

2020 - 2021

Lincoln Intermediate Unit General Operating Budget

Including District Contributions and Programs Receiving ICR Funding



Lincoln Intermediate Unit
2020-2021 Budget Overview

The Lincoln Intermediate Unit General Operating Budget for 2020-21 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 2020-21 General Operating Budget reflects a fiscally conservative budget. All departments budgeted for their actual anticipated expenditures resulting in no overstatement of any expenditures. To budget for any unplanned expenditure there is a \$150,000 contingency line budgeted under Business Services. The 2020-21 General Operating Budget has a decrease of \$92,138 for a total expenditure level of \$7,648,451.

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 contributions to the General Operating Budget will be decreased and will be at an eighteen year low with a total district-wide funding of \$371,579 which is a 29.7% decrease from 2109-2020. This continues to exemplify our commitment to focus on entrepreneurial activities, in order to provide the most cost effective services to the districts we serve. The page entitled, *District Contributions*, summarizes specific information regarding the district contributions.

ICR or revenue received from the Indirect Cost Rate is charged to grants and revenue generating departments to assist in recovering the cost of the overhead of the LIU. Revenue from ICR is projected at \$5,571,769.

Revenue from Transfers In represents revenue from one of fifteen accounting funds that the LIU maintains.

Some of the expenditure variances include:

Board of Directors and Executive Director

- Supplies increased as a result of the anticipated purchase of Agenda Manager for the Board of Directors.
- There is an increase in the budget of the Executive Director as compared to 2018-2019 expenditures as in 2018-2019 the position of Assistant Executive Director was vacant.

Business Services

- Object code 900 includes a contingency reserve of \$150,000 to cover any budget overages in the General Fund. In 2018-2019 there was a contingency reserve budgeted however no dollars from the reserve were expended.
- Due to the consolidation of fiscal personnel to Business Services in 2019-2020 one Special Education fiscal employee had their salary and benefits reclassified from the Special Education budget to the Business Office budget. In 2020-2021 one Educational Services fiscal employee had their salary and benefits reclassified from the Educational Services budget to the Business Office budget. Over the last several years there have been no new added positions to the Business Office only consolidation of staff from other departments.
- Object code 600 has increased in Business Services as a result of automation initiatives in the department to increase efficiency.

- Buildings and Grounds budget increased in Purchased Property Services, object code 400, as a result of increased repairs on the HVAC units at the New Oxford building. The system is currently experiencing a high frequency of repairs. A consultant has been retained to review the system and make recommendations for replacement of the current system as the current system has reached the end of its life cycle.

Human Resources

- The HR budget shows a 3% decrease in the budget mainly as a result of lowering the budgeted amount of unemployment claims that are expected which is included in the Personnel Benefits line, object 200.

Educational Services

- There is a decrease in the budget as a result of restructuring the staffing model. Six Job Coach positions were eliminated due to the financial reimbursement did not cover the cost of the program. Two positions representing ESL and Translation were removed from this budget and are now in an enterprise fund. One fiscal position was transferred to the Business Office resulting in the Business Office funding the position. The above changes resulted in the salaries and benefits of the department decreasing.
- Purchased Professional Services, object code 300, decreased as a result of the elimination of contracted services that were previously being used for some services.


Educational Technology

- The Technology budget has increased 12% as the demand for services both internally and externally has increased for technology related services. Staffing has increased in this department to meet those needs. Included in this additional staffing will be a Manager of Data Systems which will be an asset to our Special Education department in maintaining the database of the students that we serve.
- Equipment costs, object code 700 was increased to update technology equipment in the New Oxford conference rooms and to provide for computer room fire suppression upgrades.

The General Fund budget is part of the budget process and does not stop when the LIU Board approves the budget. The budget process will continue with Lincoln Intermediate Unit personnel continuing to review finances and programs in order to control costs and position the organization to continue to be financially sustainable in the future.

We greatly appreciate the support of the Lincoln Intermediate Unit member school districts, and we welcome your inquiries regarding this year's budget.

