

<b>Town of Reading Revenue Summary</b>		Actual	Actual	Amended	FINCOM	One Year
No.	4/4/08 12:47 PM	FY - 2006	FY - 2007	(Fall '07 TM) FY - 2008	FY - 2009	Changes FY - 2009
A	General Fund Revenues	\$ 65,042,199	\$ 69,789,118	\$ 70,234,615	\$ 72,742,817	3.6%
A1	Total Property Taxes	43,346,856	45,230,087	46,930,699	48,285,570	2.9%
A2	Total Other Local Revenues	7,053,929	7,696,152	6,563,025	6,520,000	-0.7%
A3	Total Intergov't Revenues	11,953,827	13,503,311	13,877,302	15,123,691	9.0%
A4	Total Transfers & Available	2,687,587	3,359,568	2,863,589	2,813,556	-1.7%
	Ear-marked revenues	(4,387,436)	(4,465,733)	(4,175,795)	(4,177,546)	0.0%
	Debt Exclusion	(2,710,185)	(2,737,196)	(2,779,887)	(2,780,988)	0.0%
	MSBA	(1,677,251)	(1,728,537)	(1,395,908)	(1,396,558)	0.0%
<b>A98</b>	<b>Revenues before Cash/Sav.</b>	<b>\$ 60,654,763</b>	<b>\$ 65,323,385</b>	<b>\$ 66,058,820</b>	<b>\$ 68,565,271</b>	<b>3.8%</b>
A5	Free Cash & Savings	1,125,115	784,145	1,164,732	75,000	-93.6%
<b>A99</b>	<b>Net Available Revenues</b>	<b>\$ 61,779,878</b>	<b>\$ 66,107,530</b>	<b>\$ 67,223,552</b>	<b>\$ 68,640,271</b>	<b>2.1%</b>
<b>A100</b>	<b>Total Revenues</b>	<b>\$ 66,167,314</b>	<b>\$ 70,573,263</b>	<b>\$ 71,399,347</b>	<b>\$ 72,817,817</b>	<b>2.0%</b>

<b>Town of Reading Expenditure Summary</b>		Actual	Actual	Amended	FINCOM	One Year
		FY - 2006	FY - 2007	(Fall '07 TM) FY - 2008	FY - 2009	Changes FY - 2009
	Benefits	9,119,755	9,755,134	10,176,440	10,885,903	7.0%
	Capital	2,330,000	1,421,000	1,772,000	650,800	-63.3%
	Debt (net - tax levy)	2,528,964	2,260,626	2,402,671	2,766,513	15.1%
	Education - Vocational	251,081	245,300	327,500	424,113	29.5%
	Miscellaneous	524,016	550,222	582,481	581,778	-0.1%
<b>AA1</b>	<b>TOTAL Other Accommodated</b>	<b>14,753,816</b>	<b>14,232,282</b>	<b>15,261,092</b>	<b>15,309,107</b>	<b>0.3%</b>
<b>AA2</b>	<b>Debt service paid by earmarked revenues (exclusion &amp; MSBA)</b>	<b>4,387,436</b>	<b>4,465,733</b>	<b>4,175,795</b>	<b>4,177,546</b>	<b>0.0%</b>
	Municipal Operating	11,649,689	12,472,531	13,008,036	13,603,975	4.6%
	School Department Operating	25,289,788	25,956,940	27,225,827	28,527,291	4.8%
	School Building Operating	1,987,244	2,346,563	1,960,521	2,117,543	8.0%
	Town Building Operating	346,760	793,675	398,039	390,778	-1.8%
<b>AA3</b>	<b>TOTAL Operating Budgets</b>	<b>39,273,481</b>	<b>41,569,709</b>	<b>42,592,423</b>	<b>44,639,587</b>	<b>4.8%</b>
	Municipal Accommodated Costs	2,911,707	2,734,726	3,006,301	3,146,540	4.7%
	School Accommodated Costs	5,080,247	5,526,961	5,601,187	5,226,336	-6.7%
	Town Building Accommodated	312,121	293,523	293,464	317,378	8.1%
<b>AA4</b>	<b>TOTAL Accommodated Costs</b>	<b>8,304,075</b>	<b>8,555,210</b>	<b>8,900,952</b>	<b>8,690,254</b>	<b>-2.4%</b>
<b>AA5</b>	<b>TOTAL Operating &amp; Accomm. (AA3 + AA4)</b>	<b>47,577,556</b>	<b>50,124,919</b>	<b>51,493,375</b>	<b>53,329,841</b>	<b>3.6%</b>

Town of Reading FY09 Budget Summary				FINCOM FY - 2009	
Total Revenues				72,817,817	
Total Expenditures				72,816,494	
Other Accommodated				15,309,107	21.0%
Earmarked Debt				4,177,546	5.7%
Muni Gov't & Schools & Town Bldgs	16,750,515	35,871,170	708,156	53,329,841	73.2%
	31%	67%	1%		
	Muni Govt	Schools	Town Bldgs		

