

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GN - FNCB GENERAL FUND Payment Dates: 01/08/2026 - 02/03/2026 Ratified

Payment Categories: Regular Checks, Non-negotiable Disbursements, Direct Deposits, Manual Checks, Procurement Cards, Credit Cards
Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000044253	01/09/2026	AMAZON CAPITAL SERVICES INC	Safety Lanyards for ID Badges		48.87
0000044254	01/09/2026	MARGARET DURKIN	Trauma Social Work Services		1,458.00
0000044255	01/09/2026	Home Depot Credit Services	maint. supplies for district repairs		84.51
0000044256	01/09/2026	UGI Energy Services Inc.	High School 11/22/25-12/23/25		447.38
0000044257	01/09/2026	Marywood University NafME Collegiate	fees for Music Festival		240.00
0000044258	01/09/2026	PA Principals Association	principal--membership renewal		605.00
0000044259	01/12/2026	AMAZON CAPITAL SERVICES INC	LP Elementary Guidance Replacement Supplies		139.98
0000044260	01/12/2026	Pittston Area wrestling	Boys' JH Jeff Dunn Memorial Dual Wrestling Tourn.		350.00
0000044261	01/12/2026	UGI Utilities Inc.	High School 11/22/25-12/23/25	80 W St Marys Rd/Stadium field 11/22/25-12/23/25	3,597.67
0000044262	01/13/2026	Ron's Service Station LLC	vehicle maint.		3,798.54
0000044263	01/13/2026	UGI Utilities Inc.	50 New Commerce Blvd 12/3/25-1/2/26	High School 11/26/25-12/26/25	24,766.26
0000044264	01/14/2026	AMAZON CAPITAL SERVICES INC	Network upgrade supplies		3,135.79
0000044265	01/14/2026	Pennsylvania-American	50 New Commerce Blvd Fire 12/2/25-1/2/26	99 Lee Park Ave 12/2/25-1/2/26	678.53
0000044266	01/14/2026	Verizon	Lyndwood Elementary	Hanover Green Fax	200.52
0000044267	01/15/2026	AMAZON CAPITAL SERVICES INC	Network upgrade supplies		32.35
0000044268	01/15/2026	BUTTON OIL COMPANY	Fuel Payment		16,141.59
0000044269	01/15/2026	KEYSTONE VALLEY TRANSPORTATION LLC	December Van Payment		56,681.38
0000044270	01/15/2026	PP&L	91 Lee Park Ave 11/24/25-12/30/25	Corner Lee Park/Regent 11/24/25-12/26/25	2,612.24
0000044271	01/15/2026	Inner Harmony Wellness Center	Professional Development Training #HA-13		7,078.80
0000044272	01/16/2026	AFLAC	December Premium		2,611.99

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Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000044273	01/16/2026	AMAZON CAPITAL SERVICES INC	Network upgrade supplies		167.57
0000044274	01/16/2026	CM Regent LLC	Cobra/Collection Invoice 252		227.00
0000044275	01/16/2026	Dehey McAndrew	Plan contributions #4047		9,110.93
0000044276	01/16/2026	Jay's Business Systems	contract charges/copiers 93933		2,325.83
0000044277	01/16/2026	NEPA-SD Health Trust	Medical-Highmark/January	Dental-United Concordia	461,879.53
0000044278	01/16/2026	NEW YORK LIFE	Insurance Premium		2,599.44
0000044279	01/20/2026	KEVIN R BADMAN	Hours worked 12/29/25-1/9/26		385.00
0000044280	01/20/2026	ARTHUR L BOBBUINE	Hours worked 12/29/25-1/9/26		367.50
0000044281	01/20/2026	FRANCIS THOMAS COLLIS	Hours worked 12/29/25-1/9/26		560.00
0000044282	01/20/2026	ESS NORTHEAST LLC	Substitute Teachers/Personal Care Aides 11/15/25-11/29/25		27,551.40
0000044283	01/20/2026	JAMES HOFFMAN	Hours worked 12/29/25-1/9/26		245.00
0000044284	01/20/2026	CHRISTOPHER JONES	Hours worked 12/29/25-1/9/26		262.50
0000044285	01/20/2026	Alissa McMickens	Hours worked 12/29/25-1/9/26		612.50
0000044286	01/20/2026	STEPHEN L MOORE	Hours worked 12/29/25-1/9/26		332.50
0000044287	01/20/2026	Pennsylvania-American	81 Lee Park Ave-12/9/25-1/8/26		535.51
0000044288	01/20/2026	ROBERT E RYZNER SR	Hours worked 12/29/25-1/9/26		280.00
0000044289	01/20/2026	David J. Shipula	Hours worked 12/29/25-1/9/26		297.50
0000044290	01/21/2026	AMAZON CAPITAL SERVICES INC	child proof dopor latches for lynwood		36.79
0000044291	01/21/2026	Hanover Twp Sewer Fee	50 New Commerce Blvd/First quarter 2026	High School/First quarter 2026	785.44
0000044292	01/21/2026	Pennsylvania-American	High School 12/10/25-1/9/26	50 New Commerce Blvd-12/10/25-1/9/26	3,697.95
0000044293	01/21/2026	Penteledata	Dark Fiber Transport B4822564		597.90

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Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000044294	01/21/2026	AMAZON CAPITAL SERVICES INC	HS Nursing Department Replacement Supplies		86.45
0000044295	01/22/2026	AMAZON CAPITAL SERVICES INC	HS Nursing Department Replacement Supplies		489.99
0000044296	01/22/2026	UGI Utilities Inc.	1st & Colley St-12/16/25-1/15/26	Downing St Monument-12/16/25-1/15/26	118.46
0000044297	01/23/2026	Alicon Environmental	mold abatement at new elementary building		32,900.00
0000044298	01/23/2026	CM3 Building Solutions, Inc.	Stadium Project/Application NO:8		52,872.62
0000044299	01/23/2026	ESS NORTHEAST LLC	PreK Counts Teacher Assistants		9,077.15
0000044300	01/23/2026	H-A TRANSPORTATION LLC	PreK Counts Transportation December 2025		4,550.00
0000044301	01/23/2026	Pennoni Associates Inc.	bore drilling at new elementary center		17,600.00
0000044302	01/23/2026	Studio KLP Architects	Renovation & Addition/New School #10		147,369.78
0000044303	01/23/2026	UGI Utilities Inc.	50 New Commerce Blvd-12/1/25-12/31/25		9,181.98
0000044304	01/23/2026	Verdantas	Land development/Phase 2		2,070.26
0000044305	01/23/2026	Hanover Twp. Treasurer	Building permit-Demolition		11,105.83
0000044306	01/23/2026	APPLE TREE EDUCATIONAL ASSOCIATES	Evaluation Reports for students		2,000.00
0000044307	01/28/2026	AMAZON CAPITAL SERVICES INC	HS Guidance Department Supplies		37.97
0000044308	01/28/2026	Studio KLP Architects	Renovation & Addition/Invoice #11		143,700.00
0000044309	01/28/2026	UGI Utilities Inc.	12/1/25-12/31/25	All St HPS SL-12/16/25-1/15/26	4,424.63
0000044310	01/29/2026	AMAZON CAPITAL SERVICES INC	monthly planners/attendance		51.58
0000044311	01/29/2026	Pennsylvania-American	10 1st Street 12/10/25-1/9/26	219 W St Marys Rd FS 12/10/25-1/9/26	629.84
0000044312	01/29/2026	PSBA	Unemployment claims 10-12/2025		1,835.48
0000044313	01/29/2026	UGI Utilities Inc.	1st & Colley St -12/16/25-1/15/26	BL2 Main Rd - 12/16/25-1/14/26	1,059.45