Sincerely,



Tim A. Stanton
Director of Finance

Lincoln Intermediate Unit 12

Board of Directors

Vacant

SD of the City of York

Ms. Sue Heistand, President

Dallastown Area SD

York Suburban SD

Mr. Mark Chimel

Greencastle-Antrim SD

Fannett-Metal SD

Ms. Dolores Nester

Bermudian Springs SD

Conewago Valley SD

Littlestown Area SD

Mr. Brian Hoffman

South Eastern SD,

Red Lion Area SD

Mr. Dustin Martin, Treasurer

Tuscarora SD

Mr. Patrick McDonald

Waynesboro Area SD

Ms. Danielle Whitebread

Dover Area SD

Northeastern SD

Vacant

Hanover Public SD

Southern York County SD

South Western SD

Dr. Mark Schur

Chambersburg Area SD

Ms. Suzanne Smith

Spring Grove Area SD

West York Area SD

Mr. Michael Wagner, Vice President

Central York SD

Eastern York SD

Vacant

Gettysburg Area SD

Fairfield Area SD

Upper Adams SD

Executive Director

Dr. Jeffrey West

Interim Executive Director

Dr. Bruce Sensenig

Cabinet

Dr. Lynn Murphy

Director of Special Education

Ms. Tracy Williams

Director of Human Resources

Mr. Jared Mader

Director of Educational Technology Services

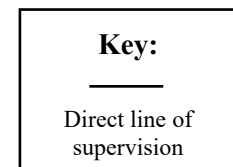
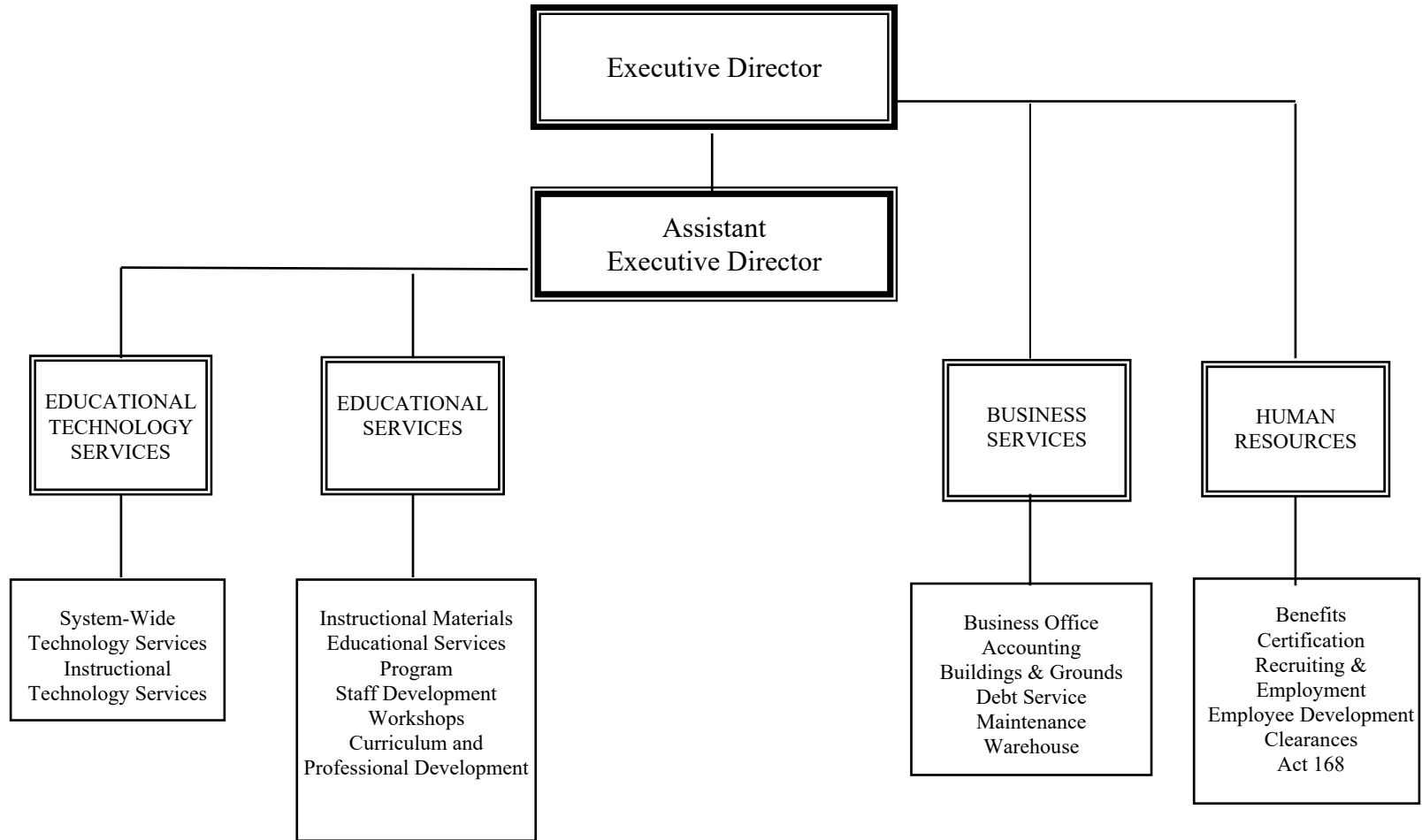
Dr. Brad Sterner

Director of Educational Services

Mr. Tim Stanton

Director of Finance

Lincoln Intermediate Unit 12 General Operating Budget



**Lincoln Intermediate Unit 12
District Contribution Analysis**

<u>Year</u>	<u>Contribution</u>	<u>% Change</u>
2002-03	574,000	2.14%
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%

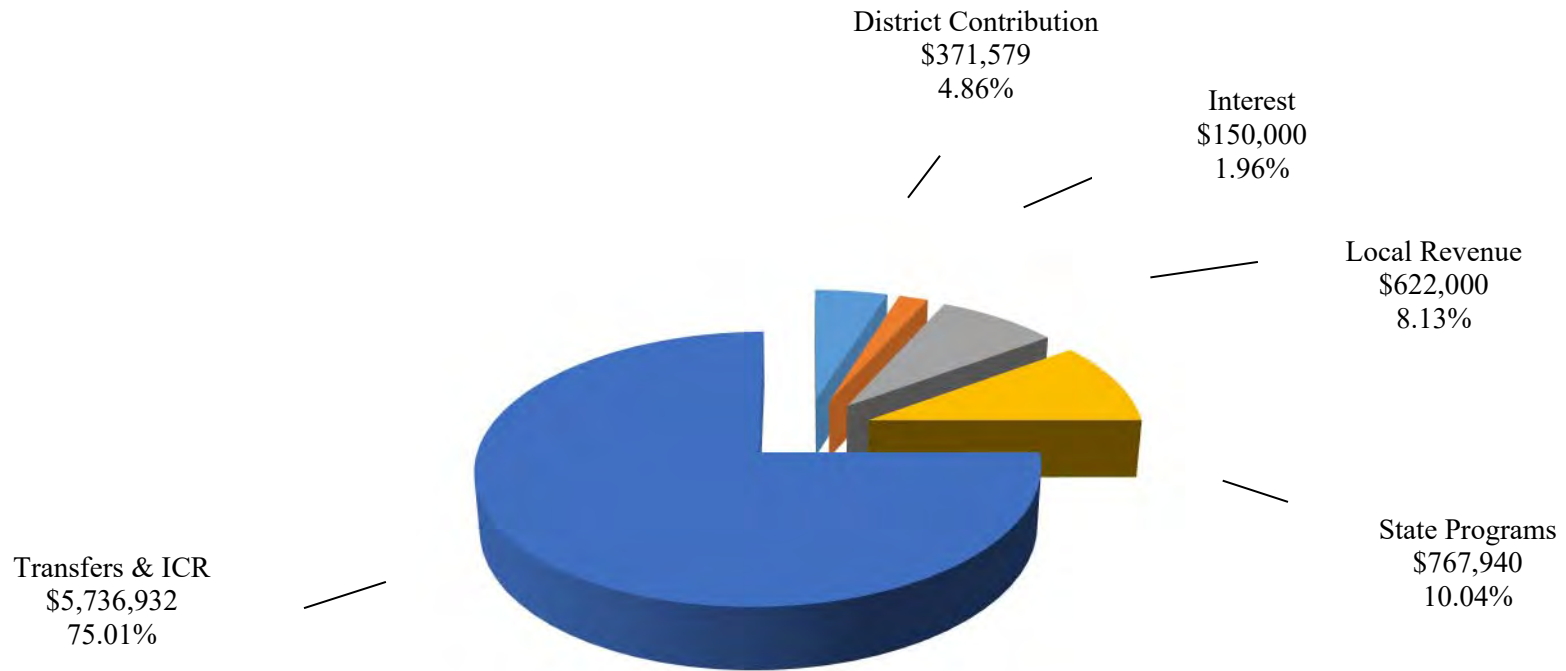
<u>Use of Funds</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>
Administration/Board	144,469	235,174	226,474	144,044	51,973	52,000
Educational Services	537,743	434,318	422,425	14,499	354,462	132,447
Educational Technology Services	120,391	118,146	109,644	400,000	122,183	187,132
Total	802,603	787,638	758,543	558,543	528,618	371,579

