Presented 6-17-25

Methacton School District
2025-2026 Final Budget

Kimberly Steffy
Director of Business Services

Presented 6-17-25

June Update - Expenditures

Total Expenditures Preliminary Budget	$	139,804,158
Total reductions through end of May	$	(1,970,354)
Expenditure Update (June)		
Salary/Benefit Updates	$	(388,185)
Special Education Placement	$	409,071
Community Cares	$	20,000
REACH Program	$	(97,774)
Total Change (June)	$	(56,888)
Total Expenditures as of June	$	137,776,916

Presented 6-17-25

Budget to Budget Object Comparison

	Budget 2024-2025	Budget 2025-2026	24-25 VS. 25-26
Salaries	$ 54,864,409	$ 55,478,081	$ 613,672
Benefits	$ 34,963,478	$ 35,348,094	$ 384,616
Professional Services	$ 11,631,416	$ 12,086,440	$ 455,024
Property Services	$ 1,924,282	$ 1,613,036	$ (311,247)
Other Services	$ 13,416,271	$ 15,306,357	$ 1,890,086
Supplies	$ 4,198,847	$ 4,927,947	$ 729,100
Property	$ 57,459	$ 52,500	$ (4,959)
Other Objects/Uses of Funds	$ 13,049,503	$ 12,964,461	$ (85,042)
Total Expenditures by Object	$134,105,665	$ 137,776,916	$3,671,252

Top 10 Expense Categories

Rank	Amount	% of Total	Object	Name
1	55,478,082	40.27%	100	*Personnel Services - Salaries*
2	18,812,526	13.65%	230	*Retirement Contributions*
3	9,237,279	6.70%	211	*Group Insurance - Medical Insurance*
4	9,040,750	6.56%	910	*Redemption of Principal*
5	8,062,372	5.85%	513	*Contracted Carriers*
6	4,943,877	3.59%	330	*Other Professional Services*
7	4,679,702	3.40%	329	*Professional Educational Services - Other*
8	4,233,024	3.07%	220	*Social Security Contributions*
9	3,021,443	2.19%	830	*Interest*
10	2,723,163	1.98%	562	*Tuition to Pennsylvania Charter Schools*
Other	17,544,697	12.73%		*Other Objects*
TOTAL	**137,776,916**			

Reductions in Salaries and Benefits

Presented 6-17-25

- **Reduction Administrative Positions**
  - Facilities Supervisor (1)
  - Assistant Director of Technology (1)
- **Reduction of 8 MEA Positions**
  - Middle and Elementary Level Technology Integrators (2)
  - Elementary Teacher (2)
  - High School Social Studies Teacher (1)
  - High School Spanish Teacher (1)
  - Fab Lab Integrator (1)
  - Elementary Instructional Coach (1)
- **Reduction of 1 Teamsters Position**
  - HVAC Master Mechanic
- **Reduction of 6 MESPA Positions**
  - Communications Secretary (1)
  - 5 PCA positions (5)

Professional Services

Presented 6-17-25

Reduced costs for third party services by $1.9 million:

- Reduction of 8 Program Support Specialists
- Reduction of 1 Behavior Technician
- Reduction of 3.5 BCBA's
- Reduction of 5 Registered Behavior Technicians
- Transition to a new third party provider for the REACH program

Investments

Presented 6-17-25

- Increased salary and benefit costs:
  - Addition of 5 Specialized Instructional Aides
  - Addition of 2.5 PCA's
- Police Chief
- Schools Cubed literacy program
- New Science curriculum resources to support STEELS standards
- Emotional Support program at Eagleville
- Increase in Debt to support Capital Projects Plan

