



## Nazareth Area School District

**2025-2026**  
**Proposed**  
**Budget**

**Board Meeting**  
**April 8, 2025**

### OUR VISION

- ❖ Focus on Learning
- ❖ Build Character
- ❖ Shape the Future

**NAZARETH AREA SCHOOL DISTRICT  
2025-26 Proposed Final General Fund Budget  
April 8, 2025**

**PROPOSED FINAL BUDGET RESOLUTION**

**Resolved**, that the Proposed Final Budget of the Nazareth Area School District, Nazareth, Northampton County, Pennsylvania, as presented at a meeting of the Board of Directors held Tuesday, April 8, 2025 be adopted as the Proposed Final Annual Budget of the Nazareth Area School District for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

**Further Be It Resolved**, that the Board of Directors of the Nazareth Area School District hereby authorizes the appropriation and expenditure of funds as itemized in said Proposed Final budget with the necessary revenue for the same provided by the following:

1. a real estate transfer tax of one percent (1%); (The District share is 0.50%)
2. a seven-tenths percent (0.7%) tax on earned income under authority given by the Local Tax Enabling Act of 1965, Act 511; (This is the District share only. The tax amount for the municipalities varies.)
3. and a school tax on real estate levied and assessed at a rate of 59.83 mills on the dollar on the total amount of the assessed valuation of all property taxable for school purposes within the Nazareth Area School District.

This said Proposed Final Budget shall be in the amount of \$117,045,638 which is a 5.47% increase over the current year's budget.

This Proposed Final Budget includes an increase in real estate taxes of 1.60 mills, or 2.75%, which is less than the adjusted Act 1 of 2006 Index. The adjusted Act 1 Index for the District is 4.7% or 2.74 mills.

**Further Be It Resolved**, in accordance with GASB Statement No. 54, that the Board of Directors of the Nazareth Area School District approve the PDE-2028 – Proposed Final General Fund Budget document for Fiscal Year 07/01/2025 – 06/30/2026.

**NAZARETH AREA SCHOOL DISTRICT  
BUDGET BY DEPARTMENT COMPARISON**

<b>DESCRIPTION</b>	<b>Budget 2022-23</b>	<b>Budget 2023-24</b>	<b>Budget 2024-25</b>	<b>Proposed Final 2025-26</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Salaries	43,619,506	45,640,977	47,284,274	49,014,512	\$ 1,730,238.00	3.7%
Benefits	30,481,408	31,263,468	32,016,796	33,708,853	\$ 1,692,057.00	5.3%
Subtotal	74,100,914	76,904,445	79,301,070	82,723,365	\$ 3,422,295.00	4.3%
Capital Proj. Fund Transfer - B&G Projects	300,000	300,000	300,000	300,000	\$ -	0.0%
Add Cap. Proj. Fund Transfer - Technology	0					
High School	264,446	263,156	266,320	261,982	\$ (4,338.00)	-1.6%
Middle School	126,403	132,179	120,847	120,847	\$ -	0.0%
Intermediate School	109,830	111,845	109,330	111,315	\$ 1,985.00	1.8%
Butz Elem. School	81,788	81,780	84,970	85,298	\$ 328.00	0.4%
Lower Nazareth E. S.	90,697	79,181	88,015	90,765	\$ 2,750.00	3.1%
Shafer E. S.	80,474	85,296	83,955	83,231	\$ (724.00)	-0.9%
Subtotal	753,637	753,436	753,436	753,436	\$ -	0.0%
Superintendent	27,520	27,520	27,520	27,520	\$ -	0.0%
Athletics	349,980	356,900	363,690	373,540	\$ 9,850.00	2.7%
Business Office	15,064,708	14,876,322	15,713,219	17,564,671	\$ 1,851,452.38	11.8%
Assistant Supt. - Curriculum	404,342	591,918	591,918	591,918	\$ -	0.0%
Education Technology	252,187	274,885	293,863	373,535	\$ 79,672.00	27.1%
Superintendent - Human Resources	12,500	47,500	47,500	47,500	\$ -	0.0%
Coordinator of Transportation	5,093,600	5,367,900	5,867,200	6,307,700	\$ 440,500.00	7.5%
District Security and Safety	35,400	45,400	56,550	67,200	\$ 10,650.00	18.8%
Buildings and Grounds	2,074,725	2,195,525	2,231,075	2,372,300	\$ 141,225.00	6.3%
Pupil Personnel Services	95,158	95,158	106,230	106,230	\$ -	0.0%
Director of Special Education	2,960,900	3,683,200	4,117,026	4,117,026	\$ -	0.0%
Technology	1,008,695	1,108,695	1,206,695	1,319,695	\$ 113,000.00	9.4%
<b>TOTAL</b>	<b>\$102,534,267</b>	<b>\$106,628,805</b>	<b>\$110,976,993</b>	<b>\$117,045,638</b>	<b>\$6,068,645</b>	<b>5.5%</b>

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	<b>10/1/2021</b>	<b>2022-23</b>			<b>10/1/2022</b>	<b>2023-24</b>	
	<b>Enrollments*</b>	<b>Final</b>	<b>\$/Student</b>		<b>Enrollments</b>	<b>Final</b>	<b>\$/Student</b>
BES	551	80,474	146	BES	586	84,970	145
LNES	621	90,697	146	LNES	607	88,015	145
SES	560	81,788	146	SES	579	83,955	145
Intermediate	752	109,830	146	Intermediate	754	109,330	145

**Secondary School Analysis**

MS	778	126,403	162
HS	1,608	264,446	164
Total	4,870	753,637	155

**Secondary School Analysis**

MS	748	120,847	162
HS	1,640	266,320	162
Total	4,914	753,436	153

	<b>10/1/2023</b>	<b>2024-25</b>			<b>10/1/2024</b>	<b>2025-26</b>	
	<b>Enrollments</b>	<b>Final</b>	<b>\$/Student*</b>		<b>Enrollments</b>	<b>Proposed Final</b>	<b>\$/Student*</b>
BES	586	84,970	145	BES	577	85,298	148
LNES	607	88,015	145	LNES	614	90,765	148
SES	579	83,955	145	SES	563	83,230	148
Intermediate	754	109,330	145	Intermediate	753	111,315	148

**Secondary School Analysis**

MS	748	120,847	162
HS	1,640	266,320	162
Total	4,914	753,436	153

**Secondary School Analysis**

MS	775	120,847	156
HS	1,618	261,982	162
Total	4,900	753,436	154

\*Allocations are subject to federal comparability rebalancing each October

Nazareth Area School District  
Detailed Expenditure Budget

	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Proposed Budget	2024-25 Budget: 2025-26 Budget \$Inc/(Dec)	2024-25 Budget: 2025-26 Budget %Inc/(Dec)
<i>(inclusive of Athletic Fund)</i>						
<b>1100 - Regular Education</b>						
100	Salaries	25,143,552	26,075,563	26,965,140	27,522,005	556,865 2.07%
200	Employee Benefits	16,461,743	16,963,100	17,317,566	18,140,431	822,865 4.75%
300	Prof & Tech Svcs	86,500	151,500	166,500	156,500	(10,000) -6.01%
400	Purchased Property Svcs	504,389	568,039	602,339	650,439	48,100 7.99%
500	Other Purchased Svcs	2,579,227	1,979,417	1,807,442	2,155,085	347,642 19.23%
600	Supplies	1,266,215	1,539,116	1,586,514	1,648,810	62,296 3.93%
700	Property		0	0	0	- 0.00%
800	Other Expenses	19,230	18,930	27,380	27,080	(300) -1.10%
	<b>Total 1100</b>	<b>\$ 46,060,856</b>	<b>\$ 47,295,665</b>	<b>\$ 48,472,881</b>	<b>\$ 50,300,350</b>	<b>\$ 1,827,468 3.77%</b>
<b>1200 - Special Education</b>						
100	Salaries	5,592,287	6,079,514	6,231,711	6,687,318	455,607 7.31%
200	Employee Benefits	4,516,278	4,745,136	4,821,422	5,151,224	329,802 6.84%
300	Prof & Tech Svcs	2,644,200	3,365,000	3,853,276	3,811,526	(41,750) -1.08%
400	Purchased Property Svcs	1,000	1,000	1,000	1,150	150 15.00%
500	Other Purchased Svcs	1,468,141	1,417,716	1,636,887	1,812,070	175,183 10.70%
600	Supplies	118,185	114,805	87,705	93,355	5,650 6.44%
700	Property			0	0	-
800	Other Expenses	3,000	2,000	2,000	1,500	(500) -25.00%
	<b>Total 1200</b>	<b>\$ 14,343,091</b>	<b>\$ 15,725,171</b>	<b>\$ 16,634,001</b>	<b>\$ 17,558,143</b>	<b>\$ 924,142 5.56%</b>
<b>1300 - Vocational Education</b>						
500	Other Purchased Svcs	1,749,850	1,811,652	1,882,658	1,939,135	56,477 3.00%
	<b>Total 1300</b>	<b>\$ 1,749,850</b>	<b>\$ 1,811,652</b>	<b>\$ 1,882,658</b>	<b>\$ 1,939,135</b>	<b>\$ 56,477 3.00%</b>
<b>1400 - Other Instructional Prog</b>						
100	Salaries	38,534	26,500	22,000	46,000	24,000 109.09%
200	Employee Benefits	16,675	11,037	10,471	19,620	9,149 87.38%
300	Prof & Tech Svcs	150	0	0	0	-
400	Purchased Property Svcs					-
500	Other Purchased Svcs	54,100	59,100	39,100	38,100	(1,000) -2.56%
600	Supplies	3,650	2,200	2,200	2,100	(100) -4.55%
800	Other Expenses					-
	<b>Total 1400</b>	<b>\$ 113,109</b>	<b>\$ 98,837</b>	<b>\$ 73,771</b>	<b>\$ 105,820</b>	<b>\$ 32,049 43.44%</b>

