

## **Budget Meeting Agenda**

**February 12, 2025**

**5:00 P.M.**

- 1) Update on 2024-2025 Budget
  - a. Treasurer's Report
  - b. Revenues (See **Revenue Report** handout)
  - c. Expenses (See **Expenditure Report** handout) – by Function
  - d. Expenses by Object (See **HASD – Budget vs Actual by Dimension** handout)
- 2) **Accelerated Budget Opt Out Resolution** was adopted on 1/23/2025 in lieu of approving a Preliminary General Fund Budget for 2025-2026. Basically, this guarantees that taxes cannot be raised above the Act 1 index of 5.9%. Therefore, the Hazleton Area School District will not be applying for the referendum exceptions this year.
- 3) Budget cycle timeline
  - a. Adopt the **Proposed** Final General Fund Budget by May 31, 2025 (must be 30 days prior to the June adoption date) – **Thursday, May 22, 2025 Regular Monthly School Board Meeting**
  - b. Adopt **Final** General Fund Budget by June 30, 2025 (20 days of public display and 10 days advertising requirement apply) – **Thursday, June 26, 2025 Regular Monthly School Board Meeting**
- 4) 5-Year History on past budgets - 24-25, 23-24, 22-23, 21-22, & 20-21
  - Total Budget Expenditures Amounts
  - 4 Largest **Revenue** Sources
  - 3 Largest **Expenditure** Sources

<b>BUDGET</b>	<b>5 Year Increase</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2022-2023</b>	<b>2021-2022</b>	<b>2020-2021</b>
Real Estate Taxes (Local – 6111)	\$11,556,783	\$59,946,036	\$54,597,998	\$52,092,908	\$50,739,148	\$48,389,253
Basic ED Funding (State – 7110)	\$45,198,329	\$84,986,005	\$64,505,080	\$51,018,605	\$39,787,676	\$39,787,676
State Share of Retirement Contributions (7820)	\$5,370,980	\$20,626,608	\$18,421,461	\$17,545,799	\$15,792,887	\$15,255,628
Act 511 Taxes (Local – 6150)	\$6,200,000	\$15,200,000	\$14,000,000	\$12,000,000	\$11,300,000	\$9,000,000
Total Budget Expenses	\$78,647,799	\$244,834,516	\$225,512,780	\$210,430,212	\$187,731,041	\$166,186,717
Total Salaries (Object - 100's)	\$24,568,340	\$98,251,027	\$90,485,272	\$82,965,669	\$75,761,721	\$73,682,687

<b>BUDGET</b>	<b>5 Year Increase</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2022-2023</b>	<b>2021-2022</b>	<b>2020-2021</b>
Total Benefits (Object - 200's)	\$13,943,458	\$63,975,489	\$59,210,660	\$56,486,142	\$52,753,991	\$50,032,031
Debt Service (Object – 832 & 912)	\$3,919,113	\$18,045,409	\$15,800,507	\$14,485,107	\$14,562,785	\$14,126,296

5) Distribution percentage on revenue

REVENUE	BUDGET 2024-2025	% of TOTAL REVENUE
LOCAL	\$88,995,821	36.35%
STATE	\$138,475,702	56.56%
FEDERAL	\$17,347,993	7.09%
OTHER FINANCING SERVICES	\$15,000	0.01%

6) Health Care Costs (General Fund ONLY) – Medical

a. History on Budget vs. Actual Costs

SCHOOL YEAR	ACTUAL	BUDGETED	(OVER) / UNDER BUDGET
2010-2011	\$13,736,171.00	\$13,043,326.74	(\$692,844.26)
2011-2012	\$12,782,036.12	\$13,860,815.84	\$1,078,779.72
2012-2013	\$11,795,662.08	\$14,102,803.50	\$2,307,141.42
2013-2014	\$12,541,988.72	\$15,165,201.00	\$2,623,212.28
2014-2015	\$14,274,294.14	\$12,772,547.00	(\$1,501,747.14)
2015-2016	\$14,421,946.39	\$13,033,686.00	(\$1,388,260.39)
2016-2017	\$14,738,697.70	\$13,108,344.00	(\$1,630,353.46)
2017-2018	\$17,139,505.95	\$16,520,114.24	(\$619,391.71)
2018-2019	\$14,740,561.18	\$16,386,539.05	\$1,645,977.87
2019-2020	\$15,180,005.39	\$17,809,437.18	\$2,629,431.79
2020-2021	\$15,720,436.27	\$15,715,746.33	(\$4,689.94)
2021-2022	\$16,115,324.06	\$15,790,556.77	(\$324,767.29)

SCHOOL YEAR	ACTUAL	BUDGETED	(OVER) / UNDER BUDGET
2022-2023	\$17,379,399.23	\$16,897,313.81	(\$482,085.42)
2023-2024	\$20,587,666.21	\$18,037,999.32	(\$2,549,666.89)
2024-2025	<b>** \$13,461,317.17</b>	\$19,476,641.00	

**\*\* To date as of 1/31/2025**

- The Total Net Cost is the addition of Admin Fees, Medical Claims, Rx Claims and Stop Loss premium and then subtracting out the Stop Loss reimbursements and Rx Rebates.
- The 2025 HSA funding is included, we should start to see a reduction in medical and Rx claims until the deductibles are reached.
- Amounts collected by HASD for Premium Share through payroll deduction are netted out of this amount.

