



ALLEGHENY INTERMEDIATE UNIT

Program of Services 2024-2025 Budget Proposal

Serving Every Learner





AIU Mission and Vision

Our Mission

We are an educational community that advocates and advances equitable opportunities for every learner.

Our Vision

Through equitable access, all learners achieve their full potential.

Serving Every Learner





Overview

- Overview of intermediate units and the AIU
- Program of Services Budget overview
 - School code requirement
 - Current budget illustration
 - 2024-2025 staffing, revenue and function areas
 - Allocation formulation and withholding
 - Function/object codes
- Budget timeline



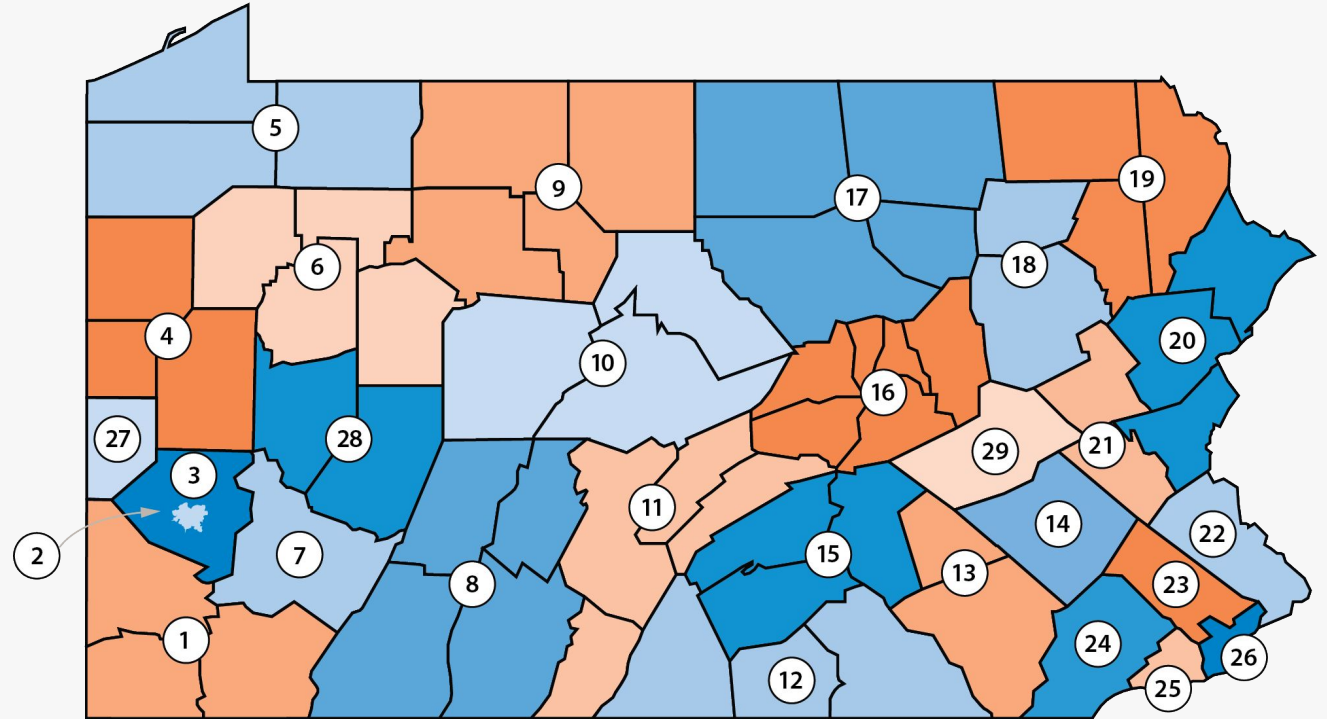
About Intermediate Units

- For most of its history, Pennsylvania's public school system has consisted of three levels: the state level, local school districts and an intermediate level.
- In 1970, the General Assembly passed Act 102, which created a system of intermediate units and eliminated the county superintendent offices as of July 1, 1971.
- Intermediate units were established to provide specialized support services for students to make the state's system of public education more equitable.
- Intermediate units also serve as regional connectors of resources.



About Intermediate Units

- Intermediate units are regional education service agencies
- 29 across the state
- Led by a board comprised of local school directors
- The AIU's service area contains more school districts than any other intermediate unit in the commonwealth.



