

Lincoln Intermediate Unit #12

2023 - 2024

General Operating Budget

Presented to the
Board of Directors
January 3, 2023



Lincoln Intermediate Unit #12 **Executive Summary**

The Lincoln Intermediate Unit General Operating Budget for 2023-2024 has been developed to assist our organization in fulfilling our mission of empowering our customers to solve their most challenging problems that impact learning and quality of life.

The 2023-2024 General Operating Budget has an increase of \$130,880 which is 1.62% when compared to the 2022-2023 budget. The proposed total expenditures are \$8,203,181.

The following pages represent the proposed budget that is required to be approved by the Lincoln Intermediate Board of Directors and the local School District Boards of Directors in accordance with School Code 24PS 9-914-A.

The district contribution amount to the General Operating Budget is unchanged from the prior year with a total district-wide funding of \$132,447.

Included in the budget pages are four years of prior actual expense costs, the current 2022-23 budget and the projected 2023-24 budget amounts. Also included at the end of the packet is a summary page of all of the other budgets or accounts that are handled by the LIU throughout a normal year. We are including them for your information.

Lincoln Intermediate Unit 12

Board of Directors

Ms. Sue Heistand, President

Dallastown Area SD
York Suburban SD

Ms. Dolores Nester, Vice-President

Bermudian Springs SD
Conewago Valley SD
Littlestown Area SD

Ms. Cassandra Liggins, Treasurer

SD of the City of York

Mr. Brandon Boyer

Tuscarora SD

Mr. Janon Gray

Greencastle-Antrim SD
Fannett-Metal SD

Mr. Brian Hoffman

Red Lion Area SD
South Eastern SD,

Ms. Cynthia Rohrbaugh

Eastern York SD
Central York SD

Dr. Mark Schur

Chambersburg Area SD

Ms. Vanessa Snell

Dover Area SD
Northeastern SD

Mr. Todd Gettys

West York Area SD
Spring Grove Area SD

Ms. AmyBeth Hodges

Gettysburg Area SD
Fairfield Area SD
Upper Adams SD

Ms. Sally Kacar

Hanover Public SD
Southern York County SD
South Western SD

Mr. Mark Smith

Waynesboro Area SD

Executive Director

Dr. Jeffrey West

Assistant Executive Director

Dr. Kendra Trail

Cabinet

Mr. Brent Kessler

Director of Finance

Dr. Jennifer Leese

Director of Special Education

Mr. Jared Mader

Director of Educational Technology Services

Ms. Julie Randall Romig

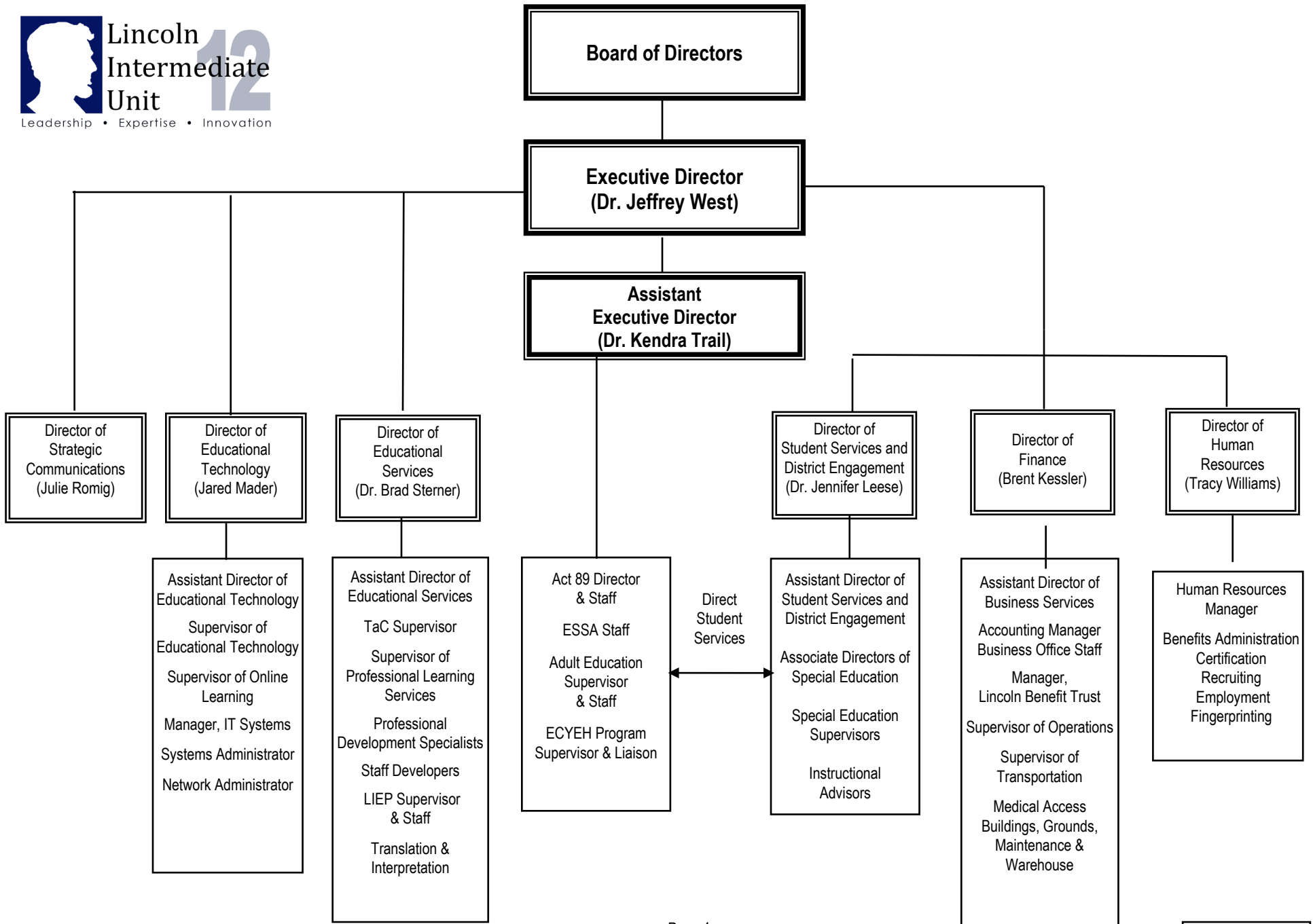
Director of Strategic Communications

Dr. Brad Sterner

Director of Educational Services

Ms. Tracy Williams

Director of Human Resources



Cabinet
level position

Mission Statement
Lincoln Intermediate Unit 12 supports our partners, customers, and students to realize their greatest potential through quality, innovative solutions and services.

