

READING

SCHOOL DISTRICT

2017-2018 GENERAL FUND BUDGET



FINAL

June 28, 2017



**READING SCHOOL DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES**

Description	Actual	Actual	Actual	Budget	Budget	Variance over Prior Budget	
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Dollars	Percentage
Local Revenue	\$ 39,348,120	\$ 41,147,315	\$ 42,223,133	\$ 41,074,031	\$ 44,221,556	\$ 3,147,525	7.7%
State Revenue	158,866,538	162,512,474	168,901,982	175,625,377	190,710,299	15,084,922	8.6%
Federal Revenue	15,729,160	21,130,981	16,365,771	18,793,736	18,793,736	-	0.0%
Other Sources	14,368	36,919	31,702	1,550,000	1,550,000	-	0.0%
Fund Balance Utilization	-	-	-	1,534,349	3,822,399	2,288,050	149.1%
Fund Balance - Assigned	-	-	-	-	2,670,000	2,670,000	0.0%
Total State/Federal Revenue	\$213,958,186	\$224,827,689	\$227,522,588	\$238,577,493	\$ 261,767,990	\$ 23,190,497	10.2%
Instruction	\$124,583,161	\$131,864,085	\$136,550,183	\$147,133,182	\$158,150,222	\$ 11,017,040	7.5%
Instructional Support Services	57,045,857	59,549,157	64,117,805	71,083,002	74,907,655	3,824,652	5.4%
Non-Instructional Services	2,671,082	2,879,569	2,914,425	3,341,815	3,123,141	(218,675)	-6.5%
Debt Service	19,001,615	19,611,704	14,212,496	17,019,494	25,586,973	8,567,479	50.3%
Other Financial Uses	-	45,000	-	-	-	-	0.0%
Budgetary Reserve	-	-	-	-	-	-	0.0%
Total Expenditures	203,301,715	213,949,515	217,794,911	238,577,493	261,767,990	23,190,497	9.7%
Expenditure - Revenue Variance	10,656,471	10,878,174	9,727,677	(0)	(0)	(0)	
Unassigned Fund Balance July 1	7,106,964	7,106,964	9,985,138	19,712,816	19,712,815		
Unassigned Fund Balance June 30	17,763,435	17,985,138	19,712,816	19,712,815	15,890,416		
Assigned Fund Balance June 30	9,000,000	19,000,000	27,000,000	27,000,000	24,330,000		
Total Fund Balance	\$ 26,763,435	\$ 36,985,138	\$ 46,712,816	\$ 46,712,815	\$ 40,220,416		

READING SCHOOL DISTRICT
REVENUE DETAIL

	2013-14 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	Variance over PY Budget	
						Dollars	Percentage
LOCAL REVENUES:							
6111 REAL ESTATE TAX	\$ 17,720,601	\$ 18,760,281	\$ 18,488,485	\$ 19,070,410	\$ 19,263,765	\$ 193,355	1.0%
6112 INTERIM REAL ESTATE TAX	-	289	-	-	-	-	#DIV/0!
6113 PUBLIC UTILITY TAX (PURTA)	37,572	42,703	40,072	40,072	40,072	-	0.0%
6114 PAYMENT IN LIEU OF TAX	122,997	133,282	107,656	123,000	134,000	11,000	8.9%
6120 PER CAPITA TAX, SECTION 679	155,621	140,069	114,912	145,000	100,000	(45,000)	-31.0%
6131 EARNED INCOME TAX - ACT 1	8,157,384	8,731,032	9,243,177	8,700,000	9,800,000	1,100,000	12.6%
6143 LST/OPT TAXES	115,582	138,710	86,459	145,000	100,000	(45,000)	-31.0%
6145 BUSINESS PRIVELDGE TAX	1,190,314	1,327,332	1,126,249	1,150,000	1,075,500	(74,500)	-6.5%
6151 EARNED INCOME TAX, ACT 511	4,078,692	4,365,516	4,621,588	4,300,000	4,900,000	600,000	14.0%
6153 REAL ESTATE TRANSFER TAX	389,750	419,136	518,090	430,599	500,000	69,401	16.1%
6411 DELINQUENT REAL ESTATE TAXES	2,478,142	2,359,552	2,616,299	2,473,646	2,600,000	126,354	5.1%
6420 DELINQUENT PER CAPITA	-	-	182	143	143	-	0.0%
6443 DELINQUENT EARNED INCOME TAX	-	-	38,859	38,569	38,569	-	0.0%
6452 DELINQUENT PC/OCCUPATION TAXES	-	-	122,296	85,314	85,314	-	0.0%
6510 INTEREST INCOME	381,414	454,335	917,102	283,925	283,925	-	0.0%
6630 ATHLETICS SPECIAL FUNCTION	-	-	2,720	-	-	-	#DIV/0!
6700 REVENUE FROM DISTRICT ACTIVITIES	107,913	140,602	153,665	153,276	153,276	-	0.0%
6829 STATE REV - OTHER INTER SOURCES	82,229	83,400	83,073	-	-	-	#DIV/0!
6832 IDEA	2,664,825	2,794,280	2,748,337	2,929,000	2,875,000	(54,000)	-1.8%
6831 FED REV FROM OTHER PUBLIC SCHOOLS	117,405	220,715	126,858	129,000	129,000	-	0.0%
6910 FACILITIES RENTAL	133,651	109,099	148,280	137,339	137,339	-	0.0%
6920 DONATIONS FROM PRIVATE SOURCES	28,583	34,467	43,825	17,653	517,653	500,000	2832.4%
6942 TUITION (SUMMER SCHOOL)	24,926	42,810	42,967	25,000	25,000	-	0.0%
6943 TUITION ADULT EVENING SCHOOL	-	-	-	-	-	-	#DIV/0!
6944 RECEIPTS FROM OTHER LEA's	68,699	(42,055)	-	-	-	-	#DIV/0!
6990 MISCELLANEOUS REVENUE	-	-	178,300	-	-	-	#DIV/0!
6991 REFUND OF PRIOR YRS EXP	842,282	569,767	583,899	400,000	500,000	100,000	25.0%
6992 ENERGY INCENTIVES	15,768	23,423	43,524	23,000	713,000	690,000	3000.0%
6999 OTHER REVENUE	433,770	298,570	26,259	274,085	250,000	(24,085)	-8.8%
TOTALS	\$ 39,348,120	\$ 41,147,315	\$ 42,223,133	\$ 41,074,031	\$ 44,221,556	\$ 3,147,525	7.7%

