work described in the overview above.

November Town Meeting voted to (re)allocate \$400,000 to Walker's Brook emergency repairs, and April 2022 Town Meeting will be asked for another \$400,000 to do more work there. October Town Meeting voted to use \$500,000 in reserves for the water tank project, and \$1 million of reserves was used up front to keep rates low. This one-year total of \$2.3 million of reserves use is eye-popping and conservative reserves use policy needs to be considered moving forward.

The \$2 million short-term borrowing for the remainder of the water tank has virtually no impact (only \$30,000 in interest) on the FY23 budget, but permanent debt service on whatever amount remains after ARPA is considered will begin in FY24 and impact that budget.

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

# SEWER ENTERPRISE FUND

## FY23 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 0.8% in FY23 in order that significant Water Enterprise Fund issues be addressed while allowing combined water/sewer rates to be as low as possible. When combined with +0.4% MWRA charges, the gross budget is up 0.5%.

SEWER ENTERPRISE FUND			FY22 BUDGET	FY23 BUDGET	FY22-23
	FY20 actual	FY21 actual	Town Meeting	Town Manager	Change
Wages	\$ 428,284	\$ 381,133	\$ 450,700	\$ 466,750	3.6%
Overhead Expenses	\$ 135,413	\$ 142,553	\$ 173,500	\$ 201,500	16.1%
Operational Expenses	\$ 192,361	\$ 115,483	\$ 228,500	\$ 231,000	1.1%
General Fund Support	\$ 246,605	\$ 254,400	\$ 262,550	\$ 272,660	3.9%
<b>Sewer Operational Costs</b>	<b>\$ 1,002,663</b>	<b>\$ 893,570</b>	<b>\$ 1,115,250</b>	<b>\$ 1,171,910</b>	<b>5.1%</b>
Capital	\$ 201,671	\$ (73,538)	\$ 75,000	\$ 75,000	0.0%
Debt	\$ 416,210	\$ 405,210	\$ 957,375	\$ 918,800	-4.0%
<b>Sewer Local Costs</b>	<b>\$ 1,620,544</b>	<b>\$ 1,225,241</b>	<b>\$ 2,147,625</b>	<b>\$ 2,165,710</b>	<b>0.8%</b>
MWRA Assessments	\$ 5,369,024	\$ 5,250,778	\$ 5,415,000	\$ 5,435,000	0.4%
<b>Sewer Gross Costs</b>	<b>\$ 6,989,568</b>	<b>\$ 6,476,019</b>	<b>\$ 7,562,625</b>	<b>\$ 7,600,710</b>	<b>0.5%</b>
Use of Financial Reserves (FY23 pending Select Board vote)			\$ (800,000)		-100.0%
<b>Sewer Net Costs</b>			<b>\$ 6,762,625</b>	<b>\$ 7,600,710</b>	<b>12.4%</b>
<i>Town Meeting votes:</i>	<i>\$ 7,600,710</i>	<i>\$ (272,660)</i>		<i>\$ 7,328,050</i>	

### Salaries

There is no change in staffing levels, nor any significant changes in any related costs. Overtime is increased as it has been trending higher in FY22.

	FY20 actual	FY21 actual	FY22 BUDGET	FY23 BUDGET	FY22-23
			Town Meeting	Town Manager	Change
Water/Sewer Supervisor	\$ 42,208	\$ 46,623	\$ 49,500	\$ 51,200	3.4%
Managing/Working Foreperson	\$ 68,703	\$ 68,403	\$ 73,750	\$ 75,100	1.8%
Senior/Junior Operators	\$ 202,378	\$ 123,591	\$ 210,800	\$ 218,500	3.7%
Laborers	\$ -	\$ 10,932	\$ -	\$ -	0.0%
W/S Assistant Collector	\$ 27,804	\$ 28,491	\$ 29,250	\$ 30,350	3.8%
Support Staff	\$ 14,751	\$ 25,029	\$ 26,900	\$ 28,100	4.5%
On Call/Out of Grade	\$ 6,600	\$ 4,536	\$ 8,000	\$ 6,000	-25.0%
Overtime	\$ 62,723	\$ 59,959	\$ 55,000	\$ 60,000	9.1%
Buyback	\$ 5,799	\$ 13,569	\$ -	\$ -	0.0%
Snow Removal	\$ (2,683)	\$ -	\$ (2,500)	\$ (2,500)	0.0%
<b>Sewer EF Wages</b>	<b>\$ 428,284</b>	<b>\$ 381,133</b>	<b>\$ 450,700</b>	<b>\$ 466,750</b>	<b>3.6%</b>



## Expenses

Local overhead expenses increase significantly, largely driven by a puzzling increase in pension funding. Actual health insurance spending continues to be below budgeted figures. Local operational expenses are unchanged after an unusually low spending amount in FY21. General Fund support costs were all increased by about 3.85% according to a methodology developed by the Town Accountant.

			FY22 BUDGET		FY23 BUDGET	FY22-23
	FY20 actual	FY21 actual	Town Meeting	Town Manager	Change	
Retirement Assessment	\$ 45,439	\$ 52,143	\$ 55,000	\$ 80,000		45.5%
OPEB Contributions	\$ 22,000	\$ 25,500	\$ 23,000	\$ 25,000		8.7%
Health Insurance	\$ 44,515	\$ 41,334	\$ 67,500	\$ 67,500		0.0%
Medicare Payments	\$ 3,502	\$ 2,776	\$ 4,000	\$ 4,000		0.0%
P/C Insurance Premiums	\$ 4,437	\$ 3,605	\$ 5,500	\$ 6,000		9.1%
Worker Comp. Ins. Premiums	\$ 15,520	\$ 17,195	\$ 18,500	\$ 19,000		2.7%
<b>Sewer EF Overhead Expenses</b>	<b>\$ 135,413</b>	<b>\$ 142,553</b>	<b>\$ 173,500</b>	<b>\$ 201,500</b>		<b>16.1%</b>
Sewer Parts & Maintenance	\$ 84,641	\$ 27,450	\$ 94,500	\$ 94,500		0.0%
Sewer Supplies & Equipment	\$ 14,087	\$ 8,370	\$ 30,000	\$ 30,000		0.0%
Sewer Quality & Safety	\$ 44,788	\$ 41,388	\$ 45,500	\$ 47,500		4.4%
Gas & Utilities	\$ 31,391	\$ 28,134	\$ 39,000	\$ 39,500		1.3%
Office Supplies & Equipment	\$ 644	\$ -	\$ -	\$ -		0.0%
Professional Development	\$ 9,713	\$ 6,252	\$ 11,500	\$ 11,500		0.0%
Police Details	\$ 7,098	\$ 3,889	\$ 8,000	\$ 8,000		0.0%
<b>Sewer EF Operating Exp.</b>	<b>\$ 192,361</b>	<b>\$ 115,483</b>	<b>\$ 228,500</b>	<b>\$ 231,000</b>		<b>1.1%</b>
Wage Support - Adm Services	\$ 12,750	\$ 13,150	\$ 13,575	\$ 14,100		3.9%
Wage Support - Finance	\$ 10,955	\$ 11,300	\$ 11,665	\$ 12,115		3.9%
Wage Support - DPW	\$ 163,000	\$ 168,150	\$ 173,530	\$ 180,210		3.8%
Expense Support - Adm Services	\$ 8,300	\$ 8,575	\$ 8,850	\$ 9,190		3.8%
Expense Support - Finance	\$ 2,250	\$ 2,325	\$ 2,400	\$ 2,490		3.8%
Expense Support - DPW	\$ 49,350	\$ 50,900	\$ 52,530	\$ 54,555		3.9%
<b>Sewer EF Genl Fund Support</b>	<b>\$ 246,605</b>	<b>\$ 254,400</b>	<b>\$ 262,550</b>	<b>\$ 272,660</b>		<b>3.9%</b>

## 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 recent water main breaks and expensive repairs needed, this meter work is delayed until FY25. If there could be a source of funding found for meters, such as ARPA funds or even Free Cash, it would be beneficial for residents to begin work sooner as the smart meters will detect water leaks quickly.

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

# STORM WATER ENTERPRISE FUND

## FY23 BUDGET

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

STORM WATER ENTERPRISE FUND			FY22 BUDGET	FY23 BUDGET	FY22-23
	FY20 actual	FY21 actual	Town Meeting	Town Manager	Change
Wages	\$ 51,707	\$ 53,136	\$ 100,000	\$ 128,500	28.5%
Overhead Expenses	\$ 18,007	\$ 26,819	\$ 31,750	\$ 31,750	0.0%
Operational Expenses	\$ 26,875	\$ 5,324	\$ 102,000	\$ 102,000	0.0%
General Fund Support	\$ 98,600	\$ 101,715	\$ 104,970	\$ 109,015	3.9%
<b>Storm Water Operational Costs</b>	<b>\$ 195,189</b>	<b>\$ 186,994</b>	<b>\$ 338,720</b>	<b>\$ 371,265</b>	<b>9.6%</b>
Capital	\$ 234,350	\$ 102,157	\$ 175,000	\$ 400,000	128.6%
Debt	\$ -	\$ -	\$ 126,628	\$ 120,075	100.0%
<b>Storm Water Local Costs</b>	<b>\$ 429,539</b>	<b>\$ 289,151</b>	<b>\$ 640,348</b>	<b>\$ 891,340</b>	<b>39.2%</b>
MWRA Expenses	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Storm Water Gross Costs</b>	<b>\$ 429,539</b>	<b>\$ 289,151</b>	<b>\$ 640,348</b>	<b>\$ 891,340</b>	<b>39.2%</b>
*Use of Financial Reserves (FY23 pending Select Board vote)			\$ (90,000)		0.0%
<b>Storm Water Net Costs</b>			<b>\$ 550,348</b>	<b>\$ 891,340</b>	<b>62.0%</b>
<i>Town Meeting votes:</i>	<i>\$ 891,340</i>	<i>\$ (109,015)</i>		<i>\$ 782,325</i>	

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

### Salaries

There is no change in staffing levels for FY23. The increase in wages reflects employees moving up in experience and qualifications. Historical spending has been low due to a medical absence.

			FY22 BUDGET	FY23 BUDGET	FY22-23
	FY20 actual	FY21 actual	Town Meeting	Town Manager	Change
Senior/Junior Operators	\$ 48,876	\$ 50,472	\$ 96,000	\$ 122,500	27.6%
On Call/Out of Grade	\$ -	\$ -	\$ 1,000	\$ 1,000	0.0%
Overtime	\$ 2,831	\$ 2,664	\$ 3,000	\$ 5,000	66.7%
<b>Storm Water EF Wages</b>	<b>\$ 51,707</b>	<b>\$ 53,136</b>	<b>\$ 100,000</b>	<b>\$ 128,500</b>	<b>28.5%</b>

### Expenses

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

			FY22 BUDGET	FY23 BUDGET	FY22-23
	FY20 actual	FY21 actual	Town Meeting	Town Manager	Change
Retirement Assessment	\$ 2,985	\$ -	\$ 2,000	\$ 2,000	100.0%
OPEB Contributions	\$ 7,000	\$ 11,200	\$ 10,500	\$ 10,500	0.0%
Legal Expenses	\$ -	\$ 7,835	\$ -	\$ -	0
Health Insurance	\$ 6,812	\$ 6,674	\$ 17,000	\$ 17,000	0.0%
Medicare Payments	\$ 1,210	\$ 1,111	\$ 2,250	\$ 2,250	0.0%
<b>Storm Water Overhead Expenses</b>	<b>\$ 18,007</b>	<b>\$ 26,819</b>	<b>\$ 31,750</b>	<b>\$ 31,750</b>	<b>0.0%</b>

Operating expenses are also level funded. General Fund support costs were all increased by about 3.85% according to a methodology developed by the Town Accountant.