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AIU Board of Directors

Phil Little, President	North Hills School District
James Bulger, Vice President	Steel Valley School District
Kristine Minnick, Secretary	Deer Lakes School District
Robert Shages, Treasurer	Hampton Township School District
Jackie Blakey-Tate	Penn Hills School District
Frank Cortazzo	South Allegheny School District
Leonard Fornella	South Fayette Township School District
Patrick Sable	South Park School District
David Schaap	Brentwood Borough School District
Michelle Stepnick	Plum Borough School District
Roger Tachoir	Clairton City School District
Tisha Thomas	East Allegheny School District
Lisa Trainor	Chartiers Valley School District

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About the AIU

Through legislation, the state mandates services which intermediate units may offer and include in the Program of Services (General Operating Budget)

- Curriculum development and instructional improvement services
- Educational planning services
- Instructional materials (media) services
- Continuing professional education services
- Pupil personnel services
- State and federal agency liaison services

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• Management (leadership) services





School Code Requirement

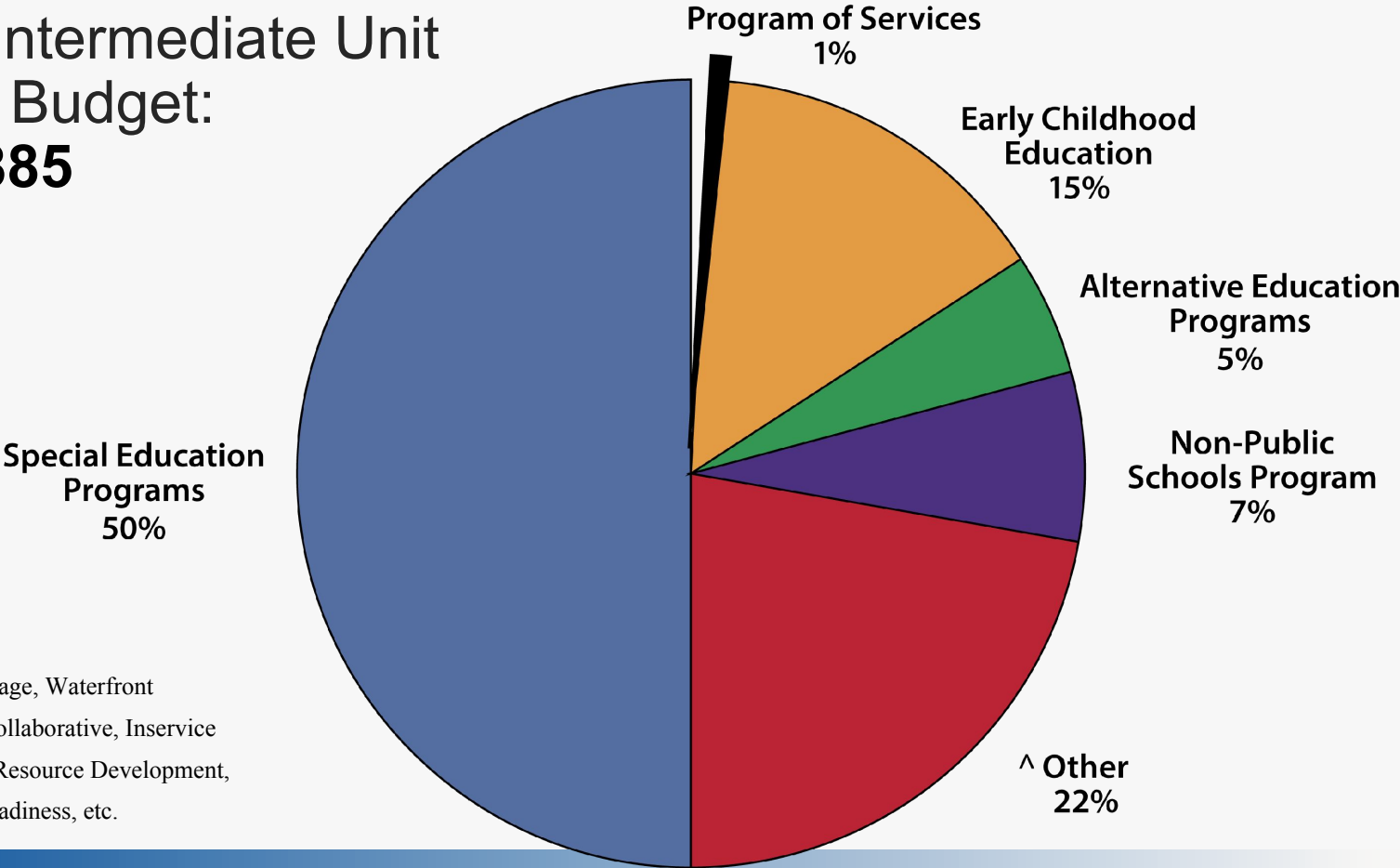
On or before May 1, 1971, and annually thereafter, each Intermediate Unit shall submit a program of services for the next school year to the Superintendent of Public Instruction for budgetary approval. Such program of services shall be developed and submitted in accordance with law, as hereinafter provided.