Town of Reading FY09 Budget Sustainability					
Optimistic Outlook	FY09	Projected FY10		Projected FY11	
Total Revenues	\$ 72,817,817	\$ 75,730,530	4.00%	\$ 78,759,751	4.00%
Total Expenditures	\$ 72,816,494	\$ 75,730,530	4.00%	\$ 78,759,751	4.00%
Other Accommodated	\$ 15,309,107	\$ 15,921,471	4.00%	\$ 16,558,330	4.00% +0.2% (Nov '07 captl)
Earmarked Debt	\$ 4,177,546	\$ 4,177,546	0.00%	\$ 4,177,546	0.00%
MG/S/TB Accommodated	\$ 8,690,254	\$ 9,037,864	4.00%	\$ 9,399,379	4.00% -2.4% this year
MG/S/TB Operating	\$ 44,639,587	\$ 46,593,648	4.38%	\$ 48,624,496	4.36% +4.8% this year
Surplus (Deficit)	\$ 1,323	\$ -		\$ -	
	+7.5% State Aid & Local Revenues				

Pessimistic Outlook	FY09	Projected FY10		Projected FY11	
Total Revenues	\$ 72,817,817	\$ 74,820,307	2.75%	\$ 76,877,865	2.75%
Total Expenditures	\$ 72,816,494	\$ 74,820,307	2.75%	\$ 76,877,865	2.75%
Other Accommodated	\$ 15,309,107	\$ 16,533,836	8.00%	\$ 17,856,542	8.00% +0.2% (Nov '07 captl)
Earmarked Debt	\$ 4,177,546	\$ 4,177,546	0.00%	\$ 4,177,546	0.00%
MG/S/TB Accommodated	\$ 8,690,254	\$ 9,385,474	8.00%	\$ 10,136,312	8.00% -2.4% this year
MG/S/TB Operating	\$ 44,639,587	\$ 44,723,451	0.19%	\$ 44,707,465	-0.04% +4.8% this year
Surplus (Deficit)	\$ 1,323	\$ -		\$ -	
	+2.5% State Aid & Local Revenues				

**Town of Reading**  
**Revenues - Details**  
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A			Amended	FINCOM	One Year	FINCOM
No.	Actual	Actual	(Fall '07 TM)	FY - 2009	Changes	Actions
	FY - 2006	FY - 2007	FY - 2008		FY - 2009	
	<b>Property Taxes</b>					
	40,441,305	42,207,949	44,127,125	45,793,028	3.8%	
	731,774	842,905	549,000	250,000	-54.5%	
	2,710,185	2,737,196	2,779,887	2,780,988	0.0%	
	(536,408)	(557,963)	(525,313)	(538,446)	2.5%	
A1	<b>43,346,856</b>	<b>45,230,087</b>	<b>46,930,699</b>	<b>48,285,570</b>	<b>2.9%</b>	
	<b>Other Local Revenues</b>					
	2,835,294	2,756,670	3,045,000	2,850,000	-6.4%	
	155,134	157,489	168,000	170,000	1.2%	
	255,886	272,646	241,500	255,000	5.6%	
	1,573,930	1,747,376	1,638,000	1,550,000	-5.4%	
	77,586	75,058	78,750	75,000	-4.8%	
	3,654	3,053	5,250	5,000	-4.8%	
	147,498	148,440	162,750	145,000	-10.9%	
	1,443,604	2,013,497	751,275	1,070,000	42.4%	decreased \$130,000
	520,360	448,636	472,500	400,000	-15.3%	
	40,983	73,287				
A2	<b>7,053,929</b>	<b>7,696,152</b>	<b>6,563,025</b>	<b>6,520,000</b>	<b>-0.7%</b>	
	<b>Intergovernmental Revenue</b>					
	10,225,394	11,587,502	12,481,394	13,727,133	10.0%	increased \$330,000
	1,677,251	1,728,537	1,395,908	1,396,558	0.0%	
	51,182	187,272				
A3	<b>11,953,827</b>	<b>13,503,311</b>	<b>13,877,302</b>	<b>15,123,691</b>	<b>9.0%</b>	
	<b>Operating Transfers and Available Funds</b>					
	48,000	39,666	10,000	37,665	276.7%	
	375,000	434,410	375,000	350,000	-6.7%	
	120,000	120,000	120,000	120,000	0.0%	
	1,946,870	2,010,991	2,081,376	2,154,224	3.5%	
	147,717	261,707	169,213	151,667	-10.4%	
		52,794	108,000	0	-100.0%	
	50,000	440,000	0			
A4	<b>2,687,587</b>	<b>3,359,568</b>	<b>2,863,589</b>	<b>2,813,556</b>	<b>-1.7%</b>	
	1,125,115	784,145	664,732	75,000	100.0%	increased \$75,000
			500,000			
A5	<b>1,125,115</b>	<b>784,145</b>	<b>1,164,732</b>	<b>75,000</b>	<b>-93.6%</b>	
	<b>TOTAL REVENUES</b>					
	<b>66,167,314</b>	<b>70,573,263</b>	<b>71,399,347</b>	<b>72,817,817</b>	<b>1.99%</b>	

