

Clarion-Limestone Area School District
 Budget Summary
 for 2023-24 versus 2024-25

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	FYE 23-24	FYE 24-25	Favorable (Unfavorable) Variance
Revenues			
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Real Estate Taxes	4,168,068	4,290,695	122,627
Public Utility Realty Taxes	5,200	4,800	(400)
Payments in Lieu of Current Taxes	72,000	72,000	0
Per Capita Taxes 679	15,500	16,000	500
Per Capita Tax 511	15,500	16,000	500
Local Services Tax	21,000	21,550	550
Local Earned Income Tax	681,932	690,000	8,068
Real Estate Transfer Taxes	100,000	100,000	0
Delinquent Taxes	225,000	225,000	0
Interest	200,000	200,000	0
Revenues from LEA Activites	25,000	25,000	0
Revenues from Other LEAs	25,000	32,000	7,000
IDEA Revenue	135,000	130,000	(5,000)
Donatons from Private Sources	1,000	1,000	0
Other Local Revenues	25,000	45,000	20,000
Total Local Revenues	5,715,200	5,869,045	153,845
Basic Ed Subsidy	5,831,151	6,110,975	279,824
ICA Tax Subsidy	343,858	359,451	15,593
Tuition for Orphans Subsidy	25,000	10,600	(14,400)
Vocational Education Subsidy	85,182	81,818	(3,364)
Special Ed Subsidy	767,511	841,310	73,799
Transportation Subsidy	840,000	903,000	63,000
Nonpub & Charter Transporation Subsidy	3,000	2,800	(200)
Nurse Subsidy	14,500	14,350	(150)
Homestead/Farmstead Exemptions	416,491	500,590	84,099
Ready to Learn Grant	158,575	158,575	0
Student Run Manufacturing Grant	145,000	55,000	(90,000)
Supplemental Equipment Grants	0	0	0
Retirement Subsidy	1,523,506	1,597,449	73,943
Total State Revenues	10,153,774	10,635,918	482,144
IDEA Part B	2,000	0	(2,000)
Title 1	242,000	235,000	(7,000)
Title 2	30,000	28,000	(2,000)
Title 4	20,000	19,000	(1,000)
ARP ESSER	100,000	0	(100,000)
ACCESS	25,000	25,000	0
ACCESS Admin	5,000	5,000	0
Other Federal Revenues	0	0	0
Total Federal Revenues	424,000	312,000	(112,000)
TOTAL REVENUES	16,292,974	16,816,963	523,989

3.2%

Expenditures

100 - Salaries & Wages

Teachers	4,621,453	4,881,705	(260,252)
Administration	467,550	514,139	(46,589)
Confidential Non-Bargaining	470,267	407,701	62,566
Custodians & Maintenance	343,761	369,007	(25,246)
Paraprofessionals	341,830	353,617	(11,787)
Bargaining Secretaries	226,658	221,859	4,799
Healthcare Professional	32,684	47,093	(14,409)
Substitutes	172,253	170,492	1,761
Supplementals	152,615	153,642	(1,027)
Opt Out	21,000	0	21,000
Total Salaries & Wages	6,850,071	7,119,255	(269,184)

200 - Benefits/Taxes

Medical Insurance	1,744,389	1,844,063	(99,674)
Other Insurance/TSA Contribution	100,828	90,265	10,563
FICA Taxes	523,715	544,623	(20,908)
Retirement	2,320,313	2,420,377	(100,064)
Unemployment Comp	3,218	3,346	(128)
Workers Comp	38,267	34,884	3,383
Other Benefits - Admin Fees Flex	0	0	0
Tuition Reimbursement	0	10,000	(10,000)
Opt Out Cost	0	21,000	(21,000)
Retiree Insurance	47,639	40,022	7,617
Total Benefits/Taxes	4,778,369	5,008,580	(230,211)

300s - Purchased Services

Local Audits	17,000	17,700	(700)
GASB 75 Valuation	0	8,500	(8,500)
Tax Collection Commission	26,000	26,000	0
Attorney Fees	30,000	50,000	(20,000)
Board/Admin Conference Registrations	10,000	5,000	5,000
Business Office Consultant	15,000	7,500	7,500
PowerSchool (was Sch. Messenger)	2,400	2,600	(200)
Erate Commission	2,500	2,500	0
Reschini 1094 & 1095 Filing	900	950	(50)
Rockets Online Campus (Federal)	52,000	85,000	(33,000)
Athletic Trainer	53,222	56,078	(2,856)
New Story/Pyramind - Elem	211,113	167,000	44,113
New Story/Pyramid - HS	184,813	215,000	(30,188)
IU Services	268,000	285,000	(17,000)
IU Partial Program	26,000	30,000	(4,000)
1 Non-Public Allocation	2,600	2,600	0
Contracted Social Worker	66,000	45,000	21,000
Internet (IU6)	4,000	4,000	0
Valuation Engineers GASB 34 (depr. Sch.)	15,000	0	15,000