7) PSERS retirement rate increases

SCHOOL YEAR	PSERS RATE	HASD BUDGETED RATE	ACTUAL	BUDGETED
2011-2012	8.65%	10.00%	\$3,876,037	\$5,362,697
2012-2013	12.36%	12.36%	\$6,799,241	\$6,766,941
2013-2014	16.93%	16.93%	\$10,273,955	\$9,596,393
2014-2015	21.40%	21.40%	\$13,840,953	\$13,419,205
2015-2016	25.84%	25.84%	\$15,640,398	\$16,902,680
2016-2017	30.03%	30.03%	\$19,317,390	\$19,431,664
2017-2018	32.57%	32.57%	\$21,487,629	\$21,289,082
2018-2019	33.43%	33.43%	\$22,840,581	\$23,361,932
2019-2020	34.29%	34.29%	\$24,099,622	\$24,824,669
2020-2021	34.51%	34.51%	\$24,031,864	\$26,321,478
2021-2022	34.94%	34.94%	\$24,819,001	\$26,471,145
2022-2023	35.26%	35.26%	\$27,966,340	\$29,242,998

SCHOOL YEAR	PSERS RATE	HASD BUDGETED RATE	ACTUAL	BUDGETED
2023-2024	<b>34.00%</b>	34.00%	\$29,414,981	\$30,702,435
2024-2025	<b>33.90%</b>	33.90%	<b>** \$20,101,624</b>	\$33,268,723
2025-2026	34.00%	34.00%		<b>^^\$33,405,349</b>
2026-2027	34.72%			<b>^^\$34,112,757</b>
2027-2028	35.26%			<b>^^\$34,643,312</b>

**^^** Estimated based on Total Budgeted Salaries (2024-2025) of \$98,251,027

**\*\* To date as of 1/31/2025**

**NOTE:** At least half of the annual increase will be made up by State Revenue.

- 8) Tuition / Purchased Services paid by HASD for Charter Schools/other educational agencies (Special Ed. Outplacements) vs. Charter School Revenue from PDE

SCHOOL YEAR	REGULAR EDUCATION TUITION	SPECIAL EDUCATION TUITION	TOTAL TUITION	CHARTER SCHOOL REIMBURSEMENT (PDE)
2009-2010	\$1,523,012	\$761,610	\$2,284,622	\$350,527
2010-2011	\$1,677,745	\$721,264	\$2,399,009	\$225,632
2011-2012	\$2,152,658	\$811,226	\$2,963,884	\$0
2012-2013	\$1,407,120	\$1,780,561	\$3,187,681	\$0
2013-2014	\$1,504,899	\$1,722,829	\$3,227,728	\$0
2014-2015	\$1,644,132	\$1,769,612	\$3,413,744	\$0
2015-2016	\$1,696,374	\$2,030,173	\$3,726,547	\$0
2016-2017	\$1,693,845	\$1,835,016	\$3,528,861	\$0
2017-2018	\$2,147,584	\$2,127,342	\$4,274,926	\$0
2018-2019	\$2,191,765	\$3,019,458	\$5,211,223	\$0

SCHOOL YEAR	REGULAR EDUCATION TUITION	SPECIAL EDUCATION TUITION	TOTAL TUITION	CHARTER SCHOOL REIMBURSEMENT (PDE)
2019-2020	\$2,652,340	\$3,518,782	\$6,171,122	\$0
2020-2021	\$4,166,995	\$3,998,029	\$8,165,024	\$0
2021-2022	\$3,676,104	\$4,023,080	\$7,699,184	\$0
2022-2023	\$3,249,515	\$4,948,977	\$8,198,492	\$0
2023-2024	\$2,985,662	\$6,092,143	\$9,077,805	\$0

**Note:** Cyber Charter Transition Budget Reimbursement (PDE) is expected to be \$393,251 for 2024-2025

## 9) History on Tax Rates

- H.A.S.D. has the **5th lowest** millage rate in Luzerne County
- H.A.S.D. has the **2nd lowest** millage rate in Schuylkill County
- H.A.S.D. has the **lowest** millage rate in Carbon County

