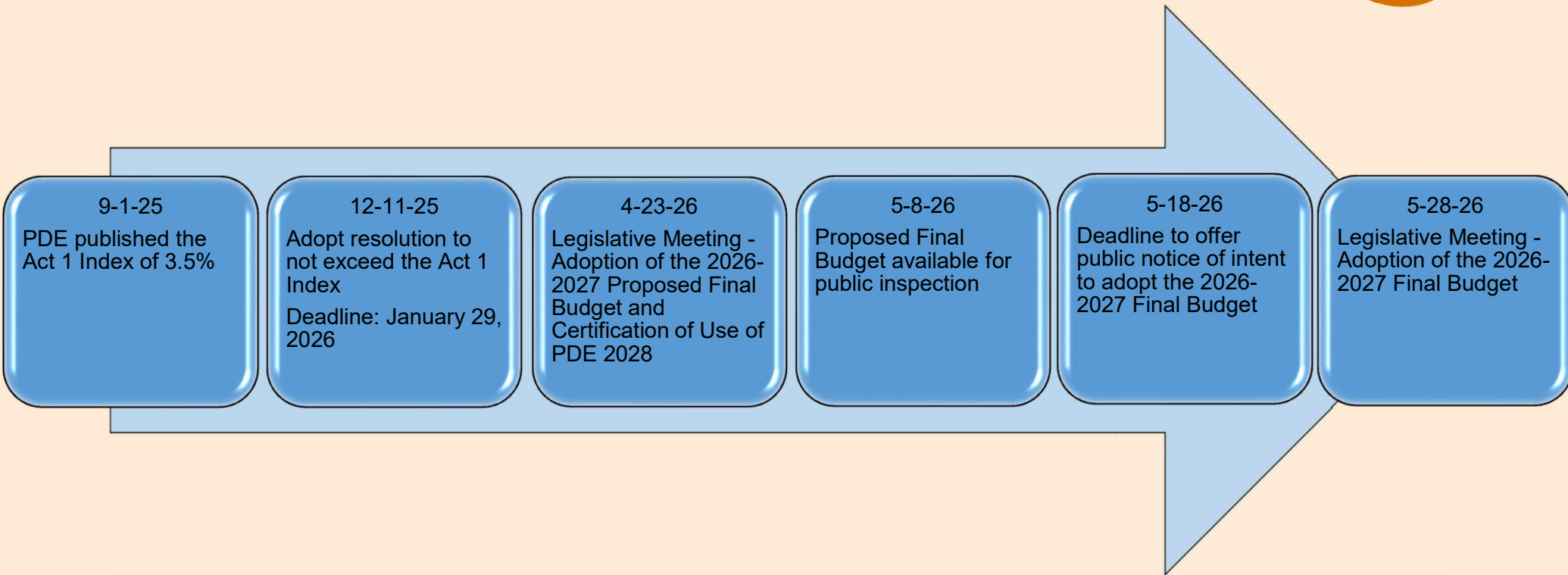


Excellence Today for Tomorrow

2026/2027 PROPOSED FINAL GENERAL FUND BUDGET INFORMATION

**PRESENTED ON
APRIL 9, 2026**



*PDE requires Final Budget adoption by June 30, 2026. The district approves in May in order to get the tax bills mailed by July 1st.

BUDGET KEY POINTS

REVENUE

- Includes updated local revenue based on current revenue collections
- Includes updated state subsidy for Social Security and PSERS

EXPENDITURES

- Staffing
 - Nine faculty members are retiring
 - One administrator retiring
 - One administrator is resigning
 - One ADSUP II is retiring
 - Contractual Increases
 - Administration – 3%
 - ADSUP II – 4%
 - Faculty – 4.96%
 - Confidential Employee Group – 4%
 - Transportation, Custodian and Maintenance – 4%
 - Secretary and Educational Support Staff – 4%
- Maintain current programs
- Updated medical (8.03% increase), prescription (18.16% increase) and dental (no increase)
- Vision rates are guaranteed with no change in percentage through the 26/27 budget year
- Life Insurance – Our rate guarantee expires on June 30, 2027
- Accidental Death and Dismemberment - Our rate guarantee expires on June 30, 2027

