

# PROPOSED BUDGET

2021 – 2022 SY



Lehigh Area School District

Achieving Excellence

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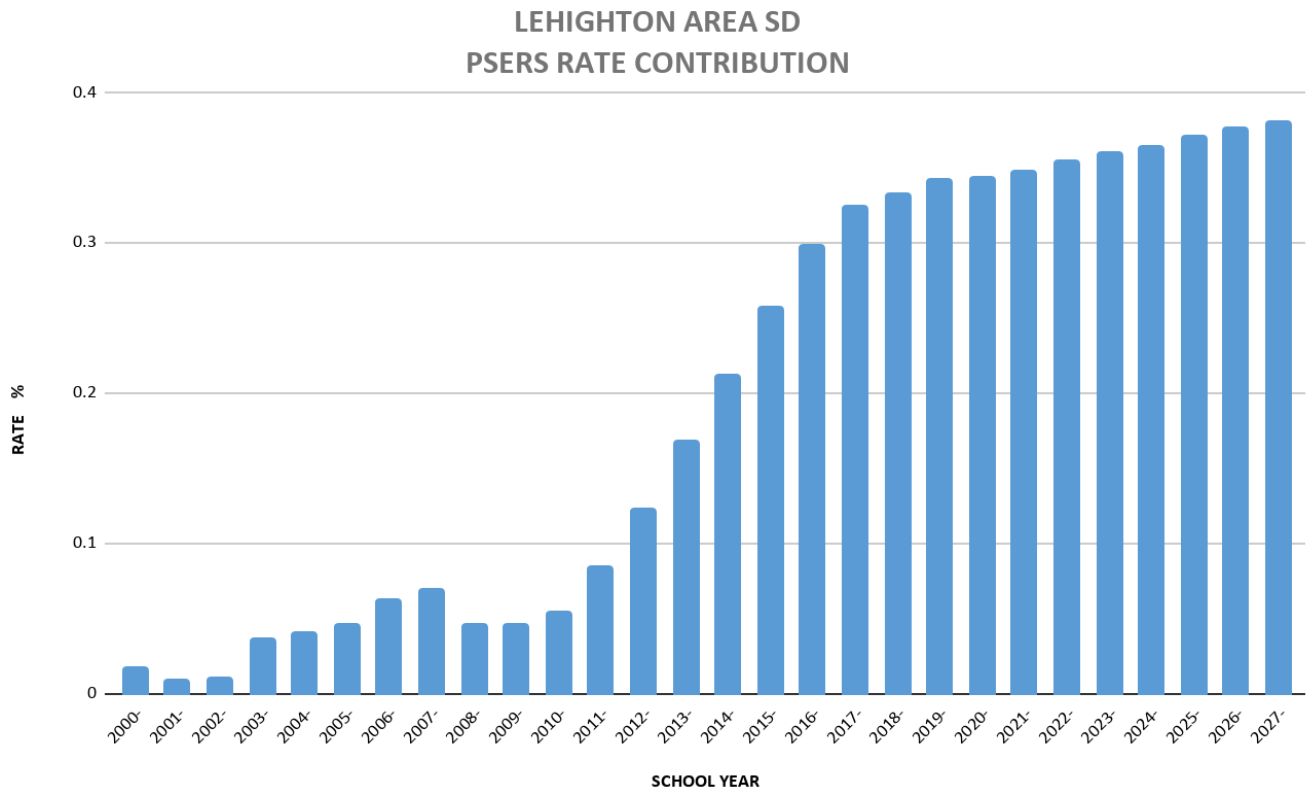
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PSERS –



REVENUES – Where Does It Come From ?

REVENUES: Classified by type and source in the various funds of a school district:

- ✓ **REVENUE FROM LOCAL SOURCES** is the amount of money produced within the boundaries of the school district and available for use within the current fiscal year.
- ✓ **REVENUE FROM STATE SOURCES** is revenue from funds produced within the boundaries of and collected by the State and distributed to school districts in amounts that differ in proportion from those that are collected within the district.
- ✓ **REVENUE FROM FEDERAL SOURCES** is revenue collected by the Federal Government and distributed to school districts in amounts that differ in proportion from those which are collected within the district of the state. Federal revenue sources represent a small fraction of the total support for district programs and services.

WHERE DOES OUR REVENUE COME FROM?