	FY20 actual	FY21 actual	FY22 BUDGET Town Meeting	FY23 BUDGET Town Manager	FY22-23 Change
Drainage Maintenance	\$ 11,083	\$ 10,528	\$ 20,000	\$ 20,000	0.0%
St. Water Supplies & Equip.	\$ 8,408	\$ (9,487)	\$ 67,000	\$ 67,000	0.0%
St. Water Quality & Safety	\$ -	\$ 136	\$ 5,000	\$ 5,000	0.0%
Gas & Utilities	\$ 4,189	\$ 4,616	\$ 6,000	\$ 6,000	0.0%
Professional Development	\$ 3,195	\$ (470)	\$ 4,000	\$ 4,000	0.0%
<b>Storm Water EF Operating Exp.</b>	<b>\$ 26,875</b>	<b>\$ 5,324</b>	<b>\$ 102,000</b>	<b>\$ 102,000</b>	<b>0.0%</b>
Wage Support - Adm Services	\$ 5,110	\$ 5,275	\$ 5,445	\$ 5,655	3.9%
Wage Support - Finance	\$ 4,390	\$ 4,530	\$ 4,675	\$ 4,855	3.9%
Wage Support - DPW	\$ 65,175	\$ 67,230	\$ 69,380	\$ 72,050	3.8%
Expense Support - Adm Services	\$ 3,300	\$ 3,400	\$ 3,510	\$ 3,645	3.8%
Expense Support - Finance	\$ 900	\$ 930	\$ 960	\$ 1,000	4.2%
Expense Support - DPW	\$ 19,725	\$ 20,350	\$ 21,000	\$ 21,810	3.9%
<b>Sewer EF Genl Fund Support</b>	<b>\$ 98,600</b>	<b>\$ 101,715</b>	<b>\$ 104,970</b>	<b>\$ 109,015</b>	<b>3.9%</b>

### Capital & Debt

General drainage work drops back down to \$100,000 annually after an FY22 increase needed to cover a work required under the MS4 permit to be completed by June 30, 2023. A new \$300,000 request to complete a drainage project at Memorial Park has become essential for the ongoing usage, especially winter skating. This project can easily be accommodated by using about \$300,000 of the \$1.2 million of reserves, which would allow the annual charges to remain unchanged.

Note that in FY24 funding is requested to conduct a drainage master plan for the community, and then general annual drainage project funding is increased to \$200,000 in order to carry out prioritized findings of that study.

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

# Water Enterprise Fund

Capital Debt  
February 2022

	Approved FY-2022	Request FY-2023	Projected ==> FY-2024	Legend: DEBT (Issued), debtni (Approved, Not Issued) and debhna (not yet approved)	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2032 TOTAL	FY-23-42 not shown
<b>Water/Ent. Fund Capital &amp; Debt</b>													
Water Capital	1,385,000	550,000	140,000	375,000	125,000	190,000	100,000	270,000	335,000	300,000	546,000	7,636,000	
Water Debt	2,824,349	2,855,697	2,980,967	2,833,767	2,551,592	2,359,267	2,380,983	1,971,366	1,916,999	1,865,282	1,498,740	33,357,511	
<b>Total Capital &amp; Debt</b>	<b>4,209,349</b>	<b>3,405,697</b>	<b>3,120,967</b>	<b>3,208,767</b>	<b>2,676,592</b>	<b>2,549,267</b>	<b>2,480,983</b>	<b>2,241,366</b>	<b>2,251,999</b>	<b>2,165,282</b>	<b>2,044,740</b>	<b>43,021,241</b>	
<b>Water CAPITAL</b>	<b>1,385,000</b>	<b>550,000</b>	<b>140,000</b>	<b>375,000</b>	<b>125,000</b>	<b>190,000</b>	<b>100,000</b>	<b>270,000</b>	<b>335,000</b>	<b>300,000</b>	<b>546,000</b>	<b>7,636,000</b>	
<b>MMRA (\$3.13mil partial join)</b>	<b>1</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>							
<b>MMRA (\$7.8mil full join)</b>	<b>2</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>						
<b>Well Abandonment</b>													
<b>Auburn Tank \$4.5 mil/20yr</b>	<b>3</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>		
<b>Auburn Tank \$2.0 mil/15yr</b>	<b>3a</b>	<b>BAN</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>		
<b>Aub Tank used \$0.5 mil EF rsrvs</b>	<b>3b</b>	<b>500,000</b>											
<b>Bear Hill Storage Tank (\$2.0 mil) - remove pending MMRA 2nd connection ?</b>	<b>4</b>	<b>Debt</b>											
<b>WM Hvnill&amp;Howard (\$2.05m)</b>	<b>5</b>	<b>Debt</b>											
<b>WM(M) loan to be used</b>	<b>6</b>	<b>Debt</b>											
<b>WM(M) Ph 1 R#1 \$4.012mil/10yr</b>	<b>7a</b>	<b>Debt</b>											
<b>WM Ph 1 R#2 \$1.165mil/10yr</b>	<b>7b</b>	<b>Debt</b>											
<b>WM Ph 1 R#2 \$3.106 mil/10yr</b>	<b>8</b>	<b>Debt</b>											
<b>WM Grove St \$1.0mil/5yrs</b>	<b>9</b>	<b>Debt</b>											
<b>WM Gazebo \$1.1mil/10yr</b>		<b>400,000</b>											
<b>Water Main Repairs (WBK #1)</b>		<b>400,000</b>											
<b>Water Main Repairs</b>		<b>400,000</b>											
<b>Emerson Ave WM</b>		<b>400,000</b>											
<b>WM Downtown I \$2.8 mil/10yr</b>	<b>10a</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>		
<b>WM(M) Downtown I \$1.5mil</b>	<b>10b</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>		
<b>Lead Removal (M) \$1.5mil</b>	<b>11</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>	<b>Debt</b>		
<b>Replace Meters \$2.0mil/8yr</b>	<b>12</b>			<b>debt</b>	<b>debt</b>	<b>debt</b>	<b>debt</b>	<b>debt</b>	<b>debt</b>	<b>debt</b>	<b>debt</b>		
<b>WM Downtown II \$5.2 mil/15yr</b>	<b>13</b>												
<b>Water Distribution</b>													
<b>Unidirectional Flushing Program</b>		<b>35,000</b>	<b>35,000</b>										
<b>WM Lining Program</b>		<b>50,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>125,000</b>	<b>125,000</b>	<b>2,550,000</b>	
<b>SCADA Upgrade (every 5 yrs)</b>					<b>50,000</b>							<b>275,000</b>	move out 1yr
<b>Water Vehicles</b>													
<b>WS-01 Replace Pickup Truck #12 (2021)</b>												<b>67,000</b>	move out 1yr
<b>W-02 Replace Pickup #15 (2020)</b>												<b>66,000</b>	move out 1yr
<b>W-03 Replace Pickup Truck #3 (2021)</b>												<b>67,000</b>	move out 1yr
<b>W-05 Replace Utility Truck #5 (2016)</b>												<b>170,000</b>	move out 1yr
<b>W-06 Replace Truck #6 (2020)</b>												<b>265,000</b>	move out 1yr
<b>W-07 Replace Truck #14 (2015)</b>												<b>240,000</b>	move out 1yr
<b>W-10 Replace Cat 440 Backhoe (2019)</b>										<b>175,000</b>		<b>175,000</b>	move out 1yr
<b>W-11 Replace CAT 430 Backhoe (2017)</b>								<b>170,000</b>				<b>170,000</b>	move out 1yr
<b>W-12 Bobcat Skidsteer</b>												<b>100,000</b>	
<b>W-14 Trailer signboard (2018)</b>												<b>19,000</b>	
<b>W-15 Trailer signboard (2018)</b>												<b>19,000</b>	
<b>W-16 Trailer signboard (2018)</b>												<b>19,000</b>	
<b>W-17 Trailer signboard (2017)</b>												<b>19,000</b>	
<b>W-18 Trailer light tower (2014)</b>									<b>10,000</b>			<b>10,000</b>	
<b>W-20 Trailer (1999)</b>		<b>40,000</b>										<b>40,000</b>	
<b>W-22 Generator Tow behind (1994)</b>						<b>90,000</b>						<b>90,000</b>	move up 1yr
<b>W-26 Trailer signboard (2020)</b>												<b>20,000</b>	
<b>W-27 Trailer signboard (2020)</b>												<b>20,000</b>	
<b>Engineering Vehicle (split w/ Swr)</b>			<b>30,000</b>									<b>30,000</b>	

Water Enterprise Fund

Capital Debt

February 2022

Water/Ent. Fund Capital & Debt	Approved FY-2022	Request FY-2023	Projected ==>		Legend: DEBT (Issued), debanti (Approved, Not Issued) and debhna (not yet approved)					FY-2032 TOTAL	FY-22-42 TOTAL	FY-33-42 not shown
			FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031		
Water DEBT	2,824,349	2,855,697	2,980,967	2,833,767	2,551,592	2,399,267	2,380,983	1,971,366	1,916,999	1,865,282	33,357,511	
Join MWRA (partial \$3.18m)	1	130,580	176,100	169,900	153,700	149,350					1,021,410	
Join MWRA (full \$7.8m) @	2	445,950	431,550	402,750	388,350	370,825	355,250				2,811,825	
Auburn Tank \$4.5 mil/20yr	3	350,214	332,775	312,525	302,275	292,025	281,775	271,525	261,275	252,050	5,156,289	
Auburn Tank \$2.0 mil/15yr	3a	29,917	226,667	222,667	218,667	214,667	206,667	202,667	198,667	194,667	3,009,917	
WM: Hvrhl&Howard (\$2.05m)	4	185,000									185,000	
WM(M) loan to be used	5	20,000									20,000	
WM(M) Ph 1 R#1 \$4.012mil/10yr	6	401,200	401,200	-	-	-	-	-	-	-	1,203,600	
WM Ph 1 R#2 \$1.165mil/10yr	7a	135,700	126,500	121,900	117,300	-	-	-	-	-	632,500	
WM Ph 1 R#2 \$3.106 mil/10yr	7b	384,400	359,600	347,200	334,800	322,400	-	-	-	-	2,120,400	
WM Grove St \$1.0mil/5yrs	8	216,000	196,100	188,700	-	-	-	-	-	-	804,300	
WM Gazebo \$1.1mil/10yr	9	141,786	133,475	128,725	123,975	119,225	114,475	104,850	95,850	91,800	1,154,511	
WM Downtown I \$2.8 mil/10yr	10a	353,519	338,150	326,150	314,150	297,275	285,525	273,775	262,025	239,700	2,940,544	
WM(M) Downtown I \$1.5mil	10b	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,500,000	
Lead Removal (M) \$1.5mil	11	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,500,000	
Replace Meters \$2.0mil/8yr	12			330,000	320,000	310,000	300,000	290,000	280,000	270,000	2,360,000	8yr was 10yr, +\$350k
WM Downtown II \$5.2 mil/15yr	13						554,667	540,800	526,933	513,066	6,863,965	15yr was 10yr
Repayment of Principal:		2,278,200	2,532,867	2,381,667	2,181,667	2,061,667	1,943,333	1,593,333	1,593,333	1,268,333	28,101,600	
Join MWRA (partial \$3.18m)	1	160,000	155,000	155,000	145,000	145,000					916,000	
Join MWRA (full \$7.8m) @	2	360,000	360,000	360,000	360,000	355,000					2,505,000	
Auburn Tank \$4.5 mil/20yr	3	204,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	205,000	4,094,000	
Auburn Tank \$2.0 mil/15yr	3a	-	166,667	166,667	166,667	166,667	166,667	166,667	166,667	166,667	2,500,000	
WM: Hvrhl&Howard (\$2.05m)	4	185,000									185,000	
WM(M) loan to be used	5	20,000									20,000	
WM(M) Ph 1 R#1 \$4.012mil/10yr	6	401,200	401,200								1,203,600	
WM Ph 1 R#2 \$1.165mil/10yr	7a	115,000	115,000	115,000	115,000						575,000	
WM Ph 1 R#2 \$3.106 mil/10yr	7b	310,000	310,000	310,000	310,000	310,000					1,860,000	
WM Grove St \$1.0mil/5yrs	8	190,000	185,000	185,000							745,000	
WM Gazebo \$1.1mil/10yr	9	96,000	95,000	95,000	95,000	95,000	90,000	90,000	90,000	90,000	931,000	
WM Downtown I \$2.8 mil/10yr	10a	237,000	240,000	240,000	235,000	235,000	235,000	235,000	235,000	235,000	2,367,000	
WM(M) Downtown I \$1.5mil	10b	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,500,000	
Lead Removal (M) \$1.5mil	11	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,500,000	
Replace Meters \$2.0mil/8yr	12			250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,000,000	8yr was 10yr, +\$350k
WM Downtown II \$5.2 mil/15yr	13						346,667	346,667	346,667	346,667	5,200,000	15yr was 10yr
Interest on Long Term Debt:		546,149	448,100	452,100	369,925	297,600	437,650	378,033	323,666	271,949	5,537,441	
Join MWRA (partial \$3.18m)	1	30,580	25,780	21,100	14,900	8,700	4,350				105,410	
Join MWRA (full \$7.8m) @	2	85,950	71,550	57,150	42,750	28,350	15,825	5,250			306,825	
Auburn Tank \$4.5 mil/20yr	3	146,214	128,025	117,775	107,525	97,275	87,025	76,775	66,525	56,275	1,135,539	
Auburn Tank \$2.0 mil/15yr	3a	-	29,917	60,000	56,000	52,000	48,000	44,000	36,000	32,000	509,917	assume 3% bond
WM(M) Ph 1 R#1 \$4.012mil/10yr	6	-	-	-	-	-	-	-	-	-	0%	interest
WM Ph 1 R#2 \$1.165mil/10yr	7a	20,700	16,100	11,500	6,900	2,300					57,500	
WM Ph 1 R#2 \$3.106 mil/10yr	7b	74,400	62,000	49,600	37,200	24,800	12,400				260,400	
WM Grove St \$1.0mil/5yrs	8	26,000	18,500	11,100	3,700						59,300	
WM Gazebo \$1.1mil/10yr	9	45,786	38,475	33,725	28,975	24,225	19,475	14,850	10,350	5,850	223,511	
WM Downtown I \$2.8 mil/10yr	10a	116,519	98,150	86,150	74,150	62,275	50,525	38,775	27,025	15,275	573,544	0% interest
WM(M) Downtown I \$1.5mil	10b	-	-	-	-	-	-	-	-	-	0%	interest
Lead Removal (M) \$1.5mil	11	-	-	-	-	-	-	-	-	-	0%	interest
Replace Meters \$2.0mil/8yr	12				80,000	70,000	60,000	50,000	40,000	30,000	360,000	assume 4%
WM Downtown II \$5.2 mil/15yr	13						208,000	194,133	180,266	166,399	1,653,965	assume 4%