* - Non-Negotiable Disbursement + - Procurement Card Non-Negotiable # - Payable within Payment P - Prenote D - Direct Deposit C - Credit Card ^ - Virtual Payment

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HANOVER AREA SCHOOL DISTRICT

FUND ACCOUNTING PAYMENT SUMMARY

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Payment Categories: Regular Checks, Non-negotiable Disbursements, Direct Deposits, Manual Checks, Procurement Cards, Credit Cards
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Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000044314	01/29/2026	Verizon Wireless	Billing period 12/18/24-1/17/25		18.52
0000044315	01/30/2026	KEVIN R BADMAN	Hours worked 1/12/26-1/23/26		717.50
0000044316	01/30/2026	FRANCIS THOMAS COLLIS	Hours worked 1/12/26-1/23/26		192.50
0000044317	01/30/2026	ESS NORTHEAST LLC	Substitute Teachers/Personal Care Aides		36,811.79
0000044318	01/30/2026	JAMES HOFFMAN	Hours worked 1/12/26-1/23/26		402.50
0000044319	01/30/2026	CHRISTOPHER JONES	Hours worked 1/12/26-1/23/26		315.00
0000044320	01/30/2026	Alissa McMickens	Hours worked 1/12/26-1/23/26		350.00
0000044321	01/30/2026	STEPHEN L MOORE	Hours worked 1/12/26-1/23/26		577.50
0000044322	01/30/2026	NAVIGATE360 LLC	CSTAG Suicide Modules	EMS Suite for Students	14,188.68
0000044323	01/30/2026	ROBERT E RYZNER SR	Hours worked 1/12/26-1/23/26		682.50
0000044324	01/30/2026	David J. Shipula	Hours worked 1/12/26-1/23/26		507.50
0000044325	02/02/2026	UGI Energy Services Inc.	HS 12/1/25-12/31/25	St. Mary's Road 12/16/25-1/14/26	15,039.93
0000044326	02/02/2026	Concord Theatricals	Licensing Agreement for CLUE---spring play	Spring Play --- crew scripts/directories	1,094.19
0000044327	02/02/2026	UGI Utilities Inc.	50 New Commerce Blvd-12/24/25-1/23/26	Alta Road 12/24/25-1/23/26	350.87
0000044328	02/03/2026	Speech Innovations LLC	Speech Therapy 1/5/26-1/26/26		5,250.00
0000044329	02/03/2026	Verizon Wireless	Billing period 12/27/25-1/26/26		645.49
0000044330	02/03/2026	AFLAC	Premium		2,611.99
0000044331	02/03/2026	CM Regent LLC	Sun Life/Jan-Feb/2026		4,409.78
0000044332	02/03/2026	Dehey McAndrew	Plan contributions #4070		147.87

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Payment Categories: Regular Checks, Non-negotiable Disbursements, Direct Deposits, Manual Checks, Procurement Cards, Credit Cards
Sort: Payment Number

10 - GENERAL FUND	1,163,042.77
Grand Total All Funds	1,163,042.77
Grand Total Credit Cards	0.00
Grand Total Direct Deposits	0.00
Grand Total Manual Checks	0.00
Grand Total Other Disbursement Non-negotiables	0.00
Grand Total Procurement Card Other Disbursement Non-negotiables	0.00
Grand Total Regular Checks	1,163,042.77
Grand Total Virtual Payments	0.00
Grand Total All Payments	1,163,042.77

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: GN - FNCB GENERAL FUND Payment Dates: 02/04/2026 - 02/04/2026

Payment Categories: Regular Checks, Non-negotiable Disbursements, Direct Deposits, Manual Checks, Procurement Cards, Credit Cards
Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000044333	02/04/2026	APPLE COMPUTER INC	Software Voucher for student		1,000.00
0000044334	02/04/2026	AVP Transport	repair work and inspection to Hawk sports van		709.00
0000044335	02/04/2026	Berkone	Homestead Applications #25120505		1,971.75
0000044336	02/04/2026	Best Plumbing Specialties Inc.	plumbing parts for stock	gaskets	720.30
0000044337	02/04/2026	Bloomsburg Metal Co	plow blades		110.00
0000044338	02/04/2026	C & S Truck & Auto Shoppe	new snow plow for new dump truck		10,000.00
0000044339	02/04/2026	Chester County Intermediate Unit	Tuition for student attending out of the district	Service Coordination for student outside of district	5,474.39
0000044340	02/04/2026	Children's Service Center	Tuition for students attending out of the district		3,900.00
0000044341	02/04/2026	Citizen's Voice	Legal Notices-12/2025		1,441.40
0000044342	02/04/2026	CIT	District Copiers/Sharp #48554078		2,665.36
0000044343	02/04/2026	C-K Alarm Systems	alarm monitoring for district		760.00
0000044344	02/04/2026	CM Regent LLC	Cobra/Collection Invoice 12/16/25-1/15/26		240.00
0000044345	02/04/2026	COOPER ELECTRIC	LED light bulbs for district		106.64
0000044346	02/04/2026	Bryan Finn	Testing material for Bryan Finn		70.00
0000044347	02/04/2026	Brittany Driscoll Hernandez	mileage reimbursement 12/3/25-12/22/25		7.00
0000044348	02/04/2026	BERNADETTE HESS	mileage reimbursement 10/1/25-12/22/25		1,736.00
0000044349	02/04/2026	Carla Myers	mileage reimbursement 8/26/25-1-21/26		31.50
0000044350	02/04/2026	CHERYL A ZAPOTOSKI	sympathy arrangement/reimbursement		49.99
0000044351	02/04/2026	Creative Product Sourcing	Opioid - DARE Program		3,561.23
0000044352	02/04/2026	Dailey Resources Ltd.	Oxygen Tank Rental #4026385		51.00
0000044353	02/04/2026	Damage Control, Inc.	mold abatement at LP		1,733.66

* - Non-Negotiable Disbursement + - Procurement Card Non-Negotiable # - Payable within Payment P - Prenote D - Direct Deposit C - Credit Card ^ - Virtual Payment

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HANOVER AREA SCHOOL DISTRICT

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Payment Categories: Regular Checks, Non-negotiable Disbursements, Direct Deposits, Manual Checks, Procurement Cards, Credit Cards

Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000044354	02/04/2026	EduConsult Consulting	2026 Consulting Services #612		8,333.33
0000044355	02/04/2026	Ehrlich	pest control contract throughout the district		445.21
0000044356	02/04/2026	ELITE EDUCATIONAL & THERAPEUTIC SUPPORT SERVICE	Independent Evaluation		3,500.00
0000044357	02/04/2026	Fashion Floor	Floor repair at Lee park elementary 1st floor hall		8,234.00
0000044358	02/04/2026	Frank P. Crossin Agency Inc.	Tax Collector Bond		2,966.91
0000044359	02/04/2026	Geisinger Clinic	February Trainer Invoice		5,031.00
0000044360	02/04/2026	Glen Summit Springs	#6079-Business Office	#6080-Hanover Green	112.15
0000044361	02/04/2026	Government Consulting Strategies LLC	Contract payment/January 2026		3,000.00
0000044362	02/04/2026	Grainger	unit ventilator motor capacitor		60.72
0000044363	02/04/2026	Hanover Area School District	Teacher Breakfast	Board Director Reception #1108104	632.95
0000044364	02/04/2026	Hanover Area Basketball Club	REimburse to Boys Basketball Booster Club for trip to B. Shanahan		821.00
0000044365	02/04/2026	H-A TRANSPORTATION LLC	Basketball Transportation	Wrestling Transportation	9,840.28
0000044366	02/04/2026	Henry Schein Inc.	Nursing Supplies K-12 District-Wide	Nursing Department K-12 Supplies	420.51
0000044367	02/04/2026	Inner Harmony Wellness Center	Professional Development Training/Dec/Jan		11,273.60
0000044368	02/04/2026	Jaclyn Mendygral	Field trip Mendygral		120.00
0000044369	02/04/2026	Kim Franks	Field trip for Life Skills students		180.00
0000044370	02/04/2026	Joseph Gorham	Mileage/safety & security		237.80
0000044371	02/04/2026	Jay's Business Systems	District Copiers #94272		2,596.86
0000044372	02/04/2026	Johnson Lambe Co.	Football Reconditioning	Girls Basketball Uniforms	11,799.00
0000044373	02/04/2026	Keystone Behavior Services	Tuition and related services for students attending outside of the district		52,350.00

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Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000044374	02/04/2026	KidsPeace Childrens Hospital	Tutorial services		160.00
0000044375	02/04/2026	King Spry Herman Freund & Faul	Special Ed consultation with attorney		6,014.50
0000044376	02/04/2026	LUZERNE INTERMEDIATE UNIT 18	Special Education Contracted Services	HS Guidance Department Replacement Supplies	71,728.12
0000044377	02/04/2026	Mark Mackachinas	Embroidery for SSO shirts.	Broken switch at HG was replaced.	81.94
0000044378	02/04/2026	Main Hardware	maint. supplies		301.15
0000044379	02/04/2026	Modern Gas Sales	propane for forklift		57.70
0000044380	02/04/2026	NEIU 19	Vision Support services for student outside of the district		1,524.32
0000044381	02/04/2026	New Story LLC	Tuition for student attending out of the district		6,935.00
0000044382	02/04/2026	Pennsylvania Paper & Supply Co	grounds/housekeeping supplies		6,030.75
0000044383	02/04/2026	Pennoni Associates Inc.	mold assessment at LP on 11/17/2025		6,223.45
0000044384	02/04/2026	Ron's Service Station LLC	vehicle maint.		936.91
0000044385	02/04/2026	Rymer Automotive	electrical trouble shoot and repair on Hawk van		834.99
0000044386	02/04/2026	JOHN J SIPPER	candy --Homecoming Parade		137.80
0000044387	02/04/2026	THE HORSHAM CLINIC	Educational services for student placed outside of district		960.00
0000044388	02/04/2026	Susan Isopi	mileage reimbursement 12/15/25-1/23/26		209.60
0000044389	02/04/2026	School Business Consultants, LLC	1099 tax support/USPS Mailing		201.60
0000044390	02/04/2026	School Specialty Education	Lyndwood Supplies		602.49
0000044391	02/04/2026	Terry Schnee	Reimbursement for item bought for a room at Hanover Green		9.54
0000044392	02/04/2026	SchoolStatus	Smore Newsletter-Parent Engagement		1,360.00
0000044393	02/04/2026	Slusser Law Firm	Professional Services 12-2025		1,373.80
0000044394	02/04/2026	SMART SOURCE	Payroll Checks		161.95

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0000044395	02/04/2026	SPECIALIZED EDUCATION OF PENNSYLVANIA INC.	Tuition and related services for students out of the district/Classrooms		128,825.09
0000044396	02/04/2026	Staples Advantage	Desk Chair John Sipper		136.04
0000044397	02/04/2026	Steve Shannon Tire & Auto Ctrs	tires for food van		1,258.64
0000044398	02/04/2026	Terry Schnee	Swim supplies		494.88
0000044399	02/04/2026	The Times Leader	Advertisement/DEMOPROJECT		1,657.40
0000044400	02/04/2026	The Greater Wilkes-Barre Development Corporation	Park Maintenance Fee/Commerce Blvd/141981		834.96
0000044401	02/04/2026	TK ELEVATOR CORPORATION	elevator maint		573.88
0000044402	02/04/2026	UniFirst	mops mats uniforms		680.65
0000044403	02/04/2026	Valley Power Equipment	grounds equipment repair		7.88
0000044404	02/04/2026	Waste Reduction Recycling & Transfer Inc.	garbage hauling for district aug through dec		18,035.17
0000044405	02/04/2026	Western PA School	Special Transportation		900.00
0000044406	02/04/2026	Wilkes-Barre Area School Dist.	25-26 Interdistrict Agreement With Wilkes-Barre Area SD for SNSM		8,971.00
0000044407	02/04/2026	Wyoming Valley Athletic Council	7th & 8th Grade Basketball dues	Junior High Wrestling Tournament (WBA)	600.00
0000044408	02/04/2026	Wyoming Valley West School	Athletic Transportation		617.24

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10 - GENERAL FUND	427,732.98
Grand Total All Funds	427,732.98
Grand Total Credit Cards	0.00
Grand Total Direct Deposits	0.00
Grand Total Manual Checks	0.00
Grand Total Other Disbursement Non-negotiables	0.00
Grand Total Procurement Card Other Disbursement Non-negotiables	0.00
Grand Total Regular Checks	427,732.98
Grand Total Virtual Payments	0.00
Grand Total All Payments	427,732.98



Be it RESOLVED, that the **Hanover Area School District** of **Luzerne County, PA** hereby request a Public School Facility Improvement grant of **\$992,294** from the Commonwealth Financing Authority to be used for the High School Facility's Building Automation System, Cooling Tower and Rooftop Units.

Be it FURTHER RESOLVED, that the Applicant does hereby designate **Daniel Malloy, Superintendent** and **Stacy Bleich, Board Secretary** as the official(s) to execute all documents and agreements between the **Hanover Area School District** and the Commonwealth Financing Authority to facilitate and assist in obtaining the requested grant.

I, **Stacy Bleich**, duly qualified Secretary of the **Hanover Area School Board, Luzerne County, PA**, hereby certify that the forgoing is a true and correct copy of a Resolution duly adopted by a majority vote of the **Hanover Area School District Board of Directors** at a regular meeting held **February 10, 2026** and said Resolution has been recorded in the Minutes of the **Hanover Area School District** and remains in effect as of this date.

IN WITNESS WHEREOF,

I affix my hand and attach the seal of the Hanover Area School District, this
10th day of February, 2026.