FUNCTION	REVENUE	19-20 AFR Data	BUDGET	BUDGET	BUDGET %
			2020-21	2021-22	2021-22
6000	LOCAL REVENUE	\$ 23,130,254	\$ 22,284,882	\$ 22,717,908	53.48%
7000	STATE REVENUE	17,631,396	17,562,690	17,479,770	41.15%
8000	FEDERAL REVENUE	777,641	820,696	2,279,703	5.37%
	TOTAL REVENUE	\$ 41,539,291	\$ 40,668,268	\$ 42,477,381	100.00%

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6000 LOCAL SOURCES

LOCAL SOURCES represents revenue produced directly within the school district. This includes real estate taxes levied, personal taxes levied, delinquent taxes collected, interest earned on investments, rentals for use of facilities, and miscellaneous revenue.

ACCOU NT	DESCRIPTION	19-20 AFR Data	BUDGET	BUDGET	CHANGE
			2020-21	2021-22	2021-22
6111	PROPERTY TAXES	\$ 16,832,124	\$ 18,014,055	\$ 18,152,135	\$ 138,080
6113	PUBLIC UTILITY REALTY TAX	17,783	19,500	20,000	500
6114	PAYMENTS IN LIEU OF TAXES	4,962	4,494	3,800	(694)
6120	PER CAPITA	45,293	50,571	46,675	(3,896)
6141	PER CAPITA - CODE	45,293	50,570	46,675	(3,895)
6143	LOCAL SERVICES TAX	-	-	-	-
6146	MECHANICAL DEVICE TAXES	-	-	-	-
6151	EARNED INCOME TAX	1,856,044	1,759,541	1,818,923	59,382
6152	OCCUPATION TAX	771,500	833,625	777,800	(55,825)
6153	REAL ESTATE TRANSFER TAX	163,688	150,000	190,000	40,000
6154	AMUSEMENT TAX	-	-	-	-
6411	DELINQUENT TAXES	905,473	800,000	800,000	-
6420	DELINQUENT PER CAPITA 679	7,934	2,500	2,600	100
6441	DELINQUENT ACT 511 PC	7,934	2,500	2,500	-
6451	DELINQUENT ACT 511 EIT	34,621		2,500	2,500
6452	DELINQUENT OCCUPATION TAX	170,416	100,000	82,000	(18,000)
6510	INTEREST EARNINGS	97,716	75,000	19,500	(55,500)
6520	DIVIDENDS.	-		-	-
6710	ADMISSIONS	63,808	39,250	27,800	(11,450)
6832	IDEA FROM IU	355,554	425,000	350,000	(75,000)
6910	RENTALS	37,928	-	-	-
6920	ENDOWMENTS	17,398	16,000	50,000	34,000
6944	TUITION	1,614,048	150,000	325,000	175,000
990	ENERGY INCENTIVES		-	-	-
	TOTAL LOCAL REVENUE	\$ 23,049,517	\$ 22,492,606	\$ 22,717,908	\$ 225,302

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7000 STATE SOURCES

STATE SOURCES represents revenue originating from Commonwealth appropriations directly dispersed to the school district.

ACCOU NT	DESCRIPTION	19-20 AFR Data	BUDGET	BUDGET	CHANGE
			2020-21	2021-22	2021-22
7110	BASIC EDUCATION SUBSIDY	\$ 9,282,109	\$ 9,282,109	\$ 9,298,450	\$ 16,341
7160	TUITION 1305'S	134,422	107,000	102,000	(5,000)
7271	SPECIAL EDUCATION SUBSIDY	1,648,928	1,648,929	1,648,929	-
7292	PRE K COUNTS	175,000	175,000	175,000	-
7310	TRANSPORTATION	406,004	395,500	452,663	57,163
7320	RENTAL/SINKING FUND PAYMENT	493,215	922,902	921,576	(1,326)
7330	HEALTH SERVICES	42,026	45,000	43,000	(2,000)
7340	PROPERTY TAX RELIEF	1,193,038	1,189,375	1,189,375	-
7505	READY TO LEARN BLOCK GRANT	374,159	374,159	374,159	-
7521	PCCD GRANT (Continuity of Education)	-		-	
7810	SOCIAL SECURITY	576,079	599,619	582,818	(16,801)
7820	RETIREMENT	3,255,373	2,504,294	2,691,800	187,506
	<b>TOTAL STATE REVENUE</b>	<b>\$ 17,580,353</b>	<b>\$ 17,243,887</b>	<b>\$ 17,479,770</b>	<b>\$ 235,883</b>