22/24/2022 12:13													FY23-35 not shown
Sewer Ent. Fund Capital & Debt	Approved FY-2021	Approved FY-2022	Requested FY-2023	Projected ==> FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY23-35 TOTAL
Sewer Capital	175,000	475,000	75,000	105,000	75,000	235,000	1,161,000	1,130,000	925,000	1,105,000	1,972,000	1,400,000	12,593,000
Sewer Debt	405,210	957,375	918,800	880,625	1,177,575	864,525	481,275	424,825	410,575	370,325	351,600	260,000	6,140,125
Total Capital & Debt	580,210	1,432,375	993,800	985,625	1,252,575	1,099,525	1,642,275	1,554,825	1,335,575	1,475,325	2,323,600	1,660,000	18,733,125
Sewer CAPITAL	175,000	475,000	75,000	105,000	75,000	235,000	1,161,000	1,130,000	925,000	1,105,000	1,972,000	1,400,000	12,593,000
Sewer Main projects	75,000	75,000	75,000	75,000	75,000	75,000	100,000	100,000	100,000	100,000	125,000	125,000	1,350,000
Station: Chas St. \$2.4mil/5yrs	2	debt	debt	debt	debt	debt							
Station: Sturges \$2 mil/5yrs	4		debt	debt	debt	debt							
Station: Sturges additional funding		250,000											
Station: Joseph's Way \$1mil						100,000	900,000	900,000	825,000	825,000			1,000,000 +\$150k
Station: Brewer Lane \$1mil							100,000	100,000					1,000,000 +\$150k
Station: Collins Ave. \$1.75m								100,000					1,750,000 +\$250k
Portable Generator - Collins \$30k								30,000					30,000
Station: Small Lane \$475k										50,000	425,000		475,000 +\$75k
Station: Grove St. \$1.05mil										100,000	950,000		1,050,000 +\$150k
Portable Generator - Grove \$30k										30,000			30,000
Station: Strout Ave. \$1.175mil											100,000	1,075,000	1,175,000 +\$175k
Station: Longwood Rd. \$2.4mil												200,000	2,400,000 +\$400k
Station: Plinian Drive \$1.8mil													1,800,000 +\$300k
MMVRA Inflow & Infiltration		debt	debt	debt	debt	debt	debt	debt	debt				
Downtown Improve II design	100,000												-
Downtown Improve II \$1.0mil/10yrs	3		debt	debt	debt	debt	debt	debt	debt	debt	debt		
Downtown Improve II add'l funding		150,000											
Meter Replacements \$2.0mil/5yrs	5						debt	debt	debt	debt	debt	debt	81,000 Byr was 10yr. +\$350k
S-02 Pickup #8 (2016)							61,000						61,000
S-03 Pickup #6 (2020)													66,000
S-04 Pickup #10 (2020)													66,000
S-05 Pickup #17 (2015)						60,000							60,000
S-06 Truck #17 (2015)													240,000
S-07 Vacuum Truck #1 (split w/SWtr 2018)													285,000
S-10 Portable Pump - trailer (2020)													-
Engineering Vehicle (split w/Htr)				30,000									30,000
Sewer DEBT	405,210	957,375	918,800	880,625	1,177,575	864,525	481,275	424,825	410,575	370,325	351,600	260,000	6,140,125
MMVRA Inflow & Infiltration	1	76,010	68,200	68,200	68,200	68,200	68,200	26,000	26,000				393,000
Station: Chas St. \$2.4mil/5yrs	2	329,200	313,200	302,400	291,600	280,800							874,800
Downtown Improve II \$1.0mil/10yrs	3		126,628	120,075	115,825	111,575							454,800
Station: Sturges \$2 mil/5yrs	4		449,347	428,125	405,000	389,000							1,588,125
Meter Replacements \$2.0mil/5yrs	5				330,000	320,000	310,000	300,000	290,000	280,000	270,000	260,000	2,380,000 Byr was 10yr. +\$350k
Repayment of Principal:	351,010	786,200	788,200	783,200	1,033,200	783,200	403,200	361,000	361,000	335,000	330,000	250,000	5,408,000
MMVRA Inflow & Infiltration P7	1a	7,810											-
MMVRA Inflow & Infiltration P9	1c	42,200	42,200	42,200	42,200	42,200	42,200						211,000
MMVRA Inflow & Infiltration P11	1d	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000				182,000
Station: Chas St. \$2.4mil/5yrs	2	275,000	270,000	270,000	270,000	270,000							810,000
Downtown Improve II \$1.0mil/10yrs	3		85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	80,000		760,000
Station: Sturges \$2 mil/5yrs	4		363,000	365,000	360,000	360,000	360,000						1,445,000
Meter Replacements \$2.0mil/5yrs	5				250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,000,000 Byr was 10yr. +\$350k
Interest on Long Term Debt:	54,200	171,175	130,600	97,425	144,375	101,325	78,075	63,825	49,575	35,325	21,600	10,000	732,125
MMVRA Inflow & Infiltration	1												-
Station: Chas St. \$2.4mil/5yrs	2	54,200	43,200	32,400	21,600	10,800							64,800
Downtown Improve II \$1.0mil/10yrs	3		41,628	35,075	30,825	26,575	18,075	13,825	9,575	5,325	1,600		163,200
Station: Sturges \$2 mil/5yrs	4		86,347	83,125	45,000	27,000	9,000						144,125
Meter Replacements \$2.0mil/5yrs	5				80,000	70,000	60,000	50,000	40,000	30,000	20,000	10,000	380,000 assume 4%

# Storm Water Enterprise Fund

Capital + Debt  
February 2022

	Approved	Approved	Requested	Projected ==>	Legend: DEBT (issued); debt (Approved, Not Issued) and debt (not yet approved)										FY23-35	
Storm Water Ent. Fund Capital & Debt	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY23-35 not			
Storm Water Capital	300,000	175,000	400,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	300,000	3,200,000			
Storm Water Debt	-	126,628	120,075	115,825	111,575	107,325	103,075	98,825	94,575	90,325	81,600	-	923,200			
Total Capital & Debt	300,000	301,628	520,075	315,825	311,575	307,325	303,075	298,825	294,575	290,325	281,600	300,000	4,123,200			
Storm Water CAPITAL	300,000	175,000	400,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	300,000	3,200,000			
Drainage Improvm. (projects)	50,000	175,000	100,000	100,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	100,000	2,400,000			
Downtown Improve II \$1.0mil/0yrs	1		debt	debt	debt	debt	debt	debt	debt	debt	debt					
Memorial Park project (lining)			300,000													
Drainage Master Plan				100,000												
Saugus River Design/Permit																
Saugus Rvr Improvements TBD	3											200,000	200,000			new
Aberjona River Design/Permit																new
Aberjona Rvr Improvements TBD	4												200,000			move out 5yrs
S-07 Vacuum Truck #1 (split with Sewer)																remove \$4mil
SW-02 Catch Basin truck (2020)																move out 5yrs
SW-03 Sweeper (2020)	250,000															remove \$2mil
SW-04 Mini Excavator (2012)																
SW-05 Trailer for mini ex. (2012)																
Storm Water DEBT	-	126,628	120,075	115,825	111,575	107,325	103,075	98,825	94,575	90,325	81,600	-	923,200			
Downtown Improve II \$1.0mil/0yrs	1		120,075	115,825	111,575	107,325	103,075	98,825	94,575	90,325	81,600		923,200			
DPW Bldg Project/25 yrs TBA	2	126,628	120,075	115,825	111,575	107,325	103,075	98,825	94,575	90,325	81,600					
Saugus Rvr Improvements TBD	3															
Aberjona Rvr Improvements TBD	4															
Repayment of Principal:																
Downtown Improve II \$1.0mil/0yrs	1	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	80,000	-	760,000			
Saugus Rvr Improvements TBD	3	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	80,000		760,000			
Aberjona Rvr Improvements TBD	4															
Interest on Long Term Debt:																
Downtown Improve II \$1.0mil/0yrs	1	41,628	35,075	30,825	26,575	22,325	18,075	13,825	9,575	5,325	1,600	-	163,200			
Saugus Rvr Improvements TBD	3	41,628	35,075	30,825	26,575	22,325	18,075	13,825	9,575	5,325	1,600		163,200			
Aberjona Rvr Improvements TBD	4															

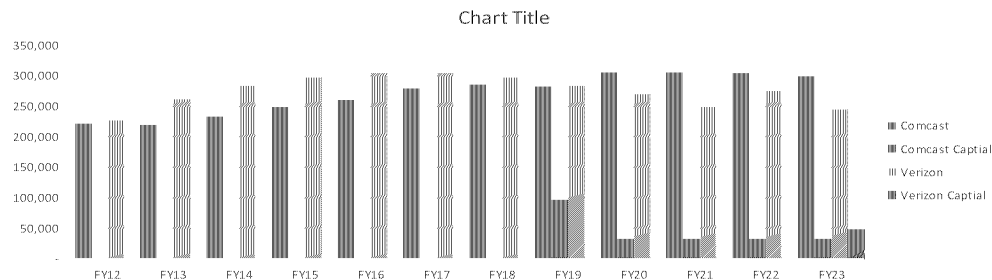
# PEG CABLE ACCESS ENTERPRISE FUND

## FY23 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 been outsourcing 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	Projected FY22	Projected FY23	5 yr 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	305,000	300,000	292,140	264,627
Comcast Capital	-	-	-	-	-	-	-	97,500	32,500	32,500	32,500	32,500	32,500	16,250
Verizon	226,884	262,959	284,657	298,382	303,624	303,583	297,655	284,055	270,740	248,256	275,000	245,000	280,858	278,079
Verizon Capital	-	-	-	-	-	-	-	-	-	-	-	48,750	-	-
Total	449,208	483,523	517,658	546,722	564,969	583,136	583,979	664,447	609,443	586,484	612,500	626,250	605,498	558,957



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

	FY19 Actual	FY20 Actual	FY21 Actual	Projected FY22	FY23 BUDGET	FY22-23 Town Manager Change
GENERAL FUND SUPPORT	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
PROFESSIONAL SERVICES	\$ 664,447	\$ 599,000	\$ 585,481	\$ 611,500	\$ 625,250	2.2%
<b>PEG EXPENSES</b>	<b>\$ 664,447</b>	<b>\$ 600,000</b>	<b>\$ 586,481</b>	<b>\$ 612,500</b>	<b>\$ 626,250</b>	<b>2.2%</b>