**Town of Reading  
Accom Costs Summary**

No.	Actual FY - 2006	Actual FY - 2007	Amended (Fall '07 TM) FY - 2008	FINCOM FY - 2009	One Year Changes FY - 2009
B Benefits	9,119,755	9,755,134	10,176,440	10,885,903	7.0%
C Capital	2,330,000	1,421,000	1,772,000	650,800	-63.3%
D Debt (net - tax levy)	2,528,964	2,260,626	2,402,671	2,766,513	15.1%
E Energy					
F Financial					
G Education - Out of district					
H Education - Vocational	251,081	245,300	327,500	424,113	29.5%
J Miscellaneous	524,016	550,222	582,481	581,778	-0.1%
K Community Priorities					
<b>TOTAL Accommodated COSTS</b>	<b>\$ 14,753,816</b>	<b>\$ 14,232,282</b>	<b>\$ 15,261,092</b>	<b>\$ 15,309,107</b>	<b>0.3%</b>

Many accommodated costs have been moved into Town & School budgets

Town of Reading Accom Costs - Detail		Actual FY - 2006	Actual FY - 2007	Amended (Fall '07 TM) FY - 2008	FINCOM FY - 2009	One Year Changes FY - 2009	FINCOM Votes
<b>B Accommodated Costs - Benefits</b>							
B1 Group Health / Life Ins. OPEB	5,612,028	6,113,995	6,657,575	7,305,244	9.7%	increased by: \$25,000 (schools)	
B2 Workers Compensation	284,939	264,300	278,685	258,897	-7.1%	\$39,000 (muni gov't)	
B3 Police / Fire Indemnification	55,019	65,881	55,000	50,000	-9.1%		
B4 Contributory Retirement	2,463,851	2,536,643	2,595,727	2,653,102	2.2%		
B5 Non-Contrib. Retirement	99,257	100,960	102,681	77,280	-24.7%		
B6 Medicare / Social Security	573,934	643,611	446,772	491,380	10.0%		
B7 Unemployment Benefits	30,727	29,744	40,000	50,000	25.0%		
<b>B99 Total Benefits</b>	<b>\$ 9,119,755</b>	<b>\$ 9,755,134</b>	<b>\$ 10,176,440</b>	<b>\$ 10,885,903</b>	<b>7.0%</b>		<b>8-0-0</b>
<b>C Accommodated Costs - Capital</b>							
C1 School Equipment	\$ 25,000	\$ 65,000	\$ 20,000	\$ -	-100.0%		
C2 School Building Improvements	1,500,000	160,000	175,000	50,000	-71.4%	may add Apr. '08	
C3 Town Building Improvements		149,500	140,000	25,000	-82.1%		
C4 Community Services	10,000	10,000	5,000	0	-100.0%		
C5 Finance (includes WAN)		250,000	117,000	0	-100.0%		
C6 Library	20,000	5,000	26,500	12,000	-54.7%		
C7 Public Safety - Fire	30,000	36,900	0	0	0.0%	may add Apr. '08	
C8 Public Safety - Police/Dispatch	250,000	14,000	35,000	0	-100.0%		
C9 Public Works - Equipment	175,000	298,000	722,400	155,000	-78.5%		
C10 Public Works - Parks (playgrounds)	12,500	64,600	25,000	40,000	60.0%	may add Apr. '08	
C11 Roadway Improvements	307,500	343,000	506,100	368,800	-27.1%		
C90 Personal computers - reclassified as expenses		25,000	0	0	0.0%		
<b>C99 Total Capital</b>	<b>\$ 2,330,000</b>	<b>\$ 1,421,000</b>	<b>\$ 1,772,000</b>	<b>\$ 650,800</b>	<b>-63.3%</b>		<b>8-0-0</b>
<b>D Accommodated Costs - Debt (net, inside levy limit)</b>							
D1 Debt Service - Principal	3,885,000	3,910,000	4,034,000	4,450,000	10.3%		
D2 Debt Service - Interest	3,031,400	2,816,359	2,560,457	2,509,654	-2.0%		
D3 Excluded debt	(2,710,185)	(2,737,196)	(2,779,887)	(2,796,583)	0.6%		
D4 MSBA reimbursements	(1,677,251)	(1,728,537)	(1,395,908)	(1,396,558)	0.0%		
D5 adjustments (excluded premium)			(15,991)				
<b>D98 Total Debt</b>	<b>\$ 2,528,964</b>	<b>\$ 2,260,626</b>	<b>\$ 2,402,671</b>	<b>\$ 2,766,513</b>	<b>15.1%</b>		
<b>D99 Total Debt Service (D1+D2)</b>	<b>6,916,400</b>	<b>6,726,359</b>	<b>6,594,457</b>	<b>6,959,654</b>	<b>5.5%</b>		<b>8-0-0</b>

