



FY09 Budget Summary Town of Reading

No.	Town of Reading Revenue Summary	Actual	Actual	Amended	FINCOM	One Year
		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%
A5	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%
A98	Revenues before Cash/Sav.	\$ 60,654,763	\$ 65,323,385	\$ 66,058,820	\$ 68,565,271	3.8%
A6	Free Cash & Savings	1,125,115	784,145	1,164,732	75,000	-93.6%
A99	Net Available Revenues	\$ 61,779,878	\$ 66,107,530	\$ 67,223,552	\$ 68,640,271	2.1%
A100	Total Revenues			\$ 71,399,347	\$ 72,817,817	2.0%

No.	Town of Reading Budget Summary General Fund	Actual	Actual	Amended	FINCOM	One Year	FINCOM Votes
		FY - 2006	FY - 2007	(Fall '07 TM) FY - 2008	FY - 2009	Changes FY - 2009	
B	Benefits	9,119,755	9,755,134	10,176,440	10,885,903	7.0%	8-0-0
C	Capital	2,330,000	1,421,000	1,772,000	650,800	-63.3%	8-0-0
D	Debt (net - tax levy)	2,528,964	2,260,626	2,402,671	2,766,513	15.1%	8-0-0
H	Education - Vocational	251,081	245,300	327,500	424,113	29.5%	8-0-0
J	State Assessments	524,016	550,222	582,481	581,778	-0.1%	8-0-0
AC	TOTAL Accommodated COSTS	14,753,816	14,232,282	15,261,092	15,309,107	0.3%	
M	Accounting	127,528	116,940	133,027	124,189	-6.6%	8-0-0
N	Finance	987,563	1,100,713	1,284,522	1,372,459	6.8%	8-0-0
P	Library	951,427	1,049,056	1,127,881	1,203,906	6.7%	8-0-0
Q	Town Manager's Office	618,885	630,649	679,266	692,818	2.0%	8-0-0
R	Community Services	765,287	824,536	902,792	927,231	2.7%	8-0-0
S	Public Works	4,514,694	4,499,141	4,635,719	4,807,030	3.7%	8-0-0
T	Public Safety	6,596,012	6,986,222	7,251,130	7,622,882	5.1%	8-0-0
MG	TOTAL Municipal Government	14,561,396	15,207,257	16,014,337	16,750,515	4.6%	
	Operating	11,649,689	12,472,531	13,008,036	13,603,975	4.6%	
	Accommodated	2,911,707	2,734,726	3,006,301	3,146,540	4.7%	
U	TOTAL School Department	32,357,279	33,830,464	34,787,535	35,871,170	3.1%	8-0-0
	Operating	27,277,032	28,303,503	29,186,348	30,719,833	5.3%	
	Accommodated	5,080,247	5,526,961	5,601,187	5,151,336	-8.0%	
V	TOTAL Town Buildings	658,881	1,087,198	691,503	708,156	2.4%	8-0-0
	Operating	346,760	793,675	398,039	390,778	-1.8%	
	Accommodated	312,121	293,523	293,464	317,378	8.1%	
	OTAL General Fund (AC+MG+U+V+A5)			\$ 70,930,262	\$ 72,816,494	2.7%	

Enterprise Funds							
W	TOTAL Water Fund	3,587,826	4,572,501	\$ 4,865,487	\$ 5,348,472	9.9%	7-0-0
X	TOTAL Sewer Fund	3,879,938	4,380,245	\$ 4,501,587	\$ 5,049,535	12.2%	7-0-0
Y	TOTAL Storm Water Fund		357,529	\$ 341,734	\$ 315,514	-7.7%	8-0-0
	TOTAL Enterprise Funds	7,467,764	9,310,275	9,708,808	10,713,521	10.3%	