LIU 2020-2021 General Operating Revenue Budget Overview

By State Law, local school district Boards of Directors are required to approve that portion of the General Operating Budget that is funded through district contributions. For 2020-2021, those contributions are budgeted at \$371,579, which represents an 18 year low. District contributions represent 4.86% of the General Operating Budget as compared to 6.83% of the prior year.

Other sources of revenue for the General Operating Budget are depicted on the chart below. Fund Transfers from each program cover the costs of business operations and facilities.

The total General Operating Budget revenue is \$7,648,451.

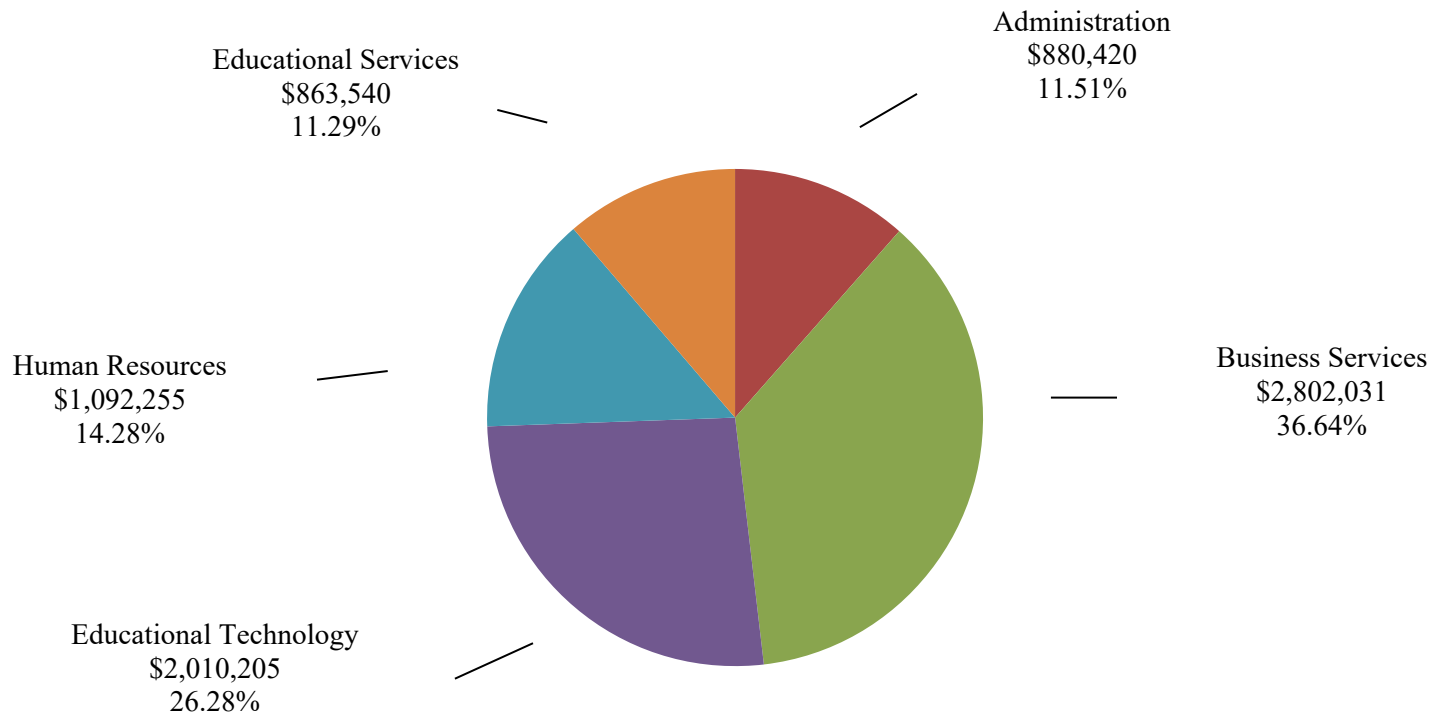


LIU 2020-2021 General Operating Expenditure Budget Overview

Four categories make up the General Operating Budget. Summaries of those programs including revenue and expenditure projections for each are presented.

