

CENTRAL INTERMEDIATE UNIT 10

General Operating Budget

2026-2027



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**CENTRAL INTERMEDIATE UNIT 10
BOARD OF DIRECTORS**

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Ms. Jackie Huff, Vice President

Dr. Gina Pighetti

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Dr. Scott C. Etter

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Ms. Katie Penoyer, Board Treasurer

Clearfield Area School District

State College Area School District

Bald Eagle Area School District

Bellefonte Area School District

Curwensville Area School District

Glendale School District

Harmony Area School District

Keystone Central School District

Moshannon Valley School District

Penns Valley School District

Philipsburg Osceola School District

State College Area School District

West Branch Area School District

Solicitor

Central Intermediate Unit

CNB Bank

SUPERINTENDENTS ADVISORY COUNCIL

The Superintendents Advisory Council is composed of the chief school district administrators within the Central Intermediate Unit 10. The Council acts as an advisor to the Executive Director, who serves the Council as chairperson.

Mr. Christopher Santini

Bald Eagle Area School District

Dr. Roy Rakszawski

Bellefonte Area School District

Mr. Terry Struble

Clearfield Area School District

Ms. Tabitha Bradley

Curwensville Area School District

Ms. Maureen Letcher

Glendale School District

Mr. Ken Jubas

Harmony Area School District

Dr. Francis Redmon

Keystone Central School District

Ms. Brandy O'Hare

Moshannon Valley School District

Dr. Brian Griffith

Penns Valley Area School District

Dr. Daniel Potutschnig

Philipsburg-Osceola School District

Mr. Curtis Johnson

State College Area School District

Mr. Mark Mitchell

West Branch Area School District

Dr. Curt Vasas

CIU 10 Executive Director

MESSAGE FROM THE EXECUTIVE DIRECTOR

Dear Board Members,

Each year the Central Intermediate Unit 10 presents its General Operating Budget to you for your consideration. It is a collection of program budgets which provides administrative and management services, business services and operations, curriculum and staff development, building and grounds expenditures, and technology services to your schools.

The total budget for services proposed in the 2026-2027 fiscal year is \$2,228,211. The funding for these programs comes from federal, state, and local sources. We encourage all districts to explore the CIU 10 Menu of Services and to utilize our services to help us support the mission of your district. Under the umbrella of general operating programs, there are many offerings provided at no cost to our districts.

Thank you for your continued support of the Central Intermediate Unit 10, and for the children and communities within Centre, Clearfield, and Clinton counties. We are committed to improving and expanding programming for the coming year, as well as responsiveness to the needs of your district. If you have any questions, or if you would like to schedule a presentation, please call us at 814-342-0884.

Dr. Curt Vasas
Executive Director

CENTRAL INTERMEDIATE UNIT 10 MISSION STATEMENT

CIU 10 provides innovative and engaging education services which support equal access to educational opportunities.

CENTRAL INTERMEDIATE UNIT 10 VISION STATEMENT

Strategic partnerships promoting equity, access, and innovation

GOVERNANCE

The Central Intermediate Unit 10 is a regional education service agency. Established in 1970, it is one of twenty-nine Pennsylvania Intermediate Units working as a liaison between the Pennsylvania Department of Education and local school districts, charter schools and non-public schools to promote innovation, complement existing educational programs, and consolidate local resources. The Central Intermediate Unit 10 serves both preschool and school-age children throughout Clearfield, Clinton, and Centre County classrooms. The governing body of the Central Intermediate Unit 10 is a Board of Directors with thirteen members, one from each district and one member-at-large.

Why is the Board of Directors and School Districts Approving the General Operating Budget?

Section 914-A of the Public School Code of 1949, Powers and Duties of the Intermediate Unit Board of Directors... (6) To adopt and advertise the intermediate unit budget. The budget shall be approved by (i) at least a majority of the school districts comprising the intermediate unit; and (ii) at least a majority of the proportionate votes of all school directors and shall be filed annually with the Secretary of Education and advertised or notice thereof given to the public in each of the component school districts as required of local school district budgets by section 687 of this act on or before the first day of May. Budgeted expenditures shall be those expenditures classified as current expenses, capital outlays, debt redemptions and outgoing transfers according to the Manual of Accounting and Related Financial Procedures for Pennsylvania School Systems and amendments and supplements thereto published by the Department of Education.