FY09 Budget Summary Town of Reading

**Town of Reading
Revenues - Details**

A	4/9/08 11:00 AM	Actual FY - 2006	Actual FY - 2007	Amended (Fall '07 TM) FY - 2008	FINCOM FY - 2009	One Year Changes FY - 2009	FINCOM Actions
Property Taxes							
	Tax levy (within levy limit)	40,441,305	42,207,949	44,127,125	45,793,028	3.8%	
	New Growth	731,774	842,905	549,000	250,000	-54.5%	
	Tax levy (debt exclusion)	2,710,185	2,737,196	2,779,887	2,780,988	0.0%	
	Abatements and exemptions	(536,408)	(557,963)	(525,313)	(538,446)	2.5%	
A1	Total Property Taxes	43,346,856	45,230,087	46,930,699	48,285,570	2.9%	
Other Local Revenues							
	Motor Vehicle Excise	2,835,294	2,756,670	3,045,000	2,850,000	-6.4%	
	Penalties/interest on taxes	155,134	157,489	168,000	170,000	1.2%	
	Payments in lieu of taxes	255,886	272,646	241,500	255,000	5.6%	
	Charges for services	1,573,930	1,747,376	1,638,000	1,550,000	-5.4%	
	Licenses & permits	77,586	75,058	78,750	75,000	-4.8%	
	Special Assessments	3,654	3,053	5,250	5,000	-4.8%	
	Fines	147,498	148,440	162,750	145,000	-10.9%	
	Interest Earnings	1,443,604	2,013,497	751,275	1,070,000	42.4%	<i>decreased \$130,000</i>
	Medicaid Reimbursement	520,360	448,636	472,500	400,000	-15.3%	
	Other	40,983	73,287				
A2	Total Other Local Revenues	7,053,929	7,696,152	6,563,025	6,520,000	-0.7%	
Intergovernmental Revenue							
	State Aid (Net of offsets)	10,225,394	11,587,502	12,481,394	13,727,133	10.0%	<i>increased \$330,000</i>
	MSBA	1,677,251	1,728,537	1,395,908	1,396,558	0.0%	
	Other state aid -Supplemental Aid	51,182	187,272				
A3	Total Intergov't Revenues	11,953,827	13,503,311	13,877,302	15,123,691	9.0%	
Operating Transfers and Available Funds							
A4a	Cemetery sale of lots	48,000	39,666	10,000	37,665	276.7%	
A4b	Sale of real estate funds	375,000	434,410	375,000	350,000	-6.7%	
A4c	Reading Ice Arena Authority	120,000	120,000	120,000	120,000	0.0%	
	RMLD earnings distribution	1,946,870	2,010,991	2,081,376	2,154,224	3.5%	
A4d	Overlay surplus	147,717	261,707	169,213	151,667	-10.4%	
	Medicare D Reimbursement		52,794	108,000	0	-100.0%	
	Developer Mitigation	50,000	440,000	0			
A4	Total Transfers & Available	2,687,587	3,359,568	2,863,589	2,813,556	-1.7%	
A5e	Certified Free Cash	1,125,115	784,145	664,732	75,000	100.0%	<i>increased \$75,000</i>
	Stabilization Fund			500,000			
A5	Free Cash & Savings	1,125,115	784,145	1,164,732	75,000	-93.6%	
TOTAL REVENUES		66,167,314	70,573,263	71,399,347	72,817,817	1.99%	

Sources of Funding Notes:

S15 Cemetery Expenses	\$ 37,665	from Cemetery sale of lots (A4a above)
D99 Debt Service	\$ 350,000	from Sale of Real Estate funds (A4b above)
S12 Recreation Wages	\$ 120,000	from Reading Ice Arena Authority (A4c above)
B4 Contributory Retirement	\$ 151,667	from Overlay surplus (A4d above)
U99 School Department	\$ 75,000	from Free Cash (A5e above)



FY09 Budget Summary Town of Reading

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%
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%
TOTAL Accommodated COSTS	\$ 14,753,816	\$ 14,232,282	\$ 15,261,092	\$ 15,309,107	0.3%

For email subscribers: Many accommodated costs have been moved into Municipal Gov't & School budgets

Town of Reading Accom Costs - Detail

No.	Actual FY - 2006	Actual FY - 2007	Amended (Fall '07 TM) FY - 2008	FINCOM FY - 2009	One Year Changes FY - 2009	FINCOM Votes
B Accommodated Costs - Benefits						
B1 Group Health / Life Ins. OPEB	5,612,028	6,113,995	6,657,575	7,305,244	9.7%	
B2 Workers Compensation	284,939	264,300	278,685	258,897	-7.1%	
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%	
B99 Total Benefits	\$ 9,119,755	\$ 9,755,134	\$ 10,176,440	\$ 10,885,903	7.0%	8-0-0
C Accommodated Costs - Capital						
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%	
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%	
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%	
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%	
C99 Total Capital	\$ 2,330,000	\$ 1,421,000	\$ 1,772,000	\$ 650,800	-63.3%	8-0-0
D Accommodated Costs - Debt (net, inside levy limit)						
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%	
D99 Total Debt Service (D1+D2)	6,916,400	6,726,359	6,594,457	6,959,654	5.5%	8-0-0
H Accommodated Costs - Education Vocational School						
H1 Vocational School Assessments	251,081	245,300	327,500	424,113	29.5%	
H99 Total Education - Voke	\$ 251,081	\$ 245,300	\$ 327,500	\$ 424,113	29.5%	8-0-0
J Accommodated Costs - Miscellaneous						
J3 State Assessments	524,016	550,222	582,481	581,778	-0.1%	
J99 Total Miscellaneous	\$ 524,016	\$ 550,222	\$ 582,481	\$ 581,778	-0.1%	<i>Not Voted</i>



