



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**

	Budget	Budget	Budget	Proposed Final	Increase	Percent
DESCRIPTION	2022-23	2023-24	2024-25	2025-26	(Decrease)	Change
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%
TOTAL	\$102,534,267	\$106,628,805	\$110,976,993	\$117,045,638	\$6,068,645	5.5%

	10/1/2021	2022-23			10/1/2022	2023-24	
	Enrollments*	Final	\$/Student		Enrollments	Final	\$/Student
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				Secondary School Analysis			
MS	778	126,403	162	MS	748	120,847	162
HS	1,608	264,446	164	HS	1,640	266,320	162
Total	4,870	753,637	155	Total	4,914	753,436	153

	10/1/2023	2024-25			10/1/2024	2025-26	
	Enrollments	Final	\$/Student*		Enrollments	Proposed Final	\$/Student*
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				Secondary School Analysis			
MS	748	120,847	162	MS	775	120,847	156
HS	1,640	266,320	162	HS	1,618	261,982	162
Total	4,914	753,436	153	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>							
1100 - Regular Education							
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%
	Total 1100	\$ 46,060,856	\$ 47,295,665	\$ 48,472,881	\$ 50,300,350	\$ 1,827,468	3.77%
1200 - Special Education							
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%
	Total 1200	\$ 14,343,091	\$ 15,725,171	\$ 16,634,001	\$ 17,558,143	\$ 924,142	5.56%
1300 - Vocational Education							
500	Other Purchased Svcs	1,749,850	1,811,652	1,882,658	1,939,135	56,477	3.00%
	Total 1300	\$ 1,749,850	\$ 1,811,652	\$ 1,882,658	\$ 1,939,135	\$ 56,477	3.00%
1400 - Other Instructional Prog							
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					-	
	Total 1400	\$ 113,109	\$ 98,837	\$ 73,771	\$ 105,820	\$ 32,049	43.44%

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>							
1500 - Non-Pub Instructional							
300	Prof & Tech Svcs	5,100	5,200	4,000	5,750	1,750	43.75%
600	Supplies		350	200	200	-	0.00%
	Total 1500	\$ 5,100	\$ 5,550	\$ 4,200	\$ 5,950	\$ 1,750	41.67%
1600 - Adult Education Programs							
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%
	Total 1600	\$ 709,500	\$ 724,456	\$ 747,057	\$ 769,466	\$ 22,409	3.00%
1700 - Higher Education Prog							
500	Other Purchased Svcs					-	
500	Dual Enrollment Grant					-	
	Total 1700					\$ -	
Total 1000 Accounts		\$ 62,981,506	\$ 65,661,332	\$ 67,814,568	\$ 70,678,864	\$ 2,864,296	4.22%
1000 Accounts as a % of Tot Exp		61.42%	61.58%	61.11%	60.39%		
2100 - Pupil Personnel Svcs							
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%
	Total 2100	\$ 3,554,201	\$ 3,517,026	\$ 3,749,753	\$ 4,156,255	\$ 406,502	10.84%
2200 - Instructional Staff							
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%
	Total 2200	\$ 2,085,890	\$ 2,411,569	\$ 2,730,467	\$ 2,689,427	\$ (41,040)	-1.50%

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>						
2300 - Administration						
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%
Total 2300	\$ 5,503,487	\$ 5,199,009	\$ 5,307,617	\$ 5,096,138	\$ (211,479)	-3.98%
2400 - Pupil Health						
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%
Total 2400	\$ 1,299,404	\$ 1,234,873	\$ 1,319,735	\$ 1,427,942	\$ 108,207	8.20%
2500 - Business Office Svcs						
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%
Total 2500	\$ 1,178,936	\$ 1,299,436	\$ 1,367,222	\$ 1,462,887	\$ 95,665	7.00%
2600 - Oper & Maint of Plant Svcs						
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%
Total 2600	\$ 9,422,229	\$ 9,785,540	\$ 9,833,948	\$ 10,735,490	\$ 901,542	9.17%

