

ESTIMATED EXPENDITURES

OBJECT NO.	CATEGORY	2025-2026 BUDGET	2026-2027 BUDGET	CHANGE	% OF CHANGE	% INCR OF TOTAL	% OF TOTAL
100	SALARIES - Teachers	3,736,419.00	3,990,613.00	254,194.00	6.80%	1.94%	28.72%
	SALARIES - Support Staff	1,140,539.00	1,202,574.00	62,035.00	5.44%	0.47%	8.66%
	SALARIES - Administration	804,338.00	847,460.00	43,122.00	5.36%	0.33%	6.10%
	SALARIES - Confidential	232,142.00	239,957.00	7,815.00	3.37%	0.06%	1.73%
	SALARIES - Supt/Dir/JSC Treas. & Sec	173,435.00	179,291.00	5,856.00	3.38%	0.04%	1.29%
	Sub-Total Salaries	6,086,873.00	6,459,895.00	373,022.00	6.13%	2.85%	46.50%
122	SUBSTITUTES / PT / Overtime	139,688.00	145,060.00	5,372.00	3.85%	0.04%	1.04%
123	EXT. PROF. CONTRACT DAYS	16,211.00	16,877.00	666.00	4.11%	0.01%	0.12%
	Sub-Total Wages	6,242,772.00	6,621,832.00	379,060.00	6.07%	2.89%	47.66%
210	GROUP HEALTH INSURANCE	1,904,072.36	2,099,856.90	195,784.54	10.28%	1.49%	15.11%
220	SOCIAL SECURITY / MEDICARE (7.65%)	477,572.00	506,570.00	28,998.00	6.07%	0.22%	3.65%
230	RETIREMENT (33.59%)(actual)	2,122,135.00	2,223,870.00	101,735.00	4.79%	0.78%	16.01%
240	CREDITS REIMBURSEMENT	110,000.00	110,000.00	-	0.00%	0.00%	0.79%
250	UNEMPLOYMENT COMPENSATION	30,000.00	30,000.00	-	0.00%	0.00%	0.22%
260	WORKERS COMPENSATION	34,459.00	35,096.00	637.00	1.85%	0.00%	0.25%
	Sub-Total Benefits	4,678,238.36	5,005,392.90	327,154.54	6.99%	2.50%	36.03%
	Total Wages & Benefits	10,921,010.36	11,627,224.90	706,214.54	6.47%	5.39%	83.69%
300	PURCHASED PROF. TECH. SERVICES	350,000.00	355,000.00	5,000.00	1.43%	0.04%	2.56%
400	PURCHASED. PROPERTY SERVICES	255,000.00	265,000.00	10,000.00	3.92%	0.08%	1.91%
510	STUDENT TRANSPORTATION	12,000.00	15,000.00	3,000.00	25.00%	0.02%	0.11%
520	P-L-A INSURANCES	125,000.00	137,000.00	12,000.00	9.60%	0.09%	0.99%
530	COMMUNICATION / PHONE / POSTAGE	26,000.00	26,000.00	-	0.00%	0.00%	0.19%
540	ADVERTISING / PUBLIC RELATIONS	26,000.00	22,000.00	(4,000.00)	-15.38%	-0.03%	0.16%
550	PRINTING / BINDING	5,000.00	6,000.00	1,000.00	20.00%	0.01%	0.04%
580	TRAVEL EXPENSES (CTSO - \$70,000)	125,000.00	115,000.00	(10,000.00)	-8.00%	-0.08%	0.83%
610	GENERAL SUPPLIES	470,000.00	500,000.00	30,000.00	6.38%	0.23%	3.60%
620	ENERGY / UTILITIES	190,000.00	190,000.00	-	0.00%	0.00%	1.37%
640	BOOKS / MAGAZINES / SOFTWARE	25,000.00	30,000.00	5,000.00	20.00%	0.04%	0.22%
650	TECHNOLOGY RELATED EQUIPMENT	145,000.00	155,000.00	10,000.00	6.90%	0.08%	1.12%
750	EQUIPMENT / ORIGINAL / ADDITIONAL	90,000.00	110,000.00	20,000.00	22.22%	0.15%	0.79%
760	EQUIPMENT / REPAIR / REPLACE	20,000.00	17,000.00	(3,000.00)	-15.00%	-0.02%	0.12%
810	DUES / FEES	75,000.00	77,000.00	2,000.00	2.67%	0.02%	0.55%
	Total Other	1,939,000.00	2,020,000.00	81,000.00	4.18%	0.62%	14.54%
	TOTAL OPERATING EXPENSES	12,860,010.36	13,647,224.90	787,214.54	6.12%	6.00%	98.23%
	UNASSIGNED FUND (4% mimimum)	50,000.00	45,889.00	(4,111.00)	-8.22%	-0.03%	0.33%
	BUDGETARY RESERVE	200,000.00	200,000.00	-	0.00%	0.00%	1.44%
	TOTAL ESTIMATED EXPENDITURES	13,110,010.36	13,893,113.90	783,103.54	5.97%	5.97%	100.00%