FY09 Budget Summary Town of Reading

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	
TOTAL BUDGET							
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%	
FINCOM voted budgets		\$ 14,561,396	\$ 15,207,257	\$ 16,014,337	\$ 16,750,515	4.60%	
Town of Reading Muni. Gov't - Details		Actual FY - 2006	Actual FY - 2007	Amended (Fall '07 TM) FY - 2008	FINCOM FY - 2009	One Year Changes FY - 2009	FINCOM Votes
No.							
M	Accounting (FTEs)	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
Total Accounting		\$ 127,528	\$ 116,940	\$ 133,027	\$ 124,189	-6.6%	
N	Finance Divisions						
	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%	
	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%	
	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	Finance (FTEs)	16.6	19.1	18.4	18.3	-0.5%	
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
Total Finance		\$ 987,563	\$ 1,100,713	\$ 1,284,522	\$ 1,372,459	6.8%	



FY09 Budget Summary Town of Reading

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

4/9/08 11:00 AM

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

Restore Sunday hours 2-5pm Oct. 5 - May 23

Q Town Manager's Office

	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%	
Q	Town Manager's Office (FTEs)	2.9	2.9	2.9	2.9	0.0%	
Q6	Salaries and Wages	167,600	173,616	175,170	180,643	3.1%	8-0-0
Q7	Expenses	451,285	457,033	504,096	512,175	1.6%	8-0-0
Total Town Manager's Office		\$ 618,885	\$ 630,649	\$ 679,266	\$ 692,818	2.0%	

R Community Services Divisions

	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%	



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

4/9/08 11:00 AM

No.	Actual FY - 2006	Actual FY - 2007	Amended (Fall '07 TM) FY - 2008	FINCOM FY - 2009	One Year Changes FY - 2009	FINCOM Votes
R Community Services Divisions(continued)						
	4.5	4.5	5.1	5.1	0.0%	
R8	145,152	154,724	181,106	192,434	6.3%	
R9	6,803	27,229	7,450	8,275	11.1%	
	1.0	1.0	1.0	1.0	0.0%	
R10	16,782	18,144	19,252	18,619	-3.3%	
R11	233	165	700	700	0.0%	
R12	70,086	60,469	60,000	60,000	0.0%	
	4.4	4.1	4.0	4.0	0.0%	
R13	159,442	138,902	181,974	186,591	2.5%	
R14	21,054	16,823	19,400	15,600	-19.6%	
	17.2	17.5	19.3	19.3	0.0%	
R14	612,647	659,226	755,177	777,956	3.0%	8-0-0
R15	152,640	165,310	147,615	149,275	1.1%	8-0-0
Total Community Services						
	\$ 765,287	\$ 824,536	\$ 902,792	\$ 927,231	2.7%	
S Public Works						
	4.0	4.0	4.0	4.0	0.0%	
S1	88,595	82,347	93,210	90,270	-3.2%	
S2	5,565	32,354	5,677	5,791	2.0%	
	7.5	7.5	7.5	7.5	0.0%	
S3	208,512	206,625	268,901	274,747	2.2%	
S4	25,217	37,295	19,182	19,566	2.0%	
	16.0	13.3	13.3	13.3	0.0%	
S5	749,678	662,805	690,736	726,383	5.2%	
S6	384,979	440,762	332,221	338,729	2.0%	
S7	174,537	141,158	189,752	210,790	11.1%	
	0.0	3.5	3.5	3.5	0.0%	
S8	0	113,243	139,467	149,941	7.5%	
S9	0	13,671	32,000	22,640	-29.3%	
	7.5	9.8	9.8	9.8	0.0%	
S10	361,708	402,835	435,848	458,541	5.2%	
S11	51,927	43,319	42,592	44,039	3.4%	
	3.0	3.0	3.0	3.0	0.0%	
S12	116,453	116,562	125,030	130,113	4.1%	
S13						



