

Nazareth Area School District



2013-2014

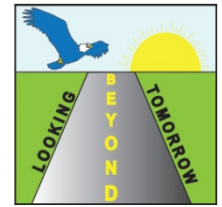
Proposed Final Budget Presentation

April 22, 2013



NASD BUDGET PRESENTATION

2013 2014



Budget Expenditures

2012-2013 Adopted Budget

\$68,270,918

2013-2014

\$71,358,688

Total increase of \$3,087,688 or 4.52%

Salary Increase

\$1,418,015

Benefit Increase

\$1,707,247

Combined Increase of \$3,125,262 or 7.13 % --- Overall Increase Difference of (\$37,574)



NASD BUDGET PRESENTATION



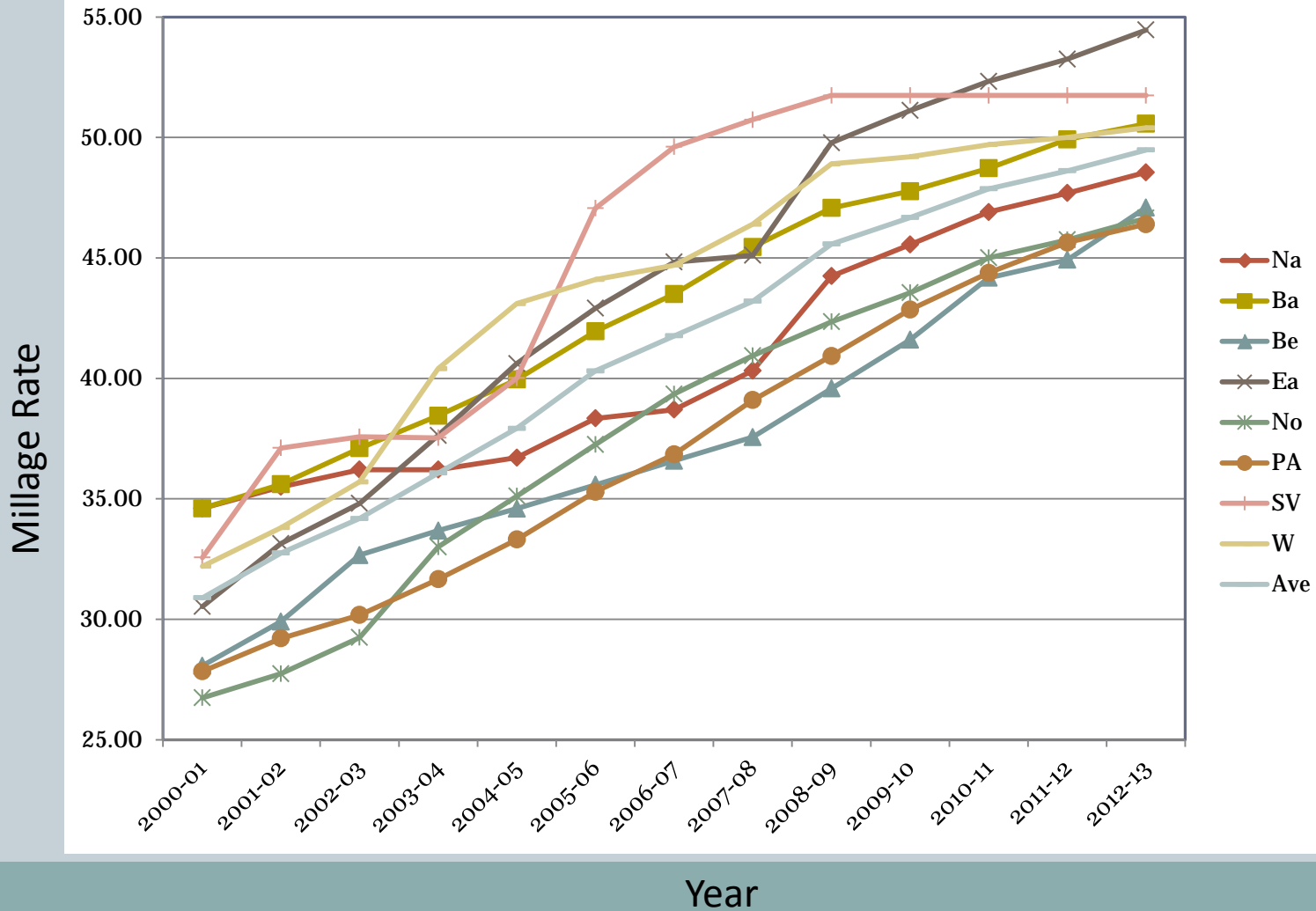
2013  2014

District	2012-2013 Millage	RANK	2000-2001 Millage	RANK
Easton Area SD	54.46	1	32.34	4
Saucon Valley SD	51.74	2	32.56	3
Bangor Area SD	50.57	3	34.60	1
Wilson Area SD	50.40	4	32.20	5
Nazareth Area SD	48.55	5	34.60	1
Bethlehem Area SD	47.09	6	28.07	6
Northampton Area SD	46.65	7	26.74	8
Pen Argyl Area SD	46.40	8	27.84	7
Average Millage	49.48		31.12	



NASD BUDGET PRESENTATION

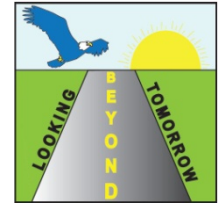
2013 - 2014



School District



NASD BUDGET PRESENTATION



2013  2014

District	2010-2011 Equalized Mill*	County Rank
Saucon Valley SD	20.8	1
Easton Area SD	20.5	2
Wilson Area SD	19.8	3
Bangor Area SD	19.4	4
Pen Argyl Area SD	18.6	5
Northampton Area SD	18.5	6
Bethlehem Area SD	17.5	7
Nazareth Area SD	17.4	8

*An equalized mill is a standardized millage calculation by PDE



