



Reading School District

**Reading School District
2014-2015
Preliminary Budget**

May 22, 2014

READING SCHOOL DISTRICT

SUMMARY OF REVENUES AND EXPENDITURES

Description	Actual	Actual	Budget	Projections	Budget	Variance Over Projected	
	2011-12	2012-13	2013-14	2013-14	2014-15	Dollars	Percentage
Local Revenue	\$ 35,638,249	\$ 39,431,033	\$ 34,752,238	\$ 37,101,655	\$ 36,764,838	\$ (336,817)	-0.91%
State Revenue	145,805,796	153,007,824	156,296,371	158,719,076	164,210,251	\$ 5,491,175	3.46%
Federal Revenue	18,606,010	16,255,430	21,768,455	15,310,173	20,851,868	\$ 5,541,695	36.20%
Other Sources	7,009,141	5,158,954	2,490,000	6,490,000	5,085,000	\$ (1,405,000)	-21.65%
Fund Balance Utilization	-	-	-	-	1,628,644	\$ 1,628,644	
 Total State/Federal Revenue	 \$ 207,059,196	 \$ 213,853,241	 \$ 215,307,064	 \$ 217,620,904	 \$ 228,540,601	 \$ 10,919,697	 5.02%
 Instruction	 \$ 124,131,578	 \$ 124,771,180	 \$ 126,774,091	 \$ 128,444,300	 \$ 138,224,355	 \$ 9,780,055	 7.61%
Instructional Sppt Svcs	69,208,254	58,028,031	60,975,049	50,385,383	57,689,837	\$ 7,304,454	14.50%
Non-Instructional Services	2,907,313	2,503,856	3,038,343	2,396,825	2,763,562	\$ 366,737	15.30%
Debt Service	26,135,491	23,823,293	24,519,580	24,701,022	24,000,374	\$ (700,648)	-2.84%
Other Financial Uses	-	1,229	-	-	-	\$ -	0.00%
Budgetary Reserve	-	-	-	5,154,021	5,862,473	\$ 708,452	13.75%
 Total Expenditures	 \$ 222,382,636	 \$ 209,127,589	 \$ 215,307,064	 \$ 211,081,551	 \$ 228,540,601	 \$ 17,459,050	 8.27%
 Expenditure - Revenue Variance	 \$ (15,323,440)	 \$ 4,725,652		 \$ 6,539,353	 \$ -	 \$ (6,539,353)	 -100.00%
 Fund Balance July 1	 \$ 21,426,558	 \$ 6,103,118		 \$ 10,828,770	 \$ 17,368,123	 \$ 6,539,353	 60.39%
 Fund Balance June 30	 \$ 6,103,118	 \$ 10,828,770		 \$ 17,368,123	 \$ 15,739,479	 \$ (1,628,644)	 -9.38%

**READING SCHOOL DISTRICT
REVENUE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE	
						DOLLARS	PERCENT
LOCAL REVENUES:							
