



Town of Reading Meeting Posting with Agenda

Board - Committee - Commission - Council:

Select Board

Date: 2022-12-06 Time: 7:00 PM
 Building: Reading Town Hall Location: Select Board Meeting Room
 Address: 16 Lowell Street Agenda: Revised
 Purpose: General Business
 Meeting Called By: Caitlin Nocella on behalf of Chair Mark Dockser

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:

	<p><i>This Meeting will be held in-person in the Select Board Meeting Room at Town Hall and remotely on Zoom. It will also be streamed live on RCTV as usual.</i></p> <p>Join Zoom Meeting https://us06web.zoom.us/j/87344512451</p> <p>Meeting ID: 873 4451 2451 One tap mobile +16465588656,,87344512451# US (New York) +16465189805,,87344512451# US (New York)</p> <p>Dial by your location +1 646 558 8656 US (New York) +1 646 518 9805 US (New York)</p> <p>Meeting ID: 873 4451 2451 Find your local number: https://us06web.zoom.us/u/keEwflecqb</p>	PAGE #
7:00	Overview of Meeting	
7:05	Public Comment	
7:20	SB Liaison and Town Manager Reports	
7:30	Discuss/Vote to Authorize Short Term Debt related to the Auburn Water Tank	
7:45	Discussion and vote on Winter/Holiday Season Display to Celebrate Town’s Diversity on Town Common, including	

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



Town of Reading Meeting Posting with Agenda

	the addition of other symbols to convey the Town's message	
8:15	ReCalc Final Survey Update	
9:00	Director of Equity and Social Justice Update	
9:45	Vote to Approve Annual Liquor License Renewals	
10:00	Discuss future agendas	
10:10	Approve meeting minutes	
10:20	Discussion on the Purchase Real Property for Municipal Use, including an Executive Session (Purpose 6) to discuss the acquisition and value of 17 Harnden Street	



Office of the Town Manager
16 Lowell Street
Reading, MA 01867

781-942-9043

townmanager@ci.reading.ma.us
www.readingma.gov/town-manager

To: Select Board
From: Fidel A. Maltez
Date: December 1, 2022
RE: Town Manager Memo for December 5th, 2022 Meeting

November Town Meeting wrapped up last week and it was a success! We made tremendous progress on items that had been discussed for many years: the Board of Health may be increasing to 5 members; the Affordable Housing Trust Fund Board will be created; and most importantly, the Killam School Feasibility Study was funded. Our staff is focused on meeting all MSBA deadlines for the initial eligibility period which ends in February 2023.

Our work on the FY2024 budget continues. On December 7 and December 13, the Select Board will receive presentations from Department Heads on their proposed budgets. November Town Meeting approved changes to our non-union staff based on the recently completed pay & class study. Our FY2024 budget will include the second and last changes to our non-union staff based on the pay & class study.

Finally, our staff is working on installing a Christmas Tree and a Menorah on the Town Common, as directed by the Select Board on November 21st. In addition, the Town Counsel has provided the text for the sign that will be placed on the common this holiday season.

The Select Board of the Town of Reading decided to place a Christmas Tree and a Menorah on the Town Common this winter season to convey a message of acceptance and inclusivity. The Select Board values the diversity of its residents and wishes to ensure that all residents feel welcomed, recognized, and heard. These symbols stand here to show the Town's support for all who choose to call Reading home. While both symbols have religious significance in certain contexts, both symbols also communicate non-religious (secular) messages. It is the non-religious message of acceptance and inclusivity that the Select Board is communicating in this display. The Select Board wishes to make clear that the Town does not intend for this display to advance, promote, endorse, or otherwise support religion of any form or kind. By displaying these cultural symbols, the Select Board endorses the season's message of Peace on Earth and Goodwill to All, a message that the Board hopes is embraced by all our residents.

FAM



Town of Reading
2 Haven Street, Unit 307
Reading, MA 01867

CONTRIBUTORY RETIREMENT BOARD
Ph: (781) 942-9007 Fx: (781) 623-3053

David A. Gentile, Chairman
Carol B. Roberts
Sharon M. Angstrom
John R. Halsey
Robert L. Beck

Colleen Loughlin, Ret Admin
Elaine Kelly, Asst Ret Admin

November 28, 2022

Mark Dockser
Select Board Chairman
Town of Reading
16 Lowell Street
Reading, MA 01867

Re: Reading Contributory Retirement System Annual Expense Budget

Dear Chairman Mark Dockser:

In accordance with Chapter 306 of the Acts of 1996, the Reading Contributory Retirement System is required to file its Annual 2023 Budget with the Reading Select Board. At its November 21, 2022 Regular Board Meeting, the Board voted an Annual 2023 Expense Budget of \$447,134.00.

The Expense Fund of the Retirement System is funded through its investment income and does not require an expense appropriation from the Town of Reading.

Below represents the breakdown:

Salaries, Wages, Benefits	\$ 223,000.00
Other Ordinary	\$ 211,134.00
<i>Includes investment consultant fees</i>	
Extra Ordinary (furniture & equip)	\$ 6,000.00
Travel and Training	\$ 7,000.00
<hr/>	
Total Budget	\$ 447,134.00

If you have any questions, please don't hesitate to contact the Retirement Office.

Sincerely,

Colleen Loughlin
Retirement Board Administrator

Certificate of Award

I, the Treasurer of the Town of Reading, Massachusetts, hereby award the \$2,000,000 General Obligation Bond Anticipation Notes dated December 15, 2022 (the "Notes") to the bidder or bidders submitting the bid or bids attached hereto in accordance with the terms set forth in the attached bid or bids and in the Notice of Sale dated November 22, 2022, relating to the Notes, subject to the approval of this award by the Select Board.

Date: November 29, 2022

Treasurer

VOTE OF THE SELECT BOARD

I, the Clerk of the Select Board of the Town of Reading, Massachusetts, certify that at a meeting of the board held December 6, 2022, of which meeting all members of the board were duly notified and at which a quorum was present, the following votes were unanimously passed, all of which appear upon the official record of the board in my custody:

Voted: to approve the sale of a \$2,000,000 3.50 percent General Obligation Bond Anticipation Notes (the “Notes”) of the Town dated December 15, 2022, and payable August 10, 2023, to Piper Sandler & Co. at par and accrued interest, if any, plus a premium of \$3,360.00.

Further Voted: that in connection with the marketing and sale of the Notes, the preparation and distribution of a Notice of Sale and Preliminary Official Statement dated November 22, 2022, and a final Official Statement dated November 29, 2022, each in such form as may be approved by the Town Treasurer, be and hereby are ratified, confirmed, approved and adopted.

Further Voted: that the Town Treasurer and the Select Board be, and hereby are, authorized to execute and deliver a significant events disclosure undertaking in compliance with SEC Rule 15c2-12 in such form as may be approved by bond counsel to the Town, which undertaking shall be incorporated by reference in the Notes for the benefit of the holders of the Notes from time to time.

Further Voted: that we authorize and direct the Town Treasurer to establish post issuance federal tax compliance procedures and continuing disclosure procedures in such forms as the Town Treasurer and bond counsel deem sufficient, or if such procedures are currently in place, to review and update said procedures, in order to monitor and maintain the tax-exempt status of the Notes and to comply with relevant securities laws.

Further Voted: that any certificates or documents relating to the Notes (collectively, the “Documents”), may be executed in several counterparts, each of which shall be regarded as an original and all of which shall constitute one and the same document; delivery of an executed counterpart of a signature page to a Document by electronic mail in a “.pdf” file or by other electronic transmission shall be as effective as delivery of a manually executed counterpart signature page to such Document; and electronic signatures on any of the Documents shall be deemed original signatures for the purposes of the Documents and all matters relating thereto, having the same legal effect as original signatures.

Further Voted: that each member of the Select Board, the Town Clerk and the Town Treasurer be and hereby are, authorized to take any and all such actions, and execute and deliver such certificates, receipts or other documents as may be determined by them, or any of them, to be necessary or convenient to carry into effect the provisions of the foregoing votes.

I further certify that the votes were taken at a meeting open to the public, that no vote was taken by secret ballot, that a notice stating the place, date, time and agenda for the meeting (which agenda included the adoption of the above votes) was filed with the Town Clerk and a copy thereof posted in a manner conspicuously visible to the public at all hours in or on the municipal building that the office of the Town Clerk is located or, if applicable, in accordance with an alternative method of notice prescribed or approved by the Attorney General as set forth in 940 CMR 29.03(2)(b), at least 48 hours, not including Saturdays, Sundays and legal holidays, prior to the time of the meeting and remained so posted at the time of the meeting, that no deliberations or decision in connection with the sale of the Notes were taken in executive session, all in accordance with G.L. c.30A, §§18-25 as amended.

Dated: December 6, 2022

Clerk of the Select Board

MUNICIPAL PURPOSE LOAN

Town of Reading, Massachusetts

\$2,000,000 General Obligation Bond Anticipation Notes

Sale Date: 11/29/2022
 Dated Date: 12/15/2022
 Delivery Date: 12/15/2022
 Due Date: 8/10/2023
 Bank Qualification: Yes



<u>Purpose</u>	<u>Vote Date(s)</u>	<u>Reference</u>	<u>Amount Authorized</u>	<u>Previous Issues</u>	<u>Bonds, Grants, and/or Paydowns</u>	<u>Renewal This Issue</u>	<u>New This Issue</u>	<u>Total This Issue</u>	<u>Balance Unissued</u>	<u>Original Issue Date</u>	<u>Prorata Interest</u>	<u>Prorata Premium</u>
Auburn Water Tank Replacement	10/25/2021	Ch. 44, s. 8(4)	\$2,000,000	\$2,000,000	\$0	\$2,000,000	\$0	\$2,000,000	\$0	12/16/2021	\$45,694.44	\$3,360.00
Totals			\$2,000,000	\$2,000,000	\$0	\$2,000,000	\$0	\$2,000,000	\$0		\$45,694.44	\$3,360.00

(Please Note: The following certificate is an essential part of the permanent record and creates ongoing obligations of the Issuer. Please read it carefully before signing. Advise Locke Lord LLP of any inaccuracy.)

SIGNIFICANT EVENTS DISCLOSURE CERTIFICATE

This Significant Events Disclosure Certificate (the “Disclosure Certificate”) is executed and delivered by the Town of Reading, Massachusetts (the “Issuer”) in connection with the issuance of \$2,000,000 General Obligation Bond Anticipation Notes dated December 15, 2022 (the “Notes”). The Issuer covenants and agrees as follows:

SECTION 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the Issuer for the benefit of the Owners of the Notes and in order to assist the Participating Underwriter in complying with the Rule.

SECTION 2. Definitions. For purposes of this Disclosure Certificate the following capitalized terms shall have the following meanings:

“Listed Events” shall mean any of the events listed in Section 3(a) of this Disclosure Certificate.

“MSRB” shall mean the Municipal Securities Rulemaking Board as established pursuant to Section 15B(b)(1) of the Securities Exchange Act of 1934, or any successor thereto or to the functions of the MSRB contemplated by this Disclosure Certificate. Filing information relating to the MSRB is set forth in Exhibit A attached hereto.

“Obligated Person” shall mean the Issuer.

“Owners of the Notes” shall mean the registered owners, including beneficial owners, of the Notes.

“Participating Underwriter” shall mean any of the original underwriters of the Notes required to comply with the Rule in connection with offering of the Notes.

“Rule” shall mean Rule 15c2-12 adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

SECTION 3. Reporting of Significant Events.

(a) The Issuer shall give notice, in accordance with the provisions of this Section 3, of the occurrence of any of the following events with respect to the Notes:

1. Principal and interest payment delinquencies.
2. Non-payment related defaults, if material.
3. Unscheduled draws on debt service reserves reflecting financial difficulties.

4. Unscheduled draws on credit enhancements reflecting financial difficulties.
5. Substitution of credit or liquidity providers, or their failure to perform.
6. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Notes, or other material events affecting the tax status of the Notes.
7. Modifications to rights of the Owners of the Notes, if material.
8. Bond calls, if material, and tender offers.
9. Defeasances.
10. Release, substitution or sale of property securing repayment of the Notes, if material.
11. Rating changes.
12. Bankruptcy, insolvency, receivership or similar event of the Obligated Person.*
13. The consummation of a merger, consolidation, or acquisition involving an Obligated Person or the sale of all or substantially all of the assets of the Obligated Person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material.
14. Appointment of a successor or additional trustee or the change of name of a trustee, if material.
15. Incurrence of a financial obligation of the Obligated Person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the Obligated Person, any of which affect Owners of the Notes, if material.†

* As noted in the Rule, this event is considered to occur when any of the following occur: (i) the appointment of a receiver, fiscal agent or similar officer for an Obligated Person in a proceeding under the U.S. Bankruptcy Code or in any proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of Obligated Person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or (ii) the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the Obligated Person.

† For purposes of event numbers 15 and 16 in Section 3(a) of this Disclosure Certificate, the term “financial obligation” means a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term “financial obligation” excludes municipal securities for which a final official statement has been provided to the MSRB consistent with the Rule.

(Please Note: The following statements are an essential part of the permanent bond record. Read them carefully before signing this certificate. Advise Locke Lord LLP of any inaccuracy.)

TAX CERTIFICATE

This Tax Certificate is executed and delivered by the Town of Reading, Massachusetts (“Issuer”), in connection with the issuance of \$2,000,000 stated principal amount of its General Obligation Bond Anticipation Notes dated the Issue Date (“Issue”). The Issue is issued pursuant to Votes duly adopted by the Issuer and the Massachusetts General Laws. Pursuant to Reg §§ 1.141-2(d)(1) and 1.148-2(b)(2)(i), the Issuer certifies, covenants, warrants and represents as follows in connection with the issuance of the Issue:

ARTICLE I. IN GENERAL

1.1 Delivery of the Notes of the Issue. On the Issue Date, in exchange for receipt of good funds, the Issuer is delivering the notes of the Issue to the Successful Bidder, for resale to the Public.

1.2 Purpose of Tax Certificate. The Issuer is delivering this Tax Certificate to Bond Counsel, with the understanding that Bond Counsel will rely in part upon this Tax Certificate in rendering its opinion that interest on the Issue is excluded from gross income for federal income tax purposes under Section 103 and its opinion that the notes of the Issue are “qualified tax-exempt obligations” within the meaning of Section 265(b)(3).

1.3 Definitions and References. All capitalized terms used in this Tax Certificate include either the singular or the plural. All terms used in this Tax Certificate, including terms specifically defined, shall be interpreted in a manner consistent with Sections 103 and 141-150 and the applicable Regulations thereunder except as otherwise specified. Capitalized terms used and not otherwise defined herein and in the exhibits hereto and in the schedules and attachments to those exhibits shall have the respective meanings set forth in Appendix A and Appendix B hereto. Reference to a Section means a section of the Code. Reference by number only (for example, “2.10”) means that numbered paragraph of this Tax Certificate.

1.4 Purpose of Financing. The Issue is being issued to provide funds (i) to refund on a current basis the Refunded Notes, which were originally issued to finance and/or refinance the capital costs of certain municipal projects as more fully described in the Signature Certificate, including the payment of Capitalized Interest, if any (“Projects”), and Funded Interest, if any, and (ii) to pay Issuance Costs and other common costs of the Issue.

1.5 Single Issue. The notes of the Issue were sold to the Successful Bidder on the Sale Date. No other governmental obligations of the Issuer which are expected to be paid out of substantially the same source of funds as the Issue have been or will be sold less than 15 days apart from the Sale Date pursuant to the same plan of financing as the Issue.

1.6 Reliance. With respect to certain matters contained in this Tax Certificate, the Issuer specifically relies upon the certifications of the Successful Bidder set forth in Exhibit A, the certifications of the Municipal Advisor set forth in Exhibit B, and upon the certifications set forth in the other exhibits attached hereto or as otherwise described herein. The Issuer is not aware of any facts or circumstances that would cause it to question the accuracy or reasonableness of any representation made in this Tax Certificate including the exhibits hereto.

ARTICLE II. GENERAL TAX LIMITATIONS

2.1 Application of Sale Proceeds and Certain Other Moneys. On the Issue Date, the Sale Proceeds, \$2,005,760.00, less an underwriter’s discount of \$2,400.00, will be deposited to the General Fund and applied as follows:

Payment of Refunded Notes		\$2,000,000.00
Issuance Costs		<u>3,360.00</u>
	TOTAL:	\$2,003,360.00

Investment Proceeds earned on the amounts in the General Fund will be commingled with substantial tax and other revenues of the Issuer, and are expected to be expended for operating or other expenses of the Issuer within six months after deposit of the Investment Proceeds therein. Pursuant to Reg § 1.148-6(d)(6), all such Investment Proceeds will be treated as expended when so commingled.

2.2 Governmental Bond Status. Absent an Opinion of Bond Counsel, the Issuer will not loan more than 5% of the Proceeds to one or more Nongovernmental Persons. Absent an Opinion of Bond Counsel, the Issuer has not allowed and will not allow more than 10% of the Proceeds, any of the Prior Issues, or the Projects to be used directly or indirectly by any Nongovernmental Person in any trade or business, other than as a member of the general public, and has not allowed and will not allow more than 5% of the Proceeds, any of the Prior Issues, or the Projects to be so used to the extent such use is unrelated or disproportionate to the governmental uses thereof. Absent an Opinion of Bond Counsel, for purposes of this 2.2, a Nongovernmental Person will be treated as “using” Proceeds, proceeds of the Prior Issues or the Projects to the extent the Nongovernmental Person:

- (i) borrows Proceeds of the Issue or any Prior Issues;
- (ii) uses any portion of the Projects as owner, lessee, service provider, operator, or manager;
- (iii) acquires the output of the Projects; or
- (iv) enters into any other arrangement that provides a special legal entitlement or special economic benefit to a Nongovernmental Person.

As of the Issue Date, the Issuer certifies that there are no contracts or other arrangements for any such use of any component of the Projects by any party other than a Governmental Unit.

After the Issue Date, the Issuer intends to lease a portion of the Projects to certain cellular service providers (the “Contracts”). Absent an Opinion of Bond Counsel, the Issuer will not enter into any other contract or arrangement after the Issue Date for any such use of any component of the Projects by any party other than a Governmental Unit.

2.3 Qualified Equity. The Issuer reasonably expects that a portion of the cost of the Projects being financed and/or refinanced in part with the Sale Proceeds may be paid from Qualified Equity. In this regard, the Issuer has applied or will apply \$500,000 of its water reserves to pay a portion of the water tank project being refinanced in part with Sale Proceeds. The Issuer intends that the undivided portion or portions of the Projects paid with Qualified Equity may be used for Private Business Use without restriction, including any use pursuant to the Contracts. Qualified Equity will be allocated to any Private Business Use of the Projects before any Proceeds are allocated to any such Private Business Use. To the extent that Private Business Use of the Projects ever exceeds the applicable limitation under the “private business tests” imposed pursuant to Section 141(b), the Issuer hereby allocates Qualified Equity to the Projects. In addition, the Issuer reserves the right to allocate this Qualified Equity to the Projects if and as needed in the future.

2.4 Change in Use. The Issuer reasonably expects to use all Proceeds and all facilities that are financed and refinanced therewith as set forth in 2.2 for the entire stated term to maturity of the Issue. Absent an Opinion of Bond Counsel, the Issuer in fact will use all Proceeds and each facility financed and refinanced therewith as set forth in 2.2.

