



Nazareth Area School District

2023-2024 Budget Final Budget

**Board Meeting
June 13, 2023**

OUR VISION

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

**NAZARETH AREA SCHOOL DISTRICT
2023-24 Final General Fund Budget
June 13, 2023**

FINAL BUDGET RESOLUTION

Resolved, that the Final Budget of the Nazareth Area School District, Nazareth, Northampton County, Pennsylvania, as presented at a meeting of the Board of Directors held Tuesday, June 13, 2023 be adopted as the Final Annual Budget of the Nazareth Area School District for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

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 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 57.51 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 Final Budget shall be in the amount of \$106,628,805 which is a 3.99% increase over the current year's budget.

This Final Budget includes an increase in real estate taxes of .71 mills, or 1.25%, which is less than the adjusted Act 1 of 2006 Index. The adjusted Act 1 Index for the District is 4.8% or 2.73 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 – Final General Fund Budget document for Fiscal Year 07/01/2023 – 06/30/2024.

School Board President/VP

Date

School Board Secretary

Date

NAZARETH AREA SCHOOL DISTRICT BUDGET BY DEPARTMENT COMPARISON

DESCRIPTION	Budget	Budget	Budget	Proposed Final	Increase	Percent
	2020-21	2021-22	2022-23	2023-24	(Decrease)	Change
Salaries	\$ 40,156,521	41,434,982	43,619,506	45,640,977	\$ 2,021,471.00	4.6%
Benefits	28,384,414	28,951,035	30,481,408	31,263,468	\$ 782,060.00	2.6%
Subtotal	68,540,935	70,386,017	74,100,914	76,904,445	\$ 2,803,531.00	3.8%
Capital Proj. Fund Transfer - B&G Projects	300,000	0	300,000	300,000	\$ -	0.0%
Add Cap. Proj. Fund Transfer - Technology	0	0	0		\$ -	
					\$ -	
High School	235,137	249,998	264,446	263,156	\$ (1,290.00)	-0.5%
Middle School	118,962	125,570	126,403	132,179	\$ 5,776.00	4.6%
Intermediate School	145,871	106,444	109,830	111,845	\$ 2,015.00	1.8%
Butz Elem. School	48,668	77,691	81,788	81,780	\$ (8.00)	0.0%
Lower Nazareth E. S.	48,135	75,222	90,697	79,181	\$ (11,516.00)	-12.7%
Shafer E. S.	81,603	81,031	80,474	85,296	\$ 4,822.00	6.0%
Subtotal	678,377	715,955	753,637	753,436	\$ (201.00)	0.0%
Superintendent	20,520	27,520	27,520	27,520	\$ -	0.0%
Athletics	309,025	337,230	349,980	356,900	\$ 6,920.00	2.0%
Business Office	13,645,576	15,732,912	15,064,708	14,876,322	\$ (188,385.44)	-1.3%
Assistant Supt. - Curriculum	376,048	388,048	404,342	591,918	\$ 187,576.00	46.4%
Education Technology	236,239	243,326	252,187	274,885	\$ 22,698.00	9.0%
Superintendent - Human Resources	12,500	12,500	12,500	47,500	\$ 35,000.00	280.0%
Coordinator of Transportation	4,604,100	4,974,600	5,093,600	5,367,900	\$ 274,300.00	5.4%
District Security and Safety	35,400	39,400	35,400	45,400	\$ 10,000.00	28.2%
Buildings and Grounds	2,041,702	1,975,047	2,074,725	2,195,525	\$ 120,800.00	5.8%
Pupil Personnel Services	85,158	95,158	95,158	95,158	\$ -	0.0%
Director of Special Education	2,947,400	2,947,400	2,960,900	3,683,200	\$ 722,300.00	24.4%
Technology	1,058,695	1,058,695	1,008,695	1,108,695	\$ 100,000.00	9.9%
TOTAL	\$94,891,675	\$98,933,810	\$102,534,267	\$106,628,805	\$4,094,539	4.0%

	10/1/2019	2020-21 Final			10/1/2020	2021-22		
	Enrollments	Budget	\$/Student		Enrollments*	Final Budget	\$/Student	
BES	365	48,668	133	BES	535	77,691	145	
LNES	361	48,135	133	LNES	518	75,222	145	
SES	612	81,603	133	SES	558	81,031	145	
Intermediate	1,094	145,871	133	Intermediate	733	106,444	145	
Secondary School Analysis				Secondary School Analysis				
MS	801	118,962	149	MS	792	125,570	159	
HS	1,553	235,137	151	HS	1,548	249,998	161	
Total	4,786	678,375	142	Total	4,684	715,955	153	

	10/1/2022	2022-23			10/1/2022	2023-24 Proposed		
	Enrollments	Final	\$/Student		Enrollments	Final	\$/Student*	
BES	551	80,474	146	BES	551	81,780	148	
LNES	621	90,697	146	LNES	621	90,697	146	
SES	560	81,788	146	SES	560	80,474	144	
Intermediate	752	109,830	146	Intermediate	752	109,830	146	
Secondary School Analysis				Secondary School Analysis				
MS	778	126,403	162	MS	778	126,403	162	
HS	1,608	264,446	164	HS	1,608	264,446	164	
Total	4,870	753,637	155	Total	4,870	753,629	155	

*Allocations are subject to federal comparability rebalancing in October 2023.