LEHIGHTON AREA SCHOOL DISTRICT  
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8000 FEDERAL SOURCES

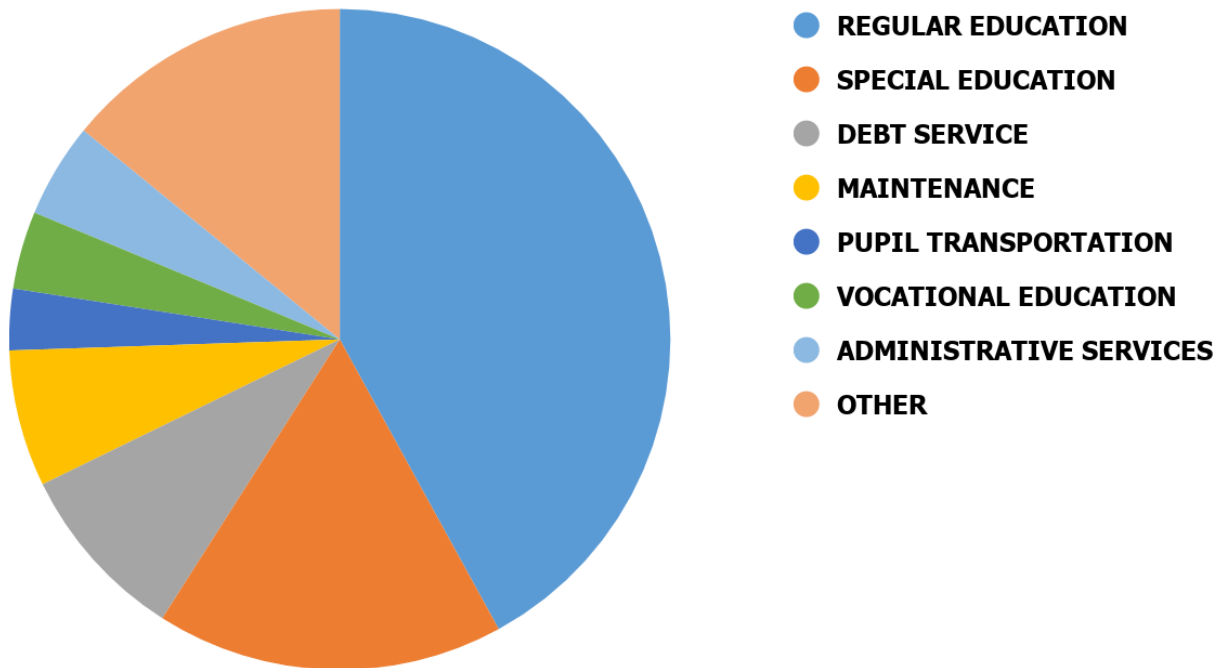
FEDERAL SOURCES represents revenue originating from the Federal Government and is made available to the school districts through direct grants, state channels, or other agencies (IU) conducting programs through the school district.

ACCOU NT	DESCRIPTION	19-20 AFR Data	BUDGET	BUDGET	CHANGE
			2020-21	2021-22	2021-22
8514	TITLE I	\$ 629,182	\$ 679,951	\$ 643,601	\$ (36,350)
8515	TITLE II	100,836	96,794	92,335	(4,459)
8517	TITLE IV	43,951	43,951	43,767	
8741	ESSER FUNDING	-	-	1,500,000	1,500,000
	TOTAL FEDERAL REVENUE	\$ 773,969	\$ 820,696	\$ 2,279,703	\$ 1,459,191

EXPENDITURES – Where Does It Go ?