Key:
Direct line of supervision

**Lincoln Intermediate Unit
General Operating Budget**

Budget Summary Page

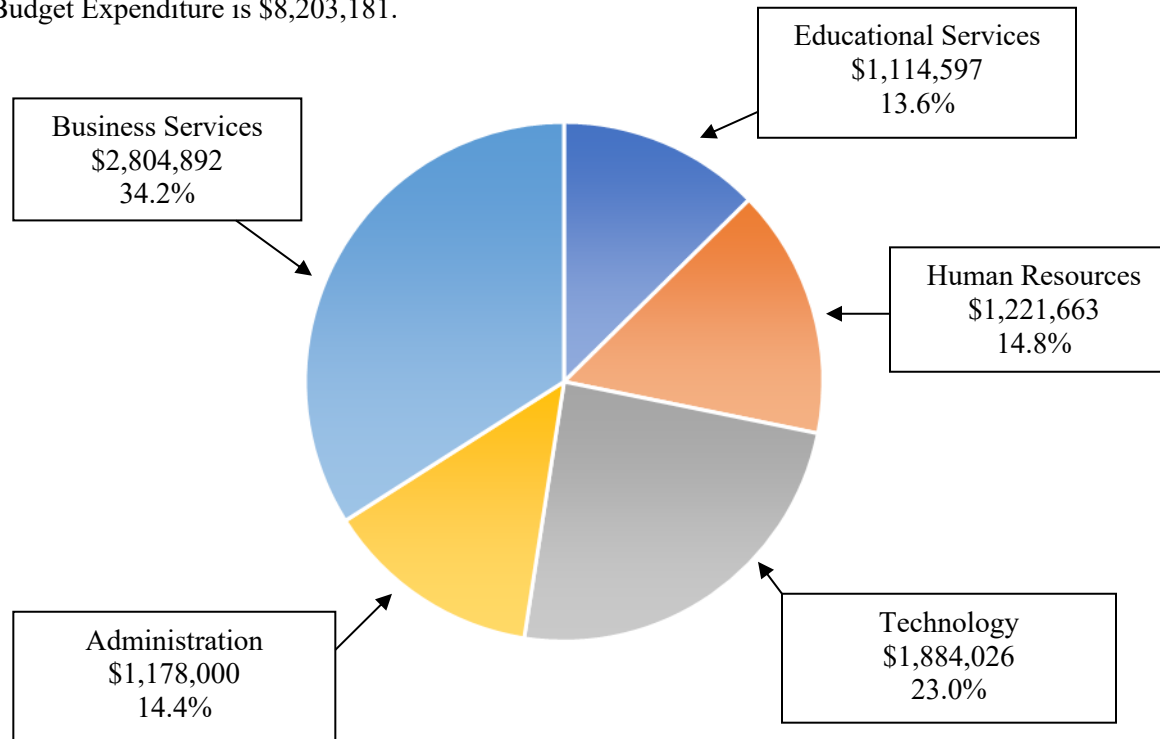
		2022-23 BUDGET	2023-24 BUDGET	Dollar CHANGE	Percent CHANGE
REVENUE					
6500	Interest	\$ 6,200	\$ 25,000	\$ 18,800	303.23%
6960	Local Revenue	\$ 799,420	\$ 824,131	\$ 24,711	3.09%
7120	State Subsidy	\$ -	\$ -	\$ -	0.00%
7500	State Grants	\$ -	\$ -	\$ -	0.00%
7810	State Social Security	\$ 153,866	\$ 154,643	\$ 777	0.50%
7820	State Retirement	\$ 699,404	\$ 687,301	\$ (12,103)	-1.73%
6970	Transfers In	\$ 605,000	\$ 605,000	\$ -	0.00%
9000	Transfers - ICR	\$ 5,675,964	\$ 5,774,659	\$ 98,695	1.74%
6947	District Contributions by W/H	\$ 132,447	\$ 132,447	\$ -	0.00%
TOTAL REVENUE		\$ 8,072,301	\$ 8,203,181	\$ 130,880	1.62%
EXPENSES					
100	Personnel Salaries	\$ 3,733,642	\$ 3,743,474	\$ 9,832	0.26%
200	Personnel Benefits	\$ 2,689,354	\$ 2,733,326	\$ 43,972	1.64%
300	Purchased Prof. & Tech. Services	\$ 322,746	\$ 330,143	\$ 7,397	2.29%
400	Purchased Property Services	\$ 158,850	\$ 156,850	\$ (2,000)	-1.26%
500	Other Purchased Services	\$ 252,820	\$ 285,239	\$ 32,419	12.82%
600	Supplies	\$ 397,350	\$ 435,200	\$ 37,850	9.53%
700	Equipment	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 72,539	\$ 73,949	\$ 1,410	1.94%
900	Other Uses of Funds	\$ 445,000	\$ 445,000	\$ -	0.00%
TOTAL EXPENDITURES:		\$ 8,072,301	\$ 8,203,181	\$ 130,880	1.62%
REVENUE OVER (UNDER) EXPENDITURES:		\$ -	\$ -		