Nazareth Area School District
Detailed Expenditure Budget

		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Final Budget	2022-23 Budget: 2023-24 Budget \$Inc/(Dec)	2022-23 Budget: 2023-24 Budget %Inc/(Dec)
	<i>(inclusive of Athletic Fund)</i>						
1100 - Regular Education							
100	Salaries	23,233,422	23,721,069	25,143,552	26,075,563	932,011	3.71%
200	Employee Benefits	15,521,343	15,617,712	16,461,743	16,963,100	501,357	3.05%
300	Prof & Tech Svcs	7,000	4,500	86,500	151,500	65,000	75.14%
400	Purchased Property Svcs	548,989	553,456	504,389	568,039	63,650	12.62%
500	Other Purchased Svcs	1,867,018	2,649,830	2,579,227	1,979,417	(599,810)	-23.26%
600	Supplies	1,142,434	1,231,027	1,266,215	1,539,116	272,901	21.55%
700	Property		-		0	-	
800	Other Expenses	18,430	19,230	19,230	18,930	(300)	-1.56%
	Total 1100	\$ 42,338,636	\$ 43,796,825	\$ 46,060,856	\$ 47,295,665	\$ 1,234,809	2.68%
1200 - Special Education							
100	Salaries	4,985,504	5,189,101	5,592,287	6,079,514	487,227	8.71%
200	Employee Benefits	4,050,450	4,053,467	4,516,278	4,745,136	228,858	5.07%
300	Prof & Tech Svcs	2,533,600	2,534,600	2,644,200	3,365,000	720,800	27.26%
400	Purchased Property Svcs	1,000	1,000	1,000	1,000	-	0.00%
500	Other Purchased Svcs	1,483,802	1,619,104	1,468,141	1,417,716	(50,425)	-3.43%
600	Supplies	82,990	88,205	118,185	114,805	(3,380)	-2.86%
700	Property		-			-	
800	Other Expenses	1,000	2,500	3,000	2,000	(1,000)	-33.33%
	Total 1200	\$ 13,138,346	\$ 13,487,977	\$ 14,343,091	\$ 15,725,171	\$ 1,382,080	9.64%
1300 - Vocational Education							
500	Other Purchased Svcs	1,722,319	1,693,516	1,749,850	1,811,652	61,802	3.53%
	Total 1300	\$ 1,722,319	\$ 1,693,516	\$ 1,749,850	\$ 1,811,652	\$ 61,802	3.53%
1400 - Other Instructional Prog							
100	Salaries	52,873	54,734	38,534	26,500	(12,034)	-31.23%
200	Employee Benefits	22,429	23,311	16,675	11,037	(5,638)	-33.81%
300	Prof & Tech Svcs	150	150	150	0	(150)	-100.00%
400	Purchased Property Svcs					-	
500	Other Purchased Svcs	62,100	51,600	54,100	59,100	5,000	9.24%
600	Supplies	3,650	3,650	3,650	2,200	(1,450)	-39.73%
800	Other Expenses					-	
	Total 1400	\$ 141,202	\$ 133,445	\$ 113,109	\$ 98,837	\$ (14,272)	-12.62%

Nazareth Area School District
Detailed Expenditure Budget

		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Final Budget	2022-23 Budget: 2023-24 Budget \$Inc/(Dec)	2022-23 Budget: 2023-24 Budget %Inc/(Dec)
<i>(inclusive of Athletic Fund)</i>							
1500 - Non-Pub Instructional							
300	Prof & Tech Svcs	7,000	7,000	5,100	5,200	100	1.96%
600	Supplies				350	350	
	Total 1500	\$ 7,000	\$ 7,000	\$ 5,100	\$ 5,550	\$ 450	8.82%
1600 - Adult Education Programs							
500	Other Purchased Svcs	676,105	696,388	709,000	724,206	15,206	2.14%
600	Supplies	1,000	1,000	500	250	(250)	-50.00%
	Total 1600	\$ 677,105	\$ 697,388	\$ 709,500	\$ 724,456	\$ 14,956	2.11%
1700 - Higher Education Prog							
500	Other Purchased Svcs					-	
500	Dual Enrollment Grant					-	
	Total 1700					\$ -	
Total 1000 Accounts		\$ 58,024,608	\$ 59,816,151	\$ 62,981,506	\$ 65,661,332	\$ 2,679,825	4.25%
1000 Accounts as a % of Tot Exp		61.15%	60.46%	61.42%	61.58%		
2100 - Pupil Personnel Svcs							
100	Salaries	1,818,152	2,026,861	2,072,777	2,058,939	(13,838)	-0.67%
200	Employee Benefits	1,245,256	1,374,458	1,386,899	1,372,662	(14,237)	-1.03%
300	Prof & Tech Svcs	57,150	42,800	49,300	39,000	(10,300)	-20.89%
400	Purchased Property Svcs		25	0		-	
500	Other Purchased Svcs	1,725	1,725	725	725	-	0.00%
600	Supplies	44,265	43,865	43,865	45,065	1,200	2.74%
700	Property					-	
800	Other Expenses	635	635	635	635	-	0.00%
	Total 2100	\$ 3,167,183	\$ 3,490,369	\$ 3,554,201	\$ 3,517,026	\$ (37,175)	-1.05%
2200 - Instructional Staff							
100	Salaries	1,033,094	1,074,915	1,091,761	1,289,025	197,264	18.07%
200	Employee Benefits	860,862	904,638	886,137	1,011,618	125,481	14.16%
300	Prof & Tech Svcs	43,058	15,508	28,748	28,864	116	0.40%
400	Purchased Property Svcs	8,795	8,795	8,295	8,045	(250)	-3.01%
500	Other Purchased Svcs	7,279	6,829	7,105	8,384	1,279	18.00%
600	Supplies	63,423	64,323	60,969	62,108	1,139	1.87%
700	Property					-	
800	Other Expenses	2,350	2,875	2,875	3,525	650	22.61%
	Total 2200	\$ 2,018,861	\$ 2,077,883	\$ 2,085,890	\$ 2,411,569	\$ 325,679	15.61%