FUNCTION	EXPENDITURES	PRELIMINARY BUDGET % 2021-2022	PRELIMINARY BUDGET 2021-2022
1100	REGULAR EDUCATION	42.39%	\$ 18,255,158
1200	SPECIAL EDUCATION	17.53%	\$ 7,550,033
5100	DEBT SERVICE	8.82%	\$ 3,799,870
2600	MAINTENANCE	6.77%	\$ 2,914,444
2700	PUPIL TRANSPORTATION	3.02%	\$ 1,300,000
1300	VOCATIONAL EDUCATION	3.83%	\$ 1,650,048
2300	ADMINISTRATIVE SERVICES	4.66%	\$ 2,006,977
	OTHER	12.97%	\$ 5,585,583
	<b>TOTAL</b>		<b>\$ 43,062,112</b>

LEHIGHTON AREA SCHOOL DISTRICT



LEHIGHTON AREA SCHOOL DISTRICT  
GENERAL FUND PROPOSED BUDGET 2021-2022

**EXPENDITURES BY FUNCTION CODE**

<b>FUNCTION</b>	<b>EXPENDITURES</b>	<b>BUDGET 2020-2021</b>	<b>PRELIMINARY BUDGET 2021-2022</b>	<b>BUDGET 2020-2021</b>	<b>PRELIMINAR Y BUDGET 2021-2022</b>
1100	REGULAR EDUCATION	\$ 18,491,612	\$ 18,255,158	45.78%	42.39%
1200	SPECIAL EDUCATION	\$ 6,640,650	\$ 7,550,033	16.44%	17.53%
1300	VOCATIONAL EDUCATION	\$ 1,688,322	\$ 1,650,048	4.18%	3.83%
1400	OTHER INSTRUCTIONAL	\$ -	\$ 80,000	0.00%	0.19%
1600	ADULT EDUCATION PROGRAMS	\$ 233,947	\$ 234,533	0.58%	0.54%
1800	PRE-KINDERGARTEN	\$ 466	\$ 162,593	0.00%	0.38%
2100	PUPIL PERSONNEL	\$ 993,871	\$ 1,151,563	2.46%	2.67%
2200	SUPPORT SERVICES	\$ 956,996	\$ 935,690	2.37%	2.17%
2300	ADMINISTRATIVE SERVICES	\$ 2,014,321	\$ 2,006,977	4.99%	4.66%
2400	PUPIL HEALTH SERVICES	\$ 336,321	\$ 364,159	0.83%	0.85%
2500	BUSINESS SERVICES	\$ 605,982	\$ 561,732	1.50%	1.30%
2600	MAINTENANCE	\$ 2,977,246	\$ 2,914,444	7.37%	6.77%
2700	PUPIL TRANSPORTATION	\$ 473,190	\$ 1,300,000	1.17%	3.02%
2800	CENTRAL and OTHER SUPPORT	\$ 397,377	\$ 935,722	0.98%	2.17%
2900	OTHER SUPPORT SERVICES	\$ -	\$ 25,000	0.00%	0.06%
3200	STUDENT ACTIVITIES	\$ 656,994	\$ 929,590	1.63%	2.16%
3300	COMMUNITY SERVICES	\$ 20,000	\$ -	0.05%	0.00%
5100	DEBT SERVICE	\$ 3,793,117	\$ 3,799,870	9.39%	8.82%
5200	FUND TRANSFERS	\$ 110,000	\$ 140,000	0.27%	0.33%
5900	BUDETARY RESERVE	\$ -	\$ 65,000	0.00%	0.15%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 40,390,411</b>	<b>\$ 43,062,112</b>	<b>100.00%</b>	<b>100.00%</b>

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EXPENDITURE BY OBJECT CODE

ACCOUNT	DESCRIPTION	2020-2021 Budget	2021-2022 Proposed Budget
100	SALARIES	36.20%	33.82%
200	BENEFITS	33.33%	29.50%
300	PURCHASED PROF & TECH. SERVICES	6.81%	7.16%
400	PURCHASED PROPERTY SERVICES	0.80%	0.96%
500	OTHER PURCHASED SERVICES	10.71%	15.87%
600	SUPPLIES	2.39%	2.43%
700	PROPERTY	0.00%	0.80%
800	OTHER OBJECTS	4.79%	4.51%
900	OTHER FINANCING USES	4.97%	4.95%
	<b>TOTAL</b>	100.00%	100.00%

ACCOUNT	DESCRIPTION	2021-2022 Proposed Budget	% to Total
100	SALARIES	\$ 14,563,589	33.82%
200	BENEFITS	\$ 12,703,778	29.50%
300	PURCHASED PROF & TECH. SERVICES	\$ 3,081,125	7.16%
400	PURCHASED PROPERTY SERVICES	\$ 413,610	0.96%
500	OTHER PURCHASED SERVICES	\$ 6,831,950	15.87%
600	SUPPLIES	\$ 1,047,940	2.43%
700	PROPERTY	\$ 346,000	0.80%
800	OTHER OBJECTS	\$ 1,941,120	4.51%
900	OTHER FINANCING USES	\$ 2,133,000	4.95%
	<b>TOTAL</b>	\$ 43,062,112	100.00%