Name of Applicant

County

Secretary

RESOLUTION
OF
THE BOARD OF SCHOOL DIRECTORS
OF HANOVER AREA SCHOOL DISTRICT
LUZERNE COUNTY, PENNSYLVANIA

WHEREAS, Hanover Area School District, Luzerne County, Pennsylvania (the "School District"), a school district organized under the laws of the Commonwealth of Pennsylvania, intends to finance a project (the "Project") with the proceeds of a tax-exempt borrowing (the "Debt") consisting of all or any of the following: (1) planning designing, acquiring, constructing, installing, furnishing and equipping of alterations, renovations, additions and improvements to the facilities of the School District, including but not limited to the School District's new Elementary Center; (2) purchasing capital equipment for use in or in connection with the facilities of the School District; (3) additional capital projects of the School District to the extent approved by the Board of School Directors of the School District; and (4) paying the costs and expenses of issuance of the Debt; and

WHEREAS, design, engineering, acquisition and construction of the Project may commence prior to the issuance of the Debt and the School District desires to pay for certain of the costs of the Project (the "Expenditures") from general funds of the School District which do not constitute proceeds of tax-exempt bonds; and

WHEREAS, the School District has determined that the funds that have been or are to be advanced to pay Expenditures are or will be available only for a temporary period and it is necessary to reimburse the School District for Expenditures with respect to the Project from the proceeds of a tax-exempt borrowing represented by the Debt; and

WHEREAS, as of the date hereof, there are no funds from sources other than the Debt that are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the School District or any member of the same controlled group as the School District to pay the Expenditures;

WHEREAS, the School District, in compliance with Section 1.150-2 of the United States Treasury Regulations, reasonably expects to reimburse the Expenditures made by it for the Project with proceeds of the Debt.

NOW, THEREFORE, BE IT RESOLVED, that the Board of School Directors of the School District (the "Board"), in lawful session duly assembled, hereby declares the intent of the School District as follows:

1. The School District reasonably expects to reimburse itself for original Expenditures to be paid by the School District from general funds of the School District in connection with the Project with the proceeds of the Debt.

2. This Resolution constitutes a declaration of official intent intended to comply with the requirements of Section 1.150-2(e) of the United States Treasury Regulations, as amended.

3. The maximum amount of debt expected to be issued to finance the Project is \$30,000,000.00.

4. The Expenditures are or will be "capital expenditures" as defined in Treasury Regulation Section 1.150-2(d)(3).

5. No reimbursement allocation will employ an "abusive arbitrage device" under Treasury Regulations Section 1.148-10 to avoid the arbitrage restrictions or to avoid the restrictions under Sections 142 through 147 of the Code. The proceeds of the Debt used to reimburse the School District for costs of the Project, or funds corresponding to such amounts, will not be used, within one year after the reimbursement allocation, in a manner that results in the creation of "replacement proceeds," including "sinking funds," "pledged funds," or funds subject to a "negative pledge" (as such terms are defined in Treasury Regulations Section 1.148-1) of the Debt or another issue of debt obligations of the School District, other than amounts deposited into a "bona fide debt service fund" (as defined in Treasury Regulations Section 1.148-1).

6. All reimbursement allocations will occur not later than eighteen (18) months after the later of: (i) the date the expenditure from a source other than the Debt is paid, or (ii) the date the Project is "placed in service" (within the meaning of Treasury Regulations Section 1.150-2) or abandoned, but in no event more than three (3) years after the expenditure is paid.

7. The adoption of this Resolution is consistent with the budgetary and financial circumstances of the School District.

8. The Resolution shall become effective immediately.

9. Proper officers of the Board are authorized and directed to do such things as may be necessary to carry out the intent and purpose of this Resolution, specifically including, but not limited to, the making of timely reimbursement allocations upon the issuance of the Debt.

10. In the event any provision, section, sentence, clause or part of this Resolution shall be held invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of this Resolution, it being the intent of the School District that such remainder shall be and shall remain in full force and effect.

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DULY ADOPTED by the Board of School Directors of the Hanover Area School District,
Luzerne County, Pennsylvania, this 10th day of February, 2026, in lawful session duly assembled.

Attest:

HANOVER AREA SCHOOL DISTRICT
Luzerne County, Pennsylvania

Secretary

By: _____
President

(SEAL)

RESOLUTION

CONCERNING INTERMEDIATE UNIT BUDGET

Section 914-A (6) (i) Act 102 of 1970, requires that the Intermediate Unit budget shall be approved by "**at least a majority of the school districts comprising the intermediate unit.**"

At a meeting on _____, 2026 by a vote of: YES to NO with _____ abstaining and _____ **Absent** as recorded in the minutes, the members of the Board of Directors of _____ **School District**, a member of Luzerne Intermediate Unit #18, **approved** _____ or **disapproved** _____ the budget of the Intermediate Unit for the fiscal year July 1, 2026 to June 30, 2027.

(President)

Attest:

(Secretary)

SEAL

Instructions: Each school district will file one copy of this form with the Intermediate Unit office and it shall be made part of the Intermediate Unit budget file to confirm compliance with Section 914-A (6) (i) Act 102 of 1970.

DECO-779 (1/74)

LUZERNE INTERMEDIATE UNIT 18
2026/2027 GENERAL OPERATING BUDGET

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**LUZERNE INTERMEDIATE UNIT
2026/2027 GENERAL OPERATING BUDGET
MEMBER DISTRICT SUPPORT REVENUE**

	<u>2025-2026</u>	<u>2026-2027</u>	<u>Increase (Decrease)</u>
1. Hazleton Area	0.00	0.00	-
2. Wilkes-Barre Area	0.00	0.00	-
3. Wyoming Valley West	0.00	0.00	-
4. Tunkhannock Area	0.00	0.00	-
5. Crestwood	0.00	0.00	-
6. Dallas	0.00	0.00	-
7. Pittston Area	0.00	0.00	-
8. Lake Lehman	0.00	0.00	-
9. Wyoming Area	0.00	0.00	-
10. Hanover Area	0.00	0.00	-
11. Greater Nanticoke Area	0.00	0.00	-
12. Northwest Area	<u>0.00</u>	<u>0.00</u>	<u>-</u>
	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

**LUZERNE INTERMEDIATE UNIT
2026/2027 GENERAL OPERATING BUDGET
MEMBER DISTRICT SUPPORT
CURRICULUM PROGRAM REVENUE**

	<u>2025-2026</u>	<u>2026-2027</u>	<u>Increase (Decrease)</u>
1. Hazleton Area	\$22,979.00	\$0.00	(\$22,979.00)
2. Wilkes-Barre Area	\$15,103.00	\$0.00	(\$15,103.00)
3. Wyoming Valley West	\$8,947.00	\$0.00	(\$8,947.00)
4. Tunkhannock Area	\$8,088.00	\$0.00	(\$8,088.00)
5. Crestwood	\$8,370.00	\$0.00	(\$8,370.00)
6. Dallas	\$7,489.00	\$0.00	(\$7,489.00)
7. Pittston Area	\$8,540.00	\$0.00	(\$8,540.00)
8. Lake Lehman	\$6,113.00	\$0.00	(\$6,113.00)
9. Wyoming Area	\$4,700.00	\$0.00	(\$4,700.00)
10. Hanover Area	\$4,059.00	\$0.00	(\$4,059.00)
11. Greater Nanticoke Area	\$2,932.00	\$0.00	(\$2,932.00)
12. Northwest Area	<u>\$2,680.00</u>	<u>\$0.00</u>	<u>(\$2,680.00)</u>
	<u><u>\$100,000.00</u></u>	<u><u>\$0.00</u></u>	<u><u>-\$100,000.00</u></u>