Nazareth Area School District
Detailed Expenditure Budget

		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Final Budget	2022-23 Budget: 2023-24 Budget \$Inc/(Dec)	2022-23 Budget: 2023-24 Budget %Inc/(Dec)
	<i>(inclusive of Athletic Fund)</i>						
2300 - Administration							
100	Salaries	2,572,367	2,645,225	2,723,120	2,599,873	(123,247)	-4.53%
200	Employee Benefits	1,780,156	2,001,185	2,081,579	1,883,458	(198,121)	-9.52%
300	Prof & Tech Svcs	386,948	368,342	400,750	431,780	31,030	7.74%
400	Purchased Property Svcs	29,123	30,225	34,625	30,425	(4,200)	-12.13%
500	Other Purchased Svcs	72,550	101,100	63,100	81,350	18,250	28.92%
600	Supplies	150,204	152,129	160,995	142,737	(18,258)	-11.34%
700	Property					-	
800	Other Expenses	29,768	31,688	39,318	29,386	(9,932)	-25.26%
	Total 2300	\$ 5,021,116	\$ 5,329,894	\$ 5,503,487	\$ 5,199,009	\$ (304,478)	-5.53%
2400 - Pupil Health							
100	Salaries	679,207	697,388	751,610	730,457	(21,153)	-2.81%
200	Employee Benefits	460,345	471,290	516,146	472,268	(43,878)	-8.50%
300	Prof & Tech Svcs	5,350	5,350	5,350	5,350	-	0.00%
400	Purchased Property Svcs	800	600	700	1,200	500	71.43%
500	Other Purchased Svcs					-	
600	Supplies	25,393	25,393	25,393	25,393	-	0.00%
700	Property					-	
800	Other Expenses	205	205	205	205	-	0.00%
	Total 2400	\$ 1,171,300	\$ 1,200,226	\$ 1,299,404	\$ 1,234,873	\$ (64,531)	-4.97%
2500 - Business Office Svcs							
100	Salaries	568,065	588,282	606,862	688,503	81,641	13.45%
200	Employee Benefits	472,518	443,346	450,374	499,883	49,509	10.99%
300	Prof & Tech Svcs	67,400	65,900	60,900	58,600	(2,300)	-3.78%
400	Purchased Property Svcs	5,000	5,000	6,000	5,500	(500)	-8.33%
500	Other Purchased Svcs	11,150	8,550	8,750	6,200	(2,550)	-29.14%
600	Supplies	5,950	1,600	36,450	33,600	(2,850)	-7.82%
700	Property					-	
800	Other Expenses	16,150	8,550	9,600	7,150	(2,450)	-25.52%
	Total 2500	\$ 1,146,233	\$ 1,121,228	\$ 1,178,936	\$ 1,299,436	\$ 120,500	10.22%
2600 - Oper & Maint of Plant Svcs							
100	Salaries	3,610,494	3,726,649	3,842,481	4,043,633	201,152	5.23%
200	Employee Benefits	2,913,294	2,977,769	3,040,623	3,046,582	5,959	0.20%
300	Prof & Tech Svcs	227,500	236,245	247,225	252,325	5,100	2.06%
400	Purchased Property Svcs	477,202	475,502	542,300	531,200	(11,100)	-2.05%

Nazareth Area School District
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		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Final Budget	2022-23 Budget: 2023-24 Budget \$Inc/(Dec)	2022-23 Budget: 2023-24 Budget %Inc/(Dec)
<i>(inclusive of Athletic Fund)</i>							
500	Other Purchased Svcs	376,300	398,550	442,550	466,850	24,300	5.49%
600	Supplies	1,345,000	1,274,050	1,296,550	1,434,450	137,900	10.64%
700	Property	8,500	7,000	7,000	7,000	-	0.00%
800	Other Expenses	3,500	3,500	3,500	3,500	-	0.00%
	Total 2600	\$ 8,961,790	\$ 9,099,265	\$ 9,422,229	\$ 9,785,540	\$ 363,311	3.86%
2700 - Student Transportation Svcs							
100	Salaries	104,630	105,808	108,571	111,356	2,785	2.57%
200	Employee Benefits	80,911	81,347	82,433	82,055	(378)	-0.46%
300	Prof & Tech Svcs	15,000	10,000	12,500	13,000	500	4.00%
400	Purch Property Svcs					-	
500	Other Purchased Svcs	4,586,000	4,961,500	5,078,000	5,351,800	273,800	5.39%
600	Supplies	2,500	2,500	2,500	2,500	-	0.00%
700	Property		-			-	
800	Other Expenses	600	600	600	600	-	0.00%
	Total 2700	\$ 4,789,641	\$ 5,161,755	\$ 5,284,604	\$ 5,561,311	\$ 276,707	5.24%
2800 - Information Technology							
100	Salaries	676,831	704,522	723,143	937,170	214,027	29.60%
200	Employee Benefits	556,804	568,610	599,126	711,350	112,224	18.73%
300	Prof & Tech Svcs	23,200	24,800	25,400	30,275	4,875	19.19%
400	Purchased Property Svcs	27,500	33,000	33,500	34,000	500	1.49%
500	Other Purchased Svcs	76,600	74,928	72,723	69,202	(3,521)	-4.84%
600	Supplies	53,250	57,600	67,700	100,800	33,100	48.89%
700	Property					-	
800	Other Expenses	300	1,600	1,300	1,100	(200)	-15.38%
	Total 2800	\$ 1,414,485	\$ 1,465,060	\$ 1,522,892	\$ 1,883,897	\$ 361,005	23.71%
2900 - Other Support Svcs							
500	Other Purchased Svcs	45,000	45,000	46,000	47,000	1,000	2.17%
	Total 2900	\$ 45,000	\$ 45,000	\$ 46,000	\$ 47,000	1,000	2.17%
Total 2000 Accounts		\$ 27,735,609	\$ 28,990,680	\$ 29,897,643	\$ 30,939,661	\$ 1,042,018	3.49%
2000 Accounts as a % of Tot Exp		29.23%	29.30%	29.16%	29.02%		
3200 - Student Activities							
100	Salaries	821,882	900,428	924,808	1,000,445	75,637	8.18%
200	Employee Benefits	420,047	433,902	443,395	464,319	20,924	4.72%
300	Prof & Tech Svcs	27,200	27,200	28,200	28,200	-	0.00%
400	Purchased Property Svcs	42,000	43,500	48,500	48,550	50	0.10%