Lincoln Intermediate Unit General Operating Budget TOTALS		Budget Summary for 2023-2024							
		2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 BUDGET	Dollar CHANGE	Percent CHANGE
EXPENSES									
100	Personnel Salaries	\$ 2,749,466	\$ 2,868,618	\$ 2,925,761	\$ 3,410,379	\$ 3,733,642	\$ 3,743,474	\$ 9,832	0.26%
200	Personnel Benefits	\$ 1,905,371	\$ 2,063,485	\$ 2,111,475	\$ 2,330,972	\$ 2,689,354	\$ 2,733,326	\$ 43,972	1.64%
300	Purchased Prof. & Tech. Services	\$ 327,609	\$ 225,989	\$ 232,880	\$ 292,836	\$ 322,746	\$ 330,143	\$ 7,397	2.29%
400	Purchased Property Services	\$ 91,505	\$ 58,679	\$ 147,911	\$ 85,049	\$ 158,850	\$ 156,850	\$ (2,000)	-1.26%
500	Other Purchased Services	\$ 222,486	\$ 215,428	\$ 194,256	\$ 255,593	\$ 252,820	\$ 285,239	\$ 32,419	12.82%
600	Supplies	\$ 357,237	\$ 337,892	\$ 341,853	\$ 418,796	\$ 397,350	\$ 435,200	\$ 37,850	9.53%
700	Equipment	\$ -	\$ -	\$ 32,003	\$ -	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 32,303	\$ 28,009	\$ 50,987	\$ 86,324	\$ 72,539	\$ 73,949	\$ 1,410	1.94%
900	Other Uses of Funds	\$ 385,000	\$ 400,000	\$ 415,000	\$ 425,000	\$ 445,000	\$ 445,000	\$ -	0.00%
TOTAL EXPENDITURES:		\$ 6,070,977	\$ 6,198,100	\$ 6,452,126	\$ 7,304,949	\$ 8,072,301	\$ 8,203,181	\$ 130,880	1.62%

LIU 2023-2024 General Operating Expenditure Budget Overview

- ❖ The Administration portion of the budget covers Executive Director leadership, legal services, organizational dues, Board services, communications and other central office administration for the entire LIU.
- ❖ The Business Services budget provides business services for the entire LIU, as well as the maintenance department, custodial services, courier, warehouse, and debt service.
- ❖ The Educational Services budget provides curriculum development, instructional improvement programs, staff development and instructional media services to school districts.
- ❖ The Technology Services budget provides services for the entire LIU and offers support of technology for the member districts.
- ❖ The Human Resources budget provides services for employees of the LIU and provides support to HR Directors and staff of member school districts.

The total General Operating Budget Expenditure is \$8,203,181.



Lincoln Intermediate Unit ADMINISTRATION		Budget Summary for Administration Totals 2023-2024							
		2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 BUDGET	Dollar CHANGE	Percent CHANGE
EXPENSES									
100	Personnel Salaries	\$ 265,962	\$ 346,806	\$ 442,195	\$ 575,373	\$ 595,704	\$ 623,568	\$ 27,864	4.68%
200	Personnel Benefits	\$ 124,156	\$ 156,925	\$ 249,661	\$ 327,356	\$ 347,075	\$ 366,282	\$ 19,207	5.53%
300	Purchased Prof. & Tech. Services	\$ 110,734	\$ 111,339	\$ 119,117	\$ 104,668	\$ 137,700	\$ 127,700	\$ (10,000)	-7.26%
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Services	\$ 18,549	\$ 8,122	\$ 5,784	\$ 9,581	\$ 19,920	\$ 19,950	\$ 30	0.15%
600	Supplies	\$ 6,273	\$ 4,949	\$ 2,649	\$ 25,089	\$ 14,850	\$ 13,500	\$ (1,350)	-9.09%
700	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 15,650	\$ 19,171	\$ 21,631	\$ 20,690	\$ 26,000	\$ 27,000	\$ 1,000	3.85%
900	Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES:		\$ 541,324	\$ 647,312	\$ 841,037	\$ 1,062,757	\$ 1,141,249	\$ 1,178,000	\$ 36,751	3.22%

Lincoln Intermediate Unit ADMINISTRATION		Board of Directors							Dollar CHANGE	Percent CHANGE
		2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 BUDGET			
EXPENSES										
100	Personnel Salaries	\$ 34,220	\$ 35,332	\$ 36,196	\$ 36,317	\$ 36,864	\$ 37,785	\$ 921	2.50%	
200	Personnel Benefits	\$ 24,006	\$ 24,362	\$ 24,692	\$ 24,650	\$ 25,221	\$ 25,769	\$ 548	2.17%	
300	Purchased Prof. & Tech. Services	\$ 96,070	\$ 103,811	\$ 109,764	\$ 93,285	\$ 120,200	\$ 110,200	\$ (10,000)	-8.32%	
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
500	Other Purchased Services	\$ 5,768	\$ 3,051	\$ 1,708	\$ 2,608	\$ 5,000	\$ 5,000	\$ -	0.00%	
600	Supplies	\$ 1,503	\$ 2,466	\$ 2,063	\$ 4,390	\$ 7,800	\$ 6,450	\$ (1,350)	-17.31%	
700	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
800	Other Objects	\$ 2,825	\$ 4,750	\$ 4,750	\$ 4,769	\$ 5,000	\$ 6,000	\$ 1,000	20.00%	
900	Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
TOTAL EXPENDITURES:		\$ 164,392	\$ 173,772	\$ 179,173	\$ 166,019	\$ 200,085	\$ 191,204	\$ (8,881)	-4.44%	