Nazareth Area School District  
Detailed Expenditure Budget

		2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Proposed Budget	2024-25 Budget: 2025-26 Budget \$Inc/(Dec)	2024-25 Budget: 2025-26 Budget %Inc/(Dec)
<i>(inclusive of Athletic Fund)</i>							
<b>1500 - Non-Pub Instructional</b>							
300	Prof & Tech Svcs	5,100	5,200	4,000	5,750	1,750	43.75%
600	Supplies		350	200	200	-	0.00%
	<b>Total 1500</b>	<b>\$ 5,100</b>	<b>\$ 5,550</b>	<b>\$ 4,200</b>	<b>\$ 5,950</b>	<b>\$ 1,750</b>	<b>41.67%</b>
<b>1600 - Adult Education Programs</b>							
500	Other Purchased Svcs	709,000	724,206	746,957	769,366	22,409.00	3.00%
600	Supplies	500	250	100	100	-	0.00%
	<b>Total 1600</b>	<b>\$ 709,500</b>	<b>\$ 724,456</b>	<b>\$ 747,057</b>	<b>\$ 769,466</b>	<b>\$ 22,409</b>	<b>3.00%</b>
<b>1700 - Higher Education Prog</b>							
500	Other Purchased Svcs					-	
500	Dual Enrollment Grant					-	
	<b>Total 1700</b>					\$ -	
<b>Total 1000 Accounts</b>		<b>\$ 62,981,506</b>	<b>\$ 65,661,332</b>	<b>\$ 67,814,568</b>	<b>\$ 70,678,864</b>	<b>\$ 2,864,296</b>	<b>4.22%</b>
<b>1000 Accounts as a % of Tot Exp</b>		<b>61.42%</b>	<b>61.58%</b>	<b>61.11%</b>	<b>60.39%</b>		
<b>2100 - Pupil Personnel Svcs</b>							
100	Salaries	2,072,777	2,058,939	2,203,593	2,465,825	262,232	11.90%
200	Employee Benefits	1,386,899	1,372,662	1,455,920	1,602,645	146,725	10.08%
300	Prof & Tech Svcs	49,300	39,000	32,200	27,620	(4,580)	-14.22%
400	Purchased Property Svcs	0				-	
500	Other Purchased Svcs	725	725	600	200	(400)	-66.67%
600	Supplies	43,865	45,065	57,065	59,565	2,500	4.38%
700	Property					-	
800	Other Expenses	635	635	375	400	25	6.67%
	<b>Total 2100</b>	<b>\$ 3,554,201</b>	<b>\$ 3,517,026</b>	<b>\$ 3,749,753</b>	<b>\$ 4,156,255</b>	<b>\$ 406,502</b>	<b>10.84%</b>
<b>2200 - Instructional Staff</b>							
100	Salaries	1,091,761	1,289,025	1,506,439	1,453,583	(52,856)	-3.51%
200	Employee Benefits	886,137	1,011,618	1,125,775	1,127,841	2,066	0.18%
300	Prof & Tech Svcs	28,748	28,864	13,178	23,062	9,884	75.00%
400	Purchased Property Svcs	8,295	8,045	9,063	10,595	1,532	16.90%
500	Other Purchased Svcs	7,105	8,384	8,127	8,859	732	9.01%
600	Supplies	60,969	62,108	64,328	59,739	(4,589)	-7.13%
700	Property					-	
800	Other Expenses	2,875	3,525	3,557	5,748	2,191	61.60%
	<b>Total 2200</b>	<b>\$ 2,085,890</b>	<b>\$ 2,411,569</b>	<b>\$ 2,730,467</b>	<b>\$ 2,689,427</b>	<b>\$ (41,040)</b>	<b>-1.50%</b>

Nazareth Area School District  
Detailed Expenditure Budget

	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Proposed Budget	2024-25 Budget: 2025-26 Budget \$Inc/(Dec)	2024-25 Budget: 2025-26 Budget %Inc/(Dec)
<i>(inclusive of Athletic Fund)</i>						
<b>2300 - Administration</b>						
100 Salaries	2,723,120	2,599,873	2,654,634	2,506,186	(148,448)	-5.59%
200 Employee Benefits	2,081,579	1,883,458	1,953,079	1,832,789	(120,290)	-6.16%
300 Prof & Tech Svcs	400,750	431,780	404,580	421,762	17,182	4.25%
400 Purchased Property Svcs	34,625	30,425	31,625	30,425	(1,200)	-3.79%
500 Other Purchased Svcs	63,100	81,350	91,370	92,300	930	1.02%
600 Supplies	160,995	142,737	143,520	179,008	35,488	24.73%
800 Other Expenses	39,318	29,386	28,809	33,668	4,859	16.87%
<b>Total 2300</b>	<b>\$ 5,503,487</b>	<b>\$ 5,199,009</b>	<b>\$ 5,307,617</b>	<b>\$ 5,096,138</b>	<b>\$ (211,479)</b>	<b>-3.98%</b>
<b>2400 - Pupil Health</b>						
100 Salaries	751,610	730,457	773,489	822,813	49,324	6.38%
200 Employee Benefits	516,146	472,268	513,391	572,219	58,828	11.46%
300 Prof & Tech Svcs	5,350	5,350	5,450	3,200	(2,250)	-41.28%
400 Purchased Property Svcs	700	1,200	1,200	1,200	-	0.00%
600 Supplies	25,393	25,393	26,000	28,300	2,300	8.85%
800 Other Expenses	205	205	205	210	5	2.44%
<b>Total 2400</b>	<b>\$ 1,299,404</b>	<b>\$ 1,234,873</b>	<b>\$ 1,319,735</b>	<b>\$ 1,427,942</b>	<b>\$ 108,207</b>	<b>8.20%</b>
<b>2500 - Business Office Svcs</b>						
100 Salaries	606,862	688,503	725,364	766,830	41,466	5.72%
200 Employee Benefits	450,374	499,883	514,658	545,257	30,599	5.95%
300 Prof & Tech Svcs	60,900	58,600	57,350	80,350	23,000	40.10%
400 Purchased Property Svcs	6,000	5,500	4,000	6,500	2,500	62.50%
500 Other Purchased Svcs	8,750	6,200	5,450	4,450	(1,000)	-18.35%
600 Supplies	36,450	33,600	48,300	36,350	(11,950)	-24.74%
700 Property			3,750	2,500	(1,250)	-33.33%
800 Other Expenses	9,600	7,150	8,350	20,650	12,300	147.31%
<b>Total 2500</b>	<b>\$ 1,178,936</b>	<b>\$ 1,299,436</b>	<b>\$ 1,367,222</b>	<b>\$ 1,462,887</b>	<b>\$ 95,665</b>	<b>7.00%</b>
<b>2600 - Oper &amp; Maint of Plant Svcs</b>						
100 Salaries	3,842,481	4,043,633	4,068,934	4,443,680	374,746	9.21%
200 Employee Benefits	3,040,623	3,046,582	2,985,839	3,283,810	297,971	9.98%
300 Prof & Tech Svcs	247,225	252,325	259,325	271,750	12,425	4.79%
400 Purchased Property Svcs	542,300	531,200	537,000	639,500	102,500	19.09%
500 Other Purchased Svcs	442,550	466,850	475,750	549,850	74,100	15.58%
600 Supplies	1,296,550	1,434,450	1,471,100	1,501,400	30,300	2.06%
700 Property	7,000	7,000	32,000	42,000	10,000	31.25%
800 Other Expenses	3,500	3,500	4,000	3,500	(500)	-12.50%
<b>Total 2600</b>	<b>\$ 9,422,229</b>	<b>\$ 9,785,540</b>	<b>\$ 9,833,948</b>	<b>\$ 10,735,490</b>	<b>\$ 901,542</b>	<b>9.17%</b>