Nazareth Area School District
Detailed Expenditure Budget

		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Final Budget	2022-23 Budget: 2023-24 Budget \$Inc/(Dec)	2022-23 Budget: 2023-24 Budget %Inc/(Dec)
<i>(inclusive of Athletic Fund)</i>							
500	Other Purchased Svcs	115,800	116,180	116,180	116,300	120	0.10%
600	Supplies	107,025	101,850	113,100	111,600	(1,500)	-1.33%
800	Other Expenses	52,650	63,500	63,000	64,750	1,750	2.78%
	Total 3200	\$ 1,586,604	\$ 1,686,560	\$ 1,737,183	\$ 1,834,164	\$ 96,981	5.58%
3300 - Community Svcs							
300	Prof & Tech Svcs	80,000	80,300	81,600	82,800	1,200	1.47%
600	Supplies			10,750	200	(10,550)	
800	Other Expenses	175,000	150,000	175,000	150,000	(25,000)	-14.29%
	Total 3300	\$ 255,000	\$ 230,300	\$ 267,350	\$ 233,000	\$ (34,350)	-12.85%
3400							
800	Other Objects	\$ -	60,000.00	71,200	60,000	(11,200)	-15.73%
900	Other Uses of Funds	\$ -	10,000.00		10,000	10,000	
	Total 3400	\$ -	\$ 70,000	\$ 71,200	\$ 70,000	(1,200)	-1.69%
Total 3000 Accounts		\$ 1,841,604	\$ 1,986,860	\$ 2,075,733	\$ 2,137,164	\$ 61,431	2.96%
3000 Accounts as a % of Tot Exp		1.94%	2.01%	2.02%	2.00%		
5100 - Debt Service							
800	Interest	2,944,854	2,995,119	2,736,254	3,100,642	364,389	13.32%
900	Principal	3,795,000	3,795,000	4,093,130	4,015,007	(78,123)	-1.91%
	Total 5100	\$ 6,739,854	\$ 6,790,119	\$ 6,829,384	\$ 7,115,649	\$ 286,266	4.19%
5200 - Fund Trfrs							
900	Other Use of Funds	250,000	50,000	400,000	350,000	(50,000)	-12.50%
	Total 5200	\$ 250,000	\$ 50,000	\$ 400,000	\$ 350,000	\$ (50,000)	-12.50%
5900 - Budgetary Reserve							
900	Other Use of Funds	300,000	1,300,000	350,000	425,000	75,000	21.43%
	Total 5900	\$ 300,000	1,300,000	350,000	425,000	\$ 75,000	21.43%
Total 5000 Accounts		\$ 7,289,854	\$ 8,140,119	\$ 7,579,384	\$ 7,890,649	\$ 311,266	4.11%
5000 Accounts as a % of Tot Exp		7.68%	8.23%	7.39%	7.40%		
Totals :		\$ 94,891,675	\$ 98,933,810	\$ 102,534,266	\$ 106,628,805	\$ 4,094,539	3.99%
\$ Change:		\$ 2,035,420	\$ 4,042,136	\$ 3,600,456	\$ 4,094,539		
% Change:		2.19%	4.26%	3.64%	3.99%		
100 - Total Salaries		\$ 40,156,521	\$ 41,434,982	\$ 43,619,506	\$ 45,640,978	\$ 2,021,472	4.63%
\$ Change in Salaries		\$ 1,405,661	\$ 1,278,461	\$ 2,184,524	\$ 2,021,472	\$ (163,052)	
% Change in Salaries		3.63%	3.18%	5.27%	4.63%	-0.36%	

Nazareth Area School District
Detailed Expenditure Budget

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Final Budget	2022-23 Budget: 2023-24 Budget \$Inc/(Dec)	2022-23 Budget: 2023-24 Budget %Inc/(Dec)
<i>(inclusive of Athletic Fund)</i>						
					\$ -	
200 - Total Benefits	\$ 28,384,415	\$ 28,951,035	\$ 30,481,408	\$ 31,263,468	\$ 782,059	2.57%
\$ Change in Benefits	\$ 161,906	\$ 566,621	\$ 1,530,373	\$ 782,059	\$ (748,314)	
% Change in Benefits	0.57%	2.00%	5.29%	2.57%	-2.39%	
					\$ -	
100 & 200 Total Sal. & Bene	\$ 68,540,936	\$ 70,386,017	\$ 74,100,914	\$ 76,904,446	\$ 2,803,531	3.78%
\$ Change in Sal & Bene	\$ 1,567,567	\$ 1,845,081	\$ 3,714,897	\$ 2,803,531	\$ (911,366)	
% Change in Sal & Bene	2.34%	2.69%	5.28%	3.78%	-1.19%	
					\$ -	
5100- Debt Service - Total	\$ 6,739,854	\$ 6,790,119	\$ 6,829,384	\$ 7,115,649	\$ 286,266	4.19%
\$ Change in Debt Service	\$ 39,765	\$ 50,265	\$ 39,265	\$ 286,266	\$ 247,001	
% Change in Debt Service	0.59%	0.75%	0.58%	4.19%	3.47%	
					\$ -	
300 - 900 Obj.exclude 5100	\$ 19,610,885	\$ 21,757,674	\$ 21,603,968	\$ 22,608,710	\$ 1,004,742	4.65%
\$ Change in 300-900 Objects	\$ 428,088	\$ 2,146,790	\$ (153,706)	\$ 1,004,742	\$ 1,158,449	
% Change in 300-900 Objects	2.23%	10.95%	-0.71%	4.65%	5.12%	

