

ESTIMATED EXPENDITURES

OBJECT NO.	CATEGORY	2024-2025 BUDGET	2025-2026 BUDGET	CHANGE	% OF CHANGE	% INCR OF TOTAL	% OF TOTAL
100	SALARIES - Teachers	3,574,594.00	3,736,419.00	161,825.00	4.53%	1.32%	28.50%
	SALARIES - Support Staff	1,057,390.00	1,140,539.00	83,149.00	7.86%	0.68%	8.70%
	SALARIES - Administration	763,459.00	804,338.00	40,879.00	5.35%	0.33%	6.14%
	SALARIES - Confidential	269,363.00	232,142.00	(37,221.00)	-13.82%	-0.30%	1.77%
	SALARIES - Supt/Dir/JSC Treas. & Sec	167,832.00	173,435.00	5,603.00	3.34%	0.05%	1.32%
	Sub-Total Salaries	5,832,638.00	6,086,873.00	254,235.00	4.36%	2.07%	46.43%
122	SUBSTITUTES / PT / Overtime	139,816.00	139,688.00	(128.00)	-0.09%	0.00%	1.07%
123	EXT. PROF. CONTRACT DAYS	12,231.00	16,211.00	3,980.00	32.54%	0.03%	0.12%
	Sub-Total Wages	5,984,685.00	6,242,772.00	258,087.00	4.31%	2.10%	47.62%
210	GROUP HEALTH INSURANCE	1,710,186.94	1,904,072.36	193,885.42	11.34%	1.58%	14.52%
220	SOCIAL SECURITY / MEDICARE (7.65%)	457,828.00	477,572.00	19,744.00	4.31%	0.16%	3.64%
230	RETIREMENT (34.00%)(Actual)	2,028,402.00	2,122,135.00	93,733.00	4.62%	0.76%	16.19%
240	CREDITS REIMBURSEMENT	110,000.00	110,000.00	-	0.00%	0.00%	0.84%
250	UNEMPLOYMENT COMPENSATION	30,000.00	30,000.00	-	0.00%	0.00%	0.23%
260	WORKERS COMPENSATION	36,560.00	34,459.00	(2,101.00)	-5.75%	-0.02%	0.26%
	Sub-Total Benefits	4,372,976.94	4,678,238.36	305,261.42	6.98%	2.48%	35.68%
	Total Wages & Benefits	10,357,661.94	10,921,010.36	563,348.42	5.44%	4.58%	83.30%
300	PURCHASED PROF. TECH. SERVICES	140,000.00	350,000.00	210,000.00	150.00%	1.71%	2.67%
400	PURCHASED. PROPERTY SERVICES	245,000.00	255,000.00	10,000.00	4.08%	0.08%	1.95%
510	STUDENT TRANSPORTATION	12,000.00	12,000.00	-	0.00%	0.00%	0.09%
520	P-L-A INSURANCES	124,000.00	125,000.00	1,000.00	0.81%	0.01%	0.95%
530	COMMUNICATION / PHONE / POSTAGE	28,000.00	26,000.00	(2,000.00)	-7.14%	-0.02%	0.20%
540	ADVERTISING / PUBLIC RELATIONS	28,000.00	26,000.00	(2,000.00)	-7.14%	-0.02%	0.20%
550	PRINTING / BINDING	5,000.00	5,000.00	-	0.00%	0.00%	0.04%
580	TRAVEL EXPENSES (CTSO - \$70,000)	125,000.00	125,000.00	-	0.00%	0.00%	0.95%
610	GENERAL SUPPLIES	460,000.00	470,000.00	10,000.00	2.17%	0.08%	3.59%
620	ENERGY / UTILITIES	190,000.00	190,000.00	-	0.00%	0.00%	1.45%
640	BOOKS / MAGAZINES / SOFTWARE	25,000.00	25,000.00	-	0.00%	0.00%	0.19%
650	TECHNOLOGY RELATED EQUIPMENT	135,000.00	145,000.00	10,000.00	7.41%	0.08%	1.11%
750	EQUIPMENT / ORIGINAL / ADDITIONAL	80,000.00	90,000.00	10,000.00	12.50%	0.08%	0.69%
760	EQUIPMENT / REPAIR / REPLACE	20,000.00	20,000.00	-	0.00%	0.00%	0.15%
810	DUES / FEES	75,000.00	75,000.00	-	0.00%	0.00%	0.57%
	Total Other	1,692,000.00	1,939,000.00	247,000.00	14.60%	2.01%	14.79%
	TOTAL OPERATING EXPENSES	12,049,661.94	12,860,010.36	810,348.42	6.73%	6.59%	98.09%
	UNASSIGNED FUND (\$500,000)	50,000.00	50,000.00	-	0.00%	0.00%	0.38%
	BUDGETARY RESERVE	200,000.00	200,000.00	-	0.00%	0.00%	1.53%
	TOTAL ESTIMATED EXPENDITURES	12,299,661.94	13,110,010.36	810,348.42	6.59%	6.59%	100.00%

