

CENTRAL INTERMEDIATE UNIT 10

General Operating Budget 2021-2022



...The "Go To" IU...

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**CENTRAL INTERMEDIATE UNIT 10
BOARD OF DIRECTORS**

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Mr. Jeff Johnston

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Mr. Paul Carr

Mr. David Hutchinson

State College Area School District

Moshannon Valley School District

Bald Eagle Area School District

Bellefonte Area School District

Clearfield Area School District

Curwensville Area School District

Glendale School District

Harmony Area School District

Keystone Central School District

Penns Valley Area School District

Philipsburg Osceola School District

West Branch Area School District

Member-At-Large; State College Area School District

Dr. Scott C. Etter

Ms. Haylee Hickman, Board Secretary

Mr. Dustin Minarchick, Board Treasurer

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. Scott Graham

Bald Eagle Area School District

Dr. Tammie Burnaford

Bellefonte Area School District

Mr. Terry Struble

Clearfield Area School District

Mr. Ronald Matchock

Curwensville Area School District

Mr. Ed DiSabato

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Philipsburg-Osceola School District

Dr. Robert O'Donnell

State College Area School District

Ms. Michelle Dutrow

West Branch Area School District

Dr. Francine Endler

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, technology services, and Galaxy - The Arts in Education Program to your schools.

The total budget for services proposed in the 2021-2022 fiscal year is \$2,107,573. The funding for these programs comes from federal, state, and local sources. We encourage all districts to explore the CIU 10 Catalog of Services and to utilize our services to help us support the mission of your district. There is no cost to the districts for many of services that we provide under the umbrella of general operating programs.

We want to thank you for your continued support of these important services for the children and communities within our intermediate unit, and to assure you of our commitment to improved and expanded programming for the coming year. If you have any questions about our budget and services, or if you would like to schedule a presentation about a specific program, please call us at 814-342-0884.

Dr. Francine Endler
Executive Director

CENTRAL INTERMEDIATE UNIT 10 MISSION STATEMENT

Build the capacity of all learners by identifying needs, developing courses of action and supporting the implementation of strategies to allow for continuous advancement and achievement.

CENTRAL INTERMEDIATE UNIT 10 VISION STATEMENT

Foster a culture of learning and growth.

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 has a staff of approximately 155 fulltime and 38 part-time members and serves more than 900 preschool and numerous 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
- (7) Galaxy, Arts in Education program.

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, 2020

Total Fund Expenditures (Proprietary, Fiduciary, and Governmental Funds):	\$25,044,395
Total Governmental Fund Expend. (Consists of Special Revenue Funds and General Fund):	\$24,505,789
Total General Fund:	\$12,508,647
2021-2022 General Operating Budget:	\$2,107,573

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. Development Center for Adults' budgets
4. MA Access budget
5. Curriculum and Instruction Budgets
6. ACT 89 and Title II, Part D budgets
7. Title I, Part D; Neglected and Delinquent 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 the 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 2021-2022 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	8
Clearfield Area	7
Curwensville Area	3
Glendale SD	2
Harmony Area	1
Keystone Central SD	13
Moshannon Valley SD	3
Penns Valley Area	5
Philipsburg Osceola SD	5
State College Area	22
West Branch Area	<u>3</u>
Total Votes	<u>77</u>

ADOPTION TIMELINE

February 25, 2021 - 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 26th to April 21, 2021- 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 22, 2021 - 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, 2021 - 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 and the Galaxy Program in a departmental format for the 2021-2022 fiscal year.

Prior to April 22, 2021, member Boards are requested to approve the Central Intermediate Unit 10’s proposed 2021-2022 General Operating Budget as follows:

Executive Office	<u>2021-2022</u> 108,905
Curriculum and School Improvement	466,883
Business Office	646,584
Internal Service Fund	390,654
Technology	291,833
Building & Maintenance	113,915
Galaxy, Arts in Education	<u>88,799</u>
TOTAL	\$2,107,573

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 2018-2019	Budget 2019-2020	Budget 2020-2021	Proposed 2021-2022
6000	Revenue from Local Sources	266,438	583,905	600,794	541,900
7000	Revenue from State Sources	973,948	906,499	919,481	814,099
8000	Revenue from Federal Sources	202,602	76,015	114,287	108,308
9000	Internal Service Fund Transfers & Inter-Fund Transfers	473,883	605,986	627,212	643,266
9000	Revenue from Budgetary Reserve	-	-	-	-
	TOTAL	\$1,916,871	\$2,172,405	\$2,261,774	\$2,107,573