**LUZERNE INTERMEDIATE UNIT
2026/2027 GENERAL OPERATING BUDGET
ESTIMATED REVENUES AND RECEIPTS**

ACCOUNT DESCRIPTION		Actual Income 2024-2025	Budget 2025-2026	Budget 2026-2027
9900	Beginning Fund Balance / Transfer	-	-	-
6510	Earnings from Temporary Deposits	173,304	150,000	175,000
6511	Earnings from Temporary Deposits - Federal	-	500	500
6810	Income - Other Programs / Grants	-	-	-
6910	Rental Revenue	202,816	186,665	202,000
6911	Miscellaneous Revenue - Act 89	65,000	46,670	55,835
6990	Miscellaneous Revenue - Indirect Cost	971,879	863,126	886,371
6950	Miscellaneous Revenue - Behavioral Health	120,654	120,654	120,654
6991	Misc. Revenue Curriculum / Grant Funding	250,000	125,000	200,000
6994	Continuing Professional Education	12,371	56,313	45,342
6995	Miscellaneous Revenue - Sp. Ed.	325,000	374,210	356,700
6996	Miscellaneous Revenue - Transportation	24,000	18,156	21,081
6997	Miscellaneous Revenue - Technology	50,000	75,000	62,500
6998	Other Miscellaneous Revenue	100,000	40,000	70,000
6999	Miscellaneous Revenue - Graphic Arts	17,586	19,077	18,331
7120	General Operating Budget - State	-	-	-
7130	Capital Subsidy	-	-	-
7800	Revenue for Social Security	196,000	166,693	200,000
7900	Revenue for Retirement	1,076,132	820,000	1,000,000
8810	Medical Assistance - Access Revenue	94,102	68,192	81,147
9631	Support by Withholding	-	-	-
9631	Support by Withholding - Curriculum	284,506	100,000	-
9631	Support by Withholding - Instructional Tech.	-	-	-
		-	-	-
TOTAL ESTIMATED REVENUES		<u>\$ 3,963,350</u>	<u>\$ 3,230,257</u>	<u>\$ 3,495,462</u>

**LUZERNE INTERMEDIATE UNIT
2026/2027 GENERAL OPERATING BUDGET
TOTAL ESTIMATED EXPENDITURES**

	<u>Actual Expense 2024-2025</u>	<u>Budget 2025-2026</u>	<u>Budget 2026-2027</u>
Administrative Budget	1,215,396	1,116,121	1,367,266
Curriculum Service Budget	310,939	415,852	413,945
Educational Planning Service Budget	-	-	-
Instructional Materials Service Budget	80,176	85,709	92,018
Management Services Budget	-	-	-
Continuing Professional Education Service	86,286	47,678	82,531
State and Federal Coordinator Budget	70,579	24,102	59,525
Parent, Teacher, Administrative Center Budget	-	-	-
Technology & Computer Diagnostics	714,335	803,338	734,620
Graphic Arts	136,270	135,637	138,960
Operation & Maintenance of Plant Services	<u>507,638</u>	<u>443,522</u>	<u>448,299</u>
Total Estimated Expenditures	\$ 3,121,619	\$ 3,071,959	\$ 3,337,164
Other Financing Uses	<u>137,566</u>	<u>158,298</u>	<u>158,298</u>
Grand Total Estimated Expenditures	<u><u>\$ 3,259,185</u></u>	<u><u>\$ 3,230,257</u></u>	<u><u>\$ 3,495,462</u></u>

GENERAL ADMINISTRATION

EXPENDITURES

Function	Object	Description	Actual Expense 2024-2025	Budget 2025-2026	Budget 2026-2027
BOARD SECRETARY SERVICES					
2310	110	Board Services (Secretary Salary)	-	-	-
2390	130	Salaries - Human Resources	102,501	103,178	108,642
2310	150	Salaries/Office/Clerical-Sec. to Board	-	-	-
2390	210	Group Insurance	35,948	54,492	61,098
2390	220	Social Security Contribution	7,367	7,893	8,311
2390	230	Retirement Contribution	33,074	35,081	36,938
2390	250	Unemployment Compensation	-	258	272
2390	260	Workmen's Compensation	-	1,548	1,630
2390	525	Insurance	-	300	300
2390	530	Communications (Phone, Postage)	447	500	500
2310	540	Advertising	499	500	500
2390	580	Travel, Local Mileage, Subsistence	673	500	500
2390	610	General Supplies	14,252	500	17,500
2390	810	Dues & Fees-Membership (PAIU)	9,866	1,500	1,500
2390	300	Purchased Prof. & Tech. Services	-	250	250
2390	240	Tuition Reimbursement	-	-	-
			<u>\$ 204,627</u>	<u>\$ 206,499</u>	<u>\$ 237,941</u>

GENERAL ADMINISTRATION

EXPENDITURES

Function	Object	Description	Actual Expense 2024-2025	Budget 2025-2026	Budget 2026-2027
BOARD TREASURER'S SERVICES					
2320	110	Board Treasurer's Services-Salary	-	-	-
2320	220	Social Security Contribution	-	-	-
2320	260	Workmen's Compensation	-	-	-
2320	580	Travel, Local Mileage, Subsistence	-	100.00	100.00
2320	525	Bonding Insurance	-	150.00	150.00
			<u>\$ -</u>	<u>250</u>	<u>\$ 250</u>

GENERAL ADMINISTRATION

EXPENDITURES

Function	Object	Description	Actual Expense 2024-2025	Budget 2025-2026	Budget 2026-2027
		LEGAL SERVICES			
2350	300	Legal Services - Purchased Professional & Tech. Services	16,000 -	16,000	18,000
2350	330	Professional Legal Services	-	15,000	15,000
2350	210	Group Insurance	31,029	40,058	44,943
2350	220	Social Security Contribution	1,224	1,224	1,377
2350	230	Retirement Contribution	-	-	-
2350	260	Workmen's Compensation	-	-	-
2350	610	General Supplies	-	-	-
2350	810	Dues - Fees - Memberships	-	-	-
2350	580	Travel	-	-	-
			<u>\$ 48,253</u>	<u>\$ 72,282</u>	<u>\$ 79,320</u>

GENERAL ADMINISTRATION

EXPENDITURES

Function	Object	Description	Actual Expense 2024-2025	Budget 2025-2026	Budget 2026-2027
OFFICE OF EXECUTIVE DIRECTOR SVCS					
2360	110	Salaries-Official/Administrative	-	49,060	52,452
2360	130	Professional - Other	-	-	-
2360	150	Salaries - Office/Clerical	60,543	60,358	64,034
2360	210	Group Insurance	12,039	23,606	26,456
2360	220	Social Security Contribution	4,541	8,370	8,911
2360	230	Retirement Contribution	19,866	37,202	39,605
2360	250	Unemployment Compensation	-	274	291
2360	260	Workmen's Compensation	-	1,641	1,747
2360	530	Communication	-	500	500
2360	580	Travel, Local Mileage, Subsistence	63	1,250	1,250
2360	610	General Supplies	895	1,250	1,250
2360	640	Books & Periodicals	3,843	1,000	1,000
2360	750	Equipment - Original/Additional	10,663	14,000	12,332
2360	810	Dues & Fees	50,723	15,000	15,000
2360	300	Purchase - Services	-	3,000	3,000
			<u>\$ 163,176</u>	<u>\$ 216,511</u>	<u>\$ 227,828</u>

