

Budget Meeting Agenda

June 18, 2025

1) Presentation by ETA Benefits

2) Next Steps for 2025-2026 Budget

- a. Thursday, June 26, 2025 – Adopt the 2025-2026 Final General Fund Budget at the Regular Monthly School Board Meeting at 2:00 P.M. in the Large Group Instruction Room of the Hazleton Area Career Center.

3) Current Budget Update

TOTAL EXPENSES	\$268,677,874
TOTAL REVENUES	<u>\$263,672,682</u>
(DEFICIT)	(\$ 5,005,192)

4) Property Tax Rates

- All 3 counties assessed values have not yet been certified and received by HASD; therefore, we are using the Assessed Values provided by each of the 3 counties from May 2025.

ASSESSED VALUE ANALYSIS

	Novmeber 2023	June 2024	November 2024	June 2025 (Unofficial)	Increase/(Decrease) from June 2024
<u>Luzerne County</u>					
Black Creek Twp	243,370,000	245,096,100	245,482,400	245,702,100	606,000
Butler Twp	891,652,400	895,861,800	906,512,200	911,099,500	15,237,700
Conyngnam Borough	147,803,700	147,611,500	147,729,100	147,729,100	117,600
Foster Township	243,976,800	247,824,500	247,840,400	245,462,900	(2,361,600)
Freeland Borough	113,098,800	113,104,600	113,318,600	113,255,700	151,100
Hazle Township	1,689,821,400	1,741,512,500	1,821,859,000	1,764,448,700	22,936,200
Hazleton City	964,680,700	964,179,300	966,535,300	968,060,300	3,881,000
Jeddo Borough	3,099,600	3,174,400	3,140,400	3,140,400	(34,000)
Sugarloaf Township	405,612,000	406,913,900	408,238,600	407,652,900	739,000
West Hazleton Borough	222,113,200	222,265,300	222,265,300	222,296,000	30,700
	4,925,228,600	4,987,543,900	5,082,921,300	5,028,847,600	41,303,700
<u>Schuylkill County</u>					
East Union Township	105,458,460	105,653,285	105,558,655	105,855,765	202,480
McAdoo Borough	20,303,935	20,303,935	20,318,300	20,309,685	5,750
North Union Township	34,925,605	34,965,395	34,952,685	35,160,540	195,145
Kline Township	24,496,635	24,507,720	24,200,840	24,205,115	(302,605)
	185,184,635	185,430,335	185,030,480	185,531,105	100,770
<u>Carbon County</u>					
Banks Township	23,480,382	32,448,039	32,585,264	32,616,324	168,285 *
Beaver Meadows Borough	10,561,586	10,593,606	10,660,406	10,660,406	66,800
	34,041,968	43,041,645	43,245,670	43,276,730	235,085
<u>Totals:</u>	5,144,455,203	5,216,015,880	5,311,197,450	5,257,655,435	41,639,555

2024-2025 PROPERTY TAX ACTUAL PAID OUT OF POCKET

\$100,000 Market Value

Rank	AUN	School District	Tax County	Municipality / Other Info	FY 2024-25 CY 2025 Real Estate Mi	Common Level Ratio	\$100,000	HS/FS AV	School Tax	HS/FS Exclusion Amount	Property Tax Paid (Out of Pocket)
8	118403302	Hazleton Area SD	Carbon		27.6290	0.199	\$19,900	\$ 17,989.00	\$549.82	(\$497.02)	\$ 52.80
25	118403302	Hazleton Area SD	Schuylkill		38.9170	0.205	\$20,500	\$ 12,772.00	\$797.80	(\$497.05)	\$ 300.75
182	129547303	Schuylkill Haven Area SD	Schuylkill		44.4980	0.205	\$20,500	\$ 7,492.00	\$912.21	(\$333.38)	\$ 578.83
202	121139004	Weatherly Area SD	Carbon		51.3400	0.199	\$19,900	\$ 8,129.00	\$1,021.67	(\$417.34)	\$ 604.32
223	129548803	Williams Valley SD	Schuylkill		42.3430	0.205	\$20,500	\$ 5,740.00	\$868.03	(\$243.05)	\$ 624.98
229	121135503	Lehighton Area SD	Carbon		52.7664	0.199	\$19,900	\$ 7,910.34	\$1,050.05	(\$417.40)	\$ 632.65
235	121135003	Jim Thorpe Area SD	Carbon		45.5200	0.199	\$19,900	\$ 5,875.87	\$905.85	(\$267.47)	\$ 638.38
236	129546003	Pine Grove Area SD	Schuylkill		44.7560	0.205	\$20,500	\$ 6,228.00	\$917.50	(\$278.74)	\$ 638.76
251	129546803	Saint Clair Area SD	Schuylkill		38.1360	0.205	\$20,500	\$ 3,465.00	\$781.79	(\$132.14)	\$ 649.65
252	118403302	Hazleton Area SD	Luzerne		13.2380	0.868	\$86,800	\$ 37,546.00	\$1,149.06	(\$497.03)	\$ 652.02
263	129546103	Pottsville Area SD	Schuylkill		45.4030	0.205	\$20,500	\$ 5,640.00	\$930.76	(\$256.07)	\$ 674.69
268	129547603	Tamaqua Area SD	Schuylkill		44.9300	0.205	\$20,500	\$ 5,399.00	\$921.07	(\$242.58)	\$ 678.49
296	129540803	Blue Mountain SD	Schuylkill		44.3250	0.205	\$20,500	\$ 4,712.00	\$908.66	(\$208.86)	\$ 699.80
308	129547803	Tri-Valley SD	Schuylkill		43.7210	0.205	\$20,500	\$ 4,156.00	\$896.28	(\$181.70)	\$ 714.58
325	129544703	Minersville Area SD	Schuylkill		47.2900	0.205	\$20,500	\$ 5,004.00	\$969.45	(\$236.64)	\$ 732.81
399	129544503	Mahanoy Area SD	Schuylkill		56.5000	0.205	\$20,500	\$ 6,037.00	\$1,158.25	(\$341.09)	\$ 817.16
400	116191103	Berwick Area SD	Luzerne		12.9157	0.868	\$86,800	\$ 23,395.00	\$1,121.08	(\$302.16)	\$ 818.92
416	118402603	Greater Nanticoke Area SD	Luzerne		12.8083	0.868	\$86,800	\$ 21,293.22	\$1,111.76	(\$272.73)	\$ 839.03
418	129545003	North Schuylkill SD	Schuylkill		48.4000	0.205	\$20,500	\$ 3,149.00	\$992.20	(\$152.41)	\$ 839.79
440	118403903	Lake-Lehman SD	Luzerne		11.8921	0.868	\$86,800	\$ 13,690.60	\$1,032.23	(\$162.81)	\$ 869.42
448	121136603	Panther Valley SD	Schuylkill		62.7600	0.205	\$20,500	\$ 6,477.00	\$1,286.58	(\$406.50)	\$ 880.08
451	129547203	Shenandoah Valley SD	Schuylkill		56.9749	0.205	\$20,500	\$ 5,000.00	\$1,167.99	(\$284.87)	\$ 883.11
457	121136603	Panther Valley SD	Carbon		65.1500	0.199	\$19,900	\$ 6,239.00	\$1,296.49	(\$406.47)	\$ 890.01
490	118406003	Northwest Area SD	Luzerne		14.0669	0.868	\$86,800	\$ 19,498.00	\$1,221.01	(\$274.28)	\$ 946.73
511	121136503	Palmerton Area SD	Carbon		65.9150	0.199	\$19,900	\$ 4,898.00	\$1,311.71	(\$322.85)	\$ 988.86
513	118401403	Crestwood SD	Luzerne		12.6401	0.868	\$86,800	\$ 8,273.67	\$1,097.16	(\$104.58)	\$ 992.58
555	118401603	Dallas SD	Luzerne		14.3019	0.868	\$86,800	\$ 6,624.29	\$1,241.40	(\$94.74)	\$ 1,146.66
558	118408852	Wilkes-Barre Area SD	Luzerne		18.4332	0.868	\$86,800	\$ 24,044.00	\$1,600.00	(\$443.21)	\$ 1,156.79
572	118406602	Wilkes-Barre Area SD	Luzerne		16.5413	0.868	\$86,800	\$ 11,278.00	\$1,435.78	(\$186.55)	\$ 1,249.23
577	118403003	Hanover Area SD	Luzerne		18.7743	0.868	\$86,800	\$ 19,467.57	\$1,629.61	(\$365.49)	\$ 1,264.12
584	118409302	Wyoming Valley West SD	Luzerne		18.4807	0.868	\$86,800	\$ 14,608.09	\$1,604.12	(\$269.97)	\$ 1,334.16
597	118409203	Wyoming Area SD	Luzerne		21.0533	0.868	\$86,800	\$ 7,017.00	\$1,827.43	(\$147.73)	\$ 1,679.70