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>						
2700 - Student Transportation Svcs							
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%
	Total 2700	\$ 5,284,604	\$ 5,561,311	\$ 6,123,415	\$ 6,581,318	\$ 457,903	7.48%
2800 - Information Technology							
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%
	Total 2800	\$ 1,522,892	\$ 1,883,897	\$ 1,950,313	\$ 2,216,655	\$ 266,342	13.66%
2900 - Other Support Svcs							
500	Other Purchased Svcs	46,000	47,000	50,000	55,000	5,000	10.00%
	Total 2900	\$ 46,000	\$ 47,000	\$ 50,000	\$ 55,000	5,000	10.00%
Total 2000 Accounts		\$ 29,897,643	\$ 30,939,661	\$ 32,432,470	\$ 34,421,112	\$ 1,988,642	6.13%
2000 Accounts as a % of Tot Exp		29.16%	29.02%	29.22%	29.41%		0.00%
3200 - Student Activities							
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%
	Total 3200	\$ 1,737,183	\$ 1,834,164	\$ 1,845,047	\$ 1,889,851	\$ 44,804	2.43%

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>							
3300 - Community Svcs							
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	-	
	Total 3300	\$ 267,350	\$ 233,000	\$ 298,850	\$ 301,820	\$ 2,970	0.99%
3400							
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)	
	Total 3400	\$ 71,200	\$ 70,000	\$ 75,000	\$ 80,000	5,000	6.67%
Total 3000 Accounts		\$ 2,075,733	\$ 2,137,164	\$ 2,218,897	\$ 2,271,671	\$ 52,774	
3000 Accounts as a % of Tot Exp		2.02%	2.00%	2.00%	1.94%		
5100 - Debt Service							
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%
	Total 5100	\$ 6,829,384	\$ 7,115,649	\$ 7,561,058	\$ 7,923,991	\$ 362,933	4.80%
5200 - Fund Trfrs							
900	Other Use of Funds	400,000	350,000	350,000	350,000	-	
	Total 5200	\$ 400,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ -	
5900 - Budgetary Reserve							
900	Other Use of Funds	350,000	425,000	600,000	1,400,000	800,000	133.33%
	Total 5900	350,000	425,000	600,000	1,400,000	800,000	133.33%
Total 5000 Accounts		\$ 7,579,384	\$ 7,890,649	\$ 8,511,058	\$ 9,673,991	\$ 1,162,933	13.66%
5000 Accounts as a % of Tot Exp		7.39%	7.40%	7.67%	8.27%		
Totals :		\$ 102,534,266	\$ 106,628,805	\$ 110,976,993	\$ 117,045,638	\$ 6,068,645	5.47%
\$ Change:		\$ 3,600,456	\$ 4,094,539	\$ 4,348,188	\$ 6,068,645		
% Change:		3.64%	3.99%	4.08%	5.47%		

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>						
100 - Total Salaries	\$ 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%	
					\$ -	
200 - Total Benefits	\$ 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%	
					\$ -	
100 & 200 Total Sal. & Bene	\$ 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%	
					\$ -	
5100- Debt Service - Total	\$ 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%	
					\$ -	
300 - 900 Obj.exclude 5100	\$ 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>							
REVENUE - LOCAL SOURCES							
6111	Real Estate Tax	60,991,339	63,170,530	64,431,827	67,313,137	2,881,310	4.47%
6112	Interim RE Tax	950,000	600,000	600,000	700,000	100,000	16.67%
6113	Pub Utility Realty Tax	63,000	65,000	67,000	67,000	-	0.00%
6114	Pmnt In Lieu of Taxes	18,000	16,500	16,500	16,500	-	0.00%
6151	Earned Income Tax	8,050,000	8,660,687	9,400,000	9,900,000	500,000	5.32%
6153	Real Estate Transfer	1,500,000	1,050,000	1,150,000	1,000,000	(150,000)	-13.04%
	Current Tax Revenue	\$ 71,572,339	\$ 73,562,716	\$ 75,665,327	\$ 78,996,637	\$ 3,331,310	4.40%
6411	Delinq RE Taxes	1,500,000	1,450,000	1,300,000	1,200,000	(100,000)	-7.69%
6420	Delinq PC Taxes	75	50	-	-	-	-
6441	Delinq PC TxS (Act 511)	75	50	50	25	(25)	-50.00%
6452	Delinq OAT	750	300	250	100	(150)	-60.00%
	Delinq Tax Revenue	\$ 1,500,900	\$ 1,450,400	\$ 1,300,300	\$ 1,200,125	(100,175)	-7.70%
6510	Interest Earned	39,729	1,185,451	1,905,091	2,196,134	291,043	15.28%
6710	Gate Revenue	60,000	55,000	65,000	70,000	5,000	7.69%
6740	Student Fees	70,000	62,000	66,000	66,000	-	0.00%
6741	One to One Fees	25,000	10,000	15,000	18,000	3,000	20.00%
6832	IDEA Pass-Through Funds	485,000	500,000	500,000	500,000	-	0.00%
6910	Rentals	61,000	70,000	85,000	75,000	(10,000)	-11.76%
6920	Private Donations	125,000	125,000	125,000	150,000	25,000	20.00%
6941	Regular Day Tuition	15,000	15,000	10,000	10,000	-	0.00%
6942	Summer School Tuition	16,000	10,000	7,500	7,500	-	0.00%
6944	Tuition From Other LEA's	25,000	11,000	5,000	11,000	6,000	120.00%
6980	Rev from Community Svcs	40,000	35,000	50,000	55,000	5,000	10.00%
6991	Refunds PY (was 9500)	50,000	50,000	60,000	120,000	60,000	100.00%
6992	Energy Efficiency					-	-
6999	Miscellaneous Income	50,000	50,002	60,000	119,986	59,986	99.98%
	Other Local Revenue	\$ 1,061,729	\$ 2,178,453	\$ 2,953,591	\$ 3,398,620	445,029	15.07%
TOTAL REV FROM LOCAL SOURCES		\$ 74,134,968	\$ 77,191,569	\$ 79,919,218	\$ 83,595,382	\$ 3,676,164	4.60%
Percentage Change		3.73%	4.12%	3.53%	4.60%		
Local Revenue as a % of total revenues		72.30%	72.39%	72.01%	71.42%		