Nazareth Area School District  
Detailed Expenditure Budget

		2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Proposed Budget	2024-25 Budget: 2025-26 Budget \$Inc/(Dec)	2024-25 Budget: 2025-26 Budget %Inc/(Dec)
<i>(inclusive of Athletic Fund)</i>							
<b>2700 - Student Transportation Svcs</b>							
100	Salaries	108,571	111,356	147,328	150,990	3,662	2.49%
200	Employee Benefits	82,433	82,055	108,887	113,628	4,741	4.35%
300	Prof & Tech Svcs	12,500	13,000	14,000	15,000	1,000	7.14%
400	Purch Property Svcs			0	0	-	
500	Other Purchased Svcs	5,078,000	5,351,800	5,851,100	6,300,100	449,000	7.67%
600	Supplies	2,500	2,500	1,500	1,250	(250)	-16.67%
700	Property					-	
800	Other Expenses	600	600	600	350	(250)	-41.67%
	<b>Total 2700</b>	<b>\$ 5,284,604</b>	<b>\$ 5,561,311</b>	<b>\$ 6,123,415</b>	<b>\$ 6,581,318</b>	<b>\$ 457,903</b>	<b>7.48%</b>
<b>2800 - Information Technology</b>							
100	Salaries	723,143	937,170	997,663	1,130,842	133,179	13.35%
200	Employee Benefits	599,126	711,350	736,255	836,018	99,763	13.55%
300	Prof & Tech Svcs	25,400	30,275	26,700	34,900	8,200	30.71%
400	Purchased Property Svcs	33,500	34,000	14,000	13,800	(200)	-1.43%
500	Other Purchased Svcs	72,723	69,202	68,978	81,400	12,422	18.01%
600	Supplies	67,700	100,800	103,717	117,895	14,178	13.67%
700	Property					-	
800	Other Expenses	1,300	1,100	3,000	1,800	(1,200)	-40.00%
	<b>Total 2800</b>	<b>\$ 1,522,892</b>	<b>\$ 1,883,897</b>	<b>\$ 1,950,313</b>	<b>\$ 2,216,655</b>	<b>\$ 266,342</b>	<b>13.66%</b>
<b>2900 - Other Support Svcs</b>							
500	Other Purchased Svcs	46,000	47,000	50,000	55,000	5,000	10.00%
	<b>Total 2900</b>	<b>\$ 46,000</b>	<b>\$ 47,000</b>	<b>\$ 50,000</b>	<b>\$ 55,000</b>	<b>5,000</b>	<b>10.00%</b>
<b>Total 2000 Accounts</b>		<b>\$ 29,897,643</b>	<b>\$ 30,939,661</b>	<b>\$ 32,432,470</b>	<b>\$ 34,421,112</b>	<b>\$ 1,988,642</b>	<b>6.13%</b>
<b>2000 Accounts as a % of Tot Exp</b>		<b>29.16%</b>	<b>29.02%</b>	<b>29.22%</b>	<b>29.41%</b>		<b>0.00%</b>
<b>3200 - Student Activities</b>							
100	Salaries	924,808	1,000,445	987,978	1,018,440	30,462	3.08%
200	Employee Benefits	443,395	464,319	473,534	483,371	9,837	2.08%
300	Prof & Tech Svcs	28,200	28,200	28,700	28,700	-	
400	Purchased Property Svcs	48,500	48,550	47,050	48,300	1,250	2.66%
500	Other Purchased Svcs	116,180	116,300	128,035	122,690	(5,345)	-4.17%
600	Supplies	113,100	111,600	115,000	121,850	6,850	5.96%
800	Other Expenses	63,000	64,750	64,750	66,500	1,750	2.70%
	<b>Total 3200</b>	<b>\$ 1,737,183</b>	<b>\$ 1,834,164</b>	<b>\$ 1,845,047</b>	<b>\$ 1,889,851</b>	<b>\$ 44,804</b>	<b>2.43%</b>

Nazareth Area School District  
Detailed Expenditure Budget

		2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Proposed Budget	2024-25 Budget: 2025-26 Budget \$Inc/(Dec)	2024-25 Budget: 2025-26 Budget %Inc/(Dec)
<i>(inclusive of Athletic Fund)</i>							
<b>3300 - Community Svcs</b>							
300	Prof & Tech Svcs	81,600	82,800	148,750	151,720	2,970	2.00%
600	Supplies	10,750	200	100	100	-	
800	Other Expenses	175,000	150,000	150,000	150,000	-	
	<b>Total 3300</b>	<b>\$ 267,350</b>	<b>\$ 233,000</b>	<b>\$ 298,850</b>	<b>\$ 301,820</b>	<b>\$ 2,970</b>	<b>0.99%</b>
<b>3400</b>							
800	Other Objects	71,200	60,000	75,000	75,000	15,000	20.00%
900	Other Uses of Funds		10,000	0	5,000	(10,000)	
	<b>Total 3400</b>	<b>\$ 71,200</b>	<b>\$ 70,000</b>	<b>\$ 75,000</b>	<b>\$ 80,000</b>	<b>5,000</b>	<b>6.67%</b>
<b>Total 3000 Accounts</b>		<b>\$ 2,075,733</b>	<b>\$ 2,137,164</b>	<b>\$ 2,218,897</b>	<b>\$ 2,271,671</b>	<b>\$ 52,774</b>	
<b>3000 Accounts as a % of Tot Exp</b>		<b>2.02%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>1.94%</b>		
<b>5100 - Debt Service</b>							
800	Interest	2,736,254	3,100,642	3,324,142	3,469,142	145,000	4.36%
900	Principal	4,093,130	4,015,007	4,236,916	4,454,849	217,933	5.14%
	<b>Total 5100</b>	<b>\$ 6,829,384</b>	<b>\$ 7,115,649</b>	<b>\$ 7,561,058</b>	<b>\$ 7,923,991</b>	<b>\$ 362,933</b>	<b>4.80%</b>
<b>5200 - Fund Trfrs</b>							
900	Other Use of Funds	400,000	350,000	350,000	350,000	-	
	<b>Total 5200</b>	<b>\$ 400,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ -</b>	
<b>5900 - Budgetary Reserve</b>							
900	Other Use of Funds	350,000	425,000	600,000	1,400,000	800,000	133.33%
	<b>Total 5900</b>	<b>350,000</b>	<b>425,000</b>	<b>600,000</b>	<b>1,400,000</b>	<b>800,000</b>	<b>133.33%</b>
<b>Total 5000 Accounts</b>		<b>\$ 7,579,384</b>	<b>\$ 7,890,649</b>	<b>\$ 8,511,058</b>	<b>\$ 9,673,991</b>	<b>\$ 1,162,933</b>	<b>13.66%</b>
<b>5000 Accounts as a % of Tot Exp</b>		<b>7.39%</b>	<b>7.40%</b>	<b>7.67%</b>	<b>8.27%</b>		
<b>Totals :</b>		<b>\$ 102,534,266</b>	<b>\$ 106,628,805</b>	<b>\$ 110,976,993</b>	<b>\$ 117,045,638</b>	<b>\$ 6,068,645</b>	<b>5.47%</b>
<b>\$ Change:</b>		<b>\$ 3,600,456</b>	<b>\$ 4,094,539</b>	<b>\$ 4,348,188</b>	<b>\$ 6,068,645</b>		
<b>% Change:</b>		<b>3.64%</b>	<b>3.99%</b>	<b>4.08%</b>	<b>5.47%</b>		

