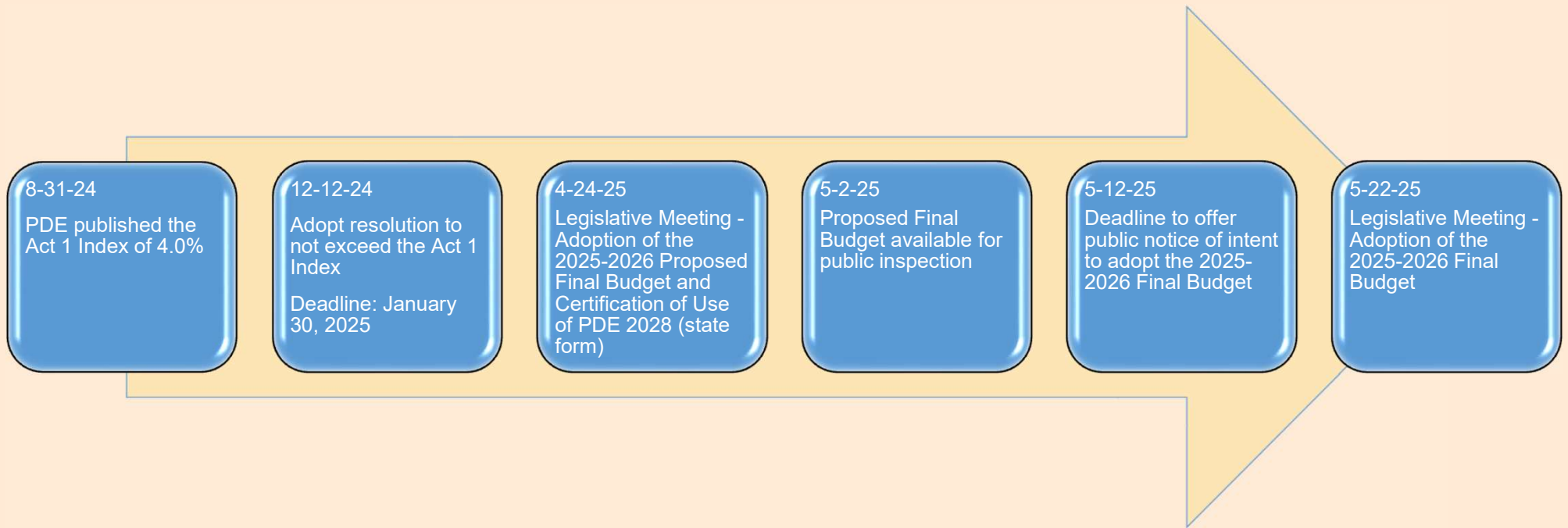


Excellence Today for Tomorrow

# **2025/2026 PROPOSED FINAL BUDGET INFORMATION**

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**PRESENTED ON  
APRIL 10, 2025**



\*PDE requires Final Budget adoption by June 30, 2025. The district approves in May in order to get the tax bills mailed by July 1<sup>st</sup>.

# BUDGET KEY POINTS

## REVENUE

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

## EXPENDITURES

- Staffing
  - Eight faculty members are retiring
  - One faculty member has resigned
  - One administrator retiring
  - Contractual Increases
    - Administration – 3.0%
    - AdSup II – To be determined
    - Faculty – 4.99%
    - Confidential Employee Group – To be determined
    - Transportation, Custodian and Maintenance – To be determined
    - Secretary and Educational Support Staff – To be determined
- Increase in PSERS retirement rate from 33.90% to 34.00%
- Maintain current programs
- Updated medical (12.72% increase), prescription (9.74% increase) and dental (7.0% increase)
- Vision rates are guaranteed with no change in percentage through June 30, 2026
- Life Insurance – Our rate guarantee expires on June 30, 2025, we are waiting on rates from our carrier
- Accidental Death and Dismemberment - Our rate guarantee expires on June 30, 2025, we are waiting on rates from our carrier
- Workers' Compensation rate – next year's rates will not be released until June 2025