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

## FY23 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.

	FY19 Actual	FY20 Actual	FY21 Actual	Projected FY22	FY23 BUDGET Town Manager	FY22-23 Change
LANDFILL MONITORING REIMB	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	0.0%
<b>LANDFILL EXPENSES</b>	<b>\$ 37,000</b>	<b>\$ 37,000</b>	<b>\$ 37,000</b>	<b>\$ 37,000</b>	<b>\$ 37,000</b>	<b>0.0%</b>

Landfill Post Closure Financial Assurance Mechanism

MONTH 12/31/2021

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 Lesser of E or F	Town share F-E (not <0)	Funds Received	Interest Calendar Year	Available cash K (From previous year) plus I plus J minus G
Year		E-G from previous year	Obligation Current Year	Obligation C+D	Calendar Year Invoices Paid					
	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 <sup>II</sup>	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 <sup>III</sup>	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 <sup>IV</sup>	44,140	0	37,000	5	0
18	January-22	145,317	66,114	211,431		0	0			0
19	January-23	211,431	68,097	279,528		0	0			0
20	January-24	279,528	70,140	349,669		0	0			0
21	January-25	349,669	72,244	421,913		0	0			0
22	January-26	421,913	74,412	496,325		0	0			0
23	January-27	496,325	76,644	572,969		0	0			0
24	January-28	572,969	78,943	651,912		0	0			0
25	January-29	651,912	81,312	733,224		0	0			0
26	January-30	733,224	83,751	816,975		0	0			0
27	January-31	816,975	86,264	903,239		0	0			0
28	January-32	903,239	88,852	992,091		0	0			0
29	January-33	992,091	91,517	1,083,608		0	0			0
30	January-34	1,083,608	94,263	1,177,870		0	0			0

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

## Capital Improvement Plan (CIP)

2/24/2022 10:01	FY-2021	FY-2022	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	350,000	690,000	62,000	215,000	95,000	536,000	210,000	95,000	610,000	50,000	50,000	50,000	50,000	2,023,000
Facilities - School Buildings	50,000	-	15,000	238,000	50,000	30,000	95,000	737,000	920,000	-	-	-	-	2,085,000
Facilities - Town Buildings	15,000	-	15,000	-	76,000	-	15,000	-	-	-	-	-	-	106,000
Public Schools - General	215,000	365,000	110,000	140,000	152,500	135,000	135,000	135,000	135,000	135,000	160,000	160,000	160,000	1,557,500
Administrative Services	200,000	195,000	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
Finance	-	-	-	-	100,000	-	-	-	-	-	-	-	-	100,000
Public Library	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	110,000
Public Services	90,000	375,000	25,000	25,000	25,000	220,000	760,000	235,000	350,000	25,000	25,000	25,000	25,000	1,740,000
Public Safety - Fire/EMS	322,000	1,300,000	435,000	103,000	900,000	145,000	215,000	486,000	375,000	1,000,000	-	-	320,000	3,889,000
Public Safety - Police/Dispatch	-	110,000	-	40,000	-	77,500	25,000	-	45,000	-	125,000	47,500	30,000	380,000
Public Works - Equipment	437,500	505,000	584,000	1,000,000	40,000	1,197,000	740,000	156,000	335,000	255,000	636,000	610,000	312,000	5,885,000
Public Works - Parks & Cemetery	25,000	100,000	200,000	200,000	400,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,400,000
Public Works - Roads	600,000	850,000	1,125,000	625,000	625,000	650,000	725,000	800,000	875,000	950,000	950,000	950,000	950,000	9,225,000
TOTAL CAPITAL REQUESTS	2,304,500	4,500,000	2,681,000	2,696,000	2,573,500	3,325,500	3,255,000	2,983,000	3,980,000	2,750,000	2,306,000	2,202,500	2,207,000	30,965,500
Net Revenues (000s)		107,600	110,850	114,700	117,341	120,867	124,487	128,222	132,068	136,030	140,111	144,315	148,644	
less excluded debt		(2,792)	(2,733)	(2,689)	(1,280)	-	-	-	-	-	-	-	-	
Baseline for FINCOM Policy		104,808	108,117	112,014	116,061	120,587	124,487	128,222	132,068	136,030	140,111	144,315	148,644	
FINCOM policy: 5% debt + capital	5,002,983	5,240,400	5,405,850	5,600,700	5,803,050	6,043,062	6,224,353	6,417,094	6,603,416	6,807,519	7,005,565	7,215,731	7,432,203	70,546,534
- Net Included Debt	2,136,676	3,245,844	3,245,784	3,433,194	3,154,338	2,561,775	2,891,850	2,655,975	2,560,750	3,157,750	2,559,750	2,141,300	1,450,950	29,883,416
FINCOM Target Capital Funding	2,866,307	3,276,556	2,160,066	2,167,506	2,648,712	3,461,287	3,332,503	3,755,109	4,042,666	3,643,769	4,445,815	5,074,431	5,941,253	40,663,118
Original Funding Voted or Proposed	2,937,000	3,195,000	2,205,000	2,199,000	2,673,500	3,325,500	3,255,000	3,700,000	4,000,000	3,600,000	4,400,000	5,000,000	5,900,000	40,054,000
Additional temp funding		375,000	481,000	596,000										1,077,000
Emergency out	(880,000)													-
Additional Funding Sept TM		385,000												-
Additional Funding Nov TM	247,500	400,000												-
Additional Funding April TM		145,000												-
TOTAL CAPITAL REQUESTS	2,304,500	4,500,000	2,681,000	2,696,000	2,573,500	3,325,500	3,255,000	2,983,000	3,980,000	2,750,000	2,306,000	2,202,500	2,207,000	30,965,500
Capital & Debt Policy	4.44%	6.03%	5.48%	5.47%	4.94%	4.90%	4.94%	4.96%	4.97%	4.97%	4.97%	4.95%	4.97%	
Annual Surplus (Deficit)		-	-	-	-	-	-	711,000	280,000	850,000	2,094,000	2,797,500	3,693,000	
Cumulative Surplus (Deficit)		-	-	-	-	-	-	711,000	731,000	1,581,000	3,675,000	6,472,500	10,165,500	
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 Ropes course	325,000	this is add-alternate part of the Turf 1 project, so it may be funded there												
2. RMHS Fishhouse floorbleachers	1,700,000	this has been reported as a safety issue to the schools - added FY27 may be needed sooner												
3. Wood End field-repairs	-325,000	was removed until elementary school space was planned, it is now returned to the CIP in FY29												
4. Artificial Turf@Parker MS	2,000,000	estimate increased from old \$800k figure												
5. BM Master Plan up to \$10mil. in total														
- A. Support & General-Circulation \$750k-\$1.2mil														
- B. Basketball Courts \$500-650k														
- C. Softball/Multi purpose new turf field \$3.2-3.6mil														
- A. Inagination-Station Parking \$450-550k														
- A. Larcrosse-Wall \$1400-150k														
\$2.0mil now proposed as debt funding in FY25 for Phase A														
- B. Baseline Field \$75-100k														
- B. Higgins Farm Conserv Area \$100-150k														
- B. Birch Meadow Drive Improvements \$250-400k														
6. Killam Building project TBD Excluded Debt														
- Killam Field improvements, drainage, repairing (\$350k HOLD for Killam project)														
7. Community Center TBA Excluded Debt if >\$5mil														
8. DPW Bldg improvements (scope changed)														
9. Community projects (no formal capital requests yet)														

Capital Improvement Plan (CIP)

	2/24/2022 10:01	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033	FY23-33	
<b>Facilities - CORE</b>																
<b>Energy (Performance Contract) \$4.95mil</b>		350,000	690,000	62,000	215,000	95,000	538,000	210,000	95,000	610,000	50,000	50,000	50,000	50,000	2,023,000	
Energy Improvements II OPMDesign		Debt	Debt	Debt	Debt	Debt									-	
Energy Improvements II \$5.0mil/10yr		300,000													-	
Energy (Green Repairs) \$1.05mil debt				Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-	
Bldg Security - \$4.0mil debt		Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt				-	
Bldg Sec. - window film (schools)			140,000												-	
<b>Permanent Bid Committee</b>		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	550,000	
<b>RMHS Building project - \$55mil debt</b>		xDebt	xDebt	xDebt											-	
<b>RMHS Bldg proj - \$6 mil Litig. some de</b>		Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-	
RMHS Retaining Wall - \$0.5mil debt		Debt													-	
RMHS Turf 2 - \$2.225 mil debt		Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt				-	
RMHS Stadium OPMDesign			250,000												-	
<b>RMHS Stadium TurfTrack \$3 mil/10yr</b>				Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-	
<b>RMHSRISE playground design</b>				Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-	new
<b>RMHSRISE playground improvements</b>				12,000											-	new
RMHS Fishouse floorbleachers \$1.7 mil TBD debt (\$175k design, \$1.3mil project)																
Parker MS roof project OPMDesign			250,000												-	
<b>Parker MS Roofing project \$2.7mil/10yr</b>				Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-	
Coolidge MS roof project design										370,000					370,000	move out 5yrs-\$120k
Coolidge MS Roofing project \$3.7mil/10yr											Debt	Debt	Debt	Debt	-	move out 5yrs-\$800k
<b>Modular Classrooms \$1.2m debt</b>		Debt	Debt	Debt	Debt										-	
Killam Building project TBD xDebt															-	
<b>Barrows/Wld End Bldg projects \$0.8mil</b>		xDebt	xDebt	xDebt	xDebt										-	
<b>Barrows/Wld End Bldg projects debt</b>		Debt	Debt	Debt	Debt										-	
Birch Meadow ES roof project design															-	
Birch Meadow Roofing project \$1.9 mil/10yr									190,000		Debt	Debt	Debt	Debt	190,000	move out 5yrs-\$40k
<b>Library Building project \$18.4 mil debt</b>		xDebt	xDebt	xDebt	xDebt	xDebt									-	move out 5yrs-\$400k
<b>Police Sta. project \$1.5mil/10yr</b>				Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-	
Town Hall Roofing project \$450k						450,000									450,000	move out 1yr
Main St. Fire Sta Roofing project \$225k		w/ surplus													-	
Community Center TBA xDebt if >\$5mil															-	
DPW Bldg project TBD															-	
Electrician Van Ford E350 Econoline (2014)						45,000									-	
Carpenter's Pickup Ford F-350 (2013)				45,000											45,000	
Carpenter's Cut-away Van (2017)									45,000						45,000	
Plumber's Cut-away Van (2017)								45,000							45,000	
Pickup Truck Chevy 2500HD (2016)								45,000							45,000	
Van E350 Econoline (2006)								45,000							45,000	
Bob Cat skid steer		w/ surplus													-	
Bobcat Skid - snowplow (2008)							36,000								36,000	
Bobcat Utility - snowplow (2013)								25,000							25,000	

Capital Improvement Plan (CIP)