Reference 1949 Act 14 Article IX- 906-A. Intermediate Units



2022-2023 General Overview of AIU Budgets

Allegheny Intermediate Unit
2022-2023 Budget:
\$175,519,885



^ English as a Second Language, Waterfront Learning, Math & Science Collaborative, Inservice Credit Courses, Research & Resource Development, Remake Learning, Career Readiness, etc.



2024-25 Program of Services Budget Detail

Object	Object Description	Board Services (2310)	Office of Executive Director (2360)	Organizational Leadership & Development (2860)	Teaching & Learning (2260)	Technology (2840)	Educational Technology Services (2220)	State & Federal Agency Liaison Services (2850)	MarComm (2540)	Pupil Personnel Services (2140)	Other Administration Services (2390)	Other Operational (2690)	Building Services (2620)	Total of All Services
110	Official/Administrative Salaries	\$ -	\$ 106,424	\$ -	\$ -	\$ -	\$ -	\$ 11,825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,249
111	Regular Administrative Salaries	-	-	-	122,809	15,470	119,052	47,726	28,422	19,758	64,293	60,402	-	477,931
121	Professional Education Salaries	-	-	-	459,395	-	-	-	-	-	-	-	-	459,395
150	Office/Clerical Salaries	34,548	17,274	-	65,160	4,456	-	-	-	10,558	-	-	-	131,995
211	Medical Insurance	12,876	17,964	-	115,191	5,239	35,857	4,001	6,158	10,536	4,534	12,806	-	225,161
212	Dental Insurance	635	888	-	6,604	254	1,777	179	317	508	193	635	-	11,989
213	Life Insurance	118	731	-	4,054	128	800	400	191	204	432	406	-	7,464
214	Income Protection Insurance	301	1,076	-	5,632	173	1,036	518	247	264	559	525	-	10,332
215	Eye Care Insurance	89	124	-	943	35	248	31	44	71	37	89	-	1,712
220	Social Security Contributions	2,643	9,463	-	49,523	1,524	9,107	4,556	2,174	2,319	4,918	4,621	-	90,849
230	Retirement Contributions	11,712	41,934	-	219,456	6,755	40,359	20,188	9,635	10,277	21,795	20,476	-	402,586
250	Unemployment Compensation	38	53	-	443	11	105	26	19	30	38	38	-	798
260	Workers' Compensation	259	928	-	4,855	149	893	447	213	227	482	453	-	8,907
281	Retiree Health Insurance Expense	625	875	-	7,375	250	1,750	438	313	500	625	625	-	13,375
291	Other Employee Benefits	250	1,700	-	7,000	400	2,976	1,225	711	125	1,607	1,510	-	17,504
322	Professional Education Services-IUs	-	-	26,000	-	-	-	-	-	-	-	-	-	26,000
330	Other Professional Services	500	1,500	-	-	-	-	-	-	-	-	-	-	2,000
360	Professional Education Service-Employee Training	5,550	-	-	4,000	-	1,000	600	-	-	1,000	1,000	-	13,150
390	Other Purchased Professional/Technical Service	3,050	5,328	1,000	-	-	500	2,200	-	-	5,000	1,000	-	18,078
391	Internal Operations	-	-	-	-	-	-	-	-	-	-	-	15,760	15,760
448	Lease/Rental of Hardware and Related Technology	-	500	-	-	-	-	200	-	-	50	50	-	800
490	Other Purchased Property	-	-	-	-	-	-	-	-	-	-	-	79,193	79,193
523	General Property and Liability Insurance	-	-	-	-	-	-	-	-	-	-	-	2,999	2,999
525	Bonding Insurance	500	-	-	-	-	-	-	-	-	-	-	-	500
529	Other Insurance	-	-	-	-	-	-	-	-	-	-	-	480	480
530	Communications	-	1,350	-	4,000	-	675	100	-	-	500	500	-	7,125
540	Advertising	800	-	-	-	-	-	-	-	-	-	-	-	800
550	Printing and Binding	750	3,919	750	2,000	-	300	400	-	-	300	200	-	8,619
580	Travel	11,500	2,000	-	13,834	-	7,000	2,000	-	-	2,250	2,250	-	40,834
610	General Supplies	1,000	1,800	1,692	1,500	-	250	100	-	-	500	250	-	7,092
630	Food	4,500	500	3,000	1,500	-	500	1,000	-	-	-	250	-	11,250
640	Books and Periodicals	-	500	600	1,000	-	300	600	-	-	-	200	-	3,200
650	Supplies - Technology	-	-	-	32,500	-	-	-	-	-	-	-	-	32,500
810	Dues and Fees	1,250	8,870	-	2,320	-	500	525	-	-	500	500	-	14,465
2024-2025 Total Expenditures		\$ 93,492	\$ 225,700	\$ 33,042	\$ 1,131,095	\$ 34,845	\$ 224,985	\$ 99,284	\$ 48,444	\$ 55,376	\$ 109,614	\$ 108,785	\$ 98,432	\$ 2,263,093