Internal Service Fund & Inter-Fund Transfers Revenue Amounts

Accounting Code	Source	Budget 2020-2021	Proposed 2021-2022
9300 & 9800	Inter-Intra Fund Transfer for Postage & Paper	31,196	25,112
9300 & 9800	Inter-Intra Fund Transfer for OPEB	41,576	40,000
9300 & 9800	Inter-Intra Fund Transfer for Dental & Vision	166,053	168,691
9300 & 9800	Inter-Intra Fund Transfer for UC and WC Insurance Premiums	116,475	126,269
9300 & 9800	Inter-Intra Fund Transfer for Legal, Insurance, and Audit Costs	85,243	85,746
9300 & 9800	Inter-Intra Fund Transfer for Software and Tech Costs	47,402	49,000
9300 & 9800	Inter-Intra Fund Transfer for ACA fees and Organizational Dues	1,564	-
9300 & 9800	Inter-Intra Fund Transfer for Shared Physical Resources and General Office Supplies	137,703	148,448
	TOTAL	\$627,212	\$643,266

Revenue Sources by GOB Department

Program	Local School Services & Miscellaneous	Federal Grants	State Grants	State Social Security & PSERS Reimb.	Total by Department
Executive Office	\$0	\$0	\$0	\$7,192	\$7,192
Curriculum, Professional Development and School Improvement	\$340,780	\$0	\$0	\$28,957	\$369,737
Galaxy: The Arts in Education Program	\$0	\$0	\$81,500	\$7,299	\$88,799
Technology	\$15,000	\$0	\$0	\$33,014	\$48,014
Building & Grounds	\$0	\$0	\$0	\$6,003	\$6,003
Business Office	\$19,179	\$0	\$0	\$70,174	\$89,353
TOTAL	\$374,959	\$0	\$81,500	\$152,639	\$609,098

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	379,795		
Transfers of local funds from governmental funds that are generating surpluses or deficits from the operations of these programs	162,105		
TOTAL LOCAL REVENUE		541,900	26%
State Revenue			
State Program Grants within GOB	81,500		
Social Security & Retirement Reimbursement	152,639		
Governmental intra-fund and inter-fund transfers from programs and grants that are financed through state funding	579,960		
TOTAL STATE REVENUE		814,099	38%
Federal Revenue			
Governmental intra-fund and inter-fund transfers from programs and grants that are financed through federal funding		108,308	5%
Internal Service Fund Intra-Fund and Inter-Fund Transfers		643,266	31%
TOTAL REVENUE		2,107,573	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 2018-2019	Budget 2019-2020	Budget 2020-2021	Proposed 2021-2022
Executive Office & Board Services	109,733	101,004	115,154	108,905
Curriculum, Professional Development and School Improvement	478,818	526,555	564,153	466,883
Business Office	532,747	570,652	602,228	646,584
Internal Service Fund	402,901	439,310	398,292	390,654
Technology	97,070	220,642	275,746	291,833
Building & Grounds	119,812	103,973	109,445	113,915
Galaxy: The Arts in Education Program	175,790	210,269	196,756	88,799
TOTAL	\$1,916,871	\$2,172,405	\$2,261,774	\$2,107,573

EXECUTIVE OFFICE EXPENDITURES

Accounting Object Code	Object Description	Budget 2018-2019	Budget 2019-2020	Budget 2020-2021	Proposed 2021-2022
100	Personnel Services - Salaries	31,840	30,264	33,445	35,422
200	Per. Serv. - Employee Benefits	34,401	32,920	34,154	34,508
300	Purchased Prof. & Tech. Serv.	6,300	6,300	15,150	12,000
500	Other Purchased Services	16,233	17,044	13,935	10,025
500	Other Purchased Serv – Marketing	10,000	2,000	2,000	2,300
600	Supplies	5,509	7,676	7,670	6,650
800	Other Objects	5,450	4,800	8,800	8,000
	TOTAL	\$109,733	\$101,004	\$115,154	\$108,905

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 2018-2019	Budget 2019-2020	Budget 2020-2021	Proposed 2021-2022
100	Personnel Services – Salaries	253,939	225,673	210,594	138,774
200	Per. Serv. - Employee Benefits	178,373	151,043	172,809	124,382
300	Purchased Prof. & Tech. Serv.	19,070	124,077	155,000	191,480
500	Other Purchased Services	20,433	15,849	17,400	6,138
600	Supplies	3,150	7,271	7,500	5,259
800	Other Objects	3,853	2,642	850	850
	TOTAL	\$478,818	\$526,555	\$564,153	\$466,883