### LUZERNE, SCHUYLKILL AND CARBON COUNTIES TAX MILLAGE RATES

	Tax Millage Rates 18-19	18-19 Student Enrollment	Tax Millage Rates 19-20	19-20 Student Enrollment	Tax Millage Rates 20-21	20-21 Student Enrollment	Tax Millage Rates 21-22	21-22 Student Enrollment	Tax Millage Rates 22-23	22-23 Student Enrollment	Tax Millage Rates 23-24	23-24 Student Enrollment	Tax Millage Rates 24-25	Differences Between 23-24/24-25 MILLAGE	Differences Between 23-24 / 18-19 Enrollment	% Increase (Decrease) Between 23-24 / 18-19 Enrollment
<b>LUZERNE COUNTY</b>																
WYOMING AREA	16.4496	2,143	16.9596	2,130	17.5554	2,069	17.9152	2,100	18.7392	2,062	19.7698	2,026	21.0533	1.2835	-117	-5.46%
HANOVER AREA	18.1747	1,993	18.7743	2,072	18.7743	2,044	18.7743	2,059	18.7743	2,104	18.7743	2,142	18.7743	0.0000	149	7.45%
WYOMING VALLEY WEST	16.7500	4,640	17.2900	4,721	17.2900	4,612	18.0300	4,864	18.0300	5,030	18.4807	4,904	18.4807	0.0000	264	5.69%
WILKES BARRE AREA	18.0364	3,083	18.4332	3,190	18.4332	3,161	18.4332	3,161	18.4332	3,161	18.4332	3,161	18.4332	0.0000	51	0.63%
PITTSBURGH AREA	15.9820	3,259	15.9820	3,229	16.5413	3,178	16.5413	3,168	16.5413	3,162	16.5413	3,241	16.5413	0.0000	-17	-0.52%
DALLAS	13.6338	2,516	13.6338	2,511	13.6338	2,425	13.6338	2,477	13.6338	2,467	13.6338	2,467	14.3019	0.6681	-59	-3.34%
NORTHWEST AREA	10.7452	996	11.0783	1,047	11.4660	967	11.9246	947	12.4731	908	13.1466	916	14.0699	0.9203	-80	-8.03%
HAZLETON AREA	10.3680	11,847	10.9390	12,014	11.4470	12,194	11.8370	12,561	12.0520	12,860	12.2200	13,215	13.2380	1.0180	1368	11.55%
BERWICK AREA	10.8500	2,781	10.7900	2,757	11.3700	2,636	11.3700	2,600	11.7600	2,665	12.2600	2,627	12.9157	0.6557	-154	-5.54%
GREATER NANTICOK AREA	11.9113	2,295	11.9113	2,293	11.9113	2,187	12.4473	2,266	12.8083	2,301	12.8083	2,297	12.8083	0.0000	2	0.09%
CRESTWOOD	10.3899	2,797	11.0539	2,845	11.3302	2,812	11.7494	2,811	12.0314	2,845	12.3923	2,776	12.6401	0.2478	-21	-0.75%
LAKE-LEHMAN	11.0345	1,752	11.5761	1,720	11.5761	1,662	11.9138	1,625	11.9167	1,581	11.9167	1,584	11.8921	-0.0246	-168	-9.59%
<b>SCHUYLKILL COUNTY</b>																
PANTHER VALLEY	53.4100	1,616	56.8000	1,622	60.2000	1,675	60.2000	1,780	60.6900	1,820	60.5000	1,820	62.7600	2.2600	204	12.62%
SHENANDOAH VALLEY	56.9750	1,097	56.9750	1,079	56.9749	1,001	56.9750	1,086	56.9750	1,209	56.9750	1,236	56.9749	-0.0001	139	12.67%
MAHANOY AREA	49.6000	1,006	51.3000	936	51.3000	911	52.8000	1,023	53.8000	1,063	53.8000	1,143	56.5000	2.7000	137	13.62%
NORTH SCHUYLKILL	41.3400	1,979	42.3400	2,011	43.6500	1,997	45.1400	2,041	46.7600	2,098	46.7600	2,062	48.4000	1.6400	83	4.19%
MINERSVILLE AREA	40.0200	1,128	40.0200	1,128	40.0200	1,098	41.7800	1,097	44.7900	1,084	45.7900	1,054	47.2900	1.5000	-74	-6.56%
POTTSVILLE AREA	40.5986	2,572	41.9383	2,482	43.5319	2,413	43.5319	2,365	44.4025	2,408	44.4025	2,484	45.4030	1.0005	-58	-3.42%
TAMAGUA AREA	38.4700	2,117	38.4700	2,152	39.8500	2,114	39.8500	2,092	41.7600	2,099	41.7600	2,065	44.0300	3.1700	-52	-2.46%
PINE GROVE AREA	40.7500	1,593	41.7500	1,572	41.7500	1,541	41.7500	1,590	41.7500	1,535	41.7500	1,471	44.7500	3.0000	-122	-7.68%
SCHUYLKILL HAVEN AREA	42.4600	1,194	42.4600	1,155	42.4600	1,160	42.4600	1,166	44.4980	1,148	44.4980	1,163	44.4980	0.0000	-31	-3.69%
BLUE MOUNTAIN	38.2540	2,585	39.4010	2,564	41.2580	2,499	42.8250	2,463	42.8250	2,455	42.8250	2,486	44.3250	1.5000	-99	-3.83%
TRI VALLEY	34.3820	903	35.4470	910	35.4470	889	36.8970	894	38.5870	880	40.7470	879	43.7210	2.9740	-24	-3.66%
WILLIAMS VALLEY	34.6800	996	34.6800	1,001	34.6800	930	36.2400	967	36.4275	964	38.4260	923	42.3430	3.9170	-73	-7.33%
HAZLETON AREA	32.1430	11,847	33.5680	12,014	33.9370	12,194	37.0870	12,561	35.9850	12,860	37.1480	13,215	38.9170	1.7690	1368	11.55%
SAINT CLAIR AREA	36.9180	508	38.1360	535	38.1360	511	38.1360	531	38.1360	532	38.1360	537	38.1360	0.0000	29	5.71%
<b>CARBON COUNTY</b>																
PALMERTON AREA	56.7793	1,741	56.7793	1,756	57.7793	1,594	60.1482	1,684	62.9150	1,657	64.9150	1,667	65.9150	1.0000	-74	-4.25%
PANTHER VALLEY	61.1900	1,616	64.6900	1,622	65.4500	1,675	65.4500	1,780	64.5600	1,820	64.5500	1,851	65.1500	0.6000	235	14.54%
LEHIGHTON AREA	47.8800	2,310	48.8800	2,369	50.6396	2,187	52.7664	2,216	52.7664	2,194	52.7664	2,128	52.7664	0.0000	-182	-7.88%
WEATHERLY AREA	47.3800	672	48.8400	663	48.8400	605	49.8400	622	49.8400	623	51.3400	621	51.3400	0.0000	-51	-7.99%
JIM THORPE AREA	45.5200	2,096	45.5200	2,064	45.5200	1,843	45.5200	1,843	45.5200	1,854	45.5200	1,768	45.5200	0.0000	-330	-15.74%
HAZLETON AREA	28.2120	11,847	27.1690	12,014	27.6060	12,194	29.0670	12,561	30.4910	12,860	31.4920	13,215	27.6290	-3.8630	1368	11.55%

