

**ANNUAL BUDGET
2025-26**

**GREATER ALTOONA
CAREER AND TECHNOLOGY CENTER**

1500 Fourth Avenue
Altoona, Pennsylvania 16602

PROPOSED BUDGET

**2025-26
ANNUAL BUDGET**

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Greater Altoona Career and Technology Center

2025-26 Annual Budget

Dear School Board Member,

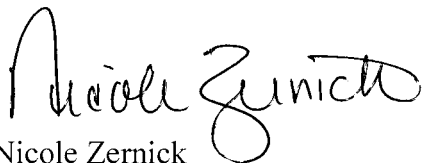
It is with great pleasure that we present the 2025-2026 Annual Budget. As we embark on another year of growth, innovation, and achievement, we are driven by our commitment to high-quality career and technical opportunities for our students and our school. Career and technical education continues to benefit from fierce resurgence as businesses demand employees that not only have academic preparation but have the tangible skills needed to engage today's high-tech workplace.

The Greater Altoona Career & Technology Center's proposed 2025-2026 budget embodies our commitment to meeting the needs of our students and staff while keeping the cost affordable for our member districts.

To fully optimize anticipated increases from the state through the career and technical education subsidy, this budget not only includes the natural adjustments of our base budget but a commitment to program improvement and maintaining the facilities we are entrusted with. By proceeding with these necessary one-time expenditures, we are not only meeting current needs maintaining the intention of the state subsidy and its purpose for career and technical education while we continue with thoughtful programmatic planning with these budgeted funds in future years.

As we continue to look ahead, we stand in anticipation of the upcoming facilities feasibility study. We respectfully ask that member districts continue the nonoperating expense of the annual contribution to our Capital Projects account for future capital improvements.

The administration, faculty, and staff of the Greater Altoona Career & Technology Center are tremendously proud of the opportunities we are able to provide our students. On behalf of the more than 1400 students and staff at the Greater Altoona Career & Technology Center, we respectfully request your support of the 2025-2026 Annual Budget. Together, we can inspire excellence, ignite passion, and transform lives.



Nicole Zernick
Interim Executive Director



Danielle K. Mehalick, CPA
Business Manager/Board Secretary

Please refer to the remainder of this report for detailed information and graphics. If you would like any further information, please contact Danielle K. Mehalick, CPA, Business Manager and Board Secretary, at (814) 946-8459.

MEMBER DISTRICTS

(Superintendents, Board Presidents, JOC Representatives)

ALTOONA AREA SCHOOL DISTRICT

All AASD members are JOC members

Mr. Brad Hatch, Superintendent
Mr. Val Mignogna, Board President &
JOC
Mrs. Kelly Irwin Adams, JOC
Mr. Christopher Cook, JOC
Mr. David Francis, JOC Chair
Mr. Justin McCaulley, JOC
Mrs. Stephanie McGinnis, JOC
Mr. Robert Pacifico, JOC
Mr. Michael Pappas, JOC
Mr. John Romanowicz, JOC

HOLLIDAYSBURG AREA SCHOOL DISTRICT

Mr. Curtis Whitesel, Superintendent
Ms. Carmen Bilek, Board President
Mr. Kenneth Snyder, JOC
Dr. Ronald Sommer, JOC Vice-Chair

SPRING COVE SCHOOL DISTRICT

Dr. Betsy Baker, Superintendent
Mr. Troy Wright, Board President
Mrs. Amy Acker-Knisely, JOC
Mr. Kevin Smith, JOC

BELLWOOD-ANTIS SCHOOL DISTRICT

Mr. Ed DiSabato, Superintendent
Mrs. Kathy Burch, Board President &
JOC
Mrs. Hope Ray, JOC Treasurer

TYRONE AREA SCHOOL DISTRICT

Mrs. Leslie Estep, Superintendent
Ms. Rose Black, Board President
Mr. Jeffrey Long, JOC
Mr. Gunter Volders, JOC

CLAYSBURG-KIMMEL SCHOOL DISTRICT

Dr. Brian Helsel, Superintendent
Ms. Amy Claar-Gill, Board President
Mr. Roger Knisely, JOC

WILLIAMSBURG COMMUNITY SCHOOL DISTRICT

Mrs. Lisa Murgas, Superintendent
Dr. Barry England, Board President
Dr. Carlee Ranalli, JOC

GLENDALE SCHOOL DISTRICT

Mr. Sean Gildea, Superintendent
Mr. Jeffrey Gallaher, Board President
Mrs. Theo Sinclair, JOC

ADMINISTRATION

Dr. Betsy Baker, Chief School Administrator
Mrs. Nicole Zernick, Interim Executive Director
Ms. Danielle K. Mehalick, CPA, Business Manager

PROFESSIONAL ADVISORY COMMITTEE

(Superintendents)

Mrs. Lisa Murgas, Williamsburg Community, Chair
Mr. Brad Hatch, Altoona Area
Mr. Ed DiSabato, Bellwood-Antis
Dr. Brian Helsel, Claysburg-Kimmel
Mr. Sean Gildea, Glendale
Mr. Curtis Whitesel, Hollidaysburg Area
Dr. Betsy Baker, Spring Cove
Mrs. Leslie Estep, Tyrone Area

FINANCE COMMITTEE

Mr. Val Mignogna, Altoona Area, Chair
Mrs. Hope Ray, Treasurer, Bellwood-Antis, Vice-Chair
Mr. David Francis, JOC Chair, Altoona Area
Mr. Robert Pacifico, Altoona Area
Dr. Ronald Sommer, JOC Vice-Chair, Hollidaysburg Area
Mr. Gunter Volders, Tyrone Area

JOINT OPERATING COMMITTEE

2025 Officers

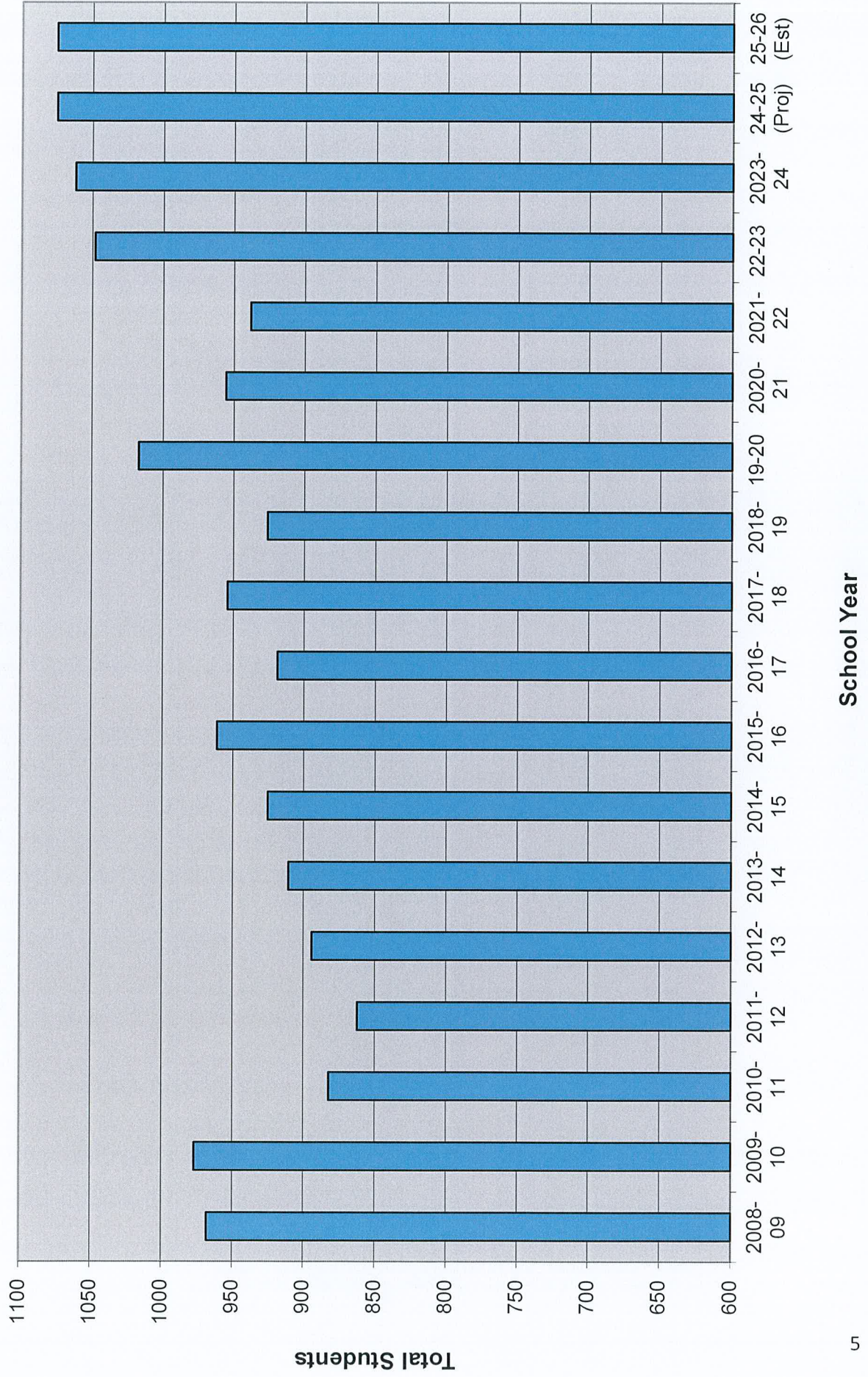
Mr. David Francis, Altoona Area, Chair
Dr. Ronald Sommer, Hollidaysburg Area, Vice-Chair
Ms. Danielle K. Mehalick, CPA, Board Secretary (NM)
Mrs. Hope Ray, Bellwood-Antis, JOC Treasurer