This function provides a wide variety of curriculum, technology and planning services to the professional staff of public and nonpublic schools within the 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 2018-2019	Budget 2019-2020	Budget 2020-2021	Proposed 2021-2022
100	Personnel Services – Salaries	270,179	313,339	322,814	330,924
200	Per. Serv. - Employee Benefits	224,068	235,276	258,202	270,440
300	Purchased Prof. & Tech. Serv.	22,031	5,499	4,395	3,452
400	Purchased Property Services	152	252	189	2,700
500	Other Purchased Services	10,303	9,712	9,598	6,352
600	Supplies	4,859	4,997	5,173	6,716
800	Other Objects	1,155	1,577	1,857	1,000
900	Other Uses of Funds	-	-	-	25,000
	TOTAL	\$532,747	\$570,652	\$602,228	\$646,584

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 2018-2019	Budget 2019-2020	Budget 2020-2021	Proposed 2021-2022
200	Per. Serv. - Employee Benefits	195,339	223,930	216,317	202,463
300	Purchased Prof. & Tech. Serv.	122,945	127,779	91,923	111,800
400	Purchased Property Services	18,683	18,804	21,927	15,585
500	Other Purchased Services	55,232	56,726	59,092	55,030
600	Supplies	3,927	4,792	4,033	5,776
800	Other Objects	6,775	7,279	5,000	-
	TOTAL	\$402,901	\$439,310	\$398,292	\$390,653

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 2018-2019	Budget 2019-2020	Budget 2020-2021	Proposed 2021-2022
100	Personnel Services – Salaries	46,500	108,091	152,463	155,210
200	Per. Serv. - Employee Benefits	40,622	73,212	96,640	99,848
300	Purchased Prof. & Tech. Serv.	1,500	26,000	16,400	23,600
400	Purchased Property Services	-	500	500	725
500	Other Purchased Services	1,448	2,118	3,278	3,950
600	Supplies	-	-	-	2,000
700	Equipment	7,000	8,500	5,500	5,500
800	Other Objects	-	2,221	965	1,000
	TOTAL	\$97,070	\$220,642	\$275,746	\$291,833

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

BUILDING & MAINTENANCE EXPENDITURES

Accounting Object Code	Object Description	Budget 2018-2019	Budget 2019-2020	Budget 2020-2021	Proposed 2021-2022
100	Personnel Services – Salaries	32,107	23,005	23,880	28,173
200	Per. Serv. - Employee Benefits	15,530	9,866	10,712	12,648
300	Purchased Prof. & Tech. Serv.	-	1,500	1,400	1,000
400	Property Services & Repairs	56,249	33,584	32,184	31,994
500	Other Purchased Services	370	275	300	300
600	Supplies & Utilities	10,233	30,743	35,969	34,800
700	Equipment	5,000	5,000	5,000	5,000
	TOTAL	\$119,489	\$103,973	\$109,445	\$113,915

The Building budget pays the utilities and maintenance at the Central Intermediate Unit 10’s West Decatur office. Housekeeping/Custodial services are contracted with an external agency.

GALAXY, ARTS IN EDUCATION PROGRAM EXPENDITURES

Accounting Object Code	Description	Budget 2018-2019	Budget 2019-2020	Budget 2020-2021	Proposed 2021-2022
100	Personnel Services – Salaries	25,777	46,872	46,872	34,276
200	Per. Serv. - Employee Benefits	18,747	33,384	33,384	22,886
300	Purchased Prof. & Tech. Serv.	35,301	21,700	21,700	-
500	Other Purchased Services	1,514	3,566	3,566	137
600	Supplies	342	689	689	-
800	Other Objects – Pass Through to Other Art Agencies	94,109	104,058	104,058	31,500
	TOTAL	\$175,790	\$210,269	\$210,269	\$88,799

Galaxy was established in 1975. It operates in partnership with the Pennsylvania Council on the Arts in a model, statewide initiative to improve the quality of arts in education. Galaxy’s mission is to provide support and resources to local school districts to ensure a comprehensive Arts program for all students, thereby enhancing a school’s academic offerings and improving student achievement in all areas of the curriculum.

NOTES

The Central Intermediate Unit #10 does not discriminate on the basis of race, color, national origin, sex, sexual orientation, religion, age, marital status, disability, ancestry, union membership, political influence, or any other legally protected classification in its employment practices. For information about this, contact the CIU # 10 Human Resource Department 345 Link Road, West Decatur, PA, 16878, or phone (814) 342-0884 x 3043 or 1-800-982-3375.