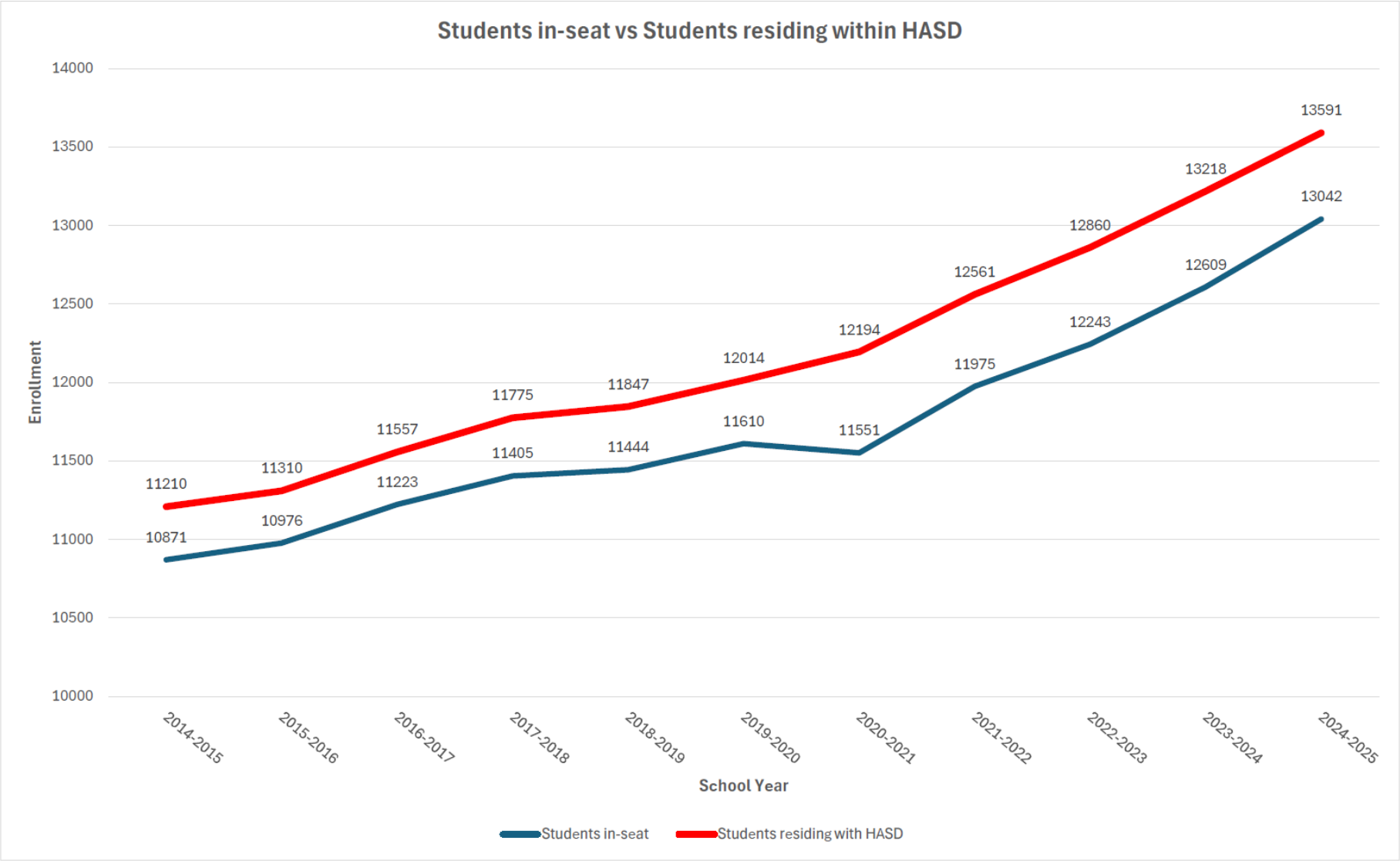
This district is in 2 counties

This district is in 2 counties, the other is Columbia County which is not on this spreadsheet

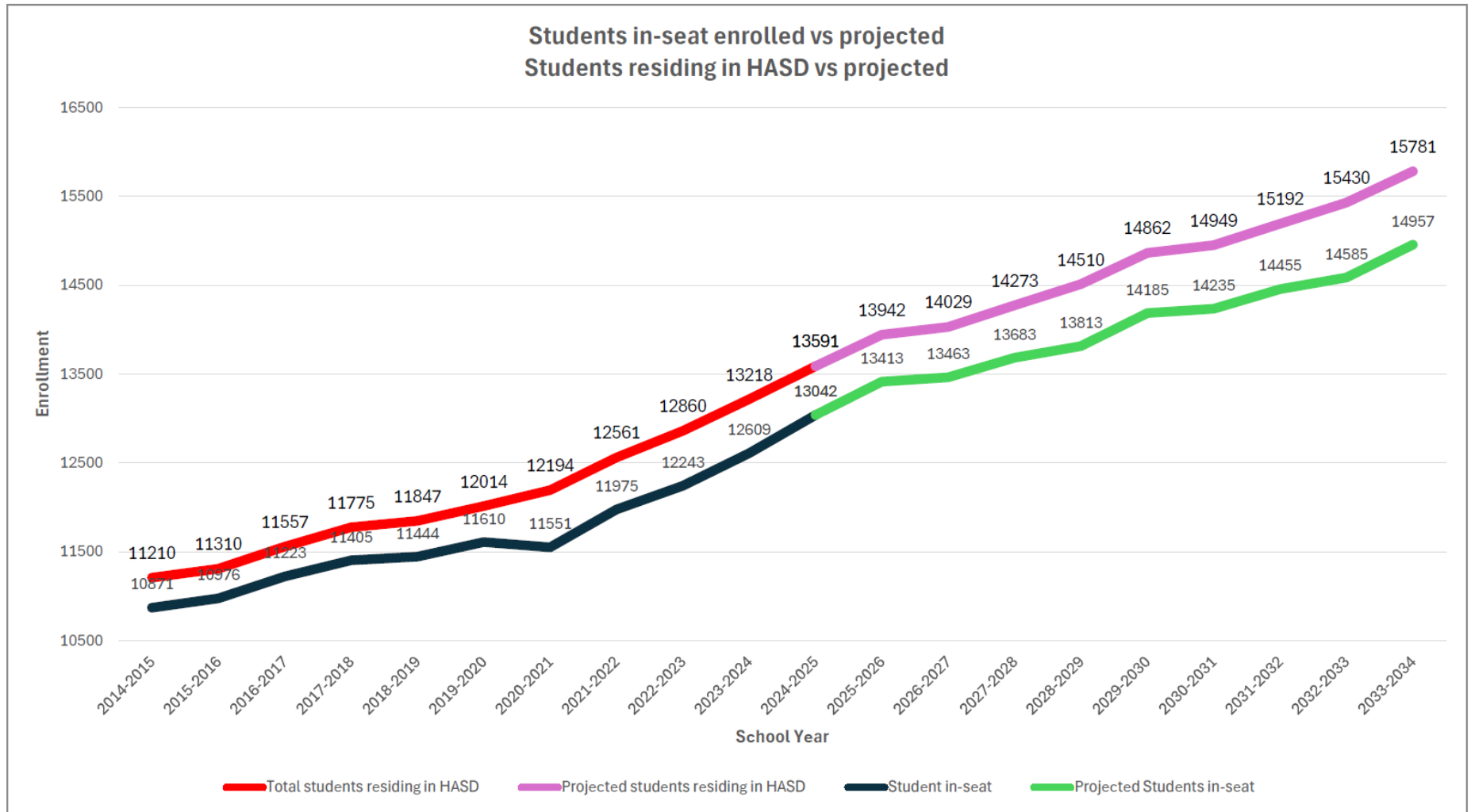
This district is in 2 counties, the other is Wyoming County which is not on this spreadsheet