Training - Safety Committee		1,000	1,000	0
Transportation Software		4,100	4,300	(200)
Athletics Officials/Game Managers/Workers	d	31,060	36,500	(5,440)
Athletics Security/Ambulance/Doctor	d	2,000	2,000	0
Student Physicals and Dental Exams	d	2,500	2,500	0
Staff Development - Elem	d	4,800	4,800	0
Library Train/Develop-Elem for 24-25	d	900	450	450
Nursing Train/Develop	d	500	500	0
FFA - Advisor Fees March/States	d	200	200	0
Life Skills - Prof Ed	d	300	0	300
Guidance Train/Develop	d	250	250	0
Musical	d	5,000	5,000	0
Staff Development - HS	d	2,500	2,500	0
Vehicle Repairs & State Inspections		0	150	(150)
Total 300s - Purchased Services		1,041,657	1,070,578	(28,921)

400s - Repairs & Other Services

Copier Maintenance Contracts and Supplies - Elem		6,200	7,500	(1,300)
Copier Maintenance Contracts and Supplies - HS		5,450	3,200	2,250
Title I Copier/printer	d	1,995	0	1,995
District Office Copier/Postage Maint Repairs		1,920	1,950	(30)
Transportation Camera Maint/Repair		2,000	2,000	0
Other Tech Repairs - Elem		1,500	1,700	(200)
Other Tech Repairs - HS		1,500	1,700	(200)
Spec. Ed-Phonak		0	326	(326)
Athletics - Rental of Portable Restrooms	d	900	900	0
Athletics - Equip Repair	d	550	550	0
Choir Robe Cleaning	d	500	500	0
AG Ed Repairs	d	1,500	1,500	0
Ind. Arts Repairs	d	1,500	1,500	0
Public Health Repairs	d	400	400	0
Repairs/Maint Band (band uniforms/instr.)	d	2,750	0	2,750
Musical - Items to build the set	d	2,000	2,000	0
Musical - Score Sheet Rental	d	0	2,000	(2,000)
Hazardous Waste Removal		310	310	0
Garbage Disposal		11,000	16,000	(5,000)
Water/Sewage		47,500	52,000	(4,500)
Ice Melt		4,000	5,500	(1,500)
Lawn and Field Care		8,200	8,500	(300)
Maint Repairs - Elevators/Fire/Asbestors/Etc		23,000	25,000	(2,000)
Maint Repairs - Vehicles		1,000	1,000	0
Maint Repairs - Building (gym floor)		5,000	5,000	0
Pest Control		2,000	2,300	(300)
Total 400s - Repairs & Other Services		132,675	143,336	(10,661)

500s Other Purchased Services

Bus Transportation		610,616	615,000	(4,384)
Van Transportation		336,393	337,000	(607)
Non-Pub Transportation		38,000	11,000	27,000
Liability & Property Insurance		48,031	49,500	(1,469)
Advertising		4,000	4,000	0
DO, Elem, HS: Postage and Postaged Envelopes	"d"	11,625	11,625	0
IU General Withholding		11,487	11,484	3
Tuition Charter - Cyber Reg Ed Elem		169,958	159,327	10,631
Tuition Charter - Cyber Reg Ed HS		250,254	223,710	26,544
Tuition Charter - Cyber Spec Ed Elem		82,535	117,000	(34,465)
Tuition Charter - Cyber Spec Ed HS		230,860	232,000	(1,140)
Tuition - Career Center		218,028	192,145	25,883
Tuition - PA Lea's Reg Ed HS		30,000	30,000	0
Tuition - PA Lea's Spec Ed Elem		2,000	2,000	0
Bonding Insurance		700	725	(25)
Telephone		12,000	12,750	(750)
Title 1 Conference Travel & Registration	d	2,000	2,000	0
Title I - Services Purchased	d	100	100	0
Printing/Binding - Tax Collectors		3,000	3,200	(200)
Athletics Transportation	d	43,630	43,663	(33)
Athletics Playoffs Travel	d	4,900	4,715	185
Athletic Coop Fee - Football	d	30,400	0	30,400
Athletic Coop Fee - Wrestling	d	5,250	0	5,250
Athletic Coop Fee - Girls Soccer	d	2,900	0	2,900
Elementary Transportation	d	7,150	7,565	(415)
Marching Band/Cheerleaders Transp.(away games)	d	10,000	0	10,000
High School Transportation	d	25,400	26,825	(1,425)
High School Travel	d	18,125	20,525	(2,400)
District Wide Travel	"d"	7,522	7,900	(378)
Elem Travel	d	1,300	1,500	(200)
Total 500s Other Purchased Services		2,218,164	2,127,259	90,905