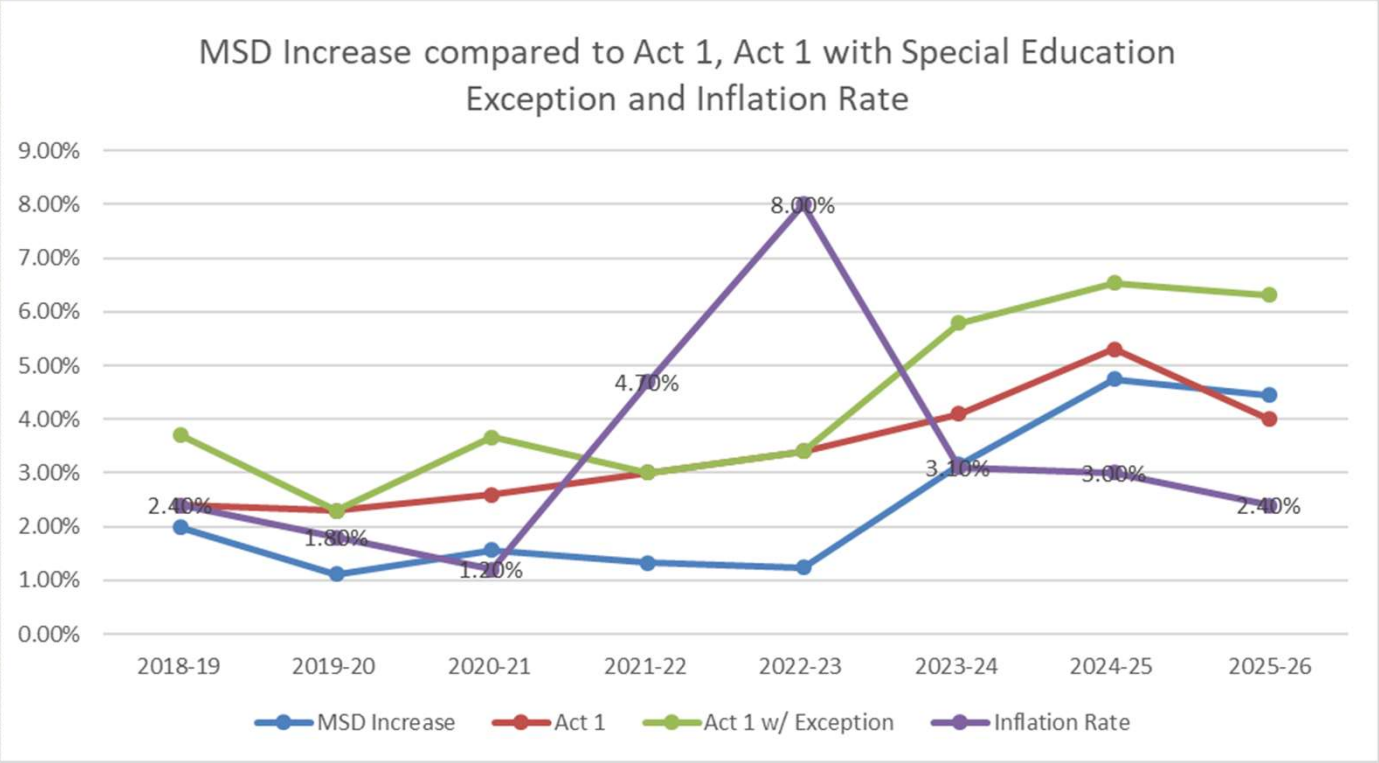
June Update - Revenues

Presented 6-17-25

Total Revenue (inclusive of FB and SE Exception) Preliminary Budget	$	139,804,158
Revenue Preliminary Budget (@Index)	$	137,713,014
Special Education Exception (1.1%)	$	997,870
Use of Fund Balance (FB)	$	1,093,274
Eliminated use of Fund Balance	$	(1,093,274)
Reduction of Special Education Exception	$	(590,130)
Revenue Update (June)		
PSERS/FICA Revenue Reduction	$	(53,255)
Reduction of Real Estate Tax	$	(237,512)
Total Change (June)	$	(290,767)
Total Expenditures - June Update	$	137,776,916
Total Updated April Revenue @4.45%	$	137,776,916
Revenue - at ACT 1 index - 4%	$	137,369,176
Special Education Exception	$	407,740

Presented 6-17-25

Final Budget – Revenues



In order to balance a $137,776,916 expenditure budget a millage increase of 4.45% is necessary.

Presented 6-17-25

Taxpayer Impact

Current Tax Rate 2024-2025 = 34.20 mills
Proposed Real Estate Tax Rate = 35.7219 mills
Increase of 4.45%
Common Level Ratio = 3.04