Nazareth Area School District  
Detailed Expenditure Budget

	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Proposed Budget	2024-25 Budget: 2025-26 Budget \$Inc/(Dec)	2024-25 Budget: 2025-26 Budget %Inc/(Dec)
<i>(inclusive of Athletic Fund)</i>						
<b>100 - Total Salaries</b>	\$ 43,619,506	\$ 45,640,978	\$ 47,284,273	\$ 49,014,512	\$ 1,730,239	3.66%
\$ Change in Salaries	\$ 2,184,524	\$ 2,021,472	\$ 1,643,295	\$ 1,730,239	\$ 86,944	5.29%
% Change in Salaries	5.27%	4.63%	3.60%	3.66%	0.18%	
					\$ -	
<b>200 - Total Benefits</b>	\$ 30,481,408	\$ 31,263,468	\$ 32,016,797	\$ 33,708,853	\$ 1,692,056	5.28%
\$ Change in Benefits	\$ 1,530,373	\$ 782,059	\$ 753,329	\$ 1,692,056	\$ 938,727	124.61%
% Change in Benefits	5.29%	2.57%	2.41%	5.28%	3%	
					\$ -	
<b>100 &amp; 200 Total Sal. &amp; Bene</b>	\$ 74,100,914	\$ 76,904,446	\$ 79,301,070	\$ 82,723,365	\$ 3,422,295	4.32%
\$ Change in Sal & Bene	\$ 3,714,897	\$ 2,803,531	\$ 2,396,624	\$ 3,422,295	\$ 1,025,671	42.80%
% Change in Sal & Bene	5.28%	3.78%	3.12%	4.32%	1%	
					\$ -	
<b>5100- Debt Service - Total</b>	\$ 6,829,384	\$ 7,115,649	\$ 7,561,058	\$ 7,923,991	\$ 362,933	4.80%
\$ Change in Debt Service	\$ 39,265	\$ 286,266	\$ 445,409	\$ 362,933	\$ (82,476)	-18.52%
% Change in Debt Service	0.58%	4.19%	6.26%	4.80%	-1%	
					\$ -	
<b>300 - 900 Obj.exclude 5100</b>	\$ 21,603,968	\$ 22,608,710	\$ 24,114,865	\$ 26,398,282	\$ 2,283,417	9.47%
\$ Change in 300-900 Objects	\$ (153,706)	\$ 1,004,742	\$ 1,506,155	\$ 2,283,417	\$ 777,262	51.61%
% Change in 300-900 Objects	-0.71%	4.65%	6.66%	9.47%	3%	

Nazareth Area School District  
Detailed Revenue Budget

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed Budget	2024-25 Budget: 2025-26 Budget \$Inc/(Dec)	2024-25 Budget: 2025-26 Budget %Inc/(Dec)
<i>(Inclusive of Athletic Fund)</i>							
<b>REVENUE - LOCAL SOURCES</b>							
6111	Real Estate Tax	60,991,339	63,170,530	64,431,827	<b>67,313,137</b>	2,881,310	4.47%
6112	Interim RE Tax	950,000	600,000	600,000	<b>700,000</b>	100,000	16.67%
6113	Pub Utility Realty Tax	63,000	65,000	67,000	<b>67,000</b>	-	0.00%
6114	Pmnt In Lieu of Taxes	18,000	16,500	16,500	<b>16,500</b>	-	0.00%
6151	Earned Income Tax	8,050,000	8,660,687	9,400,000	<b>9,900,000</b>	500,000	5.32%
6153	Real Estate Transfer	1,500,000	1,050,000	1,150,000	<b>1,000,000</b>	(150,000)	-13.04%
	<b>Current Tax Revenue</b>	<b>\$ 71,572,339</b>	<b>\$ 73,562,716</b>	<b>\$ 75,665,327</b>	<b>\$ 78,996,637</b>	<b>\$ 3,331,310</b>	<b>4.40%</b>
6411	Delinq RE Taxes	1,500,000	1,450,000	1,300,000	<b>1,200,000</b>	(100,000)	-7.69%
6420	Delinq PC Taxes	75	50	-	<b>-</b>	-	-
6441	Delinq PC TxS (Act 511)	75	50	50	<b>25</b>	(25)	-50.00%
6452	Delinq OAT	750	300	250	<b>100</b>	(150)	-60.00%
	<b>Delinq Tax Revenue</b>	<b>\$ 1,500,900</b>	<b>\$ 1,450,400</b>	<b>\$ 1,300,300</b>	<b>\$ 1,200,125</b>	<b>(100,175)</b>	<b>-7.70%</b>
6510	Interest Earned	39,729	1,185,451	1,905,091	<b>2,196,134</b>	291,043	15.28%
6710	Gate Revenue	60,000	55,000	65,000	<b>70,000</b>	5,000	7.69%
6740	Student Fees	70,000	62,000	66,000	<b>66,000</b>	-	0.00%
6741	One to One Fees	25,000	10,000	15,000	<b>18,000</b>	3,000	20.00%
6832	IDEA Pass-Through Funds	485,000	500,000	500,000	<b>500,000</b>	-	0.00%
6910	Rentals	61,000	70,000	85,000	<b>75,000</b>	(10,000)	-11.76%
6920	Private Donations	125,000	125,000	125,000	<b>150,000</b>	25,000	20.00%
6941	Regular Day Tuition	15,000	15,000	10,000	<b>10,000</b>	-	0.00%
6942	Summer School Tuition	16,000	10,000	7,500	<b>7,500</b>	-	0.00%
6944	Tuition From Other LEA's	25,000	11,000	5,000	<b>11,000</b>	6,000	120.00%
6980	Rev from Community Svcs	40,000	35,000	50,000	<b>55,000</b>	5,000	10.00%
6991	Refunds PY (was 9500)	50,000	50,000	60,000	<b>120,000</b>	60,000	100.00%
6992	Energy Efficiency					-	
6999	Miscellaneous Income	50,000	50,002	60,000	<b>119,986</b>	59,986	99.98%
	<b>Other Local Revenue</b>	<b>\$ 1,061,729</b>	<b>\$ 2,178,453</b>	<b>\$ 2,953,591</b>	<b>\$ 3,398,620</b>	<b>445,029</b>	<b>15.07%</b>
<b>TOTAL REV FROM LOCAL SOURCES</b>		<b>\$ 74,134,968</b>	<b>\$ 77,191,569</b>	<b>\$ 79,919,218</b>	<b>\$ 83,595,382</b>	<b>\$ 3,676,164</b>	<b>4.60%</b>
<b>Percentage Change</b>		3.73%	4.12%	3.53%	<b>4.60%</b>		
<b>Local Revenue as a % of total revenues</b>		72.30%	72.39%	<b>72.01%</b>	<b>71.42%</b>		

Nazareth Area School District  
Detailed Revenue Budget

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed Budget	2024-25 Budget: 2025-26 Budget \$Inc/(Dec)	2024-25 Budget: 2025-26 Budget %Inc/(Dec)
<i>(Inclusive of Athletic Fund)</i>							
<b>REVENUE - STATE SOURCES</b>							
7110	Basic Ed Funding (BEF)	10,494,395	11,765,454	12,629,491	<b>13,028,745</b>	399,254	3.16%
7112	State Share of FICA (now 7810)	1,668,334	1,745,767		-	-	
7160	Court Ordered Tuit.	5,000	10,000	17,000	<b>20,000</b>	3,000	17.65%
7271	Special Education	2,233,560	2,413,121	2,563,402	<b>2,732,189</b>	168,787	6.58%
7299	Other Education Prog					-	
	<b>Education Subsidies</b>	<b>\$ 14,401,289</b>	<b>\$ 15,934,342</b>	<b>\$ 15,209,893</b>	<b>\$ 15,780,934</b>	\$ 571,041	3.75%
7310	Transportation	1,200,000	1,000,000	1,250,000	<b>1,400,000</b>	150,000	12.00%
7320	Rentals - NASD	220,000	226,000	225,000	<b>300,000</b>	75,000	33.33%
7330	Health Services Subsidy	86,000	87,000	90,000	<b>90,000</b>		0.00%
7340	Prop Tax Reduc - Gaming Rev	1,605,025	2,026,899	2,430,546	<b>2,430,546</b>		0.00%
7505	Ready to Learn Grant	476,529	476,529	476,529	<b>476,529</b>		0.00%
7599	Other State Revenues				<b>100,000</b>		
	<b>Non-Education Subsidies</b>	<b>\$ 3,587,554</b>	<b>\$ 3,816,428</b>	<b>\$ 4,472,075</b>	<b>\$ 4,797,075</b>	\$ 225,000	5.03%
7810	State Share of FICA (was 7112)			1,808,623	<b>1,886,280</b>	77,657	
7820	State Share of Retire.	7,688,470	7,758,966	8,014,684	<b>8,383,467</b>	368,783	4.60%
	<b>Other State Revenue</b>	<b>\$ 7,688,470</b>	<b>\$ 7,758,966</b>	<b>\$ 9,823,307</b>	<b>\$ 10,269,747</b>	\$ 446,440	4.54%
<b>TOTAL REV FROM STATE SOURCES</b>		<b>\$ 25,677,313</b>	<b>\$ 27,509,736</b>	<b>\$ 29,505,275</b>	<b>\$ 30,847,756</b>	<b>\$ 1,242,481</b>	<b>4.21%</b>
<b>Percentage Change</b>		5.86%	7.14%	7.25%	<b>4.55%</b>		
<b>State Revenue as a % of total revenues</b>		25.04%	25.80%	26.59%	<b>26.36%</b>		
<b>REVENUE - FEDERAL SOURCES</b>							
8000	Federal			350,000	<b>400,000</b>	50,000	14.29%
8514	Title I	-					
8515	Title II	-					
8744	ESSER III	500,000					
8810	ACCESS	500,000	725,000				0.00%
8820	Medical Ass't Reimb	-					
<b>TOTAL REV FROM FED SOURCES</b>		<b>\$ 1,000,000</b>	<b>\$ 725,000</b>	<b>\$ 350,000</b>	<b>\$ 400,000</b>	<b>\$ 50,000</b>	<b>14.29%</b>
<b>Percentage Change</b>		5.00%					
<b>Fed Revenue as a % of total revenues</b>		0.98%					