**Greater Altoona Career and Technology Center
FY 2025-2026 Proposed Budget**

Average Daily Membership

<u>School District</u>	2024-2025 60 Day Report	2023-2024 ADM	2022-2023 ADM	3 Year Avg ADM	% of Total ADM
Altoona Area School District	458.349	451.489	479.609	463.149	43.53%
Bellwood-Antis School District	81.968	88.153	73.204	81.108	7.62%
Claysburg-Kimmel School District	56.317	61.163	57.237	58.239	5.47%
Glendale Area School District	42.367	45.010	32.045	39.807	3.74%
Hollidaysburg Area School District	208.251	203.271	193.430	201.651	18.95%
Spring Cove Area School District	89.350	79.752	82.768	83.957	7.89%
Williamsburg Area School District	57.467	51.723	57.300	55.497	5.22%
Tyrone Area School District	87.633	81.622	72.412	80.556	7.57%
	1081.702	1062.183	1048.005	1063.964	100.00%

GACTC Member District Enrollment



**Greater Altoona Career and Technology Center
FY 2025-2026 Proposed General Fund Budget**

Summary of Total General Fund Budget

	<u>Total Budget</u>
Operational Revenue	\$12,398,702
Nonoperational Revenue - Capital Projects	<u>\$142,848</u>
Total General Fund Revenue	<u>\$12,541,550</u>
Operational Expenses	\$12,398,702
Nonoperational Expenses - Capital Projects Payment	<u>\$142,848</u>
Total General Fund Expenses	<u>\$12,541,550</u>
Net	<u><u>\$0</u></u>

As directed by PDE, Capital Reserve payments must be recognized in the General Fund and then a fund transfer must be made to the Capital Projects Fund.

As a result, the General Fund Budget has both operational and nonoperational revenues and expenses.

Greater Altoona Career and Technology Center
 FY 2025-2026 Proposed Budget

Estimated Career and Technical Education Subsidy

2023-2024		2024-2025		2025-2026		2026-2027		2027-2028		2028-2029		2029-2030	
School District	Member District Students	Other School Students	Est VADM (0.2990)	Estimated MV/PR Aid Ratio or .3750 AIE/WADM	Estimated BER or AIE/WADM	Est Lesser BER or AIE/WADM	Estimated Fully Funded Amount	Estimated Reduction Factor *	Estimated C & T Subs Allocation	Est 25-26	Est 26-27	Est 27-28	Est 28-29
Altoona	451,489	1,000	135,294	0.7087	7,633	\$731,875	0.91	\$666,006					
Bellwood-Antis	88,153	1,000	26,657	0.6528	9,908	172,414	0.91	156,897					
Claysburg-Kimmel	61,163	0.000	18,288	0.7141	10,486	136,940	0.91	124,615					
Glendale	45,010	0.000	13,458	0.7554	11,235	114,217	0.91	103,937					
Holidaysburg	203,271	0.000	60,778	0.4642	9,298	262,326	0.91	238,717					
Spring Cove	79,752	0.000	23,846	0.5980	8,940	127,483	0.91	116,009					
Williamsburg	51,723	0.000	15,465	0.7168	9,164	101,587	0.91	92,444					
Tyrone	81,622	0.000	24,405	0.6425	9,090	142,533	0.91	129,705					
Chestnut Ridge	0.000	1,299	0.388	0.5876	8,677	1,980	0.91	1,802					
	1062,183	3,299	318,579			1,791,355		1,630,133					

Based on a recalculation of the 2025-2026 Proposed Governor's Budget - PDE Subsidy Worksheet (2/2025)

* To be conservative, budgeting a 9% reduction from proposed, to approximate the 2024-2025 projected subsidy.

Greater Altoona Career and Technology Center
 FY 2025-2026 Proposed Budget

Member District Cost Statement

School District	Operational Cost				Nonoperational Cost		Total Costs	
	District Education Cost	Less Est District CT Subsidy	Net Operational District Cost	Monthly Operational District Cost	Capital Pmt Cost to Districts	Monthly Capital Pmts per District	District Annual Cost	District Monthly Cost
Totals	\$8,580,732	\$1,628,331	\$6,952,401	\$579,367	142,848	11,904	7,095,249	591,271
Altoona	\$3,735,237	\$666,006	\$3,069,230	\$255,769	\$49,819	\$4,152	\$3,119,049	\$259,921
Bellwood-Antis	654,125	156,897	497,228	41,436	10,035	836	507,264	42,272
Claysburg-Kimmel	469,690	124,615	345,075	28,756	5,444	454	350,519	29,210
Glendale	321,038	103,937	217,101	18,092	3,871	323	220,972	18,414
Holidaysburg	1,626,289	238,717	1,387,573	115,631	38,771	3,231	1,426,344	118,862
Spring Cove	677,102	116,009	561,093	46,758	16,532	1,378	577,625	48,135
Williamsburg	447,576	92,444	355,132	29,594	3,168	264	358,300	29,858
Tyrone	649,674	129,705	519,969	43,331	15,208	1,267	535,176	44,598
Districts' Total	\$8,580,732	\$1,628,331	\$6,952,401	\$579,367	\$142,848	\$11,904	\$7,095,249	\$591,271

Cost per Student
 2025-2026 3 Year
 average ADM

\$8,065 *	\$1,530	\$6,534	\$134	\$6,669
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* Note: This will be the non-member district tuition amount.

BUDGET CATEGORY DESCRIPTIONS OBJECTS

100 PERSONNEL SERVICES—SALARIES

Gross salaries paid to employees of the LEA who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

200 PERSONNEL SERVICES—EMPLOYEE BENEFITS

Amounts paid by the LEA on behalf of employees, includes: group insurance, Social Security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workman's compensation, and all other employee benefits.

300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES

Services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of: architects, engineers, auditors, lawyers, consultants, teachers, accountants, etc.

400 PURCHASED PROPERTY SERVICES

Services purchased to: operate, repair, maintain, and rent property owned and/or used by the LEA. These services are performed by persons other than LEA employees.

500 OTHER PURCHASED SERVICES

Amounts paid for services not provided by LEA personnel but rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services. This includes: student transportation services, contracted carriers, insurance, communications, advertising, printing and binding, tuition, travel, and miscellaneous purchased services.

600 SUPPLIES

Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorate in use; or lose their identity through fabrication or incorporation. This includes: general supplies, energy, food, books and periodicals, and technology related supplies and fees.

700 PROPERTY

Expenditures for the acquisition of fixed / capital assets, including expenditures for land or existing buildings and improvements of grounds; initial equipment; additional equipment and replacement of equipment.

