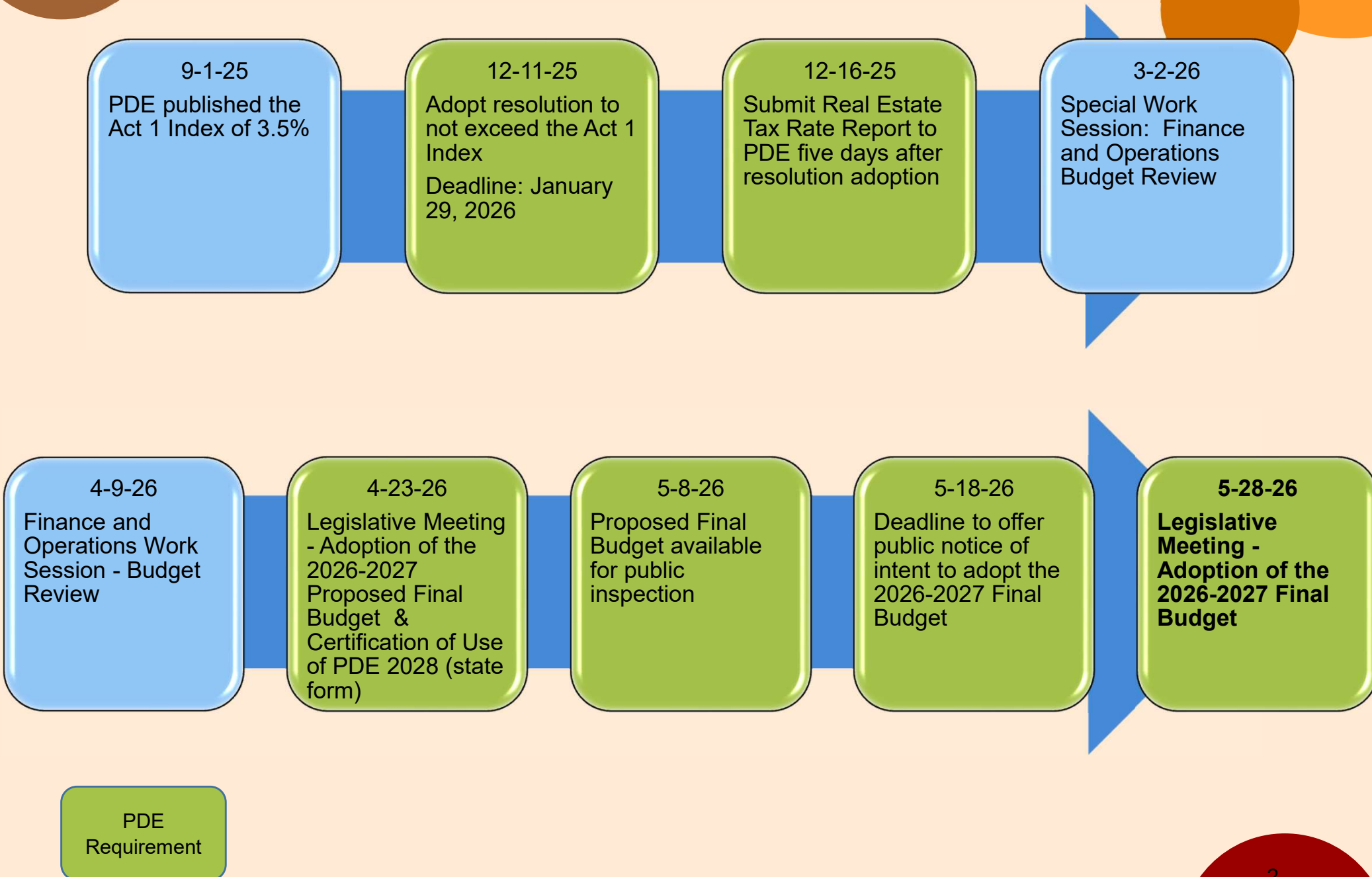


Excellence Today for Tomorrow

2026/2027 PROPOSED GENERAL FUND BUDGET

March 2, 2026

Timeline



Board Budget Priorities



- Wellness and educational needs of students
- Preparing students for today's world
- Development of a new elementary progress report
- Focus on facilities and infrastructure



Staffing Needs

The budget contains the following positions. These requests are a result of increased student enrollment, program changes, and future needs:

- Elementary Classroom Teacher – Rose Tree – 1 FTE
- School Counselor – Indian Lane – 1 FTE
- School Counselor – Media – .5 FTE
- School Counselor – Glenwood – .5 FTE
- Business Education Teacher – Penncrest – 1 FTE
- Gifted Education Teacher – Springton Lake – 1 FTE
- Certified School Nurse – Media – 1 FTE