INCREASE INCREASE INCREASE  
DECREASE DECREASE DECREASE

10) History on H.A.S.D. Student Enrollment



## REGRESSION LINE ANALYSIS TO CALCULATE PROJECTED FUTURE ENROLLMENT





# 11) HASD Rank (Expenditure / Enrollment)

## PA SCHOOL DISTRICTS ANALYSIS / COMPARISON

Rank (Enrollment)	Rank (Employees)	Rank (Net Revenues)	Rank (Net Expenditures)	Rank (Exp. / Enroll.)	Rank (Exp. / Emp.)	SCHOOL DISTRICT	AUN	FIRST 3	ENROLLMENT (2022-2023)	EMPLOYEES (2022-2023)	REVENUES NET 9120 (2022-2023)	EXPENDITURES NET 5120 (2022-2023)	NET SURPLUS (DEFICIT) (2022-2023)	EXP. / ENROLL MENT	EXP. / EMPLOY EE	2022-23 LEP COUNT	22-23 AFR FUND BAL EX(NONSPD)	2022-2023 MV / PI AID RATIO
1	1	1	1	9	4	Philadelphia City SD	126515001	126	118,401	20,269	\$4,446,558,224	\$4,239,795,496	\$206,762,728	\$35,809	\$209,176	25,532	\$447,604,493	0.7136
2	2	2	2	6	19	Pittsburgh SD	102027451	102	20,039	4,571	\$801,542,446	\$746,818,491	\$54,723,955	\$37,268	\$163,382	1,256	\$223,978,455	0.2607
3	3	4	4	332	242	Central Bucks SD	122092102	122	17,540	2,910	\$376,782,315	\$361,056,087	\$15,726,228	\$20,585	\$124,074	555	\$61,092,456	0.1702
4	5	5	5	352	88	Reading SD	114067002	114	17,402	2,525	\$365,206,539	\$353,056,600	\$12,149,939	\$20,288	\$139,824	5,097	\$101,169,812	0.9000
5	4	3	3	94	78	Allentown City SD	121390302	121	15,988	2,901	\$449,689,317	\$409,388,544	\$40,300,773	\$25,606	\$141,120	3,715	\$71,706,894	0.7938
6	6	13	12	374	364	Downingtown Area SD	124152003	124	13,210	2,321	\$263,725,068	\$264,050,750	(\$325,682)	\$19,989	\$113,766	311	\$20,481,452	0.3626
7	8	6	6	120	77	Bethlehem Area SD	120481002	120	12,973	2,276	\$337,136,332	\$321,560,066	\$15,576,265	\$24,787	\$141,283	1,161	\$67,065,400	0.4442
8	7	8	8	191	185	North Penn SD	123465702	123	12,913	2,302	\$304,658,325	\$298,599,681	\$6,058,645	\$23,124	\$129,713	937	\$53,340,022	0.2190
9	11	15	15	417	239	Upper Darby SD	125239452	125	12,502	1,934	\$244,542,777	\$240,557,305	\$3,985,472	\$19,242	\$124,383	1,741	\$34,143,342	0.7112
10	12	14	14	380	196	Central Dauphin SD	115221402	115	12,479	1,925	\$249,737,825	\$248,220,116	\$1,517,710	\$19,891	\$128,946	1,661	\$32,450,699	0.4747
11	17	18	19	479	206	Hazleton Area SD	118403302	118	12,243	1,639	\$219,502,569	\$209,932,292	\$9,570,277	\$17,147	\$128,086	2,823	\$37,595,059	0.7007
12	9	9	9	173	187	West Chester Area SD	124159002	124	12,151	2,201	\$289,804,646	\$284,856,033	\$4,948,613	\$23,443	\$129,421	541	\$86,652,560	0.1500
13	16	12	13	125	56	Council Rock SD	122092353	122	10,477	1,763	\$266,443,844	\$258,798,294	\$7,645,550	\$24,702	\$146,794	351	\$27,179,879	0.1500
14	14	10	10	50	40	Erie City SD	105252602	105	10,105	1,846	\$280,585,395	\$279,220,710	\$1,364,685	\$27,632	\$151,257	1,111	\$26,251,551	0.7742
15	10	11	11	51	116	Lancaster SD	113364002	113	10,075	2,044	\$273,446,802	\$278,289,692	(\$4,842,890)	\$27,622	\$136,150	2,115	\$17,655,904	0.6873
16	20	33	33	475	352	Cumberland Valley SD	115211603	115	10,028	1,523	\$173,550,789	\$174,492,699	(\$941,910)	\$17,401	\$114,572	552	\$22,366,676	0.3487
17	19	19	18	253	100	Parkland SD	121395103	121	9,868	1,571	\$215,110,730	\$217,184,921	(\$2,074,191)	\$22,009	\$138,246	358	\$40,559,673	0.3068
18	13	17	17	127	208	Pennsbury SD	122098202	122	9,611	1,849	\$237,075,584	\$236,566,924	\$508,660	\$24,614	\$127,943	231	\$18,266,479	0.2757
19	30	23	23	284	22	Neshaminy SD	122097502	122	9,468	1,289	\$199,242,772	\$203,296,537	(\$4,053,765)	\$21,472	\$157,716	414	\$44,940,950	0.3783
20	27	30	32	435	167	Chambersburg Area SD	112281302	112	9,303	1,335	\$184,190,304	\$174,504,700	\$9,685,604	\$18,758	\$130,715	1,033	\$38,004,719	0.5561
21	21	21	24	271	126	Scranton SD	119357402	119	9,262	1,481	\$208,181,457	\$200,218,133	\$7,963,323	\$21,617	\$135,191	967	\$24,253,523	0.7698