Town of Reading Accom Costs - Detail		Actual	Actual	Amended	FINCOM	One Year	FINCOM
No.		FY - 2006	FY - 2007	(Fall '07 TM) FY - 2008	FY - 2009	Changes FY - 2009	Votes
<b>E Accommodated Costs - Energy</b>							
E1	Street Lighting						DPW - vote alone
E2	Heating of Buildings-Town						Town Bldgs
E3	Heating of Buildings-School						Schools
E4	Utilities-Town						Town Bldgs
E5	Utilities-School						Schools
E6	Fuel - vehicles						DPW - highway
<b>E99 Total Energy</b>							
<b>F Accommodated Costs - Financial</b>							
F1	Casualty Insurance						Town Manager
F2	Veteran's Assistance						Community Services
F3	FINCOM Reserve Fund						Finance-FINCOM
F4	Stabilization Fund						
<b>F99 Total Financial</b>							
<b>G Accommodated Costs - Education Out of district</b>							
G1	Out of district SPED transportation						Schools
G2	Out of district SPED tuition						Schools
G3	Out of district SPED rev. offsets						Schools
G4	Out of district SPED carry forward						Schools
<b>G99 Total Education - Out of distr.</b>							
<b>H Accommodated Costs - Education Vocational School</b>							
H1	Vocational School Assessments	251,081	245,300	327,500	424,113	29.5%	
<b>H99 Total Education - Voke</b>		\$ 251,081	\$ 245,300	\$ 327,500	\$ 424,113	29.5%	8-0-0
<b>J Accommodated Costs - Miscellaneous</b>							
J1	Rubbish Collection / Disposal						DPW - vote alone
J2	Snow and Ice Control						DPW - vote alone
J3	State Assessments Cemetery	524,016	550,222	582,481	581,778	-0.1%	Not Voted
J4	Salaries and Wages						DPW
J5	Expenses						DPW
<b>J99 Total Miscellaneous</b>		\$ 524,016	\$ 550,222	\$ 582,481	\$ 581,778	-0.1%	Not Voted

No.	Town of Reading Muni. Gov't Summary	Actual FY - 2006	Actual FY - 2007	(Fall '07 TM) FY - 2008	FINCOM FY - 2009	One Year Changes FY - 2009	FINCOM Votes
<b>TOTAL BUDGET</b>							
	Accounting	\$ 127,528	\$ 116,940	\$ 133,027	\$ 124,189	-6.64%	
	Finance	\$ 987,563	\$ 1,100,713	\$ 1,284,522	\$ 1,372,459	6.85%	
	Library	\$ 951,427	\$ 1,049,056	\$ 1,127,881	\$ 1,203,906	6.74%	
	Town Manager's Office	\$ 618,885	\$ 630,649	\$ 679,266	\$ 692,818	2.00%	
	Community Services	\$ 765,287	\$ 824,536	\$ 902,792	\$ 927,231	2.71%	
	Public Works	\$ 4,514,694	\$ 4,499,141	\$ 4,635,719	\$ 4,807,030	3.70%	
	Public Safety	\$ 6,596,012	\$ 6,986,222	\$ 7,251,130	\$ 7,622,882	5.13%	
	<b>FINCOM voted budgets</b>	<b>\$ 14,561,396</b>	<b>\$ 15,207,257</b>	<b>\$ 16,014,337</b>	<b>\$ 16,750,515</b>	<b>4.60%</b>	

Town of Reading Muni Gov't by Wages & Exp							
		195.9	207.4	209.5	211.4	0.9%	
<b>WAGE BUDGET(FTEs)</b>							
	Accounting	\$ 126,948	\$ 115,712	\$ 131,755	\$ 122,917	-6.7%	+2 FTEs
	Finance	\$ 680,334	\$ 790,175	\$ 801,724	\$ 848,496	5.8%	+ more elections
	Library	\$ 749,744	\$ 816,913	\$ 872,976	\$ 944,055	8.1%	+ Sunday hours
	Town Manager's Office	\$ 167,600	\$ 173,616	\$ 175,170	\$ 180,643	3.1%	
	Community Services	\$ 612,647	\$ 659,226	\$ 755,177	\$ 777,956	3.0%	
	Public Works	\$ 1,643,466	\$ 1,727,956	\$ 1,899,249	\$ 1,981,924	4.4%	
	Public Safety	\$ 6,308,234	\$ 6,679,492	\$ 6,919,597	\$ 7,264,027	5.0%	+1 FTE police officer +1 FTE firefighter
	<b>FINCOM voted budgets</b>	<b>\$ 10,288,973</b>	<b>\$ 10,963,090</b>	<b>\$ 11,555,648</b>	<b>\$ 12,120,018</b>	<b>4.88%</b>	

EXPENSE BUDGET							
	Accounting	\$ 580	\$ 1,228	\$ 1,272	\$ 1,272	0.0%	
	Finance	\$ 307,229	\$ 310,538	\$ 482,798	\$ 523,963	8.5%	+ Fin'l Sys license
	Library	\$ 201,683	\$ 232,143	\$ 254,905	\$ 259,851	1.9%	
	Town Manager's Office	\$ 451,285	\$ 457,033	\$ 504,096	\$ 512,175	1.6%	
	Community Services	\$ 152,640	\$ 165,310	\$ 147,615	\$ 149,275	1.1%	
	Public Works	\$ 699,476	\$ 748,579	\$ 659,160	\$ 680,325	3.2%	+ curbside leaf pickup
	Public Safety	\$ 2,459,530	\$ 2,329,336	\$ 2,408,843	\$ 2,503,636	3.9%	
	<b>FINCOM voted budgets</b>	<b>\$ 4,272,423</b>	<b>\$ 4,244,167</b>	<b>\$ 4,458,689</b>	<b>\$ 4,630,497</b>	<b>3.85%</b>	