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>							
REVENUE - STATE SOURCES							
7110	Basic Ed Funding (BEF)	10,494,395	11,765,454	12,629,491	13,028,745	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	20,000	3,000	17.65%
7271	Special Education	2,233,560	2,413,121	2,563,402	2,732,189	168,787	6.58%
7299	Other Education Prog					-	
	Education Subsidies	\$ 14,401,289	\$ 15,934,342	\$ 15,209,893	\$ 15,780,934	\$ 571,041	3.75%
7310	Transportation	1,200,000	1,000,000	1,250,000	1,400,000	150,000	12.00%
7320	Rentals - NASD	220,000	226,000	225,000	300,000	75,000	33.33%
7330	Health Services Subsidy	86,000	87,000	90,000	90,000		0.00%
7340	Prop Tax Reduc - Gaming Rev	1,605,025	2,026,899	2,430,546	2,430,546		0.00%
7505	Ready to Learn Grant	476,529	476,529	476,529	476,529		0.00%
7599	Other State Revenues				100,000		
	Non-Education Subsidies	\$ 3,587,554	\$ 3,816,428	\$ 4,472,075	\$ 4,797,075	\$ 225,000	5.03%
7810	State Share of FICA (was 7112)			1,808,623	1,886,280	77,657	
7820	State Share of Retire.	7,688,470	7,758,966	8,014,684	8,383,467	368,783	4.60%
	Other State Revenue	\$ 7,688,470	\$ 7,758,966	\$ 9,823,307	\$ 10,269,747	\$ 446,440	4.54%
TOTAL REV FROM STATE SOURCES		\$ 25,677,313	\$ 27,509,736	\$ 29,505,275	\$ 30,847,756	\$ 1,242,481	4.21%
Percentage Change		5.86%	7.14%	7.25%	4.55%		
State Revenue as a % of total revenues		25.04%	25.80%	26.59%	26.36%		
REVENUE - FEDERAL SOURCES							
8000	Federal			350,000	400,000	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	-					
TOTAL REV FROM FED SOURCES		\$ 1,000,000	\$ 725,000	\$ 350,000	\$ 400,000	\$ 50,000	14.29%
Percentage Change		5.00%					
Fed Revenue as a % of total revenues		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>							
REVENUE - OTHER SOURCES							
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			-	
TOTAL REV FROM OTHER SOURCES		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
Percentage Change		0.00%	0.00%			\$ -	
Other Rev as a % of total revenues		0.00%	0.00%			0.00%	
	TOTAL REVENUE	\$100,814,781	\$105,428,805	\$109,776,993	\$114,845,638	\$5,068,645	4.62%
	% Increase from prior year	3.69%	4.58%	4.12%	4.62%	0.49%	
USE OF FUND BALANCE							
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	
TOTAL REV & USE OF FUND BALANCE		\$ 102,534,266	\$ 106,628,805	\$ 110,976,993	\$ 117,045,638	\$6,068,645	5.47%
	% Increase from prior year	3.64%	3.99%	4.08%	5.47%		