New Positions for the 2026-2027 Budget

- 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

Changes as of April 9, 2026

Proposed Revenue Budget as of March 2, 2026	\$	132,357,452
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Changes through April 9, 2026

Social Security and PSERS	\$	(83,900)
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Local Taxes	\$	852,803
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Total Revenue	\$	133,126,355
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Budgeted Use of Fund Balance	\$	4,559,637
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Total Revenues and Use of Fund Balance as of April 9, 2026	\$	137,685,992
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Proposed Expenditure Budget as of March 2, 2026	\$	137,417,219
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Changes through April 9, 2026

Salaries	\$	(406,885)
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Benefits	\$	(270,788)
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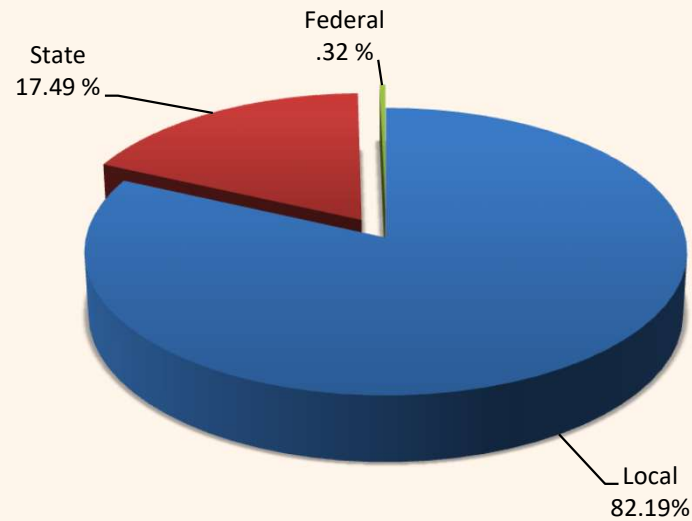
Department Changes	\$	946,445
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Total Expenditures as of April 9, 2026	\$	137,685,992
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Revenues and Expenditures

			2026-27 Proposed Final Budget 3.5%
REVENUES	2023-24 Actual	2025-26 Budget	
Local Sources	\$ 98,728,819	\$ 103,390,155	\$ 109,415,189
State Sources	\$ 20,942,427	\$ 22,514,202	\$ 23,280,161
Federal Sources	\$ 749,968	\$ 436,389	\$ 431,005
TOTAL REVENUES	\$ 120,421,214	\$ 126,340,746	\$ 133,126,355
 Actual/Budgeted Use of Fund Balance	 \$ 0	 \$ 2,739,053	 \$ 4,559,637
 TOTAL REVENUES AND USE OF FUND BALANCE	 \$ 120,421,214	 \$ 129,079,799	 \$ 137,685,992
 EXPENDITURES BY OBJECT			
Salaries	\$ 50,543,974	\$ 57,729,362	\$ 60,832,951
Benefits	\$ 31,039,044	\$ 36,341,140	\$ 39,159,297
Purchased Professional & Technical Serv.	\$ 5,855,030	\$ 5,996,809	\$ 7,621,182
Purchased Property Services	\$ 2,779,237	\$ 3,507,773	\$ 3,474,409
Other Purchased Services	\$ 6,729,885	\$ 5,899,241	\$ 6,469,864
Supplies	\$ 4,324,805	\$ 5,928,367	\$ 6,280,910
Property	\$ 324,392	\$ 540,546	\$ 431,296
Other Objects	\$ 2,894,853	\$ 3,631,561	\$ 3,896,083
Other Uses of Funds	\$ 9,449,414	\$ 9,505,000	\$ 9,520,000
TOTAL EXPENDITURES	\$ 113,940,634	\$ 129,079,799	\$ 137,685,992

