

Clarion-Limestone Area School District
 Budget Summary
 For 2024-25 versus 2025-26

DRAFT 2

	FYE 24-25	FYE 25-26	Favorable (Unfavorable) Variance
<u>Revenues</u>			
Real Estate Taxes	4,300,995	4,279,098	(21,897)
Public Utililty Realty Taxes	4,800	4,800	0
Payments in Lieu of Current Taxes	72,000	72,000	0
Per Capita Taxes 679	16,000	15,500	(500)
Per Capita Tax 511	16,000	15,500	(500)
Local Services Tax	21,550	21,000	(550)
Local Earned Income Tax	745,000	800,000	55,000
Real Estate Transfer Taxes	100,000	110,000	10,000
Delinquent Taxes	225,000	235,000	10,000
Interest	200,000	225,000	25,000
Revenues from LEA Activites	25,000	25,000	0
Revenues from Other LEAs	32,000	30,000	(2,000)
IDEA Revenue	130,000	130,000	0
Donatons from Private Sources	1,000	1,000	0
Other Local Revenues	45,000	45,000	0
Total Local Revenues	5,934,345	6,008,898	74,553
Basic Ed Subsidy	6,110,975	5,996,348	(114,627)
FICA Tax Subsidy	359,451	348,778	(10,673)
Tuition for Orphans Subsidy	10,600	11,000	400
Vocational Education Subsidy	81,818	95,000	13,182
Special Ed Subsidy	841,310	922,699	81,389
Transportation Subsidy	903,000	795,000	(108,000)
Nonpub & Charter Transporation Subsidy	2,800	2,000	(800)
Nurse Subsidy	14,350	14,500	150
Homestead/Farmstead Exemptions	500,590	575,646	75,056
Ready to Learn Grant	158,575	433,894	275,319
Student Run Manufacturing Grant	55,000	38,000	(17,000)
Cyber School Subsidy	0	66,563	66,563
Supplemental Equipment Grants	0	0	0
Retirement Subsidy	1,597,449	1,550,012	(47,437)
Total State Revenues	10,635,918	10,849,440	213,522
IDEA Part B	0	0	0
Title 1	235,000	230,000	(5,000)
Title 2	28,000	28,000	0
Title 4	19,000	19,000	0
ARP ESSER	0	0	0
ACCESS	25,000	20,000	(5,000)
ACCESS Admin	5,000	5,000	0
Other Federal Revenues	0	0	0
Total Federal Revenues	312,000	302,000	(10,000)
TOTAL REVENUES	16,882,263	17,160,338	278,075
			1.6%

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	<u>FYE 24-25</u>	<u>FYE 25-26</u>	<u>Favorable (Unfavorable) Variance</u>
<u>Expenditures</u>			
<u>100 - Salaries & Wages</u>			
Teachers	4,882,333	4,840,148	42,185
Administration	514,139	507,705	6,434
Confidential Non-Bargaining	407,701	313,592	94,109
Custodians & Maintenance	369,007	382,807	(13,800)
Paraprofessionals	353,617	312,818	40,799
Bargaining Secretaries	221,859	194,664	27,195
Healthcare Professional	47,093	48,658	(1,565)
Substitutes	170,492	167,000	3,492
Supplementals	162,542	156,543	5,999
Total Salaries & Wages	7,128,783	6,923,935	204,848
<u>200 - Benefits/Taxes</u>			
Medical Insurance	1,856,510	1,832,295	24,215
Other Insurance/TSA Contribution	90,265	72,344	17,921
FICA Taxes	545,958	528,452	17,506
Retirement	2,420,377	2,348,503	71,874
Unemployment Comp	3,346	3,247	99
Workers Comp	44,884	39,029	5,855
Other Benefits - Admin Fees Flex	0	0	0
Tuition Reimbursement	10,000	10,000	0
Medical Ins. Opt Out Cost	21,000	18,000	3,000
Retiree Insurance	40,022	56,319	(16,297)
Total Benefits/Taxes	5,032,362	4,908,189	124,173
<u>300s - Purchased Services</u>			
Local Audits	17,700	20,000	(2,300)
GASB 75 Valuation - Milliman	8,500	0	8,500
Tax Collection Commission	26,000	27,500	(1,500)
Attorney Fees	25,000	15,000	10,000
Board Conference Registrations	5,000	500	4,500
Superintendent Conference Registrations	0	1,000	(1,000)
Business Office Conference Registrations	0	1,500	(1,500)
Business Office Consultant	7,500	12,000	(4,500)
PowerSchool (was Sch. Messenger)	2,600	2,700	(100)
Erate Commission	2,500	2,500	0
Reschini 1094 & 1095 Filing/ACA Report	950	950	0
Athletic Trainer	56,078	61,874	(5,796)
IU Services - Spec Ed Elem	151,500	199,113	(47,613)
IU Services - Spec Ed HS	151,500	149,334	2,166
IU Partial Program - Spec Ed HS	30,000	13,500	16,500
New Story/Pyramid - Spec Ed Elem	167,000	165,857	1,143