**Town of Reading**  
**Muni. Gov't - Details**

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No.		Actual FY - 2006	Actual FY - 2007	Amended (Fall '07 TM) FY - 2008	FINCOM FY - 2009	One Year Changes FY - 2009	FINCOM Votes
M	<b>Accounting (FTEs)</b>	2.5	2.5	2.5	2.5	0.0%	
M1	Salaries and Wages	126,948	\$ 115,712	131,755	122,917	-6.7%	8-0-0
M2	Expenses	580	1,228	1,272	1,272	0.0%	8-0-0
<b>Total Accounting</b>		<b>\$ 127,528</b>	<b>\$ 116,940</b>	<b>\$ 133,027</b>	<b>\$ 124,189</b>	<b>-6.6%</b>	
N	<b>Finance Divisions</b>						
	Elections & Registrations(FTEs)	0.0	0.0	0.0	0.0	0.0%	
N1	Salaries and Wages	12,152	35,665	18,885	46,575	146.6%	
N2	Expenses	22,722	40,702	24,700	28,956	17.2%	
	Finance Committee	0.0	0.0	-	0.0	0.0%	
N3	Salaries and Wages	405	694	-	0	0.0%	
N4	Expenses	39,350	42,901	41,960	43,612	3.9%	
	FINCOM Reserve Fund			150,000	150,000	0.0%	Accom Cost
	Assessment	2.0	2.5	2.5	2.5	0.0%	
N5	Salaries and Wages	125,649	130,364	140,350	142,818	1.8%	
N6	Expenses	31,010	36,194	15,400	11,000	-28.6%	
	Human Resources	1.0	1.0	1.0	1.0	0.0%	
N7	Salaries and Wages	47,508	47,989	49,180	51,173	4.1%	
N8	Expenses	14,821	18,218	40,856	46,671	14.2%	
	Technology	2.5	3.0	3.0	3.0	0.0%	
N9	Salaries and Wages	113,923	140,537	152,273	151,143	-0.7%	
N10	Expenses	138,214	118,405	143,622	172,312	20.0%	Includes Accom Cost
	Town Clerk	1.0	2.0	2.0	2.0	0.0%	
N11	Salaries and Wages	57,316	77,917	100,557	104,610	4.0%	
N12	Expenses	1,216	1,125	1,500	1,600	6.7%	
	General Finance	10.1	10.6	9.9	9.8	-1.0%	
N13	Salaries and Wages	323,381	357,009	340,479	352,177	3.4%	
N14	Expenses	59,896	52,993	64,760	69,812	7.8%	
N	<b>Finance (FTEs)</b>	<b>16.6</b>	<b>19.1</b>	<b>18.4</b>	<b>18.3</b>	<b>-0.5%</b>	
N15	Salaries and Wages	680,334	790,175	801,724	848,496	5.8%	8-0-0
N16	Expenses	307,229	310,538	482,798	523,963	8.5%	8-0-0
<b>Total Finance</b>		<b>\$ 987,563</b>	<b>\$ 1,100,713</b>	<b>\$ 1,284,522</b>	<b>\$ 1,372,459</b>	<b>6.8%</b>	

**Town of Reading**  
**Muni. Gov't - Details**

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No.		Actual FY - 2006	Actual FY - 2007	Amended (Fall '07 TM) FY - 2008	FINCOM FY - 2009	One Year Changes FY - 2009	FINCOM Votes
P	<u>Library (FTEs)</u>	17.4	19.7	19.7	19.7	0.0%	
P1	Salaries and Wages	749,744	816,913	872,976	944,055	8.1%	<u>8-0-0</u>
P2	Expenses	201,683	232,143	254,905	259,851	1.9%	<u>8-0-0</u>
<b>Total Library</b>		<b>\$ 951,427</b>	<b>\$ 1,049,056</b>	<b>\$ 1,127,881</b>	<b>\$ 1,203,906</b>	<b>6.7%</b>	

*Library: increased by \$38,679 from TownManager's budget by FINCOM*

Q	<u>Town Manager's Office</u>						
	Town Manager (FTEs)	2.9	2.9	2.9	2.9	0.0%	
Q1	Salaries and Wages	167,600	173,616	175,170	180,643	3.1%	
Q2	Expenses	67,711	55,646	83,050	77,400	-6.8%	
	Selectmen	0.0	0.0	0.0	0.0	0.0%	
Q3	Expenses	2,386	3,083	2,600	2,600	0.0%	
	Law Division	0.0	0.0	0.0	0.0	0.0%	
Q4	Expenses	61,627	71,370	73,000	78,000	6.8%	
	Insurance	0.0	0.0	0.0	0.0	0.0%	
Q5	Expenses	319,561	326,934	345,446	354,175	2.5%	Accom Cost
Q	<u>Town Manager's Office (FTEs)</u>	2.9	2.9	2.9	2.9	0.0%	
Q6	Salaries and Wages	167,600	173,616	175,170	180,643	3.1%	<u>8-0-0</u>
Q7	Expenses	451,285	457,033	504,096	512,175	1.6%	<u>8-0-0</u>
<b>Total Town Manager's Office</b>		<b>\$ 618,885</b>	<b>\$ 630,649</b>	<b>\$ 679,266</b>	<b>\$ 692,818</b>	<b>2.0%</b>	