2.5 Registered Form. The notes of the Issue are being issued in registered form.

2.6 Federal Guarantee. The Issuer will not directly or indirectly use or permit the use of any Proceeds or any other funds of the Issuer or any Related Party or take or omit to take any action that would cause the notes of the Issue to be obligations that are “federally guaranteed.” In furtherance of this covenant, the Issuer will not allow the payment of principal or interest with respect to the Issue to be guaranteed (directly or indirectly) in whole or in part by the United States or any agency or instrumentality thereof. Except as provided in the next sentence, the Issuer will not use 5% or more of the Proceeds to make or finance loans the payment of principal or interest with respect to which is guaranteed in whole or in part by the United States or any agency or instrumentality thereof, nor will it invest 5% or more of the Proceeds in federally insured deposits or accounts. The preceding sentence shall not apply to (i) investments in the portions of the General Fund described in 3.5 and 3.6 during the temporary period described therein, (ii) investments in the Bona Fide Debt Service Fund, and (iii) investments in obligations issued by the United States Department of Treasury.

2.7 Information Reporting. The Issuer will cause a properly completed and executed IRS Form 8038-G to be filed with respect to the Issue no later than the 15th day of the second month of the calendar quarter immediately following the calendar quarter of the Issue Date.

2.8 Current Refunding. The Issuer will use Sale Proceeds in the amount of \$2,000,000.00 to pay the Refunded Notes on the Issue Date of the Issue. Proceeds will not be

Registered
Number 1

Registered
\$2,000,000

United States of America

The Commonwealth of Massachusetts

TOWN OF READING

GENERAL OBLIGATION
BOND ANTICIPATION NOTE

<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Registration and Original Issue Date</u>	<u>CUSIP</u>
3.50%	August 10, 2023	December 15, 2022	755417 G55

PRINCIPAL AMOUNT: TWO MILLION DOLLARS

REGISTERED OWNER: CEDE & CO.

REGISTRAR AND
PAYING AGENT: U.S. BANK TRUST COMPANY, NATIONAL
ASSOCIATION

The Town of Reading, Massachusetts (the "Town") for value received, promises to pay to the Registered Owner of this note or registered assigns the Principal Amount specified above in lawful money of the United States of America on the Maturity Date upon presentation and surrender hereof, with interest (calculated on the basis of a 30-day month and a 360-day year) at the Interest Rate per annum, payable on the Maturity Date. This note will bear interest from the Original Issue Date.

This note certificate is the only instrument representing an issue of \$2,000,000 aggregate principal amount of notes issued by the Town pursuant to Chapter 44 of the General Laws as amended in anticipation of bonds authorized for water purposes.

The notes are general obligations of the Town and the full faith and credit of the Town is pledged for the payment of principal of and interest on the notes as the same shall become due.

The notes are being issued by means of a book entry system, with a note certificate immobilized at The Depository Trust Company, New York, New York

(“DTC”) evidencing ownership of the notes in principal amounts of \$1,000 or integral multiples thereof, and with transfers of beneficial ownership effected on the records of DTC and its participants pursuant to rules and procedures established by DTC. Note certificates are not available for distribution to the public. The principal of and interest on this note are payable by U.S. Bank Trust Company, National Association, or its successor as paying agent (the “Paying Agent”) for the Town, in immediately available funds to the Registered Owner of this note, as nominee of DTC. Transfer of principal and interest payments to participants of DTC is the responsibility of DTC; transfer of principal and interest payments to beneficial owners by participants of DTC will be the responsibility of such participants and other nominees of beneficial owners. The Town is not responsible or liable for maintaining, supervising or reviewing the records maintained by DTC, its participants or persons acting through such participants.

Unless this note certificate is presented by an authorized representative of The Depository Trust Company to the Paying Agent for registration of transfer, exchange or payment, and any note certificate issued is registered in the name of Cede & Co. or such other name as requested by an authorized representative of The Depository Trust Company and any payment is made to Cede & Co., ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL since the registered owner hereof, Cede & Co., has an interest herein.

In the event that (a) DTC determines not to continue to act as securities depository for the notes or (b) the Town determines that continuation of the book entry system of evidence and transfer of ownership would adversely affect the interests of the beneficial owners of the notes, the Town will discontinue the book entry system with DTC. If the Town fails to identify another qualified securities depository to replace DTC, the Paying Agent will authenticate and deliver replacement notes in the form of fully registered certificates.

This note is transferable only upon the registration books kept by the Paying Agent as registrar, but only in a manner which will maintain immobilization of note certificates at one or more securities depositories. This note may not be transferred or exchanged in a manner which would involve the delivery of note certificates to the beneficial owners unless the book entry system has been discontinued by the Town in accordance with the terms of this note, in which case replacement notes may be issued in accordance with law and such procedures as the Town shall deem appropriate.

The Town hereby covenants that it will take all lawful action necessary to comply with all requirements of the Internal Revenue Code of 1986, as amended, that must be satisfied subsequent to the issuance of the notes in order that interest on the notes be and continue to be excluded from gross income for federal income tax purposes and it will refrain from taking any action that would cause interest on the notes to become included in gross income for federal income tax purposes.

In connection with the offering of the notes the Town has executed a Significant Events Disclosure Certificate dated as of the date hereof (as it may be amended from time to time, the "Certificate"). The Town hereby covenants to comply with the provisions of the Certificate, and reference is made to the Certificate for a description of the nature and extent of the obligations of the Town and the rights of the owners of the notes under the Certificate. The Certificate is described in the Official Statement relating to the notes. A copy of the Certificate is available from the Town upon request.

TOWN OF READING,
MASSACHUSETTS

By: _____
Treasurer

Countersigned:

Select Board

(Town Seal)

LEGAL OPINION

The following opinion is based on facts and the law existing on the date of original delivery of the notes described therein.

LOCKE LORD LLP
111 Huntington Avenue
Boston, Massachusetts

Diane Morabito, Treasurer
Town of Reading
Reading, Massachusetts

\$2,000,000
Town of Reading, Massachusetts
General Obligation Bond Anticipation Notes

We have acted as bond counsel to the Town of Reading, Massachusetts (the “Town”) in connection with the issuance by the Town of the above-referenced notes (the “Notes”) dated December 15, 2022 and payable August 10, 2023. In such capacity, we have examined the law and such certified proceedings and other papers as we have deemed necessary to render this opinion.

As to questions of fact material to our opinion we have relied upon representations and covenants of the Town contained in the certified proceedings and other certifications of public officials furnished to us, without undertaking to verify the same by independent investigation.

Based on our examination, we are of the opinion, under existing law, as follows:

1. The Notes are valid and binding general obligations of the Town and, except to the extent they are paid from the proceeds of the bonds in anticipation of which they are issued or from any other available moneys, the principal of and interest on the Notes are payable from taxes which may be levied upon all taxable property in the Town, subject to the limit imposed by Chapter 59, Section 21C of the General Laws.

2. Interest on the Notes is excluded from the gross income of the owners of the Notes for federal income tax purposes. In addition, interest on the Notes is not a specific preference item for purposes of the federal individual alternative minimum tax. For tax years beginning after December 31, 2022, however, interest on the Notes will be included in the “adjusted financial statement income” of certain corporations that are subject to the alternative minimum tax under Section 55 of the Internal Revenue Code of 1986 (the “Code”). In rendering the opinions set forth in this paragraph, we have assumed compliance by the Town with all requirements of the Code that must be satisfied subsequent to the issuance of the Notes in order

that interest thereon be, and continue to be, excluded from gross income for federal income tax purposes. The Town has covenanted to comply with all such requirements. Failure by the Town to comply with certain of such requirements may cause interest on the Notes to become included in gross income for federal income tax purposes retroactive to the date of issuance of the Notes. Except as expressed in paragraph 4 below, we express no opinion regarding any other federal tax consequences arising with respect to the Notes.

3. Interest on the Notes is exempt from Massachusetts personal income taxes and the Notes are exempt from Massachusetts personal property taxes. We express no opinion regarding any other Massachusetts tax consequences arising with respect to the Notes or any tax consequences arising with respect to the Notes under the laws of any state other than Massachusetts.

4. The Notes are qualified tax-exempt obligations within the meaning of Section 265(b)(3) of the Code.

This opinion is expressed as of the date hereof, and we neither assume nor undertake any obligation to update, revise, supplement or restate this opinion to reflect any action taken or omitted, or any facts or circumstances or changes in law or in the interpretation thereof, that may hereafter arise or occur, or for any other reason.

The rights of the holders of the Notes and the enforceability of the Notes may be subject to bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights heretofore or hereafter enacted to the extent constitutionally applicable, and their enforcement may also be subject to the exercise of judicial discretion in appropriate cases.

/S/ LOCKE LORD LLP

used directly or indirectly to make principal, interest or redemption premium payments with respect to any governmental obligation other than the Refunded Notes and, to the extent described in 2.1, the Issue.

2.9 Unexpended Proceeds. No Proceeds of the Refunded Notes remain unspent as of the Issue Date of the Issue other than the amount of \$1,000,000.00, which is currently being held by the Issuer in the General Fund pending its expenditure on costs of the Refinanced Projects. The Issuer acknowledges that upon the retirement of the Refunded Notes, such amount will cease to be treated as Proceeds of the Refunded Notes and will instead be treated (together with the allocable earnings from the investment and reinvestment thereof), to the extent provided in Reg § 1.148-9(b), as Transferred Proceeds. The Issuer reasonably expects that such Transferred Proceeds, together with all Investment Proceeds thereon, will be fully expended on the date which is within 3 years of the date of issuance of the applicable Original Issues.

2.10 No Pooling. The Issuer will not use any Proceeds directly or indirectly to make or finance loans to two or more ultimate borrowers.

2.11 No Hedge Bonds. As of the respective issue dates of each issue comprising the Original Issues, the Issuer reasonably expected to expend more than 85% of the Net Sale Proceeds of each such issue within three years of original issuance for the governmental purposes of such Original Issues. Not more than 50% of the Proceeds of each such issue was invested at a substantially guaranteed yield for four years or more.

2.12 Useful Life. The weighted average maturity of the Issue is 0.653 years, which does not exceed 120% of the remaining average reasonably expected economic life of the assets comprising the Projects.

ARTICLE III. ARBITRAGE GENERAL

3.1 Reasonable Expectations. This Article III states the Issuer's reasonable expectations with respect to the amounts and uses of Proceeds and certain other moneys.

3.2 Issue Price of the Issue. On the Issue Date, the Issuer is delivering the notes of the Issue to the Successful Bidder in exchange for an aggregate payment of \$2,003,360.00 (which represents the total amount of Sale Proceeds, \$2,005,760.00, less an underwriter's discount of \$2,400.00). As reflected in Exhibit B, the Municipal Advisor has certified that the competitive sale requirements (as defined in the Notice of Sale) were met with respect to the notes of the Issue. Accordingly, based on the advice of the Successful Bidder as set forth in Exhibit A, the Issue Price of the Issue is \$2,005,760.00, which is the reasonably expected initial offering price to the Public for the notes of the Issue.

3.3 Funds and Accounts. The Issuer will use certain portions of its General Fund (or accounts or subaccounts within the General Fund) to hold certain of the Proceeds, as more particularly described in this Article III. The Issuer does not expect that either it or any other Person benefiting from the issuance of the Issue will use any moneys in any fund or account other than the Bona Fide Debt Service Fund to pay debt service on the Issue; nor is any other

fund or account so pledged as security for the Issue that there is a reasonable assurance that amounts held in such other fund or account will be available if needed to pay debt service on the Issue.

3.4 Bona Fide Debt Service Fund.

3.4.1 Payment of the Issue. The notes of the Issue are general obligations of the Issuer payable from revenues available therefor pursuant to the Massachusetts General Laws and, when and as applicable, Sale Proceeds, Investment Proceeds, and the Proceeds of Refunding Obligations.

3.4.2 Revenues. Except for the debt service to be paid from a portion of the Sale Proceeds, Investment Proceeds, and the Proceeds of Refunding Obligations, each when and as applicable, payments of debt service on the Issue are expected to be derived from current revenues of the Issuer and current revenues are expected to equal or exceed such amount of debt service on the Issue during the payment period.

3.4.3 Match Between Revenues and Debt Service. The portions of the Issuer's General Fund that are reasonably expected to be used to pay debt service on the Issue (such portions of the Issuer's General Fund being referred to herein as the "Debt Service Fund") will be allocated to the payment of debt service on the Issue on a "first in, first out" (FiFo) basis. Accordingly, the Debt Service Fund will be used primarily to achieve a proper matching of revenues and debt service within the Bond Year. Amounts in the Debt Service Fund will be invested without regard to yield.

3.5 90-Day Temporary Period. As reflected in 2.1 and 2.8, (i) a portion of Sale Proceeds in the amount of \$2,000,000.00 will be deposited in the General Fund and used to retire the Refunded Notes on the Issue Date of the Issue and (ii) a portion of Sale Proceeds in the amount of \$3,360.00 will be deposited to the General Fund pending its expenditure for Issuance Costs. Such portions of the Sale Proceeds may be invested without regard to yield during the period that ends 90 days after the Issue Date of the Issue.

3.6 Transferred Proceeds. As reflected in part in 2.9 and Exhibit C (with respect to the Proceeds of the Original Issues used to pay costs of the Projects), as of the respective issue date of each issue comprising the Original Issues, the Issuer reasonably expected that at least 85% of the Proceeds of the Original Issues would be expended within three years of such date. Within six months after such date, the Issuer had incurred a binding obligation to one or more unrelated parties involving expenditures aggregating not less than 5% of the Proceeds of the Original Issues. Completion of the Projects and allocations of Proceeds of the Original Issues and Transferred Proceeds to costs of the Refinanced Projects has proceeded and will proceed with due diligence. Transferred Proceeds will be invested in the General Fund without regard to yield through the third anniversary of the date on which the applicable Original Issues were issued. To the extent any Transferred Proceeds remain unspent after the third anniversary of the respective dates of issuance of the applicable Original Issues, the Issuer will invest such unspent amounts in accordance with 4.3 or will make Yield Reduction Payments or cause such payments to be made to the extent necessary pursuant to Reg § 1.148-5(c) in order to ensure that the

Transferred Proceeds in fact are treated as invested at a yield not exceeding the yield on the Issue.

3.7 No Overissuance. Taking into account anticipated Investment Proceeds, the Sale Proceeds do not exceed the amount necessary to pay (i) the Refunded Notes, (ii) Funded Interest, if applicable, and (iii) Issuance Costs and other common costs of the Issue.

3.8 No Other Replacement Proceeds. Neither the Issuer nor any Related Party will use any Gross Proceeds directly or indirectly to replace funds of the Issuer or any Related Party, which funds are or will be used directly or indirectly to acquire Investment Property reasonably expected to produce a yield that is materially higher than the Yield on the Issue.

3.9 No Expected Sale. It is not expected that the Projects or any part thereof financed and/or refinanced in whole or in part by the Issue will be sold or otherwise disposed of before August 10, 2023, the scheduled final maturity date of the Issue, except for minor portions due to normal wear or obsolescence.

ARTICLE IV. ARBITRAGE - YIELD AND YIELD RESTRICTION

4.1 Yield. The Yield on the Issue, adjusted as may be required for substantial original issue premium or discount, has been calculated by the Municipal Advisor to be 3.0429755%, as reflected in Exhibit B.

4.2 No Qualified Hedges. No Qualified Hedge has been, and (absent an Opinion of Bond Counsel) no Qualified Hedge will be, entered into such that failure to take the Qualified Hedge into account would distort the Yield on the Issue or otherwise would fail clearly to reflect the economic substance of the transaction.

4.3 Yield Restriction. Absent an Opinion of Bond Counsel, if the sum of (A) any Proceeds allocable to the payment of the Projects held in the General Fund after the third anniversary of the Issue Date, or, if applicable, the Issue Date of any Original Issue, plus (B) any amounts held in the Bona Fide Debt Service Fund and remaining unexpended after 13 months from the date of accumulation in such fund (excluding any amounts held for Capitalized Interest and Funded Interest), plus, if applicable, (C) any Proceeds allocable to the retirement of any Refunded Bonds and Refunded Notes held in the General Fund after 90 days from the Issue Date, plus, if applicable, (D) any Transferred Proceeds held in the General Fund after the third anniversary of any Original Issue, plus (E) any Proceeds held in the Issuer's General Fund to pay Issuance Costs after 90 days from the Issue Date, at any time in the aggregate exceeds \$100,000, the excess will be invested as follows: (i) in Investment Property with a yield not exceeding the Yield on the Issue, or such other issue of Tax-Exempt Bonds to which such amounts are then allocated as proceeds, (ii) in assets that are not treated as Investment Property (e.g., Tax-Exempt Bonds), or (iii) in assets that satisfy the requirements for Yield Reduction Payments.

ARTICLE V. REBATE

5.1 Undertakings. The Issuer hereby covenants to comply with requirements of the Code pertaining to the Rebate Requirement. The Issuer acknowledges that the United States Department of the Treasury has issued Regulations with respect to certain of these undertakings, including the proper method for computing whether any rebate amount is due the federal government under Section 148(f). (Reg §§ 1.148-1 through 1.148-11A, 1.150-1, and 1.150-2.) The Issuer further acknowledges that the United States Department of the Treasury may yet issue additional Regulations with respect to certain of these undertakings. The Issuer covenants that it will undertake to determine what is required with respect to the rebate provisions contained in Section 148(f) and said Regulations from time to time and will comply with any requirements that may apply to the Issue.

5.2 Recordkeeping. The Issuer shall maintain or cause to be maintained detailed records with respect to each Nonpurpose Investment allocable to Gross Proceeds, including: (a) purchase date; (b) purchase price; (c) information establishing fair market value on the date such investment became a Nonpurpose Investment; (d) any accrued interest paid; (e) face amount; (f) coupon rate; (g) periodicity of interest payments; (h) disposition price; (i) any accrued interest received; and (j) disposition date. Such detailed recordkeeping is required to facilitate the calculation of the Rebate Requirement.

5.3 Exceptions to the Rebate Requirement.

5.3.1 Small Issuer Exception. No rebate calculations will be required to be made with respect to the Issue because the Issuer has met the Small Issuer Exception.

5.4 Rebate Requirement with Respect to the Prior Issues. The Issuer covenants to, and will, pay any Rebate Requirement or Yield Reduction Payments due with respect to the Prior Issues within 60 days from the maturity date of the respective obligations or, if later, within 60 days of missing one of the relevant spending milestones set forth in 5.3, as required by Section 148(f)(3).

5.5 Rebate Requirement or Yield Reduction Payments with Respect to the Issue. The Issuer covenants to, and will, pay any Rebate Requirement or Yield Reduction Payments due with respect to the Issue within 60 days from the maturity date of the Issue or, if later, within 60 days of missing one of the spending milestones set forth in 5.3, as required by Section 148(f)(3).

ARTICLE VI. OTHER MATTERS

6.1 Bank Qualification. The Issuer, and all of its subordinate entities, if any, do not reasonably anticipate issuing tax-exempt bonds, notes or other obligations (other than private activity bonds and current refunding bonds to the extent the amount thereof does not exceed the outstanding amount of the obligations to be refunded thereby), as shown in Exhibit D, during calendar year 2022, which, in the aggregate, will exceed \$10,000,000 (including all such obligations issued to date, the Issue, and all such obligations expected to be issued during the

balance of the current calendar year). The Notes are “qualified tax-exempt obligations” for purposes of Section 265(b)(3). We hereby newly designate the Issue as “qualified tax-exempt obligations” for purposes of Section 265(b)(3), as reflected in Exhibit D.

6.2 Expectations. The undersigned are authorized representatives of the Issuer acting for and on behalf of the Issuer in executing this Tax Certificate. To the best of the knowledge and belief of the undersigned, there are no other facts, estimates or circumstances that would materially change the expectations as set forth herein, and said expectations are reasonable.

6.3 Covenant to Comply. The Issuer hereby covenants that it will not take or permit to be taken on its behalf any action or actions that would adversely affect the exclusion from federal income taxation of interest on the Issue and will take or require to be taken such acts as may reasonably be within its ability and as may from time to time be required under applicable law to maintain the exclusion from federal income taxation of interest on the Issue.