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Real Estate Tax History

	2022-23	2023-24	2024-25	2025-26	Adjusted for Act 1 Gaming Revenues 2025-26 Proposed Final Budget
	Final	Final	Final	Proposed Final	
Assessed Valuation	1,138,371,600	1,170,186,400	1,184,124,900	1,200,466,700	\$1,200,466,700
Assessment Increase	22,633,100	31,814,800	13,938,500	16,341,800	16,341,800
Assessment Increase Percent	2.0%	2.8%	1.2%	1.4%	1.4%
Millage Rate	56.80	57.51	58.23	59.83	59.83
Millage Rate Increase	0.00	0.71	0.72	1.60	1.60
	0.00%	1.25%	1.25%	2.75%	2.75%
Gross Real Estate Taxes Levied	\$64,659,507	\$67,297,420	\$68,951,593	\$71,823,923	\$71,823,923
Gaming Funds					-\$2,430,546
Actual R.E. Tax Collect/Budget	\$62,543,848	\$65,132,220	\$66,733,172	\$69,670,821	\$69,393,377
Actual R.E. Tax Collect/Budget W Gaming Rev					\$67,313,137
Collection Rate %	96.7%	96.8%	96.9%	97.0%	97.0%
Net Value Per Mill	\$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 &	Other	Other Uses
		TOTAL		Salary	Benefits	Prof	Prop	Other	Supplies	Equip	Objects	of Funds
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
	TOTAL	\$ 110,976,993	\$ 47,284,273	\$ 32,016,797	\$ 5,014,009	\$ 1,247,277	\$ 12,792,454	\$ 3,707,349	\$ 35,750	\$ 3,692,168	\$ 5,186,916	
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
	TOTAL OPERATIONS	\$ 96,602,031	\$ 47,284,273	\$ 32,016,797	\$ 4,935,125	\$ 1,247,277	\$ 7,007,434	\$ 3,707,349	\$ 35,750	\$ 368,026	\$ -	
	* 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
		TOTAL		Salary	Benefits	Prof	Prop	Other	Supplies	Equip	Objects	of Funds
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
	TOTAL	\$ 117,045,638	\$ 49,014,512	\$ 33,708,853	\$ 5,031,840	\$ 1,401,909	\$ 13,928,605	\$ 3,850,022	\$ 44,500	\$ 3,855,548	\$ 6,209,849	
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
	TOTAL OPERATIONS	\$ 100,891,429	\$ 49,014,512	\$ 33,708,853	\$ 4,953,174	\$ 1,401,909	\$ 7,527,053	\$ 3,850,022	\$ 44,500	\$ 386,406	\$ 5,000	
	* Charter School Costs are divided between function 1100 & 1200											

NAZARETH AREA SCHOOL DISTRICT																							
2025-2026 BUDGET vs 2024-2025 BUDGET																							
		\$ INCREASE (DECREASE)	NET INCREASE (DECREASE)		100	200	300	400	500	600	700	800	900										
			\$	%	Salary	Benefits	Purchased Services				Prop & Equip	Other Objects	Other Uses of Funds										
							Prof	Prop	Other	Supplies													
	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
		NET INCR/DECR	\$	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
		TOTAL OPERATIONS		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												
		% INCREASE (DECREASE)	NET INCR DECR	100	200	300	400	500	600	700	800	900
			%	Salary	Benefits	Prof	Prop	Other	Supplies	Prop & Equip	Other Objects	Other Uses of Funds
	1100	Regular Education	3.8%	2.1%	4.8%	-6.0%	8.0%	19.2%	3.9%	---	-1.1%	---
	1200	Spec Education	5.6%	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%	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%	10.1%	-14.2%	---	-66.7%	4.4%	---	6.7%	---
	2200	Supp Svcs - Instructional	-1.5%	-3.5%	0.2%	75.0%	16.9%	9.0%	-7.1%	---	61.6%	---
	2300	Supp Svcs - Admin.	-4.0%	-5.6%	-6.2%	4.2%	-3.8%	1.0%	24.7%	---	16.9%	---
	2400	Supp Svcs - Pupil Health	8.2%	6.4%	11.5%	-41.3%	0.0%	---	8.8%	---	2.4%	---
	2500	Support Svcs - Business	7.0%	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%	10.0%	4.8%	19.1%	15.6%	2.1%	31.3%	-12.5%	---
	2700	Student Transport Svcs	7.5%	2.5%	4.4%	7.1%	---	7.7%	-16.7%	---	-41.7%	---
	2800	Supp Svcs - Central	13.7%	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%	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%
		NET INCR/DECR	5.5%	3.7%	5.3%	0.4%	12.4%	8.9%	3.8%	24.5%	4.4%	19.7%
	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%
		TOTAL OPERATIONS	4.4%	3.7%	5.3%	0.4%	12.4%	7.4%	3.8%	24.5%	5.0%	---