Lincoln Intermediate Unit ADMINISTRATION		Exec. Director & Asst. Exec. Director							
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Dollar	Percent
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
EXPENSES									
100	Personnel Salaries	\$ 231,742	\$ 311,474	\$ 405,999	\$ 444,293	\$ 428,287	\$ 452,248	\$ 23,961	5.59%
200	Personnel Benefits	\$ 100,150	\$ 132,563	\$ 224,969	\$ 245,420	\$ 240,361	\$ 256,394	\$ 16,033	6.67%
300	Purchased Prof. & Tech. Services	\$ 14,664	\$ 7,528	\$ 9,353	\$ 11,048	\$ 16,500	\$ 16,500	\$ -	0.00%
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Services	\$ 12,781	\$ 5,071	\$ 4,076	\$ 5,898	\$ 8,450	\$ 8,450	\$ -	0.00%
600	Supplies	\$ 4,770	\$ 2,483	\$ 586	\$ 16,578	\$ 3,550	\$ 3,550	\$ -	0.00%
700	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 12,825	\$ 14,421	\$ 16,881	\$ 15,293	\$ 20,000	\$ 20,000	\$ -	0.00%
900	Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES:		\$ 377,252	\$ 473,540	\$ 661,864	\$ 738,530	\$ 717,148	\$ 757,142	\$ 39,994	5.58%

Lincoln Intermediate Unit ADMINISTRATION		Communications Director							
		2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 BUDGET	Dollar CHANGE	Percent CHANGE
EXPENSES									
100	Personnel Salaries	\$ -	\$ -	\$ -	\$ 94,763	\$ 130,553	\$ 133,535	\$ 2,982	2.28%
200	Personnel Benefits	\$ -	\$ -	\$ -	\$ 57,286	\$ 81,493	\$ 84,119	\$ 2,626	3.22%
300	Purchased Prof. & Tech. Services	\$ -	\$ -	\$ -	\$ 335	\$ 1,000	\$ 1,000	\$ -	0.00%
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Services	\$ -	\$ -	\$ -	\$ 1,075	\$ 6,470	\$ 6,500	\$ 30	0.46%
600	Supplies	\$ -	\$ -	\$ -	\$ 4,121	\$ 3,500	\$ 3,500	\$ -	0.00%
700	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ -	\$ -	\$ -	\$ 628	\$ 1,000	\$ 1,000	\$ -	0.00%
900	Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES:		\$ -	\$ -	\$ -	\$ 158,208	\$ 224,016	\$ 229,654	\$ 5,638	2.52%

Lincoln Intermediate Unit BUSINESS SERVICES		Budget Summary for Business Services Totals 2023-2024							
		2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 BUDGET	Dollar CHANGE	Percent CHANGE
EXPENSES									
100	Personnel Salaries	\$ 750,781	\$ 846,233	\$ 827,504	\$ 953,309	\$ 1,006,369	\$ 1,013,042	\$ 6,673	0.66%
200	Personnel Benefits	\$ 542,282	\$ 621,549	\$ 586,773	\$ 635,763	\$ 702,771	\$ 735,511	\$ 32,740	4.66%
300	Purchased Prof. & Tech. Services	\$ 49,951	\$ 51,437	\$ 43,314	\$ 57,989	\$ 58,800	\$ 58,800	\$ -	0.00%
400	Purchased Property Services	\$ 89,306	\$ 56,645	\$ 146,185	\$ 85,049	\$ 156,750	\$ 156,750	\$ -	0.00%
500	Other Purchased Services	\$ 142,010	\$ 160,818	\$ 146,801	\$ 168,568	\$ 164,350	\$ 164,550	\$ 200	0.12%
600	Supplies	\$ 181,620	\$ 179,378	\$ 163,841	\$ 187,320	\$ 192,200	\$ 192,200	\$ -	0.00%
700	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 11,477	\$ 4,802	\$ 23,559	\$ 60,708	\$ 38,339	\$ 39,039	\$ 700	1.83%
900	Other Uses of Funds	\$ 385,000	\$ 400,000	\$ 415,000	\$ 425,000	\$ 445,000	\$ 445,000	\$ -	0.00%
TOTAL EXPENDITURES:		\$ 2,152,427	\$ 2,320,862	\$ 2,352,977	\$ 2,573,706	\$ 2,764,579	\$ 2,804,892	\$ 40,313	1.46%

Lincoln Intermediate Unit BUSINESS SERVICES		Business Office							
		2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 BUDGET	Dollar CHANGE	Percent CHANGE
EXPENSES									
100	Personnel Salaries	\$ 607,921	\$ 706,609	\$ 649,081	\$ 777,815	\$ 788,309	\$ 825,295	\$ 36,986	4.69%
200	Personnel Benefits	\$ 421,886	\$ 501,618	\$ 469,045	\$ 526,118	\$ 564,470	\$ 590,296	\$ 25,826	4.58%
300	Purchased Prof. & Tech. Services	\$ 49,685	\$ 51,437	\$ 43,139	\$ 54,340	\$ 58,500	\$ 58,500	\$ -	0.00%
400	Purchased Property Services	\$ 2,858	\$ 2,427	\$ 3,460	\$ 3,460	\$ 3,500	\$ 3,500	\$ -	0.00%
500	Other Purchased Services	\$ 12,781	\$ 10,121	\$ 7,564	\$ 8,455	\$ 11,750	\$ 11,950	\$ 200	1.70%
600	Supplies	\$ 80,475	\$ 87,112	\$ 92,404	\$ 96,158	\$ 88,350	\$ 88,350	\$ -	0.00%
700	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ (74,013)	\$ (67,996)	\$ (35,844)	\$ 15,805	\$ 7,000	\$ 7,700	\$ 700	10.00%
900	Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES:		\$ 1,101,593	\$ 1,291,328	\$ 1,228,849	\$ 1,482,151	\$ 1,521,879	\$ 1,585,591	\$ 63,712	4.19%

