

Clarion-Limestone Area School District
 Budget Summary
 For 2023-24

Draft 1

	FYE <u>22-23</u>	FYE <u>23-24</u>	(Unfavorable) <u>Variance</u>
<u>Revenues</u>			
Real Estate Taxes	4,125,507	4,168,068	42,561
Public Utility Realty Taxes	5,200	5,200	0
Payments in Lieu of Current Taxes	53,305	72,000	18,695
Per Capita Taxes 679	15,893	15,500	(393)
Per Capita Tax 511	15,893	15,500	(393)
Local Services Tax	33,438	21,000	(12,438)
Local Earned Income Tax	627,000	681,932	54,932
Real Estate Transfer Taxes	96,000	100,000	4,000
Delinquent Taxes	210,000	225,000	15,000
Interest	40,000	200,000	160,000
Revenues from LEA Activites	16,089	25,000	8,911
Revenues from Other LEAs	0	25,000	25,000
IDEA Revenue	144,593	135,000	(9,593)
IDEA Part B	0	2,000	2,000
Donatons from Private Sources	0	1,000	1,000
Other Local Revenues	19,576	25,000	5,424
Total Local Revenues	5,402,494	5,717,200	314,706
Basic Ed Subsidy	5,367,962	5,831,151	463,189
FICA Tax Subsidy	348,878	343,858	(5,020)
Tuition for Orphans Subsidy	0	25,000	25,000
Vocational Education Subsidy	53,000	85,182	32,182
Special Ed Subsidy	702,449	767,511	65,062
Transportation Subsidy	657,036	840,000	182,964
Nonpub & Charter Transporation Subsidy	4,620	3,000	(1,620)
Nurse Subsidy	16,787	14,500	(2,287)
Homestead/Farmstead Exemptions	416,491	416,489	(2)
Ready to Learn Grant	158,575	158,575	0
Student Run Manufacturing Grant	0	145,000	145,000
Supplemental Equipment Grants	4,054	0	(4,054)
Retirement Subsidy	1,496,272	1,523,508	27,236
Total State Revenues	9,226,124	10,153,774	927,650
Title 1 Grant	278,620	242,000	(36,620)
T 2 Grant	39,690	30,000	(9,690)
Title 4	20,924	20,000	(924)
ARP ESSER	363,413	100,000	(263,413)
ACCESS	31,065	25,000	(6,065)
ACCESS Admin	4,951	5,000	49
Other Federal Revenues	0	0	0
Total Federal Revenues	738,663	422,000	1,861,767
Total Revenues	15,367,281	16,292,974	925,693
			6.0%

	FYE <u>22-23</u>	FYE <u>23-24</u>	(Unfavorable) <u>Variance</u>
<u>Expenditures</u>			
<u>100 - Salaries & Wages</u>			
Teachers		4,621,453	(4,621,453)
Subs		172,253	(172,253)
Pupil Health		32,684	(32,684)
Custodians & Maintenance		343,761	(343,761)
Administration		467,550	(467,550)
Paraprofessionals/Health Aide		341,830	(341,830)
Confidential Non-Bargaining		470,267	(470,267)
Bargaining Secretaries		226,658	(226,658)
Co-Curricular Supplementals		152,615	(152,615)
Opt Out		21,000	(21,000)
Total Salaries & Wages	6,789,790	6,850,071	(60,281)
<u>200 - Benefits/Taxes</u>			
Medical Insurance	1,838,206	1,744,389	93,817
Other Insurance/TSA Contribution	115,902	100,828	15,074
FICA Taxes	501,190	523,715	(22,525)
Retirement	2,314,812	2,320,313	(5,501)
Unemployment Comp	122	3,218	(3,096)
Workers Comp	38,364	33,545	4,819
Other Benefits - Admin Fees Flex	8,000	0	8,000
Retiree Insurance	40,000	47,639	(7,639)
Total Benefits/Taxes	4,856,595	4,773,647	82,948
<u>300s - Purchased Services</u>			
Local Audits	15,350	17,000	(1,650)
GASB 75 Valuation	7,500	0	7,500
Tax Collection Commission	36,000	26,000	10,000
Attorney Fees	10,000	30,000	(20,000)
Board/Admin Conference Registrations	2,400	10,000	(7,600)
Business Office Consultant	0	15,000	(15,000)
School Messenger System Support Fee	0	2,400	(2,400)
Erate Commission	0	2,500	(2,500)
Reschini 1094 & 1095 Filing	0	900	(900)
Rockets Online Campus (Federal)	0	52,000	(52,000)
Athletic Trainer	41,027	53,222	(12,195)
New Story/Pyramind - Elem	31,304	211,113	(179,809)
New Story/Pyramid - HS	46,955	184,813	(137,857)
IU Services	190,556	268,000	(77,444)
IU Partial Program	0	26,000	(26,000)
T1 Non-Public Allocation	460	2,600	(2,140)
Contracted Social Worker	60,000	66,000	(6,000)
Internet (IU6)	6,100	4,000	2,100
Title I Prof Tech Services	5,100	0	5,100
Title I Prof Ed Services	1,960	0	1,960