TOTAL NEW TEACHING POSITIONS – 6 FTEs



FTE = Full Time Equivalent



2026-27 Proposed Budget Highlights



Strategic Plan Goal 1 - Academics



Achievement, Growth, Rigor

- Elementary Classroom Teacher
- Secondary Business Teacher
- Gifted Education Teacher
- Continued professional development supporting our English Language Arts Program



Strategic Plan
Goal 2 – Contemporary
Models of Teaching &
Learning

Relevant, Personalized, Flexible

- Continued improvement of curriculum documents
- Print and digital resources to support curriculum

Strategic Plan
Goal 3 – Equity and Access
For All
Goal 4 – Wellness



Trust, Respect, Voice, Inclusiveness, Engagement, Belonging

- Certified School Nurse – Elementary
- School Counselors – Elementary

Sources of Revenue

Revenue is comprised of four sources: local, state, federal and fund balance.

- ❖ Local revenue sources include Real Estate Taxes, Tuitions, Earnings on Investments, IDEA (pass through) and miscellaneous revenue.
- ❖ State revenue sources include state subsidies for Basic Education Funding, Special Education, and Transportation, State Property Tax Relief, Reimbursement for Social Security and Retirement payments.
- ❖ Federal revenue source consists of Title I, II, IV and ACCESS funds that have restricted uses.
- ❖ Fund balance is the difference between assets and liabilities and results when revenues are greater than expenditures/transfers out.

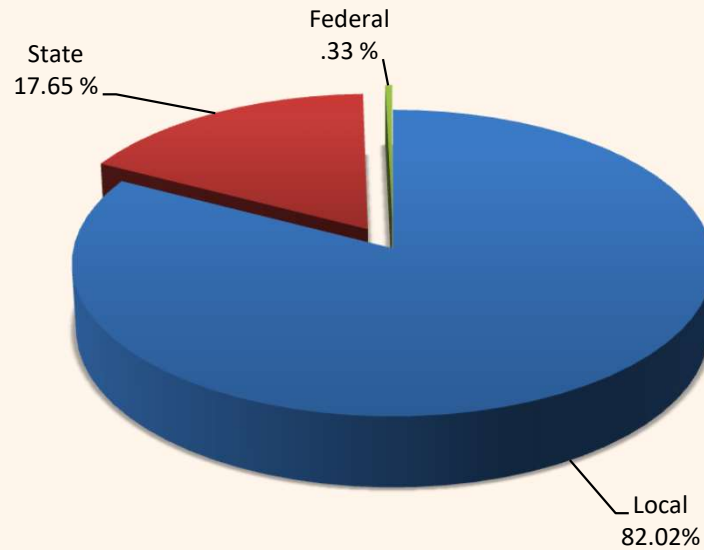
REVENUE	
Local	\$ 108,562,386
State	\$ 23,364,061
Federal	\$ 431,005
Total	\$ 132,357,452

*with 3.5% increase



The Governor presented his proposed 2026-2027 budget on February 3, 2026 which included a \$50 million increase in basic education funding and a \$50 million increase in special education funding. The district's share of the increases are \$315,389 in basic education funding and \$270,861 in special education funding. We have not included the subsidy increases at this time as the governor's budget has not yet been approved.