Lincoln Intermediate Unit BUSINESS SERVICES		Building and Grounds							
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Dollar	Percent
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
EXPENSES									
100	Personnel Salaries	\$ 100,952	\$ 101,272	\$ 139,820	\$ 135,535	\$ 174,471	\$ 142,522	\$ (31,949)	-18.31%
200	Personnel Benefits	\$ 84,721	\$ 84,857	\$ 82,443	\$ 74,669	\$ 101,119	\$ 106,574	\$ 5,455	5.39%
300	Purchased Prof. & Tech. Services	\$ 266	\$ -	\$ 175	\$ 3,649	\$ 300	\$ 300	\$ -	0.00%
400	Purchased Property Services	\$ 81,890	\$ 52,076	\$ 141,842	\$ 80,139	\$ 149,000	\$ 149,000	\$ -	0.00%
500	Other Purchased Services	\$ 126,880	\$ 148,479	\$ 136,334	\$ 157,299	\$ 149,350	\$ 149,350	\$ -	0.00%
600	Supplies	\$ 99,309	\$ 90,576	\$ 68,390	\$ 87,365	\$ 100,300	\$ 100,300	\$ -	0.00%
700	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 398	\$ 297	\$ 647	\$ 300	\$ 750	\$ 750	\$ -	0.00%
900	Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES:		\$ 494,416	\$ 477,557	\$ 569,651	\$ 538,956	\$ 675,290	\$ 648,796	\$ (26,494)	-3.92%

Lincoln Intermediate Unit BUSINESS SERVICES		Warehouse/Courier							
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Dollar	Percent
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
EXPENSES									
100	Personnel Salaries	\$ 41,908	\$ 38,352	\$ 38,603	\$ 39,959	\$ 43,589	\$ 45,225	\$ 1,636	3.75%
200	Personnel Benefits	\$ 35,675	\$ 35,074	\$ 35,285	\$ 34,976	\$ 37,182	\$ 38,641	\$ 1,459	3.92%
300	Purchased Prof. & Tech. Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
400	Purchased Property Services	\$ 4,558	\$ 2,142	\$ 883	\$ 1,450	\$ 4,250	\$ 4,250	\$ -	0.00%
500	Other Purchased Services	\$ 2,349	\$ 2,218	\$ 2,903	\$ 2,814	\$ 3,250	\$ 3,250	\$ -	0.00%
600	Supplies	\$ 1,836	\$ 1,690	\$ 3,047	\$ 3,797	\$ 3,550	\$ 3,550	\$ -	0.00%
700	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
900	Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES:		\$ 86,326	\$ 79,476	\$ 80,721	\$ 82,996	\$ 91,821	\$ 94,916	\$ 3,095	3.37%

Lincoln Intermediate Unit BUSINESS SERVICES		Debt Service							
		2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 BUDGET	Dollar CHANGE	Percent CHANGE
EXPENSES									
100	Personnel Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
200	Personnel Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
300	Purchased Prof. & Tech. Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
600	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
700	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 85,092	\$ 72,501	\$ 58,756	\$ 44,603	\$ 30,589	\$ 30,589	\$ -	0.00%
900	Other Uses of Funds	\$ 385,000	\$ 400,000	\$ 415,000	\$ 425,000	\$ 445,000	\$ 445,000	\$ -	0.00%
TOTAL EXPENDITURES:		\$ 470,092	\$ 472,501	\$ 473,756	\$ 469,603	\$ 475,589	\$ 475,589	\$ -	0.00%

Lincoln Intermediate Unit EDUCATIONAL SERVICES		Educational Services							
		2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 BUDGET	Dollar CHANGE	Percent CHANGE
EXPENSES									
100	Personnel Salaries	\$ 415,243	\$ 405,711	\$ 448,542	\$ 489,063	\$ 577,812	\$ 591,433	\$ 13,621	2.36%
200	Personnel Benefits	\$ 336,276	\$ 324,620	\$ 299,485	\$ 337,650	\$ 398,492	\$ 410,472	\$ 11,980	3.01%
300	Purchased Prof. & Tech. Services	\$ 137,978	\$ 32,722	\$ 11,752	\$ 86,323	\$ 32,500	\$ 46,643	\$ 14,143	43.52%
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Services	\$ 13,038	\$ 9,106	\$ 5,571	\$ 15,801	\$ 12,750	\$ 18,939	\$ 6,189	48.54%
600	Supplies	\$ 15,950	\$ 24,363	\$ 23,322	\$ 42,078	\$ 42,000	\$ 44,200	\$ 2,200	5.24%
700	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 19	\$ 1,130	\$ 3,124	\$ 2,558	\$ 2,200	\$ 2,910	\$ 710	32.27%
900	Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES:		\$ 918,504	\$ 797,652	\$ 791,796	\$ 973,473	\$ 1,065,754	\$ 1,114,597	\$ 48,843	4.58%

Lincoln Intermediate Unit		Human Resources							Dollar CHANGE	Percent CHANGE
		2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	2023-24 BUDGET			
HUMAN RESOURCES										
EXPENSES										
100	Personnel Salaries	\$ 547,904	\$ 497,471	\$ 497,149	\$ 540,204	\$ 563,006	\$ 572,143	\$ 9,137	1.62%	
200	Personnel Benefits	\$ 382,191	\$ 415,474	\$ 462,282	\$ 430,265	\$ 523,469	\$ 529,420	\$ 5,951	1.14%	
300	Purchased Prof. & Tech. Services	\$ 24,584	\$ 23,560	\$ 42,087	\$ 39,064	\$ 74,546	\$ 77,500	\$ 2,954	3.96%	
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0.00%	
500	Other Purchased Services	\$ 12,627	\$ 5,722	\$ 14,909	\$ 29,733	\$ 16,850	\$ 16,850	\$ -	0.00%	
600	Supplies	\$ 19,017	\$ 11,132	\$ 12,077	\$ 21,643	\$ 18,250	\$ 22,250	\$ 4,000	21.92%	
700	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
800	Other Objects	\$ 2,973	\$ 2,357	\$ 704	\$ 1,428	\$ 3,400	\$ 3,400	\$ -	0.00%	
900	Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
TOTAL EXPENDITURES:		\$ 989,296	\$ 955,716	\$ 1,029,208	\$ 1,062,337	\$ 1,199,621	\$ 1,221,663	\$ 22,042	1.84%	