READING SCHOOL DISTRICT
REVENUE DETAIL

	2013-14 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	Variance over PY Budget Dollars	Percentage
STATE REVENUES:							
7110 BASIC SUBSIDY	\$ 117,770,764	\$ 117,638,248	\$ 123,455,344	\$ 125,256,237	\$ 135,241,301	\$ 9,985,064	8.0%
7140 CYBER/CHARTER SCHOOLS	-	-	-	-	-	-	#DIV/0!
7160 TUITION FOR ORPHANS	399,745	206,202	287,203	206,000	206,000	-	0.0%
7220 VOCATIONAL EDUCATION	-	94	-	-	-	-	#DIV/0!
7271 SPECIAL EDUCATION	9,650,895	9,664,890	10,032,383	10,324,508	10,722,599	398,091	3.9%
7280 ADULT LITERACY	169,525	182,543	187,755	147,791	147,791	-	0.0%
7290 OTHER PROGAM SUBSIDIES	-	-	104,000	-	-	-	#DIV/0!
7310 TRANSPORTATION - PUBLIC	1,437,988	1,475,123	1,256,223	1,247,316	1,139,548	(107,768)	-8.6%
7311 TRANSPORTATION - NON-PUBLIC	-	-	366,520	366,520	334,853	(31,667)	-8.6%
7320 RENTAL PAYMENTS	7,228,099	5,465,359	2,112,768	3,192,967	6,245,351	3,052,384	95.6%
7330 HEALTH SERVICES	363,345	353,263	357,754	350,000	359,410	9,410	2.7%
7340 PROPERTY TAX RELIEF	3,671,027	3,671,036	3,677,113	3,680,303	3,675,727	(4,576)	-0.1%
7360 SAFE SCHOOLS GRANTS	-	-	24,760	24,760	-	(24,760)	-100.0%
7501 ACCOUNTABILITY BLOCK GRANT	1,912,874	-	-	-	-	-	#DIV/0!
7502 DUAL ENROLLMENT GRANTS	-	-	-	-	-	-	#DIV/0!
7505 READY TO LEARN GRANT	-	3,774,126	4,785,693	4,785,693	4,785,693	-	0.0%
7599 OTHER GRANTS	-	-	5,600	-	-	-	#DIV/0!
7810 SOCIAL SECURITY (75.1% of Exp)	4,800,921	4,658,157	4,490,696	4,912,059	5,131,853	219,794	4.5%
7820 RETIREMENT (84.7% of Exp)	11,461,355	15,423,433	17,758,170	21,131,223	22,720,172	1,588,949	7.5%
TOTALS	\$ 158,866,538	\$ 162,512,474	\$ 168,901,982	\$ 175,625,377	\$ 190,710,299	\$ 15,084,922	8.6%

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REVENUE DETAIL

	2013-14 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	Variance over PY Budget	
						Dollars	Percentage
FEDERAL REVENUES:							
8310 PAYMENTS FOR FEDERAL IMPACT	\$ 24,794	\$ 34,636	\$ 37,383	\$ 43,154	\$ 43,154	-	0.0%
8390 DIRECT GRANTS-IN-AID	136,758	166,688	141,410	126,256	126,256	-	0.0%
8514 TITLE I	12,480,128	16,597,000	12,706,671	15,247,394	15,247,394	-	0.0%
8515 TITLE II	1,390,806	1,227,105	1,243,113	1,197,783	1,197,783	-	0.0%
8516 TITLE III	909,761	783,422	799,063	969,149	969,149	-	0.0%
8517 TITLE IV	425,697	390,458	350,293	400,000	400,000	-	0.0%
8810 ACCESS	120,000	1,771,154	952,606	650,000	650,000	-	0.0%
8820 MEDICAL ASSISTANCE	241,216	160,518	135,232	160,000	160,000	-	0.0%
TOTALS	\$ 15,729,160	\$ 21,130,981	\$ 16,365,771	\$ 18,793,736	\$ 18,793,736	\$ 1,737,477	9.2%
TOTAL OPERATING REVENUES	\$213,943,818	\$224,790,770	\$227,490,886	\$235,493,144	\$253,725,591	\$ 18,232,447	7.7%
OTHER FINANCING SOURCES:							
9300 FUND TRANSFERS	\$ -	\$ -		\$ -	\$ -	-	#DIV/0!
9330 CAPITAL PROJECT FUND TRANSFERS					-	-	#DIV/0!
9351 FOOD SERVICE FUND TRANSFERS	-	-		1,550,000	1,550,000	-	0.0%
9400 SALE OF ASSETS	399	319		-	-	-	#DIV/0!
9500 REFUNDS - PRIOR YRS EXPENSES	13,969	-		-	-	-	#DIV/0!
9990 INSURANCE RECOVERIES	-	36,600	31,702	-	-	-	#DIV/0!
TOTALS	\$ 14,368	\$ 36,919	\$31,702	\$1,550,000	\$1,550,000	-	0.0%
TOTAL REVENUES	\$213,958,186	\$224,827,689	\$227,522,588	\$237,043,144	\$255,275,591	\$18,232,447	7.7%

**READING SCHOOL DISTRICT
EXPENDITURES BY FUNCTION AND ACCOUNT**

	2013-14		2014-2015		2015-2016		2016-2017		2017-2018		VARIANCE OVER PY BUDGET		
	ACTUAL		ACTUAL		ACTUAL		BUDGET		BUDGET		DOLLARS	PERCENTAGE	
1000 INSTRUCTION													
1100 REGULAR PROGRAMS													
100 SALARIES	\$	47,206,452	\$	45,573,290	\$	46,542,374	\$	47,435,337	\$	53,031,192	\$	5,595,856	11.8%
200 BENEFITS		23,807,115		26,346,553		29,798,446		32,628,557		35,867,204		3,238,647	9.9%
300 PROF. SERVICES		2,618,939		3,635,022		2,077,979		3,246,670		3,162,798		(83,872)	-2.6%
400 PROPERTY SERVICES		22,189		23,217		26,034		20,208		40,948		20,740	102.6%
500 OTHER PURCH.SVCS.		6,946,677		6,521,375		7,400,499		6,502,692		6,642,235		139,543	2.1%
600 SUPPLIES		1,583,247		4,958,951		2,614,057		6,215,308		5,911,419		(303,888)	-4.9%
700 PROPERTY		326,567		275,787		57,221		262,322		248,388		(13,933)	-5.3%
800 OTHER OBJECTS		-		155		-		672		682		10	1.5%
TOTALS	\$	82,511,186	\$	87,334,350	\$	88,516,611	\$	96,311,764	\$	104,904,866	\$	8,593,102	8.9%
1200 SPECIAL EDUCATION													
100 SALARIES	\$	13,388,963	\$	12,695,699	\$	12,491,264	\$	14,088,814	\$	14,067,314	\$	(21,500)	-0.2%
200 BENEFITS		7,705,903		8,457,897		9,149,043		10,898,114		11,238,802		340,688	3.1%
300 PROF. SERVICES		4,093,918		4,852,986		3,140,508		3,431,750		4,773,778		1,342,028	39.1%
400 PROPERTY SERVICES		-		-		-		-		-		-	#DIV/0!
500 OTHER PURCH.SVCS.		8,420,938		9,607,753		11,949,814		11,193,500		11,541,895		348,395	3.1%
600 SUPPLIES		10,043		53,747		155,536		114,054		153,908		39,854	34.9%
700 PROPERTY		1,736		-		12,047		11,515		21,667		10,152	88.2%
800 OTHER OBJECTS		-		-		-		-		-		-	#DIV/0!
TOTALS	\$	33,621,500	\$	35,668,082	\$	36,898,212	\$	39,737,747	\$	41,797,365	\$	2,059,617	5.2%
1300 VOCATIONAL EDUCATION													
100 SALARIES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
200 BENEFITS		-		-		-		-		-		-	#DIV/0!
300 PROF. SERVICES		-		-		-		-		-		-	#DIV/0!
400 PROPERTY SERVICES		-		-		-		-		-		-	#DIV/0!
500 OTHER PURCH.SVCS.		5,117,022		5,155,379		5,412,873		5,206,250		5,030,100		(176,150)	-3.4%
600 SUPPLIES		-		-		-		-		-		-	#DIV/0!
700 PROPERTY		-		-		-		-		-		-	#DIV/0!
800 OTHER OBJECTS		-		-		-		-		-		-	#DIV/0!
TOTALS	\$	5,117,022	\$	5,155,379	\$	5,412,873	\$	5,206,250	\$	5,030,100	\$	(176,150)	-3.4%