Nazareth Area School District  
Detailed Revenue Budget

		2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed Budget	2024-25 Budget: 2025-26 Budget \$Inc/(Dec)	2024-25 Budget: 2025-26 Budget %Inc/(Dec)
<i>(Inclusive of Athletic Fund)</i>							
<b>REVENUE - OTHER SOURCES</b>							
9220	Leases			2,500		(2,500)	-100.00%
9400	Sale of Equipment	2,500		-	2,500	2,500	100.00%
9990	Insurance Recoveries		2,500			-	
<b>TOTAL REV FROM OTHER SOURCES</b>		<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Percentage Change</b>		<i>0.00%</i>	<i>0.00%</i>			<b>\$ -</b>	
<b>Other Rev as a % of total revenues</b>		<i>0.00%</i>	<i>0.00%</i>			0.00%	
<b>TOTAL REVENUE</b>		<b>\$100,814,781</b>	<b>\$105,428,805</b>	<b>\$109,776,993</b>	<b>\$114,845,638</b>	<b>\$5,068,645</b>	<b>4.62%</b>
<b>% Increase from prior year</b>		<b>3.69%</b>	<b>4.58%</b>	<b>4.12%</b>	<b>4.62%</b>	0.49%	
<b>USE OF FUND BALANCE</b>							
Fund Balance - CP Transfer B&G		-					
Fund Balance - CP Transfer - IT							
Fund Balance - Severence							
Fund Balance - Transfer for EBTEP							
Fund Balance - District		1,719,485	1,200,000	1,200,000	2,200,000	1,000,000	
<b>TOTAL REV &amp; USE OF FUND BALANCE</b>		<b>\$ 102,534,266</b>	<b>\$ 106,628,805</b>	<b>\$ 110,976,993</b>	<b>\$ 117,045,638</b>	<b>\$6,068,645</b>	<b>5.47%</b>
<b>% Increase from prior year</b>		<b>3.64%</b>	<b>3.99%</b>	<b>4.08%</b>	<b>5.47%</b>		

**Real Estate Tax History**

	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Adjusted for Act 1 Gaming Revenues 2025-26 Proposed Final Budget</b>
	<b>Final</b>	<b>Final</b>	<b>Final</b>	<b>Proposed Final</b>	<b>Final Budget</b>
<b>Assessed Valuation</b>	1,138,371,600	1,170,186,400	1,184,124,900	1,200,466,700	\$1,200,466,700
<b>Assessment Increase</b>	22,633,100	31,814,800	13,938,500	16,341,800	16,341,800
<b>Assessment Increase Percent</b>	2.0%	2.8%	1.2%	1.4%	1.4%
<b>Millage Rate</b>	56.80	57.51	58.23	59.83	59.83
<b>Millage Rate Increase</b>	0.00	0.71	0.72	1.60	1.60
	0.00%	1.25%	1.25%	2.75%	2.75%
<b>Gross Real Estate Taxes Levied</b>	\$64,659,507	\$67,297,420	\$68,951,593	\$71,823,923	\$71,823,923
<b>Gaming Funds</b>					<b>-\$2,430,546</b>
<b>Actual R.E. Tax Collect/Budget</b>	\$62,543,848	\$65,132,220	\$66,733,172	\$69,670,821	\$69,393,377
<b>Actual R.E. Tax Collect/Budget W Gaming Rev</b>					\$67,313,137
<b>Collection Rate %</b>	96.7%	96.8%	96.9%	97.0%	97.0%
<b>Net Value Per Mill</b>	\$1,101,124	\$1,132,537	\$1,146,027	\$1,164,480	\$1,164,480

**NAZARETH AREA SCHOOL DISTRICT**

**2024-2025 BUDGET DETAIL**

		100	200	300	400	500	600	700	800	900	
		Purchased Services					Prop & Equip	Other Objects	Other Uses of Funds		
<b>TOTAL</b>		<b>Salary</b>	<b>Benefits</b>	<b>Prof</b>	<b>Prop</b>	<b>Other</b>	<b>Supplies</b>				
1100	Regular Education	\$ 48,472,881	\$ 26,965,140	\$ 17,317,566	\$ 166,500	\$ 602,339	\$ 1,807,442	\$ 1,586,514	\$ 27,380		
1200	Spec Education	16,634,001	6,231,711	4,821,422	3,853,276	1,000	1,636,887	87,705	2,000		
1300	Vocational Educ	1,882,658					1,882,658				
1400	Other Instructional Programs	73,771	22,000	10,471			39,100	2,200			
1500	Non-Public Instruction	4,200			4,000			200			
1600	Adult Instruction	747,057					746,957	100			
2100	Supp Svcs - Pupil Personnel	3,749,753	2,203,593	1,455,920	32,200		600	57,065	375		
2200	Supp Svcs - Instructional	2,730,467	1,506,439	1,125,775	13,178	9,063	8,127	64,328	3,557		
2300	Supp Svcs - Admin.	5,307,617	2,654,634	1,953,079	404,580	31,625	91,370	143,520	28,809		
2400	Supp Svcs - Pupil Health	1,319,735	773,489	513,391	5,450	1,200		26,000	205		
2500	Support Svcs - Business	1,367,222	725,364	514,658	57,350	4,000	5,450	48,300	3,750	8,350	
2600	Oper & Maint Plant Svcs	9,833,948	4,068,934	2,985,839	259,325	537,000	475,750	1,471,100	32,000	4,000	
2700	Student Transport Svcs	6,123,415	147,328	108,887	14,000		5,851,100	1,500	600		
2800	Supp Svcs - Central	1,950,313	997,663	736,255	26,700	14,000	68,978	103,717	3,000		
2900	Other Support Svcs	50,000					50,000				
3100	Food Service	-									
3200	Student Activities	1,845,047	987,978	473,534	28,700	47,050	128,035	115,000	64,750		
3300	Community Svcs	298,850			148,750			100	150,000		
3400	Awards	75,000							75,000		
4200	Site Improvement	-									
5100	Debt Svcs	7,561,058							3,324,142	4,236,916	
5200	Fund Transfers	350,000								350,000	
5900	Budgetary Reserve	600,000								600,000	
<b>TOTAL</b>		<b>\$ 110,976,993</b>	<b>\$ 47,284,273</b>	<b>\$ 32,016,797</b>	<b>\$ 5,014,009</b>	<b>\$ 1,247,277</b>	<b>\$ 12,792,454</b>	<b>\$ 3,707,349</b>	<b>\$ 35,750</b>	<b>\$ 3,692,168</b>	<b>\$ 5,186,916</b>
1600	Community College	746,957					746,957				
1100	Charter Schools	3,155,405 *					3,155,405				
1200	IU20 Debt Colonial Academy	78,884			78,884						
1300	Vo-Tech Educ	1,882,658					1,882,658				
5100	Debt Svcs	7,561,058							3,324,142	4,236,916	
5200	Fund Transfers	350,000								350,000	
5900	Budgetary Reserve	600,000								600,000	
<b>TOTAL OPERATIONS</b>		<b>\$ 96,602,031</b>	<b>\$ 47,284,273</b>	<b>\$ 32,016,797</b>	<b>\$ 4,935,125</b>	<b>\$ 1,247,277</b>	<b>\$ 7,007,434</b>	<b>\$ 3,707,349</b>	<b>\$ 35,750</b>	<b>\$ 368,026</b>	<b>\$ -</b>

