

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Nathan Barrett

(570)831-2313

Extn :519

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
nbarrett@hanoverarea.net

\_\_\_\_\_  
Email Address

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Hanover Area SD	<b>County :</b> Luzerne	<b>AUN Number :</b> 118403003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-8-23
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number

Description

Justification

ITEM

AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

3,500,000

0850 Unassigned Fund Balance

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

**\$3,500,000**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

16,446,000

7000 Revenue from State Sources

18,644,489

8000 Revenue from Federal Sources

4,578,813

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

**\$39,669,302**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

**\$43,169,302**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,300,494
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	32,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	1,825,506
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6500 Earnings on Investments	130,000
6990 Refunds and Other Miscellaneous Revenue	12,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$16,446,000</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,199,706
7112 Basic Education Funding-Social Security	625,000
7271 Special Education funds for School-Aged Pupils	1,933,561
7292 Pre-K Counts	450,000
7311 Pupil Transportation Subsidy	769,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	45,045
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	1,121,129
7505 Ready to Learn Block Grant	366,048
7820 State Share of Retirement Contributions	3,100,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,644,489</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	297,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,417,354
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	137,597
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	8,000
8517 NCLB, Title IV - 21st Century Schools	68,582
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,150,280
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,578,813</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>39,669,302</b>

Act 1 Index (current): 6.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$13,300,494</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,121,129</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$14,421,623</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$20,094,730</b>

	Luzerne	Total
<hr/>		
<b>2022-23 Data</b>		
a. Assessed Value	\$879,152,300	\$879,152,300
b. Real Estate Mills	18.7743	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$715,569,988	\$715,569,988
d. Assessed Value	\$1,070,331,800	\$1,070,331,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$16,505,469	\$16,505,469
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2022-23 Tax Levy</b>	<b>\$16,505,469</b>	<b>\$16,505,469</b>
(f Total * g)		
i. Base Mills Subject to Index	18.7743	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	70.10000%	70.10000%
k. Tax Levy Needed	\$20,094,730	\$20,094,730
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>18.7743</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$20,094,730</b>	<b>\$20,094,730</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,973,601
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,300,494
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,300,494
Amount of Tax Relief for Homestead Exclusions	<u>\$1,121,129</u>
Total Approx. Tax Revenue:	\$14,421,623
Approx. Tax Levy for Tax Rate Calculation:	\$20,094,730

Luzerne

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	19.9007	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,300,352	\$21,300,352
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$16,108.19	
Number of Homestead/Farmstead Properties	3746	3746
Median Assessed Value of Homestead Properties		\$73,100

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Act 1 Index (current): 6.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$13,300,494</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,121,129</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$14,421,623</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$20,094,730</b>

<b>Luzerne</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,121,129	Lowering RE Tax Rate	\$0	\$1,121,129
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,121,129</b>



CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Luzerne	1,070,331,800	18.7743	20,094,730			70.10000%	
<b>Totals:</b>	<b>1,070,331,800</b>		<b>20,094,730</b>	<b>1,121,129</b>	<b>18,973,601</b>	<b>70.10000%</b>	<b>13,300,494</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		32,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	2,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	48,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 50,000 50,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,599,506	1,599,506
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	226,000	226,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 1,825,506 1,825,506**