**READING SCHOOL DISTRICT
EXPENDITURES BY FUNCTION AND ACCOUNT**

	2013-14		2014-2015		2015-2016		2016-2017		2017-2018		VARIANCE OVER PY BUDGET		
	ACTUAL		ACTUAL		ACTUAL		BUDGET		BUDGET		DOLLARS	PERCENTAGE	
1400 OTHER INST. PROGRAMS													
100 SALARIES	\$	231,758	\$	238,132	\$	249,567	\$	103,226	\$	109,275	\$	6,049	5.9%
200 BENEFITS		73,214		89,241		105,566		57,127		61,191		4,064	7.1%
300 PROF. SERVICES		486,279		441,958		2,436,750		2,548,762		2,585,737		36,975	1.5%
400 OTH PURCHASED SER		-		-		-		-		-		-	#DIV/0!
500 OTHER PURCH.SVCS.		330,833		341,797		353,364		205,800		208,867		3,068	1.5%
600 SUPPLIES		20,990		11,736		5,192		18,382		18,382		0	0.0%
700 PROPERTY		-		-		-		-		-		-	#DIV/0!
800 OTHER OBJECTS		-		-		-		-		-		-	#DIV/0!
TOTALS	\$	1,143,075	\$	1,122,864	\$	3,150,439	\$	2,933,297	\$	2,983,452	\$	50,155	1.7%
1500 NONPUBLIC SCHOOL PROGRAMS													
100 SALARIES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
200 BENEFITS		-		-		-		-		-		-	#DIV/0!
300 PROF. SERVICES		434,148		446,304		310,966		430,766		430,766		-	0.0%
400 OTH PURCHASED SER		-		-		-		-		-		-	#DIV/0!
500 OTHER PURCH.SVCS.		-		-		-		-		-		-	#DIV/0!
600 SUPPLIES		-		75		-		-		-		-	#DIV/0!
700 PROPERTY		-		-		-		-		-		-	#DIV/0!
800 OTHER OBJECTS		-		-		-		-		-		-	#DIV/0!
TOTALS	\$	434,148	\$	446,379	\$	310,966	\$	430,766	\$	430,766	\$	-	0.0%
1600 ADULT EVENING SCHOOL													
100 SALARIES	\$	98,269	\$	112,396	\$	115,053	\$	124,395	\$	436,493	\$	312,098	250.9%
200 BENEFITS		24,815		33,872		39,817		97,707		184,496		86,789	88.8%
300 PROF. SERVICES		36		15		145		-		750		750	#DIV/0!
400 OTH PURCHASED SER		7,000		7,000		7,000		7,105		7,000		(105)	-1.5%
500 OTHER PURCH.SVCS.		1,054		459		940		782		250		(532)	-68.0%
600 SUPPLIES		12,000		10,160		7,573		7,774		2,100		(5,674)	-73.0%
700 PROPERTY		-		-		-		-		-		-	#DIV/0!
800 OTHER OBJECTS		-		-		-		-		-		-	#DIV/0!
TOTALS	\$	143,174	\$	163,902	\$	170,527	\$	237,763	\$	631,089	\$	393,326	165.4%

**READING SCHOOL DISTRICT
EXPENDITURES BY FUNCTION AND ACCOUNT**

	2013-14		2014-2015		2015-2016		2016-2017		2017-2018		VARIANCE OVER PY BUDGET		
	ACTUAL		ACTUAL		ACTUAL		BUDGET		BUDGET		DOLLARS	PERCENTAGE	
1800 PRE-KINDERGARTEN													
100 SALARIES	\$	1,016,566	\$	1,133,018	\$	1,171,573	\$	1,211,095	\$	1,279,406	\$	68,311	5.6%
200 BENEFITS		596,490		789,999		918,983		927,723		956,401		28,678	3.1%
300 PROF. SERVICES		-		-		-		-		-		-	#DIV/0!
400 OTH PURCHASED SER		-		-		-		-		-		-	#DIV/0!
500 OTHER PURCH.SVCS.		-		-		-		-		-		-	#DIV/0!
600 SUPPLIES		-		50,111		-		136,778		136,778		(0)	0.0%
700 PROPERTY		-		-		-		-		-		-	#DIV/0!
800 OTHER OBJECTS		-		-		-		-		-		-	#DIV/0!
TOTALS	\$	1,613,056	\$	1,973,128	\$	2,090,556	\$	2,275,596	\$	2,372,585	\$	96,989	4.3%
TOTAL INSTRUCTION	\$	124,583,161	\$	131,864,085	\$	136,550,183	\$	147,133,182	\$	158,150,222	\$	11,017,040	7.5%
2000 SUPPORT SERVICES													
2100 PUPIL PERSONNEL SERVICES													
100 SALARIES	\$	4,480,346	\$	4,450,136	\$	4,589,685	\$	4,630,040	\$	5,067,251	\$	437,210	9.4%
200 BENEFITS		2,012,895		2,317,285		2,668,323		2,999,951		3,318,074		318,123	10.6%
300 PROF. SERVICES		96,806		92,134		140,256		158,997		156,338		(2,659)	-1.7%
400 PROPERTY SERVICES		-		-		-		-		-		-	#DIV/0!
500 OTHER PURCH.SVCS.		3,199		3,285		4,568		7,500		8,813		1,313	17.5%
600 SUPPLIES		12,054		8,346		92,897		3,313		40,162		36,849	1112.3%
700 PROPERTY		-		-		-		-		-		-	#DIV/0!
800 OTHER OBJECTS		-		-		6,330		6,500		6,598		97	1.5%
TOTALS	\$	6,605,300	\$	6,871,187	\$	7,502,059	\$	7,806,302	\$	8,597,235	\$	790,933	10.1%
2200 INSTRUCTIONAL SUPPORT													
100 SALARIES	\$	1,608,023	\$	1,653,380	\$	1,903,622	\$	2,318,376	\$	1,780,148	\$	(538,228)	-23.2%
200 BENEFITS		910,883		1,080,402		1,275,138		1,691,441		1,463,518		(227,923)	-13.5%
300 PROF. SERVICES		48,193		96,610		953,470		90,087		360,632		270,545	300.3%
400 PROPERTY SERVICES		4,061		9,585		1,211		25,777		22,762		(3,015)	-11.7%
500 OTHER PURCH.SVCS.		9,140		20,457		26,121		88,273		77,329		(10,943)	-12.4%
600 SUPPLIES		244,817		683,390		509,293		1,254,938		1,274,826		19,888	1.6%
700 PROPERTY		-		10,353		-		4,900		4,045		(855)	-17.4%
800 OTHER OBJECTS		1,224		1,254		1,085		2,600		1,402		(1,199)	-46.1%
TOTALS	\$	2,826,341	\$	3,555,431	\$	4,669,939	\$	5,476,391	\$	4,984,662	\$	(491,729)	-9.0%