NASD BUDGET PRESENTATION

2013 2014



Budget Expenditures – Special Education

2012-2013	\$2,574,495
2013-2014	\$2,480,653
Decrease of (\$93,842) or (3.6%)	

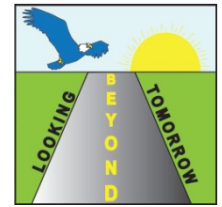
Budget Expenditures – Charter Schools

2012-2013	\$710,000
2013-2014	\$850,000
Increase of \$140,000 or 19.7%	



NASD BUDGET PRESENTATION

2013 - 2014



Budget Expenditures – Capital Projects Transfer B & G

2012-2013	\$300,000
2013-2014	\$600,000

Budget Expenditures – Capital Projects Transfer Technology

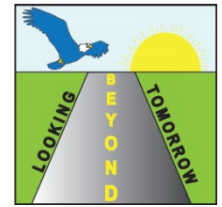
2012-2013	\$300,000
2013-2014	\$600,000

Total Transfer	\$1,200,000
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NASD BUDGET PRESENTATION

2013 2014



Budget Expenditures – Pupil Transportation

2012-2013	\$3,527,036
2013-2014	\$3,696,934
Increase of \$169,898 or 4.8%	

Budget Expenditures – Debt

2012-2013	\$8,230,000
2013-2014	\$7,412,066
Decrease of (\$817,934) or (9.9%)	

•Next decrease is in 2018-2019 to \$6.6 M



NASD BUDGET PRESENTATION

2013 2014



Budget Expenditures - Building Budgets

School	2012-2013	2013-2014	Increase/Decrease
NAHS	\$241,653	\$229,570	(5.0%)
NAMS	\$133,184	\$126,525	(5.0%)
NAIS	\$123,424	\$117,253	(5.0%)
BES	\$52,534	\$49,907	(5.0%)
LNES	\$57,735	\$54,848	(5.0%)
SES	\$78,595	\$74,660	(5.0%)