\$150,000 Market Value

Rank	AUN	School District	Tax County	Municipality / Other Info	FY 2024-25 CY 2025 Real Estate Mi	Common Level Ratio	\$150,000	HS/FS AV	School Tax	HS/FS Exclusion Amount	Property Tax Paid (Out of Pocket)
7	118403302	Hazleton Area SD	Carbon		27.6290	0.199	\$29,850	\$17,989	\$824.73	(\$497.02)	\$ 327.71
39	118403302	Hazleton Area SD	Schuylkill		38.9170	0.205	\$30,750	\$12,772	\$1,196.70	(\$497.05)	\$ 699.65
187	129547303	Schuylkill Haven Area SD	Schuylkill		44.4980	0.205	\$30,750	\$7,492	\$1,368.31	(\$333.38)	\$ 1,034.93
192	129546803	Saint Clair Area SD	Schuylkill		38.1360	0.205	\$30,750	\$3,465	\$1,172.68	(\$132.14)	\$ 1,040.54
205	129548803	Williams Valley SD	Schuylkill		42.3430	0.205	\$30,750	\$5,740	\$1,302.05	(\$243.05)	\$ 1,059.00
229	121135003	Jim Thorpe Area SD	Carbon		45.5200	0.199	\$29,850	\$5,876	\$1,358.77	(\$267.47)	\$ 1,091.30
235	129546003	Pine Grove Area SD	Schuylkill		44.7560	0.205	\$30,750	\$6,228	\$1,376.25	(\$278.74)	\$ 1,097.51
246	121139004	Weatherly Area SD	Carbon		51.3400	0.199	\$29,850	\$8,129	\$1,532.50	(\$417.34)	\$ 1,115.16
259	129547603	Tamaqua Area SD	Schuylkill		44.9300	0.205	\$30,750	\$5,399	\$1,381.60	(\$242.58)	\$ 1,139.02
262	129546103	Pottsville Area SD	Schuylkill		45.4030	0.205	\$30,750	\$5,640	\$1,396.14	(\$256.07)	\$ 1,140.07
271	129540803	Blue Mountain SD	Schuylkill		44.3250	0.205	\$30,750	\$4,712	\$1,362.99	(\$208.86)	\$ 1,154.13
275	121135503	Lehigh Area SD	Carbon		52.7664	0.199	\$29,850	\$7,910	\$1,575.08	(\$417.40)	\$ 1,157.68
277	129547803	Tri-Valley SD	Schuylkill		43.7210	0.205	\$30,750	\$4,156	\$1,344.42	(\$181.70)	\$ 1,162.72
301	129544703	Minersville Area SD	Schuylkill		47.2900	0.205	\$30,750	\$5,004	\$1,454.17	(\$236.64)	\$ 1,217.53
305	118403302	Hazleton Area SD	Luzerne		13.2380	0.868	\$130,200	\$37,546	\$1,723.59	(\$497.03)	\$ 1,226.55
387	129545003	North Schuylkill SD	Schuylkill		48.4000	0.205	\$30,750	\$3,149	\$1,488.30	(\$152.41)	\$ 1,335.89
405	116191103	Berwick Area SD	Luzerne		12.9157	0.868	\$130,200	\$23,395	\$1,681.62	(\$302.16)	\$ 1,379.46
410	118403903	Lake-Lehman SD	Luzerne		11.8921	0.868	\$130,200	\$13,691	\$1,548.35	(\$162.81)	\$ 1,385.54
415	118402603	Greater Nanticoke Area SD	Luzerne		12.8083	0.868	\$130,200	\$21,293	\$1,667.64	(\$272.73)	\$ 1,394.91
417	129544503	Mahanoy Area SD	Schuylkill		56.5000	0.205	\$30,750	\$6,037	\$1,737.38	(\$341.09)	\$ 1,396.28
453	129547203	Shenandoah Valley SD	Schuylkill		56.9749	0.205	\$30,750	\$5,000	\$1,751.98	(\$284.87)	\$ 1,467.10
475	121136603	Panther Valley SD	Schuylkill		62.7600	0.205	\$30,750	\$6,477	\$1,929.87	(\$406.50)	\$ 1,523.37
479	121136603	Panther Valley SD	Carbon		65.1500	0.199	\$29,850	\$6,239	\$1,944.73	(\$406.47)	\$ 1,538.26
480	118401403	Crestwood SD	Luzerne		12.6401	0.868	\$130,200	\$8,274	\$1,645.74	(\$104.58)	\$ 1,541.16
484	118406003	Northwest Area SD	Luzerne		14.0669	0.868	\$130,200	\$19,498	\$1,831.51	(\$274.28)	\$ 1,557.23
512	121136503	Palmerton Area SD	Carbon		65.9150	0.199	\$29,850	\$4,898	\$1,967.56	(\$322.85)	\$ 1,644.71
539	118401603	Dallas SD	Luzerne		14.3019	0.868	\$130,200	\$6,624	\$1,862.11	(\$94.74)	\$ 1,767.37
565	118408852	Wilkes-Barre Area SD	Luzerne		18.4332	0.868	\$130,200	\$24,044	\$2,400.00	(\$443.21)	\$ 1,956.79
567	118406602	Pittston Area SD	Luzerne		16.5413	0.868	\$130,200	\$11,278	\$2,153.68	(\$186.55)	\$ 1,967.12
576	118403003	Hanover Area SD	Luzerne		18.7743	0.868	\$130,200	\$19,468	\$2,444.41	(\$365.49)	\$ 2,078.92
582	118409302	Wyoming Valley West SD	Luzerne		18.4807	0.868	\$130,200	\$14,608	\$2,406.19	(\$269.97)	\$ 2,136.22
598	118409203	Wyoming Area SD	Luzerne		21.0533	0.868	\$130,200	\$7,017	\$2,741.14	(\$147.73)	\$ 2,593.41