6111 REAL ESTATE TAX	\$ 17,783,834	\$ 17,679,677	\$ 17,698,646	\$ 17,791,178	\$ 18,401,178	\$ 610,000	3.4%
6112 INTERIM REAL ESTATE TAX	-	1,389	-	-	-	-	#DIV/0!
6113 PUBLIC UTILITY TAX (PURTA)	46,216	41,302	43,000	37,572	43,000	5,428	14.4%
6114 PAYMENT IN LIEU OF TAX	107,442	107,641	100,000	122,997	107,000	(15,997)	-13.0%
6120 PER CAPITA TAX, SECTION 679	145,699	141,660	120,000	141,000	141,000	-	0.0%
6131 EARNED INCOME TAX - ACT 1	5,301,914	7,854,622	6,210,163	7,500,000	7,500,000	-	0.0%
6143 LST/OPT TAXES	-	126,160	100,000	100,000	100,000	-	0.0%
6145 BUSINESS PRIVLEDGE TAX	1,175,749	1,288,103	750,000	1,250,000	1,250,000	-	0.0%
6151 EARNED INCOME TAX, ACT 511	3,053,216	3,927,311	3,033,333	3,500,000	3,500,000	-	0.0%
6153 REAL ESTATE TRANSFER TAX	-	322,314	300,000	305,715	300,000	(5,715)	-1.9%
6411 DELINQUENT REAL ESTATE TAXES	2,212,203	2,389,522	2,100,000	2,100,000	2,100,000	-	0.0%
6452 DELINQUENT PC/OCCUPATION TAXES	-	-	-	-	-	-	#DIV/0!
6510 INTEREST INCOME	29,503	332,156	15,000	376,600	15,000	(361,600)	-96.0%
6700 REVENUE FROM DISTRICT ACTIVITIES	129,404	125,228	116,200	116,200	116,200	-	0.0%
6829 STATE REV - OTHER INTER SOURCES	144,058	81,451	-	-	-	-	#DIV/0!
6831 FED REV FROM OTHER PUBLIC SCHOOLS	94,932	93,136	2,845,070	90,000	90,000	-	0.0%
6832 IDEIA	2,935,792	3,002,491	-	2,664,825	2,800,634	135,809	5.1%
6910 FACILITIES RENTAL	129,874	98,709	102,500	102,500	102,500	-	0.0%
6920 DONATIONS FROM PRIVATE SOURCES	64,519	41,351	2,500	2,500	2,500	-	0.0%
6942 TUITION (SUMMER SCHOOL)	18,825	27,374	1,045,000	25,000	25,000	-	0.0%
6943 TUITION ADULT EVENING SCHOOL	-	-	-	-	-	-	#DIV/0!
6944 RECEIPTS FROM OTHER LEA's	1,128,254	1,198,736	-	200,000	-	(200,000)	-100.0%
6991 REFUND OF PRIOR YRS EXP	666,439	254,942	-	504,742	-	(504,742)	-100.0%
6992 ENERGY INCENTIVES	440,338	15,769	-	-	-	-	#DIV/0!
6999 OTHER REVENUE	30,038	279,989	170,826	170,826	170,826	-	0.0%
TOTALS	\$ 35,638,249	\$ 39,431,033	\$ 34,752,238	\$ 37,101,655	\$ 36,764,838	\$ (336,817)	-0.9%

**READING SCHOOL DISTRICT
REVENUE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE	
						DOLLARS	PERCENT
STATE REVENUES:							
7110 BASIC SUBSIDY	\$ 110,658,456	\$ 114,358,152	\$ 117,641,685	\$ 117,641,685	\$ 117,615,435	\$ (26,250)	0.0%
7140 CYBER/CHARTER SCHOOLS	-	-	-	-	-	-	#DIV/0!
7160 TUITION FOR ORPHANS	934,614	427,816	-	430,000	400,000	(30,000)	-7.0%
7170 READY TO LEARN GRANT	-	-	-	-	5,383,400	5,383,400	#DIV/0!
7220 VOCATIONAL EDUCATION	-	483	-	-	-	-	#DIV/0!
7271 SPECIAL EDUCATION	9,452,339	9,470,072	9,265,619	9,650,895	9,400,000	(250,895)	-2.6%
7280 ADULT LITERACY	184,069	176,508	197,055	175,000	175,000	-	0.0%
7310 TRANSPORTATION	1,270,535	1,356,467	1,398,001	1,398,001	1,398,001	-	0.0%
7320 RENTAL PAYMENTS	8,532,977	9,024,776	5,255,430	7,317,947	5,639,222	(1,678,725)	-22.9%
7330 HEALTH SERVICES	363,515	372,690	350,000	350,000	350,000	-	0.0%
7340 PROPERTY TAX RELIEF	3,681,018	3,670,433	3,671,027	3,671,027	3,670,000	(1,027)	0.0%
7501 ACCOUNTABILITY BLOCK GRANT	-	1,912,874	1,912,874	1,912,874	-	(1,912,874)	-100.0%
7502 DUAL ENROLLMENT GRANTS	77,268	-	-	-	-	-	#DIV/0!
7810 SOCIAL SECURITY	4,350,607	4,074,201	4,828,682	4,775,547	4,928,316	152,769	3.2%
7820 RETIREMENT	6,300,398	8,163,352	11,775,998	11,396,100	15,250,877	3,854,777	33.8%
TOTALS	\$ 145,805,796	\$ 153,007,824	\$ 156,296,371	\$ 158,719,076	\$ 164,210,251	\$ 5,491,175	3.5%

**READING SCHOOL DISTRICT
REVENUE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE	
						DOLLARS	PERCENT
FEDERAL REVENUES:							
8310 PAYMENTS FOR FEDERAL IMPACT	\$ 41,578	\$ 35,131	\$ -	\$ -	\$ -	-	#DIV/0!
8390 DIRECT GRANTS-IN-AID	69,223	76,266	74,000	74,000	-	(74,000)	-100.0%
8514 TITLE I	12,602,858	11,607,137	17,989,103	11,621,665	17,996,516	6,374,851	54.9%
8515 TITLE II	2,132,827	1,709,775	1,214,862	1,058,770	1,214,862	156,092	14.7%
8516 TITLE III	774,675	1,315,011	890,490	1,284,826	890,490	(394,336)	-30.7%
8517 TITLE IV	692,460	697,689	500,000	582,980	500,000	(82,980)	-14.2%
8703 ARRA - TITLE I, PART A & B	1,010,147	-	-	-	-	-	#DIV/0!
8704 ARRA - TITLE I, SCHOOL IMPROVEMENT	62,393	-	-	437,932	-	(437,932)	-100.0%
8810 ACCESS	937,073	597,116	(800,000)	-	-	-	#DIV/0!
8820 MEDICAL ASSISTANCE	282,776	217,305	1,900,000	250,000	250,000	-	0.0%
TOTALS	18,606,010	16,255,430	21,768,455	15,310,173	20,851,868	5,541,695	36.2%
TOTAL OPERATING REVENUES	\$ 200,050,055	\$ 208,694,287	\$ 212,817,064	\$ 211,130,904	\$ 221,826,957	\$ 10,696,053	5.1%
OTHER FINANCING SOURCES:							