DESCRIPTION	2024-2025	2025-2026	CHANGE	% TOTAL
ESTIMATED REVENUES				
PDE - CTC - VOCATIONAL EDUCATION SUBSIDY	\$ 1,350,000.00	\$ 1,600,000.00	250,000.00	11%
PDE - SOCIAL SECURITY / MEDICARE	\$ 320,479.60	\$ 334,300.40	13,820.80	3%
PDE - RETIREMENT REIMBURSEMENT	\$ 1,419,881.40	\$ 1,506,715.85	86,834.45	12%
INSTRUCTIONAL ACTIVITY - SHOP PROJECTS	\$ 100,000.00	\$ 100,000.00	-	1%
MISCELLANEOUS	\$ 2,000.00	\$ 2,000.00	-	0%
INTEREST EARNED	\$ 20,000.00	\$ 20,000.00	-	0%
CARL PERKINS GRANT	\$ 635,374.00	\$ 578,015.00	(57,359.00)	5%
HEAD START REVENUE	\$ 7,881.00	\$ 7,881.00	-	0%
Safety & Security Grant		\$ 70,000.00	70,000.00	
TOTAL REVENUES - OTHER SOURCES	3,855,616.00	4,218,912.25	363,296.25	31.3%
TOTAL REVENUES - LOCAL (MSD & RSD)	8,444,045.94	8,891,098.11	447,052.17	68.7%
TOTAL ESTIMATED REVENUES	12,299,661.94	13,110,010.36	810,348.42	100%

ESTIMATED PAYMENTS				
	% CONTRIBUTION (Actual 2024)	TOTAL PER Month	TOTAL PER Year	
READING SCHOOL DISTRICT	66.64%	493,752.32	5,925,027.78	
MUHENBERG SCHOOL DISTRICT	33.36%	247,172.53	2,966,070.33	
TOTAL FROM SPONSORING DISTRICTS	100%	740,924.84	8,891,098.11	
	2024-2025	2025-2026	PLUS/MINUS	% INCR.
READING SCHOOL DISTRICT	\$ 5,814,570.03	\$ 5,925,027.78	\$ 110,457.75	1.90%
MUHENBERG SCHOOL DISTRICT	\$ 2,629,475.91	\$ 2,966,070.33	\$ 336,594.42	12.80%
TOTAL	\$ 8,444,045.94	\$ 8,891,098.11	\$ 447,052.17	5.29%

Debt Service-District Responsibility				
	2024-2025	2025-2026	PLUS/MINUS	% INCR.
READING SCHOOL DISTRICT-50.65%	\$ 158,976.47	\$ 158,725.55	\$ (250.92)	
MUHENBERG SCHOOL DISTRICT-49.35%	\$ 154,896.13	\$ 154,651.65	\$ (244.48)	
TOTAL	\$ 8,757,918.54	\$ 9,204,475.31	\$ 446,556.77	5.10%
Capital Reserve				
	2024-2025	2025-2026	PLUS/MINUS	% INCR.
READING SCHOOL DISTRICT	\$ -	\$ 30,000.00	\$ 30,000.00	
MUHENBERG SCHOOL DISTRICT	\$ -	\$ 30,000.00	\$ 30,000.00	
TOTAL	\$ 8,757,918.54	\$ 9,264,475.31	\$ 506,556.77	5.78%