Nazareth Area School District
Detailed Revenue Budget

		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Final Budget	2023-23 Budget: 2023-24 Budget \$Inc/(Dec)	2022-23 Budget: 2023-24 Budget %Inc/(Dec)
<i>(Inclusive of Athletic Fund)</i>							
REVENUE - LOCAL SOURCES							
6111	Real Estate Tax	57,486,973	59,718,194	60,991,339	63,170,533	2,179,191	3.57%
6112	Interim RE Tax	600,000	775,000	950,000	600,000	(350,000)	-36.84%
6113	Pub Utility Realty Tax	60,000	60,000	63,000	65,000	2,000	3.17%
6114	Pmnt In Lieu of Taxes	16,000	18,000	18,000	16,500	(1,501)	-8.34%
6151	Earned Income Tax	7,000,000	7,250,000	8,050,000	8,660,687	610,687	7.59%
6153	Real Estate Transfer	900,000	1,150,000	1,500,000	1,050,000	(450,000)	-30.00%
	Current Tax Revenue	\$ 66,062,973	\$ 68,971,194	\$ 71,572,339	\$ 73,562,720	\$ 1,990,377	2.78%
6411	Delinq RE Taxes	1,300,000	1,500,000	1,500,000	1,450,000	(50,000)	-3.33%
6420	Delinq PC Taxes	100	100	75	50	(25)	-33.33%
6441	Delinq PC Tx's (Act 511)	100	100	75	50	(25)	-33.33%
6452	Delinq OAT	2,000	1,500	750	300	(450)	-60.00%
	Delinq Tax Revenue	\$ 1,302,200	\$ 1,501,700	\$ 1,500,900	\$ 1,450,400	(50,500)	-3.36%
6510	Interest Earned	624,290	16,248	39,729	1,185,451	1,145,723	2883.88%
6710	Gate Revenue	60,000	60,000	60,000	55,000	(5,000)	-8.33%
6740	Student Fees	63,000	70,000	70,000	62,000	(8,000)	-11.43%
6741	One to One Fees	31,000	25,000	25,000	10,000	(15,000)	-60.00%
6832	IDEA Pass-Through Funds	466,000	470,000	485,000	500,000	15,000	3.09%
6910	Rentals	72,000	65,000	61,000	70,000	9,000	14.75%
6920	Private Donations	50,000	125,000	125,000	125,000	-	0.00%
6930	Sale of Fixed Assets					-	
6941	Regular Day Tuition	10,000	10,000	15,000	15,000	-	0.00%
6942	Summer School Tuition	25,000	18,000	16,000	10,000	(6,000)	-37.50%
6944	Tuition From Other LEA's	25,000	20,000	25,000	11,000	(14,000)	-56.00%
6980	Rev from Community Svcs	45,000	40,000	40,000	35,000	(5,000)	-12.50%
6991	Refunds PY (was 9500)	100,000	25,000	50,000	50,000	-	0.00%
6992	Energy Efficiency					-	
6999	Miscellaneous Income	50,000	50,000	50,000	49,998	2	0.00%
	Other Local Revenue	\$ 1,621,290	\$ 994,248	\$ 1,061,729	\$ 2,178,449	\$ 1,116,725	105.18%
TOTAL REV FROM LOCAL SOURCES		\$ 68,986,463	\$ 71,467,142	\$ 74,134,968	\$ 77,191,569	\$ 3,056,602	4.28%
Percentage Change		-0.33%	3.60%	3.73%	4.12%		
Local Revenue as a % of total revenues		72.70%	72.24%	72.30%	72.39%		

Nazareth Area School District
Detailed Revenue Budget

		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Final Budget	2023-23 Budget: 2023-24 Budget \$Inc/(Dec)	2022-23 Budget: 2023-24 Budget %Inc/(Dec)
<i>(Inclusive of Athletic Fund)</i>							
REVENUE - STATE SOURCES							
7110	Basic Ed Funding (BEF)	9,501,978	9,501,978	10,494,395	11,765,454	1,271,059	
7112	State Share of FICA (was 7810)		1,589,349	1,668,334	1,745,767	77,433	
7160	Court Ordered Tuit.	80,000	10,000	5,000	10,000	5,000	100.00%
7271	Special Education	2,245,000	2,245,000	2,233,560	2,413,121	179,561	8.04%
7299	Other Education Prog					-	
	Education Subsidies	\$ 11,826,978	\$ 13,346,327	\$ 14,401,289	\$ 15,934,342	\$ 1,533,053	10.65%
7310	Transportation	1,200,000	1,200,000	1,200,000	1,000,000	(200,000)	-16.67%
7320	Rentals - NASD	350,000	300,000	220,000	226,000	6,000	2.73%
7330	Health Services Subsidy	90,000	90,000	86,000	87,000	1,000	1.16%
7340	Prop Tax Reduc - Gaming Rev	1,601,169	1,605,025	1,605,025	2,026,899	421,874	26.28%
7505	Ready to Learn Grant	476,529	476,529	476,529	476,529	-	0.00%
7521	Continuity of Educ & Equity	100,000				-	
	Non-Education Subsidies	\$ 3,817,698	\$ 3,671,554	\$ 3,587,554	\$ 3,816,428	\$ 228,874	6.38%
7810	State Share of FICA (now 7112)	1,534,725				-	
7820	State Share of Retire.	6,923,311	7,237,139	7,688,470	7,758,966	70,496	0.92%
	Other State Revenue	\$ 8,458,036	\$ 7,237,139	\$ 7,688,470	\$ 7,758,966	\$ 70,496	0.92%
TOTAL REV FROM STATE SOURCES		\$ 24,102,712	\$ 24,255,020	\$ 25,677,313	\$ 27,509,736	\$ 1,832,423	7.14%
Percentage Change		5.54%	0.63%	5.86%	7.14%		
State Revenue as a % of total revenues		25.40%	24.52%	25.04%	25.80%		
REVENUE - FEDERAL SOURCES							
8514	Title I	329,704	329,704	-	-	-	
8515	Title II	87,296	87,296	-	-	-	
8744	ESSER III		1,000,000	500,000		(500,000)	
8810	ACCESS	80,000	80,000	500,000	725,000	225,000	
8820	Medical Ass't Reimb	3,000	3,000	-	-	-	
TOTAL REV FROM FED SOURCES		\$ 500,000	\$ 1,500,000	\$ 1,000,000	\$ 725,000	\$ (275,000)	-27.50%
Percentage Change		0.00%	200.00%	-27.50%			
Fed Revenue as a % of total revenues		0.53%	1.52%	0.98%			