	FYE <u>22-23</u>	FYE <u>23-24</u>	(Unfavorable) <u>Variance</u>
Title IV Professional Develop	4,000	0	4,000
Valuation Engineers GASB 34 (depreciation schedule)	1,350	15,000	(13,650)
Training - Safety Committee	1,000	1,000	0
Transportation - Conf. Registration	300	0	300
Transportation Software	5,000	4,100	900
Mandatory Training Software	1,100	0	1,100
Athletics Officials/Game Managers/Workers	25,000	31,060	(6,060)
Athletics Security/Ambulance/Doctor	4,620	2,000	2,620
Student Physicals and Dental Exams	3,200	2,500	700
Staff Development - Elem	4,800	4,800	0
Library Train/Develop	500	900	(400)
Nursing Train/Develop	500	500	0
FFA - Advisor Fees March/States	710	200	510
Life Skills - Prof Ed	300	300	0
Guidance Train/Develop	250	250	0
Musical	1,600	5,000	(3,400)
Staff Development - HS	2,500	2,500	0
Vehicle Repairs & State Inspections	2,000	0	2,000
Total 300s - Purchased Services	513,442	1,041,657	(528,215)

400s - Repairs & Other Services

Copier Maintenance Contracts and Supplies - Elem	0	6,200	(6,200)
Copier Maintenance Contracts and Supplies - HS	5,575	5,450	125
Title I Copier/printer	0	1,995	(1,995)
District Office Copier/Postage Maint Repairs	1,920	1,920	0
Transportation Camera Maint/Repair	4,000	2,000	2,000
Other Tech Repairs - Elem	1,500	1,500	0
Other Tech Repairs - HS	1,500	1,500	0
Athletics - Rental of Portable Restrooms	0	900	(900)
Athletics - Equip Repair	770	550	220
Choir Robe Cleaning	165	500	(335)
Repairs/Maint Science	1,000	0	1,000
AG Ed Repairs	3,000	1,500	1,500
Ind. Arts Repairs	750	1,500	(750)
Public Health Repairs	445	400	45
Repairs/Maint Band (band uniforms/instruments)	2,750	2,750	0
Musical - Items to build the set	4,200	2,000	2,200
Hazardous Waste Removal	310	310	0
Garbage Disposal	11,000	11,000	0
Water/Sewage	30,000	47,500	(17,500)
Ice Melt	2,000	4,000	(2,000)
Lawn and Field Care	8,200	8,200	0
Maint Repairs - Elevators/Fire/Asbestors/Etc	21,000	23,000	(2,000)
Maint Repairs - Vehicles	0	1,000	(1,000)
Maint Repairs - Building (gym floor)	0	5,000	(5,000)
Pest Control	3,000	2,000	1,000
Total 400s - Repairs & Other Services	103,085	132,675	(29,590)