9300 FUND TRANSFERS	\$ 6,221,251	\$ 5,156,292	\$ 1,700,000	\$ 5,700,000	\$ 4,000,000	\$ (1,700,000)	-29.8%
9360 INTERNAL SERVICE FUND TRANSFERS	770,020	-	790,000	790,000	1,085,000	295,000	37.3%
9400 SALE OF ASSETS	4,700	-	-	-	-	-	#DIV/0!
9500 REFUNDS - PRIOR YRS EXPENSES	-	-	-	-	-	-	#DIV/0!
9990 INSURANCE RECOVERIES	13,170	2,662	-	-	-	-	#DIV/0!
TOTALS	\$ 7,009,141	\$ 5,158,954	\$ 2,490,000	\$ 6,490,000	\$ 5,085,000	\$ (1,405,000)	-21.6%
TOTAL REVENUES	\$ 207,059,196	\$ 213,853,241	\$ 215,307,064	\$ 217,620,904	\$ 226,911,957	\$ 9,291,053	4.3%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERCENT
1000 INSTRUCTION							
1100 REGULAR PROGRAMS							
100 SALARIES	\$ 52,270,954	\$ 49,677,577	\$ 45,933,574	\$ 47,310,839	\$ 48,544,681	\$ 1,233,842	2.6%
200 BENEFITS	21,909,042	22,763,697	22,906,147	23,429,659	27,022,481	3,592,822	15.3%
300 PROF. SERVICES	2,736,883	2,743,651	5,549,500	4,831,287	8,227,055	3,395,768	70.3%
400 PROPERTY SERVICES	21,933	24,126	19,350	10,378	18,938	8,560	82.5%
500 OTHER PURCH.SVCS.	4,856,840	5,631,524	9,767,954	9,687,552	9,589,387	(98,165)	-1.0%
600 SUPPLIES	1,812,365	1,362,280	2,592,128	1,550,064	1,383,631	(166,433)	-10.7%
700 PROPERTY	155,838	348,440	250,198	172,504	205,898	33,394	19.4%
800 OTHER OBJECTS	116	-	650	-	650	650	0.0%
TOTALS	\$ 83,763,971	\$ 82,551,295	\$ 87,019,501	\$ 86,992,283	\$ 94,992,721	\$ 8,000,438	9.2%
1200 SPECIAL EDUCATION							
100 SALARIES	\$ 14,978,398	\$ 13,602,278	\$ 13,211,557	\$ 13,219,281	\$ 13,866,413	\$ 647,132	4.9%
200 BENEFITS	6,971,168	6,779,950	8,471,298	7,958,604	9,165,457	1,206,853	15.2%
300 PROF. SERVICES	1,863,793	2,175,726	3,931,090	3,828,590	4,328,590	500,000	13.1%
400 PROPERTY SERVICES	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	7,251,828	9,760,759	5,716,760	8,139,486	7,403,005	(736,481)	-9.0%
600 SUPPLIES	135,130	43,048	33,808	7,853	35,832	27,979	356.3%
700 PROPERTY	59,207	28,173	3,150	2,976	6,051	3,075	103.3%
800 OTHER OBJECTS	-	-	-	-	-	-	0.0%
TOTALS	\$ 31,259,524	\$ 32,389,934	\$ 31,367,663	\$ 33,156,790	\$ 34,805,348	\$ 1,648,558	5.0%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERCENT
1300 VOCATIONAL EDUCATION							
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
200 BENEFITS	-	-	-	-	-	-	0.0%
300 PROF. SERVICES	-	-	-	-	-	-	0.0%
400 PROPERTY SERVICES	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	4,766,116	5,050,827	5,129,767	5,129,767	5,189,238	59,471	1.2%
600 SUPPLIES	-	-	-	-	-	-	0.0%
700 PROPERTY	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	0.0%
TOTALS	\$ 4,766,116	\$ 5,050,827	\$ 5,129,767	\$ 5,129,767	\$ 5,189,238	\$ 59,471	1.2%
 1400 OTHER INST. PROGRAMS							
100 SALARIES	\$ 533,889	\$ 431,998	\$ 184,241	\$ 260,241	\$ 180,159	\$ (80,082)	-30.8%
200 BENEFITS	133,422	104,914	55,065	80,094	68,734	(11,360)	-14.2%
300 PROF. SERVICES	426,984	1,907,154	428,920	428,172	428,172	-	0.0%
400 OTH PURCHASED SER	526	929	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	1,614,062	809,767	126,700	251,700	251,700	-	0.0%
600 SUPPLIES	53,739	28,942	23,124	23,124	23,124	-	0.0%
700 PROPERTY	18,897	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	0.0%
TOTALS	\$ 2,781,519	\$ 3,283,704	\$ 818,050	\$ 1,043,331	\$ 951,889	\$ (91,442)	-8.8%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERCENT
1500 NONPUBLIC SCHOOL PROGRAMS							
100 SALARIES	\$ 168,888	\$ -	\$ -	\$ -	\$ -	-	0.0%
200 BENEFITS	49,252	-	-	-	-	-	0.0%
300 PROF. SERVICES	109,562	323,845	349,269	349,268	349,268	-	0.0%
400 OTH PURCHASED SER	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	-	-	-	-	-	-	0.0%
600 SUPPLIES	2,512	101,549	-	-	-	-	0.0%
TOTALS	\$ 330,214	\$ 425,394	\$ 349,269	\$ 349,268	\$ 349,268	\$ -	0.0%
1600 ADULT EVENING SCHOOL							
100 SALARIES	\$ 139,108	\$ 118,776	\$ 138,850	\$ 138,850	\$ 140,238	\$ 1,388	1.0%
200 BENEFITS	28,328	22,154	12,337	35,964	42,590	6,626	18.4%
300 PROF. SERVICES	-	10	40	21	40	19	90.5%
400 OTH PURCHASED SER	7,000	7,000	7,000	12,000	-	(12,000)	-100.0%
500 OTHER PURCH.SVCS.	3,144	3,837	1,829	198	-	(198)	-100.0%
600 SUPPLIES	1,680	2,189	6,075	5,841	-	(5,841)	-100.0%
TOTALS	\$ 179,260	\$ 153,966	\$ 166,131	\$ 192,874	\$ 182,868	\$ (10,006)	-5.2%
1800 PRE-KINDERGARTEN							