The Expenditures that are incorporated within the General Operating Budget

The funds that are exhausted in the operations of the:

- (1) Executive Director's Office
- (2) Curriculum and School Improvement
- (3) Business Office (including Human Resources department)
- (4) Internal Service Fund
- (5) Technology
- (6) Building & Maintenance

What Resources Fund the General Operating Budget

The Central Intermediate Unit 10's proposed General Operating Budget represents anticipated revenue from:

- (1) Fee for Service Programs offered to member school districts and other customers and miscellaneous local income
- (2) Indirect Costs and Administrative Fees from State and Federal Grants
- (3) Inter and Intra Fund Transfers from the General Fund and Special Revenue Funds
- (4) The *CIU 10* does not receive direct subsidy reductions from school districts to fund the General Operating Budget.

General Operating Budget in Relation to the other CIU 10 Budgets

Data from Most Recent Audited Financial Statements for the fiscal year ended June 30, 2025

Total Fund Expenditures (Proprietary and Governmental Funds):	\$29,448,742
Total Governmental Fund Expend. (Consists of Special Revenue Funds and General Fund):	\$28,888,106
Total General Fund:	\$15,981,234
2026-2027 General Operating Budget:	\$2,228,211

The Special Revenue Funds consist of the Special Education Fund, the Early Intervention Fund, the Special Education Transportation Fund, and the Special Education Institutionalized Children Fund

Other programs' expenditures that are recorded within the General Fund are:

1. IDEA 611 budgets
2. IDEA 619 budget
3. Adult Education budgets
4. MA Access budget
5. Curriculum and Instruction budgets
6. ACT 89 budget
7. Title I, Neglected Students
8. PDE Initiative Services
9. Summer Conferences
10. and other budgets

BUDGET PHILOSOPHY

Economics in the delivery of services can be obtained through pooled or cooperative efforts. Regional needs are greater than regional resources and, traditionally, rural areas such as this region have not received sufficient return of local tax dollars. Member school districts are free to purchase services as needed, as determined by school administrators and by their respective district's Board of Directors. Invoiced charges to member districts are mutually agreed upon by the purchasing district or customer and Central Intermediate Unit 10.

ADOPTION PROCESS

The General Operating Budget is constructed by the Central Intermediate Unit 10 Director of Business Services with assistance from other CIU 10 staff members and at times the Superintendents Advisory Council or the Central Intermediate Unit 10 Board of Directors. Adoption of the Budget requires approval from a majority of the thirteen members of the Central Intermediate Unit 10 Board, a majority of the Boards of the twelve districts, a majority of the proportionate (weighted) votes of all school directors of constituent districts, and by the Pennsylvania Department of Education.

On an annual basis the Pennsylvania Department of Education issues an Intermediate Unit Proportionate Vote based on Weighted Average Daily Memberships, projected Market Value Aid Ratio, and Child Accounting Membership data. For the 2026-2027 budget year, the following was the proportionate vote for the Central Intermediate Unit 10 member districts:

<u>School District</u>	<u>Proportionate Votes</u>
Bald Eagle Area	5
Bellefonte Area	9
Clearfield Area	7
Curwensville Area	3
Glendale SD	2
Harmony Area	1
Keystone Central SD	13
Moshannon Valley SD	3
Penns Valley Area	4
Philipsburg Osceola SD	5
State College Area	22
West Branch Area	<u>3</u>
Total Votes	77

ADOPTION TIMELINE

February 26, 2026 - A proposed General Operating Budget is presented to the CIU 10 Board members. At this time, the Board shall act on both approval of the proposed budget and recommendation for approval by district Boards.

February 27th to April 22, 2026- School District Boards vote on approval of the proposed budget at their respective Board meetings. The school districts within the footprint of the CIU 10 vote on the approval of the CIU 10 General Operating Budget via the ballot process. Each district has weighted votes based upon criteria established by PA School Code and calculated by the Pennsylvania Department of Education.