	<u>FYE</u> <u>22-23</u>	<u>FYE</u> <u>23-24</u>	(Unfavorable) <u>Variance</u>
<u>500s Other Purchased Services</u>			
Bus Transportation	782,800	530,640	252,160
Van Transportation	112,200	218,400	(106,200)
Non-Pub Transportation	5,000	38,000	(33,000)
Fuel Adjustment	0	0	0
Liability & Property Insurance	43,407	46,050	(2,643)
Advertising	6,000	4,000	2,000
DO, Elem, HS: Postage and Postaged Envelopes	11,625	11,625	0
IU General Withholding	12,190	11,487	703
Tuition Charter - Cyber Reg Ed Elem	182,000	169,958	12,042
Tuition Charter - Cyber Reg Ed HS	154,000	250,254	(96,254)
Tuition Charter - Cyber Spec Ed Elem	116,000	82,535	33,465
Tuition Charter - Cyber Spec Ed HS	174,000	230,860	(56,860)
Tuition - Career Center	242,871	218,028	24,843
Tuition - PA Lea's Reg Ed HS	25,000	30,000	(5,000)
Tuition - PA Lea's Spec Ed Elem	2,000	2,000	0
Bonding Insurance	700	700	0
Telephone	11,000	12,000	(1,000)
Title 1 Conference Travel & Registration	0	2,000	(2,000)
Title I - Services Purchased	100	100	0
Printing/Binding - Tax Collectors	4,500	3,000	1,500
Athletics Transportation	29,509	43,630	(14,121)
Athletics Playoffs Travel	3,793	4,900	(1,107)
Athletic Coop Fee - Football	30,400	30,400	0
Athletic Coop Fee - Wrestling	0	5,250	(5,250)
Athletic Coop Fee - Girls Soccer	0	2,900	(2,900)
Elementary Transportation	8,500	7,150	1,350
Marching Band/Cheerleaders Transportation (away ξ	750	12,000	(11,250)
High School Transportation	25,990	23,700	2,290
High School Travel	12,850	9,700	3,150
District Wide Travel	6,640	7,522	(882)
Elem Travel	1,300	1,300	0
Total 500s Other Purchased Services	2,005,125	2,010,089	(4,964)

600s - Supplies & Textbooks

Board Supplies	500	500	0
Tax Collection Supplies	1,678	1,678	0
Superintendent/Business Office Supplies	6,625	6,625	0
Transportation Supplies	500	500	0
CSIU FIS Software	12,625	12,625	0
CSIU SIS Software	14,600	14,600	0
Frontline (AESOP)	6,050	6,876	(826)
Copier Supplies - HS	6,000	6,200	(200)
Ink and Toner - Elem	6,500	6,500	0
Copy Paper	6,000	9,500	(3,500)
Kurtz - HS (includes science items)	13,400	25,738	(12,338)