100 SALARIES	\$ 789,150	\$ 643,679	\$ 1,369,610	\$ 989,964	\$ 1,054,909	\$ 64,945	6.6%
200 BENEFITS	261,824	272,381	554,101	590,023	684,860	94,837	16.1%
300 PROF. SERVICES	-	-	-	-	-	-	0.0%
400 OTH PURCHASED SER	-	-	-	-	7,000	7,000	0.0%
500 OTHER PURCH.SVCS.	-	-	-	-	1,829	1,829	0.0%
600 SUPPLIES	-	-	-	-	4,425	4,425	0.0%
700 PROPERTY	-	-	-	-	-	-	0.0%
TOTALS	\$ 1,050,974	\$ 916,060	\$ 1,923,711	\$ 1,579,987	\$ 1,753,023	\$ 173,036	11.0%
TOTAL INSTRUCTION	\$ 124,131,578	\$ 124,771,180	\$ 126,774,091	\$ 128,444,300	\$ 138,224,355	\$ 9,780,055	7.6%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERCENT
2000 SUPPORT SERVICES							
2100 PUPIL PERSONNEL SERVICES							
100 SALARIES	\$ 5,249,997	\$ 4,390,082	\$ 4,230,766	\$ 4,481,438	\$ 4,576,043	\$ 94,605	2.1%
200 BENEFITS	1,828,665	1,687,446	2,150,027	2,057,446	2,369,728	312,282	15.2%
300 PROF. SERVICES	130,889	86,898	310,795	126,279	315,795	189,516	150.1%
400 PROPERTY SERVICES	-	-	500	-	-	-	0.0%
500 OTHER PURCH.SVCS.	14,329	3,605	73,300	2,703	75,450	72,747	2691.3%
600 SUPPLIES	40,230	9,452	11,150	3,415	10,405	6,990	204.7%
700 PROPERTY	1,772	2,240	-	-	-	-	0.0%
800 OTHER OBJECTS	265	-	-	-	-	-	0.0%
	\$ 7,266,147	\$ 6,179,723	\$ 6,776,538	\$ 6,671,281	\$ 7,347,421	\$ 676,140	10.1%
2200 INSTRUCTIONAL SUPPORT							
100 SALARIES	\$ 4,670,614	\$ 2,706,836	\$ 2,774,470	\$ 1,522,375	\$ 2,168,323	\$ 645,948	42.4%
200 BENEFITS	1,911,391	1,100,900	1,357,323	951,496	1,249,889	298,393	31.4%
300 PROF. SERVICES	357,063	68,174	229,343	233,937	233,931	(6)	0.0%
400 PROPERTY SERVICES	11,544	13,790	26,815	3,740	25,620	21,880	585.0%
500 OTHER PURCH.SVCS.	18,895	16,047	57,015	21,600	56,815	35,215	163.0%
600 SUPPLIES	197,217	128,116	718,108	300,524	706,362	405,838	135.0%
700 PROPERTY	123,678	4,899	6,532	-	6,010	6,010	100.0%
800 OTHER OBJECTS	985	1,107	1,439	1,335	1,428	93	7.0%
TOTALS	\$ 7,291,387	\$ 4,039,869	\$ 5,171,045	\$ 3,035,007	\$ 4,448,378	\$ 1,413,371	46.6%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERCENT
2300 ADMINISTRATION							
100 SALARIES	\$ 8,822,806	\$ 6,698,095	\$ 5,903,556	\$ 5,216,282	\$ 5,575,196	\$ 358,914	6.9%
200 BENEFITS	10,705,679	10,736,872	8,235,336	2,560,406	3,014,182	453,776	17.7%
300 PROF. SERVICES	481,499	559,009	359,500	387,169	359,500	(27,669)	-7.1%
400 PROPERTY SERVICES	323,639	203,691	234,950	215,733	236,343	20,610	9.6%
500 OTHER PURCH.SVCS.	147,482	844,836	112,002	241,320	273,388	32,068	13.3%
600 SUPPLIES	121,171	87,251	103,466	22,063	94,395	72,332	327.8%
700 PROPERTY	7,670	5,084	10,483	120	6,798	6,678	5565.0%
800 OTHER OBJECTS	45,840	56,274	224,138	228,886	224,037	(4,849)	-2.1%
TOTALS	\$ 20,655,786	\$ 19,191,112	\$ 15,183,431	\$ 8,871,979	\$ 9,783,839	\$ 911,860	10.3%
2400 PUPIL HEALTH SERVICES							
100 SALARIES	\$ 2,015,702	\$ 1,672,915	\$ 1,454,233	\$ 1,530,620	\$ 1,449,683	\$ (80,937)	-5.3%
200 BENEFITS	830,900	785,130	779,568	726,484	801,137	74,653	10.3%
300 PROF. SERVICES	595,800	866,725	11,420	378,113	11,420	(366,693)	-97.0%
400 PROPERTY SERVICES	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	3,685	2,283	1,942	2,059	1,942	(117)	-5.7%
600 SUPPLIES	56,990	34,590	51,900	56,686	47,900	(8,786)	-15.5%
700 PROPERTY	-	-	-	-	4,000	4,000	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	0.0%
TOTALS	\$ 3,503,077	\$ 3,361,643	\$ 2,299,063	\$ 2,693,962	\$ 2,316,082	\$ (377,880)	-14.0%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERCENT
2500 BUSINESS OFFICE							
100 SALARIES	\$ 849,169	\$ 836,810	\$ 720,766	\$ 664,654	\$ 764,552	\$ 99,898	15.0%
200 BENEFITS	393,046	429,470	398,087	338,668	414,034	75,366	22.3%
300 PROF. SERVICES	210,150	141,091	174,500	169,753	174,500	4,747	2.8%
400 PROPERTY SERVICES	22,252	31,710	47,000	28,924	47,000	18,076	62.5%
500 OTHER PURCH.SVCS.	10,561	11,525	40,925	13,376	41,055	27,679	206.9%
600 SUPPLIES	114,290	47,504	103,000	145,864	103,000	(42,864)	-29.4%
700 PROPERTY	-	-	3,500	-	3,500	3,500	0.0%
800 OTHER OBJECTS	13,537	22,638	21,500	19,682	21,500	1,818	9.2%
TOTALS	\$ 1,613,005	\$ 1,520,748	\$ 1,509,278	\$ 1,380,921	\$ 1,569,141	\$ 188,220	13.6%
2600 OPER/MAINT OF PLANT							
100 SALARIES	\$ 8,795,447	\$ 7,418,807	\$ 6,834,459	\$ 7,015,235	\$ 7,496,888	\$ 481,653	6.9%
200 BENEFITS	4,447,821	3,494,966	4,396,507	4,514,124	5,223,345	709,221	15.7%