2/24/2022 10:01	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033	FY23-33	
<b>Buildings - Schools (Total)</b>	<b>50,000</b>	<b>-</b>	<b>15,000</b>	<b>235,000</b>	<b>50,000</b>	<b>30,000</b>	<b>95,000</b>	<b>737,000</b>	<b>920,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,085,000</b>	
Arc Flash Hazard Study				163,000										163,000	new
HV/AC - Elementary schools design(yr1)/project(yr2)						Barrows ->	65,000	645,000						710,000	new
Carpet/Flooring							Wood End ->	92,000	920,000						new
Doors & Windows				55,000	50,000		30,000							105,000	new ES&MS/IHS
Wood End Water Heater				20,000										80,000	new HS/FES/IMS
Coolidge Water Heater	25,000													-	removed - \$12k
Parker Water Heater	25,000													-	
<b>Parker Carpet/Flooring</b>			<b>15,000</b>												
<b>Buildings - Town (Total)</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>76,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	
Arc Flash Hazard Study					76,000									106,000	new
Carpet/Flooring							15,000							76,000	new
Doors & Windows			<b>15,000</b>											15,000	new
Police Station Water Heater	15,000													-	
<b>Schools - General</b>	<b>215,000</b>	<b>365,000</b>	<b>110,000</b>	<b>140,000</b>	<b>152,500</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>1,557,500</b>	
Food Service Van E-250 (2014)					42,500									42,500	
Driver's Education Vehicle (2014)				30,000										30,000	
Courier Vehicle (2007)														-	
<b>District-wide Telephone systems</b>	<b>65,000</b>	<b>65,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>110,000</b>	
Design for Technology wiring projects	50,000													-	
District-wide Technology Wiring projects		200,000												-	
<b>District-wide Technology projects</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>1,375,000</b>	
<b>Administrative Services</b>	<b>200,000</b>	<b>195,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>1,375,000</b>	
Water Tank Town telco equip replacement	100,000													-	
Remote access multi factor authentication		20,000													new
Internal segmentation firewall		15,000													new
GIS flyover - planimetrics		60,000												-	
<b>Technology projects</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>1,375,000</b>	
<b>Finance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	move out 2yrs
Financial System								600,000						600,000	new
Public Safety Fmrl System					100,000									100,000	
<b>Library</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>110,000</b>	
<b>Equipment</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>110,000</b>	
<b>Public Services</b>	<b>90,000</b>	<b>375,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>220,000</b>	<b>760,000</b>	<b>235,000</b>	<b>350,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>1,740,000</b>	
Community Sustainability \$1.0mil/10yrs															
Downtown Improvements II \$2.0mil/10yrs															
Downtown Improvements II \$5.0mil Bond Bill															
<b>Downtown Energy Efficient projects</b>		<b>50,000</b>												<b>-</b>	
<b>PARC: Kiosks(4) handheld devices(2)</b>		<b>110,000</b>												<b>-</b>	new
Land Use planning (CC & Symonds)	50,000													<b>-</b>	
<b>SrCommunity Center planning</b>		<b>40,000</b>												<b>-</b>	
Parks & Fields space study	25,000														
<b>Rehab Playgrounds Program</b>	<b>15,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>275,000</b>	
	Wood End	Tot Lot	Mem Pk	B Mdw	Killam	Sturges								<b>-</b>	

Capital Improvement Plan (CIP)

2/24/2022 10:01	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033	FY23-33
Birch Meadow Master Plan														-
Birch Meadow Master Plan Design		150,000												-
Phase 1 \$2.0mil/10yr debt														-
Support & general Circulation \$750k-\$1.2mil														-
Inagination Station Parking \$460-550k														-
Lacrosse Wall \$100-150k														-
Phase 2 \$3.25mil/10yr debt														-
Pickleball Cts. Playground, Parking \$800k-\$1.0mil														-
Basketball Courts \$500-550k														-
Morton Field improvements \$600-950k														-
Cashline Field \$75-100k														-
Higgins Farm Conserv Area \$100-150k														-
Birch Meadow Drive Improvements \$250-400k														-
Phase 3 \$6.0mil/10yr debt														-
Softball/Multi purpose new turf field \$3.2-3.6mil														-
Coolidge Field turf \$2.2-2.4 mil.														-
Artificial Turf@Parker MS (replace) moved \$800k to TBD														-
Barrows Tennis court repairs							125,000							125,000
Barrows Basketball court repairs							85,000							85,000
Barrows Replace backstop & repair infield							125,000							125,000
Killam Field improve, drainage, repaving (\$350k) held for Killam project decision									325,000					-
Wood End Field Repairs														325,000
(7) below indicates \$950k in state bond bill details TBA (\$805k identified below)														
*Wash Pk: Replace backstop & shift field							150,000							150,000
*Wash Pk: Walking Paths							100,000							100,000
*Mem Pk: Replace Band Stand						50,000								50,000
*Mem Pk: Court resurface						20,000								20,000
*Symonds: Replace backstop							150,000							150,000
*Hunt Pk: Replace backstop						125,000								125,000
Sturges Pk: Tennis court repairs								75,000						75,000
Sturges Pk: Basketball court repairs								85,000						85,000
Sturges Pk: Backstop repairs								50,000						50,000
Public Safety - Fire/EMS	322,000	1,300,000	435,000	103,000	900,000	145,000	215,000	496,000	375,000	1,000,000	-	-	320,000	3,989,000
Ladder Trk #1 (2008: \$800k, next FY22)		1,300,000												-
Ladder Truck & Equipment		Granted	Funded	TBD						1,000,000				1,000,000
Pumper Eng #1 (2010-\$525k; next FY30)					900,000									900,000
Pumper Eng #2 (2007-\$410k; next FY25)														-
Pumper Eng #3 (2016 \$630k; next FY36)														-
Pumper Eng #4 (2020 \$800k; next FY40)														-
Ambulance #1 (2017 - 10 yrs)								385,000						385,000
Ambulance #2 (2010 - 10yrs) & equip			400,000											400,000
Ambulance equipment								35,000					40,000	75,000
Passenger Car#1 (2005 - 10yrs)				50,000										50,000
Passenger Car#2 (2007 - 10yrs)				55,000										53,000
Passenger Car#3 (2018 - 10yrs)								56,000						56,000
Pickup Truck #2 (2012 - 12yrs)						55,000								55,000
Alarm Truck (1994 - 20yrs)														-
ALS Defibrillator (2019 - 7yrs)	90,000					40,000							50,000	90,000

Capital Improvement Plan (CIP)

	2/24/2022 10:01	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033	FY23-33	
BLS AEDs (2020-9yrs)								25,000						30,000	55,000	
Breathing Apparatus (2017-12yrs)							20,000			275,000					285,000	
Breathing Air Compressor	62,000														-	
Breathing Air Bottles							30,000								30,000	
CPR Compression Device									20,000						20,000	
Thermal Imaging (2018 - 10yrs)										60,000					60,000	
<b>Fire Hose</b>				35,000						40,000					75,000	
Turnout Gear (2014 - 6yrs)	170,000							190,000						200,000	390,000	
<b>Public Safety - Police/Dispatch</b>		-	110,000	-	40,000	-	77,500	25,000	-	45,000	-	125,000	47,500	30,000	390,000	
Police Unmarked Vehicle					40,000		42,500			45,000			47,500		175,000	
Police equipment (lasers)			110,000								125,000				125,000	new
Body Cameras					Granted Funded TBD										-	new
Vehicle Video Integration							35,000								35,000	
Radios (Police & Fire 2010 - 12yrs)															-	
AEDs								25,000						30,000	55,000	
<b>Public Works - Equipment</b>		437,500	505,000	584,000	1,000,000	40,000	1,197,000	740,000	156,000	335,000	255,000	636,000	610,000	312,000	5,865,000	
<b>Large Trucks</b>		-	-	-	400,000	-	880,000	220,000	70,000	230,000	235,000	300,000	320,000	312,000	2,967,000	
C-03 Dump Truck C3 (2016)															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 #6 - 10 wheeler (2016)												245,000			245,000	
H-10 Truck #22-Sander (2015)											240,000				240,000	
H-11 Truck #4 - Sander (2014)											235,000				235,000	
H-12 Truck #16 - Sander (2011)							220,000								220,000	
H-14 Truck #3 - Sander (2010)							215,000								215,000	
H-15 Truck #5 (2008)							200,000								200,000	
H-16 Truck # 7 (2008)					200,000										200,000	move up 2yrs
H-17 Truck # 11 (2008)					200,000										200,000	
H-18 Truck #19 - Sander (2007)							200,000								200,000	move out 2yrs
H-19 Truck #18 - Sander (2006)															200,000	
P-03 Dump truck #24 Parks (2017)							200,000							62,000	62,000	
P-04 Dump truck #12 Parks (2015)												60,000			60,000	
<b>Pick-ups/Cars/Vans</b>		-	-	-	170,000	40,000	189,000	110,000	62,000	-	-	130,000	-	-	701,000	
C-02 Pickup Ford Utility #C1 (2014)												60,000			60,000	move out 1yr
C-06 Cem. #4 Ford Sedan (2006)						40,000									40,000	move up 4yrs
CAR 1 Ford Escape (2016)								60,000							60,000	
CAR 2 Car #3 Ford Escape HYBRID (2008)					55,000										55,000	battery~
E-01 Chevy Traverse (2019)															-	
F-02 Pickup Chevy #6 Parks (2011)					60,000										60,000	
H-01 Pickup #16 (2015)							62,000								62,000	
H-02 Pickup #18 (2006)							60,000								60,000	
H-03 Pickup #4 (2020)											70,000				70,000	
H-04 Pickup Ford Utility #11 (2014)							67,000								67,000	
M-02 Pickup #1 (2020)									62,000						-	
PFC-01 Ford Escape (2017)															62,000	

Capital Improvement Plan (CIP)

	2/24/2022	10/01	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033	FY23-33	
P-02 Pickup Ford #2 Parks (2015)									50,000							50,000	
Pickup for P/F/C Supervisor						55,000										55,000	
<b>Backhoe/Loader/Heavy Equipment</b>		<b>275,000</b>		-	-	<b>225,000</b>	-	<b>80,000</b>	-	-	-	-	-	-	-	<b>305,000</b>	
C-07 Backhoe Loader (2020)																-	
H-20 Loader JD 624 (2020)																-	
H-21 Loader JD 624 (2017)																-	
Loader to replace Scard						225,000										225,000	new
H-22 Backhoe JD 710L HWY (2020)		190,000														-	
H-23 Bobcat Loader (2015)																-	
P-05 Veritas tractor (2020)		85,000														-	
P-06 Tractor JD4520 (Parks) (2012)								80,000								-	new
<b>Specialty Equipment - Heavy Duty</b>		-	<b>480,000</b>	<b>275,000</b>	<b>395,000</b>	<b>165,000</b>	-	-	<b>180,000</b>	-	<b>50,000</b>	-	<b>111,000</b>	-	-	<b>901,000</b>	
F-04 Bucket Truck #21 Forestry (2009)																-	
<b>F-05 Chipper/Loader/Truck #23 (2008)</b>					<b>210,000</b>											<b>210,000</b>	
H-24 Forklift (2016)																-	
H-25 Crawler Dozer (2003)																-	
H-26 Snow Plow/SWAS (2016)													111,000			<b>111,000</b>	move out 7yrs
H-27 Snow Trackless (2015)									180,000							<b>180,000</b>	move out 1yr
<b>H-28 Snow Holder #1 c992 (2015)</b>					<b>185,000</b>											<b>185,000</b>	move up 2yrs -\$5k
H-29 Snow Holder #2 c480 (2013)																-	
H-31 Leebay Pavement Sprd (2014)																-	
H-32 Hamm Roller, Large (2014)																-	
H-33 Hamm Roller, Small (2016)										50,000						50,000	
H-34 Leebay Roller, Small (1998)																-	
H-41 Screener (2018)																-	
Blower unit for Loader						165,000										165,000	new
W-23 Stump HD Snowblower (1999)																-	500k new
<b>Specialty Equipment - Light Duty</b>		<b>162,500</b>	<b>35,000</b>	<b>39,000</b>	<b>16,000</b>	<b>16,000</b>	-	-	<b>80,000</b>	-	<b>10,000</b>	<b>20,000</b>	<b>95,000</b>	<b>280,000</b>	-	<b>540,000</b>	
C-14 SmithCo 48" Sweeper (2012)									30,000							<b>30,000</b>	
C-15 SKAG Leaf Vac (Cem) (2015)												25,000				<b>25,000</b>	
C-16 Camate Trailer (2019)												20,000				<b>20,000</b>	
C-17 Big Tex Trailer (2013)											10,000					<b>10,000</b>	new
F-06 Veneer Chipper (2018)														225,000		<b>225,000</b>	
F-08 Stump Grinder new (2021) (replace		80,000														-	
F-09 Trailer Dump Trailer (2015)													50,000			<b>50,000</b>	
F-10 Truck Mount Sprayer 500gal (2015)												20,000				<b>20,000</b>	
H-35 Tack Machine for Paving (2004)																-	
H-36 Curb-builder for Paving (2010)																-	
H-37 HoBox for Paving (2020)		57,500														-	
H-38 Cement Mixer Tow Behind (2005)																-	
H-39 Mobile Compressor (1) (2019)		25,000														-	
H-40 Mobile Compressor (2) (2020)																-	
H-42 Trailer (2012)																-	
H-43 Trailer, Roller (1998)																-	
H-44 Eager beaver Trailer #2 (1996)			35,000													-	
P-11 Smithco SuperStar (2016)									40,000					30,000		<b>30,000</b>	
P-12 Smithco 60 Tuf Sweeper (2016)																<b>40,000</b>	
<b>P-13 Sweeper/Blower/flower (1985)</b>					<b>15,000</b>											<b>15,000</b>	