\* Charter School Costs are divided between function 1100 & 1200

**NAZARETH AREA SCHOOL DISTRICT  
2025-2026 FINAL BUDGET**

			100	200	300	400	500	600	700	800	900
			Purchased Services					Prop &	Other	Other Uses	
<b>TOTAL</b>			<b>Salary</b>	<b>Benefits</b>	<b>Prof</b>	<b>Prop</b>	<b>Other</b>	<b>Supplies</b>	<b>Equip</b>	<b>Objects</b>	<b>of Funds</b>
1100	Regular Education	\$ 50,300,350	\$ 27,522,005	\$ 18,140,431	\$ 156,500	\$ 650,439	\$ 2,155,085	\$ 1,648,810		\$ 27,080	
1200	Spec Education	17,558,143	6,687,318	5,151,224	3,811,526	1,150	1,812,070	93,355		1,500	
1300	Vocational Educ	1,939,135					1,939,135				
1400	Other Instructional Programs	105,820	46,000	19,620			38,100	2,100			
1500	Non-Public Instruction	5,950			5,750			200			
1600	Adult Instruction	769,466					769,366	100			
2100	Supp Svcs - Pupil Personnel	4,156,255	2,465,825	1,602,645	27,620		200	59,565		400	
2200	Supp Svcs - Instructional	2,689,427	1,453,583	1,127,841	23,062	10,595	8,859	59,739		5,748	
2300	Supp Svcs - Admin.	5,096,138	2,506,186	1,832,789	421,762	30,425	92,300	179,008		33,668	
2400	Supp Svcs - Pupil Health	1,427,942	822,813	572,219	3,200	1,200		28,300		210	
2500	Support Svcs - Business	1,462,887	766,830	545,257	80,350	6,500	4,450	36,350	2,500	20,650	
2600	Oper & Maint Plant Svcs	10,735,490	4,443,680	3,283,810	271,750	639,500	549,850	1,501,400	42,000	3,500	
2700	Student Transport Svcs	6,581,318	150,990	113,628	15,000		6,300,100	1,250		350	
2800	Supp Svcs - Central	2,216,655	1,130,842	836,018	34,900	13,800	81,400	117,895		1,800	
2900	Other Support Svcs	55,000					55,000				
3100	Food Service	-									
3200	Student Activities	1,889,851	1,018,440	483,371	28,700	48,300	122,690	121,850		66,500	
3300	Community Svcs	301,820			151,720			100		150,000	
3400	Awards	80,000								75,000	5,000
4200	Site Improvement	-									
5100	Debt Svcs	7,923,991								3,469,142	4,454,849
5200	Fund Transfers	350,000									350,000
5900	Budgetary Reserve	1,400,000									1,400,000
<b>TOTAL</b>		<b>\$ 117,045,638</b>	<b>\$ 49,014,512</b>	<b>\$ 33,708,853</b>	<b>\$ 5,031,840</b>	<b>\$ 1,401,909</b>	<b>\$ 13,928,605</b>	<b>\$ 3,850,022</b>	<b>\$ 44,500</b>	<b>\$ 3,855,548</b>	<b>\$ 6,209,849</b>
1600	Community College (incl Debt)	769,366					769,366				
1100	Charter School	3,693,051*					3,693,051				
1200	IU20 Debt Colonial Academy	78,666			78,666						
1300	Vo-Tech Educ. (Incl Debt)	1,939,135					1,939,135				
5100	Debt Svcs	7,923,991								3,469,142	4,454,849
5200	Fund Transfers	350,000									350,000
5900	Budgetary Reserve	1,400,000									1,400,000
<b>TOTAL OPERATIONS</b>		<b>\$ 100,891,429</b>	<b>\$ 49,014,512</b>	<b>\$ 33,708,853</b>	<b>\$ 4,953,174</b>	<b>\$ 1,401,909</b>	<b>\$ 7,527,053</b>	<b>\$ 3,850,022</b>	<b>\$ 44,500</b>	<b>\$ 386,406</b>	<b>\$ 5,000</b>
* Charter School Costs are divided between function 1100 & 1200											

**NAZARETH AREA SCHOOL DISTRICT  
2025-2026 BUDGET vs 2024-2025 BUDGET**

		\$ INCREASE		NET INCREASE		100	200	300	400	500	600	700	800	900
		(DECREASE)		(DECREASE)				Purchased Services				Prop &	Other	Other Uses
				\$	%	Salary	Benefits	Prof	Prop	Other	Supplies	Equip	Objects	of Funds
1100	Regular Education	\$	1,827,469	3.8%	\$ 556,865	\$ 822,865	\$ (10,000)	\$ 48,100	\$ 347,643	\$ 62,296	\$ -	\$ (300)	\$ -	
1200	Spec Education	\$	924,142	5.6%	455,607	329,802	(41,750)	150	175,183	5,650	-	(500)	-	
1300	Vocational Educ	\$	56,477	3.0%	-	-	-	-	56,477	-	-	-	-	
1400	Other Instructional Programs	\$	32,049	43.4%	24,000	9,149	-	-	(1,000)	(100)	-	-	-	
1500	Non-Public Instruction	\$	1,750	41.7%	-	-	1,750	-	-	-	-	-	-	
1600	Adult Instruction	\$	22,409	3.0%	-	-	-	-	22,409	-	-	-	-	
2100	Supp Svcs - Pupil Personnel	\$	406,502	10.8%	262,232	146,725	(4,580)	-	(400)	2,500	-	25	-	
2200	Supp Svcs - Instructional	\$	(41,040)	-1.5%	(52,856)	2,066	9,884	1,532	732	(4,589)	-	2,191	-	
2300	Supp Svcs - Admin.	\$	(211,479)	-4.0%	(148,448)	(120,290)	17,182	(1,200)	930	35,488	-	4,859	-	
2400	Supp Svcs - Pupil Health	\$	108,207	8.2%	49,324	58,828	(2,250)	-	-	2,300	-	5	-	
2500	Support Svcs - Business	\$	95,665	7.0%	41,466	30,599	23,000	2,500	(1,000)	(11,950)	(1,250)	12,300	-	
2600	Oper & Maint Plant Svcs	\$	901,542	9.2%	374,746	297,971	12,425	102,500	74,100	30,300	10,000	(500)	-	
2700	Student Transport Svcs	\$	457,903	7.5%	3,662	4,741	1,000	-	449,000	(250)	-	(250)	-	
2800	Supp Svcs - Central	\$	266,342	13.7%	133,179	99,763	8,200	(200)	12,422	14,178	-	(1,200)	-	
2900	Other Support Svcs	\$	5,000	10.0%	-	-	-	-	5,000	-	-	-	-	
3100	Food Service		-	0.0%	-	-	-	-	-	-	-	-	-	
3200	Student Activities	\$	44,804	2.4%	30,462	9,837	-	1,250	(5,345)	6,850	-	1,750	-	
3300	Community Svcs	\$	2,970	1.0%	-	-	2,970	-	-	-	-	-	-	
3400	Awards	\$	5,000	6.7%	-	-	-	-	-	-	-	-	5,000	
4200	Site Improvement		-	0.0%	-	-	-	-	-	-	-	-	-	
5100	Debt Svcs	\$	362,933	4.8%	-	-	-	-	-	-	-	145,000	217,933	
5200	Fund Transfers		-	0.0%	-	-	-	-	-	-	-	-	-	
5900	Budgetary Reserve	\$	800,000	133.3%	-	-	-	-	-	-	-	-	800,000	
	<b>NET INCR/DECR</b>	\$	6,068,645	5.5%	\$ 1,730,239	\$ 1,692,056	\$ 17,831	\$ 154,632	\$ 1,136,151	\$ 142,673	\$ 8,750	\$ 163,380	\$ 1,022,933	
					3.7%	5.3%	0.4%	12.4%	8.9%	3.8%	24.5%	4.4%	19.7%	
1700	Community College		22,409	3.0%	-	-	-	-	22,409	-	-	-	-	
1100	Charter School Increase		537,646	17.0%	-	-	-	-	537,646	-	-	-	-	
1200	IU20 Debt Colonial Academy		(218)	-0.3%	-	-	(218)	-	-	-	-	-	-	
1300	Vo-Tech Educ.		56,477	3.0%	-	-	-	-	56,477	-	-	-	-	
5100	Debt Svcs		362,933	4.8%	-	-	-	-	-	-	-	145,000	217,933	
5200	Fund Transfers		-	0.0%	-	-	-	-	-	-	-	-	-	
5900	Budgetary Reserve		800,000	133.3%	-	-	-	-	-	-	-	-	800,000	
	<b>TOTAL OPERATIONS</b>		4,289,398	4.4%	1,730,239	1,692,056	18,049	154,632	519,619	142,673	8,750	18,380	5,000	
					3.7%	5.3%	0.4%	12.4%	7.4%	3.8%	24.5%	5.0%	0.0%	