300 PROF. SERVICES	500,388	139,155	296,523	104,037	316,523	212,486	204.2%
400 PROPERTY SERVICES	4,059,555	2,871,632	4,915,486	3,383,209	4,408,279	1,025,070	30.3%
500 OTHER PURCH.SVCS.	912,089	165,897	355,353	268,963	362,290	93,327	34.7%
600 SUPPLIES	2,304,569	1,868,238	2,438,823	2,093,944	2,396,086	302,142	14.4%
700 PROPERTY	266,978	221,820	380,057	328,018	365,057	37,039	11.3%
800 OTHER OBJECTS	446	1,056	2,728	482	2,728	2,246	466.0%
TOTALS	\$ 21,287,293	\$ 16,181,571	\$ 19,619,936	\$ 17,708,012	\$ 20,571,196	\$ 2,863,184	16.2%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERCENT
2700 TRANSPORTATION							
100 SALARIES	\$ 104,085	\$ 97,710	\$ 94,950	\$ 85,110	\$ 85,961	\$ 851	1.0%
200 BENEFITS	36,274	45,721	51,964	47,691	54,135	6,444	13.5%
300 PROF. SERVICES	456,663	200,750	275,000	225,000	275,000	50,000	22.2%
400 PROPERTY SERVICES	-	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	4,830,747	4,899,498	5,131,850	5,604,602	5,131,850	(472,752)	-8.4%
600 SUPPLIES	134	-	7,400	-	7,400	7,400	0.0%
700 PROPERTY	-	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	0.0%
TOTALS	\$ 5,427,903	\$ 5,243,679	\$ 5,561,164	\$ 5,962,403	\$ 5,554,346	\$ (408,057)	-6.8%
2800 SUPPORT SERVICES-CENTRAL							
100 SALARIES	\$ 914,045	\$ 792,038	\$ 1,466,314	\$ 1,201,210	\$ 1,345,651	\$ 144,441	12.0%
200 BENEFITS	304,428	323,593	663,844	605,449	730,402	124,953	20.6%
300 PROF. SERVICES	135,306	223,790	636,335	260,989	1,781,335	1,520,346	582.5%
400 PROPERTY SERVICES	20,282	108,908	98,600	109,740	98,600	(11,140)	-10.2%
500 OTHER PURCH.SVCS.	4,016	8,268	935,548	867,412	968,460	101,048	11.6%
600 SUPPLIES	685,523	676,562	819,353	770,254	819,353	49,099	6.4%
700 PROPERTY	57,113	23,363	78,000	-	78,000	78,000	0.0%
800 OTHER OBJECTS	220	180	9,800	6,921	9,800	2,879	41.6%
TOTALS	\$ 2,120,933	\$ 2,156,702	\$ 4,707,794	\$ 3,821,975	\$ 5,831,601	\$ 2,009,626	52.6%
2900 OTHER SUPPORT SERVICES							
100 SALARIES	\$ -	\$ 72,682	\$ 97,132	\$ 103,164	\$ 118,259	\$ 15,095	14.6%
200 BENEFITS	-	35,566	49,519	65,233	77,977	12,744	19.5%
500 OTHER PURCH.SVCS.	42,723	44,711	150	71,446	71,597	151	0.2%
600 SUPPLIES	-	25	-	-	-	-	0.0%
TOTALS	\$ 42,723	\$ 152,984	\$ 146,801	\$ 239,843	\$ 267,833	\$ 27,990	11.7%
TOTAL-SUPPORT SERVICES	\$ 69,208,254	\$ 58,028,031	\$ 60,975,049	\$ 50,385,383	\$ 57,689,837	\$ 7,304,454	14.5%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERCENT
3000 NON-INSTRUCTIONAL SERVICES							
3200 STUDENT ACTIVITIES							
100 SALARIES	\$ 918,924	\$ 820,113	\$ 929,824	\$ 590,407	\$ 594,270	\$ 3,863	0.7%
200 BENEFITS	200,230	197,546	318,790	216,631	250,146	33,515	15.5%
300 PROF. SERVICES	123,208	117,120	143,199	181,034	177,199	(3,835)	-2.1%
400 PROPERTY SERVICES	19,776	10,975	24,712	4,548	24,712	20,164	443.4%
500 OTHER PURCH.SVCS.	296,009	222,816	344,911	232,884	348,729	115,845	49.7%
600 SUPPLIES	173,326	118,837	183,957	142,146	183,296	41,150	28.9%
700 PROPERTY	2,668	29,609	42,840	29,854	42,840	12,986	43.5%
800 OTHER OBJECTS	26,706	26,400	35,940	28,911	35,940	7,029	24.3%
TOTALS	\$ 1,760,847	\$ 1,543,416	\$ 2,024,173	\$ 1,426,415	\$ 1,657,132	\$ 230,717	16.2%
3300 COMMUNITY SERVICES							
100 SALARIES	\$ 640,638	\$ 450,402	\$ 435,502	\$ 343,840	\$ 413,998	\$ 70,158	20.4%
200 BENEFITS	425,719	330,577	303,295	362,681	424,559	61,878	17.1%
300 PROF. SERVICES	300	18,793	15,425	15,425	15,425	-	0.0%
400 PROPERTY SERVICES	74,685	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	5,124	142,248	144,883	133,400	137,383	3,983	3.0%
600 SUPPLIES	-	18,420	115,065	115,064	115,065	1	0.0%
700 PROPERTY	-	-	-	-	-	-	0.0%
TOTALS	\$ 1,146,466	\$ 960,440	\$ 1,014,170	\$ 970,410	\$ 1,106,430	\$ 136,020	14.0%
TOTAL NON-INST. SERVICES	\$ 2,907,313	\$ 2,503,856	\$ 3,038,343	\$ 2,396,825	\$ 2,763,562	\$ 366,737	15.3%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERCENT
4000 FACILITIES ACQUISITION, ETC.							
4600 BUILDING IMPROVEMENTS							
300 PROF. SERVICES	\$ 51,826	\$ -	\$ -	\$ -	\$ -	-	0.0%
400 PROPERTY SERVICES	810,962	-	-	-	-	-	0.0%
500 OTHER PURCH.SVCS.	-	-	-	-	-	-	0.0%
600 SUPPLIES	444	-	-	-	-	-	0.0%
700 PROPERTY	55,855	-	-	-	-	-	0.0%
						-	0.0%
TOTAL FACILITIES ACQUISITION	\$ 919,087	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
