



Reading School District

**Reading School District
2014-2015 General Fund Budget
Final
June 25, 2014**

FINAL 2014-2015 General Fund Budget Summary

TOTAL BUDGET	\$226,826,371	
Amount from Fund Balance	\$1,009,172	
Revenue from 2.89% Tax Increase	\$610,000	
Revenue from Governor's Budget	\$2.23 million	
 FUND BALANCE	 \$16,436,687	
Unreserved	\$9.4 million	(4.2% of budget)
Capital Reserve	\$5.0 million	
Medical Reserve	\$2.0 million	

2014-2015 Budget Highlights

Budget provides funding for:

- A principal and an assistant principal in every elementary building.
- A school nurse in every building.
- An appropriately staffed district office.
- Employment of approximately 19 additional instructional staff to support students needing academic interventions (\$1.5 million).
- New mathematics textbooks and curriculum materials to support revised curriculum for all classrooms in grades K-5 (\$1 million).
- Additional curriculum improvements, textbooks, and materials (\$3 million).
- Enhancements for alternative education (\$500,000).
- Development of a cyber education program.
- Wage adjustments for all employees.
- New laptop computers, with updated operating systems, for all teachers (\$700,000).
- Additional technology improvements (\$1 million) for students and classrooms.
- Renovations for select elementary school buildings.

READING SCHOOL DISTRICT

SUMMARY OF REVENUES AND EXPENDITURES

Description	Actual 2011-12	Actual 2012-13	Budget 2013-14	Projections 2013-14	Budget 2014-15	Variance over Projections	
						Dollars	Percentage
Local Revenue	\$ 35,695,420	\$ 39,431,033	\$ 34,752,238	\$ 37,360,416	\$ 36,899,838	\$ (460,578)	-1.2%
State Revenue	145,804,832	153,007,824	156,296,371	158,719,076	162,980,493	4,261,417	2.7%
Federal Revenue	19,474,426	16,255,430	21,768,455	15,115,173	20,851,868	5,736,695	38.0%
Other Sources	4,287,870	5,158,954	2,490,000	6,503,975	5,085,000	(1,418,975)	-21.8%
Fund Balance Utilization	-	-	-	-	1,009,172	1,009,172	0.0%
Total State/Federal Revenue	\$ 205,262,548	\$ 213,853,241	\$ 215,307,064	\$ 217,698,640	\$ 226,826,371	\$ 9,127,731	4.2%
Instruction	\$ 124,131,721	\$ 124,771,180	\$ 126,774,091	\$ 128,444,300	\$ 136,043,419	\$ 7,599,119	5.9%
Instructional Sppt Svcs	69,177,249	58,028,031	60,975,049	55,539,404	64,249,332	8,709,928	15.7%
Non-Instructional Services	2,958,716	2,503,856	3,038,343	2,396,825	2,770,708	373,883	15.6%
Debt Service	23,399,215	23,823,293	24,519,580	24,701,022	23,762,912	(938,110)	-3.8%
Other Financial Uses	919,087	1,229	-	-	-	-	0.0%
Budgetary Reserve	-	-	-	-	-	-	0.0%
Total Expenditures	220,585,988	209,127,589	215,307,064	211,081,551	226,826,371	15,744,820	7.5%
Expenditure - Revenue Variance	(15,323,440)	4,725,652	-	6,617,089	-	(6,617,089)	-100.0%
Fund Balance July 1	21,426,558	6,103,118		10,828,770	17,445,859	6,617,089	61.1%
Fund Balance June 30	\$ 6,103,118	\$ 10,828,770		\$ 17,445,859	\$ 16,436,687	\$ (1,009,172)	-5.8%