**Town of Reading  
Muni. Gov't - Details**

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No.		Actual FY - 2006	Actual FY - 2007	Amended (Fall '07 TM) FY - 2008	FINCOM FY - 2009	One Year Changes FY - 2009	FINCOM Votes
<b>R</b>	<b>Community Services Divisions</b>						
	Planning (FTEs)		1.0	2.0	2.0	0.0%	
R1	Salaries and Wages		34,529	44,310	45,864	3.5%	
	Conservation	1.0	1.0	1.0	1.0	0.0%	
R2	Salaries and Wages	47,380	48,856	47,107	49,241	4.5%	
	Zoning Board	0.0	0.0	0.0	0.0	0.0%	
R3	Salaries and Wages	1,444	0	0	0	0.0%	
	Historical Commission	0.0	0.0	0.0	0.0	0.0%	
R4	Expenses	1,001	1,000	1,000	1,000	0.0%	
	Inspection	3.1	3.1	3.1	3.1	0.0%	
R5	Salaries and Wages	106,284	115,248	113,874	116,136	2.0%	
	Health	3.2	2.8	3.1	3.1	0.0%	
R6	Salaries and Wages	136,163	148,823	167,554	169,071	0.9%	
R7	Expenses	53,463	59,624	59,065	63,700	7.8%	
	Elder/Human Services	4.5	4.5	5.1	5.1	0.0%	
R8	Salaries and Wages	145,152	154,724	181,106	192,434	6.3%	
R9	Expenses	6,803	27,229	7,450	8,275	11.1%	
	Veterans	1.0	1.0	1.0	1.0	0.0%	
R10	Salaries and Wages	16,782	18,144	19,252	18,619	-3.3%	
R11	Expenses	233	165	700	700	0.0%	
R12	Veterans Assistance	70,086	60,469	60,000	60,000	0.0%	Accom Cost
	General	4.4	4.1	4.0	4.0	0.0%	
R13	Salaries and Wages	159,442	138,902	181,974	186,591	2.5%	
R14	Expenses	21,054	16,823	19,400	15,600	-19.6%	
<b>R</b>	<b>Community Services (FTEs)</b>	<b>17.2</b>	<b>17.5</b>	<b>19.3</b>	<b>19.3</b>	<b>0.0%</b>	
R14	Salaries and Wages	612,647	659,226	755,177	777,956	3.0%	8-0-0
R15	Expenses	152,640	165,310	147,615	149,275	1.1%	8-0-0
	<b>Total Community Services</b>	<b>\$ 765,287</b>	<b>\$ 824,536</b>	<b>\$ 902,792</b>	<b>\$ 927,231</b>	<b>2.7%</b>	

Town of Reading Muni. Gov't - Details		Actual	Actual	Amended	FINCOM	One Year	FINCOM
No.	4/4/08 12:47 PM	FY - 2006	FY - 2007	(Fall '07 TM) FY - 2008	FY - 2009	Changes FY - 2009	Votes
<b>S</b>	<b>Public Works</b>						
	Administration (FTEs)	4.0	4.0	4.0	4.0	0.0%	
S1	Salaries and Wages	88,595	82,347	93,210	90,270	-3.2%	
S2	Expenses	5,565	32,354	5,677	5,791	2.0%	
	Engineering	7.5	7.5	7.5	7.5	0.0%	
S3	Salaries and Wages	208,512	206,625	268,901	274,747	2.2%	
S4	Expenses	25,217	37,295	19,182	19,566	2.0%	
	Highway and Equip. Maint.	16.0	13.3	13.3	13.3	0.0%	
S5	Salaries and Wages	749,678	662,805	690,736	726,383	5.2%	
S6	Expenses(less fuel)	384,979	440,762	332,221	338,729	2.0%	
S7	Fuel - vehicles	174,537	141,158	189,752	210,790	11.1%	Accom Cost
	Storm Water	0.0	3.5	3.5	3.5	0.0%	
S8	Salaries and Wages	0	113,243	139,467	149,941	7.5%	
S9	Expenses	0	13,671	32,000	22,640	-29.3%	
	Parks and Forestry	7.5	9.8	9.8	9.8	0.0%	
S10	Salaries and Wages	361,708	402,835	435,848	458,541	5.2%	
S11	Expenses	51,927	43,319	42,592	44,039	3.4%	
	Recreation	3.0	3.0	3.0	3.0	0.0%	
S12	Salaries and Wages	116,453	116,562	125,030	130,113	4.1%	
S13	Expenses						
	Cemetery	4.5	5.8	5.8	5.8	0.0%	
S14	Salaries and Wages	118,520	143,539	146,057	151,929	4.0%	Accom Cost
S15	Expenses	57,251	40,020	37,736	38,770	2.7%	Accom Cost
S19	Salaries and Wages	1,643,466	1,727,956	1,899,249	1,981,924	4.4%	8-0-0
S20	Expenses (not S16,S17,S18)	699,476	748,579	659,160	680,325	3.2%	8-0-0
Sub Total Public Works		\$ 2,342,942	\$ 2,476,535	\$ 2,558,409	\$ 2,662,249	4.1%	
S16	Street Lighting	188,528	180,702	218,505	226,505	3.7%	8-0-0
							Accom Cost
S17	Rubbish Collection / Disposal	1,401,588	1,376,887	1,458,805	1,468,276	0.6%	8-0-0
							Accom Cost
S18	Snow and Ice Control	581,636	465,017	400,000	450,000	12.5%	8-0-0
							Accom Cost
<b>S</b>	<b>Public Works(FTEs)</b>	<b>42.5</b>	<b>46.9</b>	<b>46.9</b>	<b>46.9</b>	<b>0.0%</b>	
S21	Grand Total	4,514,694	4,499,141	4,635,719	4,807,030	3.7%	