800 OTHER OBJECTS

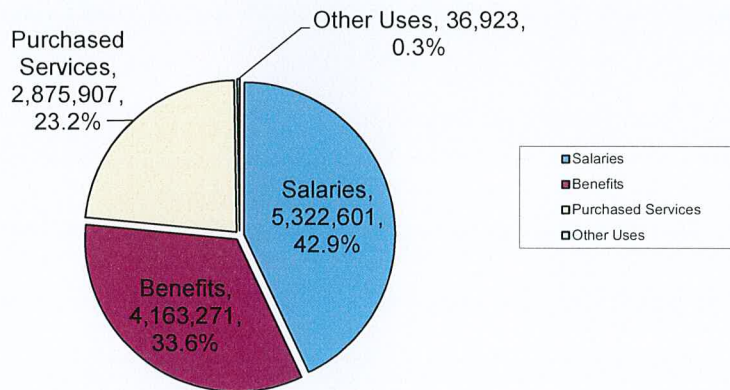
Amounts paid for expenditures not otherwise classified in objects 100 through 700.

900 OTHER FINANCING USES

This series of codes is used to classify transactions which record redemption of principal on long-term debt, authority obligations, fund transfers, and transfers to component units (as defined by GASB Statement #14).

<u>Expenditures</u>	Fiscal Year 2023-2024 Actual	2024-2025 Proposed Budget	Fiscal Year 2024-2025 Projection	2025-2026 Proposed Budget	'24-25 to '25-26 Orig Budgets	'24-25 to '25-26 Orig Budgets
I. Personnel Services - Salaries Total 100 Object Series	4,504,381	5,126,552	4,997,698	5,322,601	196,049	3.82%
II. Personnel Services - Employee Benefits Total 200 Object Series	3,375,376	4,140,743	3,661,374	4,163,271	22,528	0.54%
III. Purchased Professional/Technical Services Total 300 Object Series	378,662	417,484	508,516	381,856	-35,628	-8.53%
IV. Purchased Property Services Total 400 Object Series	332,064	292,299	905,213	486,442	194,143	66.42%
V. Other Purchased Services Total 500 Object Series	330,628	360,350	325,384	349,849	-10,501	-2.91%
VI. Supplies Total 600 Object Series	1,258,660	1,152,902	1,845,832	1,291,319	138,417	12.01%
VII. Property Total 700 Object Series	601,904	255,168	452,166	261,805	6,637	2.60%
VIII. Other Objects Total 800 Object Series	65,184	100,618	80,949	104,636	4,018	3.99%
IX. Other Uses of Funds Total 900 Object Series	1,024,333	29,000	5,000	36,923	7,923	27.32%
	<u>11,871,192</u>	<u>11,875,116</u>	<u>12,782,132</u>	<u>12,398,702</u>	<u>523,585</u>	<u>4.41%</u>
Total Operational Expenditures	\$11,871,192	\$11,875,116	\$12,782,132	\$12,398,702	\$523,585	4.41%
Education Operational Costs - District	\$6,214,422	\$6,803,198	\$7,591,320	\$6,952,401	\$149,203	2.19%
District Cost as a % of Oper. Cost	52.35%	57.29%	(Prelim Only - District Cost at Budgeted)	56.07%		
District Cost per Student to Districts	\$6,276	\$6,654		\$6,534		

2025-2026 Proposed Budget Total Expenditures



**Greater Altoona Career and Technology Center
FY 2025-2026 Proposed Budget**

Proposed Operational Expenditures by Object

<u>Expenditures</u>	Fiscal Year		Fiscal Year		\$ Change '24-25 to '25-26 Orig Budgets	%Change '24-25 to '25-26 Orig Budgets
	Fiscal Year 2023-2024 Actual	2024-2025 Proposed Budget	Fiscal Year 2024-2025 Projection	2025-2026 Proposed Budget		
I. Personnel Services - Salaries						
Administrative - 111	\$554,682	\$618,535	\$627,475	\$639,586	\$21,051	3.40%
Payout - 150	19,726	0	515	0	0	0.00%
Professional - 121	2,455,803	2,681,010	2,615,940	2,737,223	56,213	2.10%
Other Professional - 131	283,163	349,413	382,558	397,306	47,894	13.71%
Technical - 141	73,290	74,747	74,867	77,064	2,317	3.10%
Clerical - 151	397,863	519,499	446,359	498,591	-20,908	-4.02%
Service Workers - 181	421,606	423,888	415,232	516,485	92,596	21.84%
Professional Assistant - 191	298,247	459,461	434,753	456,346	-3,115	-0.68%
Total 100 Object Series	\$4,504,381	\$5,126,552	\$4,997,698	\$5,322,601	\$196,049	3.82%
II. Personnel Services - Employee Benefits						
Medical Insurance - 211	\$1,300,377	\$1,660,615	\$1,268,691	\$1,602,481	-\$58,134	-3.50%
Dental Insurance - 272/(212)	42,411	63,415	50,000	52,142	-11,273	-17.78%
Life Insurance -213	8,649	6,944	8,800	10,064	3,120	44.94%
Income Protection - 214	1,519	1,562	1,562	1,680	118	7.53%
Vision Insurance - 275/(215)	5,169	9,136	7,500	9,122	-14	-0.16%
Social Security - 220	335,122	391,894	371,810	406,892	14,998	3.83%
Retirement - 230	1,504,502	1,736,630	1,663,724	1,808,409	71,779	4.13%
Tuition Reimbursement - 240	66,945	80,000	80,000	85,000	5,000	6.25%
Unemployment Compensation - 250	6,169	11,137	10,000	11,266	129	1.16%
Workmen's Compensation - 260	22,328	32,810	31,985	34,065	1,255	3.82%
Other Benefits - 290	-19,084	25,000	56,902	25,000	0	0.00%
Other Benefits - HSA - 292	101,270	121,600	110,400	117,150	-4,450	-3.66%
Total 200 Object Series	\$3,375,376	\$4,140,743	\$3,661,374	\$4,163,271	\$22,528	0.54%
Administrative -111	Plus Increments					
Payout -150	Change in Salaries due to Superintendent of Record Salary					
Professional - 121	No Change					
	Plus Increments					
	Decrease in Hourly Postsecondary Wages due to decrease in program hours					
	Decrease in Hourly Practical Nursing Wages					
Other Professional -131	Plus Increments					
	Reclassification of Postsecondary Admissions and Outreach Specialist (from 151)					
Technical -141	Plus Increments					
Clerical - 151	Plus Increments					
	Reclassification of Postsecondary Admissions and Outreach Specialist (to 131)					
Service Workers -181	Plus Increments					
	Plus School Police Officer (2024-2025)					
	Plus Full Time Greeter (2024-2025)					
	Reclassification of Greeters (from 191)					
Professional Assistant - 191	Plus Increments					
	Reclassification of Greeters (from 191)					
Medical Insurance - 211	Budgeted at 12% Increase					
	Adjustments for Actual Coverages Selected					
	Final Right-Sizing Adjustment (Budgeted Flat, Received a 10% Decrease in 2024-202					
Dental Insurance -212	To Align with Expected Cost					
Life Insurance -213	To Align with Expected Cost					
Income Protection - 214	To Align with Expected Cost					
Vision Insurance -215	To Align with Expected Cost					
Social Security - 220	To Align with Expected Cost					
Retirement - 230	To Align with Expected Cost					
	Contribution Rate Increase from 33.9% to 34%					
Tuition Reimbursement - 240	Increase Due to Acceleration of Faculty Course Attainment					
Unemployment Compensation - 250	To Align with Expected Cost					
Workmen's Compensation - 260	To Align with Expected Cost					
Other Benefits -290	No Change					
Other Benefits - HSA - 292	To Align with Expected Cost					
	Increase in Expected Cost in Alignment with IRS Updates					