**NAZARETH AREA SCHOOL DISTRICT  
2025-2026 BUDGET vs 2024-2025 BUDGET**

		<b>% INCREASE (DECREASE)</b>	<b>NET INCR DECR</b>	<b>100</b>	<b>200</b>	<b>300</b>	<b>400</b>	<b>500</b>	<b>600</b>	<b>700</b>	<b>800</b>	<b>900</b>
		<b>%</b>	<b>%</b>	<b>Salary</b>	<b>Benefits</b>	<b>Purchased Services</b>			<b>Supplies</b>	<b>Prop &amp; Equip</b>	<b>Other Objects</b>	<b>Other Uses of Funds</b>
						<b>Prof</b>	<b>Prop</b>	<b>Other</b>				
1100	Regular Education	3.8%	2.1%	2.1%	4.8%	-6.0%	8.0%	19.2%	3.9%	---	-1.1%	---
1200	Spec Education	5.6%	7.3%	7.3%	6.8%	-1.1%	15.0%	10.7%	6.4%	---	-25.0%	---
1300	Vocational Educ	3.0%	---	---	---	---	---	3.0%	---	---	---	---
1400	Other Instructional Programs	43.4%	109.1%	109.1%	87.4%	---	---	-2.6%	-4.5%	---	---	---
1500	Non-Public Instruction	41.7%	---	---	---	43.8%	---	---	0.0%	---	---	---
1600	Adult Instruction	3.0%	---	---	---	---	---	3.0%	0.0%	---	---	---
2100	Supp Svcs - Pupil Personnel	10.8%	11.9%	11.9%	10.1%	-14.2%	---	-66.7%	4.4%	---	6.7%	---
2200	Supp Svcs - Instructional	-1.5%	-3.5%	-3.5%	0.2%	75.0%	16.9%	9.0%	-7.1%	---	61.6%	---
2300	Supp Svcs - Admin.	-4.0%	-5.6%	-5.6%	-6.2%	4.2%	-3.8%	1.0%	24.7%	---	16.9%	---
2400	Supp Svcs - Pupil Health	8.2%	6.4%	6.4%	11.5%	-41.3%	0.0%	---	8.8%	---	2.4%	---
2500	Support Svcs - Business	7.0%	5.7%	5.7%	5.9%	40.1%	62.5%	-18.3%	-24.7%	-33.3%	147.3%	---
2600	Oper & Maint Plant Svcs	9.2%	9.2%	9.2%	10.0%	4.8%	19.1%	15.6%	2.1%	31.3%	-12.5%	---
2700	Student Transport Svcs	7.5%	2.5%	2.5%	4.4%	7.1%	---	7.7%	-16.7%	---	-41.7%	---
2800	Supp Svcs - Central	13.7%	13.3%	13.3%	13.6%	30.7%	-1.4%	18.0%	13.7%	---	-40.0%	---
2900	Other Support Svcs	10.0%	---	---	---	---	---	10.0%	---	---	---	---
3100	Food Service	0.0%	---	---	---	---	---	---	---	---	---	---
3200	Student Activities	2.4%	3.1%	3.1%	2.1%	0.0%	2.7%	-4.2%	6.0%	---	2.7%	---
3300	Community Svcs	1.0%	---	---	---	2.0%	---	---	0.0%	---	0.0%	---
3400	Awards	6.7%	---	---	---	---	---	---	---	---	0.0%	---
4200	Site Improvement	0.0%	---	---	---	---	---	---	---	---	---	---
5100	Debt Svcs	4.8%	---	---	---	---	---	---	---	---	4.4%	5.1%
5200	Fund Transfers	0.0%	---	---	---	---	---	---	---	---	---	0.0%
5900	Budgetary Reserve	133.3%	---	---	---	---	---	---	---	---	---	133.3%
	<b>NET INCR/DECR</b>	<b>5.5%</b>	<b>3.7%</b>	<b>3.7%</b>	<b>5.3%</b>	<b>0.4%</b>	<b>12.4%</b>	<b>8.9%</b>	<b>3.8%</b>	<b>24.5%</b>	<b>4.4%</b>	<b>19.7%</b>
1700	Community College	3.0%	---	---	---	---	---	3.0%	---	---	---	---
1100	Charter School Increase	17.0%	---	---	---	---	---	17.0%	---	---	---	---
1200	IU20 Debt Colonial Academy	-0.3%	---	---	---	-0.3%	---	---	---	---	---	---
1300	Vo-Tech Educ	3.0%	---	---	---	---	---	3.0%	---	---	---	---
5100	Debt Svcs	4.8%	---	---	---	---	---	---	---	---	4.4%	5.1%
5200	Fund Transfers	0.0%	---	---	---	---	---	---	---	---	---	0.0%
5900	Budgetary Reserve	133.3%	---	---	---	---	---	---	---	---	---	133.3%
	<b>TOTAL OPERATIONS</b>	<b>4.4%</b>	<b>3.7%</b>	<b>3.7%</b>	<b>5.3%</b>	<b>0.4%</b>	<b>12.4%</b>	<b>7.4%</b>	<b>3.8%</b>	<b>24.5%</b>	<b>5.0%</b>	<b>---</b>