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

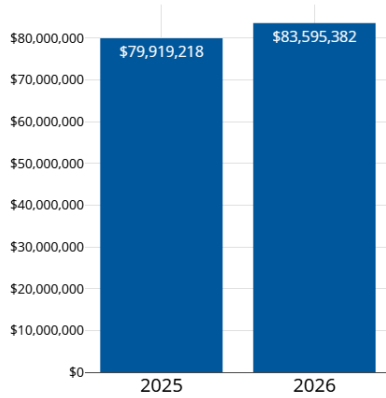
Federal Revenue

\$400,000

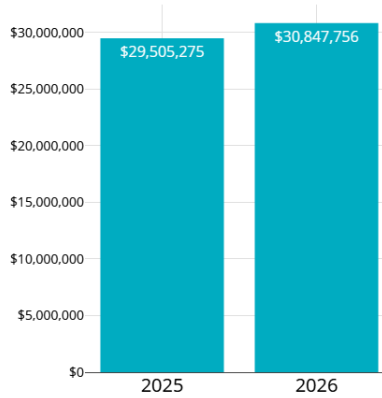
FY 2026 Budgeted

14.29% Change from Prior Year

Local Revenue



State Revenue



Federal Revenue



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Local Revenue					
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
Total Local Revenue	\$79,515,858	\$79,919,218	\$83,595,382	4.60%	\$3,676,164
State Revenue					
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
Total State Revenue	\$28,286,216	\$29,505,275	\$30,847,756	4.55%	\$1,342,481
Federal Revenue	\$844,068	\$350,000	\$400,000	14.29%	\$50,000
Other Financing Sources	\$1,056,854	\$1,202,500	\$2,202,500	83.16%	\$1,000,000
Total Revenue	\$109,702,996	\$110,976,993	\$117,045,638	5.47%	\$6,068,645

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

Salaries and Benefits

\$82,723,365

FY 2026 Budgeted

4.32% Change from Prior Year

Purchased Services

\$20,362,354

FY 2026 Budgeted

6.87% Change from Prior Year

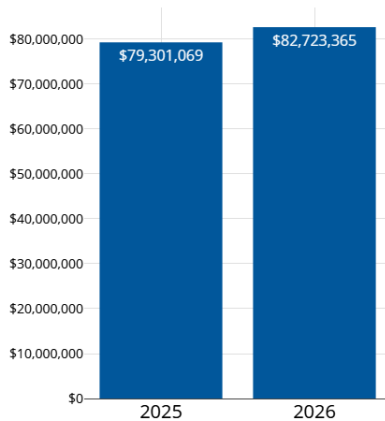
Supplies and Equipment

\$3,894,522

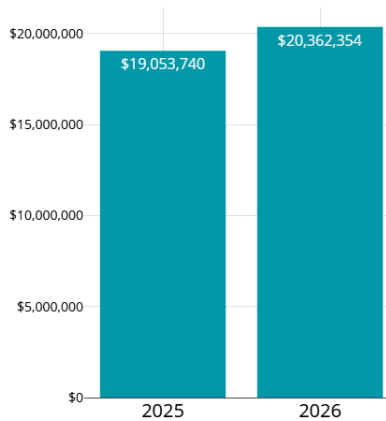
FY 2026 Budgeted

4.05% Change from Prior Year

Salaries and Benefits



Purchased Services



Supplies and Equipment



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Salaries and Benefits					
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
Total Salaries and Benefits	\$74,642,103	\$79,301,069	\$82,723,365	4.32%	\$3,422,296
Purchased Services					
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
Total Purchased Services	\$17,532,560	\$19,053,740	\$20,362,354	6.87%	\$1,308,614
Supplies and Equipment					
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
Total Supplies and Equipment	\$4,886,907	\$3,743,099	\$3,894,522	4.05%	\$151,423
Debt Service and Transfers					
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
Total Debt Service and Transfers	\$9,982,696	\$8,879,084	\$10,065,397	13.36%	\$1,186,313
Total Expenses	\$107,044,267	\$110,976,993	\$117,045,638	5.47%	\$6,068,645