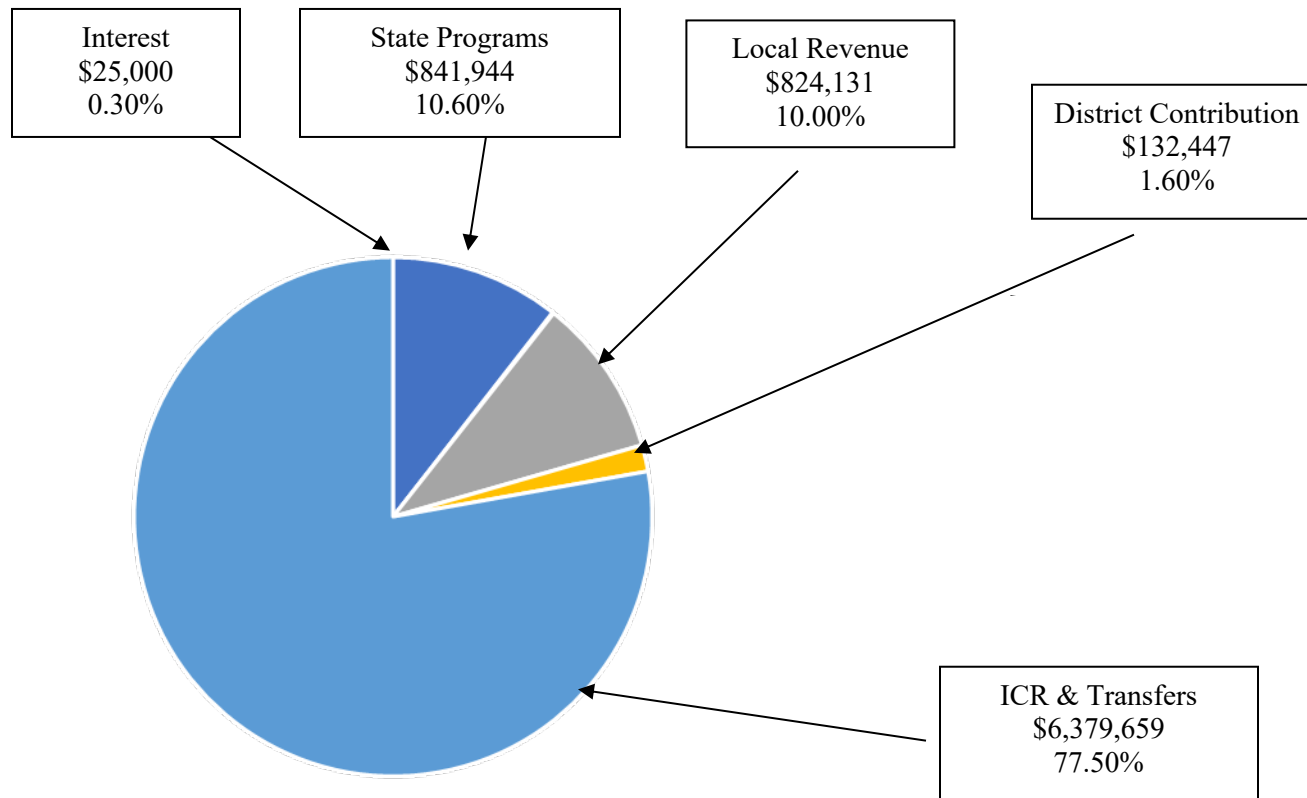
Lincoln Intermediate Unit		Technology Services							
TECHNOLOGY SERVICES		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Dollar	Percent
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
EXPENSES									
100	Personnel Salaries	\$ 769,576	\$ 772,397	\$ 710,371	\$ 852,430	\$ 990,751	\$ 943,288	\$ (47,463)	-4.79%
200	Personnel Benefits	\$ 520,466	\$ 544,917	\$ 513,274	\$ 599,938	\$ 717,547	\$ 691,638	\$ (25,909)	-3.61%
300	Purchased Prof. & Tech. Services	\$ 4,362	\$ 6,931	\$ 16,610	\$ 4,792	\$ 19,200	\$ 19,500	\$ 300	1.56%
400	Purchased Property Services	\$ 2,199	\$ 2,034	\$ 1,726	\$ -	\$ 2,000	\$ -	\$ (2,000)	0.00%
500	Other Purchased Services	\$ 36,262	\$ 31,660	\$ 21,191	\$ 31,910	\$ 38,950	\$ 64,950	\$ 26,000	66.75%
600	Supplies	\$ 134,377	\$ 118,070	\$ 139,964	\$ 142,666	\$ 130,050	\$ 163,050	\$ 33,000	25.37%
700	Equipment	\$ -	\$ -	\$ 32,003	\$ -	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 2,184	\$ 549	\$ 1,969	\$ 940	\$ 2,600	\$ 1,600	\$ (1,000)	-38.46%
900	Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES:		\$ 1,469,426	\$ 1,476,558	\$ 1,437,108	\$ 1,632,676	\$ 1,901,098	\$ 1,884,026	\$ (17,072)	-0.90%

LIU 2023-2024 General Operating Revenue Budget Overview

By State Law, local school district Boards of Directors are required to approve the portion of the General Operating Budget that is funded through district contributions. For 2023-2024, those contributions are budgeted at \$132,447, which remain the same as this current year. District contributions represent 1.60% of the General Operating Budget.

Other sources of revenue for the General Operating Budget are depicted on the chart below.

The total projected General Operating Budget revenue for 2023-2024 is \$8,203,181. In comparison to the current 2022-2023 budgeted revenue of \$8,072,301 the increase in projected revenue is from local revenue (funds generated from the Educational Services Department and increased interest), state share of retirement and social security and a small increase in the ICR received from grants and other eligible budget categories.