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1100 REGULAR PROGRAMS - ELEMENTARY & SECONDARY

Activities designed to provide grades K–12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers

OBJECT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 8,360,473	\$ 7,924,014	\$ (436,459)
200	EMPLOYEE BENEFITS	7,697,502	6,989,430	(708,072)
300	PROFESSIONAL SERVICES	156,500	179,000	22,500
400	PROPERTY SERVICES	48,608	43,000	(5,608)
500	OTHER PURCHASED SERVICES	1,171,770	2,196,640	1,024,870
600	SUPPLIES	409,252	216,400	(192,852)
700	EQUIPMENT	-	-	-
800	OTHER EXPENDITURES	6,120	8,600	2,480
900	OTHER USES	-	-	-
	<b>TOTAL 1110</b>	<b>\$ 17,850,225</b>	<b>\$ 17,557,084</b>	<b>\$ (293,141)</b>

- ✓ Function 1100 represents regular instruction cost and the majority of this expenditure area is salary and benefits

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1191 FEDERALLY FUNDED REGULAR PROGRAMS

This service area includes the expenditures for regular instruction that are supported by federal revenue other than early intervening services.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 393,092	\$ 426,329	\$ 33,237
200	EMPLOYEE BENEFITS	218,604	231,194	\$ 12,590
300	PROFESSIONAL SERVICES	29,250	24,000	\$ (5,250)
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES			\$ -
600	SUPPLIES	440	16,400	\$ 15,960
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	150	\$ 150
900	OTHER USES	-	-	\$ -
	<b>TOTAL 1191</b>	<b>\$ 641,386</b>	<b>\$ 698,073</b>	<b>\$ 56,687</b>

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1200 SPECIAL PROGRAMS - ELEMENTARY & SECONDARY

Activities designed primarily for students having special needs. The Special Programs include support classes for pre-kindergarten, kindergarten, elementary and secondary students identified as exceptional

1210 LIFE SKILLS SUPPORT

This service area includes the expenditures incurred to operate classes for exceptional students where the focus is primarily on the needs of the students for independent living.

1211 Life Skills Support – Public Record to this area of responsibility the expenditures incurred to provide life skills classes in a public school program.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 294,460	\$ 281,986	\$ (12,474)
200	EMPLOYEE BENEFITS	371,159	371,813	\$ 654
300	PROFESSIONAL SERVICES	170,000	219,000	\$ 49,000
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	-	-	\$ -
600	SUPPLIES	600	800	\$ 200
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	-	\$ -
900	OTHER USES	-	-	\$ -
	<b>TOTAL 1211</b>	<b>\$ 836,219</b>	<b>\$ 873,599</b>	<b>\$ 37,380</b>

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1220 SENSORY SUPPORT

This service area includes the expenditures incurred to operate classes for exceptional students that have been identified as Deaf / Hearing Impaired, Blind / Visually Impaired, or Speech / Language Impaired

1221 Deaf or Hearing Impaired Support

Record to this area of responsibility the expenditures incurred to operate classes where the primary focus is for exceptional students identified as Deaf or Hearing Impaired.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -		\$ -
200	EMPLOYEE BENEFITS	-		\$ -
300	PROFESSIONAL SERVICES		9,685	\$ 9,685
400	PROPERTY SERVICES	-		\$ -
500	OTHER PURCHASED SERVICES	-		\$ -
600	SUPPLIES	865	950	\$ 85
700	EQUIPMENT	-		\$ -
800	OTHER EXPENDITURES	-		\$ -
900	OTHER USES	-		\$ -
	<b>TOTAL 1221</b>	<b>\$ 865</b>	<b>\$ 10,635</b>	<b>\$ 9,770</b>



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1225 Speech and Language Support

Record to this area of responsibility the expenditures incurred to operate classes where the primary focus is for exceptional students identified as Speech or Language Impaired.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 158,406	\$ 165,606	\$ 7,200
200	EMPLOYEE BENEFITS	142,412	139,239	\$ (3,173)
300	PROFESSIONAL SERVICES	-	59,500	\$ 59,500
400	PROPERTY SERVICES	-		\$ -
500	OTHER PURCHASED SERVICES	-		\$ -
600	SUPPLIES	-	-	\$ -
700	EQUIPMENT	-		\$ -
800	OTHER EXPENDITURES	-		\$ -
900	OTHER USES	-		\$ -
	<b>TOTAL 1225</b>	<b>\$ 300,818</b>	<b>\$ 364,345</b>	<b>\$ 63,527</b>

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**1230 EMOTIONAL SUPPORT**

This service area includes the expenditures incurred to operate classes for exceptional students where the focus is on the emotional support needs of the student.