**Total Act 511, Current Taxes 1,875,506**

<b>Act 511 Tax Limit --&gt;</b>	<b>715,569,988</b>	<b>X</b>	<b>12</b>	<b>8,586,840</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24	
6111	<u>Current Real Estate Taxes</u> Luzerne	18.7743	18.7743	0.00%	Yes	6.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.0%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	6.0%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.0%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,118,635
1200 Special Programs - Elementary / Secondary	7,635,151
1300 Vocational Education	1,375,000
1400 Other Instructional Programs - Elementary / Secondary	21,437
1800 Pre-Kindergarten	663,337
<b>Total Instruction</b>	<b>\$25,813,560</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,360,668
2200 Support Services - Instructional Staff	661,693
2300 Support Services - Administration	2,188,162
2400 Support Services - Pupil Health	567,780
2500 Support Services - Business	396,498
2600 Operation and Maintenance of Plant Services	2,974,320
2700 Student Transportation Services	2,529,554
2800 Support Services - Central	12,844
<b>Total Support Services</b>	<b>\$10,691,519</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	627,422
3300 Community Services	169,500
3400 Scholarships and Awards	500
<b>Total Operation of Non-Instructional Services</b>	<b>\$797,422</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	2,366,801
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,366,801</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$39,669,302</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,875,978
200 Personnel Services - Employee Benefits	5,165,627
300 Purchased Professional and Technical Services	275,000
500 Other Purchased Services	2,503,300
600 Supplies	292,860
700 Property	5,870
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,118,635</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,206,513
200 Personnel Services - Employee Benefits	2,336,188
300 Purchased Professional and Technical Services	538,550
500 Other Purchased Services	1,503,400
600 Supplies	49,000
700 Property	1,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,635,151</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,375,000
<b>Total Vocational Education</b>	<b>\$1,375,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	6,437
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$21,437</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	374,698
200 Personnel Services - Employee Benefits	207,139
300 Purchased Professional and Technical Services	80,000
600 Supplies	1,500
<b>Total Pre-Kindergarten</b>	<b>\$663,337</b>
<b>Total Instruction</b>	<b>\$25,813,560</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	836,375
200 Personnel Services - Employee Benefits	457,018
300 Purchased Professional and Technical Services	46,000
500 Other Purchased Services	550
600 Supplies	12,500
700 Property	4,500
800 Other Objects	3,725
<b>Total Support Services - Students</b>	<b>\$1,360,668</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	373,069

2023-2024 Final General Fund Budget

LEA : 118403003 Hanover Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	227,069
300 Purchased Professional and Technical Services	23,500
500 Other Purchased Services	2,000
600 Supplies	33,555
700 Property	2,500
<b>Total Support Services - Instructional Staff</b>	<b>\$661,693</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,207,781
200 Personnel Services - Employee Benefits	750,617
300 Purchased Professional and Technical Services	103,014
500 Other Purchased Services	22,800
600 Supplies	75,900
800 Other Objects	28,050
<b>Total Support Services - Administration</b>	<b>\$2,188,162</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	273,269
200 Personnel Services - Employee Benefits	159,411
300 Purchased Professional and Technical Services	126,500
500 Other Purchased Services	300
600 Supplies	6,300
700 Property	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$567,780</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	185,260
200 Personnel Services - Employee Benefits	119,238
300 Purchased Professional and Technical Services	46,000
400 Purchased Property Services	20,000
600 Supplies	23,000
800 Other Objects	3,000
<b>Total Support Services - Business</b>	<b>\$396,498</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,026,356
200 Personnel Services - Employee Benefits	686,226
300 Purchased Professional and Technical Services	187,000
400 Purchased Property Services	303,700
500 Other Purchased Services	142,300
600 Supplies	602,738
700 Property	26,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,974,320</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	51,269
200 Personnel Services - Employee Benefits	32,659
500 Other Purchased Services	2,307,991
600 Supplies	137,635
<b>Total Student Transportation Services</b>	<b>\$2,529,554</b>

<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	8,962
200 Personnel Services - Employee Benefits	3,882
<b>Total Support Services - Central</b>	<b>\$12,844</b>
<b>Total Support Services</b>	<b>\$10,691,519</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	264,024
200 Personnel Services - Employee Benefits	113,053
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	16,000
500 Other Purchased Services	60,800
600 Supplies	99,500
800 Other Objects	26,045
<b>Total Student Activities</b>	<b>\$627,422</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	162,000
600 Supplies	7,500
<b>Total Community Services</b>	<b>\$169,500</b>
<b>3400 Scholarships and Awards</b>	
600 Supplies	500
<b>Total Scholarships and Awards</b>	<b>\$500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$797,422</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	2,366,801
<b>Total Interfund Transfers - Out</b>	<b>\$2,366,801</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,366,801</b>
<b>TOTAL EXPENDITURES</b>	<b>\$39,669,302</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,500,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,500,000</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,500,000</b>
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