5000 OTHER FINANCING USES							
5100 DEBT SERVICE							
700 PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
800 OTHER OBJECTS	13,630,304	10,833,293	14,069,580	14,251,022	13,105,374	(1,145,648)	-8.0%
900 OTHER FIN. USES	12,505,187	12,990,000	10,450,000	10,450,000	10,895,000	445,000	4.3%
TOTAL DEBT SERVICE	\$ 26,135,491	\$ 23,823,293	\$ 24,519,580	\$ 24,701,022	\$ 24,000,374	\$ (700,648)	-2.8%
5200 FUND TRANSFERS							
900 OTHER OBJECTS	\$ -	\$ 1,229	\$ -	\$ -	\$ -	-	#DIV/0!
TOTAL OTHER USES	\$ 26,135,491	\$ 23,824,522	\$ 24,519,580	\$ 24,701,022	\$ 24,000,374	\$ (700,648)	-2.8%
5900 BUDGETARY RESERVE							
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
200 BENEFITS	-	-	-	5,154,021	5,862,473	708,452	13.7%
800 OTHER FIN. USES	-	-	-	-	-	-	0.0%
TOTAL BUDGETARY RESERVE	\$ -	\$ -	\$ -	\$ 5,154,021	\$ 5,862,473	\$ 708,452	13.7%
TOTAL ACTUALS/BUDGET	\$ 223,301,723	\$ 209,127,589	\$ 215,307,064	\$ 211,081,551	\$ 228,540,601	\$ 17,459,050	8.3%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERCENT
EXPENDITURES BY OBJECT AREA							
100 SALARIES	\$ 101,861,814	\$ 90,430,798	\$ 85,779,804	\$ 84,673,510	\$ 88,375,224	\$ 3,701,714	4.4%
200 BENEFITS	50,437,189	49,110,883	50,703,208	49,694,674	57,456,129	7,761,455	15.6%
300 PROF. SERVICES	8,180,314	9,571,891	12,710,859	11,519,074	16,993,753	5,474,679	47.5%
400 PROPERTY SERVICES	5,372,154	3,272,761	5,374,413	3,768,272	4,866,492	1,098,220	29.1%
500 OTHER PURCH. SVCS	24,777,650	27,618,448	27,940,889	30,668,468	29,904,118	(764,350)	-2.5%
600 SUPPLIES	5,699,320	4,527,003	7,207,357	5,236,842	5,930,274	693,432	13.2%
700 PROPERTY	749,676	663,628	774,760	533,472	718,154	184,682	34.6%
800 OTHER OBJECTS	13,718,419	10,940,948	14,365,775	14,537,239	13,401,457	(1,135,782)	-7.8%
900 OTHER FIN USES	12,505,187	12,991,229	10,450,000	10,450,000	10,895,000	445,000	4.3%
TOTAL	\$ 223,301,723	\$ 209,127,589	\$ 215,307,064	\$ 211,081,551	\$ 228,540,601	\$ 17,459,050	8.3%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERCENT
1000 INSTRUCTION							
1100 REGULAR PROGRAMS							
100 SALARIES	\$ 52,270,954	\$ 49,677,577	\$ 45,933,574	\$ 47,310,839	\$ 48,544,681	\$ 1,233,842	2.6%
200 BENEFITS							
210 Health Insurance	11,381,912	11,300,246	11,476,921	11,025,419	12,130,809	1,105,390	10.0%
220 Social Security	3,937,798	3,775,641	3,545,480	3,619,279	3,713,668	94,389	2.6%
230 PSERS	4,515,478	6,206,830	7,011,568	8,009,725	10,388,562	2,378,837	29.7%
240 Tuition Reimbursement	304,693	306,323	20,000	20,000	20,000	-	0.0%
250 Unemployment Comp	344,037	842,142	162,316	211,161	211,179	18	0.0%
260 Worker's Comp	524,524	332,515	695,608	544,075	558,264	14,189	2.6%
261 Other Benefits	900,600	-	-	-	-	-	0.0%
TOTALS	\$ 21,909,042	\$ 22,763,697	\$ 22,911,893	\$ 23,429,659	\$ 27,022,482	\$ 3,592,823	15.3%
1200 SPECIAL EDUCATION							
100 SALARIES	\$ 14,978,398	\$ 13,602,278	\$ 13,211,557	\$ 13,219,281	\$ 13,866,413	\$ 647,132	4.9%
200 BENEFITS							
210 Health Insurance	4,225,475	4,010,135	4,948,400	4,468,396	4,888,912	420,516	9.4%
220 Social Security	1,129,021	1,024,741	1,003,093	1,011,275	1,060,781	49,506	4.9%
230 PSERS	1,328,851	1,669,546	2,234,153	2,238,024	2,967,412	729,388	32.6%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	85,442	88,887	88,888	1	0.0%
260 Worker's Comp	117,821	75,527	200,210	152,022	159,464	7,442	4.9%
261 Other Benefits	170,000	-	-	-	-	-	0.0%
TOTALS	\$ 6,971,168	\$ 6,779,949	\$ 8,471,298	\$ 7,958,604	\$ 9,165,457	\$ 1,206,853	15.2%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERNCENT
1400 OTHER INST. PROGRAMS							
100 SALARIES	\$ 533,889	\$ 431,998	\$ 184,241	\$ 260,241	\$ 180,159	\$ (80,082)	-30.8%
200 BENEFITS							
210 Health Insurance	23,102	18,260	13,900	12,658	13,850	1,192	9.4%
220 Social Security	40,468	32,812	16,039	19,908	13,782	(6,126)	-30.8%
230 PSERS	65,690	50,398	21,566	44,059	38,554	(5,505)	-12.5%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	238	476	476	-	0.0%
260 Worker's Comp	4,162	3,444	3,322	2,993	2,072	(921)	-30.8%
TOTALS	\$ 133,422	\$ 104,914	\$ 55,065	\$ 80,094	\$ 68,734	\$ (11,360)	-14.2%
1500 NONPUBLIC SCHOOL PROGRAMS							
100 SALARIES	\$ 168,888	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
200 BENEFITS							
210 Health Insurance	20,568	-	-	-	-	-	0.0%
220 Social Security	12,750	-	-	-	-	-	0.0%
230 PSERS	14,609	-	-	-	-	-	0.0%
260 Worker's Comp	1,325	-	-	-	-	-	0.0%
	\$ 49,252	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
1600 ADULT EVENING SCHOOL							
100 SALARIES	\$ 139,108	\$ 118,776	\$ 138,850	\$ 138,850	\$ 140,238	\$ 1,388	1.0%
200 BENEFITS							
210 Health Insurance	8,049	-	-	-	-	-	0.0%
220 Social Security	10,618	9,086	5,893	10,622	10,728	106	1.0%
230 PSERS	8,576	11,930	5,677	23,507	30,011	6,504	27.7%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	-	238	238	-	0.0%
260 Worker's Comp	1,085	1,138	767	1,597	1,613	16	1.0%
TOTALS	\$ 28,328	\$ 22,154	\$ 12,337	\$ 35,964	\$ 42,590	\$ 6,626	18.4%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERNCENT
1800 PRE-KINDERGARTEN							
100 SALARIES	\$ 789,150	\$ 643,679	\$ 1,369,610	\$ 989,964	\$ 1,054,909	\$ 64,945	6.6%
200 BENEFITS							
210 Health Insurance	127,951	140,807	250,200	329,117	360,090	30,973	9.4%
220 Social Security	59,442	48,362	88,295	75,732	80,701	4,969	6.6%
230 PSERS	68,245	79,524	194,122	167,601	225,751	58,150	34.7%
240 Tuition Reimbursement	-	-	-	-	-	-	#DIV/0!
250 Unemployment Comp	-	-	4,284	6,188	6,188	-	0.0%
260 Worker's Comp	6,186	3,688	17,200	11,385	12,131	746	6.6%
						-	#DIV/0!