\$200,000 Market Value

Rank	AUN	School District	Tax County	Municipality / Other Info	FY 2024-25 CY 2025 Real Estate Mi	Common Level Ratio	\$200,000	HS/FS AV	School Tax	HS/FS Exclusion Amount	Property Tax Paid (Out of Pocket)
7	118403302	Hazleton Area SD	Carbon		27.6290	0.199	\$39,800	\$17,989	\$1,099.63	(\$497.02)	\$ 602.62
52	118403302	Hazleton Area SD	Schuylkill		38.9170	0.205	\$41,000	\$12,772	\$1,595.60	(\$497.05)	\$ 1,098.55
171	129546803	Saint Clair Area SD	Schuylkill		38.1360	0.205	\$41,000	\$3,465	\$1,563.58	(\$132.14)	\$ 1,431.43
202	129547303	Schuylkill Haven Area SD	Schuylkill		44.4980	0.205	\$41,000	\$7,492	\$1,824.42	(\$333.38)	\$ 1,491.04
204	129548803	Williams Valley SD	Schuylkill		42.3430	0.205	\$41,000	\$5,740	\$1,736.06	(\$243.05)	\$ 1,493.01
225	121135003	Jim Thorpe Area SD	Carbon		45.5200	0.199	\$39,800	\$5,876	\$1,811.70	(\$267.47)	\$ 1,544.23
235	129546003	Pine Grove Area SD	Schuylkill		44.7560	0.205	\$41,000	\$6,228	\$1,835.00	(\$278.74)	\$ 1,556.26
253	129547603	Tamaqua Area SD	Schuylkill		44.9300	0.205	\$41,000	\$5,399	\$1,842.13	(\$242.58)	\$ 1,599.55
256	129546103	Pottsville Area SD	Schuylkill		45.4030	0.205	\$41,000	\$5,640	\$1,861.52	(\$256.07)	\$ 1,605.45
258	129540803	Blue Mountain SD	Schuylkill		44.3250	0.205	\$41,000	\$4,712	\$1,817.33	(\$208.86)	\$ 1,608.47
259	129547803	Tri-Valley SD	Schuylkill		43.7210	0.205	\$41,000	\$4,156	\$1,792.56	(\$181.70)	\$ 1,610.86
270	121139004	Weatherly Area SD	Carbon		51.3400	0.199	\$39,800	\$8,129	\$2,043.33	(\$417.34)	\$ 1,625.99
289	121135503	Lehigh Area SD	Carbon		52.7664	0.199	\$39,800	\$7,910	\$2,100.10	(\$417.40)	\$ 1,682.70
296	129544703	Minersville Area SD	Schuylkill		47.2900	0.205	\$41,000	\$5,004	\$1,938.89	(\$236.64)	\$ 1,702.25
343	118403302	Hazleton Area SD	Luzerne		13.2380	0.868	\$173,600	\$37,546	\$2,298.12	(\$497.03)	\$ 1,801.08
361	129545003	North Schuylkill SD	Schuylkill		48.4000	0.205	\$41,000	\$3,149	\$1,984.40	(\$152.41)	\$ 1,831.99
391	118403903	Lake-Lehman SD	Luzerne		11.8921	0.868	\$173,600	\$13,691	\$2,064.47	(\$162.81)	\$ 1,901.66
405	116191103	Berwick Area SD	Luzerne		12.9157	0.868	\$173,600	\$23,395	\$2,242.17	(\$302.16)	\$ 1,940.00
410	118402603	Greater Nanticoke Area SD	Luzerne		12.8083	0.868	\$173,600	\$21,293	\$2,223.52	(\$272.73)	\$ 1,950.79
421	129544503	Mahanoy Area SD	Schuylkill		56.5000	0.205	\$41,000	\$6,037	\$2,316.50	(\$341.09)	\$ 1,975.41
449	129547203	Shenandoah Valley SD	Schuylkill		56.9749	0.205	\$41,000	\$5,000	\$2,335.97	(\$284.87)	\$ 2,051.10
460	118401403	Crestwood SD	Luzerne		12.6401	0.868	\$173,600	\$8,274	\$2,194.32	(\$104.58)	\$ 2,089.74
484	121136603	Panther Valley SD	Schuylkill		62.7600	0.205	\$41,000	\$6,477	\$2,573.16	(\$406.50)	\$ 2,166.66
485	118406003	Northwest Area SD	Luzerne		14.0669	0.868	\$173,600	\$19,498	\$2,442.01	(\$274.28)	\$ 2,167.74
492	121136603	Panther Valley SD	Carbon		65.1500	0.199	\$39,800	\$6,239	\$2,592.97	(\$406.47)	\$ 2,186.50
514	121136503	Palmerton Area SD	Carbon		65.9150	0.199	\$39,800	\$4,898	\$2,623.42	(\$322.85)	\$ 2,300.57
523	118401603	Dallas SD	Luzerne		14.3019	0.868	\$173,600	\$6,624	\$2,482.81	(\$94.74)	\$ 2,388.07
564	118406602	Pittston Area SD	Luzerne		16.5413	0.868	\$173,600	\$11,278	\$2,871.57	(\$186.55)	\$ 2,685.02
569	118408852	Wilkes-Barre Area SD	Luzerne		18.4332	0.868	\$173,600	\$24,044	\$3,200.00	(\$443.21)	\$ 2,756.80
578	118403003	Hanover Area SD	Luzerne		18.7743	0.868	\$173,600	\$19,468	\$3,259.22	(\$365.49)	\$ 2,893.73
581	118409302	Wyoming Valley West SD	Luzerne		18.4807	0.868	\$173,600	\$14,608	\$3,208.25	(\$269.97)	\$ 2,938.28
597	118409203	Wyoming Area SD	Luzerne		21.0533	0.868	\$173,600	\$7,017	\$3,654.85	(\$147.73)	\$ 3,507.12