6.4 Post Issuance Compliance Procedures. The Issuer has written procedures to monitor compliance with the arbitrage Yield restriction and rebate requirements of Section 148 after the Issue Date. The Issuer also has written procedures to ensure that all Nonqualified Bonds are remediated in accordance with Reg § 1.141-12. Such procedures are substantially in the form attached hereto as Appendix C. The Issuer will monitor the expenditure of Gross Proceeds and the use of facilities financed and/or refinanced by the Issue, and will undertake, if necessary, any available measures under Reg § 1.141-12 to ensure compliance after the Issue Date with the applicable covenants contained herein.

6.5 Record Retention. In order to ensure that interest on the Issue continues to be excluded from gross income for federal tax law purposes, the Issuer acknowledges that records should be maintained to support the representations, certifications, and expectations set forth in this Tax Certificate (including the exhibits hereto) at least until the date three (3) years after the later of (a) the date on which the Issue is retired, or (b) the date on which the last of the Refunding Obligations is retired. In addition to the items described in 5.2, records to be retained include, but are not limited to:

- (i) basic records and documents relating to the Issue, and, when applicable, the Prior Issues and any Qualified Equity relating to the Projects;
- (ii) documentation evidencing the expenditure of the Proceeds and, when applicable, Proceeds of the Prior Issues;
- (iii) documentation evidencing the use of the Projects or any component thereof by public and private sources (i.e., copies of management contracts, research agreements, leases, etc.);
- (iv) documentation evidencing all sources of payment or security for the Issue and, when applicable, the Prior Issues;

(v) documentation evidencing compliance with the timing and allocation of expenditures of the Proceeds, and, when applicable, Proceeds of the Prior Issues and any Qualified Equity relating to the Projects; and

(vi) records of all amounts paid to the United States in satisfaction of the Rebate Requirement for the Issue and IRS Forms 8038-T (or successor forms thereto) related to such payments or to Yield Reduction Payments.

6.6 Amendments. Notwithstanding any other provision of this Tax Certificate, the Issuer may amend this Tax Certificate and thereby alter any actions allowed or required by this Tax Certificate if such amendment is signed by an authorized officer and is supported by an Opinion of Bond Counsel.

[Remainder of page intentionally left blank; signature page follows.]

6.7 Survival of Payment or Defeasance. Notwithstanding any provision in this Tax Certificate or in any other agreement or instrument relating to the Issue to the contrary, the obligation to remit the Rebate Requirement, if any, to the United States Department of the Treasury and to comply with all other requirements contained in this Tax Certificate shall survive payment or defeasance of the Issue.

6.8 Execution of Counterparts and Delivery by Electronic Means. This Certificate, as well as any other certificates or documents relating to the Issue (collectively, the “Documents”), may be executed in several counterparts, each of which shall be regarded as an original and all of which shall constitute one and the same document. Delivery of an executed counterpart of a signature page to a Document by electronic mail in a “.pdf” file or by other electronic transmission shall be as effective as delivery of a manually executed counterpart signature page to such Document. Electronic signatures on any of the Documents shall be deemed original signatures for the purposes of the Documents and all matters relating thereto, having the same legal effect as original signatures.

Dated: December 15, 2022

TOWN OF READING, MASSACHUSETTS

By: _____
Treasurer

By: _____

Select Board

APPENDIX A GENERAL DEFINITIONS

For purposes of the Tax Certificate to which this Appendix A is attached, and the exhibits to the Tax Certificate and any schedules or attachments to those exhibits, the following capitalized terms have the following meanings:

501(c)(3) Organization means any entity described in Section 501(c)(3).

Adjusted Gross Proceeds generally means Gross Proceeds, less amounts held in the Bona Fide Debt Service Fund.

Available Construction Proceeds has the meaning set forth in Reg § 1.148-7(i) and generally means all Sale Proceeds reduced by Issuance Costs or, if applicable, all Sale Proceeds allocable to the Nonrefunding Portion, reduced by Issuance Costs allocable to the Nonrefunding Portion financed with Sale Proceeds, plus all Investment Proceeds earned thereon before the earlier of two years after the Issue Date or substantial completion of the New Money Projects or Projects, as applicable. In determining the amount of Available Construction Proceeds as of any date, there shall be included the amount of investment earnings reasonably expected after such date, together with investment earnings actually received or accrued as of such date.

Bona Fide Debt Service Fund has the meaning set forth in Reg § 1.148-1(b) and generally means the Debt Service Fund identified in 3.4.3.

Bond Counsel means Locke Lord LLP or, if applicable, another law firm with a nationally recognized public finance practice.

Bond Notice of Sale means, when applicable, the separate Notice of Sale for the bonds of the Issue.

Bond Purchaser means, when applicable, an entity that purchases the bonds of the Issue, or, when applicable, a Prior Issue, for its own account without a present intent to resell.

Capitalized Interest means interest on the Issue, or, when applicable, a Prior Issue, from the Issue Date to the placed in service date of the Projects, that is properly capitalized in the cost of the Projects under general federal income tax principles.

Code means the Internal Revenue Code of 1986, as amended.

Construction Expenditures has the meaning set forth in Reg § 1.148-7(g)(1) and generally means capital expenditures that are allocable to the cost of real property or constructed personal property and includes costs of reconstruction and rehabilitation, but does not include costs of acquiring any interest in land or other existing real or personal property.

Controlled Group has the meaning set forth in Reg § 1.150-1(c) and generally means a group of entities controlled directly or indirectly by the same entity or group of entities.

Debt Service Fund means the Debt Service Fund described in Article III.

Deliberate Action has the meaning set forth in Reg § 1.141-2(d)(3) and generally means any action taken by the Issuer that is within its control, but excludes (i) an involuntary or compulsory conversion under Section 1033 or (ii) an action taken in response to a regulatory directive made by the federal government.

Eighteen Month Spending Exception has the meaning set forth in Reg § 1.148-7(d) and generally means Adjusted Gross Proceeds are spent at least as quickly as follows:

15% within six months after the Issue Date

60% within twelve months after the Issue Date

100% within eighteen months after the Issue Date

The requirement that 100% of Adjusted Gross Proceeds be spent within eighteen months after the Issue Date will be met if at least 95% of Adjusted Gross Proceeds is spent within eighteen months and the remainder is held as a Reasonable Retainage, as permitted by contracts with the Issuer's contractors, and such remainder is spent within thirty months after the Issue Date.

Fixed Yield Bond has the meaning set forth in Reg § 1.148-1(b) and generally means any bond whose yield is fixed and determinable on its Issue Date.

Fixed Yield Issue has the meaning set forth in Reg § 1.148-1(b) and generally means any issue of which each bond of the issue is a Fixed Yield Bond.

Funded Interest means interest on the Issue, or, when applicable, a Prior Issue, other than Capitalized Interest, through the later of three years after the Issue Date or one year after the first component of the Projects is placed in service as set forth in Reg § 1.148-6(d)(3)(ii)(A)(3).

General Rule Maturities means, when applicable, those Maturities listed as the general rule maturities in Schedule A to the attached Issue Price Certificate for the Bonds of the Issue or the Notes of the Issue, as applicable.

Governmental Person has the meaning set forth in Reg § 1.141-1(b) and generally means a Governmental Unit.

Governmental Unit means a State or Local Governmental Unit.

Gross Proceeds has the meaning set forth in Reg § 1.148-1(b) and generally means all proceeds derived from or relating to the Issue, or, when applicable, a Prior Issue, including Proceeds and Replacement Proceeds.

Guidelines means Reg § 1.141-3(b)(4) and Revenue Procedure 2017-13 or any applicable predecessor or successor thereto.

Hold-the-Offering-Price Maturities means, when applicable, those Maturities listed as the hold-the-offering-price maturities in Schedule A to the attached Issue Price Certificate for the Bonds of the Issue or the Notes of the Issue, as applicable.

Holding Period means, with respect to a Hold-the-Offering-Price Maturity, the period starting on the Sale Date and ending on the earlier of (i) the close of the fifth business day after the Sale Date, or (ii) the date on which the Successful Bidder/Successful Bond Bidder/Successful Note Bidder sold at least 10% of such Hold-the-Offering-Price Maturity to the Public at prices that are no higher than the initial offering price for such Hold-the-Offering-Price Maturity.

Investment Proceeds has the meaning set forth in Reg § 1.148-1(b) and generally means earnings received from investing and reinvesting Proceeds and from investing and reinvesting such earnings.

Investment Property has the meaning set forth in Section 148(b)(2) and generally means any security or obligation, any annuity contract, or any other investment-type property, but does not include any Tax-Exempt Bond.

Issuance Costs has the meaning set forth in Reg § 1.150-1(b) and generally means costs, to the extent incurred in connection with, and allocable to, the issuance of the Issue within the meaning of Section 147(g), and includes: underwriters' spread; counsel fees; financial advisory fees; credit rating fees; trustee fees; paying agent fees; bond registrar, certification, and authentication fees; accounting fees; printing costs; public approval process costs; engineering and feasibility study costs; and similar costs.

Issue Date has the meaning set forth in Reg § 1.150-1(b) and generally means the date the Issue, or, when applicable, a Prior Issue, was delivered to the Underwriter or Purchaser thereof and payment was received therefor.

Issue Price has the meaning set forth in Reg § 1.148-1(f) and generally means (i) the Expected Offering Price of a Successful Bidder/Successful Bond Bidder/Successful Note Bidder, (ii) the amount paid by the Purchaser for the Issue, the notes of the Issue, and/or the bonds of the Issue, and/or (iii) the price at which at least 10% of each maturity of the General Rule Maturities were sold by the Successful Bidder/Successful Bond Bidder/Successful Note Bidder, all as set forth in Exhibit A, or, when applicable, the sum of the applicable clauses above.

Maturity means bonds and/or notes of the Issue with the same credit and payment terms. Bonds and/or notes of the Issue with different maturity dates, or with the same maturity date but different stated interest rates, are treated as separate maturities.

Minor Portion has the meaning set forth in Section 148(e) and generally means any amount of Gross Proceeds that does not exceed the lesser of (i) 5% of the Proceeds or (ii) \$100,000.

Net Sale Proceeds has the meaning set forth in Reg § 1.148-1(b) and generally means the Sale Proceeds allocable to the Nonrefunding Portion, less the portion of those Sale Proceeds

invested in a reasonably required reserve or replacement fund pursuant to Section 148(d) or as part of the Minor Portion.

Nongovernmental Person means any Person other than a Governmental Person. Nongovernmental Person includes the United States and any agency or instrumentality of the United States.

Nonpurpose Investment means any Investment Property in which Gross Proceeds are invested that is not a Purpose Investment.

Nonqualified Bonds has the meaning set forth in Reg § 1.141-12(j) and generally means the portion of outstanding bonds of an Issue that, as of the date of a Deliberate Action, would not meet the private business use test in Section 141(b) or the private loan financing test in Section 141(c).

Nonrefunding Portion means, when applicable, the portion of the Issue or the Prior Issue, as applicable, that is not allocable to the Refunding Portion.

Note Notice of Sale means, when applicable, the separate Notice of Sale for the notes of the Issue.

Note Purchaser means, when applicable, an entity that purchases the notes of the Issue, or, when applicable, a Prior Issue, for its own account without a present intent to resell.

Notice of Sale means the Notice of Sale, or, when applicable, collectively the Bond Notice of Sale and Note Notice of Sale, attached as Attachment 1 to Exhibit B.

Opinion of Bond Counsel means a written opinion of nationally recognized bond counsel, delivered to the Issuer, to the effect that the exclusion from gross income for federal income tax purposes of interest on the Issue will not be adversely affected.

Original Issues means, when applicable, collectively, the portions of the Refunded Bonds and/or Refunded Notes and the issues that were issued to finance the Projects on a “new money” basis and any other obligations all or a portion of which were issued to finance the Projects on a new money basis which have been ultimately refinanced by this Issue.

Person has the meaning set forth in Section 7701(a)(1) and generally includes an individual, trust, estate, partnership, association, company or corporation.

Preliminary Expenditures has the meaning set forth in Reg § 1.150-2(f)(2) and generally means architectural, engineering, surveying, soil testing, Issuance Costs, including, when applicable, Issuance Costs allocable to the Nonrefunding Portion, and similar costs paid with respect to the Projects in an aggregate amount not exceeding 20% of the Issue Price of the Issue, or, when applicable, the Issue Price of the Issue allocable to the Nonrefunding Portion. However, Preliminary Expenditures do not include land acquisition, site preparation or similar costs incident to the commencement of construction.

Prior Issue(s) means, when applicable, individually or collectively, the Original Issues and each series of exclusively current refunding obligations all or a portion of which were thereafter issued to refinance the Original Issues.

Private Business Use has the meaning set forth in Reg § 1.141-3(a) and generally means use (directly or indirectly) in a trade or business carried on by any Nongovernmental Person other than use (i) as a member of, and on the same basis as, the general public or (ii) pursuant to the Guidelines or the Research Guidelines. Any activity carried on by a Nongovernmental Person (other than a natural Person) shall be treated as a trade or business.

Proceeds has the meaning set forth in Reg § 1.148-1(b) and generally means Sale Proceeds, Investment Proceeds and Transferred Proceeds of the Issue or, when applicable, a Prior Issue.

Public has the meaning set forth in Reg § 1.148-1(f)(3)(ii) and generally means any Person other than an Underwriter or a Related Party to an Underwriter.

Purchaser means, when applicable, an entity, including a Successful Bidder, that purchases the Issue, or, when applicable, a Prior Issue, for its own account without a present intent to resell.

Purpose Investment has the meaning set forth in Reg § 1.148-1(b) and generally means an investment that is acquired by the Issuer to carry out the governmental purpose of the Issue.

Qualified Equity has the meaning set forth in Reg § 1.141-6(b)(3) and generally means funds that are not derived from proceeds of a Tax-Advantaged Bond.

Qualified Guarantee has the meaning set forth in Reg § 1.148-4(f) and generally means an arrangement that imposes a secondary liability that unconditionally shifts substantially all of the credit risk for all or part of the payments on the Issue to the guarantor under that arrangement.

Qualified Hedge has the meaning set forth in Reg § 1.148-4(h) and generally means a contract entered into by the Issuer with a hedge provider primarily to modify the Issuer's risk of interest rate changes with respect to all or a part of the Issue.

Reasonable Retainage has the meaning set forth in Reg § 1.148-7(h) and generally means an amount, not to exceed 5% of Available Construction Proceeds or Adjusted Gross Proceeds, as applicable, on the date 24 months, or 18 months, as applicable, after the Issue Date, that is retained for reasonable business purposes relating to the Projects, including to ensure or promote compliance with a construction contract.

Rebate Requirement means the amount of rebatable arbitrage with respect to the Issue, computed as of the last day of any Bond Year pursuant to Reg § 1.148-3.

Refunded Bonds means, when applicable, all or the portion of each of the series of bonds being refunded by the Issue, as identified in Appendix B.

Refunded Notes means, when applicable, all or the portion of each of the series of notes being refunded by the Issue, as identified in Appendix B.

Refunding Obligations means a Tax-Advantaged Bond issued to refund any portion of the Issue, including any subsequent Tax-Advantaged Bond in a series of refundings thereof.

Refunding Portion means, when applicable, the portion of the Issue allocable to the refunding of the Refunded Bonds and/or Refunded Notes, together with the portion of the Issue allocable to the financing of a ratable share of Issuance Costs and other common costs of the Issue.

Regulations or Reg means the applicable Treasury Regulations promulgated by the Secretary of the Treasury of the United States under the Code.

Related Party has the meaning set forth in Reg §1.150-1(b) and generally means, in reference to a Governmental Unit or a 501(c)(3) Organization, any member of the same Controlled Group, and in any reference to any other Person, any two or more Persons who have more than fifty percent (50%) common ownership, directly or indirectly.

Replacement Proceeds has the meaning set forth in Reg §1.148-1(c) and generally means amounts that have a sufficiently direct nexus to the Issue or to the governmental purpose of the Issue to conclude that the amounts would have been used for that governmental purpose if the Proceeds of the Issue were not used, and includes a sinking fund, a pledged fund, and other replacement proceeds, each as defined in Reg § 1.148-1(c).

Research Guidelines means Reg §1.141-3(b)(6) and Revenue Procedure 2007-47 or any applicable successor thereto.

Sale Date has the meaning set forth in Reg § 1.150-1(c)(6) and generally means the first day on which there is a binding contract in writing for the sale of a Maturity.

Sale Proceeds has the meaning set forth in Reg § 1.148-1(b) and generally means amounts actually or constructively received from the sale of the Issue, or, when applicable, a Prior Issue.

Signature Certificate means the Signature, No Litigation and Official Statement Certificate or similar certificate prepared by Bond Counsel relating to the Issue or, when applicable, a Prior Issue.

Small Issuer Exception has the meaning set forth in Reg § 1.148-8(a) and generally means that, as of the Issue Date, the Issuer reasonably expects that the aggregate Issue Price of tax-exempt bonds (other than (a) current refunding bonds to the extent the amount thereof does not exceed the outstanding amount of the obligations to be refunded thereby and (b) qualified private activity bonds) issued and to be issued by or on behalf of the Issuer during the current calendar year will not exceed \$5,000,000 except by the lesser of (i) \$10,000,000 or (ii) the aggregate face amount of bonds, in either case attributable to financing the construction of public school facilities, as provided in Section 148(f)(4)(D)(vii). In addition, the Issuer must have the

power to impose or to cause the imposition of taxes of general applicability which, when collected, may be used for the general purposes of the Issuer. The Issuer's power to impose or cause the imposition of such taxes cannot be contingent on approval by any other Governmental Unit. The Issuer cannot form or avail itself of an entity for the purpose of avoiding the volume limitation described above.

State or Local Governmental Unit has the meaning set forth in Reg § 1.103-1(a) and is generally a state or any political subdivision of a state, but excludes the United States and its agencies or instrumentalities.

Successful Bidder(s) means, when applicable, the Successful Bidder(s) set forth in Appendix B.

Successful Bond Bidder means, when applicable, the Successful Bond Bidder set forth in Appendix B.

Successful Note Bidder means, when applicable, the Successful Note Bidder set forth in Appendix B.

Tax-Advantaged Bond has the meaning set forth in Reg § 1.150-1(b) and generally means a tax-exempt bond or a taxable bond that provides a federal tax benefit that reduces the Issuer's borrowing costs.

Tax Certificate means the Tax Certificate to which this Appendix A is attached.

Tax-Exempt Bond means any obligation the interest on which is excluded from gross income for federal income tax purposes pursuant to Section 103, other than a "specified private activity bond" within the meaning of Section 57(a)(5)(C), as well as (i) stock in a "regulated investment company" (within the meaning of Section 852) to the extent at least 95 percent of income to the stockholder is treated as interest on Tax-Exempt Bonds and (ii) any demand deposit obligation issued by the United States Department of the Treasury pursuant to Subpart C of 31 CFR Part 344.

Transferred Proceeds has the meaning set forth in Reg § 1.148-9(b) and generally means Proceeds of a Prior Issue that become Proceeds of the Issue under the transferred proceeds allocation rule in Reg § 1.148-9(b).

Two Year Spending Exception has the meaning set forth in Reg § 1.148-7(e) and generally means Available Construction Proceeds are expended at least as quickly as follows:

- 10% within six months after the Issue Date
- 45% within twelve months after the Issue Date
- 75% within eighteen months after the Issue Date
- 100% within twenty-four months after the Issue Date

The requirement that 100% of Available Construction Proceeds be spent within twenty-four months after the Issue Date will be met if at least 95% of Available Construction Proceeds is spent within twenty-four months and the remainder is held as Reasonable Retainage, as permitted by contracts with the Issuer's contractors, and such remainder is spent within thirty-six months after the Issue Date.