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EXPENDITURES BY FUNCTION AND ACCOUNT**

	2013-14		2014-2015		2015-2016		2016-2017		2017-2018		VARIANCE OVER PY BUDGET		
	ACTUAL		ACTUAL		ACTUAL		BUDGET		BUDGET		DOLLARS	PERCENTAGE	
2300 ADMINISTRATION													
100 SALARIES	\$	5,260,528	\$	5,532,961	\$	5,867,433	\$	6,468,140	\$	6,777,329	\$	309,189	4.8%
200 BENEFITS		9,019,922		9,852,852		11,035,196		11,505,609		11,786,807		281,198	2.4%
300 PROF. SERVICES		740,604		723,455		1,464,736		555,226		571,531		16,305	2.9%
400 PROPERTY SERVICES		225,291		222,243		209,053		231,400		234,850		3,450	1.5%
500 OTHER PURCH.SVCS.		264,198		182,561		260,353		262,485		269,623		7,137	2.7%
600 SUPPLIES		72,180		98,608		30,059		91,715		93,429		1,714	1.9%
700 PROPERTY		100		708		-		6,915		2,500		(4,415)	-63.8%
800 OTHER OBJECTS		349,095		23,497		96,956		272,000		275,502		3,502	1.3%
TOTALS	\$	15,931,917	\$	16,636,884	\$	18,963,786	\$	19,393,490	\$	20,011,571	\$	618,081	3.2%
2400 PUPIL HEALTH SERVICES													
100 SALARIES	\$	1,479,526	\$	1,438,326	\$	1,459,175	\$	1,456,117	\$	1,600,196	\$	144,079	9.9%
200 BENEFITS		756,831		846,959		978,940		957,424		1,027,884		70,460	7.4%
300 PROF. SERVICES		772,066		630,007		699,656		665,900		697,775		31,875	4.8%
400 PROPERTY SERVICES		-		-		-		-		-		-	#DIV/0!
500 OTHER PURCH.SVCS.		2,094		1,507		2,653		3,505		4,225		720	20.5%
600 SUPPLIES		40,942		31,385		26,957		34,200		28,000		(6,200)	-18.1%
700 PROPERTY		-		18,423		-		15,000		-		(15,000)	-100.0%
800 OTHER OBJECTS		-		49		20		100		-		(100)	-100.0%
TOTALS	\$	3,051,460	\$	2,966,656	\$	3,167,400	\$	3,132,246	\$	3,358,080	\$	225,834	7.2%
2500 BUSINESS OFFICE													
100 SALARIES	\$	612,170	\$	642,476	\$	689,737	\$	778,692	\$	806,544	\$	27,852	3.6%
200 BENEFITS		445,816		626,245		473,461		514,542		535,889		21,347	4.1%
300 PROF. SERVICES		164,075		229,396		84,478		150,850		148,500		(2,350)	-1.6%
400 PROPERTY SERVICES		26,622		30,782		31,518		31,500		30,000		(1,500)	-4.8%
500 OTHER PURCH.SVCS.		9,860		4,552		3,844		19,100		13,530		(5,570)	-29.2%
600 SUPPLIES		105,488		6,874		42,070		99,000		103,115		4,115	4.2%
700 PROPERTY		-		-		-		2,000		3,060		1,060	53.0%
800 OTHER OBJECTS		19,931		54,540		56,328		97,550		620,152		522,602	535.7%
TOTALS	\$	1,383,963	\$	1,594,865	\$	1,381,436	\$	1,693,234	\$	2,260,790	\$	567,556	33.5%

**READING SCHOOL DISTRICT
EXPENDITURES BY FUNCTION AND ACCOUNT**

	2013-14		2014-2015		2015-2016		2016-2017		2017-2018		VARIANCE OVER PY BUDGET		
	ACTUAL		ACTUAL		ACTUAL		BUDGET		BUDGET		DOLLARS	PERCENTAGE	
2600 OPER/MAINT OF PLANT													
100 SALARIES	\$	7,202,968	\$	6,981,249	\$	6,945,256	\$	7,617,833	\$	7,572,280	\$	(45,553)	-0.6%
200 BENEFITS		4,238,231		4,646,493		5,083,861		6,275,583		6,396,169		120,586	1.9%
300 PROF. SERVICES		95,031		106,315		201,893		638,698		623,543		(15,155)	-2.4%
400 PROPERTY SERVICES		3,086,761		3,113,974		3,337,461		3,948,655		4,564,377		615,722	15.6%
500 OTHER PURCH.SVCS.		248,183		257,813		252,877		301,626		348,444		46,818	15.5%
600 SUPPLIES		2,464,592		2,120,086		2,039,549		2,221,313		2,237,791		16,478	0.7%
700 PROPERTY		106,046		120,791		311,898		384,516		216,530		(167,986)	-43.7%
800 OTHER OBJECTS		281		25		281		580,020		1,551,780		971,760	167.5%
TOTALS	\$	17,442,092	\$	17,346,746	\$	18,173,076	\$	21,968,244	\$	23,510,914	\$	1,542,670	7.0%
2700 TRANSPORTATION													
100 SALARIES	\$	90,980	\$	88,722	\$	45,543	\$	53,907	\$	42,643	\$	(11,263)	-20.9%
200 BENEFITS		51,887		53,566		34,551		37,567		32,886		(4,681)	-12.5%
300 PROF. SERVICES		206,967		185,606		-		-		-		-	#DIV/0!
400 PROPERTY SERVICES		-		-		-		-		-		-	#DIV/0!
500 OTHER PURCH.SVCS.		5,580,034		5,513,933		5,136,556		5,562,963		5,570,370		7,407	0.1%
600 SUPPLIES		-		-		-		-		-		-	#DIV/0!
700 PROPERTY		-		-		-		-		-		-	#DIV/0!
800 OTHER OBJECTS		-		-		-		-		-		-	#DIV/0!
TOTALS	\$	5,929,869	\$	5,841,827	\$	5,216,649	\$	5,654,436	\$	5,645,899	\$	(8,537)	-0.2%
2800 SUPPORT SERVICES-CENTRAL													
100 SALARIES	\$	1,145,846	\$	1,121,245	\$	1,112,355	\$	1,573,929	\$	1,328,588	\$	(245,341)	-15.6%
200 BENEFITS		506,640		667,442		719,020		971,048		869,559		(101,489)	-10.5%
300 PROF. SERVICES		285,370		537,568		435,703		697,800		814,994		117,194	16.8%
400 PROPERTY SERVICES		67,431		3,735		751		3,500		4,538		1,038	29.6%
500 OTHER PURCH.SVCS.		736,334		862,549		952,050		1,052,082		1,752,166		700,084	66.5%
600 SUPPLIES		757,459		914,673		537,616		888,881		1,142,955		254,074	28.6%
700 PROPERTY		154,771		353,450		1,072,585		573,884		426,899		(146,985)	-25.6%
800 OTHER OBJECTS		4,298		9,990		1,003		1,500		3,065		1,565	104.3%
TOTALS	\$	3,658,149	\$	4,470,651	\$	4,831,083	\$	5,762,624	\$	6,342,763	\$	580,139	10.1%