NAZARETH AREA SD

FY 2026 Budget Summary - Revenue

Local Revenue

**\$83,595,382**

FY 2026 Budgeted

4.60% Change from Prior Year

State Revenue

**\$30,847,756**

FY 2026 Budgeted

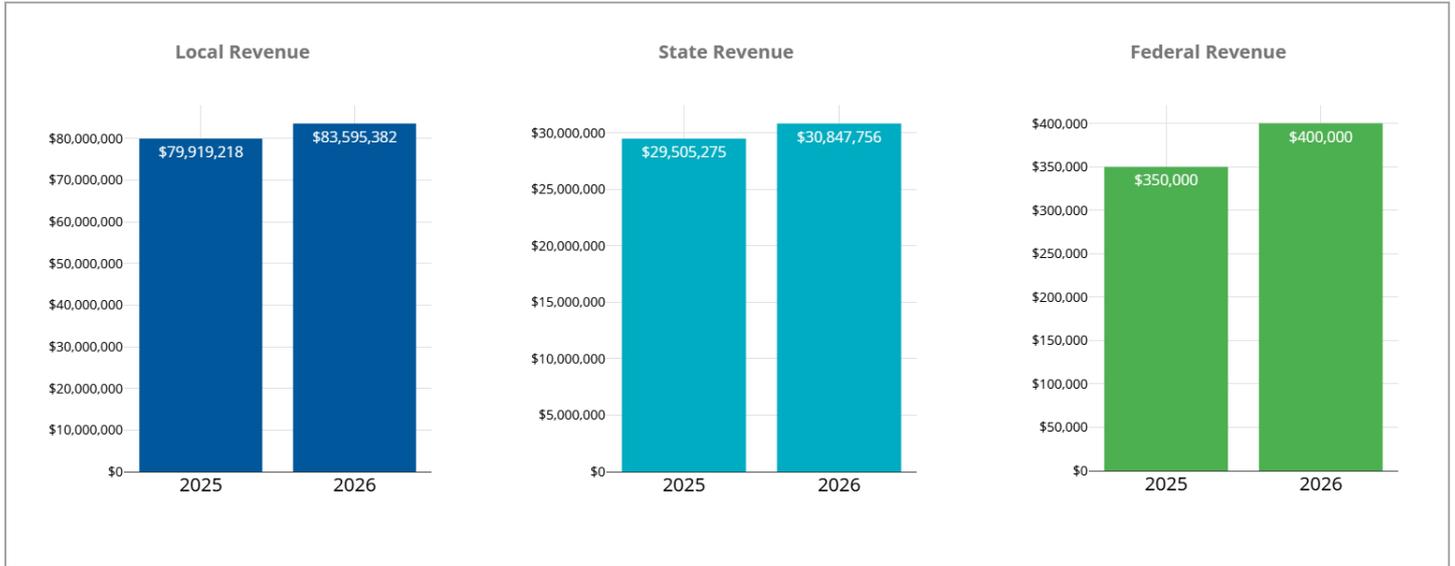
4.55% Change from Prior Year

Federal Revenue

**\$400,000**

FY 2026 Budgeted

14.29% Change from Prior Year



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
<b>Local Revenue</b>					
Current Real Estate Taxes	\$63,236,472	\$64,431,827	\$67,313,137	4.47%	\$2,881,310
Current Act 511 Earned Income Taxes	\$9,394,412	\$9,400,000	\$9,900,000	5.32%	\$500,000
Current Act 511 Real Estate Transfer Taxes	\$1,007,685	\$1,150,000	\$1,000,000	-13.04%	\$-150,000
Delinquent Real Estate Taxes	\$1,055,923	\$1,300,000	\$1,200,000	-7.69%	\$-100,000
All Other Local Revenue	\$4,821,366	\$3,637,391	\$4,182,245	14.98%	\$544,854
<b>Total Local Revenue</b>	<b>\$79,515,858</b>	<b>\$79,919,218</b>	<b>\$83,595,382</b>	<b>4.60%</b>	<b>\$3,676,164</b>
<b>State Revenue</b>					
Basic Education Funding - Formula	\$12,271,965	\$12,629,491	\$13,028,745	3.16%	\$399,254
Special Education Funding	\$2,513,302	\$2,563,402	\$2,732,189	6.58%	\$168,787
Transportation	\$1,277,653	\$1,250,000	\$1,400,000	12.00%	\$150,000
State Share of Social Security and Medicare Taxes	\$1,614,076	\$1,808,623	\$1,886,280	4.29%	\$77,657
State Share of Retirement Contributions	\$7,455,195	\$8,014,684	\$8,383,467	4.60%	\$368,783
All Other State Revenue	\$3,154,024	\$3,239,075	\$3,417,075	5.50%	\$178,000
<b>Total State Revenue</b>	<b>\$28,286,216</b>	<b>\$29,505,275</b>	<b>\$30,847,756</b>	<b>4.55%</b>	<b>\$1,342,481</b>
<b>Federal Revenue</b>	<b>\$844,068</b>	<b>\$350,000</b>	<b>\$400,000</b>	<b>14.29%</b>	<b>\$50,000</b>
<b>Other Financing Sources</b>	<b>\$1,056,854</b>	<b>\$1,202,500</b>	<b>\$2,202,500</b>	<b>83.16%</b>	<b>\$1,000,000</b>
<b>Total Revenue</b>	<b>\$109,702,996</b>	<b>\$110,976,993</b>	<b>\$117,045,638</b>	<b>5.47%</b>	<b>\$6,068,645</b>

**FY 2026 Revenue Budget Insight:**

General Fund Revenue for FY 2026 is budgeted at \$117,045,638, which is a difference of \$6,068,645 or 5.47% from last fiscal year.

**Local Revenue** is budgeted to change by \$3,676,164 to \$83,595,382. **State Revenue** is budgeted to change by \$1,342,481 to \$30,847,756 and **Federal Revenue** is budget to change by \$50,000 to \$400,000.



NAZARETH AREA SD

FY 2026 Budget Summary - Expense

<p style="text-align: center;">Salaries and Benefits</p> <p style="text-align: center; font-size: 24px; font-weight: bold;">\$82,723,365</p> <p style="text-align: center;">FY 2026 Budgeted</p> <p style="text-align: center;">4.32% Change from Prior Year</p>	<p style="text-align: center;">Purchased Services</p> <p style="text-align: center; font-size: 24px; font-weight: bold;">\$20,362,354</p> <p style="text-align: center;">FY 2026 Budgeted</p> <p style="text-align: center;">6.87% Change from Prior Year</p>	<p style="text-align: center;">Supplies and Equipment</p> <p style="text-align: center; font-size: 24px; font-weight: bold;">\$3,894,522</p> <p style="text-align: center;">FY 2026 Budgeted</p> <p style="text-align: center;">4.05% Change from Prior Year</p>
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	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
<b>Salaries and Benefits</b>					
Salaries	\$44,670,830	\$47,284,263	\$49,014,512	3.66%	\$1,730,249
Employee Benefits	\$29,971,272	\$32,016,806	\$33,708,853	5.28%	\$1,692,047
<b>Total Salaries and Benefits</b>	<b>\$74,642,103</b>	<b>\$79,301,069</b>	<b>\$82,723,365</b>	<b>4.32%</b>	<b>\$3,422,296</b>
<b>Purchased Services</b>					
Purchased Professional and Technical Services	\$4,494,451	\$5,014,009	\$5,031,840	0.36%	\$17,831
Purchased Property Services	\$1,005,928	\$1,247,277	\$1,401,909	12.40%	\$154,632
Other Purchased Services	\$12,032,180	\$12,792,454	\$13,928,605	8.88%	\$1,136,151
<b>Total Purchased Services</b>	<b>\$17,532,560</b>	<b>\$19,053,740</b>	<b>\$20,362,354</b>	<b>6.87%</b>	<b>\$1,308,614</b>
<b>Supplies and Equipment</b>					
Supplies	\$3,767,757	\$3,707,349	\$3,850,022	3.85%	\$142,673
Property	\$1,119,151	\$35,750	\$44,500	24.48%	\$8,750
<b>Total Supplies and Equipment</b>	<b>\$4,886,907</b>	<b>\$3,743,099</b>	<b>\$3,894,522</b>	<b>4.05%</b>	<b>\$151,423</b>
<b>Debt Service and Transfers</b>					
Other Objects	\$3,416,457	\$3,692,168	\$3,855,548	4.43%	\$163,380
Other Uses of Funds	\$6,566,239	\$5,186,916	\$6,209,849	19.72%	\$1,022,933
<b>Total Debt Service and Transfers</b>	<b>\$9,982,696</b>	<b>\$8,879,084</b>	<b>\$10,065,397</b>	<b>13.36%</b>	<b>\$1,186,313</b>
<b>Total Expenses</b>	<b>\$107,044,267</b>	<b>\$110,976,993</b>	<b>\$117,045,638</b>	<b>5.47%</b>	<b>\$6,068,645</b>

**FY 2026 Expense Budget Insight:**

General Fund Expense for FY 2026 is budgeted at \$117,045,638, which is a difference of \$6,068,645 or 5.47% from last fiscal year. **Salaries and Benefits** are budgeted to change by \$3,422,296 or 4.32% to \$82,723,365. **Purchased Services** are budgeted to change by \$1,308,614 to \$20,362,354 and **Supplies and Equipment** is budgeted to change by \$151,423 to \$3,894,522.



# FY26 Proposed Budget Finances at a Glance - General Fund



**\$117,045,638**  
FY2026 Budgeted Revenues

**\$117,045,638**  
FY2026 Budgeted Expenses

**\$33,880,093**  
Fund Balance as of 6/30/23

**\$83,595,382**  
Revenues from Local Sources

**\$30,847,756**  
Revenues from State Sources

**\$49,014,512**  
Expenses for Salaries

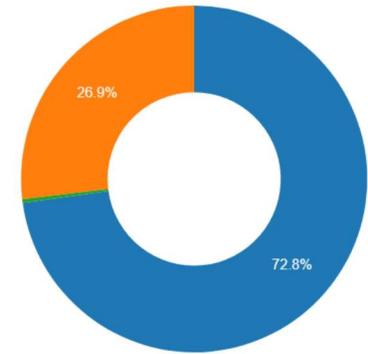
**\$33,708,853**  
Expenses for Benefits

**\$7,923,991**  
Expenses towards Debt Service

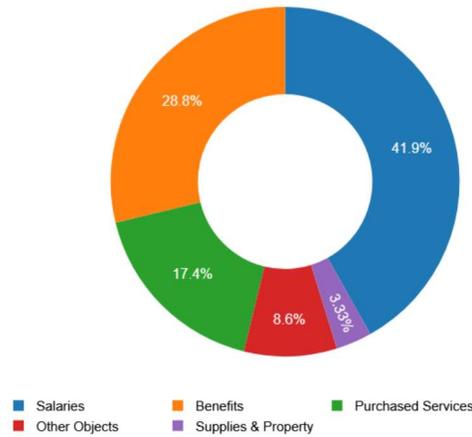
**Revenues by Source**



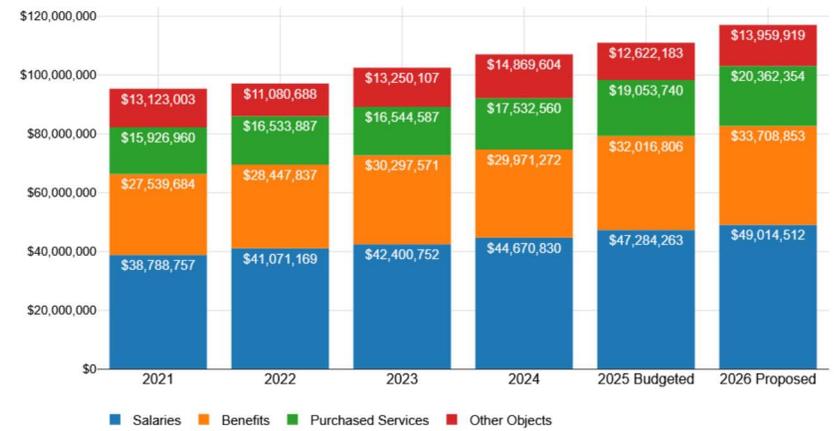
**Proposed Budget Revenues by Source**



**Proposed Budget Expenses by Object**



**Expenses by Object**



**Historical Revenues, Expenses and General Fund Balance**