Nazareth Area School District
Detailed Revenue Budget

		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Final Budget	2023-23 Budget: 2023-24 Budget \$Inc/(Dec)	2022-23 Budget: 2023-24 Budget %Inc/(Dec)
<i>(Inclusive of Athletic Fund)</i>							
REVENUE - OTHER SOURCES							
9300	Interfund Transfers					-	
9400	Sale of Equipment	2,500	2,500	2,500		-	
9990	Insurance Recoveries				2,500	-	
TOTAL REV FROM OTHER SOURCES		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
Percentage Change		0.00%	0.00%	0.00%	0.00%		
Other Rev as a % of total revenues		0.00%	0.00%	0.00%	0.00%		
TOTAL REVENUE		\$93,591,675	\$97,224,662	\$100,814,781	\$105,428,805	\$4,614,025	4.58%
% Increase from prior year		1.12%	3.88%	3.69%	4.58%		
USE OF FUND BALANCE							
Fund Balance - CP Transfer B&G		300,000	-	-		-	
Fund Balance - CP Transfer - IT						-	
Fund Balance - Severance						-	
Fund Balance - Transfer for EBTEP						-	
Fund Balance - District		1,000,000	1,709,147	1,719,485	1,200,000	(519,485)	
TOTAL REV & USE OF FUND BALANCE		\$ 94,891,675	\$ 98,933,810	\$ 102,534,266	\$ 106,628,805	\$4,094,540	3.99%
% Increase from prior year		2.19%	4.26%	3.64%	3.99%		

Real Estate Tax History

	2020-21	2021-22	2022-23	2023-24	Adjusted for Act 1 Gaming Revenues 2023-24 Proposed Final Budget
	Final	Final	Final	Proposed Final	Final Budget
Assessed Valuation	1,095,483,500	1,115,738,500	1,138,371,600	1,170,186,400	\$1,170,186,400
Assessment Increase	9,576,800	20,255,000	22,633,100	31,814,800	31,814,800
Assessment Increase Percent	0.9%	1.8%	2.0%	2.8%	2.0%
Millage Rate	55.74	56.80	56.80	57.51	57.51
Millage Rate Increase	0.00	1.06	0.00	0.71	0.71
	0.00%	1.90%	0.00%	1.25%	1.25%
Gross Real Estate Taxes Levied	\$61,062,250	\$63,373,947	\$64,659,507	\$67,297,420	\$67,297,420
Gaming Funds					-\$2,026,899
Actual R.E. Tax Collect/Budget	\$59,034,178	\$61,269,095	\$62,543,848	\$65,132,220	\$65,270,521
Actual R.E. Tax Collect/Budget W Gaming Rev					\$63,170,533
Collection Rate %	96.7%	96.7%	96.7%	96.8%	96.8%
Net Value Per Mill	\$1,059,099	\$1,078,681	\$1,101,124	\$1,132,537	\$1,132,537

NAZARETH AREA SCHOOL DISTRICT

2022-2023 BUDGET DETAIL

		100	200	300	400	500	600	700	800	900	
		Purchased Services					Prop &	Other	Other Uses		
TOTAL		Salary	Benefits	Prof	Prop	Other	Supplies	Equip	Objects	of Funds	
1100	Regular Education	\$ 46,106,651	\$ 25,143,552	\$ 16,461,743	\$ 86,450	\$ 502,389	\$ 2,573,995	\$ 1,308,247	\$ 10,995	\$ 19,280	
1200	Spec Education	14,353,875	5,592,287	4,516,278	2,644,200	1,000	1,468,941	128,169		3,000	
1300	Vocational Educ	1,749,850					1,749,850				
1400	Other Instructional Programs	113,109	38,534	16,675	150		54,100	3,650			
1500	Non-Public Instruction	5,100			5,100						
1600	Adult Instruction	709,500					709,000	500			
2100	Supp Svcs - Pupil Personnel	3,554,201	2,072,777	1,386,899	49,300		725	43,865		635	
2200	Supp Svcs - Instructional	2,093,596	1,091,761	886,137	28,748	8,411	10,605	65,059		2,875	
2300	Supp Svcs - Admin.	5,460,243	2,723,120	2,081,579	400,750	35,666	63,100	116,710		39,318	
2400	Supp Svcs - Pupil Health	1,299,604	751,610	516,146	5,350	900		25,393		205	
2500	Support Svcs - Business	1,178,936	606,862	450,374	60,900	6,000	8,750	36,450		9,600	
2600	Oper & Maint Plant Svcs	9,508,718	3,842,481	3,040,623	247,225	592,636	442,550	1,330,221	9,482	3,500	
2700	Student Transport Svcs	5,285,913	108,571	82,433	12,500		5,079,309	2,500		600	
2800	Supp Svcs - Central	1,527,892	723,143	599,126	28,400	33,500	72,723	68,200		2,800	
2900	Other Support Svcs	46,000					46,000				
3100	Food Service	-									
3200	Student Activities	1,737,183	924,808	443,395	28,200	48,500	116,180	113,100		63,000	
3300	Community Svcs	267,350			81,600			10,750		175,000	
3400	Awards	71,200								71,200	
4200	Site Improvement	-									
5100	Debt Svcs	6,829,384								2,736,254	
5200	Fund Transfers	400,000								400,000	
5900	Budgetary Reserve	235,961								235,961	
TOTAL		\$ 102,534,266	\$ 43,619,506	\$ 30,481,408	\$ 3,678,873	\$ 1,229,002	\$ 12,395,828	\$ 3,252,814	\$ 20,477	\$ 3,127,267	\$ 4,729,091
1600	Community College	709,000					709,000				
1100	Charter Schools	3,798,274 *					3,798,274				
1200	IU20 Debt Colonial Academy	20,820			20,820						
1300	Vo-Tech Educ	1,749,850					1,749,850				
5100	Debt Svcs	6,829,384								2,736,254	
5200	Fund Transfers	400,000								400,000	
5900	Budgetary Reserve	288,100								288,100	
TOTAL OPERATIONS		\$ 88,738,838	\$ 43,619,506	\$ 30,481,408	\$ 3,658,053	\$ 1,229,002	\$ 6,138,704	\$ 3,252,814	\$ 20,477	\$ 391,013	\$ (52,139)