## New Positions for the 2025-2026 Budget

- 2 elementary classroom teachers at Indian Lane – 2 FTEs
- 2 elementary classroom teachers to address class size – schools TBD – 2 FTEs
- Special Education Teachers at Glenwood, Rose Tree, Media and Indian Lane – 4 FTEs
- Special Education Teacher at Springton Lake – 1 FTE
- Reading Specialist at Springton Lake – 1 FTE
- Math Teacher at Penncrest – 1 FTE
- School Psychologist – 1 FTE
- Registered Behavior Technician at Penncrest – 1 FTE
- Special Education Aides – 5 FTEs
- Instructional Coach for Special Education\* – 1 FTE

\*Not a new position

**TOTAL NEW TEACHING & SUPPORT POSITIONS – 18 FTEs**

# Changes as of April 10, 2025

<b>Proposed Revenue Budget as of March 10, 2025</b>	\$	126,297,662
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## **Changes through April 10, 2025**

Social Security and PSERS	\$	(36,916)
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Transfer Tax	\$	80,000
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<b>Total Revenue</b>	<b>\$</b>	<b>126,340,746</b>
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Budgeted Use of Fund Balance	\$	2,784,053
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<b>Total Revenues and Use of Fund Balance as of April 10, 2025</b>	<b>\$</b>	<b>129,124,799</b>
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<b>Proposed Expenditure Budget as of March 10, 2025</b>	\$	130,709,691
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## **Changes through April 10, 2025**

Salaries	\$	(177,264)
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Benefits	\$	96,542
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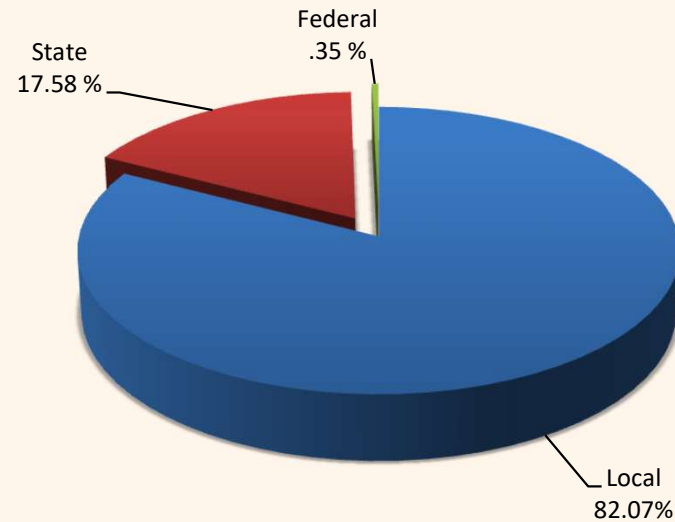
Department Changes	\$	(1,504,170)
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<b>Total Expenditures as of April 10, 2025</b>	<b>\$</b>	<b>129,124,799</b>
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## Revenues and Expenditures

	2025-26 Proposed Final Budget with a 3.0% Increase		
<b>REVENUES</b>	<b>2023-24 Actual</b>	<b>2024-25 Budget</b>	
Local Sources	\$ 98,728,869	\$ 99,778,023	\$ 103,691,023
State Sources	\$ 20,942,427	\$ 20,490,096	\$ 22,213,334
Federal Sources	\$ 749,968	\$ 468,388	\$ 436,389
<b>TOTAL REVENUES</b>	<b>\$ 120,421,264</b>	<b>\$ 120,736,507</b>	<b>\$ 126,340,746</b>
 <b>Budgeted/Actual Use of Fund Balance</b>	 <b>\$ 0</b>	 <b>\$ 1,046,225</b>	 <b>\$ 2,784,053</b>
 <b>TOTAL REVENUES AND USE OF FUND BALANCE</b>	 <b>\$ 120,421,264</b>	 <b>\$ 121,782,732</b>	 <b>\$ 129,124,799</b>
 <b>EXPENDITURES BY OBJECT</b>			
Salaries	\$ 50,544,024	\$ 53,667,551	\$ 57,729,362
Benefits	\$ 31,039,044	\$ 34,747,471	\$ 36,341,140
Purchased Professional and Technical Services	\$ 5,855,030	\$ 5,868,531	\$ 5,996,809
Purchased Property Services	\$ 2,779,237	\$ 3,156,586	\$ 3,507,773
Other Purchased Services	\$ 6,729,885	\$ 5,962,694	\$ 5,899,241
Supplies	\$ 4,324,805	\$ 5,278,756	\$ 5,898,367
Property	\$ 324,392	\$ 363,695	\$ 615,546
Other Objects	\$ 2,894,853	\$ 3,227,448	\$ 3,631,561
Other Uses of Funds	\$ 9,449,414	\$ 9,510,000	\$ 9,505,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 113,940,684</b>	<b>\$ 121,782,732</b>	<b>\$ 129,124,799</b>