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New Story/Pyramid - Spec Ed HS	215,000	233,545	(18,545)
T1 Non-Public Allocation	2,600	2,600	0
Contracted Social Worker: Jacob Pointst	45,000	45,000	0
IT Services	0	100,000	(100,000)
Pennlink	0	50	(50)
Training - Safety Committee	1,000	50	950
Transportation Drug Screening	0	100	(100)
Athletics Officials/Game Managers/Workers	36,500	25,000	11,500
Athletics Security/Ambulance/Doctor	2,000	500	1,500
Student Physicals and Dental Exams	2,500	2,500	0
Staff Development - Elem	4,800	4,800	0
Library Train/Develop-Elem for 24-25	450	400	50
Nursing Train/Develop	500	600	(100)
FFA - Advisor Fees March/States	200	200	0
Life Skills - Prof Ed	0	0	0
Guidance Train/Develop	250	250	0
Musical	5,000	5,000	0
Staff Development - HS	2,500	2,500	0
Total 300s - Purchased Services	970,128	1,096,423	(126,295)

400s - Repairs & Other Services

Copier Maintenance Contracts and Supplies - Elem	7,500	5,000	2,500
Copier Maintenance Contracts and Supplies - HS	3,200	4,995	(1,795)
Title I Copier/printer	0	0	0
District Office Copier/Postage Maint Repairs	1,950	1,950	0
Transportation Camera Maint/Repair	2,000	1,000	1,000
IT Repairs	0	1,000	(1,000)
Other Tech Repairs - Elem	1,700	0	1,700
Other Tech Repairs - HS	1,700	0	1,700
Spec. Ed-Phonak	326	0	326
Athletics - Rental of Portable Restrooms	900	900	0
Athletics - Equip Repair	550	550	0
Choir Robe Cleaning	500	0	500
AG Ed Repairs	1,500	1,500	0
Ind. Arts Repairs	1,500	1,500	0
Public Health Repairs	400	750	(350)
Repairs/Maint Band (band uniforms/instr.)	0	500	(500)
Musical - Items to build the set	2,000	0	2,000
Musical - Score Sheet Rental	2,000	2,000	0
Graduation - Rental of Chairs	0	1,250	(1,250)
Medical Waste Removal	0	180	(180)
Repair/Calibration on Audiometer	0	85	(85)
Hazardous Waste Removal	310	250	60
Garbage Disposal	16,000	14,000	2,000

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Water/Sewage	62,000	73,000	(11,000)
Lawn and Field Care	8,500	6,500	2,000
Maint Repairs - Elevators/Fire/Asbestors/Etc	25,000	25,000	0
Maint Repairs - Vehicles	1,000	750	250
Maint Repairs - Building (gym floor)	5,000	5,000	0
Pest Control	2,300	1,000	1,300
Total 400s - Repairs & Other Services	147,836	148,660	(824)

500s Other Purchased Services

Bus Transportation	615,000	594,000	21,000
Van Transportation	337,000	404,000	(67,000)
Non-Pub Transportation	11,000	11,000	0
Liability & Property Insurance	56,500	60,500	(4,000)
Advertising - Public Relations/Board	4,000	3,000	1,000
Advertising - Vacancies/Other	0	500	(500)
Rental - Postage Machine	0	1,500	(1,500)
DO, Elem, HS: Postage and Postaged Envelopes	11,625	13,425	(1,800)
IU Operating	11,484	10,644	840
Tuition Charter - Cyber Reg Ed Elem	159,327	199,159	(39,832)
Tuition Charter - Cyber Reg Ed HS	223,710	279,638	(55,928)
Tuition Charter - Cyber Spec Ed Elem	130,000	162,500	(32,500)
Tuition Charter - Cyber Spec Ed HS	232,000	383,159	(151,159)
Tuition Charter - Rockets Reg Ed Elem	22,500	22,500	0
Tuition Charter - Rockets Reg Ed HS	22,500	22,500	0
Tuition Charter - Rockets Spec Ed Elem	20,000	20,000	0
Tuition Charter - Rockets Spec Ed HS	20,000	20,000	0
Tuition - Career Center	192,145	192,145	0
Tuition - PA Lea's Reg Ed HS	30,000	20,000	10,000
Tuition - PA Lea's Spec Ed Elem	2,000	2,000	0
Bonding Insurance	725	360	365
Telephone	12,750	11,500	1,250
Internet	4,000	4,000	0
Title 1 Conference Travel & Registration	2,000	2,000	0
Title I - Services Purchased	100	100	0
Printing/Binding - Tax Collectors	3,200	2,200	1,000
Athletics Playoffs Travel	4,715	10,700	(5,985)
Athletic Coop Fee - Football	0	0	0
Athletic Coop Fee - Wrestling	0	0	0
Athletic Coop Fee - Girls Soccer	0	0	0
Elementary Transportation	7,565	11,350	(3,785)
Travel - Learning Support	0	1,500	(1,500)
Travel - Special Ed Admin	0	500	(500)
Travel - Guidance/Counseling	0	500	(500)
High School Transportation	76,988	84,575	(7,587)