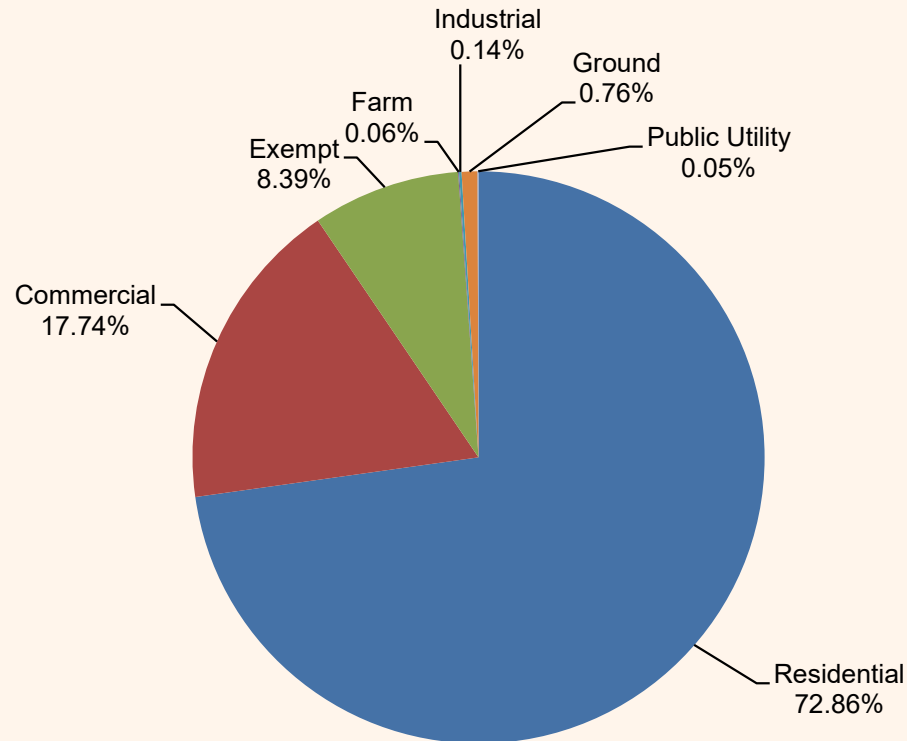
ROSE TREE MEDIA SCHOOL DISTRICT 26/27 REVENUE BUDGET COMPARISON



Major Source	25/26 Final Budget Amount	26/27 Proposed Budget Amount	Incr/Decr	Incr/Decr
Local	\$ 103,390,155	\$ 108,562,386	\$ 5,172,231	5.00%
State	\$ 22,514,202	\$ 23,364,061	\$ 849,859	3.77%
Federal	\$ 436,389	\$ 431,005	\$ (5,384)	-1.23%
Total	\$ 126,340,746	\$ 132,357,452	\$ 6,016,706	4.76%

ROSE TREE MEDIA SCHOOL DISTRICT

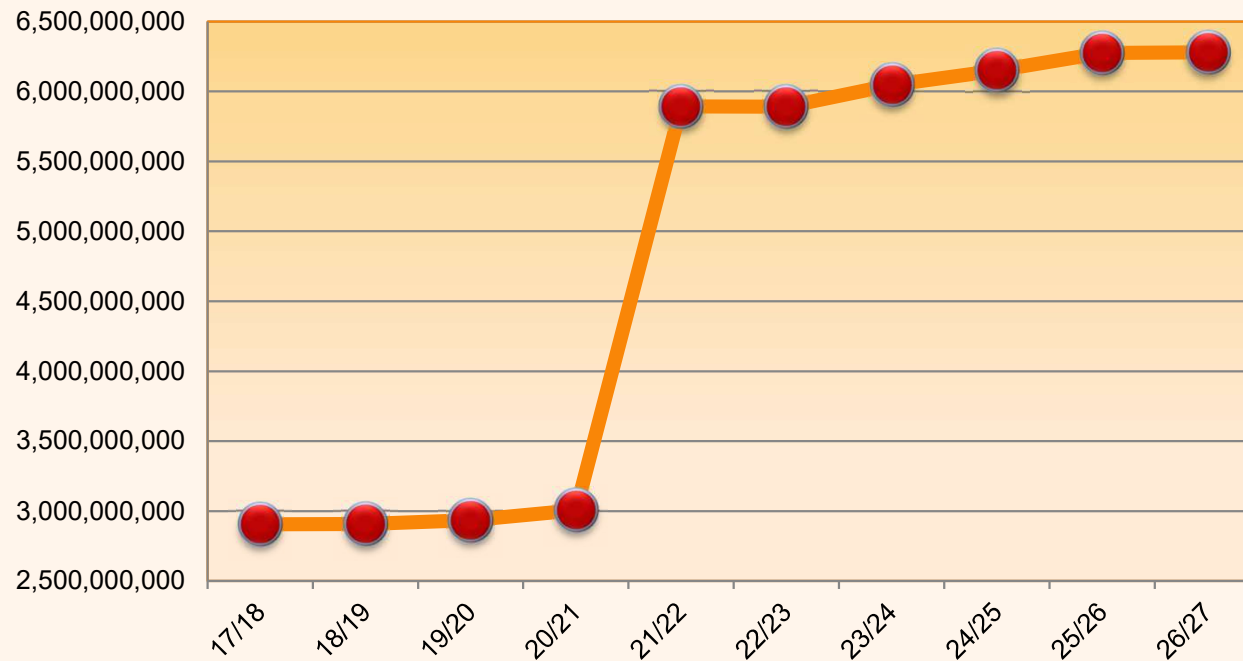
Assessment by Property Type As of 1/5/26



January 2019 Residential was 11,148
 January 2020 Residential was 11,250
 January 2021 Residential was 11,465
 January 2022 Residential was 11,473
 January 2023 Residential was 11,575
 January 2024 Residential was 11,656
 January 2025 Residential was 11,748

Type	Count	Assessment	% of Total	Average Assessment
Residential	11,777	\$ 4,997,451,314	72.86%	\$ 424,340
Commercial	713	\$ 1,216,794,585	17.74%	\$ 1,706,584
Exempt	328	\$ 575,624,433	8.39%	\$ 1,754,953
Farm	7	\$ 4,220,976	0.06%	\$ 602,997
Industrial	8	\$ 9,639,553	0.14%	\$ 1,204,944
Ground	610	\$ 52,402,296	0.76%	\$ 85,905
Public Utility	13	\$ 3,252,970	0.05%	\$ 250,228
Total	13,456	\$ 6,859,386,127		