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

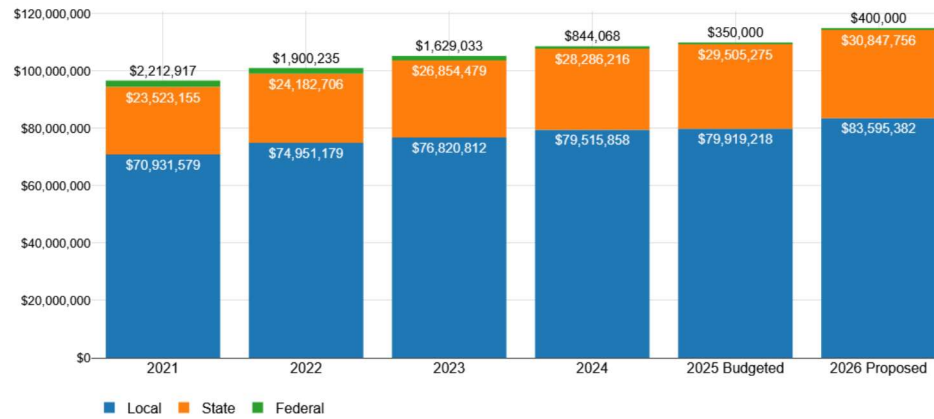
\$30,847,756
Revenues from State Sources

\$49,014,512
Expenses for Salaries

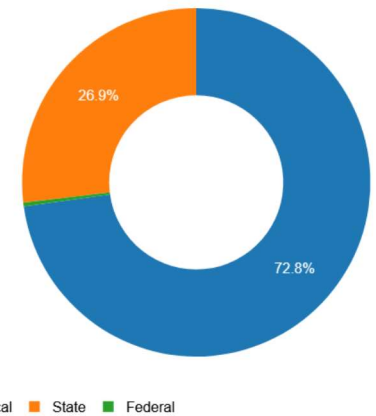
\$33,708,853
Expenses for Benefits

\$7,923,991
Expenses towards Debt Service

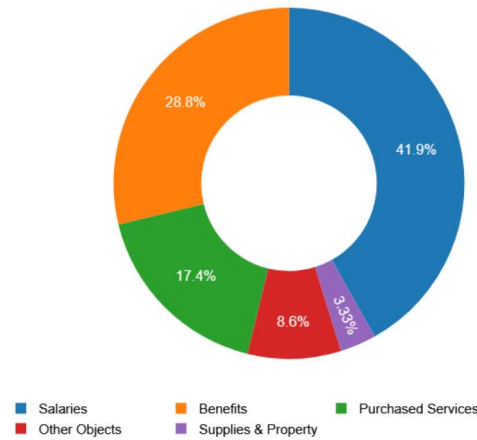
Revenues by Source



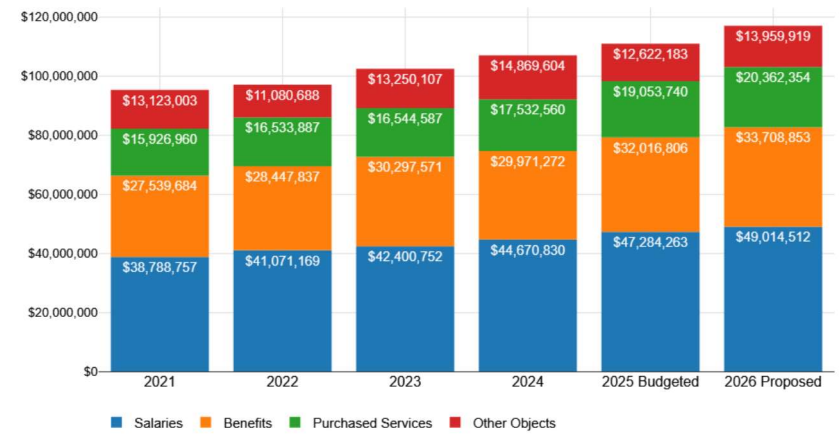
Proposed Budget Revenues by Source



Proposed Budget Expenses by Object



Expenses by Object



Historical Revenues, Expenses and General Fund Balance