22	23	32	30	320	274	Abington SD	123460302	123	8,544	1,466	\$174,525,860	\$178,063,679	(\$3,537,819)	\$20,841	\$121,462	322	\$27,181,144	0.3520
23	15	7	7	8	13	Lower Merion SD	123464502	123	8,525	1,808	\$306,995,969	\$307,088,073	(\$92,104)	\$36,022	\$169,850	273	\$15,423,212	0.1500
24	22	26	25	207	170	North Allegheny SD	103026852	103	8,461	1,479	\$196,582,856	\$193,101,431	\$3,481,425	\$22,823	\$130,562	178	\$25,377,257	0.3085
25	18	16	16	31	60	Pocono Mountain SD	120455403	120	8,103	1,635	\$240,575,341	\$239,055,380	\$1,519,961	\$29,502	\$146,211	374	\$22,409,175	0.5759
27	28	34	34	293	168	East Penn SD	121392303	121	7,998	1,304	\$172,731,885	\$170,432,309	\$2,299,576	\$21,309	\$130,700	125	\$24,252,164	0.4373
26	26	24	21	97	44	Easton Area SD	120483302	120	7,998	1,355	\$198,773,217	\$203,922,642	(\$5,149,425)	\$25,497	\$150,496	562	\$28,808,825	0.5605
28	24	28	26	150	110	Spring-Ford Area SD	123467303	123	7,958	1,402	\$188,925,137	\$191,524,107	(\$2,598,971)	\$24,067	\$136,608	205	\$18,041,226	0.2838
29	43	38	39	354	27	Wilkes-Barre Area SD	118408852	118	7,820	1,018	\$160,102,752	\$158,487,666	\$1,615,086	\$20,267	\$155,685	803	\$11,259,593	0.6895
30	34	25	28	174	33	Norristown Area SD	123465602	123	7,808	1,191	\$197,674,309	\$182,754,584	\$14,919,725	\$23,406	\$153,446	1,474	\$53,753,594	0.5486
31	29	43	45	433	409	West Shore SD	115219002	115	7,513	1,294	\$146,611,058	\$141,132,890	\$5,478,168	\$18,785	\$109,067	309	\$25,390,561	0.4085
32	31	39	37	254	200	Seneca Valley SD	104107903	104	7,410	1,268	\$156,764,434	\$163,061,974	(\$6,297,541)	\$22,006	\$128,598	174	\$45,534,402	0.2773
33	32	52	60	480	459	Altoona Area SD	108070502	108	7,226	1,242	\$128,975,165	\$123,185,632	\$5,789,533	\$17,048	\$99,183	48	\$31,116,932	0.6959
34	36	44	46	378	219	Hempfield SD	113363103	113	7,066	1,116	\$146,600,860	\$140,792,456	\$5,808,404	\$19,925	\$126,158	358	\$30,037,149	0.4281
35	39	36	36	145	37	Tredyffrin-Easttown SD	124157802	124	6,893	1,090	\$166,929,046	\$166,384,702	\$544,343	\$24,138	\$152,647	191	\$33,093,947	0.1500
36	25	29	27	65	163	State College Area SD	110148002	110	6,781	1,398	\$185,618,232	\$183,445,058	\$2,173,174	\$27,053	\$131,220	216	\$50,037,807	0.1737
37	40	48	48	322	125	Boyetown Area SD	114060753	114	6,653	1,024	\$139,836,896	\$138,457,358	\$1,379,538	\$20,811	\$135,212	31	\$21,706,290	0.4626
38	42	45	44	292	95	Haverford Township SD	125234502	125	6,638	1,019	\$143,772,651	\$141,575,881	\$2,196,770	\$21,328	\$138,936	116	\$27,906,043	0.2534
39	38	40	40	179	98	Pennridge SD	122098103	122	6,540	1,099	\$155,829,182	\$152,461,305	\$3,367,877	\$23,312	\$138,727	204	\$19,390,324	0.3163
40	33	31	31	55	72	East Stroudsburg Area SD	120452003	120	6,447	1,241	\$179,219,707	\$177,113,659	\$2,106,049	\$27,472	\$142,719	172	\$50,484,517	0.6815
41	44	67	66	450	346	Millcreek Township SD	105257602	105	6,411	1,018	\$119,203,936	\$117,062,497	\$2,141,439	\$18,260	\$114,993	197	\$19,459,206	0.4438
43	50	51	52	387	129	Dallastown Area SD	112671603	112	6,408	941	\$131,241,319	\$126,856,703	\$4,384,615	\$19,797	\$134,811	132	\$18,280,179	0.5753
42	41	22	20	17	5	Harrisburg City SD	115222752	115	6,408	1,022	\$204,043,181	\$203,999,880	\$43,301	\$31,835	\$199,608	1,533	\$22,277,041	0.7695
44	37	53	55	390	372	Wilson SD	114069103	114	6,389	1,109	\$128,658,034	\$125,625,147	\$3,032,888	\$19,663	\$113,278	325	\$32,304,681	0.4767
45	52	35	35	77	10	Bensalem Township SD	122091002	122	6,350	938	\$172,189,973	\$167,455,443	\$4,734,530	\$26,371	\$178,524	835	\$18,337,347	0.4101
46	35	46	43	164	197	Souderton Area SD	123467103	123	6,170	1,134	\$142,116,236	\$146,206,157	(\$4,089,921)	\$23,696	\$128,930	380	\$8,145,304	0.3498
47	46	27	29	27	8	York City SD	112679002	112	6,092	1,007	\$193,859,641	\$182,236,908	\$11,622,733	\$29,914	\$180,970	1,890	\$35,254,245	0.8731