ESTIMATED REVENUES

DESCRIPTION	2025-2026	2026-2027	CHANGE	% TOTAL
PDE - CTC - VOCATIONAL EDUCATION SUBSIDY	\$ 1,600,000.00	\$ 2,000,000.00	400,000.00	14%
PDE - SOCIAL SECURITY / MEDICARE	\$ 334,300.40	\$ 354,599.00	20,298.60	3%
PDE - RETIREMENT REIMBURSEMENT	\$ 1,506,715.85	\$ 1,578,947.70	72,231.85	11%
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	\$ 578,015.00	\$ 578,015.00	-	4%
HEAD START REVENUE	\$ 7,881.00	\$ 7,881.00	-	0%
Safety & Security Grant	\$ 70,000.00	\$ 70,000.00	-	1%
TOTAL REVENUES - OTHER SOURCES	4,218,912.25	4,711,442.70	492,530.45	33.9%
TOTAL REVENUES - LOCAL (MSD & RSD)	8,891,098.11	9,181,671.20	290,573.09	66.1%
TOTAL ESTIMATED REVENUES	13,110,010.36	13,893,113.90	783,103.54	100%

Final Budget - SY 2026-2027

ESTIMATED PAYMENTS

	% CONTRIBUTION <i>(Actual 2025)</i>	TOTAL PER Month	TOTAL PER Year	
READING SCHOOL DISTRICT	66.36%	507,746.42	6,092,957.01	
MUHLBERG SCHOOL DISTRICT	33.64%	257,392.85	3,088,714.19	
TOTAL FROM SPONSORING DISTRICTS	100%	765,139.27	9,181,671.20	
	2025-2026	2026-2027	PLUS/MINUS	% INCR.
READING SCHOOL DISTRICT	\$ 5,925,027.78	\$ 6,092,957.01	\$ 167,929.23	2.83%
MUHLBERG SCHOOL DISTRICT	\$ 2,966,070.33	\$ 3,088,714.19	\$ 122,643.86	4.13%
TOTAL	\$ 8,891,098.11	\$ 9,181,671.20	\$ 290,573.09	3.27%

Final Budget - SY 2026-2027

Debt Service-District Responsibility			PLUS/MINUS	
READING SCHOOL DISTRICT-50.65%	\$ 158,725.55	\$ 158,902.02	\$ 176.47	
MUHLBERG SCHOOL DISTRICT-49.35%	\$ 154,651.65	\$ 154,823.58	\$ 171.93	
	2025-2026	2026-2027	PLUS/MINUS	% INCR.
READING SCHOOL DISTRICT	\$ 6,083,753.33	\$ 6,251,859.03	\$ 168,105.70	2.76%
MUHLBERG SCHOOL DISTRICT	\$ 3,120,721.98	\$ 3,243,537.77	\$ 122,815.79	3.94%
TOTAL	\$ 9,204,475.31	\$ 9,495,396.80	\$ 290,921.49	3.16%
Capital Reserve				
READING SCHOOL DISTRICT	\$ 30,000.00	\$ 30,000.00	\$ -	
MUHLBERG SCHOOL DISTRICT	\$ 30,000.00	\$ 30,000.00	\$ -	
	2025-2026	2026-2027	PLUS/MINUS	% INCR.
READING SCHOOL DISTRICT	\$ 6,113,753.33	\$ 6,281,859.03	\$ 168,105.70	2.75%
MUHLBERG SCHOOL DISTRICT	\$ 3,150,721.98	\$ 3,273,537.77	\$ 122,815.79	3.90%
TOTAL	\$ 9,264,475.31	\$ 9,555,396.80	\$ 290,921.49	3.14%