REVENUE 2022-2023		REVENUE 2023-2024		Revenue Change
Interest	6,200.00	Interest	25,000.00	18,800.00
Trns in Enterprise Funds	350,000.00	Trns in Enterprise Funds	350,000.00	-
Trns from Core	255,000.00	Trns from Core	255,000.00	-
	<u>605,000.00</u>		<u>605,000.00</u>	<u>-</u>
FICA- Board of Directors	1,523.00	FICA- Board of Directors	1,560.91	37.91
FICA -Exec Dir	17,445.00	FICA -Exec Dir	18,682.35	1,237.35
FICA HR	23,258.00	FICA HR	23,635.25	377.25
FICA Tech	40,928.00	FICA Tech	38,967.21	(1,960.79)
FICA Bldg & Grounds	7,207.00	FICA Bldg & Grounds	5,887.59	(1,319.41)
FICA Ed Svs	23,869.00	FICA Ed Svs	24,432.12	563.12
FICA Warehouse & Courier	1,801.00	FICA Warehouse & Courier	1,868.24	67.24
FICA Communication Director	5,393.00	FICA Communication Director	5,516.35	123.35
FICA Business Svs	32,442.00	FICA Business Svs	34,092.89	1,650.89
	<u>153,866.00</u>		<u>154,642.92</u>	<u>776.92</u>
PSERS Board of Directors	7,019.00	PSERS Board of Directors	6,937.39	(81.61)
PSERS Exec Dir	80,405.00	PSERS Exec Dir	83,032.64	2,627.64
PSERS HR	107,199.00	PSERS HR	105,045.55	(2,153.45)
PSERS Tech	188,642.00	PSERS Tech	173,187.55	(15,454.45)
PSERS Bldg & Grounds	23,439.00	PSERS Bldg & Grounds	26,167.07	2,728.07
PSERS Warehouse	8,299.00	PSERS Warehouse	8,303.32	4.32
PSERS ED Svs	110,018.00	PSERS ED Svs	108,587.14	(1,430.86)
PSERS Communication Director	24,858.00	PSERS Communication Director	24,517.11	(340.89)
PSERS Business Svs	149,525.00	PSERS Business Svs	151,524.01	1,999.01
	<u>699,404.00</u>		<u>687,301.77</u>	<u>(12,102.23)</u>
ICR Board of Directors	191,543.00	ICR Board of Directors	182,706.45	(8,836.55)
ICR Exec Dir	408,098.00	ICR Exec Dir	450,426.94	42,328.94
ICR Debt Service	475,589.00	ICR Debt Service	475,589.00	-
ICR HR	1,069,164.00	ICR HR	1,092,982.83	23,818.83
ICR Bldg&Grounds	726,365.00	ICR Bldg&Grounds	701,486.78	(24,878.22)
ICR TECH	1,371,528.00	ICR TECH	1,371,871.70	343.70
ICR Communication Director	193,765.00	ICR Communication Director	199,621.07	5,856.07
ICR Business SVS	1,239,912.00	ICR Business SVS	1,299,973.94	60,061.94
	<u>Total ICR Calc 5,675,964.00</u>		<u>Total ICR Calc 5,774,658.71</u>	<u>98,694.71</u>
Dist W/H Tech	-	Dist W/H Tech	-	-
Dist W/H Ed Svs	132,447.00	Dist W/H Ed Svs	132,447.00	-
Dist W/H Exec Dir	-	Dist W/H Exec Dir	-	-
	<u>132,447.00</u>		<u>132,447.00</u>	<u>-</u>
Ed Svs Revenue	799,420.00	Ed Svs Revenue	824,130.94	24,710.94
	<u>799,420.00</u>		<u>824,130.94</u>	<u>24,710.94</u>
Total Revenue 2022-23	8,072,301.00	Total Revenue 2023-24	8,203,181.33	130,880.33

**Lincoln Intermediate Unit 12
District Contribution History and Analysis**

<u>Year</u>	<u>Contribution</u>	<u>% Change</u>
2003-04	586,200	2.13%
2004-05	600,000	2.35%
2005-06	622,000	3.67%
2006-07	645,000	3.70%
2007-08	666,950	3.40%
2008-09	696,295	4.40%
2009-10	724,843	4.10%
2010-11	745,864	2.90%
2011-12	745,864	0.00%
2012-13	758,543	1.70%
2013-14	771,438	1.70%
2014-15	787,638	2.10%
2015-16	802,603	1.90%
2016-17	787,638	-1.86%
2017-18	758,543	-3.69%
2018-19	558,543	-26.37%
2019-20	528,618	-5.36%
2020-21	371,579	-29.71%
2021-22	132,477	-64.35%
2022-23	132,477	0.00%
2023-24	132,477	0.00%

<u>Use of Funds</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Administration/Board	144,044	51,973	52,000	0	0	0
Educational Services	14,499	354,462	132,447	132,447	132,447	132,447
Technology Services	400,000	122,183	187,132	0	0	0
Total	558,543	528,618	371,579	132,447	132,447	132,447

Lincoln Intermediate Unit 12
2023 - 2024 Budget -- District Contribution

	2022-2023		2023-2024		<u>% Change</u>
District Contribution	\$ 132,477	\$	132,477		0.0%
Total Weight Factor	47,029.7718		45,974.7027		
Value Per Weight Factor	\$ 2.8169	\$	2.8815		