**READING SCHOOL DISTRICT
EXPENDITURES BY FUNCTION AND ACCOUNT**

	2013-14		2014-2015		2015-2016		2016-2017		2017-2018		VARIANCE OVER PY BUDGET		
	ACTUAL		ACTUAL		ACTUAL		BUDGET		BUDGET		DOLLARS	PERCENTAGE	
2900 OTHER SUPPORT SERVICES													
100 SALARIES	\$	109,776	\$	132,038	\$	98,417	\$	81,302	\$	80,992	\$	(310)	-0.4%
200 BENEFITS		65,192		91,093		71,655		64,231		63,998		(234)	-0.4%
300 PROF. SERVICES		-		-		60		-		250		250	#DIV/0!
500 OTHER PURCH.SVCS.		41,797		41,780		42,245		50,500		50,500		-	0.0%
600 SUPPLIES		-		-		-		-		-		-	#DIV/0!
700 PROPERTY		-		-		-		-		-		-	#DIV/0!
800 OTHER OBJECTS		-		-		-		-		-		-	#DIV/0!
TOTALS	\$	216,765	\$	264,911	\$	212,378	\$	196,033	\$	195,740	\$	(294)	-0.1%
TOTAL-SUPPORT SERVICES	\$	57,045,857	\$	59,549,157	\$	64,117,805	\$	71,083,002	\$	74,907,655	\$	3,824,652	5.4%
3000 NON-INSTRUCTIONAL SERVICES													
3200 STUDENT ACTIVITIES													
100 SALARIES	\$	833,447	\$	816,010	\$	833,483	\$	948,878	\$	841,553	\$	(107,325)	-11.3%
200 BENEFITS		243,837		273,905		341,806		426,691		398,874		(27,817)	-6.5%
300 PROF. SERVICES		144,837		154,620		183,654		185,900		188,689		2,788	1.5%
400 PROPERTY SERVICES		11,709		16,263		13,264		25,700		26,086		386	1.5%
500 OTHER PURCH.SVCS.		373,127		315,800		288,221		358,881		366,043		7,162	2.0%
600 SUPPLIES		147,028		146,708		180,125		177,500		181,125		3,625	2.0%
700 PROPERTY		24,236		59,084		63,123		44,000		44,660		660	1.5%
800 OTHER OBJECTS		23,293		37,434		29,785		36,600		37,149		549	1.5%
TOTALS	\$	1,801,513	\$	1,819,824	\$	1,933,461	\$	2,204,151	\$	2,084,178	\$	(119,973)	-5.4%
3300 COMMUNITY SERVICES													
100 SALARIES	\$	382,623	\$	460,310	\$	401,137	\$	434,889	\$	381,373	\$	(53,516)	-12.3%
200 BENEFITS		329,754		425,717		434,975		494,863		447,637		(47,226)	-9.5%
300 PROF. SERVICES		6,309		7,904		8,106		30,825		30,825		(0)	0.0%
400 PROPERTY SERVICES		-		450		-		465		465		(0)	0.0%
500 OTHER PURCH.SVCS.		133,155		130,854		125,413		140,738		142,778		2,040	1.4%
600 SUPPLIES		17,727		34,512		11,334		35,885		35,885		(0)	0.0%
700 PROPERTY		-		-		-		-		-		-	#DIV/0!
800 OTHER OBJECTS		-		-		-		-		-		-	#DIV/0!
TOTALS	\$	869,568	\$	1,059,745	\$	980,964	\$	1,137,664	\$	1,038,962	\$	(98,702)	-8.7%
TOTAL NON-INST. SERVICES	\$	2,671,082	\$	2,879,569	\$	2,914,425	\$	3,341,815	\$	3,123,141	\$	(218,675)	-6.5%

READING SCHOOL DISTRICT
EXPENDITURES BY FUNCTION AND ACCOUNT

	2013-14	2014-2015	2015-2016	2016-2017	2017-2018	VARIANCE OVER PY BUDGET	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DOLLARS	PERCENTAGE
4000 FACILITIES ACQUISITION, ETC.							
4600 BUILDING IMPROVEMENTS							
300 PROF. SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
400 PROPERTY SERVICES	-	-	-	-	-	-	#DIV/0!
500 OTHER PURCH.SVCS.	-	-	-	-	-	-	#DIV/0!
600 SUPPLIES	-	-	-	-	-	-	#DIV/0!
700 PROPERTY	-	-	-	-	-	-	#DIV/0!
800 OTHER OBJECTS	-	-	-	-	-	-	#DIV/0!
TOTAL FACILITIES ACQUISITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
5000 OTHER FINANCING USES							
5100 DEBT SERVICE							
800 OTHER OBJECTS	\$ 9,681,615	\$ 10,514,218	\$ 11,742,496	\$ 12,471,881	\$ 12,271,973	\$ (199,908)	-1.6%
900 OTHER FIN. USES	9,320,000	9,097,486	2,470,000	4,547,613	13,315,000	8,767,388	192.8%
TOTAL DEBT SERVICE	\$ 19,001,615	\$ 19,611,704	\$ 14,212,496	\$ 17,019,494	\$ 25,586,973	\$ 8,567,479	50.3%
5200 FUND TRANSFERS							
900 OTHER OBJECTS	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL OTHER USES	\$ 19,001,615	\$ 19,656,704	\$ 14,212,496	\$ 17,019,494	\$ 25,586,973	\$ 8,567,479	50.3%
5900 BUDGETARY RESERVE							
100 SALARIES		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
200 BENEFITS		-	-	-	-	-	#DIV/0!
800 OTHER FIN. USES		-	-	-	-	-	#DIV/0!
TOTAL BUDGETARY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL ACTUALS/BUDGET	\$ 203,301,715	\$ 213,949,515	\$ 217,794,911	\$ 238,577,493	\$ 261,767,990	\$ 23,190,497	9.7%