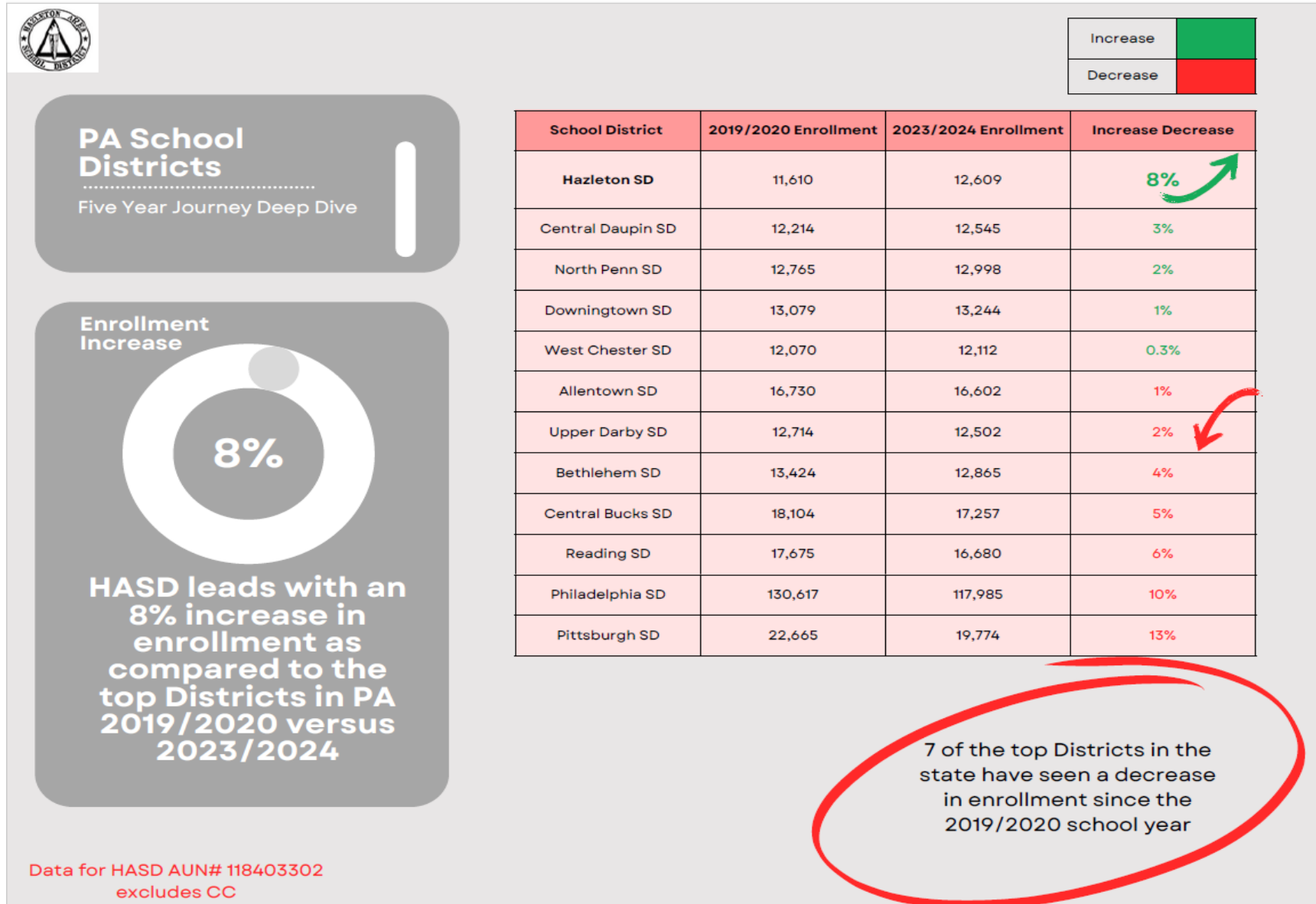
Prepared by: Anthony Lamanna

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2/6/2025

- The Hazleton Area School District ranks **479 out of 500** PA School Districts in the amount we spend per student.
- As of 2022-2023 the HASD is the 11 largest school district in terms of enrollment

- As of 2022-2023 there are 6 school districts with lower student enrollment than the HASD that have more employees
- As of 2022-2023 the HASD has the 4<sup>th</sup> largest amount of LEP (Limited English Proficiency) Count



- As of 2023-2024 the HASD is the 9 largest school district in terms of enrollment (excluding HACC Students)



## Top 12 PA School Districts Enrollment 2019/2020 School Year through 2023/2024 School Year

A look into HASD enrollment  
since 2019

School District	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Philadelphia City SD	130,617	124,111	118,207	118,401	117,985
Pittsburgh SD	22,665	21,407	20,112	20,039	19,774
Central Bucks SD	18,104	17,571	17,573	17,540	17,257
Reading SD	17,675	17,659	17,999	17,402	16,680
Allentown SD	16,730	16,231	16,195	15,988	16,602
Downington SD	13,079	12,909	13,060	13,210	13,244
North Penn SD	12,765	12,603	12,783	12,913	12,998
Bethlehem SD	13,424	13,005	13,034	12,973	12,865
<b>Hazleton Area SD</b>	<b>11,610</b>	<b>11,551</b>	<b>11,975</b>	<b>12,243</b>	<b>12,609</b>
Central Dauphin SD	12,214	11,894	12,224	12,479	12,545
Upper Darby SD	12,714	12,420	12,395	12,502	12,502
West Chester SD	12,070	11,972	12,095	12,151	12,112

Data for HASD only AUN# 118403302  
Excludes CC

- As of 2023-2024 the HASD is the 7 largest school district in terms of enrollment (including 606 HACC Students)



## Top 12 PA School Districts Enrollment 2019/2020 School Year through 2023/2024 School Year

A look into HASD enrollment  
since 2019

School District	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Philadelphia City SD	130,617	124,111	118,207	118,401	117,985
Pittsburgh SD	22,665	21,407	20,112	20,039	19,774
Central Bucks SD	18,104	17,571	17,573	17,540	17,257
Reading SD	17,675	17,659	17,999	17,402	16,680
Allentown SD	16,730	16,231	16,195	15,988	16,602
Downington SD	13,079	12,909	13,060	13,210	13,244
<b>Hazleton Area SD</b>	<b>12,345</b>	<b>12,310</b>	<b>12,632</b>	<b>12,895</b>	<b>13,215</b>
North Penn SD	12,765	12,603	12,783	12,913	12,998
Bethlehem SD	13,424	13,005	13,034	12,973	12,865
Central Dauphin SD	12,214	11,894	12,224	12,479	12,545
Upper Darby SD	12,714	12,420	12,395	12,502	12,502
West Chester SD	12,070	11,972	12,095	12,151	12,112