ROSE TREE MEDIA SCHOOL DISTRICT TEN YEAR ASSESSMENT VALUES



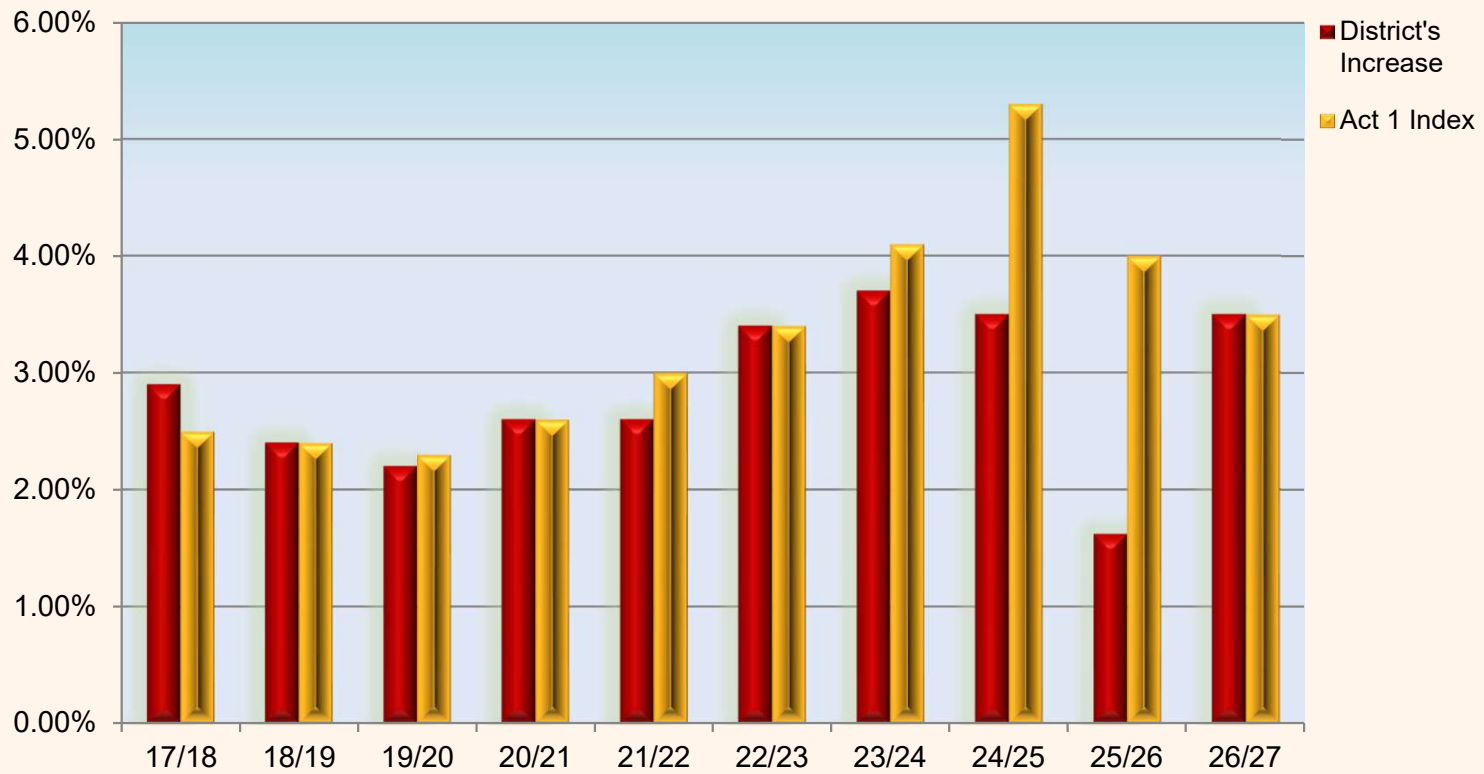
Fiscal Year	Taxable Assessed Value	Change in Assessment		Millage		Actual Real Estate Tax Revenue
17/18	\$ 2,904,889,836	\$ 13,589,860		25.0945		\$ 69,247,068
18/19	\$ 2,908,046,204	\$ 3,156,368		25.6888		\$ 71,188,048
19/20	\$ 2,935,288,177	\$ 27,241,973		26.2569		\$ 74,095,021
20/21	\$ 3,006,564,983	\$ 71,276,806		26.9365		\$ 76,038,829
21/22	\$ 5,891,898,164	\$ 2,885,333,181		14.1643		\$ 79,173,419
22/23	\$ 5,891,183,432	\$ (714,732)		14.6440		\$ 82,286,272
23/24	\$ 6,046,890,381	\$ 155,706,949		15.1743		\$ 87,373,411
24/25	\$ 6,149,877,995	\$ 102,987,614		15.6935		\$ 92,504,018
25/26	\$ 6,275,908,679	\$ 126,030,684		15.9397	**	\$ 94,683,710
26/27	\$ 6,280,508,724	\$ 4,600,045	***	16.4901	***	\$ 98,684,128