	FYE <u>22-23</u>	FYE <u>23-24</u>	(Unfavorable) <u>Variance</u>
Kurtz - Elem	38,161	25,823	12,338
Safety Committee Supplies	500	500	0
Community Relations (Vet. Breakfast)	1,100	1,100	0
Diesel	4,000	3,000	1,000
Gasoline	2,500	2,000	500
Natural Gas	55,000	56,000	(1,000)
Electricity	108,000	109,000	(1,000)
Unidentified-Prior Year	4,524	0	4,524
SPO Supplies	0	500	(500)
Tasers	0	3,000	(3,000)
Ballistic Shields	0	2,200	(2,200)
Annual Textbook Replacement - HS	3,200	3,450	(250)
Annual Textbook Replacement - Elem	106,548	90,158	16,390
Athletics Equipment/Uniforms/Awards/Tech	33,599	52,850	(19,251)
IEP Writer	2,400	2,400	0
PA Section 504 Module License	600	600	0
Psychologist Supplies (Kutz + Other supplies)	4,088	4,000	88
Special Ed Director Supplies	2,000	2,000	0
Instructional Supplies - Elem	28,210	30,103	(1,893)
Elementary Office Supplies	4,675	5,675	(1,000)
Elementary Nurse Supplies	908	700	208
Extracurricular - Elem	450	450	0
Prof Development Books/Periodicals - Elem	250	250	0
Staff Relations - Breakfast	300	300	0
Ident-a-kid	0	1,000	(1,000)
Robotics Supplies	0	1,000	(1,000)
Library Supplies	30,600	28,200	2,400
Instructional Supplies - HS	86,689	177,669	(90,980)
Textbook Rebinding - HS	1,200	0	1,200
High School Office Supplies	6,265	6,465	(200)
High School Nurse Supplies	2,545	2,575	(30)
Guidance Supplies	6,000	4,500	1,500
Extracurricular - HS	4,750	3,750	1,000
<u>Mx/Cust/Grounds Supplies</u>	<u>89,160</u>	<u>92,000</u>	<u>(2,840)</u>
Total 600s Supplies & Textbooks	766,370	859,830	(93,460)

700s Equipment

Erates (District Portion)	0	20,000	(20,000)
Dehumidifiers	5,300	0	5,300
Tablets/PC Procurement/Ipad - Elem	33,163	33,163	(1)
Tablets/PC Procurement/Ipad - Elem	13,373	13,373	(1)
Chromebook Carts/Headphones - Elem	10,500	10,500	0
Chromebooks	38,671	60,000	(21,329)
Laptops	0	1,000	(1,000)
Smartboard Replacement (Local)	0	18,000	(18,000)
New Band Instruments	0	3,000	(3,000)
Copier Replacement	0	6,000	(6,000)

	FYE <u>22-23</u>	FYE <u>23-24</u>	(Unfavorable) <u>Variance</u>
Dishwasher Science Lab	0	1,000	(1,000)
Total 700s Equipment	101,006	166,036	(65,030)
<u>800s Contingency Funds & Misc. Expenses</u>			
Board/Superintendent Contingency Fund	0	25,000	(25,000)
Board/Admin Dues	400	400	0
Taxes County/Township	1,200	1,200	0
Act 32 EIT Tax Collection Fees	200	200	0
PSBA Dues	5,586	5,861	(275)
Custodian/Maintenance Dues & Inspections	500	500	0
Superintendent Dues/Fees	1,599	2,600	(1,001)
Business Office	665	900	(235)
Debt Service Fees	0	300	(300)
Interest Bond	226,217	211,150	15,067
Athletics Dues/Fees	12,185	11,100	1,085
Elem Principal Dues	850	850	0
Professional Staff Dues/Fees	834	450	384
Choir/Band Festival dues/fees	13,570	14,005	(435)
Library Dues	60	60	0
Speech Dues/Fees	350	408	(58)
Competition/Extracurricular Dues/Fees (student cou	8,435	8,310	125
HS Principal Dues	1,200	1,200	0
Total 800s Contingency Funds & Misc. Expenses	273,850	284,494	(10,644)
<u>900s Fund Transfers</u>			
Capital Reserve Xfer	0	25,000	(25,000)
Principal on Bond	155,000	240,000	(85,000)
Total 900s Fund Transfers	155,000	265,000	(110,000)
<u>Principals/Spec Ed Dir. Discretionary Exp</u>			
Elementary Discretionary in Total	0	0	0
Elem Principal Contingency	0	0	0
Special Ed Discretionary	0	0	0
Spec Ed Dir. Contingency	0	0	0
High School Discretionary	0	0	0
HS Principal Contingency	0	0	0
Total Principals/Spec Ed Dir. Discretionary Exp	0	0	0
Total Expenditures	15,564,264	16,383,500	(819,236)
			5.3%
Net Surplus (Deficit)	(196,983)	(90,526)	