Market Value	Assessment	2024-2025	2025-2026	Increase	
$ 100,000	$ 32,900	$ 1,125.18	$ 1,175.25	$ 50.07	
$ 150,000	$ 49,350	$ 1,687.77	$ 1,762.88	$ 75.11	
$ 200,000	$ 65,800	$ 2,250.36	$ 2,350.50	$ 100.14	
$ 250,000	$ 82,250	$ 2,812.95	$ 2,938.13	$ 125.18	
$ 300,000	$ 98,700	$ 3,375.54	$ 3,525.75	$ 150.21	
$ 400,000	$ 131,600	$ 4,500.72	$ 4,701.00	$ 200.28	
$ 500,000	$ 164,500	$ 5,625.90	$ 5,876.25	$ 250.35	
$ 537,837	$ 176,920	$ 6,050.66	$ 6,319.92	$ 269.25	Median Homestead Value
$ 1,000,000	$ 329,000	$ 11,251.80	$ 11,752.51	$ 500.71	
$ 2,000,000	$ 658,000	$ 22,503.60	$ 23,505.01	$ 1,001.41	

Presented 6-17-25

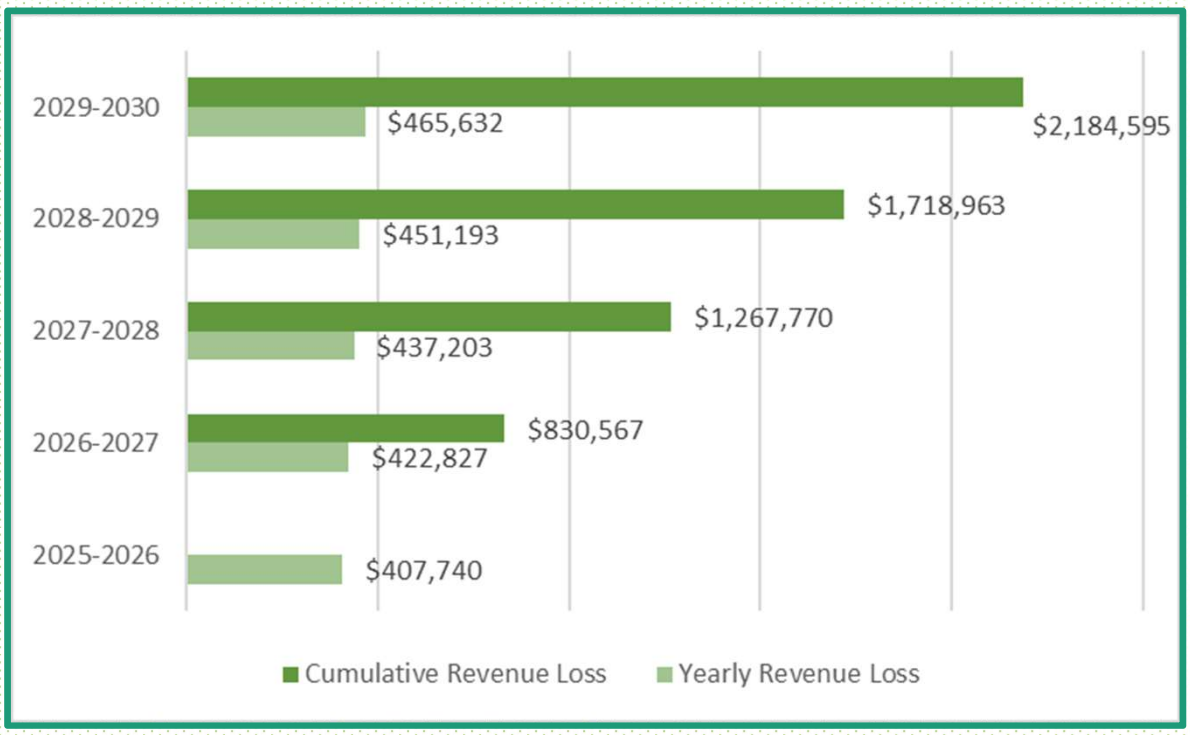
Final Budget – Revenues and Expenses – 4.45% vs 4.0%

4.45%	
Revenue	**Final Budget**
Local Revenue	$108,303,160
State Revenue	$29,056,834
Federal Revenue	$416,922
Other Revenue	$0
Revenue Total	**$137,776,916**
Expenditures	**Final Budget**
Salary	$55,478,081
Benefits	$35,348,094
Buildings & Departments	$33,986,279
Debt Service / Transfer	$12,964,461
Expenditure Total	**$137,776,916**

4.00%	
Revenue	**Final Budget**
Local Revenue	$107,895,420
State Revenue	$29,056,834
Federal Revenue	$416,922
Other Revenue	$0
Revenue Total	**$137,369,176**
Expenditures	**Final Budget**
Salary	$55,478,081
Benefits	$35,348,094
Buildings & Departments	$33,986,279
Debt Service / Transfer	$12,556,721
Expenditure Total	**$137,369,176**