Underwriter means (i) any Person, including, when applicable, a Successful Bidder/Successful Bond Bidder/Successful Note Bidder, that agrees pursuant to a written contract with the Issuer (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the bonds and/or notes of the Issue, or, when applicable, a Prior Issue, to the Public, and (ii) any Person that agrees pursuant to a written contract directly or indirectly with a Person described in clause (i) of this paragraph to participate in the initial sale of such bonds and/or notes of the Issue, or, when applicable, a Prior Issue, to the Public (including a member of a selling group or a party to a third-party distribution agreement participating in the initial sale of such bonds and/or notes of the Issue, or, when applicable, a Prior Issue, to the Public).

Votes means the authorizations for the Issue specified in the Signature Certificate.

Yield has the meaning set forth in Reg § 1.148-4 for an issue and Reg § 1.148-5 for investments, and generally means, as to the Issue, or, when applicable, a Prior Issue, or Investment Property, as applicable, that discount rate which, when used in computing the present value of all unconditionally payable payments representing (i) principal, adjusted, as required, for any substantial discounts or premiums, (ii) interest, including costs of Qualified Guarantees, and (iii) payments or receipts on Qualified Hedges, produces an amount equal to the Issue Price of the Issue, or, when applicable, a Prior Issue, or the purchase price of Investment Property, as appropriate.

Yield Reduction Payment means a "qualified yield reduction payment" to the United States Department of the Treasury that reduces the yield on Investment Property, as set forth in Reg § 1.148-5(c).

APPENDIX B
ISSUE SPECIFIC DEFINITIONS

For purposes of the Tax Certificate to which this Appendix B is attached, and the exhibits to the Tax Certificate and any schedules or attachments to those exhibits, the following capitalized terms have the following meanings:

Bond Year means the period beginning on the Issue Date and ending on August 10, 2023, which is the last day on which any notes of the Issue will remain outstanding for federal tax purposes.

Issue Date means, as to the Issue, the date of this Tax Certificate, December 15, 2022.

Municipal Advisor means Hilltop Securities Inc., as municipal advisor to the Issuer in connection with the Issue.

Refunded Notes means the \$2,000,000 General Obligation Bond Anticipation Notes, issued on December 16, 2021 and maturing on December 15, 2022.

Sale Date of the Issue is November 29, 2022.

Sale Proceeds means as to the Issue, the amount of \$2,005,760.00, comprising the stated principal amount of the Issue (\$2,000,000), plus original issue premium thereon in the amount of \$5,760.00.

Successful Bidder means Piper Sandler & Co.

APPENDIX C
POST-ISSUANCE TAX COMPLIANCE PROCEDURES
TAX-EXEMPT OBLIGATIONS AND OTHER TAX-BENEFITED OBLIGATIONS

I. Introduction

These post-issuance compliance procedures of the Issuer are designed to provide for the effective management of the Issuer's post issuance compliance program for tax-exempt and other tax-benefited obligations in a manner consistent with state and federal laws applicable to such obligations.

II. Post-Issuance Tax Compliance

The Treasurer of the Issuer, or such other designated officer (the "Compliance Officer") shall be the primary bond compliance officer responsible for each issuance by the Issuer of tax-exempt (or otherwise tax-benefited) bonds, notes, financing leases, or other obligations (herein, collectively referred to as "bonds"). All information related to each bond issue and the facilities, equipment and other assets financed by such issue shall be maintained by or on behalf of the Compliance Officer and the actions taken under subsections A through C of this Section II shall be taken by the Compliance Officer or on behalf of the Compliance Officer by such other officers or employees of the Issuer as appropriate.

A. Tax Certificate and Continuing Education

- 1. Tax Certificate** – A Tax Certificate is prepared for each issuance of bonds. Immediately upon issuing any bonds, the Compliance Officer, in conjunction with the Issuer's bond counsel and financial advisor, shall review the Tax Certificate and make notes regarding specific compliance issues for such bond issue on the Post-Issuance Compliance Notes form at Exhibit A. The Tax Certificate and Notes shall clearly define the roles and responsibilities relating to the ongoing compliance activities for each bond issue and will identify specific compliance requirements.
- 2. Continuing Education** – The Compliance Officer will actively seek out advice of bond counsel on any matters that appear to raise ongoing compliance concerns and may attend or participate in seminars, teleconferences, etc. sponsored by organizations such as the Massachusetts Collector-Treasurer Association and the Massachusetts Government Finance Officers Association that address compliance issues and developments in the public finance bond arena. In addition, national organizations such as the Securities Industry and Financial Markets Association (SIFMA) and the National Association of Bond Lawyers (NABL) offer numerous training opportunities and materials which may be useful to the Compliance Officer.

B. Tax-Exempt Bonds Compliance Monitoring

- 1. Restrictions against Private Use** – The Compliance Officer will continuously monitor the expenditure of bond proceeds and the use of facilities or equipment financed or refinanced with bonds to ensure compliance with Section 141 of the Internal Revenue Code (the “Code”) which generally establishes limitations on the use of bond-financed facilities by non-state or local governmental entities, such as individuals using bond-financed assets on a basis other than as a member of the general public, corporations and the federal government and its agencies and instrumentalities.
 - a. Use of Bond Proceeds** – The Compliance Officer will monitor and maintain records with respect to expenditures to ensure that bond proceeds are being used on capital expenditures for governmental purposes in accordance with the bond documents and document the allocation of all bond proceeds. Such monitoring is required not only for tax-exempt bonds, but also for tax credit bonds.
 - b. Use of the Bond-Financed Facility or Equipment**
 - i. Equipment assets financed with bonds** will be listed in a schedule for each bond issue, which schedule may be included in the Tax Certificate. Equipment assets generally are not to be disposed of prior to the earlier of (a) the date the bonds and all subsequent refundings of such bonds are fully paid, or (b) the end of the useful life of such equipment. The Compliance Officer will maintain the list of all bond-financed equipment for each bond issue, together with the equipment’s expected useful life.
 - ii. Constructed or acquired assets financed with bonds** – In order to ensure that assets constructed or acquired using bond proceeds, such as infrastructure assets, are not leased, sold or disposed of prior to the end of the term of the bonds and of all subsequent refundings of such bonds:
 - Any asset constructed or acquired with bond proceeds shall be flagged in the Issuer’s records, and
 - These projects will be monitored by the Compliance Officer.
 - iii.** If there is any proposal to change the use of a bond-financed facility from a governmental purpose to a use in which a private entity may have the use or benefit of such a facility on a basis that is different from the rest of the general public, the Compliance Officer will consult with bond counsel prior to the occurrence of the proposed change in use.
- 2. Qualification for Initial Temporary Periods and Compliance with Restrictions against Hedge Bonds**
 - a. Expectations as to Expenditure of “New Money” Bond Proceeds**
 - i.** In order to qualify under the arbitrage rules for an initial temporary period of 3 years for “new money” issues during which bond proceeds can be invested without regard to yield (but potentially subject to rebate), the Issuer must

reasonably expect to spend at least 85% of “spendable proceeds” by the end of the temporary period. In general under Code Section 149, in order to avoid classification of an issue of bonds as “hedge bonds,” the Issuer must both (x) reasonably expect to spend 85% of the “spendable proceeds” of the bond issue within the 3 year period beginning on the date the bonds are issued and (y) invest not more than 50% of the proceeds of the issue in investments having a substantially guaranteed yield for 4 years or more. These expectations have been documented for the Issuer’s outstanding bond issues in the tax certificates executed in connection with each bond issue.

- ii. If, for any reason, the Issuer’s expectations concerning the period over which the bond proceeds are to be expended change from what was documented in the applicable tax certificate, the Compliance Officer will consult with bond counsel.

b. Project Draw Schedule Compliance Monitoring – While there are unspent proceeds of a bond issue, the Compliance Officer will compare and analyze the original anticipated project draw schedule and the actual expenditure payouts and reimbursements on each bond-financed project on an annual or more frequent basis. The purpose of this analysis is to determine the variances from the original expected draw schedule for each project and to document the reasons for these variances to provide a continual record on the spending progress of each bond-financed project. Factors relevant to the analysis include unexpected delays in the project timelines, extreme weather, contract time extensions due to unexpected events, supplemental agreements and any other factor with a potential to impact the progress or completion of the projects. Generally, there should be no effect on the tax-exempt status of the bonds under either the temporary period rules or the hedge bond rules if the actual disbursements do not meet the original project draw schedule, unless circumstances surrounding the actual events cast doubt on the reasonableness of the stated expectations on the issuance date. Therefore, it is important for the Compliance Officer to update the progress of each project at least annually, and consult with bond counsel as to any variance from the original schedule.

c. Bond Proceeds Expenditure Schedule Compliance Monitoring – While there are unspent proceeds of bonds, the Compliance Officer will compare and analyze the bond proceeds expenditure schedule and the actual investment earnings on each project on an annual or more frequent basis. The purpose of this analysis is to determine any variances from the expected expenditure schedule and to document the reasons for these variances.

3. Arbitrage Rebate Compliance

- a. Bonds may lose their tax-favored status, retroactive to the date of issuance, if they do not comply with the arbitrage restrictions of section 148 of the Code. Two general sets of requirements under the Code must be applied in order to determine whether

governmental bonds are arbitrage bonds: the yield restriction requirements of section 148(a) and the rebate requirements of section 148(f).

b. Yield Restriction Requirements – The yield restriction requirements provide, in general terms, that gross proceeds of a bond issue may not be invested in investments earning a yield higher than the yield of the bond issue, except for investments (i) during one of the temporary periods permitted under the regulations (including the initial three year temporary period described above), (ii) in a reasonably required reserve or replacement fund or (iii) in an amount not in excess of the lesser of 5% of the sale proceeds of the issue or \$100,000 (the “minor portion”). Under limited circumstances, the yield on investments subject to yield restriction can be reduced through payments to the IRS known as “yield reduction payments.” The Tax Certificate will identify those funds and accounts associated with a particular issue of bonds known, as of the date of issuance, to be subject to yield restriction.

c. Rebate Requirements

- i.** If, consistent with the yield restriction requirements, amounts treated as bond proceeds are permitted to be invested at a yield in excess of the yield on the bonds (pursuant to one of the exceptions to yield restriction referred to above), rebate payments may be required to be made to the U.S. Treasury. Under the applicable regulations, the aggregate rebate amount is the excess of the future value of all the receipts from bond funded investments over the future value of all the payments to acquire such investments. The future value is computed as of the computation date using the bond yield as the interest factor. At least 90% of the rebate amount calculated for the first computation period must be paid no later than 60 days after the end of the first computation period. The amount of rebate payments required for subsequent computation periods (other than the final period) is that amount which, when added to the future value of prior rebate payments, equals at least 90% of the rebate amount. For the final computation period, 100% of the calculated amount must be paid. Rebate exceptions and expectations are documented for each bond issue in the tax certificate executed at the time of such bond issue.
- ii.** **While there are unspent proceeds of bonds, the Issuer will engage an experienced independent rebate analyst to annually calculate any rebate that may result for that year and annually provide a rebate report to the Compliance Officer. Bond counsel can assist with referrals to qualified rebate analysts.**

d. Timing of Rebate Payments

The Compliance Officer will work with the rebate analyst to ensure the proper calculation and payment of any rebate payment and/or yield-reduction payment at the required time:

- i. First installment due no later than 60 days after the end of the fifth anniversary of each bond issuance;
- ii. Succeeding installments at least every five years;
- iii. Final installment no later than 60 days after retirement of last bond in the issue.¹

4. Refunding Requirements

- a. **Refunded Projects** – The Compliance Officer will maintain records of all bond financed assets for each bond issue, including assets originally financed with a refunded bond issue.
- b. **Yield Restriction** – The Compliance Officer will work with its financial advisor and bond counsel to maintain records of allocation of bond proceeds for current and advance refundings of prior bond issues to ensure that such bond proceeds are expended as set forth in the applicable tax certificate executed at the time the refunding bonds are issued. Any yield restricted escrows will be monitored for ongoing compliance.

C. Record Retention

1. Section 6001 of the Code provides the general rule for the proper retention of records for federal tax purposes. The IRS regularly advises taxpayers to maintain sufficient records to support their tax deductions, credits and exclusions. In the case of a tax-exempt bond transaction, the primary taxpayers are the bondholders. In the case of other tax benefited bonds, such as “build America bonds” or “recovery zone economic development bonds”, the Issuer will be treated as the taxpayer. In order to ensure the continued exclusion of interest to such bondholders, it is important that the Issuer retain sufficient records to support such exclusion.

2. In General

- a. All records associated with any bond issue shall be stored electronically or in hard copy form at the Issuer’s offices or at another location conveniently accessible to the Issuer.
- b. The Compliance Officer will ensure that the Issuer provides for appropriate storage of these records.

¹ Generally, rebate payments must be paid not later than 60 days after retirement of the last bond in the issue.

- c. If storing documents electronically, the Issuer shall conform with Rev. Proc. 97-22, 1997-1 C.B. 652 (as the same may be amended, supplemented or superseded), which provides guidance on maintaining books and records by using an electronic storage system. Bond counsel can furnish a copy of this Revenue Procedure if needed.
3. **Bonds** – Unless a longer period of time is required by state law, the Issuer shall maintain the bond record as defined in this section for the longer of the life of the bonds plus 3 years or the life of refunding bonds (or series of refunding bonds) which refunded the bonds plus 3 years. The bond record shall include the following documents:
- a. **Pre-Issuance Documents**
 - i. **Guaranteed Investment Contracts (“GICs”) and Investments (other than Treasury’s State and Local Government Series Securities, “SLGs”)** – If applicable, the Compliance Officer shall retain all documentation regarding the procurement of each GIC or other investment acquired on or before the date of bond issuance, including as applicable the request for bids, bid sheets, documentation of procurement method (i.e., competitive vs. negotiated), etc. If investments other than SLGs are used for a defeasance escrow, the documentation should include an explanation of the reason for the purchase of open market securities and documentation establishing the fair value of the securities and compliance with safe harbor bidding rules. If SLGs are purchased, a copy of the final subscription shall be maintained.
 - ii. **Project Draw Schedule** – The Compliance Officer shall retain all documentation and calculations relating to the draw schedule used to meet the “reasonable expectations” test and use of proceeds tests (including copies of contracts with general and sub-contractors or summaries thereof).
 - iii. **Issue Sizing** – The Compliance Officer shall maintain a copy of all financial advisor’s or underwriter’s structuring information.
 - iv. **Bond Insurance** – If procured by the Issuer, the Compliance Officer shall maintain a copy of insurance quotes and calculations supporting the cost benefit of bond insurance, if any.
 - v. **Costs of Issuance documentation** – The Compliance Officer shall retain all invoices, payments and certificates related to costs of issuance of the bonds.
 - b. **Issuance Documents** – The Compliance Officer shall retain the bound bond transcript delivered from bond counsel.
 - c. **Post-Issuance Documents**

- i. Post-Issuance Guaranteed Investment Contracts and Investments (Other than SLGs)** – the Compliance Officer shall retain all documentation regarding the procurement of any GIC or other investment acquired after bond issuance, including as applicable the request for bids, bid sheets, documentation of procurement method (i.e., competitive vs. negotiated), etc. If investments other than SLGs are used for a defeasance escrow, the documentation should include an explanation of the reason for the purchase of open market securities and documentation establishing the fair value of the securities and compliance with safe harbor bidding rules.
- ii. Records of Investments** shall be retained by the Compliance Officer.
- iii. Investment Activity Statements** shall be retained by the Compliance Officer.
- iv. Records of Expenditures** – The Compliance Officer shall maintain or shall cause to be maintained all invoices, etc. relating to equipment purchases and constructed or acquired projects, either electronically or in hard copy.
- v. Records of Compliance**
 - **Qualification for Initial Temporary Periods and Compliance with Restrictions against Hedge Bond Documentation** – The Compliance Officer shall prepare the annual analysis described in Section II(B)(2) above and maintain these records.
 - **Arbitrage Rebate Reports** may be prepared by the Compliance Officer or a third party as described in section II (B)(3) of this document and retained by the Compliance Officer.
 - **Returns and Payment** – Shall be prepared at the direction of the Compliance Officer and filed as described in Section II(B)(3) of this document.
 - **Contracts under which any bond proceeds are spent (consulting engineering, acquisition, construction, etc.)** – The Compliance Officer shall obtain copies of these contracts and retain them for the bond record.

d. General

- i. Audited Financial Statements** – The Compliance Officer will maintain copies of the Issuer’s annual audited Financial Statements.
- ii. Reports of any prior IRS Examinations** – The Compliance Officer will maintain copies of any written materials pertaining to any IRS examination of the Issuer’s bonds.

III. Voluntarily Correcting Failures to Comply with Post-Issuance Compliance Activities

If, in the effort to exercise due diligence in complying with applicable federal tax laws, a potential violation is discovered, the Issuer may address the violation through the applicable method listed below. The Issuer should work with its bond counsel to determine the appropriate way to proceed.

A. Taking remedial actions as described in Section 141 of the Internal Revenue Code

B. Utilizing the Voluntary Closing Agreement Program (VCAP) – Section 7.2.3 of the Internal Revenue Manual establishes the voluntary closing agreement program for tax-exempt bonds (TEB VCAP) whereby issuers of tax-exempt bonds can resolve violations of the Internal Revenue Code through closing agreements with the Internal Revenue Service.

IV. Post Issuance Tax Compliance Procedures Review

The Compliance Officer shall review these procedures at least annually, and implement revisions or updates as deemed appropriate, in consultation with bond counsel.

Exhibit A

POST ISSUANCE COMPLIANCE NOTES

[Name of Bond]

Transaction Parties

Overall Responsible Party for Debt Management Activities _____
Bond Counsel _____
Paying Agent _____
Rebate Specialist _____
Other _____

EXHIBIT A

\$2,000,000
Town of Reading, Massachusetts
General Obligation Bond Anticipation Notes
Dated December 15, 2022

ISSUE PRICE CERTIFICATE AND RECEIPT

The undersigned, on behalf of the Successful Bidder, hereby certifies as set forth below with respect to the sale of the above-captioned obligations (“Issue”) of the Issuer. Capitalized terms used and not otherwise defined herein shall have the respective meanings set forth in the Tax Certificate to which this Exhibit A is attached.

1. Reasonably Expected Initial Offering Price.

(a) As of the Sale Date, the reasonably expected initial offering price of the notes of the Issue to the Public by the Successful Bidder is the price listed in Schedule A (“Expected Offering Price”). The Expected Offering Price is the price for the notes of the Issue used by the Successful Bidder in formulating its bid to purchase the Issue. Reflected in Schedule B is a true and correct representation of the bid provided by the Successful Bidder to purchase the notes of the Issue.

(b) The Successful Bidder was not given the opportunity to review other bids prior to submitting its bid.

(c) The bid submitted by the Successful Bidder constituted a firm offer to purchase the notes of the Issue.

2. Receipt. The Successful Bidder hereby acknowledges receipt of the notes of the Issue from the Issuer and further acknowledges receipt of all certificates, opinions and other documents required to be delivered to the Successful Bidder, before or simultaneously with the delivery of such notes of the Issue, which certificates, opinions and other documents are satisfactory to the Successful Bidder.

The representations set forth in this certificate are limited to factual matters only. Nothing in this certificate represents the Successful Bidder’s interpretation of any laws, including specifically Sections 103 and 148 and the Regulations thereunder.

[Remainder of page intentionally left blank; signature page follows.]

The undersigned understands that the foregoing information will be relied upon by the Issuer with respect to certain of the representations set forth in the Tax Certificate and with respect to compliance with the federal income tax rules affecting the Issue, and by Locke Lord LLP in connection with rendering its opinion that the interest on the Issue is excluded from gross income for federal income tax purposes, the preparation of the Internal Revenue Service Form 8038-G, and other federal income tax advice that it may give to the Issuer from time to time relating to the Issue.

Dated: December 15, 2022

PIPER SANDLER & CO.