## ROSE TREE MEDIA SCHOOL DISTRICT 25/26 REVENUE BUDGET COMPARISON



Major Source	24/25 Final Budget Amount	25/26 Proposed Budget Amount	Incr/Decr	Incr/Decr
Local	\$ 99,778,023	\$ 103,691,023	\$ 3,913,000	3.92%
State	\$ 20,490,096	\$ 22,213,334	\$ 1,723,238	8.41%
Federal	\$ 468,388	\$ 436,389	\$ (31,999)	-6.83%
<b>Total</b>	<b>\$ 120,736,507</b>	<b>\$ 126,340,746</b>	<b>\$ 5,604,239</b>	<b>4.64%</b>

## Revenue

### REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	94,612,562
6112 Interim Real Estate Taxes	1,800,000
6113 Public Utility Realty Taxes	75,200
6114 Payments in Lieu of Current Taxes - State / Local	4,919
6140 Current Act 511 Taxes - Flat Rate Assessments	180,000
6150 Current Act 511 Taxes - Proportional Assessments	1,880,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	1,800,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	716,987
6910 Rentals	100,000
6940 Tuition from Patrons	1,130,000
6990 Refunds and Other Miscellaneous Revenue	291,355

### REVENUE FROM LOCAL SOURCES

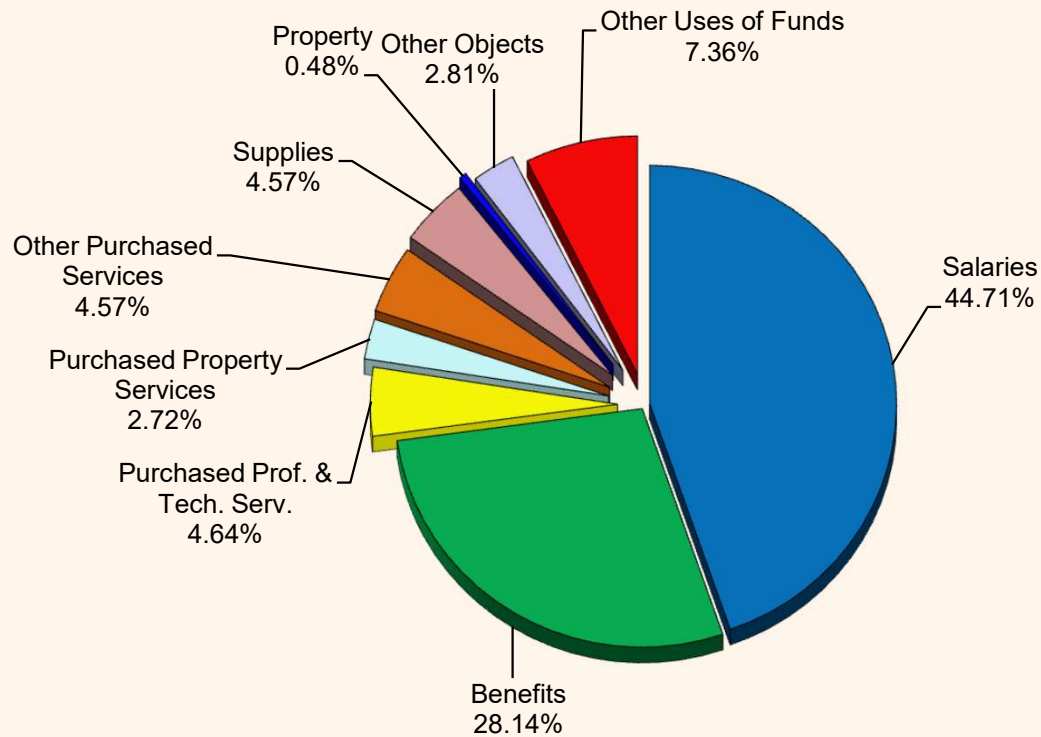
**\$103,691,023**



## Revenue cont'd

<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,277,774
7271 Special Education funds for School-Aged Pupils	2,081,323
7311 Pupil Transportation Subsidy	953,728
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	185,974
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,236
7340 State Property Tax Reduction Allocation	2,509,897
7505 Ready to Learn Block Grant	140,258
7810 State Share of Social Security and Medicare Taxes	2,208,148
7820 State Share of Retirement Contributions	9,765,996
<b>REVENUE FROM STATE SOURCES</b>	<b>\$22,213,334</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	147,738
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,643
8517 Title IV - 21st Century Schools	12,008
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	215,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$436,389</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>126,340,746</b>

## ROSE TREE MEDIA SCHOOL DISTRICT 25/26 EXPENDITURE BY OBJECT COMPARISON



Expense Object	24/25 Budget Amount	25/26 Budget Amount	\$ Incr/Decr	% Incr/Decr
Salaries	\$ 53,667,551	\$ 57,729,362	\$ 4,061,811	7.57%
Benefits	\$ 34,747,471	\$ 36,341,140	\$ 1,593,669	4.59%
Purchased Prof. & Tech. Serv.	\$ 5,868,531	\$ 5,996,809	\$ 128,278	2.19%
Purchased Property Services	\$ 3,156,586	\$ 3,507,773	\$ 351,187	11.13%
Other Purchased Services	\$ 5,962,694	\$ 5,899,241	\$ (63,453)	-1.06%