April 23, 2026 - If approved by a majority of member districts and by a majority of weighted votes by ballot, the General Operating Budget is presented to the CIU 10 Board of Directors for final approval.

May 1, 2026 - The general operating budget that is approved by a majority of the member district boards and by the CIU 10 Board must be filed with the Pennsylvania Department of Education by this date.

REQUEST TO DISTRICTS

The Central Intermediate Unit 10 General Operating Budget is developed in accordance with Pennsylvania Public School Code guidelines. Section 918-A of the PA S.C. states that “on or before the first day of May 1971, and annually thereafter, each intermediate unit shall submit to the Superintendent of Public Instruction for prior review and approval, a budget estimating the cost of operating and administering the intermediate unit program of services for the ensuing school year.” Following is an enumerated list of the costs of operating and administering the intermediate unit in a departmental format for the 2026-2027 fiscal year.

Prior to April 22, 2026, member Boards are requested to approve the Central Intermediate Unit 10’s proposed 2026-2027 General Operating Budget as follows:

Executive Office	<u>2026-2027</u> 102,533
Curriculum and School Improvement	285,734
Business Office	709,529
Internal Service Fund	526,738
Technology	354,589
Building & Maintenance	<u>249,088</u>
TOTAL	\$2,228,211

I hope you find our budget clear and easy to understand. If you have any questions, please don't hesitate to call me at (814) 342-0884 ext 3046, or email me at jrice@ciu10.org

Jon Rice, Director of Business Services

To fund the General Operating Budget revenue comes from local sources (interest, administrative fees and indirect costs), state sources (general operating subsidy, capital subsidy, social security reimbursement and retirement reimbursement), and other financing sources (registration fees paid by districts to participate in the variety of programs offered by the General Operating Budget).

Accounting Code	Source	Budget 2023-2024	Budget 2024-2025	Budget 2025-2026	Proposed 2026-2027
6000	Revenue from Local Sources	443,089	291,527	173,798	197,425
7000	Revenue from State Sources	911,352	869,243	935,786	1,073,556
8000	Revenue from Federal Sources	124,500	112,207	134,386	123,546
9000	Internal Service Fund Transfers & Inter-Fund Transfers	768,118	800,805	843,926	833,684
9000	Revenue from Budgetary Reserve	-	-	-	-
	TOTAL	\$2,247,059	\$2,073,782	\$2,087,896	\$2,228,211

REVENUE BY SOURCE & PERCENTAGE OF BUDGET

REVENUE FOR GENERAL OPERATING BUDGET	Amount	Total	%
Local Revenue			
LEA/School District Fee For Service From GOB Services & Miscellaneous Revenue	28,125		
Transfers of local funds from governmental funds that are generating surpluses or deficits from the operations of these programs	169,300		
TOTAL LOCAL REVENUE		197,425	9%
State Revenue			
Social Security & Retirement Reimbursement	190,166		
Governmental intra-fund and inter-fund transfers from programs and grants that are financed through state funding	883,390		
TOTAL STATE REVENUE		1,073,556	48%
Federal Revenue			
Governmental intra-fund and inter-fund transfers from programs and grants that are financed through federal funding		123,546	6%
Internal Service Fund Intra-Fund and Inter-Fund Transfers		833,684	37%
TOTAL REVENUE		2,228,211	100%

Common Expenditures found in Object Code Series

100 Personnel Services – Salaries: All salary expenses are coded to the 100 object code series, no other expenses are coded within the 100 object code series

200 Personnel Services - Personnel Services – Employee Benefits: Medical Insurance (self-funded through CIUIC), Prescription Drug Insurance (self-funded through CIUIC), Dental Insurance (self-funded), Vision Insurance (self-funded), Life Insurance, Long Term Disability Insurance, Unemployment Compensation Insurance or Claims, employer Social Security Contributions, employer PSERS contributions, Tuition Reimbursement, Other Postemployment Benefits