By: _____
Name:
Title:

SCHEDULE A TO EXHIBIT A
EXPECTED INITIAL OFFERING PRICE TO THE PUBLIC

Town of Reading, Massachusetts
\$2,000,000 General Obligation Bond Anticipation Notes
Dated December 15, 2022

Pricing Summary

Maturity	Type of Bond	Coupon	Yield	Maturity Value	Price	Dollar Price
08/10/2023	Serial Note	3.500%	3.050%	2,000,000.00	100.288%	2,005,760.00
Total	-	-	-	\$2,000,000.00	-	\$2,005,760.00

Bid Information

Par Amount of Bonds.....	\$2,000,000.00
Reoffering Premium or (Discount).....	5,760.00
Gross Production.....	\$2,005,760.00
Total Underwriter's Discount (0.120%).....	\$(2,400.00)
Bid (100.168%).....	2,003,360.00
Total Purchase Price.....	\$2,003,360.00
Bond Year Dollars.....	\$1,305.56
Average Life.....	0.653 Years
Average Coupon.....	3.4999997%
Net Interest Cost (NIC).....	3.2426380%
True Interest Cost (TIC).....	3.2292631%

SCHEDULE B TO EXHIBIT A
SUCCESSFUL BIDDER'S BID

 [Wire Inbox](#) [Parity Calendar](#) [Deal List](#)

[Upcoming Calendar](#) [Overview](#) [Result](#) [Excel](#) [Print](#)

Piper Sandler & Co - New York , NY's Bid



Reading (Town)
\$2,000,000 General Obligation Bond Anticipation Notes

For the aggregate principal amount of \$2,000,000.00, we will pay you \$2,003,360.00, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate:

Maturity Date	Amount \$	Coupon %	Yield %	Dollar Price
08/10/2023	2,000M	3.5000	3.0500	100.288
Bid:				100.168000
Premium:				\$3,360.00
Net Interest Cost:				\$42,334.44
NIC:				3.242638
Time Last Bid Received On: 11/29/2022 10:33:00 EST				

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Bidder: Piper Sandler & Co, New York , NY
Contact: Christopher DiCerbo
Title: Underwriter
Telephone: 212-284-9387
Fax: 212-284-9411

EXHIBIT B

\$2,000,000

**Town of Reading, Massachusetts
General Obligation Bond Anticipation Notes
Dated December 15, 2022**

CERTIFICATE OF THE MUNICIPAL ADVISOR

The undersigned, on behalf of the Municipal Advisor, has assisted the Issuer in soliciting and receiving bids from potential underwriters in connection with the sale of the notes of the Issue in a competitive bidding process in which bids were requested for the purchase of such notes at specified written terms set forth in the Notice of Sale, a copy of which is attached to this certificate as Attachment 1. Capitalized terms used and not otherwise defined herein shall have the respective meanings set forth in the Tax Certificate to which this Exhibit B is attached. The competitive sale requirements (as defined in the Notice of Sale) for the notes of the Issue were met. The Municipal Advisor further advises as follows:

1. The notes of the Issue were offered for sale at specified written terms more particularly described in the Notice of Sale, which was distributed to potential bidders.

2. The Notice of Sale was disseminated electronically through PARITY on November 22, 2022. The method of distribution of the Notice of Sale is regularly used for purposes of disseminating notices of sale of new issuances of municipal bonds, and notices disseminated in such manner are widely available to potential bidders.

3. To the knowledge of the Municipal Advisor, all bidders were offered an equal opportunity to bid to purchase the notes of the Issue so that, for example, if the bidding process afforded any opportunity for bidders to review other bids before providing a bid, no bidder was given an opportunity to review other bids that was not equally given to all other bidders (that is, no exclusive “last-look”).

4. The Issuer received bids for the notes of the Issue from at least three Underwriters who represented that they have established industry reputations for underwriting new issuances of municipal bonds. Based upon the Municipal Advisor’s knowledge and experience in acting as the Municipal Advisor for other municipal issues, the Municipal Advisor believes those representations to be accurate. Copies of any written bids received are attached to this certificate as Attachment 2. Bids not reflected in Attachment 2, if any, were received by telephone rather than in writing.

5. The winning bidder for the notes of the Issue was the Successful Bidder, whose bid was determined to be the best conforming bid in accordance with the terms set forth in the Notice of Sale, as shown in the bid comparison attached as Attachment 3 to this certificate. The Issuer awarded the notes of the Issue to the Successful Bidder.

6. The Yield on the Issue is 3.0429755% as shown on the attached Schedule A.

The representations set forth in this certificate are limited to factual matters only. Nothing in this certificate represents the Municipal Advisor's interpretation of any laws, including specifically Sections 103 and 148 and the Regulations thereunder.

[Remainder of page intentionally left blank; signature page follows.]

The undersigned understands that the foregoing information will be relied upon by the Issuer with respect to certain of the representations set forth in the Tax Certificate to which this certificate is attached and with respect to compliance with the federal income tax rules affecting the Issue, and by Locke Lord LLP in connection with rendering its opinion that the interest on the Issue is excluded from gross income for federal income tax purposes, in the preparation of the Internal Revenue Service Form 8038-G, and in providing other federal income tax advice that it may give to the Issuer from time to time relating to the Issue. The Issuer and Locke Lord LLP may also rely on the foregoing information for purposes of determining compliance with Section 21A of Chapter 44 of the Massachusetts General Laws, if applicable. No other Persons may rely on the representations set forth in this certificate without the prior written consent of the Municipal Advisor.


Dated: December 15, 2022

HILLTOP SECURITIES INC.

By: _____
Name:
Title:

ATTACHMENT 1 TO EXHIBIT B
NOTICE OF SALE

ATTACHMENT 2 TO EXHIBIT B
COPIES OF WRITTEN BIDS RECEIVED

	Wire Inbox	Parity Calendar	Deal List	
Upcoming Calendar	Overview	Result	Excel	Print

Piper Sandler & Co - New York , NY's Bid



Reading (Town)
\$2,000,000 General Obligation Bond Anticipation Notes

For the aggregate principal amount of \$2,000,000.00, we will pay you \$2,003,360.00, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate:

Maturity Date	Amount \$	Coupon %	Yield %	Dollar Price
08/10/2023	2,000M	3.5000	3.0500	100.288

Bid: 100.168000
Premium: \$3,360.00
Net Interest Cost: \$42,334.44
NIC: 3.242638
Time Last Bid Received On: 11/29/2022 10:33:00 EST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Bidder: Piper Sandler & Co, New York , NY
Contact: Christopher DiCerbo
Title: Underwriter
Telephone: 212-284-9387
Fax: 212-284-9411

Upcoming Calendar Overview Result Excel Print

Fidelity Capital Markets - Boston , MA's Bid



**Reading (Town)
\$2,000,000 General Obligation Bond Anticipation Notes**

For the aggregate principal amount of \$2,000,000.00, we will pay you \$2,006,800.00, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate:

Maturity Date	Amount \$	Coupon %	Yield %	Dollar Price
08/10/2023	2,000M	4.0000	3.0000	100.640

Bid: 100.340000
 Premium: \$6,800.00
 Net Interest Cost: \$45,422.22
 NIC: 3.479149
 Time Last Bid Received On: 11/29/2022 10:47:48 EST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Bidder: Fidelity Capital Markets, Boston , MA
 Contact: Shawn Abney
 Title: Associate
 Telephone: 765-432-6641
 Fax: 617-692-5949

Upcoming Calendar Overview Result Excel Print

BNYMellon Capital Markets - Pittsburgh , PA's Bid



**Reading (Town)
\$2,000,000 General Obligation Bond Anticipation Notes**

For the aggregate principal amount of \$2,000,000.00, we will pay you \$2,007,577.00, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate:

Maturity Date	Amount \$	Coupon %	Yield %	Dollar Price
08/10/2023	2,000M	4.5000	3.7500	100.477

Bid: 100.378850
 Premium: \$7,577.00
 Net Interest Cost: \$51,173.00
 NIC: 3.919634
 Time Last Bid Received On: 11/29/2022 10:49:13 EST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Bidder: BNYMellon Capital Markets, Pittsburgh , PA
 Contact: Andrew Wandler
 Title: Trader
 Telephone: 212-815-8282
 Fax:



Reading (Town)
\$2,000,000 General Obligation Bond Anticipation Notes

For the aggregate principal amount of \$2,000,000.00, we will pay you \$2,004,760.00, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate:

Maturity Date	Amount \$	Coupon %	Yield %	Dollar Price
08/10/2023	2,000M	4.3500	3.3500	100.638

Bid: 100.238000
Premium: \$4,760.00
Net Interest Cost: \$52,031.67
NIC: 3.985404
Time Last Bid Received On: 11/29/2022 10:49:47 EST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Bidder: Crews & Associates, Inc., Little Rock , AR
Contact: Katie Eisenhart
Title:
Telephone:501-978-7994
Fax:

ATTACHMENT 3 TO EXHIBIT B

BID COMPARISON

Town of Reading, Massachusetts

\$2,000,000 General Obligation Bond Anticipation Notes

Sale Date: 11/29/2022
Dated Date: 12/15/2022
Delivery Date: 12/15/2022
Due Date: 8/10/2023
Days Per Year: 360
Day Count: 235
Bank Qualified: Yes
Rating: None



Bidder	Underwriter	Principal	Coupon Rate	Premium	Interest	Net Interest	NIC	Prorata Premium	Prorata Interest	Award	Reoffering Yield
Piper Sandler & Co.	•	\$2,000,000	3.50%	\$3,360.00	\$45,694.44	\$42,334.44	3.2426%	\$3,360.00	\$45,694.44	\$2,000,000	3.05%
Fidelity Capital Markets	•	\$2,000,000	4.00%	\$6,800.00	\$52,222.22	\$45,422.22	3.4791%				
BNYMellon Capital Markets	•	\$2,000,000	4.50%	\$7,577.00	\$58,750.00	\$51,173.00	3.9196%				
Crews & Associates, Inc.	•	\$2,000,000	4.35%	\$4,760.00	\$56,791.67	\$52,031.67	3.9854%				
Newburyport Five Cents Savings Bank		\$2,000,000	4.57%	\$0.00	\$59,663.89	\$59,663.89	4.5700%				
Award Totals								\$3,360.00	\$45,694.44	\$2,000,000	

Weighted Average Net Interest Cost: 3.2426%

SCHEDULE A TO EXHIBIT B
PROOF OF YIELD ON THE ISSUE

Town of Reading, Massachusetts
\$2,000,000 General Obligation Bond Anticipation Notes
Dated December 15, 2022

Proof of Bond Yield @ 3.0429755%

Date	Cashflow	PV Factor	Present Value	Cumulative PV
12/15/2022	-	1.0000000x	-	-
08/10/2023	2,045,694.44	0.9804788x	2,005,760.00	2,005,760.00
Total	\$2,045,694.44	-	\$2,005,760.00	-

Derivation Of Target Amount

Par Amount of Bonds.....	\$2,000,000.00
Reoffering Premium or (Discount).....	5,760.00
Original Issue Proceeds.....	\$2,005,760.00

EXHIBIT C
SPENDING SCHEDULE

Town of Reading, Massachusetts

\$2,000,000 General Obligation Bond Anticipation Notes

Spending Schedule

Sale Date: 11/29/2022
Dated Date: 12/15/2022
Delivery Date: 12/15/2022
Due Date: 8/10/2023



Renewal Money Purpose	This Issue	Spent to Date 12/15/2022	Spent By Original Issue Date - 12/16/2021	Spent By 6/16/2022	Spent By 12/16/2022	Spent By 6/16/2023	Spent By 12/16/2023
Water Tank	\$2,000,000	\$1,000,000	\$0	\$500,000	\$1,000,000	\$1,500,000	\$2,000,000
Totals:	\$2,000,000	\$1,000,000	\$0	\$500,000	\$1,000,000	\$1,500,000	\$2,000,000

EXHIBIT D

TAX-EXEMPT OBLIGATIONS – CALENDAR YEAR 2022

Actual/ Expected Issue Date	Type (Bond Anticipation Notes, Bonds, Lease- Purchase Agreement, State Aid Anticipation Note, Revenue Anticipation Note, or other obligations)	Maturity	Total Par	Offering Premium to be Designated in the Current Calendar Year	Current Refunding not Amount to Amount Limited or Otherwise to be Designated in the Current Calendar Year	Amount Issued and to be Issued in the Current Calendar Year as Bank Qualified Obligations:		Amount Not Designated in Current Calendar Year as Bank Qualified Obligations:	
						New Money	Amount to amount limited Current Refunding of Obligations (deemed designated)	New Money	Refunding
12/15/22	Bond Anticipation Notes	08/10/23	\$2,000,000	\$0	\$2,000,000	\$0	\$0	\$0	\$0

16. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the Obligated Person, any of which reflect financial difficulties.[†]

(b) Upon the occurrence of a Listed Event, the Issuer shall, in a timely manner not in excess of ten (10) business days after the occurrence of the event, file a notice of such occurrence with the MSRB.

SECTION 4. Transmission of Information and Notices. Unless otherwise required by law, all notices, documents and information provided to the MSRB shall be provided in electronic format as prescribed by the MSRB and shall be accompanied by identifying information as prescribed by the MSRB.

SECTION 5. Termination of Reporting Obligation. The Issuer's obligations under this Disclosure Certificate shall terminate upon the legal defeasance or payment in full of all of the Notes.

SECTION 6. Default. In the event of a failure of the Issuer to comply with any provision of this Disclosure Certificate the sole remedy under this Disclosure Certificate shall be an action for specific performance of the Issuer's obligations hereunder and not for money damages in any amount. Any failure by the Issuer to comply with any provision of this Disclosure Certificate shall not constitute a default with respect to the Notes.

SECTION 7. Amendment. Notwithstanding any other provision of this Disclosure Certificate, the Issuer may amend this Disclosure Certificate and any provision of this Disclosure Certificate may be waived if such amendment or waiver is permitted by the Rule, as evidenced by an opinion of counsel expert in federal securities law (which may also include bond counsel to the Issuer) to the effect that such amendment or waiver would not cause this Disclosure Certificate to violate the Rule.

[Remainder of page intentionally left blank; signature page follows.]

SECTION 8. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the Owners of the Notes from time to time, and shall create no rights in any other person or entity.

Date: December 15, 2022

TOWN OF READING,
MASSACHUSETTS

By: _____
Treasurer

Select Board

EXHIBIT A

Filing information relating to the Municipal Securities Rulemaking Board is as follows:

Municipal Securities Rulemaking Board

<http://emma.msrb.org>

130707812v.1

Town of Reading, Massachusetts

\$2,000,000 General Obligation Bond Anticipation Notes

Sale Date: 11/29/2022
Dated Date: 12/15/2022
Delivery Date: 12/15/2022
Due Date: 8/10/2023
Days Per Year: 360
Day Count: 235
Bank Qualified: Yes
Rating: None



Bidder	Underwriter	Principal	Coupon Rate	Premium	Interest	Net Interest	NIC	Prorata Premium	Prorata Interest	Award	Reoffering Yield
Piper Sandler & Co.	•	\$2,000,000	3.50%	\$3,360.00	\$45,694.44	\$42,334.44	3.2426%	\$3,360.00	\$45,694.44	\$2,000,000	
Fidelity Capital Markets	•	\$2,000,000	4.00%	\$6,800.00	\$52,222.22	\$45,422.22	3.4791%				
BNYMellon Capital Markets	•	\$2,000,000	4.50%	\$7,577.00	\$58,750.00	\$51,173.00	3.9196%				
Crews & Associates, Inc.	•	\$2,000,000	4.35%	\$4,760.00	\$56,791.67	\$52,031.67	3.9854%				
Newburyport Five Cents Savings Bank		\$2,000,000	4.57%	\$0.00	\$59,663.89	\$59,663.89	4.5700%				
Award Totals								\$3,360.00	\$45,694.44	\$2,000,000	

Weighted Average Net Interest Cost: 3.2426%



J. Raymond Miyares Thomas J. Harrington Christopher H. Heep Donna M. Brewer Jennie M. Merrill
Bryan Bertram Ivria Glass Fried Alexandra B. Rubin Ethan B. Dively Maurica D. Miller Rian R. Holmquest Andrew N. Bettinelli Christopher L. Brown

November 29, 2022

Via email only

Reading Select Board
16 Lowell Street
Reading, MA 01867

Re: Holiday Display

Dear Members of the Select Board:

The Select Board recently voted to install a display during the holiday season to show its support for diversity and inclusion within the community. Since this vote, the Board has received questions on the legality of its actions. As described in detail below, the United States Supreme Court's decision in *Allegheny v. American Civil Liberties Union Greater Pittsburgh Chapter*, 492 U.S. 573 (1989) supports the Board's ability to make a secular statement around the holiday season in the form of a Christmas tree and menorah.

There are two issues to consider when evaluating this matter: (1) whether the Board has expressed government speech or created a forum for private speech; and (2) whether the Board has violated the Establishment Clause of the United States Constitution. I will address each in turn.

Government Speech. It is important to determine whether the Board, by seeking to place the display, is speaking as the government. There is not a bright line rule to determine whether something is government speech. In *Shurtleff v. City of Boston*, 596 U.S. ___, 142 S. Ct. 1583, 1589 (2022), the U.S. Supreme Court stated that the determination is "not mechanical; it is driven by a case's context rather than the rote application of rigid factors." The Court also noted that past cases "have looked to several types of evidence to guide the analysis, including: the history of the expression at issue; the public's likely perception as to who (the government or a private person) is speaking; and the extent to which the government has actively shaped or controlled the expression." *Id.* at 1589-90.

Here, the decision to install the holiday display came from the government, and not pursuant to an application process.¹ The Select Board, on its own, determined that installing the display was necessary to convey its commitment to diversity and inclusivity and to show that Reading is a welcoming Town. The Board also voted to place a sign near the display clarifying the intent. At all times, the Town will maintain ownership and direct control over the display.² Therefore, it is my opinion that a court would find the Town's actions to be government speech.

It is worth noting that the public cannot force the government to speak in any particular manner. The Court in *Shurtleff* summarized:

When the government wishes to state an opinion, to speak for the community, to formulate policies, or to implement programs, it naturally chooses what to say and what not to say. That must be true for government to work. Boston could not easily congratulate the Red Sox on a victory were the city powerless to decline to simultaneously transmit the views of disappointed Yankees fans. The Constitution therefore relies first and foremost on the ballot box, not on rules against viewpoint discrimination, to check the government when it speaks.

Shurtleff, 142 S.Ct. at 1589. Simply because others may wish the government to speak in a particular way, does not compel the government to do so.

Reading has a permit process for individuals who seek to erect free-standing structures on the Town Common.³ If an individual wishes to erect a structure or hold an event on the Town Common, that person must apply to do so. Were an individual to apply through the permit process to use the Town Common, the Town would then review the application in a content neutral manner.⁴

¹ *Cf.*, *Shurtleff*, *supra* (flags flown on a city owned flagpole were found to be private speech where flags were selected based on a public application process).

² *See*, *Pleasant Grove City, Utah v. Summun*, 555 U.S. 460 (2009) (city ownership a critical factor in finding that the erection of a monument constituted government speech); *Walker v. Texas Division, Sons of Confederate Veterans, Inc.*, 576 U.S. 200 (2015) (state maintained direct control over license plate design demonstrated government speech); *compare*, *Shurtleff*, *supra* (city did not own the flags flown supported the position that flying the flag was not government speech).

³ This permit process applies to requests to erect structures and it does not apply to or limit an individual's right to travel to the common and speak, hold a sign, or engage in similar activity to express any message of that individual's choosing.

⁴ The Select Board may impose content neutral, time, place, and manner restrictions on the use of the Town Common by the public. I encourage the Select Board to revisit its current policy to ensure that it reflects current legal precedent.