Capital Improvement Plan (CIP)

	2/24/2022 10:01	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY-2031	FY-2032	FY-2033	FY23-33
P-14 Leaf Vac SKAG (2016)													25,000		25,000
P-15 Trailer (2016)								10,000							10,000
P-16 Trailer (2013)				15,000											16,000
P-17 Trailer (stump grinder)				24,000											24,000
P-18 Trailer Enclosed (2007)															-
Lawnmowers		-	10,000	150,000	24,000	-	45,000	150,000	24,000	45,000	-	-	10,000	-	451,000
C-08 Mwr SKAG TT #2 (2017)									24,000						24,000
C-09 Mwr (Cem.) SKAG 48" (2016)										12,500					12,500
C-10 Mower SKAG 61" (2008)					24,000										24,000
C-11 Mwr (Cem.) Scag 52" Stander (2021)															10,000
C-12 Mwr SKAG 36" (2012)			10,000							12,500					12,500
C-13 Mwr SKAG TT 61" #3 (2011)							24,000								24,000
P-07 Mwr SKAG TT #5 (2017)							24,000								24,000
P-08 Mwr SKAG										20,000					20,000
P-09 Mwr (Pks) TORO 5910N (2014)								150,000							150,000
P-10 Mower - TORO Gang (2007)				150,000											150,000
DPW: Parks & Cemetery	25,000	100,000	100,000	200,000	200,000	400,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,400,000
Gen'l Fence Replacement	25,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	550,000
DPW Yard Improvements															-
Strout Avenue Improvements															-
School Site Improvements						200,000									200,000
(parking lots, sidewalks, walkways)						B Meadow									-
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															-
Gen'l Parking Lot Improvements		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	550,000
DPW: Roads															-
Track Road Bridge #1															-
Track Road Bridge #2															-
Sidewalk/Curb/Ped. Safety	100,000	200,000	200,000	100,000	100,000	100,000	100,000	125,000	150,000	175,000	200,000	200,000	200,000	200,000	1,650,000
Skim Coating & Crack Seal Patch	100,000	100,000	100,000	100,000	100,000	100,000	100,000	125,000	150,000	175,000	200,000	200,000	200,000	200,000	1,650,000
West Street - Local shr (\$1.3mil)		Debt	Debt	Debt	Debt	Debt									-
Lowell Street \$500k				500,000											500,000
General Fund - various roads	400,000	550,000	550,000	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 GEN'L FUND VOTED - ROADS	600,000	850,000	850,000	1,125,000	625,000	625,000	650,000	725,000	800,000	875,000	950,000	950,000	950,000	950,000	9,225,000
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	600,000	600,000	600,000	6,600,000
TOTAL ROAD CAPITAL	1,200,000	1,450,000	1,450,000	1,725,000	1,225,000	1,225,000	1,250,000	1,325,000	1,400,000	1,475,000	1,550,000	1,550,000	1,550,000	1,550,000	15,825,000
<b>Biggest Changes in Capital since November 2021 Town Meeting</b>															
Coolidge & Birch Meadow roof projects (debt) moved out 5 years from FY24/25 to FY29/30															
Coolidge MS roof increased to \$3.7mil from \$2.8mil															
Birch Meadow ES roof increased to \$1.9mil from \$1.5mil															
Birch Meadow Field project phase I (\$2mil) added as debt in FY25 (design work underway)															
RISE playground surface added FY23/24 (\$132k)															
HVAC work (\$1.7mil) for Barrows & Wood End added back to plan															
Barrows \$710k in FY28/FY29															
Wood End \$1.012mil in FY29/FY30															
Strout Avenue Improvements (\$100k in FY23) removed from plan															

Concerns

RMHS Fieldhouse bleachers/floor \$1.7mil funded FY27 - safety issue

Killam ES - any costs not Excluded debt should be identified very soon

Debt projects planned for FY24 need public discussion

1. \$1 mil 'community sustainability'

2. downtown improvements/Haven Street (\$7 mil identified; \$5mil in state bond bill)

Town of Reading Debt Service Schedule 2/24/22 10/02		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
<b>General Fund:</b>		<b>4,984,858</b>	<b>4,755,726</b>	<b>5,978,366</b>	<b>6,119,306</b>	<b>4,434,038</b>	<b>2,591,775</b>	<b>2,891,850</b>	<b>2,655,975</b>	<b>2,560,750</b>	<b>3,157,750</b>	<b>2,559,750</b>	<b>2,141,300</b>	<b>1,490,950</b>	<b>1,155,500</b>	<b>930,500</b>	<b>911,500</b>	<b>892,500</b>	<b>586,400</b>	<b>573,200</b>
Principal	Within Levy Limit	4,155,000	4,085,000	4,919,000	5,270,000	3,750,000	2,050,000	2,385,000	2,245,000	2,240,000	2,795,000	2,290,000	1,950,000	1,350,000	1,050,000	850,000	850,000	850,000	560,000	560,000
	Excluded Debt	1,760,000	1,650,000	2,445,000	2,742,200	2,515,000	2,050,000	2,385,000	2,245,000	2,240,000	2,795,000	2,290,000	1,950,000	1,350,000	1,050,000	850,000	850,000	850,000	560,000	560,000
	Interest	829,858	670,726	1,059,366	849,306	684,038	541,775	506,850	410,975	320,750	362,750	269,750	191,300	140,950	105,500	80,500	61,500	42,500	26,400	13,200
		376,676	313,844	800,784	690,994	639,338	541,775	506,850	410,975	320,750	362,750	269,750	191,300	140,950	105,500	80,500	61,500	42,500	26,400	13,200
		453,182	356,882	258,582	158,312	44,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Within Levy Limit</b>		<b>2,136,676</b>	<b>1,963,844</b>	<b>3,245,784</b>	<b>3,433,194</b>	<b>3,154,338</b>	<b>2,591,775</b>	<b>2,891,850</b>	<b>2,655,975</b>	<b>2,560,750</b>	<b>3,157,750</b>	<b>2,559,750</b>	<b>2,141,300</b>	<b>1,490,950</b>	<b>1,155,500</b>	<b>930,500</b>	<b>911,500</b>	<b>892,500</b>	<b>586,400</b>	<b>573,200</b>
Approved not issued (AHI)	Issued	2,136,676	1,963,844	3,245,784	3,043,194	2,513,338	1,965,775	1,889,850	1,679,175	1,609,150	1,539,350	979,750	939,700	317,550	310,300	304,500	298,700	292,900	0	0
	Not yet approved (NYA)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Not yet approved (NYA)	0	0	0	390,000	641,000	626,000	1,002,000	976,800	951,600	1,618,400	1,580,000	1,201,600	1,173,400	845,200	626,000	612,800	599,600	586,400	573,200
<b>Excluded Debt</b>		<b>2,848,182</b>	<b>2,791,882</b>	<b>2,732,582</b>	<b>2,686,112</b>	<b>1,279,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Approved not issued (AHI)	Issued	2,848,182	2,791,882	2,732,582	2,686,112	1,279,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Not yet approved (AHI)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Not yet approved (NYA)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

#### Debt Summary

<b>Inside Tax Levy</b>		<b>2,136,676</b>	<b>1,963,844</b>	<b>3,245,784</b>	<b>3,433,194</b>	<b>3,154,338</b>	<b>2,591,775</b>	<b>2,891,850</b>	<b>2,655,975</b>	<b>2,560,750</b>	<b>3,157,750</b>	<b>2,559,750</b>	<b>2,141,300</b>	<b>1,490,950</b>	<b>1,155,500</b>	<b>930,500</b>	<b>911,500</b>	<b>892,500</b>	<b>586,400</b>	<b>573,200</b>
Energy/Safety Improvements	Energy/Safety Improvements	984,148	950,956	1,317,304	1,242,831	1,196,813	831,975	803,125	774,375	740,750	712,250	340,750	327,700	317,550	310,300	304,500	298,700	292,900	0	0
	School Buildings	1,000,428	864,688	1,586,240	1,477,713	1,005,575	969,525	1,319,600	1,133,725	1,093,375	1,740,125	1,534,875	1,150,100	652,400	639,200	626,000	612,800	599,600	586,400	573,200
	Town Buildings	0	0	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
Community Improvements	Community Improvements	152,100	148,200	144,300	530,400	776,200	626,000	611,000	596,000	581,000	566,000	551,000	536,000	521,000	206,000	0	0	0	0	0
	Excluded From Tax Levy	2,848,182	2,791,882	2,732,582	2,686,112	1,279,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Energy/Safety Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School Buildings	School Buildings	1,400,682	1,363,962	1,364,062	1,357,012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Town Buildings	1,447,300	1,407,900	1,368,500	1,329,100	1,279,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Community Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Town of Reading		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
Debt Service Schedule 2/24/22 10:02																				
Principal + Interest																				
Within Levy Limit		2,136,676	1,963,844	3,245,784	3,433,194	3,154,338	2,591,775	2,891,950	2,655,975	2,560,750	3,157,750	2,559,750	2,141,300	1,490,950	1,155,500	930,500	911,500	892,500	586,400	573,200
Issued	RMHS Turf II \$2.25mil/10yr	2,136,676	1,963,844	3,245,784	3,043,194	2,513,338	1,965,775	1,889,950	1,679,175	1,609,150	1,530,350	979,750	939,700	317,550	310,300	304,500	298,700	292,900	0	0
	Approved not issued (A/N/I)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Not yet approved (N/YA)	Bldg Security \$4mil/10yr	0	0	0	390,000	644,000	626,000	1,002,000	976,800	951,600	1,618,400	1,530,000	1,201,600	1,173,400	845,200	626,000	612,800	599,600	586,400	572,200
	Bldg Energy Improv I \$5m/15yr	382,388	371,456	360,113	348,356	336,188	418,875	399,000	385,000	371,000	357,000									
leg Energy Improv II \$5m/15yr	leg Energy Improv II \$5m/15yr	382,388	371,456	360,113	348,356	336,188	418,875	399,000	385,000	371,000	357,000									
	leg Energy Improv II \$5m/15yr	382,388	371,456	360,113	348,356	336,188	418,875	399,000	385,000	371,000	357,000									
Kilam Green Repair	Kilam Green Repair	73,700	70,350	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		
	Kilam Green Repair	73,700	70,350	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		
Birch Midw Green Repair	Birch Midw Green Repair	36,300	34,650																	
	Birch Midw Green Repair	36,300	34,650																	
RMHS Turf II \$2.25mil/10yr	RMHS Turf II \$2.25mil/10yr	227,940	219,300	207,800	201,400	195,000	188,800	182,200	175,800	169,400	158,100									
	RMHS Turf II \$2.25mil/10yr	227,940	219,300	207,800	201,400	195,000	188,800	182,200	175,800	169,400	158,100									
RMHS Turf I \$3.0mil/10yr	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							
	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							
RMHS Fieldhouse \$1.7mil/5yrs	RMHS Fieldhouse \$1.7mil/5yrs							391,000	380,800	370,600	360,400	350,200								
	RMHS Fieldhouse \$1.7mil/5yrs							391,000	380,800	370,600	360,400	350,200								
RMHS S/TLT \$1.5mil/10yr	RMHS S/TLT \$1.5mil/10yr	172,800	167,400	162,000	156,600	151,200	145,800	140,400												
	RMHS S/TLT \$1.5mil/10yr	172,800	167,400	162,000	156,600	151,200	145,800	140,400												
RMHS Ret. Wall \$500k/5yr	RMHS Ret. Wall \$500k/5yr	102,000																		
	RMHS Ret. Wall \$500k/5yr	102,000																		
Parker MS Roof \$2.7mil/10yr	Parker MS Roof \$2.7mil/10yr			388,877	324,000	312,500	301,000	284,625	273,375	262,125	250,875	239,625	229,500							
	Parker MS Roof \$2.7mil/10yr			388,877	324,000	312,500	301,000	284,625	273,375	262,125	250,875	239,625	229,500							
Coolidge MS Roof \$2.9mil/10yr	Coolidge MS Roof \$2.9mil/10yr																			
	Coolidge MS Roof \$2.9mil/10yr																			
Birch Midw ES roof \$1.5mil/10yr	Birch Midw ES roof \$1.5mil/10yr	171,000	165,000	159,000	153,000															
	Birch Midw ES roof \$1.5mil/10yr	171,000	165,000	159,000	153,000															
ES Mod. class \$1.2 mil/8yr	ES Mod. class \$1.2 mil/8yr	33,852	32,952	32,052	29,942															
	ES Mod. class \$1.2 mil/8yr	33,852	32,952	32,052	29,942															
Barrows/Wd End@	Barrows/Wd End@	157,828	153,828	149,428	135,938															
	Barrows/Wd End@	157,828	153,828	149,428	135,938															
Wood End@	Wood End@			122,958	117,208															
	Wood End@			122,958	117,208															
Barrows@	Barrows@	135,008	126,408																	
	Barrows@	135,008	126,408																	
Police Sta Improve \$1.5mil/10yr	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							
	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							
West St. \$1.3 mil	West St. \$1.3 mil	152,100	148,200	144,300	140,400	135,200														
	West St. \$1.3 mil	152,100	148,200	144,300	140,400	135,200														
Comm. Sustainability \$1.0mil/10yr	Comm. Sustainability \$1.0mil/10yr				130,000	127,000	124,000	121,000	118,000	115,000	112,000	109,000	106,000	103,000						
	Comm. Sustainability \$1.0mil/10yr				130,000	127,000	124,000	121,000	118,000	115,000	112,000	109,000	106,000	103,000						
Eo Dev Dwntr II \$2.0mil/10yr	Eo Dev Dwntr II \$2.0mil/10yr				260,000	254,000	245,000	242,000	236,000	230,000	224,000	218,000	212,000	206,000						
	Eo Dev Dwntr II \$2.0mil/10yr				260,000	254,000	245,000	242,000	236,000	230,000	224,000	218,000	212,000	206,000						
Bth Midw Phase I \$2.0mil/10yr	Bth Midw Phase I \$2.0mil/10yr				260,000	254,000	245,000	242,000	236,000	230,000	224,000	218,000	212,000	206,000						
	Bth Midw Phase I \$2.0mil/10yr				260,000	254,000	245,000	242,000	236,000	230,000	224,000	218,000	212,000	206,000						
Excluded Debt		2,848,182	2,791,882	2,732,582	2,686,112	1,279,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Issued	Issued	2,848,182	2,791,882	2,732,582	2,686,112	1,279,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Issued	2,848,182	2,791,882	2,732,582	2,686,112	1,279,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Approved not issued (A/N/I)	Approved not issued (A/N/I)																			
	Approved not issued (A/N/I)																			
Not yet approved (N/YA)	Not yet approved (N/YA)																			
	Not yet approved (N/YA)																			
RMHS@	RMHS@	1,339,250	1,324,000	1,306,750	1,312,500															
	RMHS@	1,339,250	1,324,000	1,306,750	1,312,500															
Barrows/Wd End@	Barrows/Wd End@	50,580	49,230	46,880	40,560															
	Barrows/Wd End@	50,580	49,230	46,880	40,560															
Wood End@	Wood End@	11,052	10,752	10,452	3,952															
	Wood End@	11,052	10,752	10,452	3,952															
Library Project \$10-mil	Library Project \$10-mil	1,170,000	1,140,000	1,110,000	1,080,000	1,040,000														
	Library Project \$10-mil	1,170,000	1,140,000	1,110,000	1,080,000	1,040,000														
Library Project \$2.115mil	Library Project \$2.115mil	277,300	267,900	258,500	249,100	239,700														
	Library Project \$2.115mil	277,300	267,900	258,500	249,100	239,700														