Presented 6-17-25

Tax Increase at Act 1 Index - 4%



Presented 6-17-25

Final General Fund Budget – 4.45% Tax Increase

4.45%	
Revenue	**Final Budget**
Local Revenue	$108,303,160
State Revenue	$29,056,834
Federal Revenue	$416,922
Other Revenue	$0
Revenue Total	**$137,776,916**
Expenditures	**Final Budget**
Salary	$55,478,081
Benefits	$35,348,094
Buildings & Departments	$33,986,279
Debt Service / Transfer	$12,964,461
Expenditure Total	**$137,776,916**

APPENDIX

2025-2026 Proposed Preliminary Budget Summary

Expenditures					
Program		**Proposed 26**		**Budget 25**	**Budget to Budget**
Instructional	$	80,791,037	$	76,150,837	6.09%
Suport Services	$	44,771,446	$	43,202,706	3.63%
Operation of Non- Instructional Services	$	1,929,484	$	1,945,379	-0.82%
Debt Service/Fund Transfers	$	12,312,193	$	12,806,743	-3.86%
Grand Total	**$**	**139,804,159**	**$**	**134,105,665**	**4.25%**

Revenues					
Category		**Proposed 26**		**Budget 25**	**Budget to Budget**
Local	$	110,430,984	$	105,212,484	4.96%
State	$	28,956,253	$	28,476,259	1.69%
Federal	$	416,922	$	416,922	0.00%
Other	$	-	$	-	0.00%
Total	**$**	**139,804,159**	**$**	**134,105,665**	**4.25%**

Pre – Preliminary Budget

Presented 2-21-25

Total Expenditures Pre - Preliminary Budget	$141,317,107
Staff Reductions:	($1,512,949)
*1 Elementary Technology Integrator	
*1 Social Studies Position – MHS	
*1 Elementary Position	
**1 Fab Lab Integrator/Science	
**1 Evening Facilities Supervisor	
**1 Assistant Director of Technology	
**5 PCA Positions	
**1 HVAC Master Mechanic	
Proposed Preliminary Budget	**$139,804,158**

*Planned for 2025-2026 resulting from enrollment/retirements
**Removed per budget/vacant/not needed

Presented 2-21-25

Preliminary Budget – February Update

Total Expenditures Preliminary Budget	$139,804,158	**Total Revenue (inclusive of SE Exception) Preliminary Budget**	$139,804,158
		Revenue Preliminary Budget (@Index)	$137,713,014
		Special Education Exception (1.1%)	$997,870
		Use of Fund Balance (FB)	$1,093,274
Expenditure Update (February)		**Revenue Update (February)**	
•Salary Reductions	-$178,975	•Basic Ed. State Subsidy	$120,152
•PSERS	-$446,101	•Special Education Subsidy	$75,072
•FICA	-$13,692	•PSERS Subsidy	-$233,051
•MEDICAL	-$190,855	•FICA Subsidy	-$6,846
Total Change (February)	-$829,623	**Subtotal Revenue Change (February)**	-$44,673
		•Reduction of use of Fund Balance	-$784,950
		Subtotal Change Fund Balance (February)	-$784,950
		Total Change (February)	-$829,623
Total Expenditures as of February	**$138,974,535**	**Total Revenues as of February**	**$138,974,535**
-			-

Total February Net Change = - $784,950

Reductions needed to reach ACT 1 = - $1,306,194

Presented 3-12-25

March Budget Update - Expenditures

Total Expenditures Preliminary Budget	$139,804,158
February Reductions	-$829,623
Total Expenditures as of February	$138,974,535
Expenditure Update (March)	
•Salary Reductions	
Middle Level Technology Integrator	
Communications Secretary	
Elementary Instructional Coach	
•Salary Additions	
Police Chief	
Total Net Salary Change	-$198,106
•Unarmed Security at Arcola	-$52,009
•High School Activities	$31,718
•Athletic Trainer	$138,000
•Software Reductions	-$89,600
•Curriculum Adjustments	$120,088
•Schools Cubed Literacy Program	$140,000
•Special Education Reductions	-$500,000
Total Change (March)	-$409,909
Total Expenditures as of March	**$138,564,626**