Establishment Clause. The second issue is whether erecting the holiday display violates the Establishment Clause of the Constitution, which states that “Congress shall make no law respecting an establishment of religion or prohibiting the free exercise thereof.” The Supreme Court’s applicable “test” and standards for evaluating Establishment Clause cases are not particularly clear and continue to evolve.⁵ The Supreme Court has previously used the so-called “Lemon test” (*Lemon v. Kurtzman*, 403 US. 602 (1971)), requiring a three-prong analysis.⁶ More recently, the U.S. Supreme Court has stated that the courts should look instead to “historical practices and understandings” relative to the symbols at issue when conducting an Establishment Clause analysis. *Kennedy v. Bremerton School Dist.*, 597 U.S. ___, 142 S. Ct. 2407, 2428 (2022).

Nevertheless, there is a Supreme Court case with a similar set of facts to Reading’s situation such that Reading’s proposed display likely does not violate the Establishment Clause of the Constitution. In *Alleghany v. American Civil Liberties Union*, the Court upheld the erection of a menorah display, finding that the menorah did not constitute an impermissible endorsement of religion, especially when displayed next to a Christmas tree and a sign saluting liberty. Writing for the majority, Justice Blackmun noted the historical and cultural significance of the menorah:

Chanukah, like Christmas, is a cultural event as well as a religious holiday... Also, Chanukah, like Christmas, is a winter holiday; according to some historians, it was associated in ancient times with the winter solstice. Just as some Americans celebrate Christmas without regard to its religious significance, some nonreligious American Jews celebrate Chanukah as an expression of ethnic identity, and as a cultural or national event, rather than as a specifically religious event.

492 U.S. at 585 (citations omitted). In evaluating another municipality’s display of a Christmas tree and menorah, the U.S. Supreme Court recognized the symbolism of the image and the appropriateness of the menorah, alongside the Christmas tree, during the winter season as a cultural symbol that has been around for decades. We therefore have no less than a case from the

⁵ *E.g.*, *American Atheists, Inc. v. Davenport*, 637 F.3d 1095, 1117 (10th Cir. 2010) (“courts have struggled mightily to articulate when government action has crossed the constitutional line.”).

⁶ The Lemon Test comprised of three parts, each a requirement for state action to be deemed constitutional: (1) the law or action must have a secular purpose, (2) the primary effect of the law or action must not infringe on or promote religion, and (3) the law or action should not unduly entangle government with religion. The test has also often been referred to as an “endorsement” test (*Lynch v. Donnelly*, 465 U.S. 668 (1984)). The U.S. Supreme Court has abandoned the Lemon Test. *Kennedy*, 142 S. Ct. at 2427.

U.S. Supreme Court to inform us that this type of display can be found to comply with the Establishment Clause.⁷

The Select Board considered the installation of the menorah on two occasions. During the first meeting, the Board discussed the menorah being installed to support the message of diversity, acceptance, and inclusion. A Board member examined the secular history of the menorah and its long-standing cultural significance, referencing the decision in *Allegheny*. See, *Town of Greece, N.Y. v. Galloway*, 572 U.S. at 577 (“A test that would sweep away what has so long been settled would create new controversy and begin anew the very division along religious lines that the Establishment Clause seeks to prevent.”). The Board met again the next week and re-affirmed its commitment to the secular message of inclusion during this winter season. In that vein, the Board voted to display a menorah, alongside a Christmas tree and a sign identifying the purpose behind the display. At no point did the Board state its intent was to endorse any one religion. It is also worth noting that the placement of the display is a passive act that does not require or even invite participation of members of the public in any religious activity.⁸

Finally, it is important to point out that we can never say that the Town will not be sued because of any action it takes, including this one. Constitutional law is not a rigid jurisprudence, and it often reflects decision-making that can generate passionate opinions. As I observed during our meeting, it is possible that someone could choose to sue the Town over this display. As I also advised in that meeting and discussed above, the U.S. Supreme Court’s decision in *Allegheny* gives strong support for the opinion that Reading’s display is legally permissible.

Sincerely,



Ivria Glass Fried

⁷ See *Town of Greece, N.Y. v. Galloway*, 572 U.S. 565, 583 (2014) (finding that a sectarian prayer read at the start of a town board meeting does not violate the Establishment Clause “where it is meant to lend gravity to the occasion and reflect values long part of the Nation’s heritage.”); see also, *Van Orden v. Perry*, 545 U.S. 677, 690 (2005) (“Simply having religious content or promoting a message consistent with a religious doctrine does not run afoul of the Establishment Clause.”).

⁸ See, *Van Orden, supra* (finding that the display of a monument inscribed with the Ten Commandments on the Texas State Capitol did not violate the Establishment Clause in part because the display was passive); compare, *Lee v. Weisman*, 505 U.S. 577, 587 (1992) (finding that a non-sectarian prayer to be given at the start of a graduation by a clergy man or rabbi violated the Establishment Clause because participation and attendance at the event was required).

Community Engagement and Planning: Reading Center for Active Living (ReCal)

Key Findings and Recommendations

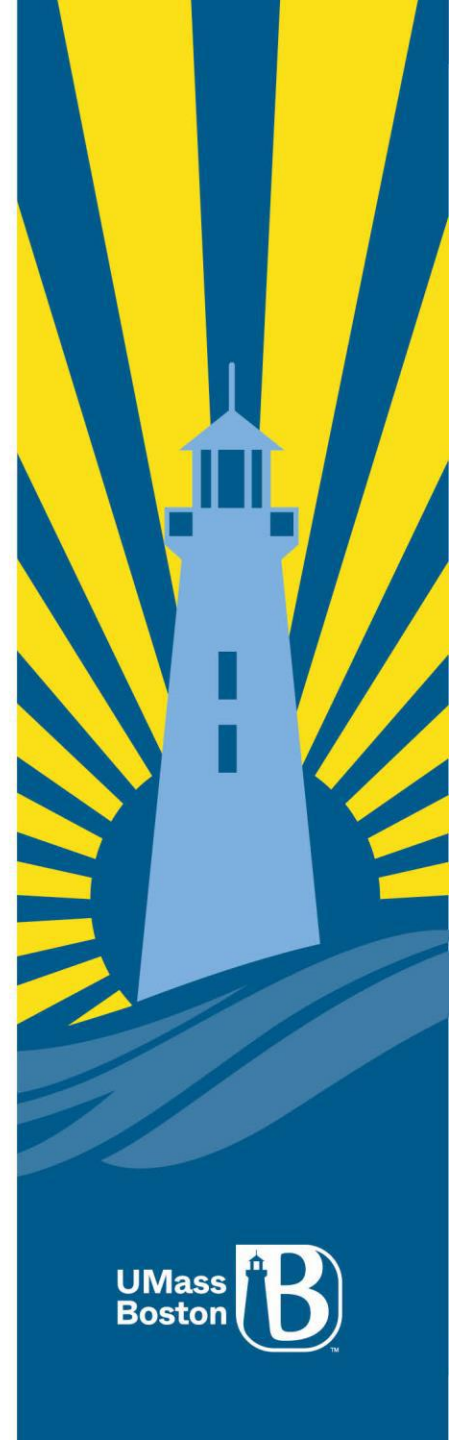
Commissioned by the Town of Reading

Caitlin Coyle, PhD, Ceara Somerville, MS, & Beth Rouleau, MS

Center for Social & Demographic Research on Aging

Gerontology Institute

University of Massachusetts Boston



Acknowledgments

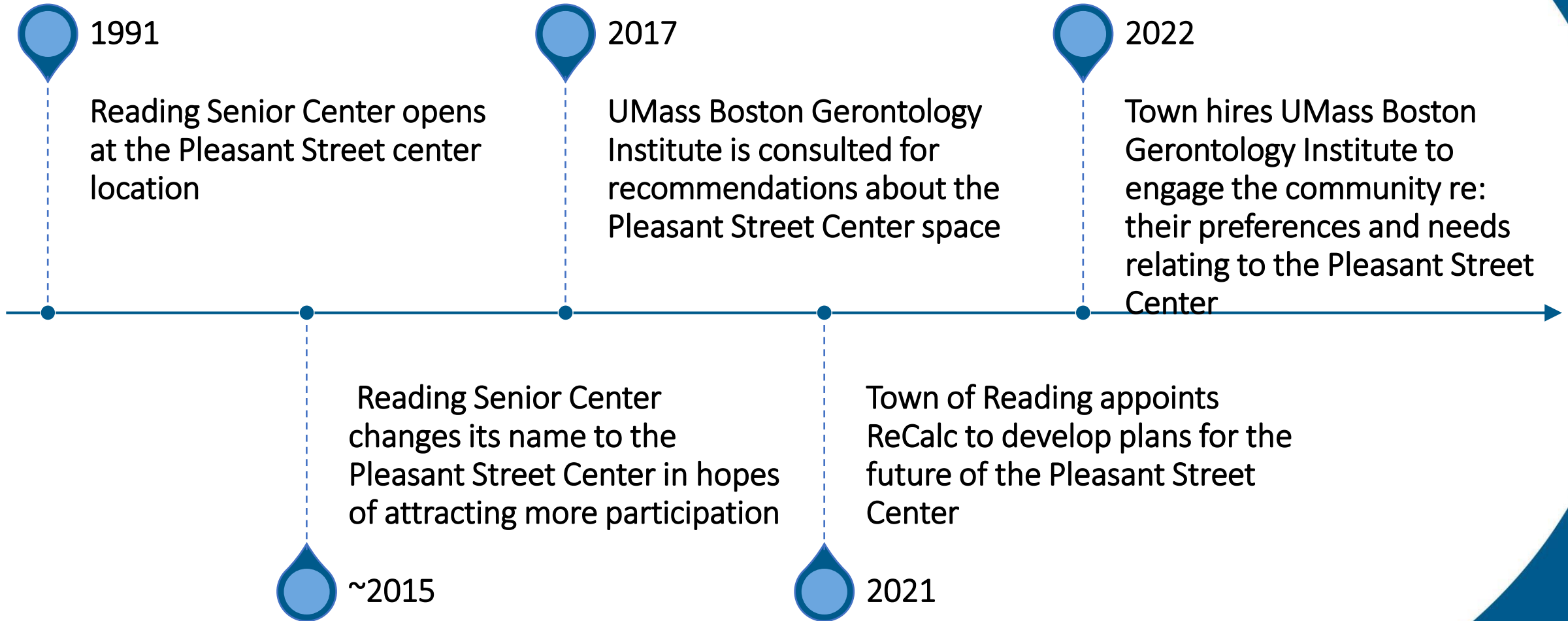
This project would not have been possible without support from:

- ❖ Jean Delios, Assistant Town Manager
- ❖ Genevieve Fiorente, Community Services Director
- ❖ Kevin Bohmiller, former Community Services Director & Veteran's Services Officer
- ❖ The Reading Center for Active Living Committee (ReCalc)
- ❖ The Council on Aging (COA)
- ❖ All the residents who took time to participate in forums, focus groups, and the survey

Background & Purpose

- This project was commissioned by the Town of Reading to “guide a public engagement and planning process for how the community should be moving forward with future needs for programming space, either for a new senior center or a community center” (RFQ)
- The final report is meant to:
 - Inform actions of the Reading Center for Active Living Committee (ReCalc), appointed in 2021
 - Inform planning of programs and services provided by the Pleasant Street Center
 - Raise awareness of the needs of Reading residents among both the community at large and other municipal departments and organizations that work on behalf of the community

Progress to-date



Project overview

Components of the Assessment

3 Community forums (April and June, n=177)

4 focus groups (June and July, n=51)

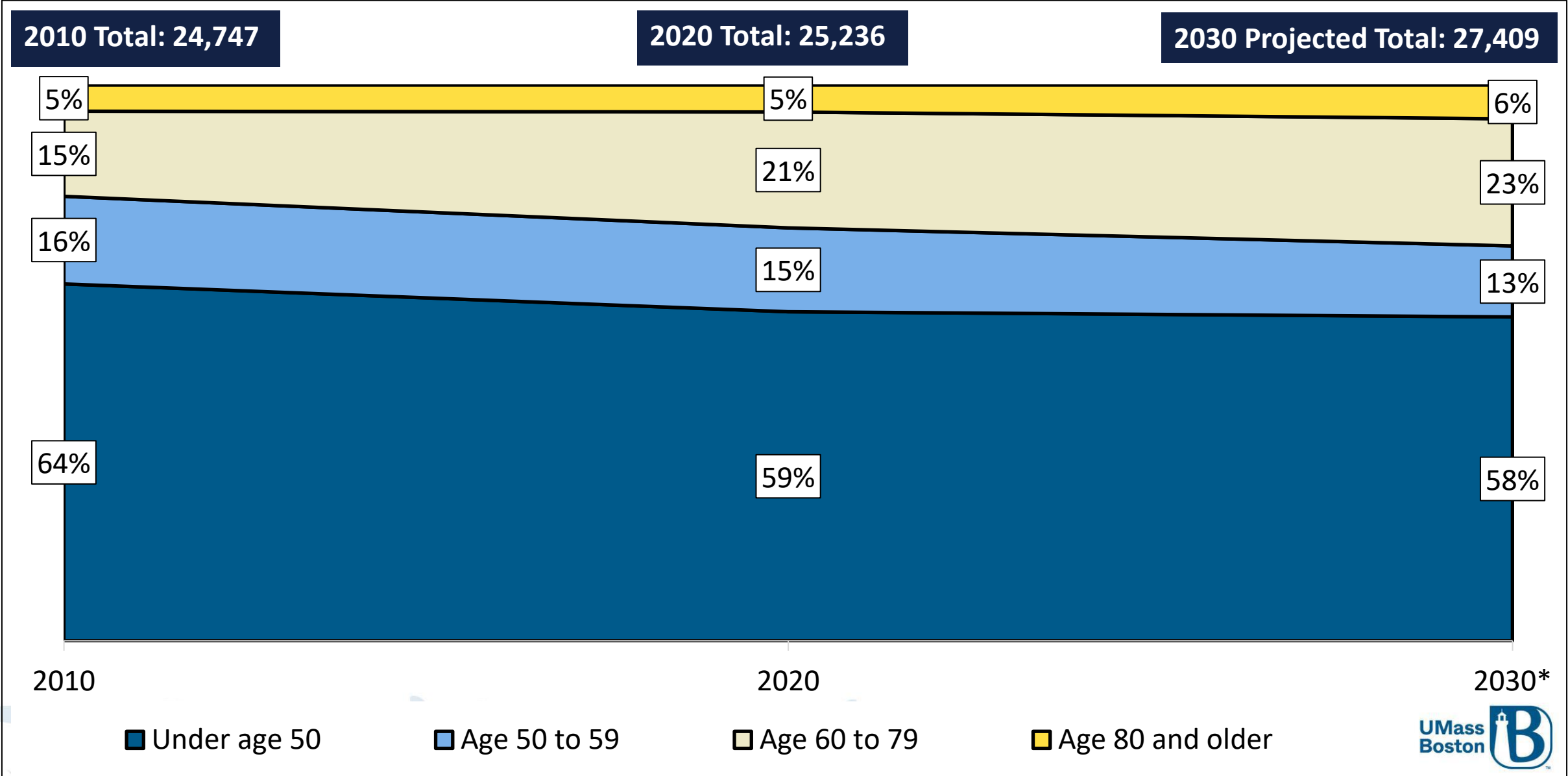
Community Survey 18+ (September, n=1,470)

Current age distribution in Reading

Age Category	Number	Percentage
Under age 18	6,187	24%
Age 18 to 49	8,758	35%
Age 50 to 59	3,803	15%
Age 60 to 79	5,266	21%
Age 80 and older	1,222	5%
Total	25,236	100%

Source: American Community Survey, 2016-2020, Table B01001. Numbers are calculated from 5-year survey estimates.

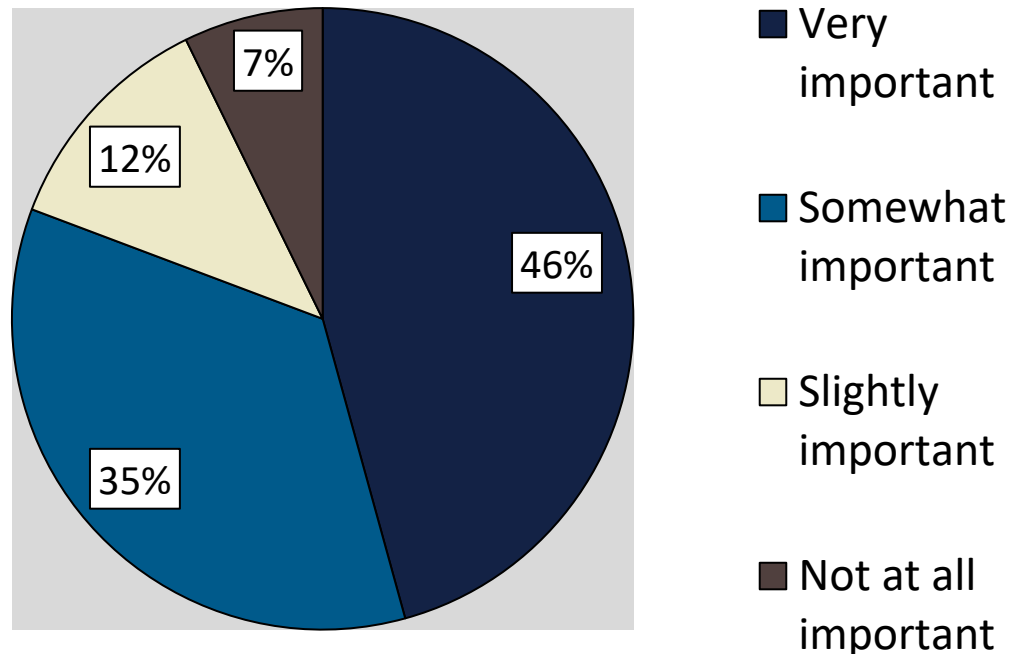
By 2030, 29% of Reading's population will be 60+



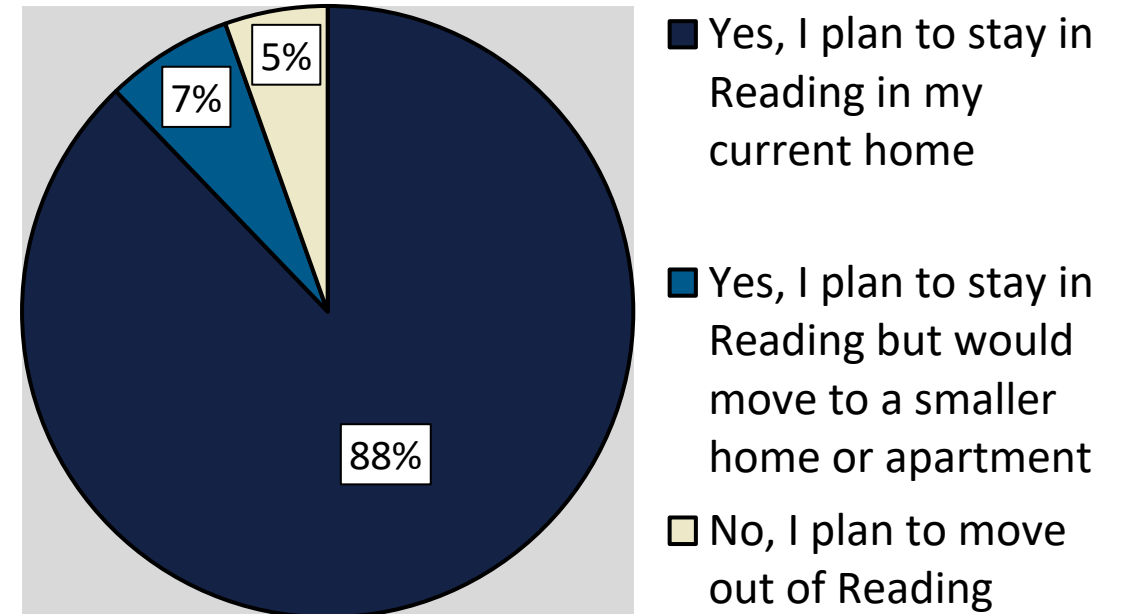
Key Findings:

Residents value living in Reading and want to stay here...