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

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	Variance over Projections	
						Dollars	Percentage
LOCAL REVENUES:							
6111 REAL ESTATE TAX	\$ 17,502,577	\$ 17,679,677	\$ 17,698,646	\$ 17,821,591	\$ 18,401,178	\$ 579,587	3.3%
6112 INTERIM REAL ESTATE TAX	0	1,389	-	-	-	-	0.0%
6113 PUBLIC UTILITY TAX (PURA)	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	4,979,987	7,854,622	6,210,163	7,500,000	7,500,000	-	0.0%
6143 LST/OPT TAXES	115,161	126,160	100,000	100,000	100,000	-	0.0%
6145 BUSINESS PRIVLEDGE TAX	1,060,588	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	321,947	322,314	300,000	330,708	300,000	(30,708)	-9.3%
6411 DELINQUENT REAL ESTATE TAXES	2,381,709	2,389,522	2,100,000	2,100,000	2,100,000	-	0.0%
6452 DELINQUENT PC/OCCUPATION TAXES	-	-	-	-	-	-	0.0%
6510 INTEREST INCOME	29,503	332,156	15,000	377,990	150,000	(227,990)	-60.3%
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	-	-	-	-	0.0%
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	117,370	102,500	(14,870)	-12.7%
6920 DONATIONS FROM PRIVATE SOURCES	64,519	41,351	2,500	2,000	2,500	500	25.0%
6942 TUITION (SUMMER SCHOOL)	18,825	27,374	1,045,000	25,000	25,000	-	0.0%
6943 TUITION ADULT EVENING SCHOOL	-	-	-	-	-	-	0.0%
6944 RECEIPTS FROM OTHER LEA's	1,128,254	1,198,736	-	191,434	-	(191,434)	-100.0%
6991 REFUND OF PRIOR YRS EXP	666,439	254,942	-	730,962	-	(730,962)	-100.0%
6992 ENERGY INCENTIVES	440,338	15,769	-	-	-	-	0.0%
6999 OTHER REVENUE	198,940	279,989	170,826	140,767	170,826	30,059	21.4%
TOTALS	\$ 35,695,420	\$ 39,431,033	\$ 34,752,238	\$ 37,360,416	\$ 36,899,838	\$ (460,578)	-1.2%

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

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	Variance over Projections	
						Dollars	Percentage
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	-	-	-	-	-	-	0.0%
7160 TUITION FOR ORPHANS	934,614	427,816	-	430,000	400,000	(30,000)	-7.0%
7170 READY TO LEARN GRANT	-	-	-	-	4,148,137	4,148,137	100.0%
7220 VOCATIONAL EDUCATION	-	483	-	-	-	-	0.0%
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	1,269,571	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	-	-	-	-	-	0.0%
7810 SOCIAL SECURITY	4,350,607	4,074,201	4,828,682	4,775,547	4,929,766	154,219	3.2%
7820 RETIREMENT	6,300,398	8,163,352	11,775,998	11,396,100	15,254,932	3,858,832	33.9%
TOTALS	\$ 145,804,832	\$ 153,007,824	\$ 156,296,371	\$ 158,719,076	\$ 162,980,493	\$ 4,261,417	2.7%

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

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	Variance over Projections	
						Dollars	Percentage
FEDERAL REVENUES:							
8310 PAYMENTS FOR FEDERAL IMPACT	\$ 41,578	\$ 35,131	\$ -	\$ -	\$ -	\$ -	0.0%
8390 DIRECT GRANTS-IN-AID	75,252	76,266	74,000	74,000	-	(74,000)	-100.0%
8514 TITLE I	12,622,434	11,607,137	17,989,103	11,621,665	17,996,516	6,374,851	54.9%
8515 TITLE II	2,072,548	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	481,399	697,689	500,000	582,980	500,000	(82,980)	-14.2%
8703 ARRA - TITLE I, PART A & B	1,010,147	-	-	-	-	-	0.0%
8704 ARRA - TITLE I, SCHOOL IMPROVEMENT	62,393	-	-	437,932	-	(437,932)	-100.0%
8810 ACCESS	2,051,224	597,116	(800,000)	-	-	-	0.0%
8820 MEDICAL ASSISTANCE	282,776	217,305	1,900,000	55,000	250,000	195,000	354.5%
TOTALS	\$ 19,474,426	\$ 16,255,430	\$ 21,768,455	\$ 15,115,173	\$ 20,851,868	\$ 5,736,695	38.0%
TOTAL OPERATING REVENUES	\$200,974,678	\$208,694,287	\$212,817,064	\$211,194,665	\$220,732,199	\$9,537,534	4.5%
OTHER FINANCING SOURCES:							
9300 FUND TRANSFERS	\$ 3,500,000	\$ 5,156,292	\$ 1,700,000	\$ 5,700,000	\$ 4,000,000	\$ (1,700,000)	-29.8%
9360 INTERNAL SERVICE FUND TRANSFERS	770,000	-	790,000	790,000	\$1,085,000	\$295,000	37.3%
9400 SALE OF ASSETS	4,700	-	-	-	-	-	0.0%
9500 REFUNDS - PRIOR YRS EXPENSES	-	-	-	-	-	-	0.0%
9990 INSURANCE RECOVERIES	13,170	2,662	-	13,975	-	(13,975)	-100.0%
TOTALS	\$ 4,287,870	\$ 5,158,954	\$ 2,490,000	\$ 6,503,975	\$5,085,000	(\$1,418,975)	-21.8%
TOTAL REVENUES	\$205,262,548	\$213,853,241	\$215,307,064	\$217,698,640	\$225,817,199	\$8,118,559	3.7%

READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE OVER PROJECTIONS	
						DOLLARS	PERCENTAGE
1000 INSTRUCTION							
1100 REGULAR PROGRAMS							
100 SALARIES	\$ 52,270,936	\$ 49,677,577	\$ 45,933,574	\$ 47,310,839	\$ 48,409,009	\$ 1,098,170	2.3%
200 BENEFITS	21,909,042	22,763,697	22,906,147	23,429,659	26,985,380	3,555,721	15.2%
300 PROF. SERVICES	2,736,883	2,743,651	5,549,500	4,831,287	6,427,055	1,595,768	33.0%
400 PROPERTY SERVICES	21,923	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	9,407,887	(279,665)	-2.9%
600 SUPPLIES	1,812,463	1,362,280	2,592,128	1,550,064	1,358,631	(191,433)	-12.4%
700 PROPERTY	155,838	348,440	250,198	172,504	205,898	33,394	19.4%
800 OTHER OBJECTS	116	-	650	-	650	650	100.0%
TOTALS	\$ 83,764,041	\$ 82,551,295	\$ 87,019,501	\$ 86,992,283	\$ 92,813,448	\$ 5,821,165	6.7%
1200 SPECIAL EDUCATION							
100 SALARIES	\$ 14,978,398	\$ 13,602,278	\$ 13,211,557	\$ 13,219,281	\$ 13,822,078	\$ 602,797	4.6%
200 BENEFITS	6,971,168	6,779,950	8,471,298	7,958,604	9,180,922	1,222,318	15.4%
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	60,832	52,979	674.6%
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	\$ 34,801,478	\$ 1,644,688	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 OVER PROJECTIONS	
						DOLLARS	PERCENTAGE
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	68,815	(11,279)	-14.1%
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	53,812	28,942	23,124	23,124	23,124	-	0.0%
700 PROPERTY	18,897	-	-	-	-	-	0.0%
800 OTHER OBJECTS	-	-	-	-	-	-	0.0%
TOTALS	\$ 2,781,592	\$ 3,283,704	\$ 818,050	\$ 1,043,331	\$ 951,970	\$ (91,361)	-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 OVER PROJECTIONS	
						DOLLARS	PERCENTAGE
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	686,986	96,963	16.4%
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	\$ 1,755,149	\$ 175,162	11.1%
TOTAL INSTRUCTION	\$ 124,131,721	\$ 124,771,180	\$ 126,774,091	\$ 128,444,300	\$ 136,043,419	\$ 7,599,119	5.9%

READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE OVER PROJECTIONS	
						DOLLARS	PERCENTAGE
2000 SUPPORT SERVICES							
2100 PUPIL PERSONNEL SERVICES							
100 SALARIES	\$ 5,249,997	\$ 4,390,082	\$ 4,230,766	\$ 4,481,438	\$ 4,556,553	\$ 75,115	1.7%
200 BENEFITS	1,786,739	1,687,446	2,150,027	2,057,446	2,369,563	312,117	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	56,950	54,247	2006.9%
600 SUPPLIES	40,527	9,452	11,150	3,415	10,405	6,990	204.7%
700 PROPERTY	1,771	2,240	-	-	-	-	0.0%
800 OTHER OBJECTS	265	-	-	-	-	-	0.0%
	\$ 7,224,517	\$ 6,179,723	\$ 6,776,538	\$ 6,671,281	\$ 7,309,266	\$ 637,985	9.6%
2200 INSTRUCTIONAL SUPPORT							
100 SALARIES	\$ 4,670,614	\$ 2,706,836	\$ 2,774,470	\$ 1,522,375	\$ 2,088,861	\$ 566,486	37.2%
200 BENEFITS	1,911,391	1,100,900	1,357,323	951,496	1,228,024	276,528	29.1%
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.	18,905	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	0.0%
800 OTHER OBJECTS	985	1,107	1,439	1,335	1,428	93	7.0%
TOTALS	\$ 7,291,397	\$ 4,039,869	\$ 5,171,045	\$ 3,035,007	\$ 4,347,051	\$ 1,312,044	43.2%

READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE OVER PROJECTIONS	
						DOLLARS	PERCENTAGE
2300 ADMINISTRATION							
100 SALARIES	\$ 7,355,348	\$ 6,698,095	\$ 5,903,556	\$ 5,216,282	\$ 5,840,096	\$ 623,814	12.0%
200 BENEFITS	10,705,679	10,736,872	8,235,336	7,714,427	9,059,815	1,345,388	17.4%
300 PROF. SERVICES	1,948,954	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.	147,728	844,836	112,002	241,320	273,388	32,068	13.3%
600 SUPPLIES	119,876	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	\$ 20,654,734	\$ 19,191,112	\$ 15,183,431	\$ 14,026,000	\$ 16,094,372	\$ 2,068,372	14.7%
2400 PUPIL HEALTH SERVICES							
100 SALARIES	\$ 2,015,702	\$ 1,672,915	\$ 1,454,233	\$ 1,530,620	\$ 1,500,654	\$ (29,966)	-2.0%
200 BENEFITS	842,444	785,130	779,568	726,484	818,873	92,389	12.7%
300 PROF. SERVICES	595,800	866,725	11,420	378,113	511,420	133,307	35.3%
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	\$ 3,514,621	\$ 3,361,643	\$ 2,299,063	\$ 2,693,962	\$ 2,884,789	\$ 190,827	7.1%

READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE OVER PROJECTIONS	
						DOLLARS	PERCENTAGE
2500 BUSINESS OFFICE							
100 SALARIES	\$ 849,169	\$ 836,810	\$ 720,766	\$ 664,654	\$ 751,138	\$ 86,484	13.0%
200 BENEFITS	393,046	429,470	398,087	338,668	411,045	72,377	21.4%
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	114,413	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	\$ 1,613,128	\$ 1,520,748	\$ 1,509,278	\$ 1,380,921	\$ 1,552,738	\$ 171,817	12.4%
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	5,240,511	726,387	16.1%
300 PROF. SERVICES	500,388	139,155	296,523	104,037	295,023	190,986	183.6%
400 PROPERTY SERVICES	4,059,555	2,871,632	4,915,486	3,383,209	4,237,736	854,527	25.3%
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	2,454,871	360,927	17.2%
700 PROPERTY	266,978	221,820	380,057	328,018	345,000	16,982	5.2%
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	\$ 20,435,047	\$ 2,727,035	15.4%

READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE OVER PROJECTIONS	
						DOLLARS	PERCENTAGE
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	54,299	6,608	13.9%
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	\$ 5,554,510	\$ (407,893)	-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	732,282	126,833	20.9%
300 PROF. SERVICES	135,306	223,790	636,335	260,989	1,751,335	1,490,346	571.0%
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	\$ 5,803,481	\$ 1,981,506	51.8%
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	78,222	12,989	19.9%
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	\$ 268,078	\$ 28,235	11.8%
TOTAL-SUPPORT SERVICES	\$ 69,177,249	\$ 58,028,031	\$ 60,975,049	\$ 55,539,404	\$ 64,249,332	\$ 8,709,928	15.7%

READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE OVER PROJECTIONS	
						DOLLARS	PERCENTAGE
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	240,230	197,546	318,790	216,631	250,554	33,923	15.7%
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	158,296	16,150	11.4%
700 PROPERTY	14,071	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	\$ 1,812,250	\$ 1,543,416	\$ 2,024,173	\$ 1,426,415	\$ 1,632,540	\$ 206,125	14.5%
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	426,297	63,616	17.5%
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	145,065	30,001	26.1%
700 PROPERTY	-	-	-	-	-	-	0.0%
TOTALS	\$ 1,146,466	\$ 960,440	\$ 1,014,170	\$ 970,410	\$ 1,138,168	\$ 167,758	17.3%
TOTAL NON-INST. SERVICES	\$ 2,958,716	\$ 2,503,856	\$ 3,038,343	\$ 2,396,825	\$ 2,770,708	\$ 373,883	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 OVER PROJECTIONS	
						DOLLARS	PERCENTAGE
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%
TOTAL FACILITIES ACQUISITION	\$ 919,087	\$ -	\$ -	\$ -	\$ -	-	0.0%
5000 OTHER FINANCING USES							
5100 DEBT SERVICE							
700 PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
800 OTHER OBJECTS	10,814,215	10,833,293	14,069,580	14,251,022	12,867,912	(1,383,110)	-9.7%
900 OTHER FIN. USES	12,585,000	12,990,000	10,450,000	10,450,000	10,895,000	445,000	4.3%
TOTAL DEBT SERVICE	\$ 23,399,215	\$ 23,823,293	\$ 24,519,580	\$ 24,701,022	\$ 23,762,912	\$ (938,110)	-3.8%
5200 FUND TRANSFERS							
900 OTHER OBJECTS	\$ -	\$ 1,229	\$ -	\$ -	\$ -	-	0.0%
TOTAL OTHER USES	\$ 23,399,215	\$ 23,824,522	\$ 24,519,580	\$ 24,701,022	\$ 23,762,912	\$ (938,110)	-3.8%
5900 BUDGETARY RESERVE							
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
200 BENEFITS	-	-	-	-	-	-	0.0%
800 OTHER FIN. USES	-	-	-	-	-	-	0.0%
TOTAL BUDGETARY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
TOTAL ACTUALS/BUDGET	\$ 220,585,988	\$ 209,127,589	\$ 215,307,064	\$ 211,081,551	\$ 226,826,371	\$ 15,744,820	7.5%

READING SCHOOL DISTRICT
EXPENDITURE HISTORY AND PROPOSED BUDGET

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2013-14 PROJECTIONS	2014-15 BUDGET	VARIANCE OVER PROJECTIONS	
						DOLLARS	PERCENTAGE
EXPENDITURES BY OBJECT AREA							
100 SALARIES	\$ 100,394,338	\$ 90,430,798	\$ 85,779,804	\$ 84,673,510	\$ 88,398,722	\$ 3,725,212	4.4%
200 BENEFITS	50,446,807	49,110,883	50,703,208	49,694,674	57,634,178	7,939,504	16.0%
300 PROF. SERVICES	9,647,769	9,571,891	12,710,859	11,519,074	15,642,253	4,123,179	35.8%
400 PROPERTY SERVICES	5,372,144	3,272,761	5,374,413	3,768,272	4,695,949	927,677	24.6%
500 OTHER PURCH. SVCS	24,777,906	27,618,448	27,940,889	30,668,468	29,704,118	(964,350)	-3.1%
600 SUPPLIES	5,698,616	4,527,003	7,207,357	5,236,842	5,994,059	757,217	14.5%
700 PROPERTY	761,078	663,628	774,760	533,472	698,097	164,625	30.9%
800 OTHER OBJECTS	10,902,330	10,940,948	14,365,775	14,537,239	13,163,995	(1,373,244)	-9.4%
900 OTHER FIN USES	12,585,000	12,991,229	10,450,000	10,450,000	10,895,000	445,000	4.3%
TOTAL	\$ 220,585,988	\$ 209,127,589	\$ 215,307,064	\$ 211,081,551	\$ 226,826,371	\$ 15,744,820	7.5%