2022-2023 Deferred Revenue (34801)	79,410
State Social Security Revenue (47810)	45,425
State Retirement Revenue (47820)	201,293
2024-2025 Program of Services District Estimate	\$ 1,936,965



2023-2024 Program of Services Budget Staffing

FUNCTION	PROGRAM	STAFF	FTE
2310/2360/2390 2860/2690	Board/Administrative Services/ Organizational Leadership & Development/Other Operational/ Other Instructional Staff	Robert Scherrer Patricia Sands Aaron Skrbin Michael Jones	0.45 0.75 0.50 0.50
2260	Teaching & Learning	Jill Jacoby Curriculum & Professional Development Coordinators Support Staff	0.75 3.90 1.25
2840/2220	Technology & Educational Technology Services	Richard Platts Nicole Rubino Jana Baxter Kevin Connor	0.10 0.10 0.50 0.90
2140	Special Education & Pupil Services	Brian Welles TBD	0.15 0.25
2850/2540	State & Federal Liaison Services/Communications	Robert Scherrer Joseph Shaulis Sarah McCluan	0.05 0.30 0.25
		Total FTE	10.70

2024-2025 Program of Services Budget Revenue

FUNCTION	EXPENDITURES	2021-22	2022-23	2023-24	2024-25 PROPOSED
2310/2360/2390/2860	Board & Administrative Services/Organizational Leadership & Development/Other Instructional Staff	\$349,382	\$440,835	\$439,896	\$461,847
2260	Teaching & Learning	\$996,481	\$1,005,079	\$1,049,132	\$1,131,095
2840/2220	Technology Services & Instructional Media Services	\$415,952	\$416,457	\$346,423	\$259,830
2140	Pupil Personnel Services	\$45,988	\$47,473	\$54,338	\$55,376
2850/2540	State & Federal Liaison & Communications	\$129,756	\$134,613	\$142,674	\$147,728
2620/2690	Building Services & Other	\$223,498	\$198,717	\$203,500	\$207,217
	Total Expenditures	\$2,161,057	\$2,243,173	\$2,235,963	\$2,263,093
6960	District Allocation	\$1,811,545	\$1,809,390	\$1,899,026	\$1,936,965
34801	Deferred Revenue	\$117,838	\$176,944	\$89,625	\$79,410
7810	State Social Security Revenue	\$41,613	\$45,789	\$45,425	\$45,425
7820	State Retirement Revenue	\$190,061	\$211,050	\$201,887	\$201,293
	Total Revenue	\$2,161,057	\$2,243,173	\$2,235,963	\$2,263,093



Projected District Allocation 2024-2025

Historical Allocation of Allegheny County School Districts to Program of Services and Proposed 2024-2025

	2008-2009 through 2015-2016	2016-2017	2017-2018	2018-2019	2019-2020 through 2020-2021	2022-2023	2023-2024
Total Contribution Allocation by Districts	\$1,959,150	\$1,833,016	\$1,835,198	\$1,765,288	\$1,811,545	\$1,809,390	\$1,899,026



2024-2025 Proposed: \$1,936,965



District Contribution Allocation Formula*

The individual district allocation of the total contribution is determined by a formula provided by PDE. The formula utilizes each district's relative wealth (Market Value Aid Ratio) and size (Weighted Average Daily Membership) to calculate allocations as follows:

Weight Factor

The Inverse of the Aid Ratio (1-MVAR) x Weighted Average Daily Membership

Cost Factor

Total District Allocation ÷ Total Weight Factor

District Contribution

Weight Factor x Cost Factor

* Individual District Allocation provided on attachment



Calculation of District Allocation Formula

- The state has developed a system of financial support for the Program of Services Budget. A portion of this support is provided by the intermediate unit's member school districts in the form of a withholding allocation.
- The amount of each district's withholding allocation is based on a formula developed by PDE. Use of this formula assures that the comparative wealth and size of the member districts is taken into consideration.
- Districts with larger populations having a greater ability to pay provide a greater amount of support to the intermediate unit than districts with a smaller population

Calculation of District Allocation by Withholding

District	Market Value Aid Ratio (MVAR) *	Inverse Aid Ratio (IAR) (1 - MVAR)	WADM *	Weight Factor (WF) * (IAR X WADM)	Cost Factor (CF) (Total Withholding/ Total WF)	2023/2024 Allocation (Actual)	Estimated 2024/2025 Withholding * (WF X CF)
Allegheny Valley	0.3307	0.6693	1,057.00	707.450	29.347	\$20,722	\$20,761
Avonworth	0.4530	0.5470	2,245.00	1,228.015	29.347	\$35,370	\$36,038
Baldwin-Whitehall	0.6327	0.3673	5,429.00	1,994.072	29.347	\$56,247	\$58,520
Bethel Park	0.4536	0.5464	4,648.00	2,539.667	29.347	\$73,038	\$74,531
Brentwood Borough	0.7238	0.2762	1,429.00	394.690	29.347	\$10,980	\$11,583
Carlynton	0.5437	0.4563	1,577.00	719.585	29.347	\$20,579	\$21,118
Chartiers Valley	0.4364	0.5636	4,082.00	2,300.615	29.347	\$66,068	\$67,516
Clairton City	0.8743	0.1257	1,155.00	145.184	29.347	\$3,928	\$4,261
Cornell	0.4350	0.5650	676.00	381.940	29.347	\$10,712	\$11,209
Deer Lakes	0.5234	0.4766	2,127.00	1,013.728	29.347	\$28,200	\$29,750
Duquesne City	0.9103	0.0897	1,070.00	95.979	29.347	\$2,643	\$2,817
East Allegheny	0.7266	0.2734	1,899.00	519.187	29.347	\$14,835	\$15,237
Elizabeth Forward	0.6963	0.3037	2,788.00	846.716	29.347	\$24,184	\$24,848
Fox Chapel Area	0.2683	0.7317	4,920.00	3,599.964	29.347	\$101,290	\$105,648
Gateway	0.4775	0.5225	4,260.00	2,225.850	29.347	\$65,667	\$65,322
Hampton Township	0.4281	0.5719	3,091.00	1,767.743	29.347	\$51,645	\$51,878
Highlands	0.7115	0.2885	2,654.00	765.679	29.347	\$22,375	\$22,470
Keystone Oaks	0.3995	0.6005	2,239.00	1,344.520	29.347	\$38,856	\$39,457