						-	#DIV/0!
TOTALS	\$ 261,824	\$ 272,381	\$ 554,101	\$ 590,023	\$ 684,861	\$ 94,838	16.1%
TOTAL INSTRUCTION	\$ 29,303,784	\$ 29,943,095	\$ 32,004,694	\$ 32,094,344	\$ 36,984,124	\$ 4,889,780	15.2%
2000 SUPPORT SERVICES							
2100 PUPIL PERSONNEL SERVICES							
100 SALARIES	\$ 5,249,997	\$ 4,390,082	\$ 4,230,766	\$ 4,481,438	\$ 4,576,043	\$ 94,605	2.1%
200 BENEFITS							
210 Health Insurance	910,732	802,062	973,000	886,084	969,473	83,389	9.4%
220 Social Security	395,789	331,543	346,397	342,830	350,067	7,237	2.1%
230 PSERS	480,845	528,858	746,313	758,707	979,273	220,566	29.1%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	16,184	18,288	18,290	2	0.0%
260 Worker's Comp	41,299	24,983	68,133	51,537	52,624	1,087	2.1%
	\$ 1,828,665	\$ 1,687,446	\$ 2,150,027	\$ 2,057,446	\$ 2,369,727	\$ 312,281	15.2%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERNCENT
2200 INSTRUCTIONAL SUPPORT							
100 SALARIES	\$ 4,670,614	\$ 2,706,836	\$ 2,774,470	\$ 1,522,375	\$ 2,168,323	\$ 645,948	42.4%
200 BENEFITS							
210 Health Insurance	1,010,966	540,287	546,180	367,092	401,639	34,547	9.4%
220 Social Security	352,618	204,215	232,092	116,462	165,877	49,415	42.4%
230 PSERS	510,777	330,822	349,907	257,738	464,021	206,283	80.0%
240 Tuition Reimbursement	-	-	180,901	185,000	185,000	-	0.0%
250 Unemployment Comp	-	-	4,998	7,697	8,417	720	9.4%
260 Worker's Comp	37,030	25,576	47,076	17,507	24,936	7,429	42.4%
TOTALS	\$ 1,911,391	\$ 1,100,900	\$ 1,361,154	\$ 951,496	\$ 1,249,890	\$ 298,394	31.4%
2300 ADMINISTRATION							
100 SALARIES	\$ 8,822,806	\$ 6,698,095	\$ 5,903,556	\$ 5,216,282	\$ 5,575,196	\$ 358,914	6.9%
200 BENEFITS							
210 Health Insurance	1,304,548	1,290,746	1,386,522	1,189,884	1,301,863	111,979	9.4%
220 Social Security	550,470	502,601	440,987	399,046	426,502	27,456	6.9%
230 PSERS	646,957	790,240	981,463	883,117	1,193,092	309,975	35.1%
240 Tuition Reimbursement	35,700	12,282	10,000	6,000	6,000	-	0.0%
250 Unemployment Comp	-	-	23,562	22,372	22,610	238	1.1%
260 Worker's Comp	59,184	35,881	86,980	59,987	64,115	4,128	6.9%
280 Other Post Employment Benes	8,091,720	8,091,720	5,305,822	5,154,021	5,862,473	708,452	13.7%
290 Other Employee Benefits	17,100	13,400	-	-	-	-	0.0%
TOTALS	\$ 10,705,679	\$ 10,736,870	\$ 8,235,336	\$ 7,714,427	\$ 8,876,655	\$ 1,162,228	15.1%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERCENT
2400 PUPIL HEALTH SERVICES							
100 SALARIES	\$ 2,015,702	\$ 1,672,915	\$ 1,454,233	\$ 1,530,620	\$ 1,449,683	\$ (80,937)	-5.3%
200 BENEFITS							
210 Health Insurance	500,744	443,615	389,200	325,952	356,627	30,675	9.4%
220 Social Security	151,932	126,293	115,706	117,092	110,901	(6,191)	-5.3%
230 PSERS	173,682	205,874	246,200	259,134	310,232	51,098	19.7%
240 Tuition Reimbursement	4,542	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	6,664	6,703	6,705	2	0.0%
260 Worker's Comp	-	9,347	21,798	17,602	16,671	(931)	-5.3%
TOTALS	\$ 830,900	\$ 785,129	\$ 779,568	\$ 726,483	\$ 801,136	\$ 74,653	10.3%
2500 BUSINESS OFFICE							
100 SALARIES	\$ 849,169	\$ 836,810	\$ 720,766	\$ 664,654	\$ 764,552	\$ 99,898	15.0%
200 BENEFITS							
210 Health Insurance	231,501	173,741	194,600	164,558	180,045	15,487	9.4%
220 Social Security	63,717	63,200	58,216	50,846	58,488	7,642	15.0%
230 PSERS	71,006	99,377	130,387	112,526	163,614	51,088	45.4%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	3,332	3,094	3,094	-	0.0%
260 Worker's Comp	6,822	93,152	11,552	7,644	8,792	1,148	15.0%
290 Other Employee Benefits	20,000					-	0.0%
TOTALS	\$ 393,046	\$ 429,470	\$ 398,087	\$ 338,668	\$ 414,033	\$ 75,365	22.3%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERCENT
2600 OPER/MAINT OF PLANT							
100 SALARIES	\$ 8,795,447	\$ 7,418,807	\$ 6,834,459	\$ 7,015,235	\$ 7,496,888	\$ 481,653	6.9%
200 BENEFITS							
210 Health Insurance	2,838,930	1,993,011	2,625,735	2,658,253	2,908,418	250,165	9.4%
220 Social Security	658,119	558,940	500,143	536,665	573,512	36,847	6.9%
230 PSERS	800,526	902,246	1,130,488	1,187,679	1,604,334	416,655	35.1%
240 Tuition Reimbursement	1,200	1,412	-	-	-	-	0.0%
250 Unemployment Comp	-	-	41,888	50,851	50,867	16	0.0%
260 Worker's Comp	69,046	39,357	98,253	80,675	86,214	5,539	6.9%
290 Other Employee Benefits	80,000	-	-	-	-	-	0.0%
TOTALS	\$ 4,447,821	\$ 3,494,966	\$ 4,396,507	\$ 4,514,123	\$ 5,223,345	\$ 709,222	15.7%