300 Purchased Professional and Technical Services: Front office Administrative Contracted Services, Professional-Education Contracted Services, Professional Development Services, Other Professional Services including Solicitor and Audit Fees, Services in Support of the LEA’s Tech Plan

400 Purchased Property Services: Garbage Services, Snow Plowing Services, Custodial Services, Lawn Care & other Grounds Contracted Services, Water & Sewage Services, Repairs and Maintenance of Building, Equipment and Vehicles, Rental of Building Space, Equipment and Vehicles, Building Construction and Renovation Services, Extermination Services, Similar Contracted Services

500 Other Purchased Services: Student Transportation Services, Automobile Insurance, Property and General Liability Insurance, Bonding Insurance, Cyber and Other Insurance Policies, Telecommunications Expenses, Advertising Expenses, Printing Expenses, Tuition to Schools, Food Service Expenditures, Transportation, Meals and Lodging Expenditures

600 Supplies: Office and Classroom Supplies, Licensing Fees, Electricity, Heating Oil, Gasoline, Other Fuels, Books & Periodicals, Technology Supplies

700 Property: Land and Land Improvements, Buildings, Equipment – Capital, Equipment – Non-Capital, Technology Infrastructure Expenditures, Technology Non-Infrastructure Costs

800 Other Objects: Dues and fees, Interest Payable, Miscellaneous Expenditures, Pass-Through Funds

SUMMARY GENERAL OPERATING BUDGETS

Program	Budget 2023-2024	Budget 2024-2025	Budget 2025-2026	Proposed 2026-2027
Executive Office & Board Services	133,445	122,605	106,845	102,533
Curriculum, Professional Development and School Improvement	411,713	319,422	157,633	285,734
Business Office	669,171	600,725	671,325	709,529
Internal Service Fund	482,320	541,366	581,963	526,738
Technology	336,440	283,880	338,257	354,589
Building & Grounds	213,970	205,784	231,873	249,088
TOTAL	\$2,247,059	\$2,073,782	\$2,087,896	\$2,228,211

EXECUTIVE OFFICE EXPENDITURES

Accounting Object Code	Object Description	Budget 2023-2024	Budget 2024-2025	Budget 2025-2026	Proposed 2026-2027
100	Personnel Services - Salaries	45,072	46,805	51,335	53,127
200	Per. Serv. - Employee Benefits	26,873	27,230	23,655	24,223
300	Purchased Prof. & Tech. Serv.	30,000	21,620	2,500	-
500	Other Purchased Services	14,100	10,750	11,480	11,276
500	Other Purchased Serv – Marketing	2,400	2,400	2,400	2,400
600	Supplies	2,500	1,800	2,975	550
800	Other Objects	12,500	12,000	12,500	10,957
	TOTAL	\$133,445	\$122,605	\$106,845	\$102,533

This is the office of the Executive Director, who is responsible for the administration of all programs operated through the Central Intermediate Unit 10. This budget also contains expenditures for programs and services offered to the Central Intermediate Unit 10 Board of Directors, the Superintendents Advisory Council, and other educational initiatives.

CURRICULUM EXPENDITURES

Accounting Object Code	Object Description	Budget 2023-2024	Budget 2024-2025	Budget 2025-2026	Proposed 2026-2027
100	Personnel Services – Salaries	144,296	115,232	72,714	150,978
200	Per. Serv. - Employee Benefits	109,017	102,426	69,424	131,751
300	Purchased Prof. & Tech. Serv.	136,600	86,064	1,500	-
500	Other Purchased Services	17,050	13,150	8,816	2,555
600	Supplies	4,250	2,450	4,179	50
800	Other Objects	500	100	1,000	400
	TOTAL	\$411,713	\$319,422	\$157,633	\$285,734

This function provides a wide variety of curriculum, technology and planning services to the professional staff of public and nonpublic schools within Central Intermediate Unit 10. Through collaborative efforts, numerous consortia activities are promoted among school districts, business and industry, and higher education. Some of the services include Strategic Planning, Curriculum Development, Technology Workshops and Assessment, and Liaison with Pennsylvania Department of Education.