- ❖ The Administration portion of the budget covers legal services, organizational dues, Board services, and central 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 Educational 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 \$7,648,451.



**Lincoln Intermediate Unit
General Operating Budget**

Budget Summary for 2020-2021

		2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	% of Change
REVENUE						
6500	Interest	\$ 16,000	\$ 162,828	\$ 40,000	\$ 150,000	275.00%
6960	Local Revenue	\$ 1,460,418	\$ 725,998	\$ 879,739	\$ 622,000	-29.30%
7120	State Subsidy	\$ -	\$ -	\$ -	\$ -	
7500	State Grants	\$ 160,000	\$ -	\$ -	\$ -	
7810	State Social Security	\$ 118,892	\$ 96,246	\$ 135,815	\$ 138,797	2.20%
7820	State Retirement	\$ 518,552	\$ 425,204	\$ 618,682	\$ 629,143	1.69%
6970	Transfers In	\$ 726,791	\$ 20,260	\$ 586,668	\$ 165,163	-71.85%
9000	Transfers - ICR	\$ 3,920,541	\$ 3,997,527	\$ 4,951,067	\$ 5,571,769	12.54%
6947	District Contributions by W/H	\$ 558,543	\$ 558,543	\$ 528,618	\$ 371,579	-29.71%
	Sub Total Revenue:	\$ 7,479,737	\$ 5,986,606	\$ 7,740,589	\$ 7,648,451	-1.19%
TOTAL REVENUE		\$ 7,479,737	\$ 5,986,606	\$ 7,740,589	\$ 7,648,451	-1.19%
EXPENSES						
100	Personnel Salaries	\$ 3,147,070	\$ 2,749,465	\$ 3,354,231	\$ 3,354,875	0.02%
200	Personnel Benefits	\$ 2,183,410	\$ 1,914,804	\$ 2,509,476	\$ 2,428,496	-3.23%
300	Purchased Prof. & Tech. Services	\$ 437,259	\$ 326,040	\$ 439,550	\$ 303,950	-30.85%
400	Purchased Property Services	\$ 62,905	\$ 91,823	\$ 83,300	\$ 164,300	97.24%
500	Other Purchased Services	\$ 314,915	\$ 222,780	\$ 268,806	\$ 272,049	1.21%
600	Supplies	\$ 661,389	\$ 356,943	\$ 411,635	\$ 414,850	0.78%
700	Equipment	\$ 25,500	\$ 2,973	\$ 19,500	\$ 50,000	156.41%
800	Other Objects	\$ 262,289	\$ 29,360	\$ 254,091	\$ 244,931	-3.61%
900	Other Uses of Funds	\$ 385,000	\$ 385,000	\$ 400,000	\$ 415,000	3.75%
TOTAL EXPENDITURES:		\$ 7,479,737	\$ 6,079,188	\$ 7,740,589	\$ 7,648,451	-1.19%
REVENUE OVER (UNDER) EXPENDITURES:		\$ -	\$ (92,582)	\$ -	\$ -	

Lincoln Intermediate Unit ADMINISTRATION		Budget Summary for 2020-2021				
		2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	% OF CHANGE
REVENUE						
6500	Interest	\$ 16,000	\$ 162,828	\$ 40,000	\$ 150,000	275%
6960	Local Revenue	\$ -	\$ -	\$ -	\$ -	0%
7120	State Subsidy	\$ -	\$ -	\$ -	\$ -	0%
7500	State Grants	\$ -	\$ -	\$ -	\$ -	0%
7810	State Social Security	\$ 15,568	\$ 8,752	\$ 16,871	\$ 17,813	6%
7820	State Retirement	\$ 68,033	\$ 33,796	\$ 75,619	\$ 80,720	7%
6970	Transfers In	\$ 561,017	\$ -	\$ 150,000	\$ 65,163	-57%
9000	Transfer - ICR	\$ -	\$ 192,224	\$ 513,242	\$ 514,724	0%
6947	District Contributions by W/H	\$ 144,044	\$ 144,044	\$ 51,973	\$ 52,000	0%
	Sub Total Revenue:	\$ 804,662	\$ 541,644	\$ 847,705	\$ 880,420	4%
TOTAL REVENUE		\$ 804,662	\$ 541,644	\$ 847,705	\$ 880,420	4%
EXPENSES						
100	Personnel Salaries	\$ 407,012	\$ 265,962	\$ 408,385	\$ 429,910	5%
200	Personnel Benefits	\$ 234,516	\$ 124,156	\$ 238,195	\$ 246,135	3%
300	Purchased Prof. & Tech. Services	\$ 117,959	\$ 110,734	\$ 157,350	\$ 155,350	-1%
400	Purchased Property Services	\$ 1,080	\$ 320	\$ -	\$ -	0%
500	Other Purchased Services	\$ 19,245	\$ 18,549	\$ 17,775	\$ 17,975	1%
600	Supplies	\$ 6,950	\$ 6,273	\$ 8,000	\$ 11,050	38%
700	Equipment	\$ 900	\$ -	\$ -	\$ -	0%
800	Other Objects	\$ 17,000	\$ 15,650	\$ 18,000	\$ 20,000	11%
900	Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	0%
TOTAL EXPENDITURES:		\$ 804,662	\$ 541,644	\$ 847,705	\$ 880,420	4%
REVENUE OVER (UNDER) EXPENDITURES:		\$ -	\$ -	\$ -	\$ -	0%