**Greater Altoona Career and Technology Center
FY 2025-2026 Proposed Budget**

Proposed Operational Expenditures by Object

<u>Expenditures</u>	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	\$ Change	%Change
	2023-2024 <u>Actual</u>	2024-2025 <u>Proposed Budget</u>	2024-2025 <u>Projection</u>	2025-2026 <u>Proposed Budget</u>	'24-25 to '25-26 Orig <u>Budgets</u>	'24-25 to '25-26 Orig <u>Budgets</u>
III. Purchased Professional/Technical Services						
Official/Administrative - 310	\$3,573	\$0	\$0	\$0	\$0	0.00%
Professional Ed - Other - 329	213	2,500	73,195	2,500	0	0.00%
Other Professional - 330	76,017	70,000	87,089	91,700	21,700	31.00%
Audit Costs - 331	16,744	16,500	17,500	18,000	1,500	9.09%
Technical - 340-348	121,669	170,862	158,968	172,955	2,093	1.22%
Other Technical - 349	0	0	41,050	30,500	30,500	-
Security/Safety - 350	53,103	131,421	100,499	30,000	-101,421	-77.17%
Prof Ed - Empl Training/Dev - 360	30,080	26,201	30,215	36,201	10,000	38.17%
Total 300 Object Series	<u>\$378,662</u>	<u>\$417,484</u>	<u>\$508,516</u>	<u>\$381,856</u>	<u>-\$35,628</u>	<u>-8.53%</u>
IV. Purchased Property Services						
Disposal - 411	\$13,771	\$12,000	\$20,525	\$12,000	\$0	0.00%
Lawn Care - 414	7,009	10,000	7,325	10,000	0	0.00%
Laundry, Linen, and Dry Cleaning - 415	19,984	18,000	23,635	18,000	0	0.00%
Water/Sewage - 424	30,394	32,000	32,644	32,000	0	0.00%
Repairs and Maintenance - 430-438	213,338	195,200	765,425	396,200	201,000	102.97%
Rental of Equipment - 442-448	31,757	15,189	42,355	3,082	-12,107	-79.71%
Other Rentals - 449	6,535	7,660	8,301	7,660	0	0.00%
Extermination - 460	9,277	2,250	5,003	7,500	5,250	233.33%
Total 400 Object Series	<u>\$332,064</u>	<u>\$292,299</u>	<u>\$905,213</u>	<u>\$486,442</u>	<u>\$194,143</u>	<u>66.42%</u>

Official/Administrative - 310	No Change
Professional Ed - Other - 329	No Change
Other Professional - 330	To Align with Expected Cost (First Aid Assistant)
	To Align Legal Costs with Estimated (Negotiations and Other Costs)
Audit Costs - 331	To Align with Expected Cost
Technical - 340-348	To Align with Expected Cost
Other Technical - 349	To Reclassify Technical Services from Advertising (from 549)
Security/Safety - 350	To Reclassify to In House SPO and Greeters (2024-2025)
Prof Ed - Empl Training/Dev - 360	To Align with Expected Cost, Newer Faculty Training Opportunities
Disposal - 411	No Change
Lawn Care - 414	No Change
Laundry, Linen, and Dry Cleaning - 415	No Change
Water/Sewage - 424	No Change
Repairs and Maintenance - 430-438	To Include HVAC Panel Project
	To Align with Expected Cost
Rental of Equipment - 442-448	To Align with Accounting Change (See Objects 834 and 913)
	Decrease due to Removal of Digital Press
Other Rentals - 449	No Change
Extermination - 460	To Align to Actual

**Greater Altoona Career and Technology Center
FY 2025-2026 Proposed Budget**

Proposed Operational Expenditures by Object

<u>Expenditures</u>	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	\$ Change	%Change
	2023-2024 <u>Actual</u>	2024-2025 Proposed <u>Budget</u>	2024-2025 <u>Projection</u>	2025-2026 Proposed <u>Budget</u>	'24-25 to '25-26 Orig <u>Budgets</u>	'24-25 to '25-26 Orig <u>Budgets</u>
V. Other Purchased Services						
Fire Insurance - 521	\$35,020	\$38,500	\$41,679	\$45,846	\$7,346	19.08%
Auto Insurance - 522	7,923	8,500	9,803	10,784	2,284	26.87%
General Property Insurance - 523	12,843	15,300	14,200	16,820	1,520	9.93%
Bonding Insurance - 525	956	1,800	994	1,800	0	0.00%
Other Insurance - 529	31,845	35,200	32,036	38,549	3,349	9.51%
Communication - 531	25,514	27,000	25,933	27,000	0	0.00%
Postage - 532	15,377	18,800	16,073	18,800	0	0.00%
Advertising - 541-549	138,002	139,900	106,979	109,900	-30,000	-21.44%
Printing - 550	21,460	21,850	27,174	26,850	5,000	22.88%
Tuition - 560	0	2,500	2,500	2,500	0	0.00%
Travel - 580	38,148	46,000	43,605	46,000	0	0.00%
Miscellaneous - 599	3,540	5,000	4,408	5,000	0	0.00%
Total 500 Object Series	<u>\$330,628</u>	<u>\$360,350</u>	<u>\$325,384</u>	<u>\$349,849</u>	<u>-\$10,501</u>	<u>-2.91%</u>

VI. Supplies						
Supplies - 610	\$582,937	\$505,239	\$1,140,818	\$528,888	\$23,649	4.68%
Natural Gas - 621	53,942	100,000	70,860	100,000	0	0.00%
Electricity - 622	179,473	195,000	209,573	210,000	15,000	7.69%
Gasoline - 626	2,562	2,500	2,315	2,500	0	0.00%
Diesel Fuel - 627	0	500	1,122	500	0	0.00%
Meals and Refreshments - 635	44,573	37,750	38,933	38,750	1,000	2.65%
Textbooks - 641	5,046	42,150	30,672	42,150	0	0.00%
Periodicals - 643	968	3,575	858	3,575	0	0.00%
Technology Related - 650	389,159	266,188	350,681	364,956	98,768	37.10%
Total 600 Object Series	<u>\$1,258,660</u>	<u>\$1,152,902</u>	<u>\$1,845,832</u>	<u>\$1,291,319</u>	<u>\$138,417</u>	<u>12.01%</u>

Fire Insurance - 521	To Align with Expected Cost (23-24 First Year on Own, 10% Increase Expected)
Auto Insurance - 522	To Align with Expected Cost (23-24 First Year on Own, 10% Increase Expected)
General Property Insurance - 523	To Align with Expected Cost (23-24 First Year on Own, 10% Increase Expected)
Bonding Insurance - 525	No Change
Other Insurance - 529	To Align with Expected Cost (23-24 First Year on Own, 10% Increase Expected)
Communication - 531	No Change
Postage - 532	No Change
Advertising - 541-549	To Reclassify Technical Services from Advertising (from 349)
Printing - 550	To Align with Expected Cost
Tuition - 560	No Change
Travel - 580	No Change
Miscellaneous - 599	No Change
Supplies - 610	Increase due to Secondary Programs
Natural Gas - 621	No Change
Electricity - 622	To Align with Expected Cost
Gasoline - 626	No Change
Diesel Fuel - 627	No Change
Meals and Refreshments - 635	To Align with Expected Cost
Textbooks - 641	No Change
Periodicals - 643	No Change
Technology Related - 650	Increase due to Renewal of Secondary Online Curricula Increase due to Upgrade of Computer Networking Program