GENERAL ADMINISTRATION

EXPENDITURES

Function	Object	Description	Actual Expense 2024-2025	Budget 2025-2026	Budget 2026-2027
		SUPPORT SERVICES - BUSINESS			
2500	150	Salaries/Office/Clerical	108,073	113,868	114,804
2500	130	Salaries/Professional	230,563	194,831	202,869
2500	210	Group Insurance	85,339	93,517	122,547
2500	220	Social Security Contribution	25,821	23,615	23,996
2500	230	Retirement Contribution	106,316	104,958	106,649
2500	250	Unemployment Compensation	-	772	794
2500	260	Workmen's Compensation	280	4,633	4,768
2500	290	Other Employee Benefits	-	-	-
2500	300	Purchased Prof. & Tech. Svcs.	21,313	43,000	45,000
2500	330	Other Professional Services	140,714	30,000	100,000
2500	240	Tuition Reimbursement	185	-	-
2500	521	Fire Insurance	2,808	-	-
2500	523	General Property & Liability Ins.	-	5,000	5,000
2500	530	Communications	1,259	2,500	2,500
2500	580	Travel, Mileage, & Subsistence	2,563	500	500
2500	610	General Supplies	5,515	2,500	2,500
2500	750	Equipment - Original & Additional	-	-	-
2500	810	Dues - Fee - Membership	68,591	1,500	90,000
2500	640	Books	-	-	-
		Expenditures	799,340	621,195	821,927
5240	001	Debt Service Fund Transfers	7,747	7,747	7,747
5240	002	Debt Service Fund Transfers	8,239	8,239	8,239
5240	003	Debt Service Fund Transfers	9,241	9,241	9,241
		Grand Total	<u>\$ 824,567</u>	<u>\$ 646,422</u>	<u>\$ 847,154</u>
		Total Administration	<u>\$ 1,215,396</u>	<u>\$ 1,116,738</u>	<u>\$ 1,367,266</u>

CURRICULUM SERVICES

EXPENDITURES

Function	Object	Description	Actual Expense 2024-2025	Budget 2025-2026	Budget 2026-2027
2260	110	Salaries-Official/Administrative	-	-	-
2260	130	Salaries/Professional	150,796	187,820	196,076
2260	150	Salaries, Secretarial & Other	25,703	34,228	24,078
2260	210	Group Insurance	26,296	79,038	78,338
2260	220	Social Security Contribution	12,370	16,987	16,842
2260	230	Retirement Contribution	81,657	75,496	74,852
2260	240	Tuition Reimbursement	-	-	-
2260	250	Unemployment Compensation	-	555	550
2260	260	Workmen's Compensation	-	2,227	2,209
2260	300	Professional Educational Services	3,600	10,000	10,000
2260	530	Communications	2,236	3,000	3,000
2260	550	Printing	-	500	500
2260	580	Travel, Local mileage, Subsistence	3,553	4,000	4,000
2260	610	General Supplies	3,000	1,500	1,500
2260	640	Books & Periodicals	753	-	1,000
2260	750	Equipment - Original & Additional	-	-	-
2260	810	Dues - Fees - Membership	975	500	1,000
		Total Expenditures	\$ 310,939	\$ 415,852	\$ 413,945
5240	005	Debt Service Fund Transfers	1,320	1,320	1,320
		Grand Total	\$ 312,259	\$ 417,172	\$ 415,265

EDUCATIONAL PLANNING SERVICE

EXPENDITURES

Function	Object	Description	Actual Expense 2024-2025	Budget 2025-2026	Budget 2026-2027
2810	120	Salaries - Professional - Ed.	\$ -	\$ -	\$ -
2810	150	Salaries - Secretarial & Other	-	-	-
2810	210	Group Insurance	-	-	-
2810	220	Social Security Contribution	-	-	-
2810	230	Retirement Contribution	-	-	-
2810	250	Unemployment Compensation	-	-	-
2810	260	Workmen's Compensation	-	-	-
2810	300	Professional - Educational Services	-	-	-
2810	530	Communications	-	-	-
2810	580	Travel, Local Mileage, Subsistence	-	-	-
2810	610	General Supplies	-	-	-
2810	640	Books & Periodicals	-	-	-
2810	750	Equipment - Original & Additional	-	-	-
2810	810	Dues & Fees	-	-	-
		Total Expenditures	\$ -	\$ -	\$ -
5240	006	Debt Service Fund Transfers	1,320	1,320	1,320
		Grand Total	\$ 1,320	\$ 1,320	\$ 1,320

CONTINUING PROFESSIONAL EDUCATION SERVICES

EXPENDITURES

Function	Object	Description	Actual Expense 2024-2025	Budget 2025-2026	Budget 2026-2027
2270	120	Salaries - Professional - Ed.	41,200.00	35,000.00	45,000.00
2270	150	Salaries - Clerical & Other	-	-	-
2270	210	Group Insurance	-	-	-
2270	220	Social Security Contribution	3,152.00	2,677.50	3,442.50
2270	230	Retirement Contribution	13,967.00	-	15,300.00
2270	250	Unemployment Compensation	-	-	-
2270	260	Workmen's Compensation	-	-	-
2270	300	Professional - Educational Svcs.	27,577.00	10,000.00	18,788.50
2270	530	Communications	-	-	-
2270	580	Travel, Mileage, Subsistence	-	-	-
2270	610	General Supplies	390.00	-	-
2270	640	Books & Periodicals	-	-	-
2270	750	Equipment - Original & Additional	-	-	-
2270	810	Dues - Fees	-	-	-
		Total Expenditures	\$ 86,286	\$ 47,678	\$ 82,531
5240	009	Debt Service Fund Transfers	1,320	1,320	1,320
		Grand Total	\$ 87,606	\$ 48,998	\$ 83,851

MANAGEMENT SERVICES

EXPENDITURES

Function	Object	Description	Actual Expense 2024-2025	Budget 2025-2026	Budget 2026-2027
2860	120	Salaries, Professional - Ed.	\$ -	\$ -	\$ -
2860	210	Group Insurance	-	-	-
2860	220	Social Security Contribution	-	-	-
2860	230	Retirement Contribution	-	-	-
2860	250	Unemployment Compensation	-	-	-
2860	260	Workmen's Compensation	-	-	-
2860	300	Professional - Educational Svc.	-	-	-
2860	530	Communications	-	-	-
2860	540	Advertising	-	-	-
2860	580	Travel, Mileage, Subsistence	-	-	-
2860	610	General Supplies	-	-	-
2860	640	Books & Periodicals	-	-	-
2860	750	Equipment	-	-	-
2860	810	Dues & Fees	-	-	-
		Total Expenditures	\$ -	\$ -	\$ -
5240	008	Debt Service Fund Transfers	1,320	1,320	1,320
		Grand Total	\$ 1,320	\$ 1,320	\$ 1,320