Lincoln Intermediate Unit ADMINISTRATION	Board of Directors 1011-2310-010					Exec. Director & Asst. Director 1011-2360-010				
	2018-2019	2018-2019	2019-2020	2020-2021	% OF	2018-2019	2018-2019	2019-2020	2020-2021	% OF
	BUDGET	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	ACTUAL	BUDGET	BUDGET	CHANGE
REVENUE										
6500 Interest	\$ -	\$ -	\$ -	\$ -	0%	\$ 16,000	\$ 162,828	\$ 40,000	\$ 150,000	275%
6960 Local Revenue	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%
7120 State Subsidy	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%
7500 State Grants	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%
7810 State Social Security	\$ 1,302	\$ 1,302	\$ 1,432	\$ 1,460	2%	\$ 14,266	\$ 7,450	\$ 15,439	\$ 16,353	6%
7820 State Retirement	\$ 5,693	\$ 5,665	\$ 6,417	\$ 6,637	3%	\$ 62,340	\$ 28,131	\$ 69,202	\$ 74,083	7%
6970 Transfers In	\$ 158,160	\$ -	\$ -	\$ -	0%	\$ 402,857	\$ -	\$ 150,000	\$ 65,163	-57%
9000 Transfer - ICR	\$ -	\$ 157,425	\$ 194,660	\$ 199,076	2%	\$ -	\$ 34,799	\$ 318,582	\$ 315,648	-1%
6947 District Contributions by W/H	\$ -	\$ -	\$ -	\$ -	0%	\$ 144,044	\$ 144,044	\$ 51,973	\$ 52,000	0%
Sub Total Revenue:	\$ 165,155	\$ 164,392	\$ 202,509	\$ 207,173	2%	\$ 639,507	\$ 377,252	\$ 645,196	\$ 673,247	4%
TOTAL REVENUE	\$ 165,155	\$ 164,392	\$ 202,509	\$ 207,173	2%	\$ 639,507	\$ 377,252	\$ 645,196	\$ 673,247	4%
EXPENSES										
100 Personnel Salaries	\$ 34,057	\$ 34,220	\$ 34,653	\$ 35,346	2%	\$ 372,955	\$ 231,742	\$ 373,732	\$ 394,564	6%
200 Personnel Benefits	\$ 23,829	\$ 24,006	\$ 24,381	\$ 25,052	3%	\$ 210,687	\$ 100,150	\$ 213,814	\$ 221,083	3%
300 Purchased Prof. & Tech. Services	\$ 94,144	\$ 96,070	\$ 130,350	\$ 128,350	-2%	\$ 23,815	\$ 14,664	\$ 27,000	\$ 27,000	0%
400 Purchased Property Services	\$ -	\$ -	\$ -	\$ -	0%	\$ 1,080	\$ 320	\$ -	\$ -	0%
500 Other Purchased Services	\$ 5,725	\$ 5,768	\$ 5,725	\$ 5,925	3%	\$ 13,520	\$ 12,781	\$ 12,050	\$ 12,050	0%
600 Supplies	\$ 4,400	\$ 1,503	\$ 4,400	\$ 7,500	70%	\$ 2,550	\$ 4,770	\$ 3,600	\$ 3,550	-1%
700 Equipment	\$ -	\$ -	\$ -	\$ -	0%	\$ 900	\$ -	\$ -	\$ -	0%
800 Other Objects	\$ 3,000	\$ 2,825	\$ 3,000	\$ 5,000	67%	\$ 14,000	\$ 12,825	\$ 15,000	\$ 15,000	0%
900 Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%
TOTAL EXPENDITURES:	\$ 165,155	\$ 164,392	\$ 202,509	\$ 207,173	2%	\$ 639,507	\$ 377,252	\$ 645,196	\$ 673,247	4%
REVENUE OVER (UNDER) EXPENDITURES:	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%

Lincoln Intermediate Unit BUSINESS SERVICES		Budget Summary for 2020-2021				
		2018-2019	2018-2019	2019-2020	2020-2021	% OF CHANGE
		BUDGET	ACTUAL	BUDGET	BUDGET	
REVENUE						
6500	Interest	\$ -	\$ -	\$ -	\$ -	0%
6960	Local Revenue	\$ -	\$ -	\$ -	\$ -	0%
7120	State Subsidy	\$ -	\$ -	\$ -	\$ -	0%
7500	State Grants	\$ -	\$ -	\$ -	\$ -	0%
7810	State Social Security	\$ 28,831	\$ 23,681	\$ 34,512	\$ 37,638	9%
7820	State Retirement	\$ 124,989	\$ 106,654	\$ 153,586	\$ 169,606	10%
6970	Transfers In	\$ 165,774	\$ 20,260	\$ 105,000	\$ -	0%
9000	Transfers - ICR	\$ 2,139,213	\$ 2,001,832	\$ 2,306,187	\$ 2,594,787	13%
6947	District Contributions by W/H	\$ -	\$ -	\$ -	\$ -	0%
	Sub Total Revenue:	\$ 2,458,807	\$ 2,152,427	\$ 2,599,285	\$ 2,802,031	8%
TOTAL REVENUE		\$ 2,458,807	\$ 2,152,427	\$ 2,599,285	\$ 2,802,031	8%
EXPENSES						
100	Personnel Salaries	\$ 781,225	\$ 750,781	\$ 835,450	\$ 907,391	9%
200	Personnel Benefits	\$ 545,803	\$ 542,283	\$ 618,809	\$ 668,959	8%
300	Purchased Prof. & Tech. Services	\$ 74,000	\$ 49,951	\$ 69,950	\$ 69,700	0%
400	Purchased Property Services	\$ 60,050	\$ 89,304	\$ 82,050	\$ 162,050	98%
500	Other Purchased Services	\$ 193,130	\$ 142,011	\$ 174,650	\$ 166,950	-4%
600	Supplies	\$ 179,710	\$ 181,620	\$ 190,175	\$ 195,300	3%
700	Equipment	\$ 4,300	\$ -	\$ 1,000	\$ -	0%
800	Other Objects	\$ 235,589	\$ 11,477	\$ 227,201	\$ 216,681	-5%
900	Other Uses of Funds	\$ 385,000	\$ 385,000	\$ 400,000	\$ 415,000	4%
TOTAL EXPENDITURES:		\$ 2,458,807	\$ 2,152,427	\$ 2,599,285	\$ 2,802,031	8%
REVENUE OVER (UNDER) EXPENDITURES:		\$ -	\$ -	\$ -	\$ -	0%