Supplies	\$ 5,278,756	\$ 5,898,367	\$ 619,611	11.74%
Property	\$ 363,695	\$ 615,546	\$ 251,851	69.25%
Other Objects	\$ 3,227,448	\$ 3,631,561	\$ 404,113	12.52%
Other Uses of Funds	\$ 9,510,000	\$ 9,505,000	\$ (5,000)	-0.05%
<b>TOTAL</b>	<b>\$ 121,782,732</b>	<b>\$ 129,124,799</b>	<b>\$ 7,342,067</b>	<b>6.03%</b>

# Expenses

<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	51,075,255
1200 Special Programs - Elementary / Secondary	18,465,394
1300 Vocational Education	548,179
1400 Other Instructional Programs - Elementary / Secondary	775,306
1700 Higher Education Programs for Secondary Students	1,253,336
<b>Total Instruction</b>	<b>\$72,117,470</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,623,779
2200 Support Services - Instructional Staff	7,080,999
2300 Support Services - Administration	7,018,739
2400 Support Services - Pupil Health	1,268,888
2500 Support Services - Business	1,605,945
2600 Operation and Maintenance of Plant Services	11,289,272
2700 Student Transportation Services	7,294,094
2800 Support Services - Central	2,055,574
2900 Other Support Services	216,389
<b>Total Support Services</b>	<b>\$42,453,679</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,933,543
3300 Community Services	148,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,082,043</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	11,721,607
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,471,607</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$129,124,799</b>

### Millage Impact Using Assessed Value of \$297,540

	Additional Millage	Total Millage	Additional Real Estate Tax For 25-26 Tax Year	Total Tax Bill For 25-26 Tax Year
Millage Increase 3.0%	.2462	15.9397	\$ <b>73</b>	\$ 4,743

### Millage Impact Using Assessed Value of \$385,673 (median)

	Additional Millage	Total Millage	Additional Real Estate Tax For 26-26 Tax Year	Total Tax Bill For 25-26 Tax Year
Millage Increase 3.0%	.2462	15.9397	\$ <b>95</b>	\$ 6,148

### Millage Impact Using Assessed Value of \$500,000

	Additional Millage	Total Millage	Additional Real Estate Tax For 25-26 Tax Year	Total Tax Bill For 25-26 Tax Year
Millage Increase 3.0%	.2462	15.9397	\$ <b>123</b>	\$ 7,970



## Next Steps

- ❖ Continue to review all expenditures
- ❖ Continue to review all revenues
- ❖ Update approved Federal programs
- ❖ Adopt the Proposed Final Budget at the April 24, 2025 Legislative Meeting
- ❖ Adopt the Final Budget at the May 22, 2025 Legislative Meeting



# Questions

