

**Town of Reading
Accom Costs - Summary**

2/29/08 2:48 PM

No.	Actual FY - 2006	Actual FY - 2007	Amended (Fall '07 TM) FY - 2008	One Year		One Year		One Year	
				Projected FY - 2009	Changes FY - 2009	Projected FY - 2010	Changes FY - 2010	Projected FY - 2011	Changes FY - 2011
B Benefits	9,119,755	9,755,134	10,176,440	10,821,903	6.3%	11,680,539	7.9%	12,585,728	7.7%
C Capital	928,052	1,386,000	852,684	644,666	-24.4%	957,484	48.5%	1,057,298	10.4%
D Debt (net - tax levy)	2,528,964	2,260,626	2,402,671	2,772,663	15.4%	2,579,830	-7.0%	2,605,805	1.0%
E Energy	2,226,859	2,171,115	2,408,103	2,505,999	4.1%	2,693,949	7.5%	2,895,995	7.5%
F Financial	389,647	387,403	548,446	549,175	0.1%	594,134	8.2%	640,090	7.7%
G Education - Out of district	3,518,325	3,961,910	3,885,300	3,390,305	-12.7%	4,020,828	18.6%	4,322,390	7.5%
H Education - Vocational	251,081	245,300	327,500	424,113	29.5%	445,318	5.0%	467,584	5.0%
J Miscellaneous	2,683,011	2,575,685	2,625,079	2,688,617	2.4%	2,801,358	4.2%	2,865,927	2.3%
K Community Priorities				\$ 36,095	100%	\$ 20,000	-44.6%	\$ -	-100.0%
TOTAL Accommodated COST!	\$ 21,645,694	\$ 22,743,173	\$23,226,223	\$ 23,833,536	2.6%	\$ 25,793,440	8.2%	\$ 27,440,817	6.4%
Accommodated % of Net Available R	35.0%	34.4%	34.6%	34.9%		36.5%		37.5%	
Remaining for Operating Budgets	40,134,184	43,364,357	43,997,329	44,513,043		44,952,844		45,821,234	
Operating % of Net Available Revenue	65.0%	65.6%	65.4%	65.1%		63.5%		62.5%	

Accommodated Costs - Detail

B Accommodated Costs - Benefits									
B1 Group Health / Life Ins.	5,612,028	6,113,995	6,657,575	7,241,244	8.8%	7,965,368	10.0%	8,761,905	10.0%
OPEB			-	0	0.0%	15,000	100.0%	0	-100.0%
B2 Workers Compensation	284,939	264,300	278,685	258,897	-7.1%	271,842	5.0%	285,434	5.0%
B3 Police / Fire Indemnification	55,019	65,881	55,000	50,000	-9.1%	52,500	5.0%	55,125	5.0%
B4 Contributory Retirement	2,463,851	2,536,643	2,595,727	2,653,102	2.2%	2,732,695	3.0%	2,814,676	3.0%
B5 Non-Contrib. Retirement	99,257	100,960	102,681	77,280	-24.7%	79,598	3.0%	81,986	3.0%
B6 Medicare / Social Security	573,934	643,611	446,772	491,380	10.0%	511,035	4.0%	531,477	4.0%
B7 Unemployment Benefits	30,727	29,744	40,000	50,000	25.0%	52,500	5.0%	55,125	5.0%
B99 Total Benefits	\$ 9,119,755	\$ 9,755,134	\$10,176,440	\$ 10,821,903	6.3%	\$ 11,680,539	7.9%	\$ 12,585,728	7.7%
C Accommodated Costs - Capital									
C99 Total Capital	\$ 928,052	\$ 1,386,000	\$ 852,684	\$ 644,666	-24.4%	\$ 957,484	48.5%	\$ 1,057,298	10.4%
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%	4,395,000	-1.2%	4,575,200	4.1%
D2 Debt Service - Interest	3,031,400	2,816,359	2,560,457	2,515,154	-1.8%	2,380,209	-5.4%	2,224,704	-6.5%
D3 Excluded debt	(2,710,185)	(2,737,196)	(2,779,887)	(2,796,583)	0.6%	(2,799,471)	0.1%	(2,798,191)	0.0%
D4 MSBA reimbursements	(1,677,251)	(1,728,537)	(1,395,908)	(1,395,908)	0.0%	(1,395,908)	0.0%	(1,395,908)	0.0%
D5 adjustments (excluded premium)			(15,991)						
D99 Total Debt	\$ 2,528,964	\$ 2,260,626	\$ 2,402,671	\$ 2,772,663	15.4%	\$ 2,579,830	-7.0%	\$ 2,605,805	1.0%
<i>C+L Net included debt + capital = 5% of net available revenues</i>				<i>3,417,329</i>		<i>3,537,314</i>		<i>3,663,103</i>	