Lincoln Intermediate Unit BUSINESS SERVICES		Business Office 1011-2515-011 / 1011-2511-011					Building and Grounds/Warehouse/Courier 1011-2620-011/1011-2530-011				
		2018-2019	2018-2019	2019-2020	2020-2021	% OF	2018-2019	2018-2019	2019-2020	2020-2021	% OF
		BUDGET	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	ACTUAL	BUDGET	BUDGET	CHANGE
REVENUE											
6500	Interest	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%
6960	Local Revenue	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%
7120	State Subsidy	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%
7500	State Grants	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%
7810	State Social Security	\$ 25,445	\$ 22,095	\$ 28,482	\$ 31,344	10%	\$ 3,386	\$ 1,586	\$ 6,030	\$ 6,294	4%
7820	State Retirement	\$ 110,194	\$ 99,952	\$ 127,667	\$ 142,461	12%	\$ 14,795	\$ 6,702	\$ 25,919	\$ 27,145	5%
6970	Transfers In	\$ 165,774	\$ 20,260	\$ 105,000	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%
9000	Transfers - ICR	\$ 1,196,396	\$ 959,287	\$ 1,234,027	\$ 1,443,363	17%	\$ 472,303	\$ 572,453	\$ 599,659	\$ 677,443	13%
6947	District Contributions by W/H	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%
	Sub Total Revenue:	\$ 1,497,809	\$ 1,101,594	\$ 1,495,176	\$ 1,617,168	8%	\$ 490,484	\$ 580,741	\$ 631,608	\$ 710,882	13%
TOTAL REVENUE		\$ 1,497,809	\$ 1,101,594	\$ 1,495,176	\$ 1,617,168	8%	\$ 490,484	\$ 580,741	\$ 631,608	\$ 710,882	13%
EXPENSES											
100	Personnel Salaries	\$ 692,714	\$ 607,921	\$ 689,472	\$ 751,020	9%	\$ 88,511	\$ 142,860	\$ 145,978	\$ 156,371	7%
200	Personnel Benefits	\$ 483,125	\$ 421,886	\$ 496,204	\$ 544,248	10%	\$ 62,678	\$ 120,397	\$ 122,605	\$ 124,711	2%
300	Purchased Prof. & Tech. Services	\$ 73,500	\$ 49,685	\$ 68,850	\$ 68,500	-1%	\$ 500	\$ 266	\$ 1,100	\$ 1,200	9%
400	Purchased Property Services	\$ 9,500	\$ 2,858	\$ 4,500	\$ 3,400	-24%	\$ 50,550	\$ 86,446	\$ 77,550	\$ 158,650	105%
500	Other Purchased Services	\$ 24,460	\$ 12,782	\$ 14,950	\$ 12,950	-13%	\$ 168,670	\$ 129,229	\$ 159,700	\$ 154,000	-4%
600	Supplies	\$ 61,710	\$ 80,475	\$ 65,500	\$ 79,850	22%	\$ 118,000	\$ 101,145	\$ 124,675	\$ 115,450	-7%
700	Equipment	\$ 3,000		\$ 1,000	\$ -	0%	\$ 1,300		\$ -	\$ -	0%
800	Other Objects	\$ 149,800	\$ (74,013)	\$ 154,700	\$ 157,200	2%	\$ 275	\$ 398	\$ -	\$ 500	0%
900	Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%
TOTAL EXPENDITURES:		\$ 1,497,809	\$ 1,101,594	\$ 1,495,176	\$ 1,617,168	8%	\$ 490,484	\$ 580,741	\$ 631,608	\$ 710,882	13%
REVENUE OVER (UNDER) EXPENDITURES:		\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%

Lincoln Intermediate Unit BUSINESS SERVICES		Debt Service 1011-5110-011				
		2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	% OF CHANGE
REVENUE						
6500	Interest	\$ -	\$ -	\$ -	\$ -	0%
6960	Local Revenue	\$ -	\$ -	\$ -	\$ -	0%
7120	State Subsidy	\$ -	\$ -	\$ -	\$ -	0%
7500	State Grants	\$ -	\$ -	\$ -	\$ -	0%
7810	State Social Security	\$ -	\$ -	\$ -	\$ -	0%
7820	State Retirement	\$ -	\$ -	\$ -	\$ -	0%
6970	Transfers In	\$ -	\$ -	\$ -	\$ -	0%
9000	Transfers - ICR	\$ 470,514	\$ 470,092	\$ 472,501	\$ 473,981	0%
6947	District Contributions by W/H	\$ -	\$ -	\$ -	\$ -	0%
	Sub Total Revenue:	\$ 470,514	\$ 470,092	\$ 472,501	\$ 473,981	0%
TOTAL REVENUE		\$ 470,514	\$ 470,092	\$ 472,501	\$ 473,981	0%
EXPENSES						
100	Personnel Salaries	\$ -	\$ -	\$ -	\$ -	0%
200	Personnel Benefits	\$ -	\$ -	\$ -	\$ -	0%
300	Purchased Prof. & Tech. Services	\$ -	\$ -	\$ -	\$ -	0%
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	0%
500	Other Purchased Services	\$ -	\$ -	\$ -	\$ -	0%
600	Supplies	\$ -	\$ -	\$ -	\$ -	0%
700	Equipment	\$ -	\$ -	\$ -	\$ -	0%
800	Other Objects	\$ 85,514	\$ 85,092	\$ 72,501	\$ 58,981	-19%
900	Other Uses of Funds	\$ 385,000	\$ 385,000	\$ 400,000	\$ 415,000	4%
TOTAL EXPENDITURES:		\$ 470,514	\$ 470,092	\$ 472,501	\$ 473,981	0%
REVENUE OVER (UNDER) EXPENDITURES:		\$ -	\$ -	\$ -	\$ -	0%