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	\$ 109,415,189	\$ 6,025,034	5.83%
State	\$ 22,514,202	\$ 23,280,161	\$ 765,959	3.40%
Federal	\$ 436,389	\$ 431,005	\$ (5,384)	-1.23%
Total	\$ 126,340,746	\$ 133,126,355	\$ 6,785,609	5.37%

Revenue

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	99,593,376
6112 Interim Real Estate Taxes	1,900,000
6113 Public Utility Realty Taxes	80,000
6114 Payments in Lieu of Current Taxes - State / Local	8,362
6140 Current Act 511 Taxes - Flat Rate Assessments	180,000
6150 Current Act 511 Taxes - Proportional Assessments	2,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,300,000
6500 Earnings on Investments	2,000,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	716,987
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	18,000
6940 Tuition from Patrons	1,130,000
6990 Refunds and Other Miscellaneous Revenue	288,464

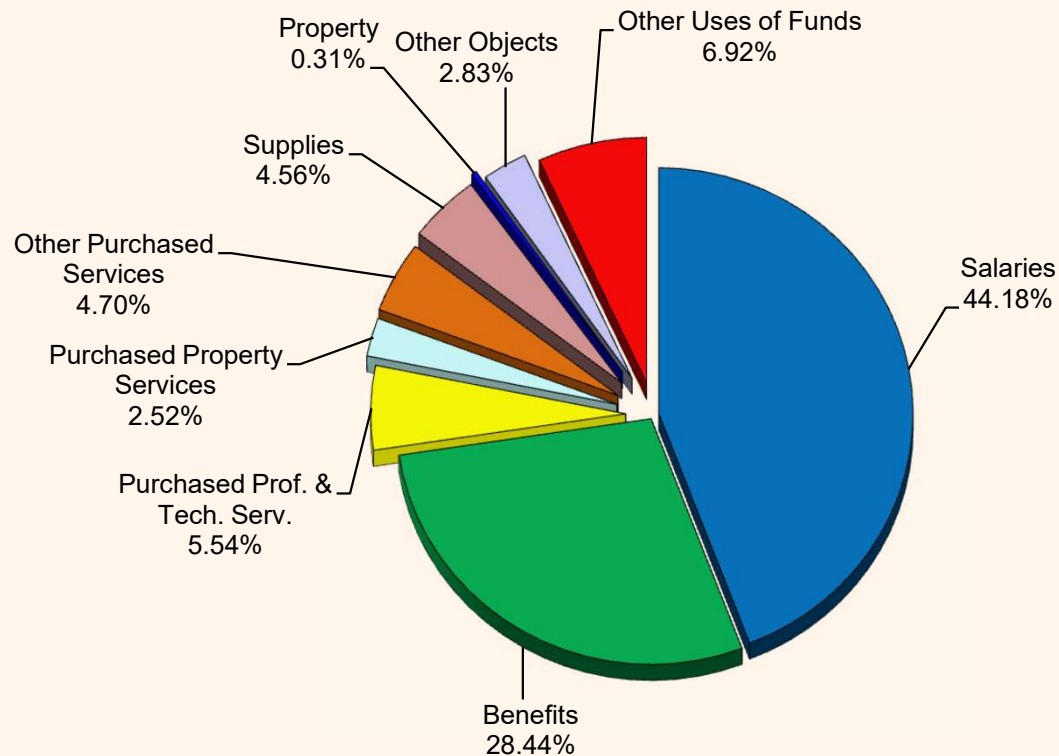
REVENUE FROM LOCAL SOURCES

\$109,415,189

Revenue cont'd

REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,500,000
7271 Special Education funds for School-Aged Pupils	2,100,000
7311 Pupil Transportation Subsidy	1,097,828
7330 Health Services (Medical, Dental, Nurse, Act 25)	89,710
7340 State Property Tax Reduction Allocation	2,810,766
7501 PA Accountability Grants	190,258
7810 State Share of Social Security and Medicare Taxes	2,326,860
7820 State Share of Retirement Contributions	10,164,739
REVENUE FROM STATE SOURCES	\$23,280,161
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	146,077
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	65,914
8517 Title IV - 21st Century Schools	11,014
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$431,005
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	133,126,355