Member District	2022-2023 MV AR	2020-2021 WADM	Weight Factor	2022-2023 Contribution	2023-2024 Contribution	\$ Change
Bermudian Springs SD	0.6216	2,288.567	865.9937	2,471.87	2,495.38	23.50
Central York SD	0.4973	6,892.148	3,464.6827	9,784.06	9,983.55	199.49
Chambersburg Area SD	0.5139	11,233.089	5,460.4045	15,645.51	15,734.26	88.76
Conewago ValleySD	0.6043	4,709.345	1,863.4878	5,324.58	5,369.68	45.10
Dallastown Area SD	0.5885	7,827.752	3,221.1199	9,480.53	9,281.72	-198.81
Dover Area SD	0.6348	4,331.271	1,581.7801	4,593.35	4,557.93	-35.42
Eastern York SD	0.5861	2,950.442	1,221.1879	3,593.44	3,518.88	-74.56
Fairfield Area SD	0.3973	1,162.393	700.5742	2,033.47	2,018.72	-14.75
Fannett-Metal SD	0.3100	522.246	360.3497	1,007.42	1,038.35	30.94
Gettysburg Area SD	0.3725	3,728.838	2,339.8458	6,775.79	6,742.31	-33.48
Greencastle-Antrim SD	0.4885	3,606.793	1,844.8746	5,084.76	5,316.04	231.28
Hanover Public SD	0.5940	2,447.702	993.7670	2,866.14	2,863.56	-2.58
Littlestown Area SD	0.5685	2,489.419	1,074.1842	3,082.17	3,095.28	13.11
Northeastern York SD	0.5866	4,794.056	1,981.8627	5,651.04	5,710.78	59.74
Red Lion Area SD	0.6200	6,158.967	2,340.4074	6,852.65	6,743.93	-108.72
South Eastern SD	0.4891	3,036.432	1,551.3131	4,540.86	4,470.14	-70.72
South Western SD	0.5361	5,256.878	2,438.6657	7,096.73	7,027.06	-69.67
Southern York Co. SD	0.4829	3,555.478	1,838.5376	5,419.26	5,297.78	-121.48
Spring Grove Area SD	0.5943	4,795.565	1,945.5607	5,874.17	5,606.17	-268.00
Tuscarora SD	0.5131	2,829.952	1,377.9036	3,952.46	3,970.46	17.99
Upper Adams SD	0.6607	2,039.291	691.9314	1,995.82	1,993.81	-2.01
Waynesboro Area SD	0.6197	5,249.998	1,996.5742	5,757.32	5,753.17	-4.16
West York Area SD	0.5053	3,709.562	1,835.1203	5,023.10	5,287.93	264.84
York City SD	0.8889	9,327.124	1,036.2434	3,011.23	2,985.96	-25.27
York Suburban SD	0.4788	3,738.163	1,948.3305	5,559.26	5,614.15	54.89
Total		108,681.471	45,974.703	132,477	132,477	0.00

PDE formula used to calculate contributions:

$$\text{MV AR} \times \text{WADM} = \text{Weight Factor} \times \text{Weight Factor} \times 2.8815 = \text{Contribution}$$

Non-General Fund Budgets 2022-2023

Source #	Name/Description	Amount	Source #	Name/Description	Amount
050	Guest Teacher	\$ 10,665.00	188	District Classroom PCA's	\$ 1,803,318.00
080	Fingerprinting	\$ 62,332.00	210	Act 89	\$ 3,307,205.00
102	Copy Expense	\$ 65,618.00	215	MH & Phys	\$ 2,739.00
109	Title IIA 22-23	\$ 57,951.36	285	AE State	\$ 469,567.00
113	Bus Driver Training	\$ 2,835.00	360	Act 89	\$ 128,526.46
114	Connect Learn Inspire	\$ 10,954.62	409	Title IA	\$ 175,021.00
115	Title I Group	\$ 635,051.00	410	Title IA	\$ 6,992.24
117	Title IIA 22-23	\$ 14,300.85	411	Title IA	\$ 71,689.07
119	ASA	\$ 229,885.00	413	Title I	\$ 951.71
121	Central Support Warehouse	\$ 400.00	416	Title ID	\$ 181,791.91
122	Instructional Staff	\$ 1,231.12	417	Title ID	\$ 415,782.00
125	Sign Language Classes	\$ 2,893.00	472	Title III	\$ 54,906.96
128	LIEP	\$ 1,073,818.00	473	Title III	\$ 147,902.00
129	Translation	\$ 191,276.00	475	ECYEH	\$ 400,349.92
132	FCLC United Way	\$ 28,701.00	476	ECYEH	\$ 279,183.00
133	ECYEH	\$ 5,295.98	523	IDEA	\$ 20,483,281.00
134	Instructional SVCS	\$ 11,729.68	801	Project Max	\$ 76.89
136	Title IIA 22-23 (CVSD)	\$ 19,314.87	811	AE Federal	\$ 860,499.00
136	Title IIA 22-23 (CASD)	\$ 133,241.73	819	Elect	\$ 476,731.00
137	Title IV	\$ 27,727.77	890	ACCESS	\$ 5,027,299.00
142	ACLC	\$ 7,631.00	990	ARP ESSER	\$ 2,361,951.10
143	FCLC Dollar General	\$ 58.00	991	EANS	\$ 1,446,099.16
145	ACTC Placement	\$ 2,882.00	992	IDEA EP	\$ 282,852.04
151	YCTC	\$ 523.00	993	ARP N&D	\$ 1,122,383.00
152	GED	\$ 1,388.10	994	ARP HCY	\$ 512,034.59
153	Instructional Staff Sped Ed	\$ 56,475.02	995	ARP IDEA 611	\$ 277,551.61
156	Lincoln Cyber Café	\$ 4,752,881.00	996	ARP IDEA 619	\$ 454,728.00
159	SUPT Symp.	\$ 48,800.00	997	ARP HCYII	\$ 141,673.00
160	CSTAG	\$ 1,302.00	3149	CC LLN	\$ 1,236,000.00
161	Comm Dir	\$ 3,000.00	5101	Café Fund	\$ 135,000.00
169	CASD PCCD Supplies	\$ 80.28	5801	Cobra Fees	\$ 36,551.00
173	LICC	\$ 1,000.00	5806	Tech Projects	\$ 671,217.00
175	STEMinPA	\$ 11,560.43	6061	Health Centers	\$ 690,480.00
185	Student Tech	\$ 11,730.00	2022-23	Special Education Budget	\$ 58,950,133.00
187	District Contracts	\$ 8,334,350.00	2022-23	Transportation Budget	\$ 10,700,173.00

Grand Total of all Other IU Funding/Budgets \$ 129,131,521.47