Lincoln Intermediate Unit HUMAN RESOURCES		Human Resources 1011-2830-011 / 1011-2831-010				
		2018-2019	2018-2019	2019-2020	2020-2021	% OF
		BUDGET	ACTUAL	BUDGET	BUDGET	CHANGE
REVENUE						
6500	Interest	\$ -	\$ -	\$ -	\$ -	0%
6960	Local Revenue	\$ -	\$ -	\$ -	\$ -	0%
7120	State Subsidy	\$ -	\$ -	\$ -	\$ -	0%
7500	State Grants	\$ -	\$ -	\$ -	\$ -	0%
7810	State Social Security	\$ 21,128	\$ 20,399	\$ 22,953	\$ 22,851	0%
7820	State Retirement	\$ 92,327	\$ 90,853	\$ 102,881	\$ 103,859	1%
6970	Transfers In	\$ -	\$ -	\$ -	\$ -	0%
9000	Transfers - ICR	\$ 888,650	\$ 878,042	\$ 1,002,284	\$ 965,545	-4%
6947	District Contributions by W/H	\$ -	\$ -	\$ -	\$ -	0%
	Sub Total Revenue:	\$ 1,002,105	\$ 989,294	\$ 1,128,118	\$ 1,092,255	-3%
		\$ -				
TOTAL REVENUE		\$ 1,002,105	\$ 989,294	\$ 1,128,118	\$ 1,092,255	-3%
EXPENSES						
100	Personnel Salaries	\$ 552,360	\$ 547,904	\$ 555,615	\$ 553,152	0%
200	Personnel Benefits	\$ 396,370	\$ 382,190	\$ 500,170	\$ 466,770	-7%
300	Purchased Prof. & Tech. Services	\$ 21,500	\$ 24,584	\$ 22,400	\$ 22,400	0%
400	Purchased Property Services	\$ 275	\$ -	\$ 250	\$ 250	0%
500	Other Purchased Services	\$ 14,200	\$ 12,627	\$ 26,783	\$ 26,783	0%
600	Supplies	\$ 14,000	\$ 19,016	\$ 18,700	\$ 18,700	0%
700	Equipment	\$ -	\$ 2,973	\$ -	\$ -	0%
800	Other Objects	\$ 3,400	\$ -	\$ 4,200	\$ 4,200	0%
900	Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	0%
TOTAL EXPENDITURES:		\$ 1,002,105	\$ 989,294	\$ 1,128,118	\$ 1,092,255	-3%
REVENUE OVER (UNDER) EXPENDITURES:		\$ -	\$ -	\$ -	\$ -	0%

Lincoln Intermediate Unit EDUCATIONAL SERVICES		Educational Services 1013-2260-040				
		2018-2019	2018-2019	2019-2020	2020-2021	% OF CHANGE
		BUDGET	ACTUAL	BUDGET	BUDGET	
REVENUE						
6500	Interest	\$ -	\$ -	\$ -	\$ -	0%
6960	Local Revenue	\$ 753,068	\$ 725,998	\$ 871,739	\$ 622,000	-29%
7120	State Subsidy	\$ -	\$ -	\$ -	\$ -	0%
7500	State Grants	\$ 160,000	\$ -	\$ -	\$ -	0%
7810	State Social Security	\$ 17,696	\$ 14,907	\$ 27,117	\$ 19,674	-27%
7820	State Retirement	\$ 77,332	\$ 68,989	\$ 120,252	\$ 89,419	-26%
6970	Transfers In	\$ -	\$ -	\$ -	\$ -	0%
9000	Transfers - ICR	\$ -	\$ -	\$ -	\$ -	0%
6947	District Contributions by W/H	\$ 14,499	\$ 14,499	\$ 354,462	\$ 132,447	-63%
	Sub Total Revenue:	\$ 1,022,595	\$ 824,393	\$ 1,373,570	\$ 863,540	-37%
TOTAL REVENUE		\$ 1,022,595	\$ 824,393	\$ 1,373,570	\$ 863,540	-37%
EXPENSES						
100	Personnel Salaries	\$ 473,950	\$ 415,243	\$ 656,429	\$ 476,246	-27%
200	Personnel Benefits	\$ 348,045	\$ 336,275	\$ 512,891	\$ 323,444	-37%
300	Purchased Prof. & Tech. Services	\$ 154,800	\$ 136,449	\$ 175,600	\$ 40,000	-77%
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	0%
500	Other Purchased Services	\$ 28,400	\$ 13,039	\$ 16,400	\$ 14,500	-12%
600	Supplies	\$ 12,800	\$ 15,950	\$ 10,200	\$ 8,800	-14%
700	Equipment	\$ 600	\$ -	\$ -	\$ -	0%
800	Other Objects	\$ 4,000	\$ 19	\$ 2,050	\$ 550	-73%
900	Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	0%
TOTAL EXPENDITURES:		\$ 1,022,595	\$ 916,975	\$ 1,373,570	\$ 863,540	-37%
REVENUE OVER (UNDER) EXPENDITURES:		\$ -	\$ (92,582)	\$ -	\$ -	0%