*Assessment increase due to countywide reassessment

**Year to Date

***Proposed

ACT 1 INDEX vs. RTMSD INCREASE



Fiscal Year	District's Increase		Act 1 Index
17/18	2.90%		2.50%
18/19	2.40%		2.40%
19/20	2.20%		2.30%
20/21	2.60%		2.60%
21/22	2.60%	*	3.00%
22/23	3.40%		3.40%
23/24	3.70%		4.10%
24/25	3.50%		5.30%
25/26	1.62%		4.00%
26/27	3.50%	**	3.50%

PSERS Exception

RTMSD average increase over 10 years is 2.84%

Act 1 average increase over 10 years is 3.31%

*Due to countywide reassessment, district tax increase could not exceed 20/21 index

**Proposed

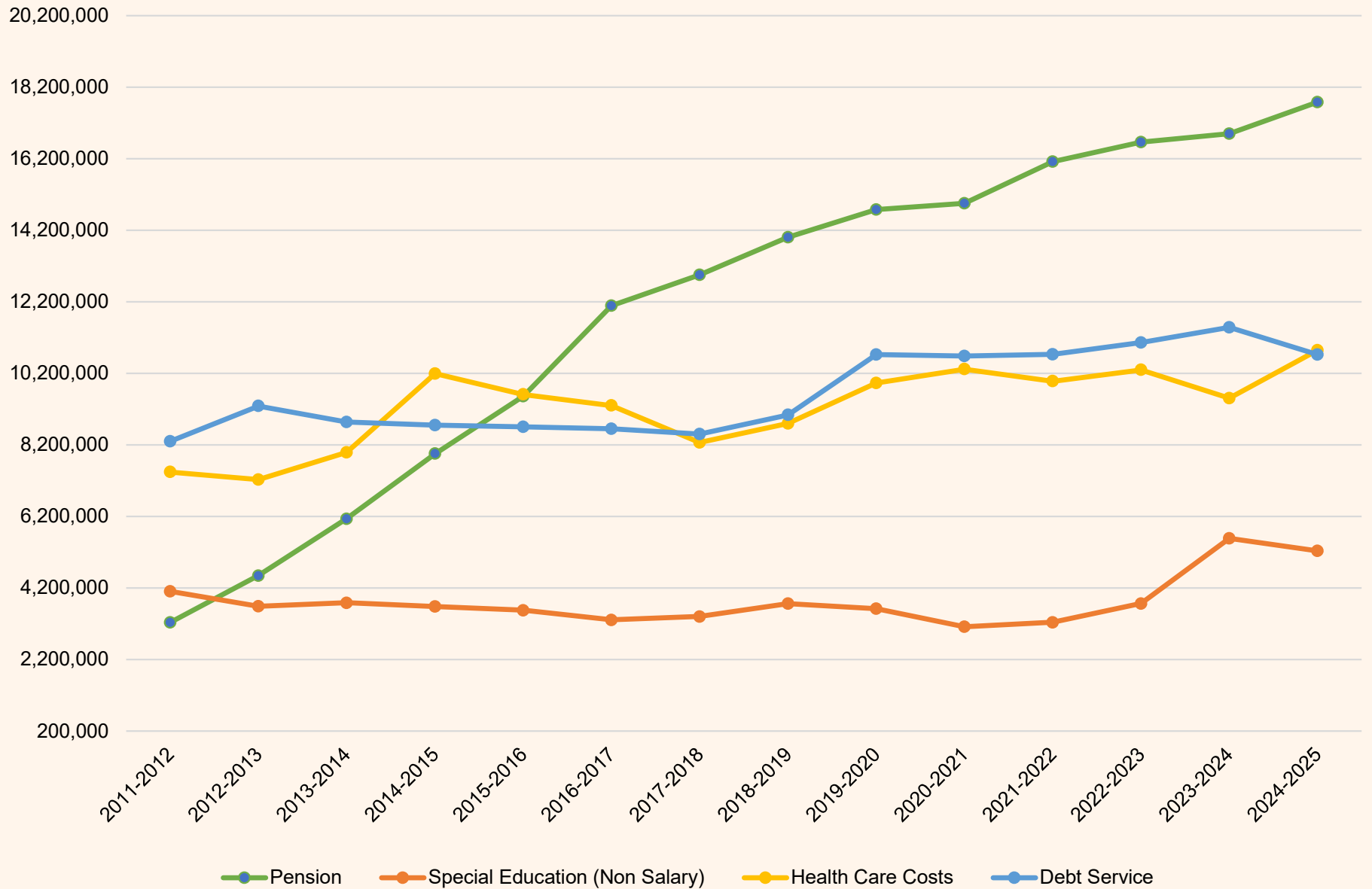
2026-2027 Budget Expense Challenges

Partially funded and unfunded mandated expenditures include:

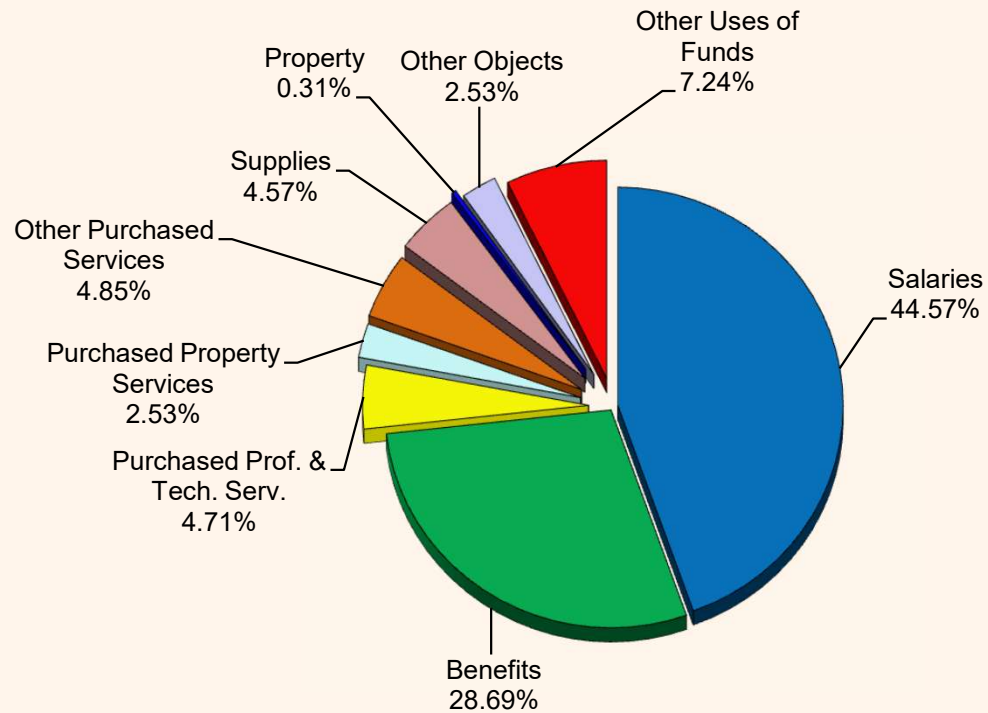
- Charter School Tuition – Charter schools do not charge students tuition, they receive the majority of funding from the students' school district of residence.
- Special Education – The district receives a special education subsidy from PDE, however, the subsidy does not nearly cover the actual expenses.
- PSERS Retirement costs – The district is required to contribute 33.59% of each eligible employee's salary to the retirement system. We are only reimbursed 50%.
- Transportation – PDE states that if transportation is offered to district students, it must also be offered to non-public students living within district boundaries. Districts are mandated to provide transportation to charter school students.
- Contractual obligations – Salaries – 44.57% and benefits – 28.69% of total budget.



DISTRICT COST DRIVERS (ACTUAL)



ROSE TREE MEDIA SCHOOL DISTRICT 26/27 EXPENDITURE BY OBJECT COMPARISON



Expense Object	25/26 Budget Amount	26/27 Budget Amount	\$ Incr/Decr	% Incr/Decr
Salaries	\$ 57,729,362	\$ 61,239,837	\$ 3,510,475	6.08%
Benefits	\$ 36,341,140	\$ 39,430,085	\$ 3,088,945	8.50%
Purchased Prof. & Tech. Serv.	\$ 5,996,809	\$ 6,467,618	\$ 470,809	7.85%
Purchased Property Services	\$ 3,507,773	\$ 3,475,204	\$ (32,569)	-0.93%
Other Purchased Services	\$ 5,899,241	\$ 6,672,210	\$ 772,969	13.10%
Supplies	\$ 5,928,367	\$ 6,278,890	\$ 350,523	5.91%
Property	\$ 540,546	\$ 431,296	\$ (109,250)	-20.21%
Other Objects	\$ 3,631,561	\$ 3,472,079	\$ (159,482)	-4.39%
Other Uses of Funds	\$ 9,505,000	\$ 9,950,000	\$ 445,000	4.68%
TOTAL	\$ 129,079,799	\$ 137,417,219	\$ 8,337,420	6.46%