**Greater Altoona Career and Technology Center
FY 2025-2026 Proposed Budget**

Proposed Operational Expenditures by Object

<u>Expenditures</u>	Fiscal Year		Fiscal Year		\$ Change '24-25 to '25-26 Orig Budgets	%Change '24-25 to '25-26 Orig Budgets
	Fiscal Year 2023-2024 Actual	2024-2025 Proposed Budget	Fiscal Year 2024-2025 Projection	2025-2026 Proposed Budget		
VII. Property						
New Equipment - Capitalized - 752	\$455,846	\$167,268	\$401,073	\$175,805	\$8,537	5.10%
New End User Equip - Cap - 756	33,269	7,000	14,591	7,000	0	0.00%
Repl Equip - Capitalized - 762	37,225	56,000	36,502	64,000	8,000	14.29%
Repl End User Equip - Cap - 766	0	24,900	0	15,000	-9,900	-39.76%
Total 700 Object Series	<u>\$601,904</u>	<u>\$255,168</u>	<u>\$452,166</u>	<u>\$261,805</u>	<u>\$6,637</u>	<u>2.60%</u>
VIII. Other Objects						
Dues and Fees - 810	\$37,607	\$49,618	\$60,179	\$53,743	\$4,125	8.31%
Leases, Interest - 834	\$2,562	\$3,000	\$0	\$958	-\$2,042	-68.07%
Other Right to Use, Interest - 835	\$0	\$0	\$0	\$1,935	\$1,935 -	
Contingency - 840	0	30,000	0	30,000	0	0.00%
Community Service Org Grant - 860	750	0	0	0	0	0.00%
Miscellaneous - 890	24,265	18,000	20,770	18,000	0	0.00%
Total 800 Object Series	<u>\$65,184</u>	<u>\$100,618</u>	<u>\$80,949</u>	<u>\$104,636</u>	<u>\$4,018</u>	<u>3.99%</u>
IX. Other Uses of Funds						
Leases, Principal - 913	\$16,215	\$18,000	\$0	\$19,649	\$1,649	9.16%
Other Right to Use, Principal - 914	\$14,208	\$0	\$0	\$12,274	\$12,274 -	
Restricted Indirect Costs - 934	\$7,604	\$6,000	\$0	\$0	-\$6,000	-100.00%
Fund Transfers - 931, 939	986,306	5,000	5,000	5,000	0	0.00%
Total 900 Object Series	<u>\$1,024,333</u>	<u>\$29,000</u>	<u>\$5,000</u>	<u>\$36,923</u>	<u>\$7,923</u>	<u>27.32%</u>
Total Expenditures	<u>\$11,871,192</u>	<u>\$11,875,116</u>	<u>\$12,782,132</u>	<u>\$12,398,702</u>	<u>\$523,585</u>	<u>4.41%</u>
						<i>(Prelim - District Cost as Budgeted)</i>

New Equipment - Capitalized - 752	Increase for Practical Nursing Equipment Purchase
	Decrease due to Perkins Reallocation
New End User Equip - Cap - 756	No Change
Repl Equip - Capitalized - 762	Increase to Align with Expected Cost
Repl End User Equip - Cap - 766	Decrease to Align with Expected Cost
Dues and Fees - 810	Increase Largely due to eSports
Leases, Interest - 834	To align with anticipated GASB Adjustment
Other Right to Use, Interest - 835	To align with anticipated GASB Adjustment
Contingency - 840	No Change
Community Service Org Grant - 860	No Change
Miscellaneous - 890	No Change
Leases, Principal - 913	To align with anticipated GASB Adjustment
Other Right to Use, Principal - 914	To align with anticipated GASB Adjustment
Restricted Indirect Costs - 934	Decrease due to Reallocation of Postsecondary Perkins
Fund Transfers - 931, 939	No Change

**Greater Altoona Career and Technology Center
FY 2025-2026 Proposed Budget**

Budget Operational Expenditures by Program

<u>Expenditures</u>	<u>Secondary Programs / General Expenses</u>	<u>Secondary Program Budgeted Grants</u>	<u>Postsecondary Programs</u>		<u>Post - Secondary Budgeted Grants</u>	<u>Fiscal Year 2024-2025 Proposed Operational Expenses</u>
			<u>Adult Education</u>	<u>Practical Nursing</u>		
I. Personnel Services - Salaries						
Administrative - 111	\$475,525		\$66,691	\$97,370		\$639,586
Payout - 115	0		0	0		\$0
Professional - 121	2,148,579	\$0	253,313	335,331	\$ 5,000	2,737,223
Other Professional - 131	248,398	0	88,648	60,260	20,202	397,306
Technical - 141	77,064		0	0		77,064
Clerical - 151	415,164		45,740	37,687		498,591
Service Workers - 181	516,485		0	0		516,485
Professional Assistant - 191	456,346	128,894	0	0		456,346
Total 100 Object Series	\$4,337,561	\$128,894	\$454,391	\$530,649	\$25,202	\$5,322,601
II. Personnel Services - Employee Benefits						
Medical Insurance - 211	\$1,398,109	\$39,058	\$107,764	\$96,607	\$3,732	\$1,602,481
Dental Insurance - 212	44,417	1,330	\$4,457	\$3,269	138	52,142
Life Insurance -213	8,243	109	\$904	\$918	30	10,064
Income Protection - 214	1,176	0	\$231	\$273	0	1,680
Vision Insurance - 215	8,113	174	\$613	\$396	16	9,122
Social Security - 220	331,537	9,860	\$34,761	\$40,595	1,928	406,892
Retirement - 230	1,473,496	15,338	\$154,493	\$180,421	954	1,808,409
Tuition Reimbursement - 240	85,000	0	\$0	\$0	0	85,000
Unemployment Compensation - 250	5,009	267	\$3,210	\$3,048	48	11,266
Workmen's Compensation - 260	27,760	825	\$2,908	\$3,396	167	34,065
Other Benefits - 290	15,000	0	5,000	\$5,000	0	25,000
Other Benefits - HSA - 292	101,475	1,691	\$8,085	\$7,590	352	117,150
Total 200 Object Series	\$3,499,333	\$68,654	\$322,426	\$341,512	\$7,365	\$4,163,271
III. Purchased Professional/Technical Services						
Official/Administrative - 310	\$0		\$0	\$0		\$0
Professional Educational - 329	2,500	\$12,000	0	\$0	\$0	2,500
Other Professional - 330	90,200		1,000	\$500		91,700
Audit Costs - 331	18,000		0	\$0		18,000
Technical - 340-348	119,195	30,000	28,380	\$25,380		172,955
Other Technical - 349	3,500		13,500	\$13,500		30,500
Security/Safety - 345	30,000		0	\$0		30,000
Prof Ed - Empl Training & Dev - 360	31,201		3,500	\$1,500		36,201
Total 300 Object Series	\$294,596	\$42,000	\$46,380	\$40,880	\$0	\$381,856
IV. Purchased Property Services						
Disposal - 411	\$12,000		\$0	\$0		\$12,000
Lawn Care - 414	10,000		0	\$0		10,000
Laundry, Linen, and Dry Cleaning - 415	18,000		0	\$0		18,000
Water/Sewage - 424	32,000		0	\$0		32,000
Repairs and Maintenance - 430-438	396,200		0	\$0		396,200
Rental of Equipment - 442	2,140		537	\$405		3,082
Other Rentals - 449	3,160	\$0	4,500	\$0	\$4,500	7,660
Termination - 460	7,500		0	\$0		7,500
Total 400 Object Series	\$481,000	\$0	\$5,037	\$405	\$4,500	\$486,442
V. Other Purchased Services						
Fire Insurance - 521	\$45,846		\$0	\$0		\$45,846
Auto Insurance - 522	10,784		0	\$0		10,784
General Property Insurance - 523	16,820		0	\$0		16,820
Bonding Insurance - 525	1,800		0	\$0		1,800
Other Insurance - 529	35,549		1,500	\$1,500		38,549
Communication - 531	27,000		0	\$0		27,000
Postage - 532	12,300		4,500	\$2,000		18,800