new

more out 5yrs  
more out 5yrs

\$5m bond bill

Town of Reading Debt Service Schedule 2/24/22 to 10/02	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
<b>Principal</b>																			
<b>Within Levy Limit</b>	1,760,000	1,650,000	2,445,000	2,742,200	2,515,000	2,050,000	2,385,000	2,245,000	2,240,000	2,795,000	2,290,000	1,950,000	1,350,000	1,050,000	850,000	850,000	850,000	560,000	560,000
Issued			2,445,000	2,442,200	2,015,000	1,550,000	1,545,000	1,405,000	1,400,000	1,395,000	890,000	890,000	290,000	290,000	290,000	290,000	290,000	0	0
Approved not issued (AHI)																			
Not yet approved (NYA)			0	300,000	500,000	500,000	840,000	840,000	840,000	1,400,000	1,400,000	1,060,000	1,060,000	760,000	560,000	560,000	560,000	560,000	560,000
Bldg Security \$4mil/10yr	358,000	355,000	355,000	355,000	350,000	350,000	350,000	350,000	350,000	350,000									
Bldg Energy Improv I \$5m/15yr	330,000	330,000	330,000	330,000	330,000														
Bldg Energy Improv II \$5m/15yr			292,300	295,000	295,000	295,000	295,000	295,000	290,000	290,000	290,000	290,000	290,000	290,000	290,000	290,000	290,000		
Killam Green Repair	67,000	67,000																	
Birch Mdw Green Repair	33,000	33,000																	
RMHS Turf II \$2.225mil/10yr	167,000	165,000	160,000	160,000	160,000	160,000	160,000	160,000	155,000										
RMHS Turf I \$3.0mil/10yr			251,300	255,000	255,000	255,000	255,000	250,000	250,000	250,000	250,000	250,000	250,000	290,000	290,000	290,000	290,000	0	0
RMHS Fieldhouse \$1.7mil/5yrs				340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000								
RMHS/TLT \$1.5mil/10yr	135,000	135,000	135,000	135,000	135,000	135,000	135,000												
RMHS Rel. Wall \$500k/5yr	100,000																		
Parker MS Roof \$2.7mil/10yr			230,000	230,000	230,000	230,000	225,000	225,000	225,000	225,000	225,000	225,000	370,000	370,000	370,000	370,000	370,000	370,000	370,000
Cookleig MS Roof \$3.7mil/10yr										370,000	370,000	370,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000
Birch Mdw ES roof \$1.9mil/10yr										190,000	190,000	190,000							
ES Mod. class \$1.2 mil/8yr	150,000	150,000	150,000	150,000															
Barrows/Wld End@	30,000	30,000	30,000	28,790															
Wood End@	140,000	140,000	140,000	130,710															
Barrows@	120,000	115,000	115,000	112,700															
Police Sta Improve \$1.5mil/10yr			126,400	130,000	130,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000							
West St. \$1.3 mil	130,000	130,000	130,000	130,000	130,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000						
Comm. Sustainability \$1.0mil/10yr				100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000							
Eco Dev Dwntr II \$2.0mil/10yr				200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Eth Mdw Phase I \$2.0mil/10yr				200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
<b>Excluded Debt</b>	2,395,000	2,435,000	2,474,000	2,527,800	1,235,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Issued			2,474,000	2,527,800	1,235,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Approved not issued (AHI)																			
Not yet approved (NYA)																			
RMHS@	1,105,000	1,145,000	1,185,000	1,250,000															
Barrows/Wld End@	45,000	45,000	44,000	39,000															
Wood End@	10,000	10,000	10,000	3,800															
Library Project \$10-mil	1,000,000	1,000,000	1,000,000	1,000,000															
Library Project \$2.115mil	235,000	235,000	235,000	235,000															

4,377,300

2,521,300  
new2,270,000  
move out 5yrs  
move out 5yrs

1,261,400

Town of Reading		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
Debt Service Schedule 2/24/22 10:02																				
Interest																				
Within Levy Limit		376,676	313,844	800,784	690,994	639,338	541,775	506,950	410,975	320,750	362,750	269,750	191,300	140,950	105,500	80,500	81,500	42,500	26,400	13,200
Issued																				
Approved not issued (A/N)		376,676	313,844	800,784	600,994	498,338	415,775	344,850	274,175	209,150	141,350	89,750	49,700	27,550	20,300	14,500	8,700	2,900	0	0
Not yet approved (N/YA)				0	90,000	141,000	125,000	162,000	136,800	111,600	218,400	180,000	141,600	113,400	85,200	66,000	52,800	39,600	26,400	13,200
Bldg Security \$4mil/10yr		133,760	119,500	105,300	91,100	77,000	63,000	49,000	35,000	21,000	7,000									
Bldg Energy Improv I \$5m/15yr		52,388	41,456	30,113	18,356	6,188														
Bldg Energy Improv II \$5m/15yr				204,592	153,375	138,625	123,875	109,125	94,375	79,750	66,250	50,750	37,700	27,550	20,300	14,500	8,700	2,900		
Kilam Green Repair		6,700	3,350																	
Birch Midw Green Repair		3,300	1,650																	
RMHS Turf II \$2.25mil/10yr		60,940	54,300	47,800	41,400	35,000	28,800	22,200	15,800	9,400	3,100									
RMHS Turf I \$3.0mil/10yr				143,025	104,625	91,875	79,125	66,375	53,750	41,250	28,750	16,250	5,000							
RMHS Fieldhouse \$1.7mil/5yrs								51,000	40,800	30,600	20,400	10,200								
RMHS/TLT \$1.5mil/10yr		37,800	32,400	27,000	21,600	16,200	10,800	5,400												
RMHS Ret. Wall \$500k/5yr		2,000																		
Parker MS Roof \$2.7mil/10yr				128,677	94,000	82,500	71,000	59,625	48,375	37,125	25,875	14,625	4,500							
Coolidge MS Roof \$2.9mil/10yr											87,000	78,300	69,600	60,900	52,200	43,500	34,800	26,100	17,400	8,700
Birch Midw ES roof \$1.5mil/10yr											45,000	40,500	36,000	31,500	27,000	22,500	18,000	13,500	9,000	4,500
ES Mod. class \$1.2 mil/8yr		21,000	15,000	9,000	3,000															
Barrows/Wd End@		3,852	2,952	2,052	1,152															
Wood End@		17,828	13,628	9,428	5,228															
Barrows@		15,008	11,408	7,958	4,508															
Police Sta Improve \$1.5mil/10yr				71,539	52,250	45,750	39,375	33,125	28,875	20,625	14,375	8,125	2,500							
West St. \$1.3 mil		22,100	18,200	14,300	10,400	5,200														
Comm. Sustainability \$1.0mil/10yr					30,000	27,000	24,000	21,000	18,000	15,000	12,000	9,000	6,000	3,000						
Eco Dev Dwntr II \$2.0mil/10yr					60,000	54,000	48,000	42,000	36,000	30,000	24,000	18,000	12,000	6,000						
Bth Midw Phase I \$2.0mil/10yr						60,000	54,000	48,000	42,000	36,000	30,000	24,000	18,000	12,000	6,000					
Excluded Debt		453,182	356,882	258,582	158,312	44,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Issued																				
Approved not issued (A/N)		453,182	356,882	258,582	158,312	44,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Not yet approved (N/YA)																				
RMHS@		234,250	179,000	121,750	62,500															
Barrows/Wd End@		5,580	4,230	2,880	1,560															
Wood End@		1,052	752	452	152															
Library Project \$10-mil		170,000	140,000	110,000	80,000	40,000														
Library Project \$2.115mil		42,300	32,900	23,500	14,100	4,700														