READING SCHOOL DISTRICT
EXPENDITURES BY FUNCTION AND ACCOUNT

	2013-14	2014-2015	2015-2016	2016-2017	2017-2018	VARIANCE OVER PY BUDGET	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DOLLARS	PERCENTAGE
EXPENDITURES BY OBJECT AREA							
100 SALARIES	\$ 85,148,241	\$ 83,069,388	\$ 84,515,674	\$ 89,324,970	\$ 95,202,577	\$ 5,877,607	6.6%
200 BENEFITS	50,789,425	56,599,520	63,128,780	70,548,180	74,649,390	4,101,210	5.8%
300 PROF. SERVICES	10,193,579	12,139,900	12,138,360	12,832,231	14,546,905	1,714,674	13.4%
400 PROPERTY SERVICES	3,451,063	3,427,248	3,626,292	4,294,309	4,931,025	636,715	14.8%
500 OTHER PURCH. SVCS	28,217,646	28,961,852	32,212,390	30,956,676	32,027,167	1,070,491	3.5%
600 SUPPLIES	5,488,569	9,129,362	6,252,257	11,299,040	11,359,875	60,835	0.5%
700 PROPERTY	613,456	838,596	1,516,874	1,305,052	967,749	(337,302)	-25.8%
800 OTHER OBJECTS	10,079,736	10,641,162	11,934,283	13,469,423	14,768,302	1,298,879	9.6%
900 OTHER FIN USES	9,320,000	9,142,486	2,470,000	4,547,613	13,315,000	8,767,388	192.8%
TOTAL	\$ 203,301,715	\$ 213,949,515	\$ 217,794,911	\$ 238,577,493	\$ 261,767,990	\$ 23,190,497	9.7%
Instruction	\$124,583,161	\$131,864,085	\$136,550,183	\$147,133,182	\$158,150,222	\$11,017,040	7.5%
Support Services	57,045,857	59,549,157	64,117,805	71,083,002	74,907,655	3,824,652	5.4%
Non-Instructional Services	2,671,082	2,879,569	2,914,425	3,341,815	3,123,141	(218,675)	-6.5%
Debt Service	19,001,615	19,611,704	14,212,496	17,019,494	25,586,973	8,567,479	50.3%
Other Financial Uses	-	45,000	-	-	-	-	0.0%
Budgetary Reserve	-	-	-	-	-	-	0.0%
TOTAL	\$203,301,715	\$213,949,515	\$217,794,911	\$238,577,493	\$261,767,990	\$23,190,497	9.7%

**READING SCHOOL DISTRICT
SALARIES AND BENEFITS**

	2013-14 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	VARIANCE OVER PY BUDGET	
						DOLLARS	PERCENTAGE
1000 INSTRUCTION							
1100 REGULAR PROGRAMS							
100 SALARIES	\$ 47,206,452	\$ 45,472,281	\$ 46,542,374	\$ 47,435,337	\$ 53,031,192	\$ 5,595,856	11.8%
200 BENEFITS							
210 Health Insurance	11,591,742	13,309,088	13,625,031	13,994,314	13,680,000	(314,314)	-2.2%
220 Social Security	3,517,821	3,438,466	3,552,336	3,628,803	4,056,886	428,083	11.8%
230 PSERS	7,961,142	9,729,563	12,206,519	14,244,832	17,272,259	3,027,428	21.3%
240 Tuition Reimbursement	1,650	2,115	1,210	25,000	25,000	-	0.0%
250 Unemployment Comp	138,865	(20,843)	(27,100)	213,819	249,715	35,896	16.8%
260 Worker's Comp	595,895	683,615	551,117	521,789	583,343	61,554	11.8%
261 Other Benefits	-	-	-	-	-	-	0.0%
290 Other Employee Benefits	-	-	(110,667)	-	-	-	0.0%
TOTAL BENEFITS	\$ 23,807,115	\$ 27,142,004	\$ 29,798,446	\$ 32,628,557	\$ 35,867,204	\$ 3,238,647	9.9%
1200 SPECIAL EDUCATION							
100 SALARIES	\$ 13,388,963	\$ 12,576,955	\$ 12,491,264	\$ 14,088,814	\$ 14,067,314	\$ (21,500)	-0.2%
200 BENEFITS							
210 Health Insurance	4,281,826	4,848,550	4,841,520	5,341,526	5,325,000	(16,526)	-0.3%
220 Social Security	1,007,987	950,355	940,182	1,077,794	1,076,150	(1,645)	-0.2%
230 PSERS	2,261,553	2,690,531	3,219,583	4,230,871	4,581,724	350,853	8.3%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	-	92,946	101,188	8,242	8.9%
260 Worker's Comp	154,537	188,629	147,758	154,977	154,740	(237)	-0.2%
261 Other Benefits	-	-	-	-	-	-	0.0%
TOTAL BENEFITS	\$ 7,705,903	\$ 8,678,065	\$ 9,149,043	\$ 10,898,114	\$ 11,238,802	\$ 340,688	3.1%

**READING SCHOOL DISTRICT
SALARIES AND BENEFITS**

	2013-14 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	VARIANCE OVER PY BUDGET	
						DOLLARS	PERCENTAGE
1400 OTHER INST. PROGRAMS							
100 SALARIES	\$ 231,758	\$ 180,824	\$ 249,567	\$ 103,226	\$ 109,275	\$ 6,049	5.9%
200 BENEFITS							
210 Health Insurance	13,896	18,564	19,825	16,113	15,000	(1,113)	-6.9%
220 Social Security	17,605	13,740	18,994	7,897	8,360	463	5.9%
230 PSERS	38,259	37,606	63,139	30,999	35,591	4,592	14.8%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	-	983	1,039	56	5.7%
260 Worker's Comp	3,454	2,713	3,608	1,135	1,202	67	5.9%
TOTAL BENEFITS	\$ 73,214	\$ 72,623	\$ 105,566	\$ 57,127	\$ 61,191	\$ 4,064	7.1%
1500 NONPUBLIC SCHOOL PROGRAMS							
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
200 BENEFITS							
210 Health Insurance	-	-	-	-	-	-	0.0%
220 Social Security	-	-	-	-	-	-	0.0%
230 PSERS	-	-	-	-	-	-	0.0%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	-	-	-	-	0.0%
260 Worker's Comp	-	-	-	-	-	-	0.0%
TOTAL BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
1600 ADULT EVENING SCHOOL							
100 SALARIES	\$ 98,269	\$ 90,220	\$ 115,053	\$ 124,395	\$ 436,493	\$ 312,098	250.9%
200 BENEFITS							
210 Health Insurance	-	-	-	48,340	-	(48,340)	-100.0%
220 Social Security	7,518	6,902	8,801	9,516	33,392	23,875	250.9%
230 PSERS	15,831	18,914	29,323	37,356	142,166	104,810	280.6%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	-	1,127	4,137	3,010	267.0%
260 Worker's Comp	1,466	1,355	1,692	1,368	4,801	3,433	250.9%
TOTAL BENEFITS	\$ 24,815	\$ 27,171	\$ 39,816	\$ 97,707	\$ 184,496	\$ 86,789	88.8%