\$250,000 Market Value

Rank	AUN	School District	Tax County	Municipality / Other Info	FY 2024-25 CY 2025 Real Estate Mi	Common Level Ratio	\$250,000	HS/FS AV	School Tax	HS/FS Exclusion Amount	Property Tax Paid (Out of Pocket)
7	118403302	Hazleton Area SD	Carbon		27.6290	0.199	\$49,750	\$17,989	\$1,374.54	(\$497.02)	\$ 877.52
54	118403302	Hazleton Area SD	Schuylkill		38.9170	0.205	\$51,250	\$12,772	\$1,994.50	(\$497.05)	\$ 1,497.45
160	129546803	Saint Clair Area SD	Schuylkill		38.1360	0.205	\$51,250	\$3,465	\$1,954.47	(\$132.14)	\$ 1,822.33
201	129548803	Williams Valley SD	Schuylkill		42.3430	0.205	\$51,250	\$5,740	\$2,170.08	(\$243.05)	\$ 1,927.03
205	129547303	Schuylkill Haven Area SD	Schuylkill		44.4980	0.205	\$51,250	\$7,492	\$2,280.52	(\$333.38)	\$ 1,947.14
225	121135003	Jim Thorpe Area SD	Carbon		45.5200	0.199	\$49,750	\$5,876	\$2,264.62	(\$267.47)	\$ 1,997.15
233	129546003	Pine Grove Area SD	Schuylkill		44.7560	0.205	\$51,250	\$6,228	\$2,293.75	(\$278.74)	\$ 2,015.00
246	129547803	Tri-Valley SD	Schuylkill		43.7210	0.205	\$51,250	\$4,156	\$2,240.70	(\$181.70)	\$ 2,059.00
247	129547603	Tamaqua Area SD	Schuylkill		44.9300	0.205	\$51,250	\$5,399	\$2,302.66	(\$242.58)	\$ 2,060.09
250	129540803	Blue Mountain SD	Schuylkill		44.3250	0.205	\$51,250	\$4,712	\$2,271.66	(\$208.86)	\$ 2,062.80
255	129546103	Pottsville Area SD	Schuylkill		45.4030	0.205	\$51,250	\$5,640	\$2,326.90	(\$256.07)	\$ 2,070.83
282	121139004	Weatherly Area SD	Carbon		51.3400	0.199	\$49,750	\$8,129	\$2,554.17	(\$417.34)	\$ 2,136.82
297	129544703	Minersville Area SD	Schuylkill		47.2900	0.205	\$51,250	\$5,004	\$2,423.61	(\$236.64)	\$ 2,186.97
305	121135503	Lehigh Area SD	Carbon		52.7664	0.199	\$49,750	\$7,910	\$2,625.13	(\$417.40)	\$ 2,207.73
339	129545003	North Schuylkill SD	Schuylkill		48.4000	0.205	\$51,250	\$3,149	\$2,480.50	(\$152.41)	\$ 2,328.09
365	118403302	Hazleton Area SD	Luzerne		13.2380	0.868	\$217,000	\$37,546	\$2,872.65	(\$497.03)	\$ 2,375.61
380	118403903	Lake-Lehman SD	Luzerne		11.8921	0.868	\$217,000	\$13,691	\$2,580.59	(\$162.81)	\$ 2,417.78
404	116191103	Berwick Area SD	Luzerne		12.9157	0.868	\$217,000	\$23,395	\$2,802.71	(\$302.16)	\$ 2,500.54
406	118402603	Greater Nanticoke Area SD	Luzerne		12.8083	0.868	\$217,000	\$21,293	\$2,779.40	(\$272.73)	\$ 2,506.67
428	129544503	Mahanoy Area SD	Schuylkill		56.5000	0.205	\$51,250	\$6,037	\$2,895.63	(\$341.09)	\$ 2,554.53
445	129547203	Shenandoah Valley SD	Schuylkill		56.9749	0.205	\$51,250	\$5,000	\$2,919.96	(\$284.87)	\$ 2,635.09
446	118401403	Crestwood SD	Luzerne		12.6401	0.868	\$217,000	\$8,274	\$2,742.90	(\$104.58)	\$ 2,638.32
483	118406003	Northwest Area SD	Luzerne		14.0669	0.868	\$217,000	\$19,498	\$3,052.52	(\$274.28)	\$ 2,778.24
491	121136603	Panther Valley SD	Schuylkill		62.7600	0.205	\$51,250	\$6,477	\$3,216.45	(\$406.50)	\$ 2,809.95
496	121136603	Panther Valley SD	Carbon		65.1500	0.199	\$49,750	\$6,239	\$3,241.21	(\$406.47)	\$ 2,834.74
514	121136503	Palmerton Area SD	Carbon		65.9150	0.199	\$49,750	\$4,898	\$3,279.27	(\$322.85)	\$ 2,956.42
519	118401603	Dallas SD	Luzerne		14.3019	0.868	\$217,000	\$6,624	\$3,103.51	(\$94.74)	\$ 3,008.77
562	118406602	Pittston Area SD	Luzerne		16.5413	0.868	\$217,000	\$11,278	\$3,589.46	(\$186.55)	\$ 3,402.91
571	118408852	Wilkes-Barre Area SD	Luzerne		18.4332	0.868	\$217,000	\$24,044	\$4,000.00	(\$443.21)	\$ 3,556.80
578	118403003	Hanover Area SD	Luzerne		18.7743	0.868	\$217,000	\$19,468	\$4,074.02	(\$365.49)	\$ 3,708.53
580	118409302	Wyoming Valley West SD	Luzerne		18.4807	0.868	\$217,000	\$14,608	\$4,010.31	(\$269.97)	\$ 3,740.34
596	118409203	Wyoming Area SD	Luzerne		21.0533	0.868	\$217,000	\$7,017	\$4,568.57	(\$147.73)	\$ 4,420.84

2025-2026 PROPERTY TAX MILLAGE OPTIONS

NOTE: These tax millage rates are subject to change for the Final Budget since we do NOT have the Total Final Assessed Values for each of the 3 counties.

Local Tax Effort - Monitoring school district responses to changes in state funding will be essential. Past evidence has shown that high-tax districts in Pennsylvania have lowered local taxes in response to increases in state funding. **Under the new funding formula**, however, local tax effort is rewarded with increased state dollars, which may create an incentive to maintain high local school taxes. District level changes in school finance should therefore be tracked and examined to ensure that state education funding policy is having the desired impact on school spending and the local school tax burden.

FISCAL YEAR	LUZERNE COUNTY	SCHUYLKILL COUNTY	CARBON COUNTY	TOTAL REVENUE (6111)
2024-2025 Current Property Tax Rates	13.238 mills	38.917 mills	27.629 mills	\$59,946,036
2025-2026 RECOMMENDED OPTION (All 3 Counties to the Index)	14.074 mills (increase of 0.836 mills)	39.896 mills (increase of 0.979 mills)	27.976 mills (increase of 0.347 mills)	\$63,898,420 (increase of \$3,952,384 in revenue)
2025-2026 (LUZERNE - NO TAX INCREASE)	13.238 mills (Same as 2024-2025)	37.527 mills (decrease of 1.39 mills)	26.314 mills (decrease of 1.315 mills)	\$59,607,256 (decrease of \$338,780 in revenue)
2025-2026 (CARBON - NO TAX INCREASE)	13.899 mills (increase of 0.661 mills)	39.402 mills (increase of 0.485 mills)	27.629 mills (Same as 2024-2025)	\$63,000,508 (increase of \$3,054,472 in revenue)
2025-2026 (SCHUYLKILL - NO TAX INCREASE)	13.728 mills (increase of 0.490 mills)	38.917 mills (Same as 2024-2025)	27.289 mills (decrease of 0.340 mills)	\$62,122,694 (increase of \$2,176,658 in revenue)
2025-2026 (NO REVENUE LOSS)	13.304 mills (increase of 0.066 mills)	37.715 mills (decrease of 1.202 mills)	26.446 mills (decrease of 1.183 mills)	\$59,946,226 (increase of \$190 in revenue)

- Reminder of Local Effort Capacity Index portion of Basic Education Funding is a key component of determining future BEF's for all districts.