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Town of Reading Muni. Gov't - Details		Actual	Actual	Amended	FINCOM	One Year	FINCOM
No.	4/9/08 11:00 AM	FY - 2006	FY - 2007	(Fall '07 TM) FY - 2008	FY - 2009	Changes FY - 2009	Votes
S Public Works(continued)							
	Cemetery(FTEs)	4.5	5.8	5.8	5.8	0.0%	
S14	Salaries and Wages	118,520	143,539	146,057	151,929	4.0%	
S15	Expenses	57,251	40,020	37,736	38,770	2.7%	
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
S17	Rubbish Collection / Disposal	1,401,588	1,376,887	1,458,805	1,468,276	0.6%	8-0-0
S18	Snow and Ice Control	581,636	465,017	400,000	450,000	12.5%	8-0-0
							<i>Restore curbside leaf collection</i>
S Public Works(FTEs)							
		42.5	46.9	46.9	46.9	0.0%	
S21	Grand Total	4,514,694	4,499,141	4,635,719	4,807,030	3.7%	

T Public Safety							
	Police (FTEs)	40.8	42.8	42.8	43.8	2.3%	Add 1 FTE
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%	Add 1 FTE
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%	
T Public Safety (FTEs)							
		96.8	98.8	99.8	101.8	2.0%	
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
	Total Public Safety	\$ 6,596,012	\$ 6,986,222	\$ 7,251,130	\$ 7,622,882	5.1%	



FY09 Budget Summary Town of Reading

Town of Reading Schools & Buildings		Actual	Actual	Amended*	One Year*	FINCOM Votes	
U	School Department	FY - 2006	FY - 2007	(Fall '07 TM) FY - 2008	FINCOM 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	19,309,562	-0.64%	
	Special Education	3,750,300	4,262,205	4,310,259	4,777,220	10.83%	
	Undistributed/Other	594,554	820,493	806,057	1,269,615	57.51%	
U1	School Salaries and Wages	\$ 22,029,337	\$ 23,109,826	\$ 25,146,502	\$ 25,987,578	3.34%	
	Administration	290,998	320,226	314,981	228,914	-27.32%	
	Regular Day	1,895,405	1,784,714	1,114,502	1,792,739	60.86%	
	Special Education (non-accomm.)	807,119	363,534	397,878	414,488	4.17%	
	Undistributed/Other	266,929	378,640	251,964	184,739	-26.68%	
U2	School Expenses	\$ 3,260,451	\$ 2,847,114	\$ 2,079,325	\$ 2,620,880	26.04%	
U3	School Operating (U1+U2)	\$ 25,289,788	\$ 25,956,940	\$ 27,225,827	\$ 28,608,458	5.08%	
U4	Out of district SPED transp & tuition	4,965,045	5,170,614	5,285,300	5,240,305	-0.9%	
U5	Out of district SPED offsets	(1,446,720)	(1,208,704)	(1,400,000)	(1,850,000)	32.1%	
U6	School Accommodated (U4+U5)	\$ 3,518,325	\$ 3,961,910	\$ 3,885,300	\$ 3,390,305	-12.74%	
School Buildings							
U7	Salaries and Wages	1,162,680	1,222,354	\$ 1,153,865	1,224,023	6.08%	
U8	Expenses	824,564	1,124,209	806,656	887,352	10.00%	
U9	School Buildings Operating	\$ 1,987,244	\$ 2,346,563	\$ 1,960,521	\$ 2,111,375	7.69%	
U10	Heating of Buildings-Schools	907,374	864,706	1,018,317	962,317	-5.5%	
U11	Utilities-Schools	654,548	700,345	697,570	798,714	14.5%	
U12	School Bldgs Accom (U10+U11)	\$ 1,561,922	\$ 1,565,051	\$ 1,715,887	\$ 1,761,031	2.63%	
	School Dept. Operating(U3+U9)	\$ 27,277,032	\$ 28,303,503	\$ 29,186,348	\$ 30,719,833	5.25%	
	School Dept. Accom(U6+U12)	\$ 5,080,247	\$ 5,526,961	\$ 5,601,187	\$ 5,151,336	-8.03%	
U99	Total School Department	\$ 32,357,279	\$ 33,830,464	\$ 34,787,535	\$ 35,871,170	3.12%	8-0-0
Notes: FINCOM increased U3 by \$103,000 and U9 by \$10,000 from additional State Aid (March '08)							
FINCOM increased U3 by \$75,000 from Free Cash for FY09 only as a reimbursement of water overbilling							
School Department (FTEs)							
	Administration	8.5	8.5	8.6	8.6	0.0%	
	Regular Day	333.6	337.0	337.0	341.7	1.4%	
	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%	
Town Buildings							
V1	Salaries and Wages	144,340	159,951	145,522	152,147	4.55%	
V2	Net TBM Expenses	202,420	633,724	252,517	238,631	-5.50%	
V3	Town Buildings Operating	\$ 346,760	\$ 793,675	\$ 398,039	\$ 390,778	-1.82%	
	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	Total Town Buildings	658,881	1,087,198	691,503	708,156	2.41%	8-0-0
	Town Custodial (FTEs)	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.