**READING SCHOOL DISTRICT
SALARIES AND BENEFITS**

	2013-14 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	VARIANCE OVER PY BUDGET	
						DOLLARS	PERCENTAGE
1800 PRE-KINDERGARTEN							
100 SALARIES	\$ 1,016,566	\$ 1,132,686	\$ 1,171,573	\$ 1,211,095	\$ 1,279,406	\$ 68,311	5.6%
200 BENEFITS							
210 Health Insurance	332,844	428,251	513,925	451,170	420,000	(31,170)	-6.9%
220 Social Security	76,217	85,434	88,036	92,649	97,875	5,226	5.6%
230 PSERS	171,972	235,325	299,979	363,692	416,702	53,011	14.6%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	-	6,891	7,750	860	12.5%
260 Worker's Comp	15,457	16,990	17,042	13,322	14,073	751	5.6%
TOTAL BENEFITS	\$ 596,490	\$ 766,000	\$ 918,982	\$ 927,723	\$ 956,401	\$ 28,678	3.1%
2100 PUPIL PERSONNEL SERVICES							
100 SALARIES	\$ 4,480,346	\$ 4,408,744	\$ 4,589,685	\$ 4,630,040	\$ 5,067,251	\$ 437,210	9.4%
200 BENEFITS							
210 Health Insurance	870,389	1,099,737	1,085,822	1,184,320	1,200,000	15,680	1.3%
220 Social Security	338,282	333,601	345,960	354,198	387,645	33,447	9.4%
230 PSERS	752,949	942,576	1,182,953	1,390,401	1,650,404	260,002	18.7%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	(236)	-	-	20,101	24,286	4,185	20.8%
260 Worker's Comp	51,511	65,380	53,588	50,930	55,740	4,809	9.4%
TOTAL BENEFITS	\$ 2,012,895	\$ 2,441,294	\$ 2,668,323	\$ 2,999,951	\$ 3,318,074	\$ 318,123	10.6%

**READING SCHOOL DISTRICT
SALARIES AND BENEFITS**

	2013-14 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	VARIANCE OVER PY BUDGET	
						DOLLARS	PERCENTAGE
2200 INSTRUCTIONAL SUPPORT							
100 SALARIES	\$ 1,608,023	\$ 1,592,226	\$ 1,903,622	\$ 2,318,376	\$ 1,780,148	\$ (538,228)	-23.2%
200 BENEFITS							
210 Health Insurance	307,000	383,756	462,225	483,396	420,000	(63,396)	-13.1%
220 Social Security	121,838	120,932	144,209	177,356	136,181	(41,174)	-23.2%
230 PSERS	275,568	340,366	490,467	696,208	579,794	(116,414)	-16.7%
240 Tuition Reimbursement	182,148	172,846	150,998	300,000	300,000	-	0.0%
250 Unemployment Comp	-	-	-	8,979	7,961	(1,018)	-11.3%
260 Worker's Comp	24,329	23,884	27,239	25,502	19,582	(5,921)	-23.2%
TOTAL BENEFITS	\$ 910,883	\$ 1,041,784	\$ 1,275,138	\$ 1,691,441	\$ 1,463,518	\$ (227,923)	-13.5%
2300 ADMINISTRATION							
100 SALARIES	\$ 5,260,528	\$ 5,690,247	\$ 5,867,433	\$ 6,468,140	\$ 6,777,329	\$ 309,189	4.8%
200 BENEFITS							
210 Health Insurance	1,134,568	1,573,990	1,333,298	1,699,943	1,680,000	(19,943)	-1.2%
220 Social Security	392,340	438,216	450,347	494,813	518,466	23,653	4.8%
230 PSERS	876,048	1,214,117	1,543,070	1,942,382	2,207,376	264,994	13.6%
240 Tuition Reimbursement	6,677	-	3,000	148,500	148,500	-	0.0%
250 Unemployment Comp	2	-	-	25,822	29,915	4,093	15.9%
260 Worker's Comp	58,632	85,417	74,870	71,150	74,551	3,401	4.8%
280 Other Post Employment Benes	6,546,645	6,298,104	7,631,856	7,100,000	7,100,000	-	0.0%
290 Other Employee Benefits	5,010	14,300	(1,243)	23,000	28,000	5,000	21.7%
TOTAL BENEFITS	\$ 9,019,922	\$ 9,624,144	\$ 11,035,198	\$ 11,505,609	\$ 11,786,807	\$ 281,198	2.4%

**READING SCHOOL DISTRICT
SALARIES AND BENEFITS**

	2013-14 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	VARIANCE OVER PY BUDGET	
						DOLLARS	PERCENTAGE
2400 PUPIL HEALTH SERVICES							
100 SALARIES	\$ 1,479,526	\$ 1,438,666	\$ 1,459,175	\$ 1,456,117	\$ 1,600,196	\$ 144,079	9.9%
200 BENEFITS							
210 Health Insurance	373,233	389,282	471,625	386,717	360,000	(26,717)	-6.9%
220 Social Security	111,785	109,040	109,993	111,393	122,415	11,022	9.9%
230 PSERS	249,286	307,192	376,617	437,272	521,184	83,912	19.2%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	-	6,025	6,683	658	10.9%
260 Worker's Comp	22,527	21,581	20,705	16,017	17,602	1,585	9.9%
TOTAL BENEFITS	\$ 756,831	\$ 827,095	\$ 978,940	\$ 957,424	\$ 1,027,884	\$ 70,460	7.4%
2500 BUSINESS OFFICE							
100 SALARIES	\$ 612,170	\$ 706,570	\$ 689,737	\$ 778,692	\$ 806,544	\$ 27,852	3.6%
200 BENEFITS							
210 Health Insurance	154,267	201,763	211,800	209,472	195,000	(14,472)	-6.9%
220 Social Security	48,795	55,700	54,190	59,570	61,701	2,131	3.6%
230 PSERS	114,882	153,478	205,122	233,841	262,691	28,850	12.3%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	-	3,094	3,458	364	11.8%
260 Worker's Comp	150,081	198,387	10,870	8,566	8,872	306	3.6%
290 Other Employee Benefits	(22,209)	-	(8,520)	-	4,167	4,167	0.0%
TOTAL BENEFITS	\$ 445,816	\$ 609,328	\$ 473,462	\$ 514,542	\$ 535,889	\$ 21,347	4.1%