<u>Expenditures</u>	<u>Secondary Programs / General Expenses</u>	<u>Secondary Program Budgeted Grants</u>	<u>Postsecondary Programs</u>		<u>Post - Secondary Budgeted Grants</u>	<u>2024-2025 Proposed Operational Expenses</u>
			<u>Adult Education</u>	<u>Practical Nursing</u>		
Advertising - 541-549	46,400	\$9,900	38,750	\$24,750	\$14,000	109,900
Printing - 550	24,350		2,000	\$500		26,850
Tuition - 560	2,500	2,500	0	\$0		2,500
Travel - 580	42,000	13,000	3,000	\$1,000	500	46,000
Miscellaneous - 599	0		5,000	\$0		5,000
Total 500 Object Series	<u>\$265,349</u>	<u>\$25,400</u>	<u>\$54,750</u>	<u>\$29,750</u>	<u>\$14,500</u>	<u>\$349,849</u>
VI. Supplies						
Supplies - 610	\$426,806	\$4,737	\$92,082	\$10,000	\$21,127	\$528,888
Natural Gas - 621	100,000		0	0		100,000
Electricity - 622	210,000		0	0		210,000
Gasoline - 626	2,500		0	0		2,500
Diesel Fuel - 627	500		0	0		500
Meals and Refreshments - 635	37,000		1,500	250		38,750
Textbooks - 641	40,000		2,150	0		42,150
Periodicals - 643	3,075		0	500		3,575
Technology Related - 650	339,956	29,315	20,000	5,000	10,000	364,956
Total 600 Object Series	<u>\$1,159,837</u>	<u>\$34,052</u>	<u>\$115,732</u>	<u>\$15,750</u>	<u>\$31,127</u>	<u>\$1,291,319</u>
VII. Property						
New Equipment - Capitalized - 752	62,000	\$0	86,305	27,500	\$77,305	175,805
New End User Equip - Cap - 756	2,000		5,000	0		7,000
Repl Equip - Capitalized - 762	61,500		0	2,500		64,000
Repl End User Equip - Cap - 766	15,000		0	0		15,000
Total 700 Object Series	<u>\$140,500</u>	<u>\$0</u>	<u>\$91,305</u>	<u>\$30,000</u>	<u>\$77,305</u>	<u>\$261,805</u>
VIII. Other Objects						
Dues and Fees - 810	\$31,243	\$11,000	\$12,000	\$10,500		\$53,743
Leases, Interest - 834	636		161	161		958
Other Right to Use, Interest - 835	1,935		0	0		1,935
Contingency - 840	30,000		0	0		\$30,000
Refund Prior Year Receipts - 880	0		0	0		0
Miscellaneous - 890	18,000		0	0		18,000
Total 800 Object Series	<u>\$81,814</u>	<u>\$11,000</u>	<u>\$12,161</u>	<u>\$10,661</u>	<u>\$0</u>	<u>\$104,636</u>
IX. Other Uses of Funds						
Leases, Principal - 913	\$13,045		\$3,302	\$3,302		\$19,649
Other Right to Use, Principal - 914	\$12,274		0	0		12,274
Restricted Indirect Costs - 934	0	\$0	0	0	\$0	0
Fund Transfers - 931,939	5,000		0	0		5,000
Total 900 Object Series	<u>\$30,319</u>	<u>\$0 \$0</u>	<u>\$3,302</u>	<u>\$3,302</u>	<u>\$0</u>	<u>\$36,923</u>
Total Operational Expenditures	<u>\$10,290,309</u>	<u>\$310,000</u>	<u>\$1,105,485</u>	<u>\$1,002,908</u>	<u>\$160,000</u>	<u>\$12,398,702</u>
Revenues Over Expenditures	<u>-\$100,000</u>	<u>\$0</u>	<u>\$23,012</u>	<u>\$76,987</u>	<u>\$0</u>	<u>\$0</u>

BUDGET CATEGORY DESCRIPTIONS

FUNCTIONS

- 1300 VOCATIONAL EDUCATION PROGRAMS** - PDE-approved programs under public supervision and control which provide organized learning experience designed to develop skills, knowledge, attitudes, and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields, including agriculture, business, distribution, health, gainful and useful home economics and trade and industry.
- 1600 ADULT EDUCATION PROGRAMS** - Activities designed to develop knowledge and skills to meet immediate and long-range educational objective of adults. Programs include activities to foster the development of fundamental tools of learning; to prepare for a postsecondary career; or for postsecondary education programs; to upgrade occupational competence to prepare for a new or different career; to develop skills and appreciations for special interest; or to enrich the aesthetic qualities of life.
- 2100 SUPPORT SERVICES - STUDENTS** - Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of School Code and Chapter 7 of the State Board of Education Regulations. Included in this sub-function are program coordination, consultation, and services to the pupil personnel staff of an LEA.
- 2200 SUPPORT SERVICES – INSTRUCTIONAL STAFF** - Activities associated with assisting, supporting, advising, and directing the instructional staff with or on the content and process of providing learning experiences for students.
- 2300 SUPPORT SERVICES – ADMINISTRATION** - Activities concerned with establishing and administering policy in conjunction with operating the LEA.
- 2400 SUPPORT SERVICES—PUPIL HEALTH** - Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nurse services.
- 2500 SUPPORT SERVICES—BUSINESS** - Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA.
- 2600 OPERATION AND MAINTENANCE OF PLANT SERVICES** - The activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
- 2800 SUPPORT SERVICES—CENTRAL** - The activities, other than general administration, which support the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.
- 3200 STUDENT ACTIVITIES** - School-sponsored activities under the guidance/supervision of the LEA.
- 3400 SCHOLARSHIPS AND AWARDS** - Amounts associated with awards or scholarships.
- 5100 DEBT SERVICE/OTHER EXP AND FINANCING USES** – Expenditures to retire current year debt, leases, and other right to use arrangements.
- 5200 FUND TRANSFERS** - Transactions that withdraw money from one fund and place it in another.
- 5900 BUDGETARY RESERVE** – This is not an expenditure but strictly a budgetary account.

Greater Altoona Career and Technology Center
Proposed 2025-2026 Budget

Budget Operational Expenditures by Major Function

Function Series Code	Salaries		Benefits		Purch Prof		Purch Svcs		Purch Svcs		Equipment		Other		Total Expenditures
	100	200	200	300	300	400	400	500	500	600	700	800	900		
1300 - Vocational Education	\$2,201,364	\$1,751,883	\$38,000	\$18,500	\$12,350	\$440,942	\$103,500	\$18,250	\$0	\$4,584,789				\$0	
1600 - Adult Education	889,358	603,030	25,260	942	19,500	120,982	121,305	22,500	0	1,802,877				0	
Total 1000 Function Series	\$3,090,722	\$2,354,913	\$63,260	\$19,442	\$31,850	\$561,924	\$224,805	\$40,750	\$0	\$6,387,666				\$0	
2100 - Supp Svc-Pupil Personnel	\$629,901	\$499,538	\$15,155	\$5,279	\$42,700	\$30,650	\$2,000	\$550	\$0	\$1,225,773				\$0	
2200 - Supp Svc-Instruct Staff	110,145	160,124	30,201	0	11,850	36,465	0	0	0	348,785				0	
2300 - Supp Svc-Admin	527,630	370,833	88,500	6,160	95,749	38,950	0	5,675	0	1,133,497				0	
2400 - Supp Svc-Pupil Health	0	0	35,700	0	50	2,150	0	0	0	37,900				0	
2500 - Supp Svc-Business	298,828	247,798	2,500	0	5,100	5,250	0	1,500	0	560,976				0	
2600 - Operation of Plant	550,865	440,506	30,000	455,561	111,050	462,525	20,000	268	0	2,070,774				0	
2800 - Support Svc - Central	102,509	84,485	116,540	0	41,500	149,405	15,000	0	0	509,439				0	
Total 2000 Function Series	\$2,219,878	\$1,803,284	\$318,596	\$467,000	\$307,999	\$725,395	\$37,000	\$7,993	\$0	\$5,887,145				\$0	
3200 - Student Activities	\$12,000	\$5,075	\$0	\$0	\$10,000	\$4,000	\$0	\$5,000	\$0	\$36,075				\$0	
3300 - Community Services	0	0	0	0	0	0	0	0	0	0				0	
3400 - Scholarships and Awards	0	0	0	0	0	0	0	18,000	0	18,000				0	
Total 3000 Function Series	\$12,000	\$5,075	\$0	\$0	\$10,000	\$4,000	\$0	\$23,000	\$0	\$54,075				\$0	
5100 - Debt/Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,893	\$31,923	\$34,816				\$0	
5200 - Interfund Transfers	0	0	0	0	0	0	0	0	5,000	5,000				0	
5400 - Intrafund Transfers	0	0	0	0	0	0	0	0	0	0				0	
5900 - Budgetary Reserve	0	0	0	0	0	0	0	30,000	0	30,000				0	
Total 5000 Function Series	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,893	\$36,923	\$69,816				\$0	
Total Budgeted Expenditures	\$5,322,601	\$4,163,271	\$381,856	\$486,442	\$349,849	\$1,291,319	\$261,805	\$104,636	\$36,923	\$12,398,702				\$0	

GREATER ALTOONA CAREER AND TECHNOLOGY CENTER BUDGET CATEGORY DESCRIPTIONS

The following general descriptions are provided as a means to identify the accounting system categories, listed budget first by **REVENUES**, then by **FUNCTIONS** and **OBJECTS**.

REVENUES

6000 REVENUE FROM LOCAL SOURCES

The amount of money produced within the boundaries of the Local Educational Agency (LEA) and available to the LEA for its use; and monies collected by a political subdivision, i.e., county, borough, etc., between the LEA and the State.

6500 EARNINGS ON INVESTMENTS

Revenue from holdings invested for earning purposes.