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High School Travel	20,525	11,230	9,295
High School Transportation - Gifted	0	3,014	(3,014)
High School Transportation - Life Skills	0	4,500	(4,500)
Vo Ag - Travel	0	2,500	(2,500)
District Wide Travel	7,900	3,750	4,150
Elem Travel - Principal	0	0	0
Elem Travel - Gifted	0	45	(45)
Elem Travel	1,500	2,350	(850)
Total 500s Other Purchased Services	2,242,759	2,578,844	(336,085)

600s - Supplies & Textbooks

Board Supplies	500	500	0
Tax Collection - Software/Licensing	1,700	500	1,200
Tax Collection - Supplies	0	2,500	(2,500)
Superintendent Office - Supplies	6,700	1,300	5,400
Business Office - Supplies	0	4,000	(4,000)
IT - Cables, Flash Drives, Toners, Etc.	0	3,000	(3,000)
Graduation	1,300	0	1,300
Transportation Supplies	500	500	0
CSIU FIS Software	13,000	11,700	1,300
CSIU SIS Software	15,200	17,000	(1,800)
Computer Tech Supplies/Licenses etc.	63,745	0	63,745
Adobe	0	250	(250)
School Dude	0	2,000	(2,000)
Wi-Fi Access Points	0	0	0
Firewall (Sec. Monitors to Incoming Network)	0	0	0
Frontline (AESOP)	7,000	7,000	0
iSafe	0	600	(600)
Visitor Software	0	1,500	(1,500)
Securly (Filter Websites)	0	6,500	(6,500)
Mosyle Mgr (Mgmt of Apple Devices)	0	4,500	(4,500)
Barracuda Backup/Cloud (server)	0	2,730	(2,730)
Scale Server Appliance (Virtual Servers)	0	2,000	(2,000)
Traversa - Transportation	4,300	4,500	(200)
Bus Camera Mgmt Software Backup/Cloud	0	6,000	(6,000)
Arbiter - Scheduler	0	2,250	(2,250)
Copier Supplies - HS	7,000	7,000	0
Ink and Toner - Elem	6,500	6,500	0
Copy Paper	9,500	9,500	0
Batteries (removed from Kurtz)	650	650	0
Kurtz - HS (includes science items)	19,368	14,271	5,097
Kurtz - Elem	24,540	28,916	(4,376)
Safety Committee Supplies	500	50	450
Community Relations (Vet. Breakfast)	1,100	1,100	0

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Diesel	3,000	2,000	1,000
Gasoline	2,000	1,000	1,000
Natural Gas	60,000	58,000	2,000
Electricity	98,000	90,000	8,000
SPO Supplies	1,600	1,000	600
Annual Textbook Replacement - HS	20,000	6,014	13,986
Annual Textbook Replacement - Elem	2,500	0	2,500
Math Series (SAVVAS)	0	5,501	(5,501)
Athletics Equipment/Uniforms/Awards/Tech HS	42,292	32,400	9,892
Athletics Equipment/Uniforms/Awards/Tech Elem.	0	500	(500)
Athletic Trainer Supplies - HS	0	5,850	(5,850)
IEP Writer	2,000	2,000	0
Title Program Supplies/Software	16,250	0	16,250
Psychologist Supplies (Kutz + Other supplies)	2,000	2,000	0
Special Ed Director Supplies	2,000	2,000	0
Instructional Supplies - Elem	33,060	28,617	4,443
Instructional Tech Supplies - Elem	0	15,325	(15,325)
Elementary Office Supplies	4,800	3,100	1,700
Elementary Nurse Supplies	5,000	4,000	1,000
Extracurricular - Elem	450	0	450
Prof Development Books/Periodicals - Elem	250	0	250
Staff Relations - Breakfast	400	200	200
Safety and Security Tech - Ident-a-kid	0	1,520	(1,520)
Robotics Supplies	500	0	500
Library Supplies	26,100	3,700	22,400
Library Tech Supplies	0	7,050	(7,050)
Instructional Supplies-Life Skills - HS	5,754	7,825	(2,071)
Tech Supplies - Life Skills - HS	200	2,412	(2,212)
Instuctional Supplies -Learning Support -HS	1,500	1,500	0
Tech Supplies -Learning Support - HS	0	1,519	(1,519)
Instructional Supplies-Learning Support - Elem	3,560	6,596	(3,036)
Tech Supplies -Learning Support - Elem	0	200	(200)
Instructional Supplies - EMO Support - HS	6,023	1,000	5,023
Tech Supplies - EMO Support - HS	0	200	(200)
Instuctional Supplies - EMO Support - Elem	2,845	1,796	1,049
Tech Supplies - EMO Support - Elem	400	338	63
Instuctional Supplies - Gifted - HS	0	759	(759)
Instuctional Supplies - Gifted - Elem	500	936	(436)
Instructional Supplies - Speech/Language		1,659	(1,659)
Instructional Supplies - HS	81,210	84,197	(2,987)
Instructional Tech Supplies - HS		11,338	(11,338)
High School Office Supplies	2,650	3,050	(400)
High School Nurse Supplies	3,110	2,500	610
Guidance Supplies	4,500	3,500	1,000
Extracurricular - HS	3,750	7,975	(4,225)
Middle School - Potential Supplies	0	10,000	(10,000)