**READING SCHOOL DISTRICT
SALARIES AND BENEFITS**

	2013-14 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	VARIANCE OVER PY BUDGET	
						DOLLARS	PERCENTAGE
2600 OPER/MAINT OF PLANT							
100 SALARIES	\$ 7,202,968	\$ 7,085,784	\$ 6,945,256	\$ 7,617,833	\$ 7,572,280	\$ (45,553)	-0.6%
200 BENEFITS							
210 Health Insurance	2,400,845	2,974,493	2,662,390	3,254,866	3,195,000	(59,866)	-1.8%
220 Social Security	543,196	536,069	539,651	582,764	579,279	(3,485)	-0.6%
230 PSERS	1,215,888	1,509,165	1,830,588	2,287,635	2,466,292	178,656	7.8%
240 Tuition Reimbursement	-	-	1,650	15,000	15,000	-	0.0%
250 Unemployment Comp	-	-	-	51,521	57,302	5,782	11.2%
260 Worker's Comp	78,302	104,342	84,958	83,796	83,295	(501)	-0.6%
290 Other Employee Benefits	-	-	(35,376)	-	-	-	0.0%
TOTAL BENEFITS	\$ 4,238,231	\$ 5,124,069	\$ 5,119,237	\$ 6,275,583	\$ 6,396,169	\$ 120,586	1.9%
2700 TRANSPORTATION							
100 SALARIES	\$ 90,980	\$ 80,831	\$ 45,543	\$ 53,907	\$ 42,643	\$ (11,263)	-20.9%
200 BENEFITS							
210 Health Insurance	28,292	29,655	18,700	16,113	15,000	(1,113)	-6.9%
220 Social Security	6,837	6,091	3,405	4,124	3,262	(862)	-20.9%
230 PSERS	15,403	15,590	11,768	16,188	13,889	(2,299)	-14.2%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	-	549	266	(283)	-51.5%
260 Worker's Comp	1,355	1,212	678	593	469	(124)	-20.9%
TOTAL BENEFITS	\$ 51,887	\$ 52,548	\$ 34,551	\$ 37,567	\$ 32,886	\$ (4,681)	-12.5%

**READING SCHOOL DISTRICT
SALARIES AND BENEFITS**

	2013-14 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	VARIANCE OVER PY BUDGET	
						DOLLARS	PERCENTAGE
2800 SUPPORT SERVICES-CENTRAL							
100 SALARIES	\$ 1,145,846	\$ 1,198,399	\$ 1,112,355	\$ 1,573,929	\$ 1,328,588	\$ (245,341)	-15.6%
200 BENEFITS							
210 Health Insurance	199,691	345,213	345,425	354,490	315,000	(39,490)	-11.1%
220 Social Security	88,855	93,034	89,265	120,406	101,637	(18,769)	-15.6%
230 PSERS	200,384	256,342	305,859	472,651	432,721	(39,930)	-8.4%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	-	6,188	5,586	(602)	-9.7%
260 Worker's Comp	17,710	17,954	17,638	17,313	14,614	(2,699)	-15.6%
290 Other Employee Benefits	-	-	(39,166)	-	-	-	0.0%
TOTAL BENEFITS	\$ 506,640	\$ 712,543	\$ 758,187	\$ 971,048	\$ 869,559	\$ (101,489)	-10.5%
2900 OTHER SUPPORT SERVICES							
100 SALARIES	\$ 109,776	\$ 131,915	\$ 98,417	\$ 81,302	\$ 80,992	\$ (310)	-0.4%
200 BENEFITS							
210 Health Insurance	35,240	53,567	37,400	32,226	30,000	(2,226)	-6.9%
220 Social Security	8,670	9,910	7,390	6,220	6,196	(24)	-0.4%
230 PSERS	19,556	28,126	25,408	24,415	26,379	1,964	8.0%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	-	476	532	56	11.8%
260 Worker's Comp	1,726	1,979	1,458	894	891	(3)	-0.4%
TOTAL BENEFITS	\$ 65,192	\$ 93,582	\$ 71,656	\$ 64,231	\$ 63,998	\$ (234)	(0)
3200 STUDENT ACTIVITIES							
100 SALARIES	\$ 833,447	\$ 534,136	\$ 833,483	\$ 948,878	\$ 841,553	\$ (107,325)	-11.3%
200 BENEFITS							
210 Health Insurance	59,150	57,500	56,100	48,340	45,000	(3,340)	-6.9%
220 Social Security	63,557	40,654	63,533	72,589	64,379	(8,210)	-11.3%
230 PSERS	109,357	92,067	210,873	284,948	274,094	(10,854)	-3.8%
240 Tuition Reimbursement	234	-	-	-	-	-	0.0%
250 Unemployment Comp	11,539	-	-	10,377	6,145	(4,232)	-40.8%
260 Worker's Comp	-	7,100	11,300	10,438	9,257	(1,181)	-11.3%
290 Other Employee Benefits	-	-	-	-	-	-	0.0%
TOTAL BENEFITS	\$ 243,837	\$ 197,321	\$ 341,806	\$ 426,691	\$ 398,874	\$ (27,817)	-6.5%

**READING SCHOOL DISTRICT
SALARIES AND BENEFITS**

	2013-14 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	VARIANCE OVER PY BUDGET	
						DOLLARS	PERCENTAGE
3300 COMMUNITY SERVICES							
100 SALARIES	\$ 382,623	\$ 439,294	\$ 401,137	\$ 434,889	\$ 381,373	\$ (53,516)	-12.3%
200 BENEFITS							
210 Health Insurance	230,819	274,530	295,569	321,453	285,000	(36,453)	-11.3%
220 Social Security	28,308	32,918	29,882	33,269	29,175	(4,094)	-12.3%
230 PSERS	64,889	95,117	103,654	130,597	124,213	(6,384)	-4.9%
240 Tuition Reimbursement	-	-	-	-	-	-	0.0%
250 Unemployment Comp	-	-	-	4,760	5,054	294	6.2%
260 Worker's Comp	5,738	6,589	5,871	4,784	4,195	(589)	-12.3%
TOTAL BENEFITS	\$ 329,754	\$ 409,154	\$ 434,976	\$ 494,863	\$ 447,637	\$ (47,226)	-9.5%
EXPENDITURES BY OBJECT AREA							
100 SALARIES	\$ 85,148,241	\$ 82,759,778	\$ 84,515,674	\$ 89,324,970	\$ 95,202,577	\$ 5,877,607	6.6%
200 BENEFITS							
210 Health Insurance	22,013,802	25,987,939	25,980,655	27,842,799	27,180,000	(662,799)	-2.4%
220 Social Security	6,379,611	6,271,062	6,446,174	6,833,360	7,282,997	449,637	6.6%
230 PSERS	14,342,967	17,666,075	22,104,922	26,824,288	31,007,479	4,183,191	15.6%
240 Tuition Reimbursement	190,709	174,961	156,858	488,500	488,500	-	0.0%
250 Unemployment Comp	150,170	(20,843)	(27,100)	453,658	511,018	57,360	12.6%
260 Worker's Comp	1,182,720	1,427,127	1,030,392	982,575	1,047,228	64,654	6.6%
280 Other Post Employment Benes	6,546,645	6,298,104	7,631,856	7,100,000	7,100,000	-	0.0%
290 Other Employee Benefits	5,010	14,300	(194,972)	23,000	28,000	5,000	21.7%
TOTAL	\$ 50,811,634	\$ 57,818,725	\$ 63,128,785	\$ 70,548,180	\$ 74,645,222	\$ 4,097,043	5.8%