How important is it to you to remain living in Reading as you get older?



Do you plan to stay in Reading for the next 5 years or more?



...but need support

- 1,234 respondents (84%) provided a response to “What are your greatest concerns about your ability to continue living in Reading as you get older”

“Concerned that we will be priced out of Reading with increased taxes, electric and water bills.”

Half reported affordability and cost of living as a challenge

About 20% identified concerns about having the resources to maintain health, independence, and social engagement

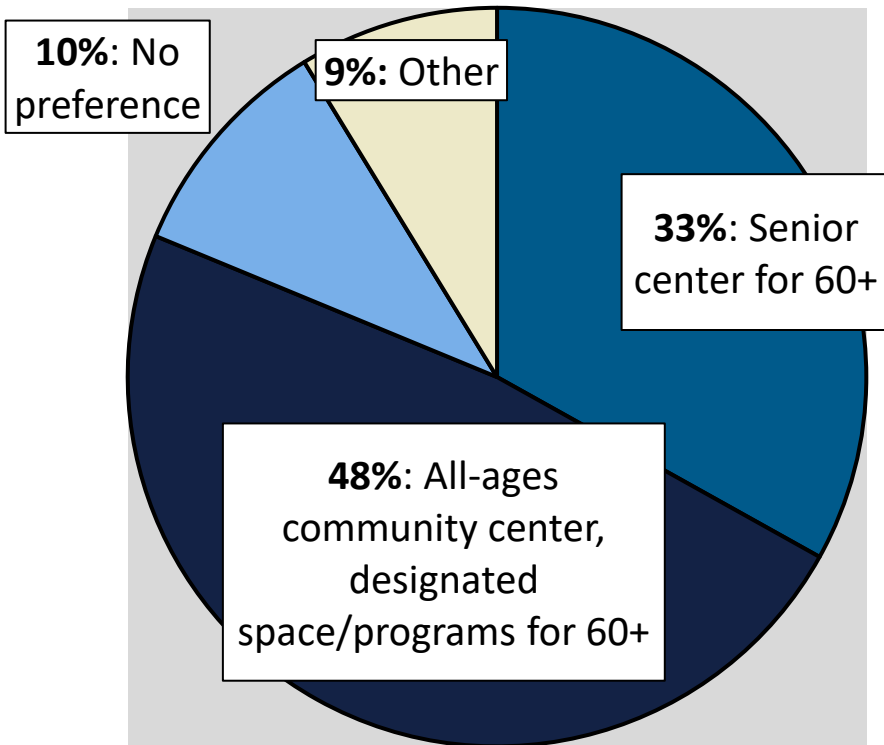
A quarter of respondents are concerned about quality of roads and sidewalks, walkability, parking, and limited transportation options other than driving

“Having support from the community in order to stay in my home. I wish there was a group which aided in handyman projects, medical transportation and more social activities.”

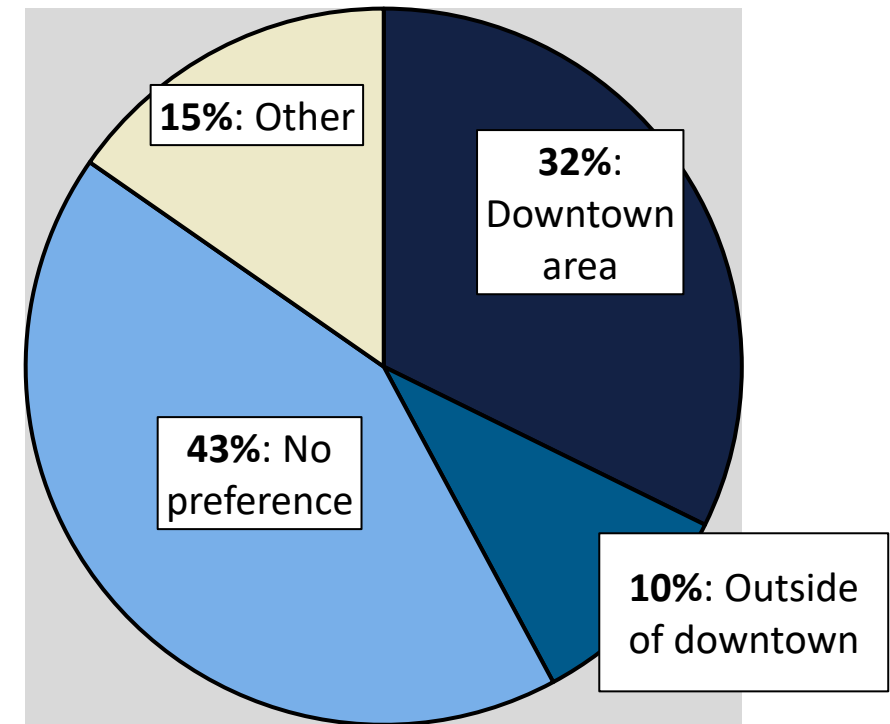
“If/when I lose the ability to drive. How will I get around in my community. How will I be able to get to a store, visit friends, attend medical appointments.”

Space and Location Preferences

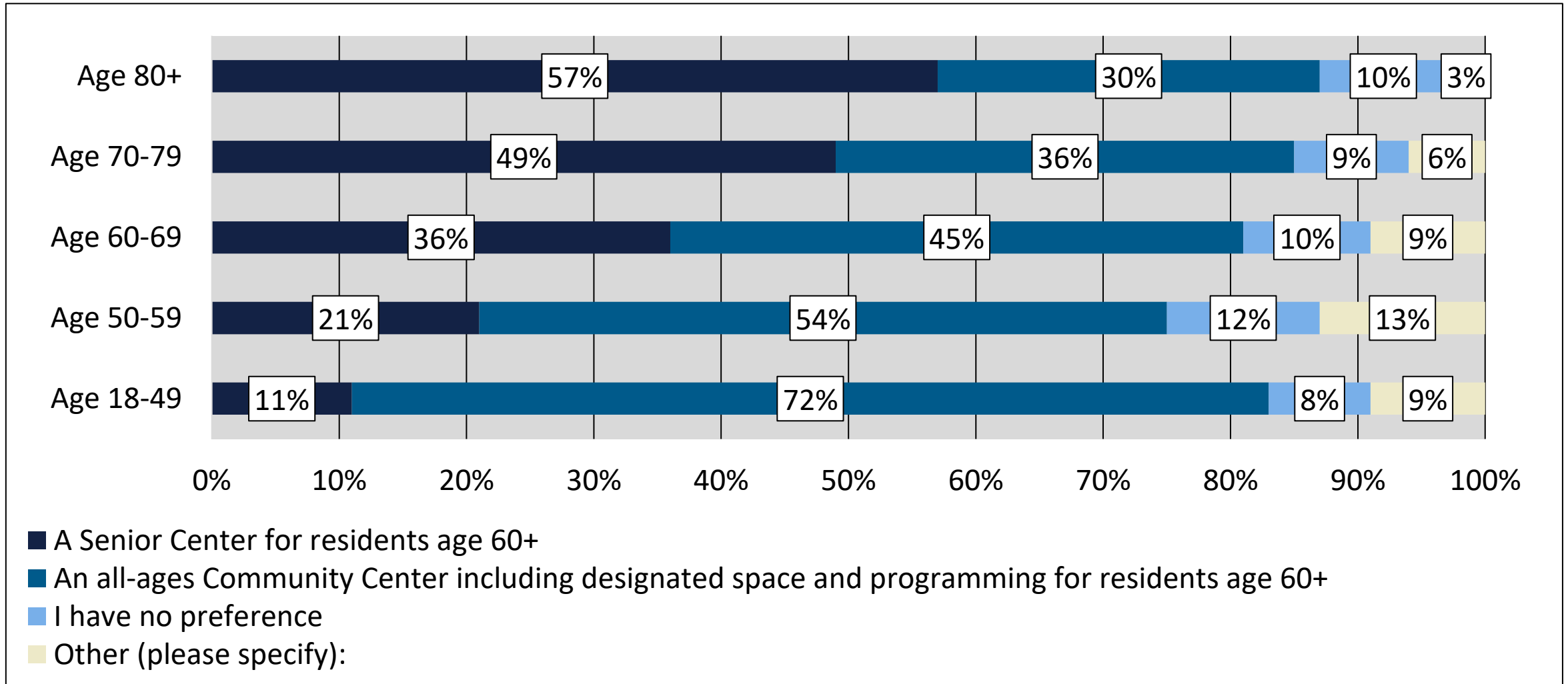
Most preferred scenario for a new senior/community center



Preferred location for a new senior/community center



Preferred scenario, by age group



827 respondents expanded on their selected preference:

"I think that community centers allow people of all ages to interact and take classes and allow people of similar age groups to mingle on their own. I assume that the elderly want to spend time with one another in this type of setting but also want to feel a part of their community."

21% suggested a community center would be an opportunity for community cohesion & inclusion

- Sharing experiences, knowledge, and skills across generations and backgrounds

A quarter identified important attributes of a community or senior center

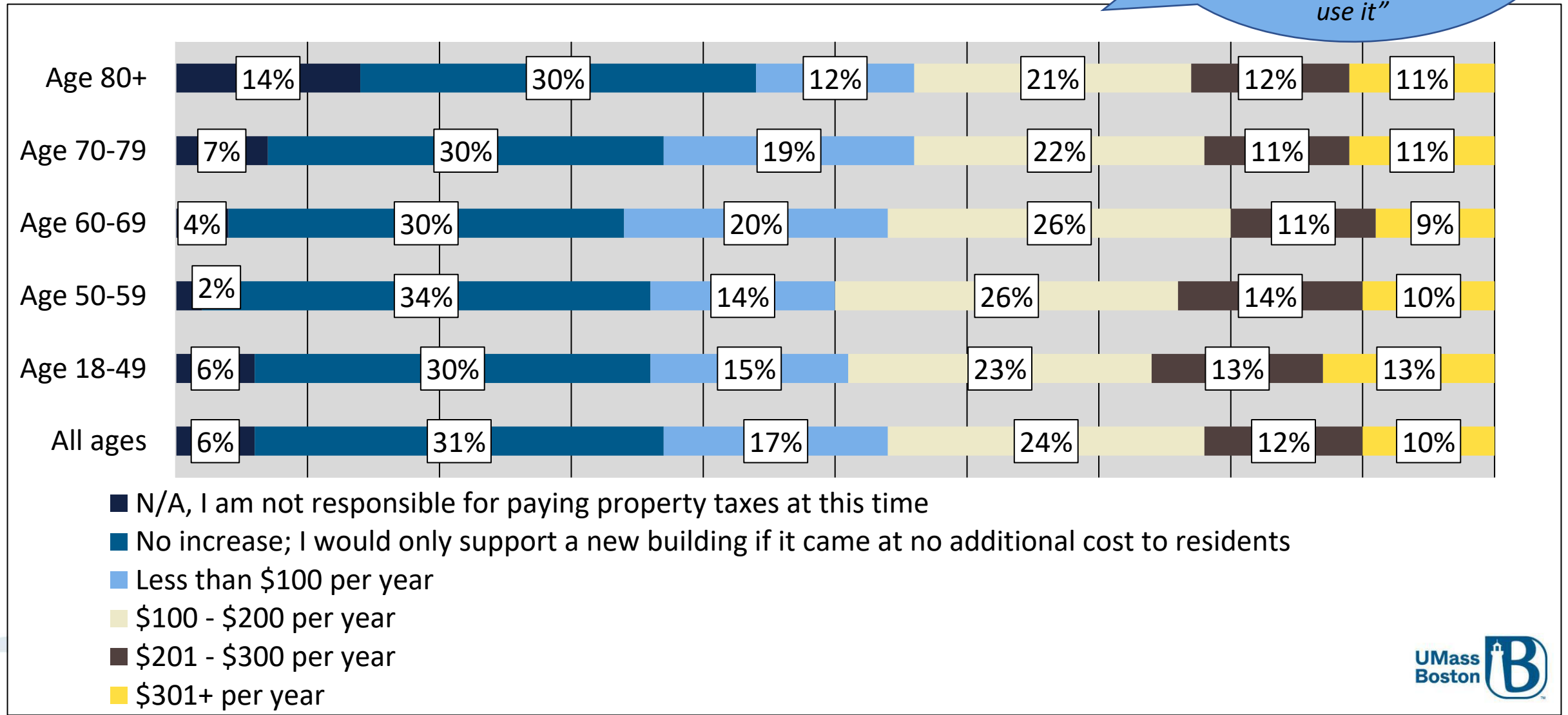
- Parking
- Variety of programming
- Adaptable space
- Have some separate space and programming by age

Expressed some resistance to new building and development (19%)

- Concerns about added cost and competing town expenses
- Perception that town can make use of and repurpose existing resources

Support based on potential tax burden consistent across age groups

"If you have to raise taxes to build one - it's not worth it to me as I won't be able to afford to live in this town to use it"



Top ranked indoor spaces, by age

	All ages	Age 18-49	Age 50-59	Age 60-69	Age 70-79	Age 80+
	43%-68%	42%-68%	47%-67%	42%-67%	46%-69%	50%-69%
Multipurpose space for small group activities (e.g., book club, meetings, card games)	1	1	1	1	1	1
Indoor exercise space for classes (e.g., yoga, Zumba, Pilates)	2	2	2	2	2	3
Multipurpose space for large group activities (e.g., concerts, lectures, parties)	3	5	3	3	3	4
Café or “drop in” food space	4		5	4	5	
Kitchen and dining space	5			5	4	2
Dedicated arts and crafts space (e.g., painting, fiber arts, pottery equipment)		4	4			
Space for games (e.g., mah-jongg, bridge, chess) and billiards		3				
Lobby or lounge space for informal socializing						5

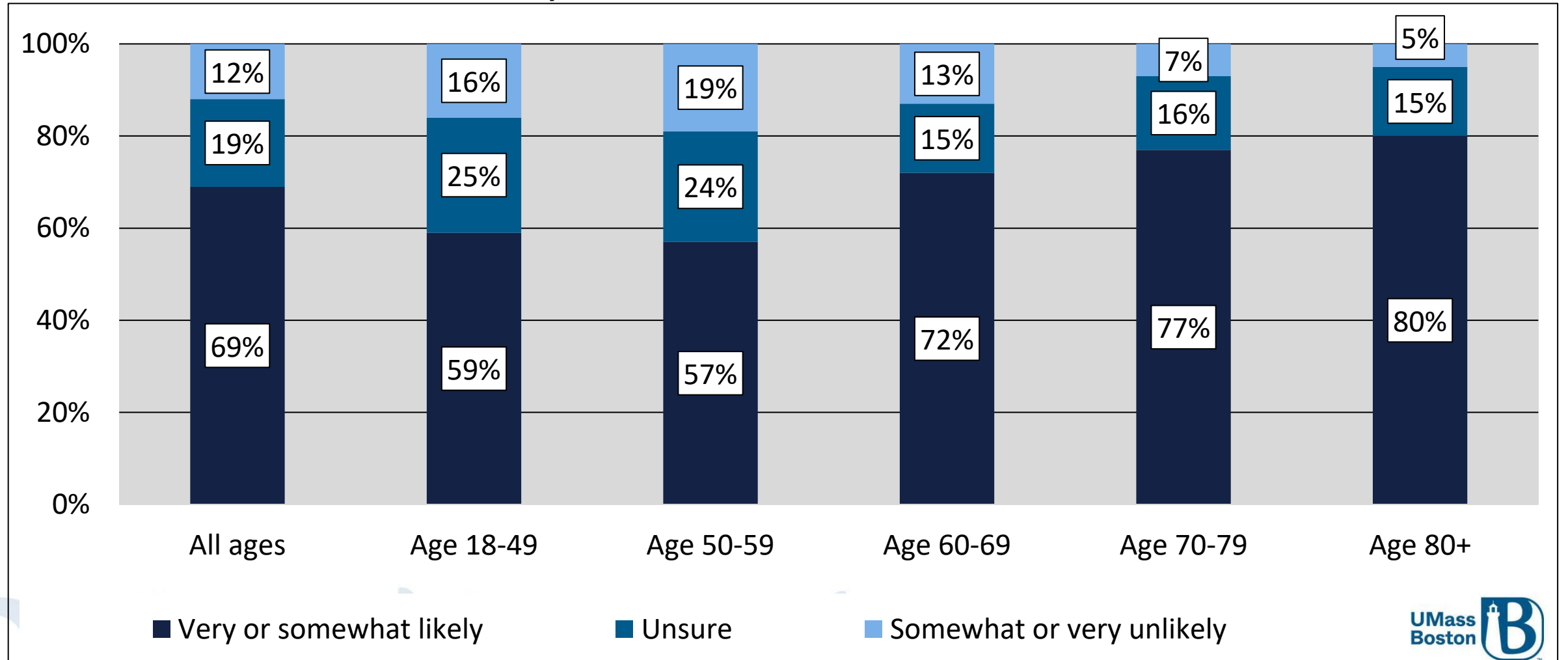
Top ranked outdoor spaces, by age

	All ages	Age 18-49	Age 50-59	Age 60-69	Age 70-79	Age 80+
	34%-69%	33%-62%	30%-68%	34%-73%	31%-77%	24%-80%
Benches or comfortable outdoor seating	1	2	1	1	1	1
Picnic tables/outdoor dining space	2	1	2	2	2	2
Grass area for lawn games (e.g., bocce, cornhole, croquet)	3	3	3	3	4	4
Gardening area	4	4	4	4	5	5
A walking/running track	5		5	5	3	3
Team exercise space (e.g., basketball, tennis, or baseball fields, pickleball courts)						
Playground						
Swimming pool						
Splash pad		5				
Outdoor exercise space (e.g., outdoor gym equipment)						

Top ranked accessibility features, by age

	All ages	Age 18-49	Age 50-59	Age 60-69	Age 70-79	Age 80+
	47-66%	48-63%	49-62%	46-68%	48-78%	42-81%
No or little cost to participate in programs	1	1	1	1	2	2
Ample parking	2	5	2	2	1	1
The facility being open in the evenings and on weekends	3	2	3	3		
Enough space for multiple programs to be running simultaneously	4	4	4	5	3	5
Door to door transportation to and from the new center	5		5	4	4	3
Programming that integrated residents of all ages		3				
Dedicated space for older residents					5	4

If a new senior or community center was developed, how likely would you or members of your household be to use the facility?