STATE AND FEDERAL COORDINATOR

EXPENDITURES

Function	Object	Description	Actual Expense 2024-2025	Budget 2025-2026	Budget 2026-2027
2850	120	Salaries, Professional - Ed.	39,708	9,984	34,090
2850	150	Salaries, Secretarial & Other	-	-	-
2850	210	Group Insurance	-	7,085	7,940
2850	220	Social Security Contribution	3,654	764	2,608
2850	230	Retirement Contribution	19,980	3,395	11,591
2850	250	Unemployment Compensation	-	25	85
2850	260	Workmen's Compensation	-	150	511
2850	300	Professional - Education Svcs.	6,731	1,250	1,250
2850	530	Communications	447	500	500
2850	580	Travel, Mileage, Subsistence	-	400	400
2850	610	General Supplies	59	550	550
2850	640	Books & Periodicals	-	-	-
2850	750	Equipment - Original & Additional	-	-	-
2850	810	Dues	-	-	-
		Total Expenditures	\$ 70,579	\$ 24,102	\$ 59,525
5240	007	Debt Service Fund Transfers	1,320	1,320	1,320
		Grand Total	\$ 71,899	\$ 25,422	\$ 60,845

INSTRUCTIONAL MEDIA SERVICES BUDGET

EXPENDITURES

Function	Object	Description	Actual Expense 2024-2025	Budget 2025-2026	Budget 2026-2027
2220	110	Salaries, Official/Administrative	-	-	-
2220	150	Salaries, Office/Clerical	30,676	30,678	32,426
2220	160	Salaries, Crafts & Trades	-	-	-
2220	140	Salaries, Technical Work	-	-	-
2220	210	Group Insurance	35,977	35,821	44,769
2220	220	Social Security Contribution	2,324	2,347	2,481
2220	230	Retirement Contribution	10,399	10,400	11,025
2220	250	Unemployment Compensation	-	77	81
2220	260	Workmen's Compensation	-	460	486
2220	300	Purchased Professional & Tech. Svcs.	-	-	-
2220	430	Repairs and Maintenance	-	-	-
2220	520	General Insurance	-	-	-
2220	521	Fire Insurance	-	-	-
2220	530	Communication	-	-	-
2220	540	Legal Advertisements	-	-	-
2220	580	Travel, Local Mileage, Subsistence	-	-	-
2220	610	General Supplies	-	-	-
2220	626	Gasoline	-	-	-
2220	640	Books & Periodicals	-	-	-
2220	750	Equipment - Original & Additional	-	-	-
2220	810	Dues - Fees - Membership	800	750	750
Total Expenditures			\$ 80,176	\$ 80,532	\$ 92,018
5240	004	Debt Service Fund Transfers	10,561	10,561	10,561
Grand Total			\$ 90,737	\$ 91,093	\$ 102,579

PARENT - TEACHER - ADMINISTRATIVE CENTER

EXPENDITURES

Function	Object	Description	Actual Expense 2024-2025	Budget 2025-2026	Budget 2026-2027
2250	120	Salaries - Professional & Ed.	\$ -	\$ -	\$ -
2250	130	Salaries - Professional & Other	-	-	-
2250	150	Salaries - Clerical	-	-	-
2250	210	Group Insurance	-	-	-
2250	220	Social Security Contribution	-	-	-
2250	230	Retirement Contribution	-	-	-
2250	240	Tuition Reimbursement	-	-	-
2250	250	Unemployment Compensation	-	-	-
2250	260	Workmen's Compensation	-	-	-
2250	300	Professional-Educational Svcs.	-	-	-
2250	530	Communications	-	-	-
2250	550	Printing	-	-	-
2250	580	Travel, Mileage, Subsistence	-	-	-
2250	610	General Supplies	-	-	-
2250	640	Books & Periodicals	-	-	-
2250	810	Dues & Fees	-	-	-
2250	750	Equipment	-	-	-
		Total Expenditures	\$ -	\$ -	\$ -
5240	010	Debt Service Fund Transfers	9,241	9,241	9,241
		Grand Total	\$ 9,241	\$ 9,241	\$ 9,241

Technology & Computer Diagnostics

EXPENDITURES

Function	Object	Description	Actual Expense 2024-2025	Budget 2025-2026	Budget 2026-2027
2840	130	Salaries - Professional & Ed.	109,199	111,400	123,600
2840	140	Salaries, Technical Work	179,590	204,639	168,090
2840	150	Salaries - Clerical	31,507	31,528	33,257
2840	210	Group Insurance	135,322	156,110	149,646
2840	220	Social Security Contribution	25,504	26,589	24,858
2840	230	Retirement Contribution	111,442	117,825	110,482
2840	240	Tuition Reimbursement	-	-	-
2840	250	Unemployment Compensation	-	869	812
2840	260	Workmen's Compensation	-	5,214	4,874
2840	340	Professional-Educational Svcs.	30,000	35,000	35,000
2840	530	Communications	5,000	6,000	6,000
2840	430	Repairs & Maintenance	-	500	500
2840	580	Travel, Mileage, Subsistence	7,045	2,000	2,000
2840	610	General Supplies	53,470	55,000	55,000
2840	750	Equipment	23,756	20,000	20,000
2840	810	Dues	2,500	500	500
		Total Expenditures	\$ 714,335	\$ 773,174	\$ 734,620
5240	011	Debt Service Fund Transfers	10,561	10,561	10,561
		Grand Total	<u>\$ 724,896</u>	<u>\$ 783,735</u>	<u>\$ 745,181</u>

OPERATION AND MAINTENANCE OF PLANT SERVICES

EXPENDITURES

Function	Object	Description	Actual Expense 2024-2025	Budget 2025-2026	Budget 2026-2027
2600	110	Salaries, Official/Administrative	128,531	74,030	80,298
			-	-	-
2600	180	Salaries - Custodian	54,690	46,956	46,156
			-	-	-
2600	210	Group Insurance	80,218	56,836	55,648
			-	-	-
2600	220	Social Security	14,121	9,255	9,674
			-	-	-
2600	230	Retirement	61,016	41,014	42,994
			-	-	-
2600	250	Unemployment Compensation	-	1,500	1,500
			-	-	-
2600	260	Workmen's Compensation	12,558	7,500	10,029
			-	-	-
2600	300	Purchased Professional & Tech. Svcs.	9,401	2,500	7,500
			-	-	-
2600	410	Cleaning Services	-	-	-
			-	-	-
2600	420	Utility Services	67,476	75,000	80,000
			-	-	-
2600	430	Repairs & Maintenance	21,780	35,000	37,500
			-	-	-
2600	440	Rentals	8,488	10,000	10,000
			-	-	-
2600	610	Supplies	29,161	30,000	35,000
			-	-	-
2600	620	Gasoline	2,013	2,500	5,000
			-	-	-
2600	523	Property Insurance	-	4,500	4,500
			-	-	-
2600	530	Communications	14,176	15,000	15,000
			-	-	-
2600	580	Travel	4,009	7,500	7,500
			-	-	-
		Total Expenditures	507,638	419,091	448,299
5240	011	Debt Service Fund Transfers	70,095	70,095	70,095
			-	-	-
		Grand Total	<u>\$ 577,733</u>	<u>\$ 489,186</u>	<u>\$ 518,394</u>