Lincoln Intermediate Unit Educational Technology Services		Budget Summary for 2020-2021				
		2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BUDGET	% OF CHANGE
REVENUE						
6500	Interest	\$ -	\$ -	\$ -	\$ -	0%
6960	Local Revenue	\$ 707,350	\$ -	\$ 8,000	\$ -	0%
7120	State Subsidy	\$ -	\$ -	\$ -	\$ -	0%
7500	State Grants	\$ -	\$ -	\$ -	\$ -	0%
7810	State Social Security	\$ 35,669	\$ 28,507	\$ 34,362	\$ 40,821	19%
7820	State Retirement	\$ 155,871	\$ 124,912	\$ 166,344	\$ 185,539	12%
6970	Transfers In	\$ -	\$ -	\$ 331,668	\$ 100,000	-70%
9000	Transfers - ICR	\$ 892,678	\$ 925,429	\$ 1,129,354	\$ 1,496,713	33%
6947	District Contributions by W/H	\$ 400,000	\$ 400,000	\$ 122,183	\$ 187,132	53%
	Sub Total Revenue:	\$ 2,191,568	\$ 1,478,848	\$ 1,791,911	\$ 2,010,205	12%
TOTAL REVENUE		\$ 2,191,568	\$ 1,478,848	\$ 1,791,911	\$ 2,010,205	12%
EXPENSES						
100	Personnel Salaries	\$ 932,523	\$ 769,575	\$ 898,352	\$ 988,176	10%
200	Personnel Benefits	\$ 658,676	\$ 529,900	\$ 639,411	\$ 723,188	13%
300	Purchased Prof. & Tech. Services	\$ 69,000	\$ 4,322	\$ 14,250	\$ 16,500	16%
400	Purchased Property Services	\$ 1,500	\$ 2,199	\$ 1,000	\$ 2,000	100%
500	Other Purchased Services	\$ 59,940	\$ 36,554	\$ 33,198	\$ 45,841	38%
600	Supplies	\$ 447,929	\$ 134,084	\$ 184,560	\$ 181,000	-2%
700	Equipment	\$ 19,700	\$ -	\$ 18,500	\$ 50,000	170%
800	Other Objects	\$ 2,300	\$ 2,214	\$ 2,640	\$ 3,500	33%
900	Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	0%
		\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES:		\$ 2,191,568	\$ 1,478,848	\$ 1,791,911	\$ 2,010,205	12%
REVENUE OVER (UNDER) EXPENDITURES:		\$ -	\$ -	\$ -	\$ -	\$ -

Lincoln Intermediate Unit Educational Technology Services		Technology Services 1011-2818-011					Technology Supervision 1011-2811				
		2018-2019	2018-2019	2019-2020	2020-2021	% OF	2018-2019	2018-2019	2019-2020	2020-2021	% OF
		BUDGET	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	ACTUAL	BUDGET	BUDGET	CHANGE
REVENUE											
6500	Interest	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%
6960	Local Revenue	\$ 707,350	\$ -	\$ 8,000	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%
7120	State Subsidy	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%
7500	State Grants	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%
7810	State Social Security	\$ 30,663	\$ 23,752	\$ 29,256	\$ 35,198	20%	\$ 5,006	\$ 4,755	\$ 5,106	\$ 5,623	10%
7820	State Retirement	\$ 133,994	\$ 103,035	\$ 141,628	\$ 159,981	13%	\$ 21,877	\$ 21,877	\$ 24,716	\$ 25,558	3%
6970	Transfers In	\$ -	\$ -	\$ 331,668	\$ -	0%	\$ -	\$ -	\$ -	\$ 100,000	0%
9000	Transfers - ICR	\$ 842,028	\$ 889,077	\$ 1,064,451	\$ 1,496,713	41%	\$ 50,650	\$ 36,352	\$ 64,903	\$ -	0%
6947	District Contributions by W/H	\$ 250,000	\$ 250,000	\$ -	\$ 93,713	0%	\$ 150,000	\$ 150,000	\$ 122,183	\$ 93,419	-24%
	Sub Total Revenue:	\$ 1,964,035	\$ 1,265,864	\$ 1,575,003	\$ 1,785,605	13%	\$ 227,533	\$ 212,984	\$ 216,908	\$ 224,600	4%
TOTAL REVENUE		\$ 1,964,035	\$ 1,265,864	\$ 1,575,003	\$ 1,785,605	13%	\$ 227,533	\$ 212,984	\$ 216,908	\$ 224,600	4%
EXPENSES											
100	Personnel Salaries	\$ 801,637	\$ 638,689	\$ 764,873	\$ 852,053	11%	\$ 130,886	\$ 130,886	\$ 133,479	\$ 136,123	2%
200	Personnel Benefits	\$ 567,469	\$ 453,705	\$ 562,012	\$ 644,511	15%	\$ 91,207	\$ 76,195	\$ 77,399	\$ 78,677	2%
300	Purchased Prof. & Tech. Services	\$ 69,000	\$ 4,218	\$ 14,000	\$ 14,000	0%	\$ -	\$ 104	\$ 250	\$ 2,500	900%
400	Purchased Property Services	\$ 1,500	\$ 2,199	\$ 1,000	\$ 2,000	100%	\$ -	\$ -	\$ -	\$ -	0%
500	Other Purchased Services	\$ 56,160	\$ 30,985	\$ 29,418	\$ 41,041	40%	\$ 3,780	\$ 5,569	\$ 3,780	\$ 4,800	27%
600	Supplies	\$ 446,429	\$ 134,084	\$ 183,060	\$ 178,500	-2%	\$ 1,500	\$ -	\$ 1,500	\$ 2,500	67%
700	Equipment	\$ 19,700	\$ -	\$ 18,500	\$ 50,000	170%	\$ -	\$ -	\$ -	\$ -	0%
800	Other Objects	\$ 2,140	\$ 1,984	\$ 2,140	\$ 3,500	64%	\$ 160	\$ 230	\$ 500	\$ -	0%
900	Other Uses of Funds	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%
TOTAL EXPENDITURES:		\$ 1,964,035	\$ 1,265,864	\$ 1,575,003	\$ 1,785,605	13%	\$ 227,533	\$ 212,984	\$ 216,908	\$ 224,600	4%
REVENUE OVER (UNDER) EXPENDITURES:		\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%



Our Mission

Empowering our customers to solve their most challenging problems that impact learning and quality of life.