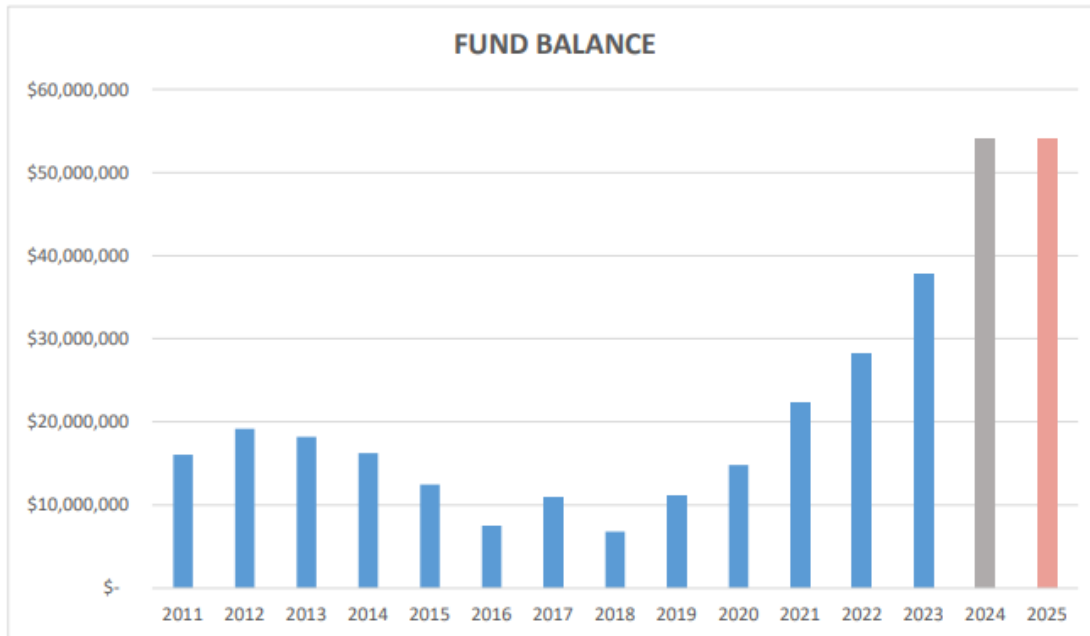
Data Includes CC

## 12) Fund Balance Update

### Hazleton Area School District

#### Fund Balance Analysis

Yearend	Nonspendable Inventory/					
	Total	Prepaid	Restricted	Committed	Assigned	Unassigned
2011	\$ 16,042,169	\$ 104,764	\$ -	\$ 7,204,005	\$ 2,000,549	\$ 6,732,851
2012	\$ 19,164,000	\$ 81,442	\$ -	\$ 11,396,448	\$ 2,000,549	\$ 5,685,561
2013	\$ 18,192,406	\$ 49,292	\$ -	\$ 9,396,448	\$ 2,000,000	\$ 6,746,666
2014	\$ 16,240,632	\$ 44,380	\$ -	\$ 9,396,448	\$ 2,000,000	\$ 4,799,804
2015	\$ 12,475,053	\$ 386,421	\$ -	\$ 5,896,448	\$ 2,000,000	\$ 4,192,184
2016	\$ 7,512,765	\$ 505,251	\$ -	\$ 2,326,448	\$ 500,000	\$ 4,181,066
2017	\$ 10,807,912	\$ 415,890	\$ -	\$ 2,326,448	\$ 500,000	\$ 7,565,574
2018	\$ 6,788,428	\$ 238,826	\$ -	\$ 1,345,942	\$ 500,000	\$ 4,703,660
2019	\$ 11,073,136	\$ 345,211	\$ -	\$ 1,345,942	\$ 500,000	\$ 8,881,983
2020	\$ 14,802,653	\$ 176,962	\$ -	\$ 1,345,942	\$ 500,000	\$ 12,779,749
2021	\$ 22,272,421	\$ 82,090	\$ -	\$ 8,595,942	\$ 500,000	\$ 13,094,389
2022	\$ 28,166,728	\$ 646,806	\$ -	\$ 12,095,942	\$ 500,000	\$ 14,923,980
2023	\$ 37,737,005	\$ 141,946	\$ -	\$ 20,595,942	\$ 500,000	\$ 16,499,117
2024	\$ 54,033,572	\$ 51,384	\$ -	\$ 37,296,163	\$ 500,000	\$ 16,186,025
2025	\$ 54,033,572	\$ 51,384	\$ -	\$ 37,296,163	\$ 500,000	\$ 16,186,025



	Budget 2025	Actual 2024
Revenue	244,834,516	231,554,874
Expense	244,834,516	215,258,307
Deficit	-	16,296,567
Unassigned	16,186,025	16,186,025
Policy %	6.6%	7.5%
Range 3%	7,345,035	6,457,749
Range 8%	19,586,761	17,220,665

#### NOTE:

School District policy is to maintain an unassigned general fund balance of not less than 3% and not more than 8% of the budgeted expenditures for that year.

### 13) Update on Current 2025-2026 Budget Process

- a. All school and department budgets are scheduled at the end of March for their initial (first-pass) review with each of the respective department heads and/or principals. At these meetings all positions will be reviewed and any open and new positions being requested will also be added to the budget going forward. All open and new positions requested will be identified to the School Board and discussed at future budget meetings (public or executive).
- b. Salary & benefit budgeting (budgeting for each individual position in the General Fund) will continue to occur as retirements, resignations and additional positions requested become evident.
- c. All State and Federal grants/subsidies/programs will be reconciled matching the expenses with the projected anticipated revenues once the revenue amounts become available. Unfortunately, until we get firm amounts from the State & Feds, this will be an educated guess at this point.
- d. The **Preliminary** General Fund Budget was not completed due to the fact the School Board requested and approved the **Accelerated Budget Opt Out Resolution**.
- e. The Business Office will not be applying for the 2025-2026 Referendum Exceptions.
- f. The Commonwealth Budget Seminar will be held on Thursday, February 13, 2025.
- g. Preliminary General Fund Budget TOTALS (Revenues & Expenses) will be discussed at the Public Budget Meeting scheduled for Wednesday, May 14, 2025 at 5:00 P.M. and will continue with all Public Budget Meetings to follow.
- h. Second-pass review of school and department budgets will occur in May and June. This review is where additional budget cuts will be made.
- i. **Proposed** Final General Fund Budget is scheduled to be Board approved on Thursday, May 22, 2025 at the Regular Monthly School Board Meeting in May.
- j. **Final** General Fund Budget is scheduled to be Board approved on Thursday, June 26, 2025 at the Regular Monthly School Board Meeting in June.

### 14) Future Public Budget Meeting Schedule

- Wednesday, March 19, 2025 (Public) – 5:00 P.M.
- Wednesday, April 16, 2025 (Public) – 5:00 P.M.
- Wednesday, May 14, 2025 (Public) – 5:00 P.M.
- Wednesday, June 18, 2025 (Public) – 5:00 P.M.

### 15) Questions / Comments