**1231 Emotional Support**

Public Record to this area of responsibility the expenditures incurred to provide emotional support classes in a public school program.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 339,133	\$ 370,738	\$ 31,605
200	EMPLOYEE BENEFITS	368,968	372,373	\$ 3,405
300	PROFESSIONAL SERVICES	251,010	533,660	\$ 282,650
400	PROPERTY SERVICES		-	\$ -
500	OTHER PURCHASED SERVICES		33,607	\$ 33,607
600	SUPPLIES	-	500	\$ 500
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	-	\$ -
900	OTHER USES	-	-	\$ -
	<b>TOTAL 1231</b>	<b>\$ 959,111</b>	<b>\$ 1,310,878</b>	<b>\$ 351,767</b>

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1232 Emotional Support PRRI

Record to this area of responsibility the expenditures incurred for emotional support classes provided by a private residential rehabilitative institution.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2019-20	2020-21	
100	SALARIES and WAGES	\$ -	\$ -	\$ -
200	EMPLOYEE BENEFITS	-	-	\$ -
300	PROFESSIONAL SERVICES	24,500	-	\$ (24,500)
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	76,480	-	\$ (76,480)
600	SUPPLIES	-	-	\$ -
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	-	\$ -
900	OTHER USES	-	-	\$ -
	<b>TOTAL 1232</b>	<b>\$ 100,980</b>	<b>\$ -</b>	<b>\$ (100,980)</b>

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1233 Autistic Support

Record to this area of responsibility the expenditures incurred to operate classes for exceptional children identified as autistic.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -		\$ -
200	EMPLOYEE BENEFITS	-	-	\$ -
300	PROFESSIONAL SERVICES	252,340	471,400	\$ 219,060
400	PROPERTY SERVICES	-		\$ -
500	OTHER PURCHASED SERVICES	-		\$ -
600	SUPPLIES	-		\$ -
700	EQUIPMENT	-		\$ -
800	OTHER EXPENDITURES	-		\$ -
900	OTHER USES	-		\$ -
	<b>TOTAL 1233</b>	<b>\$ 252,340</b>	<b>\$ 471,400</b>	<b>\$ 219,060</b>

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1240 ACADEMIC SUPPORT

This service area includes the expenditures incurred to provide instruction to exceptional children where the primary focus of the class is academic learning. (Record expenditures to the following sub-accounts.)

1241 Learning Support

Public Record to this area of responsibility the expenditures incurred to provide instruction in a public school program to serve exceptional students whose primary identified need is academic learning.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 1,165,849	\$ 1,187,226	\$ 21,377
200	EMPLOYEE BENEFITS	986,079	1,110,924	\$ 124,845
300	PROFESSIONAL SERVICES	1,306,290	944,500	\$ (361,790)
400	PROPERTY SERVICES	1,855	1,760	\$ (95)
500	OTHER PURCHASED SERVICES	432,789	1,016,508	\$ 583,719
600	SUPPLIES	5,960	9,100	\$ 3,140
700	EQUIPMENT	-		\$ -
800	OTHER EXPENDITURES	-		\$ -
900	OTHER USES	-		\$ -
	<b>TOTAL 1241</b>	<b>\$ 3,898,822</b>	<b>\$ 4,270,018</b>	<b>\$ 371,197</b>

LEHIGHTON AREA SCHOOL DISTRICT  
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1243 Gifted Support

Record to this area of responsibility the expenditures incurred to provide instruction for exceptional students identified as mentally gifted.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 55,352	\$ 59,202	\$ 3,850
200	EMPLOYEE BENEFITS	56,043	52,478	\$ (3,564)
300	PROFESSIONAL SERVICES	-	-	\$ -
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	-	-	\$ -
600	SUPPLIES	-	250	\$ 250
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	-	\$ -
900	OTHER USES	-	-	\$ -
	<b>TOTAL 1243</b>	\$ 111,395	\$ 111,930	\$ 536