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Equipment Upkeep	2,000	2,000	0
Salt/Ice Melt	5,500	6,000	(500)
General Supplies - Mx/Cust/Grounds Supplies	90,000	100,000	(10,000)
Toilet Paper/Towels	10,000	10,000	0
Total 600s Supplies & Textbooks	728,807	687,894	40,913

700s Equipment

Erate (District Portion)	13,000	11,901	1,099
New Band Instruments	0	0	0
Office Work Stations	0	10,036	(10,036)
Room of Desk and Chairs	0	8,876	(8,876)
Science Tables	0	9,619	(9,619)
New Band Equipment	5,500	3,000	2,500
Tablets/ipads - Elem.	22,000	22,000	0
PC's/Laptops	10,000	5,000	5,000
Headphones	6,500	1,000	5,500
Chromebooks	55,000	91,480	(36,480)
Laptops	1,000	10,000	(9,000)
Promethean/Smartboard Replacement	18,000	9,000	9,000
Bus Cameras/Equipment	0	6,000	(6,000)
Dehumidifiers	2,000	0	2,000
Shredder Replacement - HS	2,900	0	2,900
Copier Replacement	4,500	0	4,500
Copier Replacement-Payroll/AP	3,500	0	3,500
Total 700s Equipment	143,900	187,912	(44,012)

800s Contingency Funds & Misc. Expenses

Board/Superintendent Contingency Fund	20,000	25,000	(5,000)
Elementary/HS/Principal Contingency Fund	7,500	10,000	(2,500)
Board/Admin Dues	600	300	300
Taxes County/Township	1,200	0	1,200
Act 32 EIT Tax Collection Fees	225	0	225
Amazon Prime - Dues and Fees	0	350	(350)
PASBO Dues	0	500	(500)
PSBA Dues	6,000	6,100	(100)
PARSS Dues	0	1,000	(1,000)
PASA Dues	0	1,000	(1,000)
Custodian/Maintenance Dues & Inspections	650	250	400
SPO Dues	0	250	(250)
Superintendent Dues/Fees	3,000	1,000	2,000
Business Office	1,200	500	700
Debt Service Fees	300	0	300
Interest Bond	203,875	196,375	7,500
Athletics Dues/Fees	12,000	19,550	(7,550)
Elem Principal Dues	910	1,000	(90)

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Professional Staff Dues/Fees	1,525	1,925	(400)
Choir/Band Festival dues/fees	3,000	2,500	500
Vo Ag - Dues and Fees	0	2,890	(2,890)
Library Dues	100	150	(50)
Speech Dues/Fees	450	700	(250)
Gifted - HS Dues/Fees	0	260	(260)
Gifted - Elem Dues/Fees	0	45	(45)
Lifes Skills - Dues/Fees	0	700	(700)
PA Section 504 Module License	650	650	0
Competition/Extracurricular Dues/Fees	12,095	12,670	(575)
HS Principal Dues	1,200	0	1,200
Total 800s Contingency Funds & Misc. Expenses	276,480	285,665	(9,185)
<u>900s Fund Transfers</u>			
Capital Reserve Xfer	125,000	125,000	0
Principal on Bond	245,000	255,000	(10,000)
Total 900s Fund Transfers	370,000	380,000	(10,000)
Total Expenditures	17,041,055	17,197,522	(156,467)
			0.9%
Net Surplus (Deficit)	(158,792)	(37,184)	