Presented 3-12-25

March Budget Update - Revenues

Total Revenue (inclusive of FB and SE Exception) Preliminary Budget	$139,804,158
Revenue Preliminary Budget (@Index)	$137,713,014
Special Education Exception (1.1%)	$997,870
Use of Fund Balance (FB)	$1,093,274
February Reductions	-$44,673.00
Revenue Update (March)	
•PSERS/FICA Subsidy Reductions	-$17,368
•Increase in EIT based on trend	$308,714
•Reduction of RE Tax - 800 Adams Avenue	-$97,699
Total Change (March)	**$193,647**
Total Revenue - March Update	**$139,953,132**
Total Expenditures - March Update	**$138,564,626**
Variance- (Revenues - Expenditures) - March Update	**$1,388,506**
Total Updated March Revenue @4.8%	**$138,564,626**
Revenue - at ACT 1 index - 4%	$137,861,988
Use of Fund Balance	$21,550
Special Education Exception -.8%	$681,088

April Update - Expenditures

Presented 4-9-25

Total Expenditures Preliminary Budget		$139,804,158
February Reductions		-$829,623
Total Expenditures as of February		$138,974,535
March Reductions		-$409,909
Total Expenditures as of March	$	138,564,626
Expenditure Update (April)		
•Workers Compensation Increase		$56,858
•Healthcare - 3rd Look		-$218,302
•Dental/Vision		$60,612
•Additional Retirements		-$144,678
•Charter School Tuition		$251,620
•North Montco Tech Budget		-$6,032
•Special Education Services		-$881,000
•Special Education Salaries/Benefits		$465,316
•Senior Tax Rebate		$20,000
Total Change (April)		-$395,606
Total Expenditures as of April		**$138,169,020**

Presented 4-9-25

April Update - Revenues

Total Revenue (inclusive of FB and SE Exception) Preliminary Budget	$139,804,158
Revenue Preliminary Budget (@Index)	$137,713,014
Special Education Exception (1.1%)	$997,870
Use of Fund Balance (FB)	$1,093,274
February Reductions	-$44,673
March Reductions	-$17,368
Total Revenue March Update	$138,543,076
Revenue Update (April)	
•PSERS/FICA Subsidy Reductions	-$17,826
• Transportation Non Public Subsidy	-$101,255
• PSERS/FICA increase as a result of Special Education changes	$41,278
Total Change (April)	-$77,803
Total Revenue - April Update @ 4.8%	**$138,465,273**
Total Expenditures - April Update	**$138,169,020**
Variance- (Revenues - Expenditures) - April Update	**$296,253**
Total Updated April Revenue @4.3125%	**$138,169,020**
Revenue - at ACT 1 index - 4%	$137,885,338
Special Education Exception -.3125%	$283,682

Presented 5-14-25

May Update - Expenditures

Total Expenditures Preliminary Budget	$	139,804,158
February Reductions	$	(829,623)
Total Expenditures as of February	$	138,974,535
March Reductions	$	(409,909)
Total Expenditures as of March	$	138,564,626
April Reductions	$	(395,606)
Total Expenditures as of April	$	138,169,020
Expenditure Update (May)		
•Reduction in Special Education 3rd Party	$	(420,000)
• Addition of Special Education SIA	$	75,154
• Salary/Benefit Updates	$	(30,370)
• Administrative Leave	$	40,000
Total Change (May)	$	(335,216)
Total Expenditures as of May	$	137,833,804

Presented 5-14-25

May Update - Revenues

Total Revenue (inclusive of FB and SE Exception) Preliminary Budget	$	139,804,158
Revenue Preliminary Budget (@Index)	$	137,713,014
Special Education Exception (1.1%)	$	997,870
Use of Fund Balance (FB)	$	1,093,274
February Reductions	$	(44,673)
March Reductions	$	(17,368)
Total Revenue March Update	$	138,543,076
April Reduction	$	(77,083)
Total Revenue as of April	$	138,169,020
Revenue Update (May)		
• Reduction in Interest Revenue	$	(260,000)
• Increase in assessments	$	16,073
Total Change (May)	$	(243,927)
Total Revenue - May Update @ 4.3125%	$	137,925,093
Total Expenditures - May Update	$	137,833,804
Variance- (Revenues - Expenditures) - May Update	$	91,289
Total Updated April Revenue @4.202%	$	137,833,804
Revenue - at ACT 1 index - 4%	$	137,650,389
Special Education Exception -.202%	$	183,415