5) History of Tax Rates for All 3 Counties

Tax Year	Luzerne County	Schuylkill County	Carbon County
2009-2010 (Luzerne Reassessed)	8.698	38.004	30.143
2010-2011	8.862	39.652	29.275
2011-2012	9.044	30.713	29.318
2012-2013	9.195	29.967	29.001
2013-2014	9.195	30.573	27.778
2014-2015	9.542	30.125	28.337
2015-2016	9.542	33.829	28.070
2016-2017	9.542	34.770	26.509
2017-2018	9.901	34.770	26.509
2018-2019	10.368	32.143	26.212
2019-2020	10.930	33.568	27.169
2020-2021	11.447	33.937	27.606
2021-2022	11.837	37.087	29.067
2022-2023	12.052	35.985	30.491
2023-2024	12.220	37.148	31.492
2024-2025	13.238	38.917	27.629
2025-2026 (Recommended)	14.074	39.896	27.976

- 6) **School District Property Tax Calculator** (HASD Budget Website) for all 3 Counties is available @ www.hasdk12.org/budget - This calculator will need to be updated once we receive the final certified assessments from each of the 3 counties.

***These values are based on the conceptual market value to assessed value ratio **(ESTIMATED)**

Carbon County market value : assessed value = 50%

Luzerne County market value : assessed value = 100%

Schuylkill County market value : assessed value = 50%

Yearly Property Tax Amount Increase **(Decrease)** for RECOMMENDED OPTION:

MARKET VALUE OF HOUSE	CARBON	LUZERNE	SCHUYLKILL
\$50,000	(\$24.66)	(\$0.21)	\$6.94
\$100,000	(\$7.31)	\$41.59	\$55.89
\$150,000	\$10.04	\$83.39	\$104.84
\$200,000	\$27.39	\$125.19	\$153.79
\$250,000	\$44.74	\$166.99	\$202.74

7) Homestead Exclusion Amount (Based on the Recommended Option)

BUDGET YEAR	AMOUNT
2025-2026 (Projected)	\$539.04
2024-2025	\$497.03
2023-2024	\$450.81
2022-2023	\$447.56
2021-2022	\$401.40
2020-2021	\$396.00
2019-2020	\$394.30
2018-2019	\$390.44
2017-2018	\$388.14
2016-2017	\$385.29
2015-2016	\$375.25
2014-2015	\$374.41
2013-2014	\$371.43
2012-2013	\$369.27

BUDGET YEAR	Total Amount of Tax Relief for Homestead Exclusion	Total Approved Homestead / Farmstead Properties
2025-2026	\$9,170,616	17,144
2024-2025	\$8,555,924	17,293
2023-2024	\$7,877,105	17,571
2022-2023	\$7,878,633	17,744
2021-2022	\$7,173,493	18,017

Increase in amount of Tax Relief for Homestead Exclusion = **\$614,692**

** Due to properties that already have zero (\$0) tax, the additional tax relief funds are spread out through the remaining properties that still have a tax bill above \$0.

COUNTIES	# of Households that pay \$0 Tax due to Homestead Exclusion
Luzerne	469 (up from 441 P/Y)
Schuylkill	140 (up from 108 P/Y)
Carbon	79 (up from 72 P/Y)

8) 2025-2026 Budgeted Revenues to date

FUNCTION	DESCRIPTION									
					Budget (25/26)	Budget (24/25)	Budget (23/24)	Actual (23/24)	Budget (22/23)	Actual (22/23)
REVENUE FROM LOCAL SOURCES										
6111	Current Real Estate Taxes	6111		\$	59,946,226.00	\$ 59,946,036.00	\$ 54,597,998.00	\$ 55,675,517.43	\$ 52,092,908.00	\$ 52,701,710.53
6112	Interim Real Estate Taxes	6112		\$	500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 162,695.99	\$ 500,000.00	\$ 949,976.24
6113	Public Utility Realty Tax	6113		\$	70,000.00	\$ 68,000.00	\$ 68,000.00	\$ 66,551.66	\$ 66,000.00	\$ 67,937.10
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	6114		\$	10,000.00	\$ 5,500.00	\$ 5,500.00	\$ 18,222.37	\$ 5,500.00	\$ 9,784.09
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	6115		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
6120	Per Capita Taxes, Section 679	6120		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
6130	Taxpayer Relief Taxes - Proportional Assessments	6130		\$	5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	\$ 19,552,783.38	\$ 5,000,000.00	\$ 18,052,167.39
6140	Current Act 511 Taxes - Flat Rate Assessments	6140		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
6150	Current Act 511 Taxes -Proportional Assessments	6150		\$	17,400,000.00	\$ 15,200,000.00	\$ 14,000,000.00	\$ 2,324,558.97	\$ 12,000,000.00	\$ 2,064,531.58
6160	Non-Real Estate Taxes - First Class Districts Only	6160		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
6400	Delinquencies on Taxes Levied / Assessed by LEA	6400		\$	4,500,000.00	\$ 4,200,000.00	\$ 4,100,000.00	\$ 4,600,682.75	\$ 4,200,000.00	\$ 4,109,562.31
6500	Earnings on Investments	6500		\$	2,500,000.00	\$ 1,800,000.00	\$ 350,000.00	\$ 3,415,992.46	\$ 125,000.00	\$ 1,253,011.87
6700	Revenues from District Activities	6700		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
6800	Revenue from Intermediary Sources / Pass-Through Funds	6800		\$	1,768,253.00	\$ 1,455,785.00	\$ 1,168,302.00	\$ 1,435,218.85	\$ 1,584,330.00	\$ 1,647,433.92
6910	Rentals	6910		\$	150,000.00	\$ 150,000.00	\$ 50,000.00	\$ 191,058.26	\$ 50,000.00	\$ 117,042.25
6920	Contributions/Donations/Grants From Private Sources	6920		\$	-	\$ -	\$ -	\$ 3,194.12	\$ -	\$ 38,258.68
6930	Gains/(Losses) on Sale of Fixed Assets (Proprietary Funds Only)	6930		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
6940	Tuition from Patrons	6940		\$	602,500.00	\$ 602,500.00	\$ 1,017,500.00	\$ 673,160.88	\$ 652,500.00	\$ 601,070.00
6960	Services Provided Other Local Governmental Units / LEAs	6960		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
6970	Services Provided Other Funds	6970		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
6980	Revenue From Community Service Activities	6980		\$	10,000.00	\$ 18,000.00	\$ 6,000.00	\$ 10,564.00	\$ 6,000.00	\$ 16,706.00
6990	Refunds and Other Miscellaneous Revenue	6990		\$	50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 111,857.34	\$ 50,000.00	\$ 70,236.24
	REVENUE FROM LOCAL SOURCES			\$	92,506,979.00	\$ 88,995,821.00	\$ 80,913,300.00	\$ 88,242,058.46	\$ 76,332,238.00	\$ 81,699,428.20