BUSINESS OFFICE EXPENDITURES

Accounting Object Code	Object Description	Budget 2023-2024	Budget 2024-2025	Budget 2025-2026	Proposed 2026-2027
100	Personnel Services – Salaries	370,193	340,438	358,476	375,103
200	Per. Serv. - Employee Benefits	277,703	248,842	289,002	325,395
300	Purchased Prof. & Tech. Serv.	5,250	3,100	2,650	-
400	Purchased Property Services	2,000	-	-	-
500	Other Purchased Services	8,825	7,145	9,432	5,575
600	Supplies	5,200	1,000	7,765	550
800	Other Objects	-	200	4,000	2,906
900	Other Uses of Funds	-	-	-	-
	TOTAL	\$669,171	\$600,725	\$671,325	\$709,529

The Business Office manages the self -insurance programs in the areas of health, life, dental, and vision. Survey of professional and support staff contracts within all districts and any other surveys requested by districts in the areas of transportation, taxes, or service fees. The Business Office provides other services of mutual interest to district business office personnel.

INTERNAL SERVICE FUND EXPENDITURES

Accounting Object Code	Object Description	Budget 2023-2024	Budget 2024-2025	Budget 2025-2026	Proposed 2026-2027
200	Per. Serv. - Employee Benefits	197,000	142,000	167,000	162,500
300	Purchased Prof. & Tech. Serv.	157,320	240,230	247,483	222,938
400	Purchased Property Services	25,000	42,660	48,865	5,200
500	Other Purchased Services	96,000	106,576	95,915	95,400
600	Supplies	7,000	9,100	22,000	40,700
800	Other Objects	-	800	700	-
	TOTAL	\$482,320	\$541,366	\$581,963	\$526,738

This fund program is utilized to group the expenditures that the Central Intermediate Unit 10 incurs on an entity-wide basis. These expenditures are invoiced to other program budgets based on a full-time equivalent personnel pro-rata basis or a similar method. The costs that are recorded to this fund are: (1) UC Claims & TPA Fees, (2) WC Insurance, (3) Dental Ins. Claims and TPA Fees, (4) Vision Ins. Claims & TPA fees, (5) Postage (6) Copier Leases (some) (7) Audit Fees (8) Legal Fees (9) Property & Other General Liability Insurance Policies, (10) ACA Fees, (11) Other Post-Employment Benefits (OPEB), (12) Accounting Software, etc.

TECHNOLOGY EXPENDITURES

Accounting Object Code	Object Description	Budget 2023-2024	Budget 2024-2025	Budget 2025-2026	Proposed 2026-2027
100	Personnel Services – Salaries	165,136	170,760	177,650	184,563
200	Per. Serv. - Employee Benefits	110,444	104,820	128,507	144,086
300	Purchased Prof. & Tech. Serv.	31,160	1,800	23,500	21,845
400	Purchased Property Services	-	200	-	-
500	Other Purchased Services	4,000	5,300	4,750	2,545
600	Supplies	10,000	-	2,750	500
700	Equipment	15,000	-	-	-
800	Other Objects	700	1,000	1,100	1,050
	TOTAL	\$336,440	\$283,880	\$338,257	\$354,589

This function supports the technological needs of the Central Intermediate Unit 10.

BUILDING & MAINTENANCE EXPENDITURES

Accounting Object Code	Object Description	Budget 2023-2024	Budget 2024-2025	Budget 2025-2026	Proposed 2026-2027
100	Personnel Services – Salaries	33,372	34,070	34,939	36,291
200	Per. Serv. - Employee Benefits	14,555	14,656	15,241	15,820
300	Purchased Prof. & Tech. Serv.	10,000	-	-	-
400	Property Services & Repairs	152,243	149,058	143,143	147,349
500	Other Purchased Services	600	500	19,450	9,028
600	Supplies & Utilities	3,200	7,500	19,100	40,600
700	Equipment	-	-	-	-
	TOTAL	\$206,071	\$213,970	\$231,873	\$249,088

The Building budget pays the utilities and maintenance at the Central Intermediate Unit 10's locations. Housekeeping/Custodial services are contracted with an external agency. The building budget also includes rent expense.