**Town of Reading
Accom Costs - Detail**

No.	2/29/08 2:48 PM	Actual FY - 2006	Actual FY - 2007	Amended (Fall '07 TM) FY - 2008	Projected FY - 2009	One Year Changes FY - 2009	Projected FY - 2010	One Year Changes FY - 2010	Projected FY - 2011	One Year Changes FY - 2011
E Accommodated Costs - Energy										
E1	Street Lighting	178,279	171,383	209,000	216,800	3.7%	233,060	7.5%	250,540	7.5%
E2	Heating of Buildings-Town	157,489	144,430	139,721	144,430	3.4%	155,262	7.5%	166,907	7.5%
E3	Heating of Buildings-Schools	907,374	864,706	1,018,317	962,317	-5.5%	1,034,491	7.5%	1,112,078	7.5%
E4	Utilities-Town	154,632	149,093	153,743	172,948	12.5%	185,919	7.5%	199,863	7.5%
E5	Utilities-Schools	654,548	700,345	697,570	798,714	14.5%	858,618	7.5%	923,014	7.5%
E6	Fuel - vehicles (in DPW budget)	174,537	141,158	189,752	210,790	11.1%	226,599	7.5%	243,594	7.5%
E99 Total Energy		\$ 2,226,859	\$ 2,171,115	\$ 2,408,103	\$ 2,505,999	4.1%	\$ 2,693,949	7.5%	\$ 2,895,995	7.5%
F Accommodated Costs - Financial										
F1	Casualty Insurance	319,561	326,934	345,446	354,175	2.5%	371,884	5.0%	390,478	5.0%
F2	Veteran's Assistance	70,086	60,469	60,000	45,000	-25.0%	47,250	5.0%	49,613	5.0%
F3	FINCOM Reserve Fund			143,000	150,000	4.9%	175,000	16.7%	200,000	14.3%
F4	Stabilization Fund									
F99 Total Financial		\$ 389,647	\$ 387,403	\$ 548,446	\$ 549,175	0.1%	\$ 594,134	8.2%	\$ 640,090	7.7%
G Accommodated Costs - Education Out of district										
G1	Out of district SPED transportati	958,918	943,211	1,010,300	928,825	-8.1%	998,487	7.5%	1,073,373	7.5%
G2	Out of district SPED tuition	4,006,127	4,227,403	4,275,000	4,311,480	0.9%	4,634,841	7.5%	4,982,454	7.5%
G3	Out of district SPED rev. offsets	(1,446,720)	(1,208,704)	(1,400,000)	(1,500,000)	7.1%	(1,612,500)	7.5%	(1,733,438)	7.5%
G4	Out of district SPED carry forward				(350,000)	100.0%				
G99 Total Education - Out of distr.		\$ 3,518,325	\$ 3,961,910	\$ 3,885,300	\$ 3,390,305	-12.7%	\$ 4,020,828	18.6%	\$ 4,322,390	7.5%
H Accommodated Costs - Education Vocational School										
H1	Vocational School Assessments	251,081	245,300	327,500	424,113	29.5%	445,318	5.0%	467,584	5.0%
H99 Total Education - Voke		\$ 251,081	\$ 245,300	\$ 327,500	\$ 424,113	29.5%	\$ 445,318	5.0%	\$ 467,584	5.0%
J Accommodated Costs - Miscellaneous										
J1	Rubbish Collection / Disposal	1,401,588	1,376,887	1,458,805	1,447,963	-0.7%	1,484,162	2.5%	1,521,266	2.5%
J2	Snow and Ice Control	581,636	465,017	400,000	450,000	12.5%	500,000	11.1%	500,000	0.0%
J3	State Assessments	524,016	550,222	582,481	599,955	3.0%	617,954	3.0%	636,493	3.0%
	Cemetery	175,771	183,559	183,793	190,699	3.8%	199,242	4.5%	208,168	4.5%
J4	Salaries and Wages	118,520	143,539	146,057	151,929	4.0%	158,735	4.5%	165,847	4.5%
J5	Expenses	57,251	40,020	37,736	38,770	2.7%	40,507	4.5%	42,322	4.5%
J99 Total Miscellaneous		\$ 2,683,011	\$ 2,575,685	\$ 2,625,079	\$ 2,688,617	2.4%	\$ 2,801,358	4.2%	\$ 2,865,927	2.3%