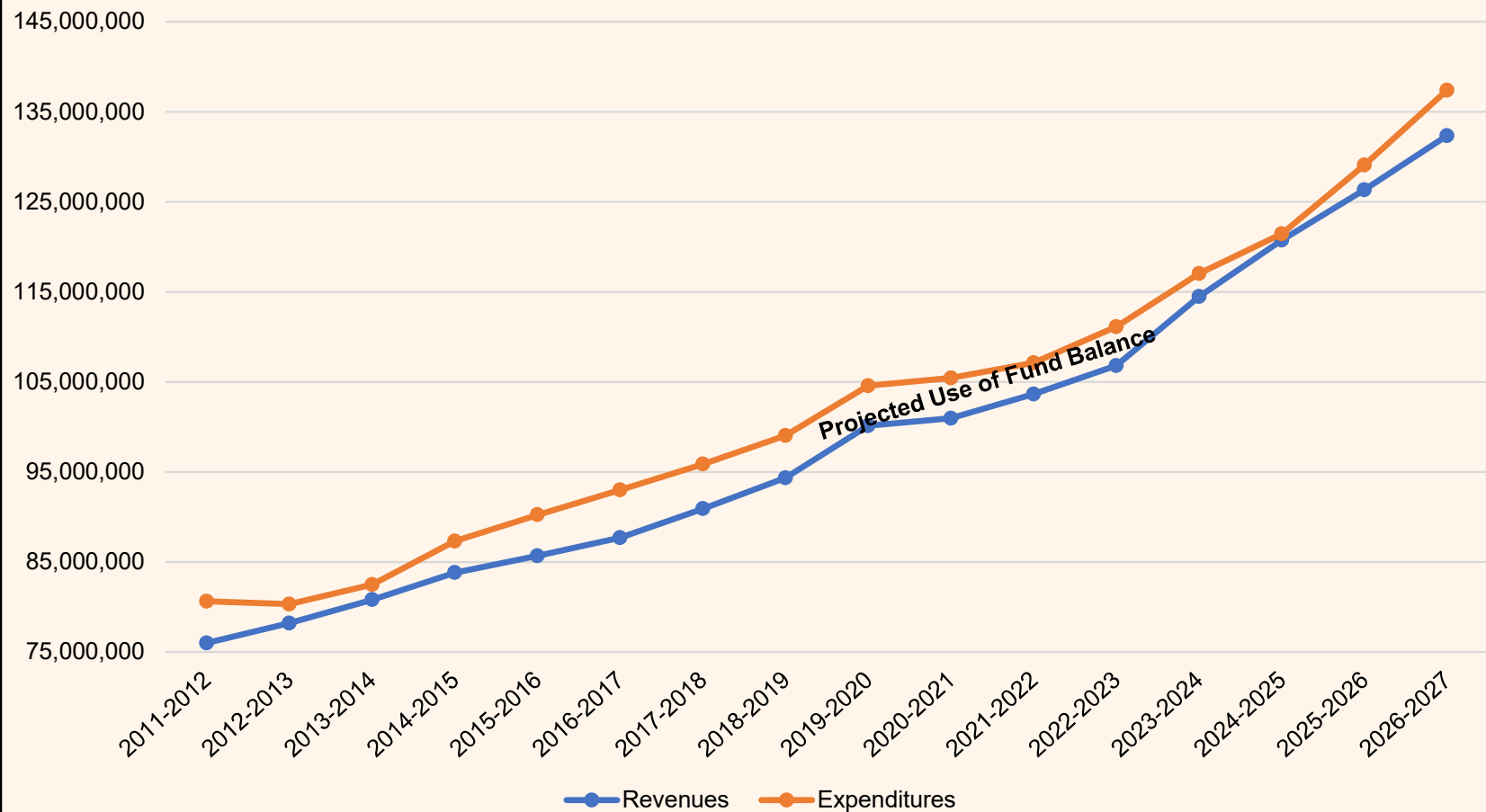
Rose Tree Media School District

2026-2027 General Fund Proposed Budget

				2025-26 Approved Budget	2026-27 Proposed Budget 3.5%	Difference	% Increase or Decrease
REVENUES	2022-23 Actual	2023-24 Actual	2024-25 Actual				
Local Sources	\$ 92,147,529	\$ 98,728,819	\$ 103,458,121	\$ 103,390,155	\$ 108,562,386	\$ 5,172,231	5.00%
State Sources	\$ 19,120,714	\$ 20,942,427	\$ 23,120,677	\$ 22,514,202	\$ 23,364,061	\$ 849,859	3.77%
Federal Sources	\$ 775,334	\$ 749,968	\$ 478,889	\$ 436,389	\$ 431,005	\$ (5,384)	-1.23%
TOTAL REVENUES	\$ 112,043,577	\$ 120,421,214	\$ 127,057,687	\$ 126,340,746	\$ 132,357,452	\$ 6,016,706	4.76%
Actual/Budgeted Use of Fund Balance	\$ 1,150,921	\$ 0	\$ 4,396,363	\$ 2,739,053	\$ 5,059,767	\$ 2,320,714	
TOTAL REVENUES AND USE OF FUND BALANCE	\$ 113,194,498	\$ 120,421,214	\$ 131,454,050	\$ 129,079,799	\$ 137,417,219	\$ 8,337,420	
EXPENDITURES BY OBJECT							
Salaries	\$ 48,310,166	\$ 50,543,974	\$ 54,258,730	\$ 57,729,362	\$ 61,239,837	\$ 3,510,475	6.08%
Benefits	\$ 31,310,732	\$ 31,039,044	\$ 33,795,087	\$ 36,341,140	\$ 39,430,085	\$ 3,088,945	8.50%
Purchased Professional & Technical Serv.	\$ 4,530,481	\$ 5,855,030	\$ 6,464,851	\$ 5,996,809	\$ 6,467,618	\$ 470,809	7.85%
Purchased Property Services	\$ 2,296,481	\$ 2,779,237	\$ 2,930,660	\$ 3,507,773	\$ 3,475,204	\$ (32,569)	-0.93%
Other Purchased Services	\$ 5,726,414	\$ 6,729,885	\$ 7,094,973	\$ 5,899,241	\$ 6,672,210	\$ 772,969	13.10%
Supplies	\$ 4,153,398	\$ 4,324,805	\$ 4,302,895	\$ 5,928,367	\$ 6,278,890	\$ 350,523	5.91%
Property	\$ 5,154,427	\$ 324,392	\$ 1,030,408	\$ 540,546	\$ 431,296	\$ (109,250)	-20.21%
Other Objects	\$ 2,770,645	\$ 2,894,853	\$ 2,656,990	\$ 3,631,561	\$ 3,472,079	\$ (159,482)	-4.39%
Other Uses of Funds	\$ 8,941,754	\$ 9,449,414	\$ 18,919,456	\$ 9,505,000	\$ 9,950,000	\$ 445,000	4.68%
TOTAL EXPENDITURES	\$ 113,194,498	\$ 113,940,634	\$ 131,454,050	\$ 129,079,799	\$ 137,417,219	\$ 8,337,420	6.46%

BUDGET OVERVIEW

Budgeted Revenue vs. Budgeted Expenditures



Unassigned Fund Balance as of June 30, 2025 was \$8,794,384 (6.81%)