REVENUE FROM STATE SOURCES				Budget (25/26)	Budget (24/25)	Budget (23/24)	Actual (23/24)	Budget (22/23)	Actual (22/23)
7110	Basic Education Funding (Gross)	7110		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7111	Basic Education Funding - Formula	7111		\$ 70,680,379.00	\$ 84,986,005.00	\$ 64,505,080.00	\$ 64,501,595.15	\$ 51,018,604.92	\$ 51,539,924.75
7112	Basic Education Funding - Social Security	7112		\$ -	\$ -	\$ 4,145,019.47	\$ (106,240.46)	\$ 3,806,738.67	\$ 3,260,895.29
7120	Level Up Supplement	7120		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,525,534.14
7140	Charter Schools	7140		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7160	Tuition for Orphans and children Placed in Private Homes	7160		\$ 100,000.00	\$ 100,000.00	\$ 200,000.00	\$ 130,217.35	\$ 200,000.00	\$ 97,869.41
7170	School Improvement Grants	7170		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7180	Staff and Program Development	7180		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7220	Vocational Education	7220		\$ 862,315.00	\$ 670,612.00	\$ 597,251.00	\$ 740,546.09	\$ 701,357.00	\$ 573,919.49
7240	Driver Education - Student	7240		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7250	Migratory Children	7250		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 2,757.00	\$ 3,000.00	\$ 1,059.00
7260	Workforce Investment Act	7260		\$ 5,000.00	\$ 5,000.00	\$ 25,000.00	\$ 1,005.00	\$ 25,000.00	\$ 3,474.00
7271	Special Education Funding for School Aged Pupils	7271		\$ 7,700,560.00	\$ 6,818,527.00	\$ 6,812,925.00	\$ 6,669,393.09	\$ 5,665,763.03	\$ 6,134,204.33
7272	Early Intervention	7272		\$ 6,239,035.00	\$ 6,239,035.00	\$ 6,116,780.00	\$ 6,278,928.00	\$ 6,273,151.00	\$ 6,313,688.00
7280	Adult Literacy	7280		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7292	Pre-K Counts	7292		\$ 2,588,250.00	\$ 2,465,000.00	\$ 2,711,500.00	\$ 2,465,000.00	\$ 2,156,875.00	\$ 2,465,000.00
7299	Other Program Subsidies Not Listed in 7200 Series	7299		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7310	Transportation (Regular and Additional)	7310		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7311	Pupil Transportation Subsidy	7311		\$ 4,800,000.00	\$ 2,500,000.00	\$ 2,100,000.00	\$ 2,637,162.85	\$ 2,100,000.00	\$ 2,421,566.83
7312	Nonpublic & CS Pupil Trans Sub	7312		\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 137,445.00	\$ 150,000.00	\$ 138,215.00
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	7320		\$ 2,142,449.80	\$ 3,130,514.00	\$ 3,082,402.19	\$ 3,126,302.68	\$ 3,316,826.66	\$ 3,367,077.28
7330	Health Services (Medical, Dental, Nurse, Act 25)	7330		\$ 250,000.00	\$ 245,000.00	\$ 230,000.00	\$ 242,289.29	\$ 225,000.00	\$ 232,143.54
7340	State Property Tax Reduction Allocation	7340		\$ 4,701,406.16	\$ 4,086,714.42	\$ 3,407,894.77	\$ 3,407,894.77	\$ 3,409,423.15	\$ 3,409,423.15
7350	Sewage Treatment Operations / Environmental Subsidies	7350		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7360	Safe Schools	7360		\$ 150,000.00	\$ 45,000.00	\$ 426,678.08	\$ 592,719.08	\$ 50,000.00	\$ 150,594.92
7400	Vocational Training of the Unemployed	7400		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7501	PA Accountability Grants	7501		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7505	Ready to Learn Block Grant	7505		\$ 26,396,447.00	\$ 1,675,119.00	\$ 1,675,119.00	\$ 1,675,119.00	\$ 1,675,119.00	\$ 1,675,119.00
7506	PA Smart Grant	7506		\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
7509	Supplemental Equipment Grants	7509		\$ 150,000.00	\$ 75,000.00	\$ 55,000.00	\$ 143,571.90	\$ 62,000.00	\$ 52,028.84
7598	Revenue for the Support of Public Schools	7598		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7599	Other State Revenue Not Listed in the 7500 Series	7599		\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
7810	State Share of Social Security and Medicare Taxes	7810		\$ 5,480,685.95	\$ 4,654,567.91	\$ -	\$ 3,695,866.65	\$ -	\$ -
7820	State Share of Retirement Contributions	7820		\$ 24,359,116.90	\$ 20,626,608.09	\$ 18,421,460.71	\$ 20,246,723.80	\$ 17,545,798.54	\$ 19,316,123.22
7900	Revenue for Technology	7900		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE FROM STATE SOURCES				\$ 156,958,644.81	\$ 138,475,702.42	\$ 114,665,110.22	\$ 116,588,296.24	\$ 98,384,656.97	\$ 105,677,860.19