600s - Supplies & Textbooks

Board Supplies		500	500	0
Tax Collection Supplies & Software		1,678	1,700	(22)
Superintendent/Business Office Supplies		6,625	6,700	(75)
Graduation		1,000	1,300	(300)
Transportation Supplies		500	500	0
CSIU FIS Software		12,625	13,000	(375)
CSIU SIS Software		14,600	15,200	(600)
Frontline (AESOP)		6,876	7,000	(124)
Copier Supplies - HS	d	6,200	7,000	(800)
Ink and Toner - Elem	d	6,500	6,500	0
Copy Paper	d	9,500	9,500	0
Batteries (removed from Kurtz)	d	500	650	(150)
Kurtz - HS (includes science items)	d	16,940	19,368	(2,428)
Kurtz - Elem	d	21,926	24,540	(2,614)
Safety Committee Supplies		500	500	0

Community Relations (Vet. Breakfast)		1,100	1,100	0
Diesel		3,000	3,000	0
Gasoline		2,000	2,000	0
Natural Gas		65,500	60,000	5,500
Electricity		109,000	98,000	11,000
SPO Supplies		500	1,600	(1,100)
Tasers		3,021	0	3,021
Ballistic Shields		2,200	0	2,200
Annual Textbook Replacement - HS		3,650	20,000	(16,350)
Annual Textbook Replacement - Elem		89,562	2,500	87,062
Computer Tech Supplies/Licenses etc.		55,270	63,745	(8,475)
Athletics Equipment/Uniforms/Awards/Tech	d	39,350	34,792	4,558
IEP Writer		2,400	2,000	400
PA Section 504 Module License		600	650	(50)
Title Program Supplies/Software	d	0	16,250	(16,250)
Psychologist Supplies (Kutz + Other supplies)	d	4,000	2,000	2,000
Special Ed Director Supplies	d	2,000	2,000	2,000
Instructional Supplies - Elem	d	28,187	30,760	(2,573)
Elementary Office Supplies	d	5,675	4,800	875
Elementary Nurse Supplies	d	1,000	5,000	(4,000)
Extracurricular - Elem	d	450	450	0
Prof Development Books/Periodicals - Elem	d	250	250	0
Staff Relations - Breakfast	d	300	400	(100)
New Band Equipment	d	0	5,500	(5,500)
Ident-a-kid		1,000	0	1,000
Robotics Supplies	d	1,000	500	500
Library Supplies	d	28,900	26,100	2,800
Instructional Supplies-Spec. Ed	d	0	20,782	(20,782)
Instructional Supplies - HS	d	166,518	81,210	85,308
High School Office Supplies	d	6,465	2,650	3,815
High School Nurse Supplies	d	2,875	3,110	(235)
Guidance Supplies	d	4,500	4,500	0
Extracurricular - HS	d	3,750	3,750	0
Equipment Upkeep		2,000	2,000	0
Mx/Cust/Grounds Supplies		90,000	90,000	0
Toilet Paper/Towels		0	10,000	(10,000)
Total 600s Supplies & Textbooks		832,494	715,357	117,137

700s Equipment

Erate (District Portion)		20,000	13,000	7,000
New Band Instruments	d	3,000	0	3,000
Tablets/ipads		33,163	22,000	11,163
PC's/Laptops		13,373	10,000	3,373
Chromebook Carts/Headphones - Elem		10,500	6,500	4,000
Chromebooks		60,000	55,000	5,000
Laptops		1,000	1,000	0
Smartboard Replacement (Local)		18,000	18,000	0
Dehumidifiers		0	2,000	(2,000)
Printer Replacement - HS		0	2,900	(2,900)
Copier Replacement		0	4,500	(4,500)
Copier Replacement-Payroll/AP		6,000	3,500	2,500
Total 700s Equipment		165,036	138,400	26,636

800s Contingency Funds & Misc. Expenses

Board/Superintendent Contingency Fund		25,000	20,000	5,000
Elementary/HS/Principal Contingency Fund	d	0	7,500	(7,500)
Board/Admin Dues		400	600	(200)
Taxes County/Township		1,200	1,200	0
Act 32 EIT Tax Collection Fees		200	225	(25)
PSBA Dues		5,861	6,000	(139)
Custodian/Maintenance Dues & Inspections		500	500	0
Superintendent Dues/Fees		2,600	3,000	(400)
Business Office		900	1,200	(300)
Debt Service Fees		300	300	0
Interest Bond		211,150	203,875	7,275
Athletics Dues/Fees	d	11,100	12,000	(900)
Elem Principal Dues	d	850	910	(60)
Professional Staff Dues/Fees		585	1,525	(940)
Choir/Band Festival dues/fees		5,245	3,000	2,245
Library Dues		60	100	(40)
Speech Dues/Fees		408	450	(42)
Competition/Extracurricular Dues/Fees	d	8,310	12,095	(3,785)
HS Principal Dues		1,200	1,200	0
Total 800s Contingency Funds & Misc. Expenses		275,869	275,680	189

900s Fund Transfers

Capital Reserve Xfer		25,000	125,000	(100,000)
Principal on Bond		240,000	245,000	(5,000)
Total 900s Fund Transfers		265,000	370,000	(105,000)

Total Expenditures 16,559,335 16,968,445 **(409,110)**

2.5%

Net Surplus (Deficit) **(266,361)** **(151,482)**

* d represents discretionary expenditures for Elementary, HS & Spec. Education Only