6900 OTHER REVENUE FROM LOCAL SOURCES

Revenue from local sources not classified above.

7000 REVENUE FROM STATE SOURCES

Revenue originating from Commonwealth appropriations and directly disbursed to the recipient.

7200 SUBSIDIES FOR SPECIFIC EDUCATIONAL PROGRAMS

Revenue received from Commonwealth appropriations as subsidy for specific educational programs.

7500 STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES

Revenue received from Commonwealth appropriations as subsidy for specific educational programs. (Includes Supplemental Equipment Grants.)

7800 REVENUE FOR STATE'S SHARE OF PAID BENEFITS

The Commonwealth's contribution toward LEA Social Security and Retirement payments.

8000 REVENUE FROM FEDERAL SOURCES

Revenue origination from Federal sources.

8500 RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR ESEA, VOCATIONAL EDUCATION, CHILD NUTRITION, CAREER EDUCATION PROGRAMS

Revenues received from the Federal Government through the Commonwealth as grants to the LEA which must be used for a categorical or specific purpose.

9000 OTHER FINANCING SOURCES

Includes governmental fund general long-term debt proceeds, interfund transfers-in, proceeds of fixed asset dispositions, refund of prior years' expenditures, and other transfers-in and receipts. Such amounts are classified separately from revenues.

9400 SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS

Revenue from the sale of or compensation for the loss of fixed assets.

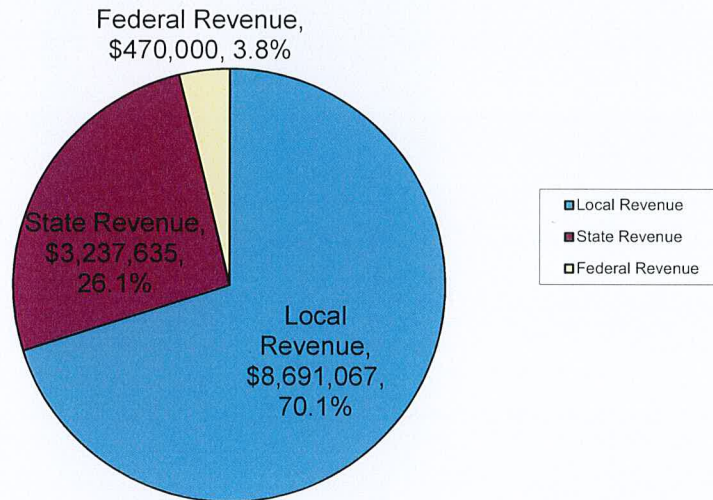
Greater Altoona Career and Technology Center
 FY 2025-2026 Proposed Budget

Proposed Operational Revenue by Function

Description	Fiscal Year		Fiscal Year		\$ Change '24-25 to '25-26 Orig Budgets	%Change '24-25 to '25-26 Orig Budgets
	Fiscal Year 2023-2024 Actual	2024-2025 Proposed Budget	Fiscal Year 2024-2025 Projection	Fiscal Year 2025-2026 Proposed Budget		
I. Local Revenue (6000 Series)						
Total 6000 Function Series	\$8,030,554	\$8,569,351	\$10,220,585	\$8,691,067	\$121,716	1.42%
II. State Revenue (7000 Series)						
Total 7000 Function Series	3,013,272	2,845,766	3,346,781	3,237,635	391,869	13.77%
III. Federal Revenue (8000 Series)						
Total 8000 Function Series	729,027	460,000	526,935	470,000	10,000	2.17%
Total 9000 Function Series	98,340	0	20,000	0	0	0.00%
Total Revenue	\$11,871,193	\$11,875,116	\$14,114,301	\$12,398,702	\$523,585	4.41%

(Prelim - District
 Cost as Budgeted)

2025-2026 Proposed Budget Total Revenue by Source



Greater Altoona Career and Technology Center
FY 2025-2026 Proposed Budget

Proposed Operational Revenue by Function

Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	\$ Change	%Change
	2023-2024 Actual	2024-2025 Proposed Budget	2024-2025 Projection	2025-2026 Proposed Budget	'24-25 to '25-26 Orig Budgets	'24-25 to '25-26 Orig Budgets
I. Local Revenue (6000 Series)						
Interest on Investments - 6510	\$100,387	\$40,000	\$90,000	\$40,000	\$0	0.00%
State Funds Thru Other LEA's - 6831	\$0	\$0	\$0	\$0	\$0	0.00%
Rentals - 6910						
Misc. Secondary	\$27,436	\$27,236	\$27,236	\$27,236	\$0	0.00%
Misc. Post Secondary	1,358	308	\$308	308	0	0.00%
Other	0	0	\$0	0	0	0.00%
Total 6910	\$28,794	\$27,544	\$27,544	\$27,544	\$0	0.00%
Contributions - 6920	\$0	\$0	\$10,100	\$0	\$0	0.00%
Tuition from Patrons - 6943						
Practical Nursing	\$506,327	\$796,630	\$1,151,669	\$791,468	-\$5,162	-0.65%
Full Time Adult Education	727,838	729,856	921,203	698,938	-30,918	-4.24%
Part Time Adult Education	5,554	0	0	0	0	0.00%
Secondary Programs - Adult Ed	50,888	51,993	64,992	66,936	14,943	28.74%
FCI Contracts	138,814	0	49,686	0	0	0.00%
State Inspection - Adult Education	6,080	5,130	5,020	3,780	-1,350	-26.32%
Other - (Revenue Recov 20-21)	0	0	0	0	0	0.00%
Total 6943	\$1,435,501	\$1,583,609	\$2,192,570	\$1,561,122	-\$22,487	-1.42%
Other LEA's in PA - 6944	\$25,653	\$25,000	\$39,924	\$25,000	\$0	0.00%
Member Districts - 6946						
Altoona Area School District	\$2,763,774	\$3,043,187	\$3,396,269	\$3,069,230	\$26,043	0.86%
Bellwood-Antis School District	390,328	458,781	509,555	497,228	38,448	8.38%
Claysburg-Kimmel School District	307,689	361,189	402,426	345,075	-16,114	-4.46%
Glendale School District	238,904	224,694	255,868	217,101	-7,593	-3.38%
Hollidaysburg Area School District	1,213,084	1,312,739	1,460,882	1,387,573	74,833	5.70%
Spring Cove School District	539,764	558,385	625,469	561,093	2,708	0.49%
Williamsburg Community School Dist	358,448	364,255	409,521	355,132	-9,123	-2.50%
Tyrone Area School District	402,431	479,969	531,330	519,969	40,000	8.33%
Total 6946	\$6,214,422	\$6,803,198	\$7,591,320	\$6,952,401	\$149,203	2.19%
Member District Deferred Income	0	0	\$159,127	0	0	0.00%
Svcs for Other Governments - 6960	\$0	\$0	\$0	\$0	\$0	0.00%
Community Service Activities - 6980						
Altoona Hospital Dental Clinic	\$0	\$0	\$0	\$0	\$0	0.00%
Housing/Other Projects	0	0	0	0	0	0.00%
Total 6980	\$0	\$0	\$0	\$0	\$0	0.00%