REVENUE FROM FEDERAL SOURCES			Budget (25/26)	Budget (24/25)	Budget (23/24)	Actual (23/24)	Budget (22/23)	Actual (22/23)
8110	Payments for Federally Impacted Areas - P.L. 81-874	8110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	8190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8310	Payments for Federally Impacted Areas - P.L. 81-815	8310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8320	Energy Conservation Grants - TA and ECM	8320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8390	Other Restricted Grants-in-Aid Directly from Federal Government	8390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	8511	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8512	IDEA, Part B	8512	\$ 990,384.00	\$ 990,384.00	\$ 956,983.00	\$ 956,983.00	\$ 757,398.00	\$ 757,398.00
8513	IDEA, Section 619	8513	\$ 234,297.00	\$ 234,297.00	\$ 223,899.00	\$ 223,899.00	\$ 223,890.00	\$ 223,890.00
8514	NCLB, Title I - Improving the Acad. Achvmt. Of the Disadvantaged	8514	\$ 8,595,737.00	\$ 6,399,493.00	\$ 6,335,882.00	\$ 6,335,894.00	\$ 5,553,120.00	\$ 6,499,978.20
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	8515	\$ 722,972.00	\$ 546,745.00	\$ 504,613.00	\$ 505,638.00	\$ 605,027.00	\$ 623,356.68
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	8516	\$ 646,701.00	\$ 604,217.00	\$ 586,364.00	\$ 597,673.00	\$ 632,381.00	\$ 670,539.00
8517	NCLB, Title IV - 21st Century Schools	8517	\$ 769,928.29	\$ 425,501.00	\$ 445,970.00	\$ 447,357.53	\$ 417,167.00	\$ 459,581.47
8518	NCLB, Title V - Promoting Informed Parental Choice And Innovative Programs	8518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8519	NCLB, Title VI - Flexibility and Accountability	8519	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8521	Vocational Education - Operating Expenditures	8521	\$ 348,638.00	\$ 269,183.00	\$ 238,358.00	\$ 238,358.00	\$ 283,662.00	\$ 283,662.00
8540	Nutrition Education and Training	8540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8560	Federal Block Grants	8560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8580	Child Care and Development Block Grants	8580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8610	Homeless Assistance Act	8610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8620	Adult Basic Education	8620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8640	Headstart	8640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8660	Workforce Investment Act	8660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	8690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8731	ARRA - Build America Bonds	8731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8732	ARRA - Qualified School Construction Bonds (QSCB)	8732	\$ 475,000.00	\$ 474,505.16	\$ 474,505.16	\$ 478,259.62	\$ 472,321.36	\$ 474,505.16
8733	ARRA - Qualified Zone Academy Bonds (QZAB)	8733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8741	Elementary & Secondary School Emergency Relief Fund (ESSER)	8741	\$ -	\$ -	\$ -	\$ -	\$ 67,795.84	\$ -
8742	GEER - Governor's Emergency Education Relief Fund	8742	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,690.01
8743	ESSER II - Elementary and Secondary School Emergency Relief Fund	8743	\$ -	\$ -	\$ -	\$ -	\$ 2,597,171.00	\$ 2,593,679.50
8744	ARP ESSER (ESSER III) - Elementary & Secondary School Emergency Relief Fund	8744	\$ -	\$ 6,046,294.00	\$ 17,530,252.18	\$ 14,337,257.96	\$ 15,982,826.61	\$ 14,580,192.80
8745	GEER II - Governor's Emergency Education Relief Fund	8745	\$ -	\$ -	\$ 170,000.00	\$ 8,330.85	\$ 209,484.00	\$ 29,536.65
8746	ARP IDEA	8746	\$ -	\$ -	\$ -	\$ 149,019.30	\$ -	\$ -
8747	ARP ECF - Emergency Connectivity Fund	8747	\$ -	\$ -	\$ -	\$ 15,977.23	\$ -	\$ -
8748	ARP IDEA Preschool	8748	\$ -	\$ -	\$ -	\$ 132,900.30	\$ -	\$ 2,571,849.88
8749	Other CARES Act Funding	8749	\$ 302,315.65	\$ 251,289.00	\$ 101,876.06	\$ 123,187.00	\$ -	\$ 58,152.00
8751	ARP ESSER Learning Loss	8751	\$ -	\$ -	\$ 310,999.21	\$ 241,034.19	\$ 1,084,966.00	\$ 722,307.01
8752	ARP ESSER Summer Programs	8752	\$ -	\$ -	\$ 161,097.89	\$ 123,547.66	\$ 382,893.00	\$ 212,128.35
8753	ARP ESSER Afterschool Programs	8753	\$ -	\$ -	\$ 179,933.88	\$ 134,707.46	\$ 382,893.00	\$ 126,713.98
8754	ARP ESSER Homeless Children and Youth Funds (ARP-HCY)	8754	\$ -	\$ -	\$ 74,053.56	\$ 71,613.45	\$ 93,182.00	\$ 21,568.55
8755	ARP ESSER Emergency Relief for Other Educational Entities	8755	\$ -	\$ -	\$ 574,596.18	\$ 437,549.34	\$ 746,813.00	\$ 121,535.61
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	8810	\$ 515,092.79	\$ 515,092.79	\$ 509,413.51	\$ 432,368.18	\$ 455,500.00	\$ 378,637.80
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	8820	\$ 263,015.00	\$ 263,015.00	\$ 264,715.00	\$ 174,045.99	\$ 237,715.00	\$ 89,523.17
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	8830	\$ 327,977.00	\$ 327,977.00	\$ 275,858.00	\$ 327,977.00	\$ 275,858.00	\$ 275,858.01
REVENUE FROM FEDERAL SOURCES			\$ 14,192,057.73	\$ 17,347,992.95	\$ 29,919,369.63	\$ 26,493,578.06	\$ 31,462,063.81	\$ 31,808,283.83

REVENUE FROM FINANCING SOURCES				Budget (25/26)	Budget (24/25)	Budget (23/24)	Actual (23/24)	Budget (22/23)	Actual (22/23)
9100	Sale of Bonds	9100		\$ -	\$ -	\$ -	\$ 8,827,820.10	\$ -	\$ -
9200	Proceeds From Extended Term Financing	9200		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9320	Special Revenue Fund Transfers	9320		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9330	Capital Projects Fund Transfers	9330		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9340	Debt Service Fund Transfers	9340		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9350	Enterprise Fund Transfers	9350		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9360	Internal Service Fund Transfers	9360		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9370	Trust and Agency Fund Transfers	9370		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9380	Activity Fund Transfers	9380		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9390	Permanent Fund Transfers	9390		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9400	Sale or Compensation for Loss of Fixed Assets	9400		\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 7,332.51	\$ 15,000.00	\$ 12,400.00
9500	Capital Contributions	9500		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9710	Transfers from Component Units	9710		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9720	Transfers from Primary Governments	9720		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9800	Intrafund Transfers In	9800		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9900	Other Financing Sources Not Listed in the 9000 Series	9900		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE FROM FINANCING SOURCES				\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 8,835,152.61	\$ 15,000.00	\$ 12,400.00
TOTAL ESTIMATED REVENUES AND OTHER SOURCES				\$ 263,672,681.54	\$ 244,834,516.37	\$ 225,512,779.85	\$ 240,159,085.37	\$ 206,193,958.78	\$ 219,197,972.22