District	Market Value Aid Ratio (MVAR) *	Inverse Aid Ratio (IAR) (1 - MVAR)	WADM *	Weight Factor (WF) * (IAR X WADM)	Cost Factor (CF) (Total Withholding / Total WF)	2023/2024 Allocation (Actual)	Estimated 2024/2025 Withholding * (WF X CF)
McKeesport Area	0.8165	0.1835	4,398.00	807.033	29.347	\$23,373	\$23,684
Montour	0.2521	0.7479	3,665.00	2,741.054	29.347	\$81,312	\$80,441
Moon Area	0.4889	0.5111	4,817.00	2,461.969	29.347	\$72,360	\$72,251
Mt Lebanon	0.5427	0.4573	6,330.00	2,894.709	29.347	\$82,975	\$84,951
North Allegheny	0.3600	0.6400	9,702.00	6,209.280	29.347	\$181,486	\$182,223
North Hills	0.4655	0.5345	5,468.00	2,922.646	29.347	\$84,442	\$85,771
Northgate	0.6244	0.3756	1,287.00	483.397	29.347	\$13,849	\$14,186
Penn Hills	0.6716	0.3284	4,748.00	1,559.243	29.347	\$44,732	\$45,759
Pine-Richland	0.3674	0.6326	5,214.00	3,298.376	29.347	\$92,840	\$96,797
Plum Borough	0.6214	0.3786	4,189.00	1,585.955	29.347	\$45,404	\$46,543
Quaker Valley	0.1000	0.9000	2,141.00	1,926.900	29.347	\$56,697	\$56,549
Riverview	0.3949	0.6051	1,157.00	700.101	29.347	\$20,203	\$20,546
Shaler Area	0.5223	0.4777	4,697.00	2,243.757	29.347	\$64,389	\$65,847
South Allegheny	0.8179	0.1821	1,821.00	331.604	29.347	\$9,486	\$9,732
South Fayette Township	0.6101	0.3899	3,924.00	1,529.968	29.347	\$43,642	\$44,900
South Park	0.6087	0.3913	2,146.00	839.730	29.347	\$23,191	\$24,643
Steel Valley	0.6491	0.3509	1,952.00	684.957	29.347	\$19,944	\$20,101
Sto-Rox	0.8260	0.1740	1,950.00	339.300	29.347	\$9,326	\$9,957
Upper Saint Clair	0.4960	0.5040	4,552.00	2,294.208	29.347	\$66,219	\$67,328
West Allegheny	0.3434	0.6566	3,964.00	2,602.762	29.347	\$75,139	\$76,383
West Jefferson Hills	0.6024	0.3976	3,937.00	1,565.351	29.347	\$44,605	\$45,938
West Mifflin Area	0.6484	0.3516	2,782.00	978.151	29.347	\$27,584	\$28,706
Wilkinsburg Borough	0.6367	0.3633	1,257.00	456.668	29.347	\$12,579	\$13,402
Woodland Hills	0.6107	0.3893	5,021.00	1,954.675	29.347	\$55,909	\$57,364
Total			138,465.00	66,002.377		\$1,899,026	\$1,936,965





Function/Object Codes

FUNCTION CODES	OBJECT CODES
2140: Pupil Personnel Services	100: Personnel Services – Salaries
2220: Instructional Media	200: Personnel Services – Employee Benefits
2260: Teaching and Learning	300: Purchased Professional and Technical Services
2310: Board Service	400: Purchased Property Services
2360: Office of the Executive Director/Administrative	500: Other Purchased Services
2390: Other Instructional Staff	600: Supplies
2540: Communications	700: Equipment
2620: Building Services	800: Other Objects
2690: Other Operational	900: Other Uses of Funds
2840: Technology	
2850: State and Federal Liaison	
2860: Organizational Leadership	

2024-2025 Program of Services Budget Timeline

- **November 2023** - Meeting with the Superintendent Finance Committee to review Program of Services draft proposal
- **December 19, 2023** - Presentation of draft Program of Services Budget to the Superintendent Finance Committee
- **January 16, 2024** - Presentation of proposed Program of Services Budget to all superintendents at the Superintendent Advisory Council Meeting
- **February 26, 2024** - Approval of the Program of Services Budget by AIU Board of Directors
- **March/April 2024** - School district boards vote on AIU Program of Services Budget and submit vote count to Kimberly Enz at kimberly.enz@aiu3.net
- **May 1, 2024** - AIU Program of Services Budget must be submitted to the Pennsylvania Department of Education



Contact Information

Dr. Robert Scherrer, Executive Director

robert.scherrer@aiu3.net

412-394-5979

**Joseph Lucarelli,
Chief Finance & Operations Officer**

joseph.lucarelli@aiu3.net

412-394-5813



Non-Discrimination Statement

The Allegheny Intermediate Unit is an equal opportunity education institution and will not discriminate on the basis of race, color, age, creed, religion, sex, sexual orientation, gender identity or expression, ancestry, place of birth, national origin, marital status, familial status, genetic information, pregnancy, handicap/disability, status as a handler or trainer of support or guide animals, or any other legally protected characteristic in its educational programs, services, facilities, activities or employment practices as required by Title IX of the 1972 Educational Amendments, Title VI and VII of the Civil Rights Act of 1964, as amended, Section 504 Regulations of the Rehabilitation Act of 1973, the Age Discrimination in Employment Act of 1975, Section 204 Regulations of the 1984 Carl D. Perkins Act, the Americans with Disabilities Act, the Pennsylvania Human Relations Act, or any other applicable federal, state, or local law. Any person who believes that s/he has been subjected to discrimination shall report all incidents of such conduct to Erin Koebel, Director of Human Resources and Labor Relations, Title IX Coordinator, Allegheny Intermediate Unit, 475 East Waterfront Drive, Homestead, PA 15120. 412-394-5957 erin.koebel@aiu3.net.

For more information about the AIU visit us online – aiu3.net

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