1,131,367

630,025  
new566,302  
more out 5yrs  
more out 5yrs

314,539

assume 3%  
assume 3%

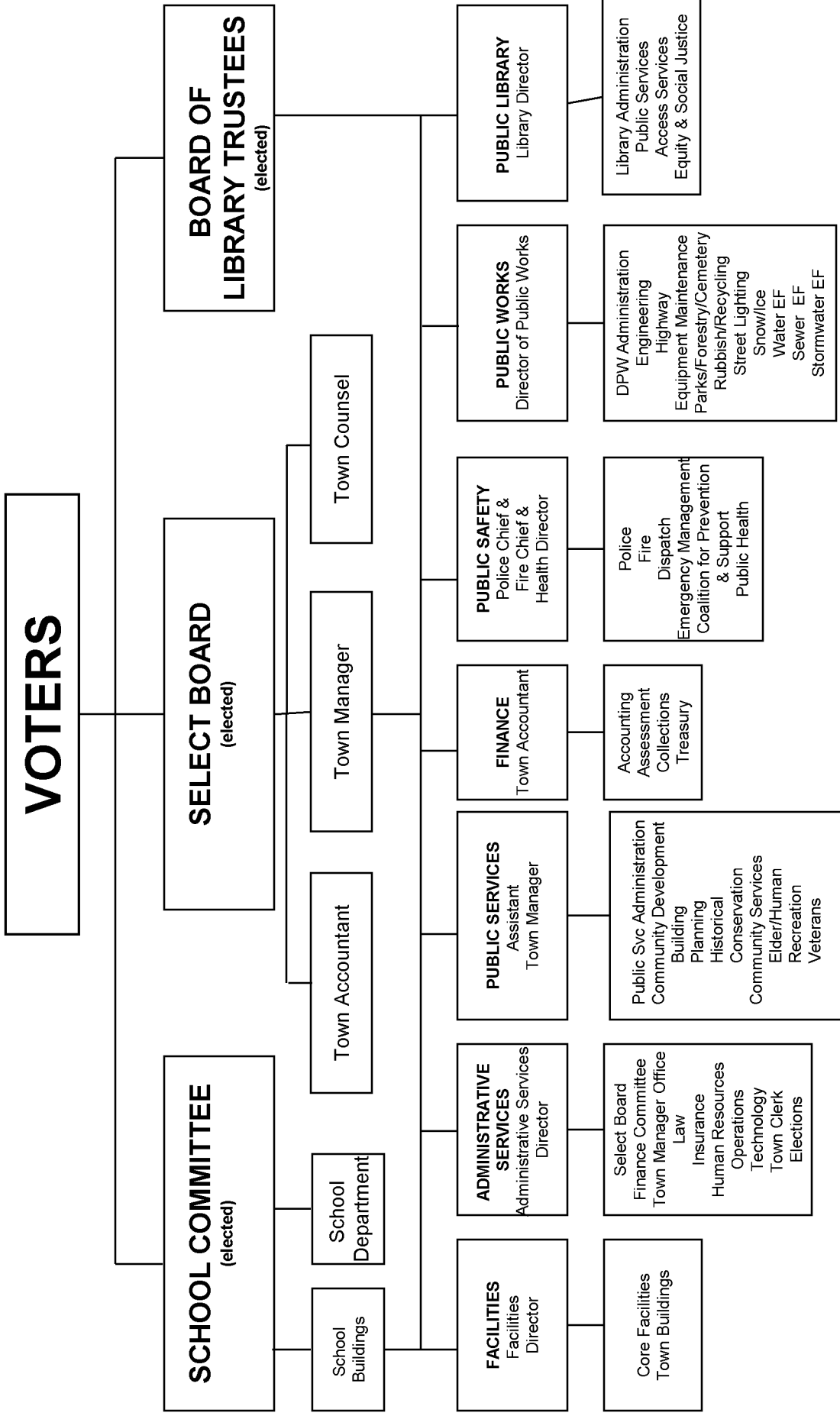


# Town of Reading, MA

## Executive Branch

### Table of Organization

(April 2022 Town Meeting)





## Town of Reading Meeting Minutes

### Board - Committee - Commission - Council:

#### Finance Committee

Date: 2022-03-02

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:**

Chair Ed Ross, Vice Chair Jeanne Borawski, Eric Burkhart, Geoffrey Coram, Marianne Downing, Jackie McCarthy (remote), Joe McDonagh, Andrew Mclauchlan (remote), Mark Zarrow

#### **Members - Not Present:**

#### **Others Present:**

Town Manager Fidel Maltez, Fire Chief Greg Burns, Superintendent of Schools Thomas Milaschewski, School Director of Finance Susan Bottan, School Committee Chair Tom Wise, School Committee Vice Chair Shawn Brandt (remote)  
Select Board Members: Carlo Bacci (remote), Mark Dockser (remote), Chris Haley

**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.

Chair Ed Ross called the meeting to order at 7:01 pm.

Select Board Secretary Mark Dockser called the Select Board to order at 7:01 pm.

#### **Vote to Authorize Snow and Ice Deficit Spending:**

**On a motion by Ms. Borawski, and seconded by Mr. Zarrow, the Finance Committee voted 9-0-0 to take agenda item "Vote to Authorize Snow and Ice Deficit Spending" out of order.**

**Roll call vote Jackie McCarthy-Yes, Andrew Mclauchlan-Yes, Marianne Downing-Yes, Mark Zarrow-Yes, Jeanne Borawski-Yes, Joe McDonagh-Yes, Geoffrey Coram-Yes, Eric Burkhart-Yes, Ed Ross-Yes.**

Town Manager Fidel Maltez explained that the snow and ice removal line item in the operating budget is the only one allowed to run into deficit according to M.G.L. This winter has been rough, and the Town has currently spent \$576,000 on storm cleanup. One more storm could cause expenses to exceed the budgeted \$675,000. Mr. Maltez requested approval to go to Town Meeting and request a replenishment of this line item.

**On a motion by Mr. Coram, and seconded by Ms. Borawski, the Finance Committee voted 9-0-0 to approve incurring liabilities and making expenditures in excess of the budgeted expenses amount of \$675,000 for snow and ice removal.**

**Roll call vote Jackie McCarthy-Yes, Andrew Mclauchlan-Yes, Marianne Downing-Yes, Mark Zarrow-Yes, Jeanne Borawski-Yes, Joe McDonagh-Yes, Geoffrey Coram-Yes, Eric Burkhart-Yes, Ed Ross-Yes.**

**Vote to Approve FINCOM Reserve Transfer for Ladder Truck and Ambulance Equipment:**

**On a motion by Ms. Borawski, and seconded by Mr. Zarrow, the Finance Committee voted 9-0-0 to take agenda item "Vote to Approve FINCOM Reserve Transfer for Ladder Truck and Ambulance Equipment" out of order.**

**Roll call vote Jackie McCarthy-Yes, Andrew Mclauchlan-Yes, Marianne Downing-Yes, Mark Zarrow-Yes, Jeanne Borawski-Yes, Joe McDonagh-Yes, Geoffrey Coram-Yes, Eric Burkhart-Yes, Ed Ross-Yes.**

Mr. Maltez noted that at the last meeting, Mr. LeLacheur acknowledged that inflation and equipment costs will be recurring in conversations. This is an example where \$1.3 million was budgeted to replace the ladder trunk in the FY22 Capital Plan. The Invitation for Bids (IFB) went out and bids came back. The lowest bidder was Seagrave, which came in more than \$66,000 over what was budgeted. Fire Chief Burns attempted to negotiate with the vendor, but the vendor cited higher prices of steel and labor, and would not change their figure. The Town can either scrap this bid and rebid it, or request that Finance Committee appropriate the additional funds needed from reserves. Mr. LeLacheur had reached out to the State Delegation and requested a \$90,000 earmark from the next budget for this project, which if received, the funds would be returned to free cash.

**On a motion by Ms. Borawski, and seconded by Ms. Downing, the Finance Committee voted 9-0-0 to approve a transfer of \$67,000 from the Finance Committee Reserve Fund to be applied to the purchase of a fire truck as discussed at this meeting.**

**Roll call vote: Jackie McCarthy-Yes, Andrew Mclauchlan-Yes, Marianne Downing-Yes, Mark Zarrow-Yes, Jeanne Borawski-Yes, Joe McDonagh-Yes, Geoffrey Coram-Yes, Eric Burkhart-Yes, Ed Ross-Yes.**

**Liaison Reports:**

Marianne Downing recapped some financial related actions from last night's Select Board meeting. The Select Board voted 4-1 to offer a one-month bonus salary, of about \$17,000, to former Town Manager Bob LeLacheur, subject to appropriation of funds. The Select Board also discussed potential \$19 million in water and sewer capital projects, and whether to consider using ARPA funds for them. Temporary lights will be installed at Coolidge Middle School while Turf 1 at the High School is offline for replacement. The costs for the lights will be shared by the Recreation Division, Soccer, and Lacrosse leagues.

Jackie McCarthy stated that RMLD will present before the Finance Committee at the March 23<sup>rd</sup> meeting.

**FY23 Budget Presentation – Schools:**

School Superintendent Thomas Milaschewski, School Director of Finance Susan Botton, and School Committee Chair Tom Wise presented a high-level overview of the FY23 recommended budget, and noted they will be discussing needs beyond FY23. The recommended FY23 budget reflects a 4.2% increase of \$2,087,365 to a total of \$51,783,363. Of the incremental increase, \$871,000 focused on new investments and priorities. The baseline budget of \$1.2 million supports all contractual obligations and legal mandates of the School Department. The three priorities include: improve academic outcomes for students, as gaps have emerged as a result of disruptions caused by the pandemic; support students social and emotional needs; and streamline adult practices and operations to be a more effective district at the top. Some important changes, investments, and highlights for these three priorities include: reducing the cost of full day kindergarten



from \$4,450 to \$3,600, increase 1.2 FTE support for English-Learning students, \$20,000 for the Endicott Fellows Program, 1.0 FTE for Coordinator and two teaching fellows, .2 FTE increase for academic support for students returning from hospital settings, increase .4 FTE for computer science courses, adding 1.0 FTE for an adjustment counselor at each elementary school for METCO, 1.0 FTE social worker for the REACH program, 2.0 FTE increase for adjustment counselors at the middle schools and High School, increase 1.0 FTE nurse, invest ESSER grant funds in Team Chairs, increase data specialist by .4 FTE to help better organize student data, and shift funds for more development of teachers.

**Discuss Future School Budget and Capital Needs:**

Dr. Milaschewski presented comparison data from Reading with comparable communities as designated by DESE. In many cases, Reading has similar rates, or is slightly behind some of the comparable districts. While there are a lot of positives, there is work to do to improve academic outcomes and push Reading to the top of the list. Future opportunities include: using learning time effectively to close gaps for students, aligning to student interests, investing in development of school leaders, and investing in literacy programs. Future considerations for FY24 include: \$471,500 of ESSER funds to invest in 2.5 FTE Team Chairs, 2.0 FTE Adjustment Counselors, 1.0 FTE SPED teacher, and Elementary paras and tutors; \$280,000 for 466 new laptops; and \$411,000 for Full Day Kindergarten.

Dr. Milaschewski explained that after listening to stakeholders across the community, the revised strategic plan was released this summer. A priority is Full Day Kindergarten. He provided the rationale for universal Full Day Kindergarten, as it provides the foundations for future district improvement, provides more exposure to core academics and social and structured play, and provides community impacts for families and the local economy. In the state, only 23 of 354 districts charge for full day kindergarten, and the average tuition was \$3,318. Reading is one of them with the second highest tuition.

School Committee Chair Tom Wise reviewed the options that the School Committee considered in eliminating the costs for Full Day Kindergarten. Ultimately, they agreed upon a high-need model, and a three-year stepped-down model with decreasing tuition rates. This would draw down the revolving fund, and next steps are to identify potential sources of funding in collaboration with Town staff.

**On a motion by Chris Haley, and seconded by Mark Dockser, the Select Board voted 3-0-0 to adjourn at 9:08 pm.**

**Roll call vote: Chris Haley-Yes, Carlo Bacci-Yes, Mark Dockser-Yes.**

**Approve Meeting Minutes: February 16, 2022:**

**On a motion by Ms. Borawski, and seconded by Mr. McDonagh, the Finance Committee voted 9-0-0 to approve the meeting minutes of February 16, 2022 as written.**

**Roll call vote: Jackie McCarthy-Yes, Andrew Mclauchlan-Yes, Marianne Downing-Yes, Mark Zarrow-Yes, Jeanne Borawski-Yes, Joe McDonagh-Yes, Geoffrey Coram-Yes, Eric Burkhart-Yes, Ed Ross-Yes.**

**On a motion by Ms. Borawski, and seconded by Mr. Zarrow, the Finance Committee voted 9-0-0 to adjourn at 9:09 pm.**

**Roll call vote: Jackie McCarthy-Yes, Andrew Mclauchlan-Yes, Marianne Downing-Yes, Mark Zarrow-Yes, Jeanne-Borawski-Yes, Joe McDonagh-Yes, Geoffrey Coram-Yes, Eric Burkhart-Yes, Ed Ross-Yes.**