NASD BUDGET PRESENTATION

2013 - 2014



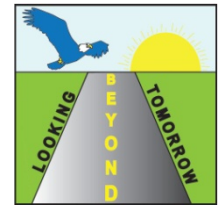
Budget Expenditures - Department Budgets

Department	2012-2013	2013-2014	Increase/Decrease
Superintendent	\$45,970	\$45,970	0.0%
Business Office	\$116,100	\$113,600	(2.15%)
Asst Supt Curriculum	\$400,049	\$400,049	0.0%
Dir Curr/Ed Tech	\$217,427	\$217,425	0.0%
Supt. – H.R.	\$56,350	\$37,850	(32.83%)
Build & Grds	\$2,308,850	\$2,283,850	(1.08%)
Pupil Services	\$107,254	\$101,891	(5.0%)
Transportation	\$3,527,036	\$3,696,934	4.8%
Technology	\$700,060	\$700,060	0.0%



NASD BUDGET PRESENTATION

2013 2014



Budget Expenditures

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2013-2014

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Salary Increase

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Benefit Increase

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Combined Increase of \$3,125,262 or 7.13 %



NASD BUDGET PRESENTATION

2013 2014



Budget Revenues

	2012-13	2013-2014	Increase/Decrease	
Basic Education Subsidy	\$8,103,003	\$8,105,375	\$2,372	0.0%
Special Education Subsidy	\$1,913,565	\$1,913,559	(\$6)	0.0%
Accountability Block Grant	\$0	\$180,129	\$180,129	0.0%
Real Estate Revenue	\$41,965,271	\$42,881,873	\$916,602	2.2%

Includes a 1.34% tax increase (within our Act 1 Index), or 0.65 mill /\$51 for average home owner
Includes assessment increases as of February 2013 and real estate tax appeal adjustments



NASD BUDGET PRESENTATION

2013 - 2014



District Student Successes

Adequate Yearly Progress (AYP) Targets (total of 70) met by all six schools for three consecutive years

College Board AP Honor Roll designation for 2011-12 and 2012-2013

Standardized Test Scores continue to increase

22% Increase in percentage of 2nd Grade Students meeting DIBELS End of Year Benchmarks (2010 to 2011) and continues to increase

7th Grade students scoring advanced on the Math PSSA 2011 – 71.4%; 2012 – 80.8%, increase of 9.4%! HS Math PSSA 2011 – 69.9%; 2012 – 76.1%, an increase of 6.2%!

8th Grade students scoring advanced on the Reading PSSA for 2012 is 73.0%

Students participating in cultural arts, athletic, and leadership activities continue to enjoy the success of their hard work and commitment