* Charter School Costs are divided between function 1100 & 1200

NAZARETH AREA SCHOOL DISTRICT

2023-2024 FINAL BUDGET

			100	200	300	400	500	600	700	800	900
			Purchased Services						Prop &	Other	Other Uses
TOTAL			Salary	Benefits	Prof	Prop	Other	Supplies	Equip	Objects	of Funds
1100	Regular Education	\$ 47,295,665	\$ 26,075,563	\$ 16,963,100	\$ 151,500	\$ 568,039	\$ 1,979,417	\$ 1,539,116		\$ 18,930	
1200	Spec Education	15,725,171	6,079,514	4,745,136	3,365,000	1,000	1,417,716	114,805		2,000	
1300	Vocational Educ	1,811,652					1,811,652				
1400	Other Instructional Programs	98,837	26,500	11,037			59,100	2,200			
1500	Non-Public Instruction	5,550			5,200			350			
1600	Adult Instruction	724,456					724,206	250			
2100	Supp Svcs - Pupil Personnel	3,517,026	2,058,939	1,372,662	39,000		725	45,065		635	
2200	Supp Svcs - Instructional	2,411,569	1,289,025	1,011,618	28,864	8,045	8,384	62,108		3,525	
2300	Supp Svcs - Admin.	5,199,009	2,599,873	1,883,458	431,780	30,425	81,350	142,737		29,386	
2400	Supp Svcs - Pupil Health	1,234,873	730,457	472,268	5,350	1,200		25,393		205	
2500	Support Svcs - Business	1,299,436	688,503	499,883	58,600	5,500	6,200	33,600		7,150	
2600	Oper & Maint Plant Svcs	9,785,540	4,043,633	3,046,582	252,325	531,200	466,850	1,434,450	7,000	3,500	
2700	Student Transport Svcs	5,561,311	111,356	82,055	13,000		5,351,800	2,500		600	
2800	Supp Svcs - Central	1,883,897	937,170	711,350	30,275	34,000	69,202	100,800		1,100	
2900	Other Support Svcs	47,000					47,000				
3100	Food Service	-									
3200	Student Activities	1,834,164	1,000,445	464,319	28,200	48,550	116,300	111,600		64,750	
3300	Community Svcs	233,000			82,800			200		150,000	
3400	Awards	70,000								70,000	
4200	Site Improvement	-									
5100	Debt Svcs	7,115,649								3,100,642	4,015,007
5200	Fund Transfers	350,000									350,000
5900	Budgetary Reserve	425,000									425,000
TOTAL		\$ 106,628,805	\$ 45,640,978	\$ 31,263,468	\$ 4,491,894	\$ 1,227,959	\$ 12,139,902	\$ 3,615,174	\$ 7,000	\$ 3,452,423	\$ 4,790,007
1600	Community College (incl Debt)	724,206					724,206				
1100	Charter School	3,159,089 *					3,159,089				
1200	IU20 Debt Colonial Academy	76,515			76,515						
1300	Vo-Tech Educ. (Incl Debt)	1,811,652					1,811,652				
5100	Debt Svcs	7,115,649								3,100,642	4,015,007
5200	Fund Transfers	350,000									350,000
5900	Budgetary Reserve	425,000									425,000
TOTAL OPERATIONS		\$ 92,966,694	\$ 45,640,978	\$ 31,263,468	\$ 4,415,379	\$ 1,227,959	\$ 6,444,955	\$ 3,615,174	\$ 7,000	\$ 351,781	\$ -
* Charter School Costs are divided between function 1100 & 1200											

**NAZARETH AREA SCHOOL DISTRICT
2023-2024 BUDGET vs 2022-2023 BUDGET**

		NET INCREASE		100	200	300	400	500	600	700	800	900
		\$ INCREASE (DECREASE)	(DECREASE)	Salary	Benefits	Purchased Services			Supplies	Prop & Equip	Other Objects	Other Uses of Funds
						Prof	Prop	Other				
		\$	%									
1100	Regular Education	\$ 1,189,014	2.6%	\$ 932,011	\$ 501,357	\$ 65,050	\$ 65,650	\$ (594,578)	\$ 230,869	\$ (10,995)	\$ (350)	\$ -
1200	Spec Education	\$ 1,371,296	9.6%	487,227	228,858	720,800	-	(51,225)	(13,364)	-	(1,000)	-
1300	Vocational Educ	\$ 61,802	3.5%	-	-	-	-	61,802	-	-	-	-
1400	Other Instructional Programs	\$ (14,272)	-12.6%	(12,034)	(5,638)	(150)	-	5,000	(1,450)	-	-	-
1500	Non-Public Instruction	\$ 450	8.8%	-	-	100	-	-	350	-	-	-
1600	Adult Instruction	\$ 14,956	2.1%	-	-	-	-	15,206	(250)	-	-	-
2100	Supp Svcs - Pupil Personnel	\$ (37,175)	-1.0%	(13,838)	(14,237)	(10,300)	-	-	1,200	-	-	-
2200	Supp Svcs - Instructional	\$ 317,973	15.2%	197,264	125,481	116	(366)	(2,221)	(2,951)	-	650	-
2300	Supp Svcs - Admin.	\$ (261,234)	-4.8%	(123,247)	(198,121)	31,030	(5,241)	18,250	26,027	-	(9,932)	-
2400	Supp Svcs - Pupil Health	\$ (64,731)	-5.0%	(21,153)	(43,878)	-	300	-	-	-	-	-
2500	Support Svcs - Business	\$ 120,500	10.2%	81,641	49,509	(2,300)	(500)	(2,550)	(2,850)	-	(2,450)	-
2600	Oper & Maint Plant Svcs	\$ 276,822	2.9%	201,152	5,959	5,100	(61,436)	24,300	104,229	(2,482)	-	-
2700	Student Transport Svcs	\$ 275,398	5.2%	2,785	(378)	500	-	272,491	-	-	-	-
2800	Supp Svcs - Central	\$ 356,005	23.3%	214,027	112,224	1,875	500	(3,521)	32,600	-	(1,700)	-
2900	Other Support Svcs	\$ 1,000	2.2%	-	-	-	-	1,000	-	-	-	-
3100	Food Service	-	0.0%	-	-	-	-	-	-	-	-	-
3200	Student Activities	\$ 96,981	5.6%	75,637	20,924	-	50	120	(1,500)	-	1,750	-
3300	Community Svcs	\$ (34,350)	-12.8%	-	-	1,200	-	-	(10,550)	-	(25,000)	-
3400	Awards	\$ (1,200)	-1.7%	-	-	-	-	-	-	-	(1,200)	-
4200	Site Improvement	-	0.0%	-	-	-	-	-	-	-	-	-
5100	Debt Svcs	\$ 286,265	4.2%	-	-	-	-	-	-	-	364,388	(78,123)
5200	Fund Transfers	\$ (50,000)	-12.5%	-	-	-	-	-	-	-	-	(50,000)
5900	Budgetary Reserve	\$ 189,039	80.1%	-	-	-	-	-	-	-	-	189,039
	NET INCR/DECR	\$ 4,094,539	4.0%	\$ 2,021,472	\$ 782,060	\$ 813,021	\$ (1,043)	\$ (255,926)	\$ 362,360	\$ (13,477)	\$ 325,156	\$ 60,916
				4.6%	2.6%	22.1%	-0.1%	-2.1%	11.1%	-65.8%	10.4%	1.3%
1700	Community College	15,206	2.1%	-	-	-	-	15,206	-	-	-	-
1100	Charter School Increase	(639,185)	-16.8%	-	-	-	-	(639,185)	-	-	-	-
1200	IU20 Debt Colonial Academy	55,695	267.5%	-	-	55,695	-	-	-	-	-	-
1300	Vo-Tech Educ.	61,802	3.5%	-	-	-	-	61,802	-	-	-	-
5100	Debt Svcs	286,265	4.2%	-	-	-	-	-	-	-	364,388	(78,123)
5200	Fund Transfers	(50,000)	-12.5%	-	-	-	-	-	-	-	-	(50,000)
5900	Budgetary Reserve	136,900	47.5%	-	-	-	-	-	-	-	-	136,900
	TOTAL OPERATIONS	4,227,856	4.8%	2,021,472	782,060	757,326	(1,043)	306,251	362,360	(13,477)	(39,232)	52,139
				4.6%	2.6%	20.7%	-0.1%	5.0%	11.1%	-65.8%	-10.0%	0.0%