Graphic Arts

EXPENDITURES

Function	Object	Description	Actual Expense 2024-2025	Budget 2025-2026	Budget 2026-2027
2540	140	Salaries, Technical Work	47,022	47,022	49,357
2540	210	Group Insurance	12,039	12,189	15,182
2540	220	Social Security Contribution	3,562	3,597	3,776
2540	230	Retirement Contribution	15,635	15,940	16,781
2540	240	Tuition Reimbursement	-	-	-
2540	250	Unemployment Compensation	-	118	123
2540	260	Workmen's Compensation	-	705	740
2540	340	Professional-Technical Svcs.	16,801	50,000	50,000
2540	530	Communications	3,481	500	500
2540	580	Travel, Mileage, Subsistence	182	-	-
2540	610	General Supplies	26,392	2,500	2,500
2540	640	Books & Periodicals	-	-	-
2540	810	Dues & Fees	-	-	-
2540	750	Equipment	11,156	-	-
		Total Expenditures	\$ 136,270	\$ 132,572	\$ 138,960
5240	010	Debt Service Fund Transfers	5,281	5,281	5,281
		Grand Total	<u>\$ 141,551</u>	<u>\$ 137,853</u>	<u>\$ 144,241</u>

**LUZERNE INTERMEDIATE UNIT
FISCAL YEAR 2026-2027
BUDGET INFORMATION AND COMMENTS**

1. There are three financial columns in the budget. The left hand column reflects the actual expenditures for 2024-2025. This total is \$3,259,185. The center column reflects the budget for 2025-2026, and this total is \$3,230,257. The right hand column reflects the proposed budget for 2026-2027. This total is \$3,495,462. This is an increase of \$265,205.
2. The member districts contribution towards the general operating budget was reduced to \$0 during the 2024-2025 year. The total district contribution for the LIU18 Curriculum/Office of Professional Development of \$0 represents a decrease of \$100,000 from the 2025-2026 year. This decrease will result in LIU18 Curriculum/Office of Professional Development district contributions of \$0 for the 2026-2027 fiscal year.

**LUZERNE INTERMEDIATE UNIT
MEMBER DISTRICT SUPPORT REVENUE
TEN YEAR SUMMARY**

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-2022</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>10 Year (Decrease)</u>
1. Hazleton Area	92,383.00	80,945.00	68,057.00	56,407.00	45,504.00	34,063.00	23,092.00	0.00	0.00	0.00	(92,383.00)
2. Wilkes-Barre Area	62,035.00	54,253.00	46,756.00	40,363.00	31,294.00	23,495.00	15,682.00	0.00	0.00	0.00	(62,035.00)
3. Wyoming Valley West	36,029.00	31,296.00	27,208.00	22,305.00	17,512.00	13,122.00	9,047.00	0.00	0.00	0.00	(36,029.00)
4. Tunkhannock Area	34,454.00	30,635.00	26,364.00	21,817.00	17,076.00	12,904.00	8,557.00	0.00	0.00	0.00	(34,454.00)
5. Crestwood	33,012.00	28,895.00	24,805.00	20,612.00	16,580.00	12,449.00	8,469.00	0.00	0.00	0.00	(33,012.00)
6. Dallas	29,853.00	26,182.00	22,980.00	19,023.00	15,101.00	11,355.00	7,784.00	0.00	0.00	0.00	(29,853.00)
7. Pittston Area	30,750.00	26,940.00	23,464.00	19,770.00	17,731.00	13,386.00	8,579.00	0.00	0.00	0.00	(30,750.00)
8. Lake Lehman	23,645.00	20,685.00	18,061.00	14,898.00	12,100.00	9,071.00	6,267.00	0.00	0.00	0.00	(23,645.00)
9. Wyoming Area	20,821.00	18,101.00	15,529.00	12,660.00	9,810.00	7,362.00	4,923.00	0.00	0.00	0.00	(20,821.00)
10. Hanover Area	16,014.00	13,970.00	11,381.00	9,935.00	7,800.00	6,315.00	3,824.00	0.00	0.00	0.00	(16,014.00)
11. Greater Nanticoke Area	12,343.00	10,758.00	9,153.00	7,445.00	6,052.00	4,407.00	2,992.00	0.00	0.00	0.00	(12,343.00)
12. Northwest Area	10,692.00	9,371.00	8,273.00	6,796.00	5,471.00	4,101.00	2,814.00	0.00	0.00	0.00	(10,692.00)
	<u>\$402,031.00</u>	<u>\$352,031.00</u>	<u>\$302,031.00</u>	<u>\$252,031.00</u>	<u>\$202,031.00</u>	<u>\$152,030.00</u>	<u>\$102,030.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(402,031.00)</u>

LUZERNE INTERMEDIATE UNIT
MEMBER DISTRICT SUPPORT CURRICULUM PROGRAM REVENUE
EIGHT YEAR SUMMARY

	8 Year							
	<u>2019-20</u>	<u>2020-21</u>	<u>2021-2022</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u> (Decrease)
1. Hazleton Area	77,832.12	77,832.12	98,104.24	98,104.24	99,104.00	64,506.00	22,979.00	0.00 (77,832.12)
2. Wilkes-Barre Area	63,781.72	63,781.72	67,666.04	67,666.04	67,302.00	43,378.00	15,103.00	0.00 (63,781.72)
3. Wyoming Valley West	41,669.72	41,669.72	37,793.19	37,793.19	38,825.00	25,137.00	8,947.00	0.00 (41,669.72)
4. Tunkhannock Area	36,596.74	36,596.74	37,165.11	37,165.11	36,720.00	23,884.00	8,088.00	0.00 (36,596.74)
5. Crestwood	35,626.43	35,626.43	35,855.03	35,855.03	36,342.00	23,540.00	8,370.00	0.00 (35,626.43)
6. Dallas	34,671.19	34,671.19	32,703.51	32,703.51	33,404.00	21,629.00	7,489.00	0.00 (34,671.19)
7. Pittston Area	33,979.10	33,979.10	38,552.34	38,552.34	36,814.00	24,624.00	8,540.00	0.00 (33,979.10)
8. Lake Lehman	27,817.56	27,817.56	26,125.25	26,125.25	26,896.00	17,379.00	6,113.00	0.00 (27,817.56)
9. Wyoming Area	27,474.41	27,474.41	21,203.77	21,203.77	21,128.00	13,677.00	4,700.00	0.00 (27,474.41)
10. Hanover Area	22,261.16	22,261.16	18,187.06	18,187.06	16,408.00	10,632.00	4,059.00	0.00 (22,261.16)
11. Greater Nanticoke Area	19,027.94	19,027.94	12,691.01	12,691.01	12,839.00	8,318.00	2,932.00	0.00 (19,027.94)
12. Northwest Area	17,118.62	17,118.62	11,810.45	11,810.45	12,075.00	7,802.00	2,680.00	0.00 (17,118.62)
	<u>\$437,856.70</u>	<u>\$437,856.70</u>	<u>\$437,857.00</u>	<u>\$437,857.00</u>	<u>\$437,857.00</u>	<u>\$284,506.00</u>	<u>\$100,000.00</u>	<u>\$0.00 (437,856.70)</u>