School Board Policy #620 states that the district will strive to maintain an unassigned fund balance of not less than 2% but not more than 8% of the budgeted expenditures for that fiscal year.

Millage Impact Using Assessed Value of \$298,460

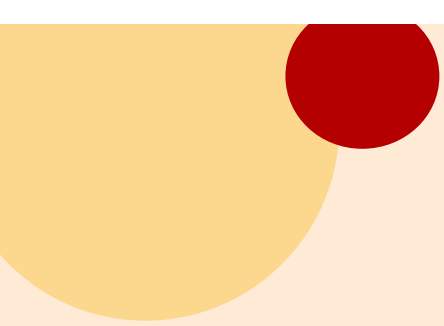
	Additional Millage	Total Millage	Additional Real Estate Tax For 26-27 Tax Year	Total Tax Bill For 26-27 Tax Year
Millage Increase 3.5%	.5484	16.4901	\$ 164	\$ 4,922

Millage Impact Using Assessed Value of \$386,060 (median)

	Additional Millage	Total Millage	Additional Real Estate Tax For 26-27 Tax Year	Total Tax Bill For 26-27 Tax Year
Millage Increase 3.5%	.5484	16.4901	\$ 212	\$ 6,366

Millage Impact Using Assessed Value of \$498,430

	Additional Millage	Total Millage	Additional Real Estate Tax For 26-27 Tax Year	Total Tax Bill For 26-27 Tax Year
Millage Increase 3.5%	.5484	16.4901	\$ 273	\$ 8,219



Executive Summary

Eighty-two percent of the District's revenue is generated at the local level. Ninety-one percent of the local revenue is from annual real estate taxes. A 3.5% tax increase is included in the budget. The median tax bill for 2026-2027 will increase by \$212. Rose Tree Media continues to have one of the lowest millage rates in Delaware County. Over the past five years, the District has had the third lowest millage rate. Fluctuations in revenues due to current market conditions will have a possible effect on budgeted revenue amounts.

Salaries and benefits comprise 73% of District expenditures. Although the PSERS retirement rate will decrease to 33.59% from the current rate of 34%, PSERS retirement is still a significant cost driver. The District continues to look for ways to improve efficiencies and cut costs while maintaining programs for students.



What Happens From Here

- Second Look medical rates on March 11th
- Prescription renewal rates expected in April
- DCIU and DCCC updated contracts/agreements
- Continue to analyze expenditures
- Professional Staff retirements due by March 15th
- Updated assessment numbers
- Budget Review – April 9, 2026
- Adopt the Proposed Final Budget – April 23, 2026
- Adopt the Final Budget – May 28, 2026



Questions