**NAZARETH AREA SCHOOL DISTRICT
2023-2024 BUDGET vs 2022-2023 BUDGET**

		% INCREASE (DECREASE)	NET INCR DECR	100	200	300	400	500	600	700	800	900
		%	%	Salary	Benefits	Purchased Services			Supplies	Prop & Equip	Other Objects	Other Uses of Funds
						Prof	Prop	Other				
1100	Regular Education	2.6%	3.7%	3.0%	75.2%	13.1%	-23.1%	17.6%	-100.0%	-1.8%	---	
1200	Spec Education	9.6%	8.7%	5.1%	27.3%	0.0%	-3.5%	-10.4%	---	-33.3%	---	
1300	Vocational Educ	3.5%	---	---	---	---	3.5%	---	---	---	---	
1400	Other Instructional Programs	-12.6%	-31.2%	-33.8%	-100.0%	---	9.2%	-39.7%	---	---	---	
1500	Non-Public Instruction	8.8%	---	---	2.0%	---	---	---	---	---	---	
1600	Adult Instruction	2.1%	---	---	---	---	2.1%	-50.0%	---	---	---	
2100	Supp Svcs - Pupil Personnel	-1.0%	-0.7%	-1.0%	-20.9%	---	0.0%	2.7%	---	0.0%	---	
2200	Supp Svcs - Instructional	15.2%	18.1%	14.2%	0.4%	-4.4%	-20.9%	-4.5%	---	22.6%	---	
2300	Supp Svcs - Admin.	-4.8%	-4.5%	-9.5%	7.7%	-14.7%	28.9%	22.3%	---	-25.3%	---	
2400	Supp Svcs - Pupil Health	-5.0%	-2.8%	-8.5%	0.0%	33.3%	---	0.0%	---	0.0%	---	
2500	Support Svcs - Business	10.2%	13.5%	11.0%	-3.8%	-8.3%	-29.1%	-7.8%	---	-25.5%	---	
2600	Oper & Maint Plant Svcs	2.9%	5.2%	0.2%	2.1%	-10.4%	5.5%	7.8%	-26.2%	0.0%	---	
2700	Student Transport Svcs	5.2%	2.6%	-0.5%	4.0%	---	5.4%	0.0%	---	0.0%	---	
2800	Supp Svcs - Central	23.3%	29.6%	18.7%	6.6%	1.5%	-4.8%	47.8%	---	-60.7%	---	
2900	Other Support Svcs	2.2%	---	---	---	---	2.2%	---	---	---	---	
3100	Food Service	0.0%	---	---	---	---	---	---	---	---	---	
3200	Student Activities	5.6%	8.2%	4.7%	0.0%	0.1%	0.1%	-1.3%	---	2.8%	---	
3300	Community Svcs	-12.8%	---	---	1.5%	---	---	-98.1%	---	-14.3%	---	
3400	Awards	-1.7%	---	---	---	---	---	---	---	-1.7%	---	
4200	Site Improvement	0.0%	---	---	---	---	---	---	---	---	---	
5100	Debt Svcs	4.2%	---	---	---	---	---	---	---	13.3%	-1.9%	
5200	Fund Transfers	-12.5%	---	---	---	---	---	---	---	---	-12.5%	
5900	Budgetary Reserve	80.1%	---	---	---	---	---	---	---	---	80.1%	
	NET INCR/DECR	4.0%	4.6%	2.6%	22.1%	-0.1%	-2.1%	11.1%	-65.8%	10.4%	1.3%	
1700	Community College	2.1%	---	---	---	---	2.1%	---	---	---	---	
1100	Charter School Increase	-16.8%	---	---	---	---	-16.8%	---	---	---	---	
1200	IU20 Debt Colonial Academy	267.5%	---	---	267.5%	---	---	---	---	---	---	
1300	Vo-Tech Educ	3.5%	---	---	---	---	3.5%	---	---	---	---	
5100	Debt Svcs	4.2%	---	---	---	---	---	---	---	13.3%	-1.9%	
5200	Fund Transfers	-12.5%	---	---	---	---	---	---	---	---	-12.5%	
5900	Budgetary Reserve	47.5%	---	---	---	---	---	---	---	---	47.5%	
	TOTAL OPERATIONS	4.8%	4.6%	2.6%	20.7%	-0.1%	5.0%	11.1%	-65.8%	-10.0%	-100.0%	