Rubbish: increased by \$20,313 from Town Manager's budget by FINCOM

**Town of Reading**  
**Muni. Gov't - Details**

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No.	Actual FY - 2006	Actual FY - 2007	Amended (Fall '07 TM) FY - 2008	FINCOM FY - 2009	One Year Changes FY - 2009	FINCOM Votes
<b>T Public Safety</b>						
Police (FTEs)	40.8	42.8	42.8	43.8	2.3%	
T1 Salaries and Wages	\$ 3,031,220	\$ 3,220,653	3,363,360	3,543,356	5.4%	
T2 Expenses	167,662	187,336	194,108	213,285	9.9%	
Fire / Emergency Management	48.0	48.0	48.0	49.0	2.1%	
T3 Salaries and Wages	2,946,627	3,079,582	3,166,770	3,284,507	3.7%	
T4 Expenses	82,196	90,410	96,599	103,930	7.6%	
Dispatch	8.0	8.0	9.0	9.0	0.0%	
T5 Salaries and Wages	330,387	379,257	389,467	436,164	12.0%	
T6 Expenses	37,920	28,984	40,826	41,640	2.0%	
<b>T Public Safety (FTEs)</b>	<b>96.8</b>	<b>98.8</b>	<b>99.8</b>	<b>101.8</b>	<b>2.0%</b>	
T7 Salaries and Wages	6,308,234	6,679,492	6,919,597	7,264,027	5.0%	8-0-0
T8 Expenses	287,778	306,730	331,533	358,855	8.2%	8-0-0
<b>Total Public Safety</b>	<b>\$ 6,596,012</b>	<b>\$ 6,986,222</b>	<b>\$ 7,251,130</b>	<b>\$ 7,622,882</b>	<b>5.1%</b>	

*Fire wages: increased by \$2,008 from Town Manager's budget by FINCOM*

**Town of Reading  
Schools & Buildings**

U School Department		Actual	Actual	Amended*	FINCOM	One Year*	FINCOM Votes
		FY - 2006	FY - 2007	(Fall '07 TM) FY - 2008	FY - 2009	Changes FY - 2009	
	Administration	585,560	604,641	595,933	631,181	5.91%	
	Regular Day	17,098,923	17,422,487	19,434,253	19,487,059	0.27%	
	Special Education	3,750,300	4,262,205	4,310,259	4,777,220	10.83%	
	Other	594,554	820,493	806,057	1,139,615	41.38%	
	<b>School Salaries and Wages</b>	<b>\$ 22,029,337</b>	<b>\$ 23,109,826</b>	<b>\$ 25,146,502</b>	<b>\$ 26,035,075</b>	<b>3.53%</b>	
	Administration	290,998	320,226	314,981	229,914	-27.01%	
	Regular Day	1,895,405	1,784,714	1,114,502	1,795,239	61.08%	
	Special Education (non-accomm.)	807,119	363,534	397,878	429,489	7.94%	
	Other	266,929	378,640	251,964	316,238	25.51%	
	<b>School expenses</b>	<b>\$ 3,260,451</b>	<b>\$ 2,847,114</b>	<b>\$ 2,079,325</b>	<b>\$ 2,770,880</b>	<b>33.26%</b>	
U97	<b>Total School</b>	<b>\$ 25,289,788</b>	<b>\$ 25,956,940</b>	<b>\$ 27,225,827</b>	<b>\$ 28,805,955</b>	<b>5.80%</b>	
	School Committee Voted Budget				\$ 28,805,955	5.80%	
	FINCOM guidance				\$ 28,424,291	4.40%	(381,664)
U98	<b>Town Manager Balanced Budget</b>				<b>\$ 28,424,291</b>	<b>4.40%</b>	<b>(381,664)</b>
	<b>School Budget Summary</b>						
	School Department Operating	\$ 25,289,788	\$ 25,956,940	\$ 27,225,827	\$ 28,527,291	4.78%	
	<i>reduced by \$381,664 from SC voted by Town Manager</i>				<i>increased by \$103,000 from Town Manager by FINCOM</i>		
	School Building Operating	\$ 1,987,244	\$ 2,346,563	\$ 1,960,521	\$ 2,117,543	8.01%	
	<i>reduced by \$9,841 from SC voted by Town Manager</i>				<i>increased by \$10,000 from Town Manager by FINCOM</i>		
	Heating of Buildings-Schools	907,374	864,706	1,018,317	962,317	-5.5%	Accom Cost
	Utilities-Schools	654,548	700,345	697,570	798,714	14.5%	Accom Cost
	Out of district SPED transportation	958,918	943,211	1,010,300	928,825	-8.1%	Accom Cost
	Out of district SPED tuition	4,006,127	4,227,403	4,275,000	4,311,480	0.9%	Accom Cost
	Out of district SPED rev. offsets	(1,446,720)	(1,208,704)	(1,400,000)	(1,500,000)	7.1%	Accom Cost
	Out of district SPED carry forward				(350,000)	100.0%	Accom Cost
	Increase one-time for water refund				75,000	100.0%	<i>added by FINCOM</i>
	School Accommodated Costs	5,080,247	5,526,961	5,601,187	5,226,336	-6.7%	
U99	<b>Total FINCOM School Department</b>	<b>\$ 32,357,279</b>	<b>\$ 33,830,464</b>	<b>\$ 34,787,535</b>	<b>\$ 35,871,170</b>	<b>3.12%</b>	<b>8-0-0</b>
	School FTEs	505.4	508.8	509.5	531.4	4.3%	<i>FY09 - SC Budget</i>
	Administration	8.5	8.5	8.6	8.6	0.0%	
	Regular Day	333.6	337.0	337.0	342.6	1.7%	
	Special Education	121.1	126.3	126.9	137.7	8.5%	
	Other	10.0	10.0	10.0	15.5	55.0%	
	Custodial	32.2	27.0	27.0	27.0	0.0%	