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	\$ 60,832,951	\$ 3,103,589	5.38%
Benefits	\$ 36,341,140	\$ 39,159,297	\$ 2,818,157	7.75%
Purchased Prof. & Tech. Serv.	\$ 5,996,809	\$ 7,621,182	\$ 1,624,373	27.09%
Purchased Property Services	\$ 3,507,773	\$ 3,474,409	\$ (33,364)	-0.95%
Other Purchased Services	\$ 5,899,241	\$ 6,469,864	\$ 570,623	9.67%
Supplies	\$ 5,928,367	\$ 6,280,910	\$ 352,543	5.95%
Property	\$ 540,546	\$ 431,296	\$ (109,250)	-20.21%
Other Objects	\$ 3,631,561	\$ 3,896,083	\$ 264,522	7.28%
Other Uses of Funds	\$ 9,505,000	\$ 9,520,000	\$ 15,000	0.16%
TOTAL	\$ 129,079,799	\$ 137,685,992	\$ 8,606,193	6.67%

Expenses

1000 Instruction	
1100 Regular Programs - Elementary / Secondary	53,743,454
1200 Special Programs - Elementary / Secondary	21,627,932
1300 Vocational Education	583,374
1400 Other Instructional Programs - Elementary / Secondary	751,046
1500 Nonpublic School Programs	7,124
1700 Higher Education Programs for Secondary Students	1,253,336
Total Instruction	\$77,966,266
2000 Support Services	
2100 Support Services - Students	5,043,459
2200 Support Services - Instructional Staff	6,302,450
2300 Support Services - Administration	7,339,294
2400 Support Services - Pupil Health	1,456,407
2500 Support Services - Business	1,713,096
2600 Operation and Maintenance of Plant Services	11,650,574
2700 Student Transportation Services	8,615,688
2800 Support Services - Central	2,402,688
2900 Other Support Services	248,088
Total Support Services	\$44,771,744
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,061,232
3300 Community Services	172,500
Total Operation of Non-Instructional Services	\$2,233,732
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	11,964,250
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$12,714,250
Total Estimated Expenditures and Other Financing Uses	\$137,685,992

Millage Impact Using Assessed Value of \$298,460

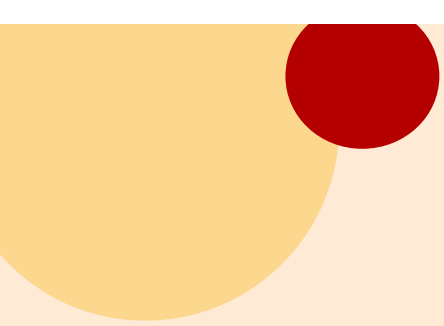
	Additional Millage	Total Millage	Additional Real Estate Tax For 26-27 Tax Year	Total Tax Bill For 26-27 Tax Year
Millage Increase 3.5%	.5497	16.4914	\$ 164	\$ 4,922

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%	.5497	16.4914	\$ 212	\$ 6,367

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%	.5497	16.4914	\$ 274	\$ 8,220



Next Steps

- ❖ Continue to review all expenditures
- ❖ Continue to review all revenues
- ❖ Update approved Federal programs
- ❖ Adopt the Proposed Final Budget at the April 23, 2026 Legislative Meeting
- ❖ Adopt the Final Budget at the May 28, 2026 Legislative Meeting

Questions