Key Findings & Recommendations

There is support for additional community gathering space, but more information is needed

Strategies to improve communications

Continue to provide information through a variety of methods, including print, and web-based

Consider additional opportunities for resident feedback as the ReCal project continues

Strategies to improve awareness of and need for ReCalc

Consider conducting open houses or community-wide events at the Pleasant Street Center to demonstrate that it has maxed out its capacity

Residents want to know how this fits into the existing network of resources in the community

Develop an inventory of existing programs and services available to Reading residents

Consider resources by need (e.g., social services, healthcare, recreation) and age

Document existing relationships with other organizations that serve Reading

Consider regular meetings among organizations (e.g., the library, the Y, the PSC, Parks and Recreation, etc.) to improve collaboration and coordination of programs and services

Cultivating an **accessible** and **inclusive** environment is necessary

Establish appropriate hours of operation

- Night and weekend operations
- Scheduling to accommodate different responsibilities and commitments (e.g., school, work)

Consider a multi-feature approach to transportation to improve accessibility:

- Adequate parking spots
- Satellite parking lot with shuttle transportation
- Accessible via MBTA services
- Develop door-to-door transportation services

Develop infrastructure from an inclusive design perspective

- Consult existing resources for key design principles, available through the [Massachusetts Age- and Dementia Friendly Integration Toolkit | Mass.gov](#)

Older residents are open to the idea of an all-ages community center, but value having their own space and experiences with peers

Maintain some separate space, programs, and services for older residents

Maintain core programs and services provided through Elder & Human Services

Maintain adequate access to food/nutrition services for older residents

Ensure that older residents have designated lounge and social space

Consider the development of inter-generational programming, in partnership with other town resources (e.g., schools, the library)

Residents want to access space to participate in a variety of activities, including

Small group
or
independent
activities,
such as book
clubs, games,
arts and
crafts

Exercise
classes

Outdoor
areas to relax
or for light
activity (e.g.,
lawn games,
walking)

Regular
opportunity
to share a
meal with
others (e.g.,
congregate
meals, café
area)

Informal
gathering and
socialization

Sufficient capacity to meet the wide array of resident needs and interests is essential

Include large rooms that can accommodate many participants and that can be divided into multiple smaller rooms

Account for classrooms and program rooms that have the technology for audio and visual presentations and also the capability to receive participants who are participating virtually

Secure adequate private office spaces for staff to conduct 1-1 appointments with residents

Confirm ample staffing levels and appropriate positions to adequately serve residents

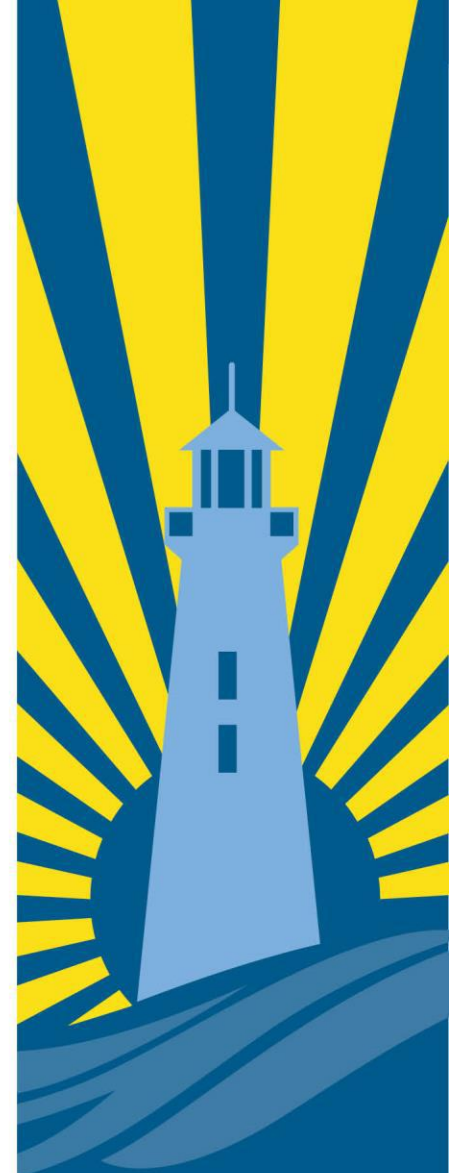
Thank you!

Caitlin Coyle, PhD

Director, Center for Social & Demographic Research on Aging

University of Massachusetts Boston

Caitlin.coyle@umb.edu



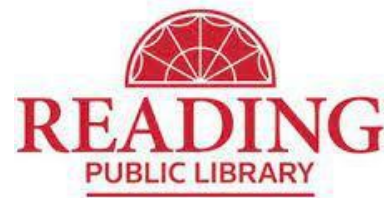


Office of Equity and Social Justice

Reading Public Library

Select Board Presentation

Dec 6, 2022.



Today's Presentation

1. Office of Equity and Social Justice (OESJ): mission, approach, best practices
2. Areas of focus: events, advising, partnerships, networking
3. How does OESJ function?
4. Some community ideas/suggestions
5. OESJ Goals for 2023
6. Partners and Allies for Inclusive Reading (PAIR): an introduction
7. PAIR's working groups: Education, Communication, Resources/Partnerships
8. How does PAIR function?
9. PAIR Goals for 2023
10. Some engagement ideas for Select Board



OESJ Mission

The Office of Equity and Social Justice is a town-wide shared service which will provide education, support and resources aimed at making Reading an inclusive, diverse and accessible town for all.

- **Diversity-Embrace and celebrate all the ways we differ-** that includes but is not limited to age, national origin, religion, disability, sexual orientation, socioeconomic status, language, and any other identifiers that make one individual or group different from another.
- **Equity-All having the opportunity to fully participate-** fair treatment, access, opportunity, and advancement for all people, while at the same time trying to identify and eliminate barriers that have historically prevented the full participation of some individuals or groups.
- **Inclusion/Belonging-All feel welcomed and valued-** creating environments in which any individual or group can be and feel welcomed, respected, represented, supported, and valued to fully participate.
- **Access-Of any and all abilities-** creating spaces and practices so everyone feels included regardless of physical, intellectual, linguistic abilities.



DEIA Approach in Reading

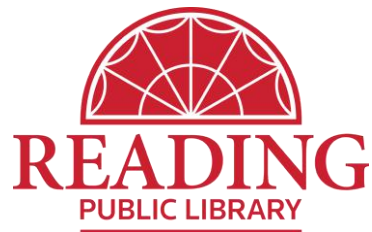
An advisory and supporting role to facilitate community education and best practices across the municipality

- DESJ is point person for information and advising on best practices and resources
- Not enforcing, but encouraging awareness and education around DEIA
- Supporting other departments, boards, staff and leaders
- Community resource to learn and engage through respectful dialogue and behavior



OESJ Best Practices

- Process based on facts/data
- DEIA is broadly defined and issues are strategically prioritized based on community needs, and to avoid duplication
- Collaborative and cooperative approach with other town stakeholders
- Aimed at building inclusive processes and organizational climate
- Responsive and open to feedback



Areas of Focus

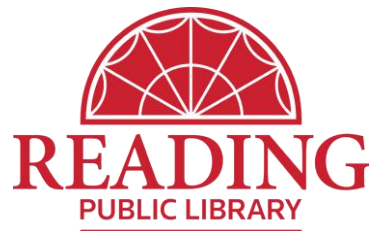
- Educational Events and Programs
- Resources and Advising
- Partnerships and Relationship building
- Networking and Professional Development



Educational Events and Programs



Offer events and programs that humanize and celebrate one another and encourage civil dialogue and education around issues of diversity, equity and inclusion

- **Four annual townwide events-2022/2023-** Juneteenth, Native American Heritage Month, MLK Day, Autism Acceptance Month
- **Provide supplemental support to other DEI themed/community events** in and around town- Reading Pride, RPL Rainbow Run, Fall Street Fair, New Resident Open House
- **Design a model for community education-** Reading Reflect
- **Provide programming design and support** to other departments and stakeholders- Parent university with RMHS; allyship and diversity training with UUCR



Resources and Advising

Strategies	Reading Public Library	Reading Town Departments	Reading Public Schools
Workforce and Staff Training	<ul style="list-style-type: none"> • Cross cultural dialogue training • Equitable hiring practices • Advising on communication • Allyship training 	<ul style="list-style-type: none"> • Training • Equitable hiring practices • Staff retention 	<ul style="list-style-type: none"> • District-wide training • Student focus groups • Equitable hiring practices • Staff retention
Program design and process review	<ul style="list-style-type: none"> • Multilingual Storytime • Bill Russell Documentary Screening 	<ul style="list-style-type: none"> • New Resident Open House 2022 • Affordable Housing Production Plan • RECALC Survey feedback • Sports day/Open House with Reading Rec 	<ul style="list-style-type: none"> • RMHS Parent workshops on difficult conversations
Expanding community outreach and input	<ul style="list-style-type: none"> • Community office hours • Reading Rhythm newsletter 	<ul style="list-style-type: none"> • DEI Community Compact Needs Assessment 2023 • Consultation on expanding community outreach initiatives 	<ul style="list-style-type: none"> • Inclusive communication with multilingual families • Partner networks for adaptive programs/rec • Community initiatives for families from Boston

	Preliminary Conversations
	In Progress
	Completed

Partnerships and Relationship building

Build bridges to connect all voices in meaningful and civil dialog, while also strategically amplifying voices from traditionally marginalized communities

- **Create and activate a community-wide advisory/working group-** Partners and Allies for Inclusive Reading (PAIR)
- **Open dialog with key stakeholders and future collaborators-** town departments; community organizations; residents and students, parent networks, sports community
- **Create connection spaces-** PAIR socials, women's leadership lunches for town employees
- **Connect PAIR** and other volunteers **to existing town resources:** Reading Cares, Food Pantry, Burbank-YMCA, Rotary and Lion's Clubs, sports organizations



Partnerships and Relationship building

OESJ/PAIR Active Collaborators

Town Departments

Public Services
Pleasant Street Center
Reading Rec
Planning Division
Reading Public Schools
Reading Police Department
Reading Public Library

Community Networks and Organizations

Special Education Parent Network (SEPAC)
Reading Cares
Reading Clergy Association
Student Clubs at RMHS- GSA, SOCA, Disabled Students Union
Coalition of US (CATO)
The Flourish Collective
Understanding Disabilities (UD)

Public Boards and Committees

School Committee
Select Board
Board of Health



Networking and Professional Development

Explore outside perspectives and acknowledge that discrimination and bias do not have borders

- **Connect with neighborhood towns and municipalities** -Winchester Social Justice Network, Wakefield and Stoneham Human Rights Commissions, North Reading Human Rights and Disability Commissions
- **Connect Reading to state resources** and best practices through peer networks- Mass Human Rights Coalition, Mass DEI Coalition, MAPC
- **Connect the Office of Equity and Social Justice to national professional DEI organizations**-American Association of Access, Equity and Diversity



Community needs/suggestions

Ideas from the community include, but are not limited to:

Support for residents- seniors, low-income, disabled persons, non-English speaking families

- Inclusive and adaptive recreational opportunities for those with disabilities
- Socialization and networking for seniors
- Intergenerational/fun meet-ups
- Provide language access for non-English speaking families

Ideas for Schools

- Resources for parents to have equity/social justice conversations with kids
- LGBTQ+ inclusive education
- Fostering sense of belonging for racial/ethnic minority students
- Diverse health education- including physical and intellectual disabilities



Community needs/suggestions

Ideas from the community include, but are not limited to:

Community Education

- Help with skills to start tough dialogues
- More and better publicized adult education on DEIA issues
- Community education series for overlooked historical figures from marginalized backgrounds- in and outside Reading.

Community building and addressing political divide

- Speakers and artists and fun activities that are a catalyst for interactions and relationship building
- Restore civil dialogue and culture
- Collecting peoples' stories “lived experiences” and sharing opportunities
- Go to events together as a group



Emerging Process

Continuous improvement cycle with incremental, measurable change

- Document concerns/feedback/ideas as data
- Identify existing Stakeholders
- Examine feasibility for undertaking and/or interest in collaboration
- Identify short-term and long-term outcomes, share DEIA best practices
- Collaboratively develop plans and programs
- Implement
- Gather feedback and review
- Repeat process with results to reinforce successes and create change



Coming Up: OESJ 2023

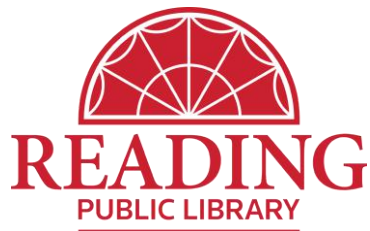
- Events Pipeline: MLK Day, Autism/Neurodiversity Acceptance Month
- Community Compact Grant
- PAIR Holiday Party! Everyone is welcome 😊
RSVPs required



Partners and Allies for Inclusive Reading (PAIR)

Cross-community alliance for Reading for All

- Non partisan/non advocacy space: creating opportunities for friendships to grow through collaborative learning!
- Setting the foundation of empathetic listening, mutual trust and learning, and humanizing one another
- Invite new members, town and board liaisons to join to conversation!
- Identify short-term and long-term outcomes and opportunities for partnership with the larger community



PAIR Working Groups

EDUCATION

Assess educational needs of the group and the wider community

Develop/provide educational resources and program ideas

RESOURCES & PARTNERSHIPS

Identifying stakeholders and potential partnerships

Resources/Grants

COMMUNICATION

Develop PAIR's communication and community outreach strategies

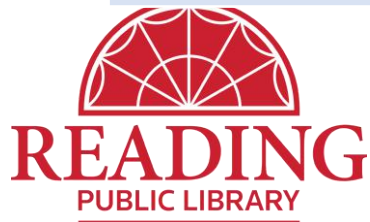
Events
Programs
Behavioral/Policy shifts



Area of Focus: Events

Autism/Neurodiversity Acceptance Month, Pride, Juneteenth

Education Working Group (EWG)	Communications Working Group (CWG)	Resources Working Group (RWG)
<ul style="list-style-type: none">• What are some learning goals for PAIR?• What are some creative models of public engagement?	<ul style="list-style-type: none">• What is PAIR's communication strategy for events- advertise and review?• How can we disperse information through targeted outreach?	<ul style="list-style-type: none">• Who is our target audience and attendees?• Who should we be partnering with? How?



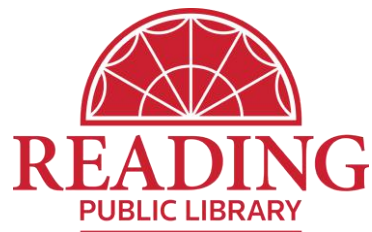
Case 1: EWG for Neurodiversity Acceptance Month

Objective 1	Learning Goals	Objective 2	Public engagement ideas
<ul style="list-style-type: none">• What are some learning goals you want to identify?	<ul style="list-style-type: none">➤ What are some aspects and facets of neurodiversity➤ What are some challenges for neurodiverse persons in society➤ What support/resources are available to parents/adults	<ul style="list-style-type: none">• What are some creative models of public engagement?	<ul style="list-style-type: none">➤ Temple Grandin's work followed by discussion➤ Jordyn Zimmerman movie➤ Invite public to submit what they would be interested in via Reading Rhythm



Case 2: RWG for Pride Month

Objective 1	Target Audience for Pride	Objective 2	Potential partners for Pride
<ul style="list-style-type: none"> Who is our target audience and attendees? 	<ul style="list-style-type: none"> ➤ Everyone is welcome! 😊 	<ul style="list-style-type: none"> Who should we be partnering with? How? 	<ul style="list-style-type: none"> ➤ RMHS GSA ➤ Town Manager-RPD-Reading Coalition-CRO-RPL-Reading Rec ➤ Trevor Project ➤ Mass Equality ➤ UUCR ➤ Boston Alliance of Gay Sports



Case 3: CWG for Juneteenth

Objective 1	Communication Strategy for Juneteenth	Objective 2	Information channels for Juneteenth
<ul style="list-style-type: none"> • What is PAIR's communication strategy for events- advertise and review? 	<ul style="list-style-type: none"> ➤ Hard + Online copies ➤ Personal stories/interviews ➤ Highlight informational background in Reading Rhythm 	<ul style="list-style-type: none"> • How can we disperse information through targeted outreach? 	<ul style="list-style-type: none"> ➤ Newsletters ➤ Flyers ➤ Facebook ➤ Patch



PAIR 2023

Overarching Goal: Partnership/Allyship

- What does it mean to be allies? How can we be allies?
- How can community partners and organizations be partners/allies?
- Partnership opportunities for town liaisons and departments?
- How do we respond to community concerns as allies?

Thematic Goals (include but not limited to)

- How to be allies to BIPOC
- How to be allies to socio-economically marginalized populations
- How to be allies to the LGBTQ+ community
- How to be allies to seniors
- How to be allies to persons with disabilities



Select Board Engagement Ideas

DIEA Education and Training

“I would like to learn more about...”

Thought Partnership

“Is this policy/proposal/process equitable/inclusive for everyone?”

“How do I make this policy/proposal/process equitable/inclusive?”

Group discussion/facilitation/training

“What are some DEIA best practices that SB could adopt?”

Community Engagement

“I would like to better understand community needs regarding DEIA in Reading”

2022		DRAFT - SELECT BOARD AGENDAS		2022	
11/30/2022		Staff Responsibility	Estimated start time		
December 7, 2002		Wednesday			
Review Town Department FY24 budgets					
Public Services		Delios			
Administrative Services		Kraunelis			
Public Safety - Fire/EMS		Burns			
Police/Dispatchers		Clark			
Public Health		Solarin			
Public Works & Enterprise Funds		Kinsella			
December 13, 2022		Tuesday			
Review Town Department FY24 budgets					
Public Library		Lannon			
Facilities		Huggins			
Finance		Angstrom			
Shared Costs		Angstrom/Maltez			
Budget Summary		Maltez			
Update on 186 Summer Ave					
Future Meetings - Agenda Items					
VASC Policy Changes and Recommendations		VASC			
Discuss Early Sunday Hours at Recreational Fields & Parks		Rec Comm			
Discuss/Vote to adopt Birch Meadow Master Plan (discuss with Town Counsel in advance)		Rec Comm			
Public Safety Quarterly updates		Landry/ Dockser			
Air BnB update		CPDC			
Update on 186 Summer Ave / Review of Select Board role (consult with Town Counsel)		Town Counsel			
Discuss Police Department Policies with respect to Police Reform Legislation & Department Accreditation		Landry/ Dockser			
Discuss and Approve Flag Policy		Board			
Discuss Tree Lawn Pesticide Policy		BOH			

2022		DRAFT - SELECT BOARD AGENDAS		2022	
		Staff Responsibility		Estimated start time	
<i>11/30/2022</i>					
	Recurring Agenda Items				
	Close Warrant: Annual Town Meeting	March		3/1/2022	
	Close Warrant: Subsequent Town Meeting	September		9/27/2022	
	Appoint Town Accountant	March		Annual	
HEARING	Approve Classification & Compensation	May		Annual	
	Appointments of Boards & Committees	May/June		Annual	
HEARING	Approve Tax Classification	October		Annual	
HEARING	Approve Licenses	December		Annual	
	Liaison: RCTV members Report			Annual	
	Liaison: CAB (RMLD) member Report			Annual	
	Liaison: MAPC member Report			Annual	
	Liaison: Reading Housing Authority Report			Annual	
	Liaison: Reading Ice Arena Report			Annual	
	Town Accountant Report			Qtrly	
	Economic Development Director			Semi-ann	
	Parking/Traffic/Transportation Task Force				
	Town Board & Committee visits				
	Town Department visits				
	Review Select Board Goals				
	Review Town Manager Goals				

**DRAFT - SELECT BOARD
AGENDAS**

2023

		Staff Responsibility
January 10, 2023		Tuesday
January 24, 2023		Tuesday
February 7, 2023		Tuesday
February 21, 2023		Tuesday
March 7, 2023		Tuesday
March 21, 2023		Tuesday
April 4, 2023	TOWN ELECTION	
April 18, 2023		Tuesday
April 24, 2023	ANNUAL TOWN MEETING	
April 27, 2023	ANNUAL TOWN MEETING	
May 1, 2023	ANNUAL TOWN MEETING	
May 4, 2023	ANNUAL TOWN MEETING	
May 9, 2023		Tuesday
May 23, 2023		Tuesday
June 6, 2023		Tuesday
June 20, 2023		Tuesday
July 11, 2023		Tuesday
August 1, 2023		Tuesday
August 22, 2023		Tuesday
September 12, 2023		Tuesday
September 26, 2023		Tuesday
October 10, 2023		Tuesday
October 24, 2023		Tuesday
November 7, 2023		Tuesday

November 13, 2023	SUBSEQUENT TOWN MEETING	
November 16, 2023	SUBSEQUENT TOWN MEETING	
November 20, 2023	SUBSEQUENT TOWN MEETING	
November 21, 2023		Tuesday
November 27, 2023	SUBSEQUENT TOWN MEETING	
December 5, 2023		Tuesday
	Vote to approve annual licenses (delegated to TM Office)	
	Vote to approve Liquor Licenses	
December 6, 2023		Wednesday
	Department Budget Presentations	
December 12, 2023		Tuesday
	Department Budget Presentations	