\* FY09 numbers are based on a different chart of accounts; many costs have been re-distributed from one area of the budget to another (e.g., technology expenses used to be in several areas of the budget and has now been separated and placed in the Undistributed/Other section of the budget). In addition, some transfers have been made between salaries and expenses in the special education budget. A total of \$287,000 in additional circuit breaker offset was used in FY08. As a result, in some cases, the percentage comparisons are not based on comparable items.

Town of Reading Schools & Buildings		Actual	Actual	Amended*	FINCOM	One Year*	FINCOM
V	Building Maintenance	FY - 2006	FY - 2007	(Fall '07 TM) FY - 2008	FY - 2009	Changes FY - 2009	Votes
<b>School Buildings</b>							
V1	Salaries and Wages	1,162,680	1,222,354	\$ 1,153,865	1,224,023	6.08%	
V2	Net SBM Expenses	824,564	1,124,209	806,656	893,361	10.75%	
V3	<b>Total School Buildings</b>	<b>\$ 1,987,244</b>	<b>\$ 2,346,563</b>	<b>\$ 1,960,521</b>	<b>\$ 2,117,384</b>	<b>8.00%</b>	
<b>Town Buildings</b>							
V4	Salaries and Wages	144,340	159,951	145,522	152,147	4.55%	
V5	Net TBM Expenses	202,420	633,724	252,517	239,451	-5.17%	
V6	<b>Total Town Buildings</b>	<b>\$ 346,760</b>	<b>\$ 793,675</b>	<b>\$ 398,039</b>	<b>\$ 391,598</b>	<b>-1.62%</b>	
V98	<b>Total Building Maintenance</b>	<b>\$ 2,334,004</b>	<b>\$ 3,140,238</b>	<b>\$ 2,358,560</b>	<b>\$ 2,508,982</b>	<b>6.38%</b>	
School Committee Voted Budget					\$ 2,508,982	6.38%	
FINCOM guidance					\$ 2,497,321	5.88%	(11,661)
Town Manager Balanced Budget					\$ 2,497,321	5.88%	(11,661)
					<i>allocate the reduction proportionally to requested FY09 \$9,841 to Schools Bldgs &amp; \$1,820 to Town Bldgs</i>		
<b>Town Buildings Budget Summary</b>							
	Town Building Operating	346,760	793,675	398,039	390,778	-1.82%	
	<i>reduced by \$1,820 from SC voted by Town Manager</i>			<i>increased \$1,000 from Town Manager by FINCOM</i>			
	Heating of Buildings-Town	157,489	144,430	139,721	144,430	3.4%	
	Utilities-Town	154,632	149,093	153,743	172,948	12.5%	
V99	<b>Total FINCOM Town Buildings</b>	<b>658,881</b>	<b>1,087,198</b>	<b>691,503</b>	<b>708,156</b>	<b>2.41%</b>	<b>8-0-0</b>
	Town Custodial	3.0	3.0	3.0	3.0	0.0%	
	Building Maintenance FTEs	35.2	30.0	30.0	30.0	0.0%	FY09 - SC Budget
	Custodial	32.2	27.0	27.0	27.0	0.0%	
	Town Custodial	3.0	3.0	3.0	3.0	0.0%	

\* FY09 numbers are based on a different chart of accounts; many costs have been re-distributed from one area of the budget to another (e.g., technology expenses used to be in several areas of the budget and has now been separated and placed in the Undistributed/Other section of the budget). In addition, some transfers have been made between salaries and expenses in the special education budget. A total of \$287,000 in additional circuit breaker offset was used in FY08. As a result, in some cases, the percentage comparisons are not based on comparable items.