2700 TRANSPORTATION							
100 SALARIES	\$ 104,085	\$ 97,710	\$ 94,950	\$ 85,110	\$ 85,961	\$ 851	1.0%
200 BENEFITS							
210 Health Insurance	18,751	25,800	27,800	25,317	27,699	2,382	9.4%
220 Social Security	7,827	7,350	7,233	6,511	6,576	65	1.0%
230 PSERS	8,872	12,015	15,098	14,409	18,396	3,987	27.7%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	482	476	476	-	0.0%
260 Worker's Comp	824	556	1,351	979	989	10	1.0%
TOTALS	\$ 36,274	\$ 45,721	\$ 51,964	\$ 47,692	\$ 54,136	\$ 6,444	13.5%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERCENT
2800 SUPPORT SERVICES-CENTRAL							
100 SALARIES	\$ 914,045	\$ 792,038	\$ 1,466,314	\$ 1,201,210	\$ 1,345,651	\$ 144,441	12.0%
200 BENEFITS							
210 Health Insurance	152,613	163,839	305,800	291,142	318,541	27,399	9.4%
220 Social Security	67,222	59,549	107,340	91,893	102,942	11,049	12.0%
230 PSERS	77,173	95,381	224,854	203,365	287,969	84,604	41.6%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	4,522	5,236	5,474	238	4.5%
260 Worker's Comp	7,420	4,824	21,328	13,814	15,475	1,661	12.0%
TOTALS	\$ 304,428	\$ 323,593	\$ 663,844	\$ 605,450	\$ 730,401	\$ 124,951	20.6%
2900 OTHER SUPPORT SERVICES							
100 SALARIES	\$ -	\$ 72,682	\$ 97,132	\$ 103,164	\$ 118,259	\$ 15,095	14.6%
200 BENEFITS							
210 Health Insurance	-	22,166	27,800	37,975	41,549	3,574	9.4%
220 Social Security	-	5,392	6,386	7,892	9,047	1,155	14.6%
230 PSERS	-	7,606	13,632	17,466	25,307	7,841	44.9%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	476	714	714	-	0.0%
260 Worker's Comp	-	403	1,225	1,186	1,360	174	14.7%
TOTALS	\$ -	\$ 35,567	\$ 49,519	\$ 65,233	\$ 77,977	\$ 12,744	19.5%
TOTAL-SUPPORT SERVICES	\$ 20,458,204	\$ 18,639,662	\$ 18,086,006	\$ 17,021,018	\$ 19,797,300	\$ 2,776,282	16.3%

READING SCHOOL DISTRICT EXPENDITURE HISTORY AND PROPOSED BUDGET

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERNCENT
3000 NON-INSTRUCTIONAL SERVICES							
3200 STUDENT ACTIVITIES							
100 SALARIES	\$ 918,924	\$ 820,113	\$ 929,824	\$ 590,407	\$ 594,270	\$ 3,863	0.7%
200 BENEFITS							
210 Health Insurance	49,216	53,008	180,700	63,292	69,248	5,956	9.4%
220 Social Security	69,986	62,538	47,990	45,166	45,462	296	0.7%
230 PSERS	64,224	77,489	78,963	99,956	127,174	27,218	27.2%
240 Tuition Reimbursement	6,804	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	4,933	1,428	1,428	-	0.0%
260 Worker's Comp	-	4,511	6,204	6,790	6,834	44	0.6%
290 Other Employee Benefits	10,000	-	-	-	-	-	0.0%
TOTALS	\$ 200,230	\$ 197,546	\$ 318,790	\$ 216,632	\$ 250,146	\$ 33,514	15.5%
3300 COMMUNITY SERVICES							
100 SALARIES	\$ 640,638	\$ 450,402	\$ 435,502	\$ 343,840	\$ 413,998	\$ 70,158	20.4%
200 BENEFITS							
210 Health Insurance	318,133	237,694	222,400	268,990	294,304	25,314	9.4%
220 Social Security	47,652	33,489	33,338	26,304	31,671	5,367	20.4%
230 PSERS	54,853	55,505	41,073	58,212	88,596	30,384	52.2%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	238	5,221	5,227	6	0.1%
260 Worker's Comp	5,081	3,888	6,245	3,954	4,761	807	20.4%
TOTALS	\$ 425,719	\$ 330,576	\$ 303,294	\$ 362,681	\$ 424,559	\$ 61,878	17.1%
TOTAL NON-INST. SERVICES	\$ 625,949	\$ 528,122	\$ 622,084	\$ 579,313	\$ 674,705	\$ 95,392	16.5%
TOTAL ACTUALS/BUDGET	\$ 50,387,937	\$ 49,110,879	\$ 50,712,784	\$ 49,694,675	\$ 57,456,129	\$ 7,761,454	15.6%

**READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET**

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE FROM PROJECTION	
						DOLLARS	PERCENT
EXPENDITURES BY OBJECT AREA							
100 SALARIES	\$ 101,861,814	\$ 90,430,798	\$ 85,779,804	\$ 84,673,510	\$ 88,375,224	\$ 3,701,714	4.4%
200 BENEFITS							
210 Health Insurance	23,123,191	21,215,417	23,569,158	22,114,129	24,263,067	2,148,938	9.7%
220 Social Security	7,555,429	6,845,752	6,554,628	6,477,523	6,760,705	283,182	4.4%
230 PSERS	8,890,364	11,123,641	13,425,464	14,335,225	18,912,298	4,577,073	31.9%
240 Tuition Reimbursement	352,939	320,017	210,901	211,000	211,000	-	0.0%
250 Unemployment Comp	344,037	842,142	359,559	429,030	430,271	1,241	0.3%
260 Worker's Comp	881,809	658,790	1,287,252	973,747	1,016,315	42,568	4.4%
280 Other Post Employment Benes	8,091,720	8,091,720	5,305,822	5,154,021	5,862,473	708,452	13.7%
290 Other Employee Benefits	1,197,700	13,400	-	-	-	-	0.0%
TOTAL	\$ 50,437,189	\$ 49,110,879	\$ 50,712,784	\$ 49,694,675	\$ 57,456,129	\$ 7,761,454	15.6%