NASD BUDGET PRESENTATION

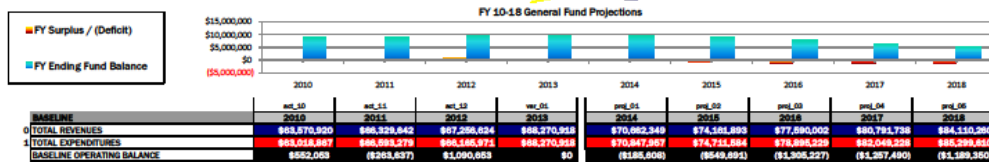
2013 - 2014



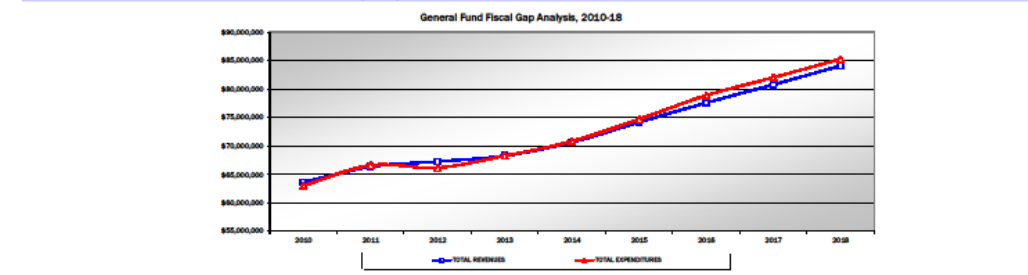
- District's Long Range Financial Plan

School Budget Projection Model: Retirement Planning

Hazareth Area School District



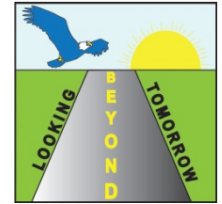
	HISTORICAL DATA				PROJECTED DATA				
	2010	2011	2012	2013	2014	2015	2016	2017	2018
0 TOTAL REVENUES	\$69,270,920	\$66,329,942	\$67,288,024	\$68,270,058	\$70,862,849	\$74,501,893	\$77,890,002	\$80,781,738	\$84,130,260
1 TOTAL EXPENDITURES	\$69,018,987	\$66,069,278	\$66,148,872	\$68,270,958	\$70,862,849	\$74,511,844	\$78,088,228	\$82,044,228	\$85,998,889
BASILINE OPERATING BALANCE	\$552,063	(\$263,537)	\$1,098,653	\$0	(\$18,000)	(\$649,691)	(\$1,506,227)	(\$1,267,490)	(\$1,868,629)
200 Personnel Services - Salaries	28,654,696	29,711,681	30,223,356	30,626,601	32,110,482	33,299,290	34,532,080	35,810,673	37,136,434
PSERS Contribution Rates*	4.78%	5.64%	8.65%	12.36%	16.75%	21.25%	25.56%	28.26%	28.80%
Project Contributions	1,369,884	1,678,739	2,614,320	3,788,448	5,378,506	7,076,093	8,826,400	9,403,887	9,952,564
230 Actual Contributions	1,362,340	1,635,474	2,567,991	3,769,421	-	-	-	-	-
7820 Actual Reimbursement	\$0.00%	\$0.00%	\$0.00%	\$0.00%	\$0.00%	\$0.00%	\$0.00%	\$0.00%	\$0.00%





PROPERTY TAX REBATE PROGRAM

(AGES 65 OR OLDER)



- The Property Tax Rebate is based on the 2011-12 school district property taxes paid during the school year 2011-12. More information and forms are available on the District website @ www.nazarethasd.org

- To file for a Property Tax Rebate:
 - You must have owned and occupied a residence within the Nazareth Area School District during the 2011-12 school year and meet the following criteria:
 - You or your spouse must have been at least 65 years old as of December 31, 2011.
 - or
 - You were a widow or widower during all or part of 2011 and must have been 50 years or older as of December 31, 2011.
 - or
 - You were permanently disabled during all or part of 2011, 18 years or older during 2011, and were unable to work because of a medical determined physical or mental disability.

- Your total 2011 household income, including your spouse's must have been \$35,000 or less. Note: Fifty percent (50%) of social security/railroad retirement income shall be excluded in determining income limits.

- Your 2011-12 School Real Estate Taxes must have been paid in full before March 10, 2012. You can NOT apply for the rebate if your 2011-2012 school real estate taxes were delinquent.



NASD BUDGET PRESENTATION



2013  2014

2013-2014 Budget Impact

Median Homestead Value for 2012-13:	\$68,100, Increase of \$44 for the year.
Average Homestead Value for 2012-13:	\$78,065, Increase of \$51 for the year.
A property assessed at \$100,000:	Increase of \$65 for the year.
Overall Millage Increase:	0.65 = 1.34% (Act 1 Index = 2.0%)

Nazareth Area School District



2013-2014

Preliminary Budget Presentation

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THANK YOU