<u>Description</u>	<u>Fiscal Year 2023-2024 Actual</u>	<u>2024-2025 Proposed Budget</u>	<u>Fiscal Year 2024-2025 Projection</u>	<u>2025-2026 Proposed Budget</u>	<u>'24-25 to '25-26 Orig Budgets</u>	<u>'24-25 to '25-26 Orig Budgets</u>
Miscellaneous - 6990						
Banquets and Dinners	\$0	\$5,000	\$0	\$0	-\$5,000	-100.00%
Culinary Sales	1,313	2,500	0	2,500	0	0.00%
Bakery Sales	4,251	2,500	0	2,500	0	0.00%
Cafeteria Sales	0	0	0	0	0	0.00%
Other	220,233	80,000	110,000	80,000	0	0.00%
Total 6990	\$225,797	\$90,000	\$110,000	\$85,000	-\$5,000	-5.56%
Refund Prior Year Expenditures - 6991	\$0	\$0	\$0	\$0	\$0	0.00%
Total 6000 Function Series	\$8,030,554	\$8,569,351	\$10,220,585	\$8,691,067	\$121,716	1.42%
II. State Revenue (7000 Series)						
Vocational Education - 7220						
State Subsidy	\$1,469,690	\$1,321,756	\$1,647,040	\$1,630,133	\$308,376	23.33%
State VEMIS	58,729	50,000	42,170	50,000	0	0.00%
Practical Nursing	86,310	120,000	120,000	120,000	0	0.00%
Nursing Initiative	0	0	0	0	0	0.00%
Curriculum Grant	0	0	0	0	0	0.00%
Equipment Grant	0	50,000	85,000	50,000	0	0.00%
Total 7220	\$1,614,729	\$1,541,756	\$1,894,210	\$1,850,133	\$308,376	20.00%
State Non Educational Awards - 7300	\$0	\$0	\$168,580	\$0	\$0	0.00%
Supplemental Equipment Grant - 7509	238,108	0	0	0	0	0.00%
State Share of Social Security - 7810	204,854	227,299	227,281	248,204	20,905	9.20%
State Share of Retirement - 7820	955,581	1,076,711	1,056,711	1,139,298	62,587	5.81%
Total 7000 Function Series	\$3,013,272	\$2,845,766	\$3,346,781	\$3,237,635	\$391,869	13.77%
III. Federal Revenue (8000 Series)						
Vocational Education - 8521						
Secondary Perkins	\$297,242	\$300,000	\$318,403	\$310,000	\$10,000	3.33%
Post-Secondary Perkins	176,626	160,000	165,088	160,000	0	0.00%
Total 8521	\$473,868	\$460,000	\$483,491	\$470,000	\$10,000	2.17%
COVID Relief Funding	\$255,159	\$0	43,444	\$0	\$0	-
Total 8000 Function Series	\$729,027	\$460,000	\$526,935	\$470,000	\$10,000	2.17%
Leases/Oth Right to Use Asset -9220	\$75,565	\$0	\$0	\$0	\$0	0.00%
Sale of Fixed Assets -9410	22,775	0	20,000	0	0	0.00%
Insurance Recoveries - 9990	0	0	0	0	0	0.00%
Total 9000 Function Series	\$98,340	\$0	\$20,000	\$0	\$0	0.00%
Total Revenue	\$11,871,193	\$11,875,116	\$14,114,301	\$12,398,702	\$523,585	4.41%

(Prelim Only-District
Cost at Budgeted)

**Greater Altoona Career and Technology Center
FY 2025-2026 Proposed Budget**

Proposed Operational Revenue by Program

<u>Description</u>	<u>Secondary Programs / General Revenues</u>	<u>Postsecondary Programs</u>		<u>Fiscal Year 2024-2025 Proposed Operational Budget</u>
		<u>Adult Education</u>	<u>Practical Nursing</u>	
I. Local Revenue (6000 Series)				
Interest on Investments - 6510	\$40,000	\$0	\$0	\$40,000
State Funds Thru Other LEA's - 6831	\$0	\$0	\$0	\$0
Rentals - 6910				
Misc. Secondary	\$27,236	\$0	\$0	\$27,236
Misc. Post Secondary		308		308
Other	0			0
Total 6910	\$27,236	\$308	\$0	\$27,544
Contributions - 6920	\$0	\$0	\$0	\$0
Tuition from Patrons - 6943				
Practical Nursing		\$0	\$791,468	\$791,468
Full Time Adult Education		698,938		698,938
Part Time Adult Education		0		0
Secondary Programs - Adult Ed		66,936		66,936
FCI Contracts		0		0
State Inspection - Adult Education		3,780		3,780
Other				0
Total 6943	\$0	\$769,654	\$791,468	\$1,561,122
Other LEA's in PA - 6944	\$25,000	\$0	\$0	\$25,000
Member Districts - 6946				
Altoona Area School District	\$3,069,230			\$3,069,230
Bellwood-Antis School District	497,228			497,228
Claysburg-Kimmel School District	345,075			345,075
Glendale School District	217,101			217,101
Holidaysburg Area School District	1,387,573			1,387,573
Spring Cove School District	561,093			561,093
Williamsburg Community School Dist	355,132			355,132
Tyrone Area School District	519,969			519,969
Total 6946	\$6,952,401	\$0	\$0	\$6,952,401
Member District Deferred Income	\$0			0
Services for Other Governments - 6960	\$0	\$0	\$0	\$0
Community Service Activities - 6980				
Altoona Hospital Dental Clinic	\$0			\$0
Housing Project	0			0
Total 6980	\$0	\$0	\$0	\$0

<u>Description</u>	<u>Secondary Programs / General Revenues</u>	<u>Postsecondary Programs</u>		<u>2024-2025 Proposed Operational Budget</u>
		<u>Adult Education</u>	<u>Practical Nursing</u>	
Miscellaneous - 6990				
Banquets and Dinners	\$0	\$0	\$0	\$0
Restaurant	2,500			2,500
Food Service Store	2,500			2,500
Cafeteria	0			0
Other	20,000	30,000	30,000	80,000
Total 6990	<u>\$25,000</u>	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$85,000</u>
Refund Prior Yr Expenditures - 6991	\$0	\$0	\$0	\$0
Total 6000 Function Series	<u>\$7,069,637</u>	<u>\$799,962</u>	<u>\$821,468</u>	<u>\$8,691,067</u>
II. State Revenue (7000 Series)				
Vocational Education - 7220				
State Subsidy	\$1,630,133	\$0	\$0	\$1,630,133
State VEMIS		50,000		50,000
Practical Nursing	0		120,000	120,000
Innovative Learning				0
Curriculum Grant				0
Equipment Grant	50,000			50,000
Other				0
Total 7220	<u>\$1,680,133</u>	<u>\$50,000</u>	<u>\$120,000</u>	<u>\$1,850,133</u>
Health and Safety Grants - 7362	\$0	\$0	\$0	\$0
State Share of Social Security - 7810	\$202,237	\$21,204	\$24,763	\$248,204
State Share of Retirement - 7820	928,302	97,331	113,665	1,139,298
Total 7000 Function Series	<u>\$2,810,672</u>	<u>\$168,535</u>	<u>\$258,428</u>	<u>\$3,237,635</u>
III. Federal Revenue (8000 Series)				
Vocational Education - 8521				
Secondary Perkins	\$310,000	\$0	\$0	\$310,000
Post-Secondary Perkins		160,000		160,000
Total 8521	<u>\$310,000</u>	<u>\$160,000</u>	<u>\$0</u>	<u>\$470,000</u>
COVID Relief Funding				
Total 8000 Function Series	<u>\$310,000</u>	<u>\$160,000</u>	<u>\$0</u>	<u>\$470,000</u>
Leases/Oth Right to Use Asset -9220	\$0	\$0	\$0	\$0
Sale of Fixed Assets -9410	0	0	0	0
Insurance Recoveries - 9990	0			0
Total 9000 Function Series	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenue	<u>\$10,190,309</u>	<u>\$1,128,497</u>	<u>\$1,079,896</u>	<u>\$12,398,702</u>

**Greater Altoona Career and Technology Center
FY 2025-2026 Proposed Budget**

Nonoperational Budget

Revenue - 6946 - Member District Revenue

6946 - Member District Revenue \$142,848

Allocated:

<i>School District</i>	STEB Report Market Value 2023 Appraisals	% of Total Market Value	Annual Payment	Monthly Payment
Altoona Area	2,630,730,306	34.88%	\$49,818.82	\$4,151.56
Bellwood-Antis	529,909,770	7.02%	10,035.04	836.25
Claysburg-Kimmel	287,466,101	3.81%	5,443.82	453.65
Glendale	204,429,761	2.71%	3,871.34	322.61
Hollidaysburg Area	2,047,344,215	27.14%	38,771.09	3,230.92
Spring Cove	872,986,106	11.57%	16,531.96	1,377.66
Williamsburg Community	167,309,393	2.22%	3,168.38	264.03
Tyrone Area	803,049,273	10.65%	15,207.55	1,267.30
	<u>\$7,543,224,925</u>	<u>100.00%</u>	<u>\$142,848.00</u>	<u>\$11,903.98</u>

Expense - 5230 - 931 Capital Projects Fund Transfer

5230-931 Capital Projects Fund Transfer \$142,848

As directed by PDE, Capital Reserve funding must be recognized in the General Fund and then a fund transfer made to the Capital Projects fund.