9) 2025-2026 Budgeted Expenses to Date

HAZLETON AREA SCHOOL DISTRICT 2025-2026 GENERAL FUND BUDGET (DETAIL)												
EXPENDITURES				A		B						
			LOCAL 000	LOCAL 000	LOCAL 000	LOCAL 000	LOCAL 000	LOCAL 000	LOCAL 000	LOCAL 000	LOCAL 000	LOCAL 000
Function	Description	% of Budget	Budget 25-26	Budget 25-26	Budget 24-25	Budget 24-25	Actual 23-24	Budget 23-24	Budget 23-24	Actual 22-23	Budget 22-23	Budget 22-23
1100	Regular Instructional Programs	39.65%	\$102,768,798	\$89,781,269	\$97,071,541	\$84,387,371	\$87,765,196	\$90,920,545	\$67,157,418	\$84,345,466	\$85,936,583	\$58,565,101
1200	Special Instructional Programs	16.19%	\$48,558,689	\$38,054,514	\$39,642,914	\$30,457,125	\$36,765,416	\$34,202,206	\$25,136,744	\$31,323,288	\$30,609,016	\$21,449,517
1300	Vocational Instructional Programs	1.35%	\$3,442,035	\$3,102,035	\$3,305,257	\$2,961,074	\$3,002,810	\$2,830,513	\$2,550,155	\$2,911,991	\$2,866,969	\$2,534,307
1400	Other Instructional Programs	0.24%	\$852,010	\$851,410	\$584,385	\$584,100	\$447,110	\$1,593,367	\$480,552	\$550,330	\$4,626,065	\$4,249,051
1500	Non-Public School Programs	0.05%	\$161,018	\$0	\$119,607	\$0	\$121,462	\$284,491	\$0	\$185,534	\$333,918	\$0
1600	Adult Education Programs	0.10%	\$288,606	\$288,606	\$254,642	\$254,642	\$178,880	\$252,537	\$239,537	\$195,745	\$239,717	\$226,717
1700	Higher Education Programs	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1800	Pre-Kindergarten Programs	1.01%	\$2,525,127	\$0	\$2,465,000	\$0	\$2,465,368	\$2,711,500	\$0	\$2,465,000	\$2,156,875	\$0
2100	Support Services - Pupil Personnel	2.52%	\$8,093,059	\$7,210,379	\$6,181,255	\$5,595,935	\$5,402,152	\$5,517,704	\$5,054,080	\$5,061,072	\$5,205,697	\$4,982,638
2200	Support Services - Instructional Staff	0.79%	\$2,022,162	\$1,944,762	\$1,923,811	\$1,898,436	\$1,392,485	\$1,937,050	\$1,744,978	\$1,622,461	\$1,387,496	\$1,257,396
2300	Support Services - Administration	4.61%	\$12,736,195	\$12,736,195	\$11,299,086	\$11,299,086	\$9,758,342	\$10,970,668	\$10,970,668	\$9,176,247	\$9,429,919	\$9,429,919
2400	Support Services - Pupil Health Services	1.81%	\$5,030,086	\$4,558,571	\$4,420,223	\$4,105,731	\$4,168,094	\$3,932,614	\$3,631,602	\$3,718,267	\$3,610,491	\$3,249,154
2500	Support Services - Business	0.99%	\$2,641,039	\$2,641,039	\$2,427,984	\$2,427,984	\$2,048,115	\$1,895,805	\$1,895,805	\$1,937,839	\$1,812,868	\$1,812,868
2600	Operation & Maintenance of Plant Services	8.14%	\$21,321,535	\$20,930,861	\$19,937,378	\$19,870,653	\$15,932,060	\$18,308,620	\$18,093,321	\$14,103,632	\$15,564,240	\$15,475,180
2700	Student Transportation Services	5.28%	\$12,603,236	\$12,590,236	\$12,924,718	\$12,911,718	\$9,247,853	\$9,225,571	\$9,205,973	\$6,183,607	\$6,377,867	\$6,363,867
2800	Support Services - Central	2.08%	\$6,000,534	\$5,273,752	\$5,090,729	\$4,365,677	\$4,224,697	\$5,102,584	\$4,541,708	\$3,957,896	\$4,526,265	\$3,958,544
2900	Other Support Services	0.09%	\$209,916	\$175,000	\$209,916	\$175,000	\$154,063	\$206,654	\$175,000	\$168,541	\$210,028	\$175,000
3100	Food Services	0.00%										
3200	Student Activities	0.41%	\$1,043,249	\$1,043,249	\$998,213	\$998,213	\$757,165	\$892,362	\$892,362	\$740,640	\$765,734	\$765,734
3300	Community Services	0.83%	\$2,719,261	\$2,271,473	\$2,041,732	\$1,572,338	\$1,562,072	\$1,564,725	\$1,114,077	\$1,038,033	\$1,142,645	\$714,404
4100	Site Acquisition Services	0.38%	\$2,540,000	\$2,540,000	\$940,000	\$940,000	\$0	\$0	\$0	\$0	\$0	\$0
4200	Existing Site Improvement Services	3.36%	\$8,775,000	\$8,775,000	\$8,225,000	\$8,225,000	\$5,844,339	\$6,421,234	\$6,421,234	\$3,203,890	\$5,421,234	\$5,421,234
4300	Architecture & Engineering Services / Educ. Specs Devel. (Orig. & Addtl)	0.12%	\$500,000	\$500,000	\$300,000	\$300,000	\$9,550	\$50,000	\$50,000	\$1,000	\$50,000	\$50,000
4400	Architecture & Engineering Services / Educ. Specs. (Improvements)	0.25%	\$1,000,000	\$1,000,000	\$600,000	\$600,000	\$1,535,101	\$50,000	\$50,000	\$639,414	\$50,000	\$50,000
4500	Building Acquisition & Construction Services - (Original & Additional)	0.00%	\$0	\$0	\$0	\$0	\$717,825	\$0	\$0	\$0	\$0	\$0
4600	Existing Building Improvement Services	1.87%	\$3,306,396	\$3,214,000	\$4,590,000	\$4,590,000	\$3,592,125	\$6,133,835	\$5,676,247	\$1,287,656	\$2,476,785	\$2,408,989
5100	Other Expenditures & Financing Uses	6.73%	\$16,259,554	\$16,259,554	\$16,486,005	\$16,486,005	\$23,382,703	\$15,950,507	\$15,950,507	\$14,669,711	\$14,635,107	\$14,635,107
5200	Fund Transfers	1.14%	\$3,280,370	\$3,280,370	\$2,795,123	\$2,795,123	\$3,382,740	\$4,557,688	\$4,557,688	\$19,996,781	\$10,994,694	\$10,994,694
5410	Intrafund Transfers	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900	Budgetary Reserve	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	100.00%	\$268,677,874	\$239,022,273	\$244,834,516	\$217,801,209	\$223,857,723	\$225,512,780	\$185,589,655	\$209,484,041	\$210,430,212	\$168,769,421

10) Update on Current 2025-2026 Budget Process

- a. Please note that the General Fund Budget is a work-in-progress document that is changing daily.
- b. Any retirements that the district receives from now until the end of June will be evaluated by the Administration to determine if replacement is needed.
- c. All department and school budgets have been reviewed with each of the respective department heads and/or principals. We continue to work in these budget files looking for additional cuts.
- d. Salary & benefit budgeting is being evaluated by central administration. Each building principal and department supervisor was asked to confirm the accuracy of his/her staff within the 2025-2026 budget.
- e. The Business Office has not applied for the 2025-2026 Referendum Exceptions since the Board decided to limit any tax increase to the index and approved the Accelerated Budget Opt Out Resolution.
- f. Final county property assessments (Carbon, Luzerne & Schuylkill) will be made available to us by **June 19, 2025**.
- g. All State and Federal programs (including Special Education funding) are still in the process of being reconciled matching the expenses with the projected anticipated revenues. This will be completely reconciled once all new positions have been discussed and adequately budgeted for and **FINAL amounts have been provided for some of the State and Federal Funding but not all.**
- h. Final Basic Education Funding, Ready to Learn Block Grant, Special Education Funding and Secondary Career & Technical Education Subsidy amounts have not changed since February. Therefore, we have taken the risk and used the amounts provided by PDE in our budget.
- i. An executive session budget meeting will be held to discuss personnel following this meeting.
- j. **Final** General Fund Budget is scheduled to be Board approved on Thursday, June 26, 2025 at the Regular Monthly School Board Meeting at 2:00 P.M.

11) Questions / Comments