LEHIGHTON AREA SCHOOL DISTRICT  
GENERAL FUND PROPOSED BUDGET 2021-2022

1270 MULTI-HANDICAPPED SUPPORT

This service area includes expenditures incurred to operate classes for exceptional students who are multi-handicapped.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -	\$ -	\$ -
200	EMPLOYEE BENEFITS	-	-	\$ -
300	PROFESSIONAL SERVICES	11,500	-	\$ (11,500)
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	-	-	\$ -
600	SUPPLIES	-	-	\$ -
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	-	\$ -
900	OTHER USES	-	-	\$ -
	<b>TOTAL 1270</b>	<b>\$ 11,500</b>	<b>\$ -</b>	<b>\$ (11,500)</b>

LEHIGHTON AREA SCHOOL DISTRICT  
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**1290 SPECIAL PROGRAMS - OTHER SUPPORT**

Record to this service area the instructional expenditures incurred for special programs that do not meet any of the definitions listed in the 1200 series above. Include in this account expenditures for Approved Private School, PRRI, IU special class and IU Institutionalized Children deductions or expenditures approved by the Pennsylvania Department of Education through the formal budgetary approval process.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 66,956	\$ 52,759	\$ (14,197)
200	EMPLOYEE BENEFITS	28,245	22,468	\$ (5,777)
300	PROFESSIONAL SERVICES	73,400	62,000	\$ (11,400)
400	PROPERTY SERVICES	-		\$ -
500	OTHER PURCHASED SERVICES	-		\$ -
600	SUPPLIES	-		\$ -
700	EQUIPMENT	-		\$ -
800	OTHER EXPENDITURES	-		\$ -
900	OTHER USES	-		\$ -
	<b>TOTAL 1290</b>	<b>\$ 168,601</b>	<b>\$ 137,227</b>	<b>\$ (31,374)</b>



LEHIGHTON AREA SCHOOL DISTRICT  
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1300 VOCATIONAL EDUCATION

PDE approved programs under public supervision and control that provide organized learning experiences designed to develop skills, knowledge, attitudes and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields including agriculture, business, distribution, health, gainful and useful home economics, and trade and industry.

1390 OTHER VOCATIONAL EDUCATION PROGRAMS

Other PDE-approved programs not specified in the 1300 series of accounts which are reported under CATS. Included in this account is any amount paid by an LEA for vocational education including tuition, capital outlay, authority rental, and debt service.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -	\$ -	\$ -
200	EMPLOYEE BENEFITS	-	-	\$ -
300	PROFESSIONAL SERVICES	-	-	\$ -
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	1,688,322	1,650,048	\$ (38,274)
600	SUPPLIES	-	-	\$ -
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	-	\$ -
900	OTHER USES	-	-	\$ -
	<b>TOTAL 1390</b>	<b>\$ 1,688,322</b>	<b>\$ 1,650,048</b>	<b>\$ (38,274)</b>

LEHIGHTON AREA SCHOOL DISTRICT  
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1400 OTHER INSTRUCTIONAL PROGRAMS

Activities that provide grades K-12 students with learning experiences not included in other function codes. Included are such programs as Driver Education, Homebound instruction, and Alternative Education for Disruptive Youth (AEDY).

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -		\$ -
200	EMPLOYEE BENEFITS	-		\$ -
300	PROFESSIONAL SERVICES	-	80,000	\$ 80,000
400	PROPERTY SERVICES	-		\$ -
500	OTHER PURCHASED SERVICES			\$ -
600	SUPPLIES	-		\$ -
700	EQUIPMENT	-		\$ -
800	OTHER EXPENDITURES	-		\$ -
900	OTHER USES	-		\$ -
	<b>TOTAL 1442</b>	\$ -	\$ 80,000	\$ 80,000

LEHIGHTON AREA SCHOOL DISTRICT  
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**1600 ADULT EDUCATION PROGRAMS**

Activities designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults. Programs include activities to foster the development of fundamental tools of learning; to prepare for a postsecondary career; or for postsecondary educational programs; to upgrade occupational competence, prepare for a new or different career; to develop skills and appreciations for special interests; or to enrich the aesthetic qualities of life. School district sponsorship of community colleges, adult basic education programs, Federal adult education programs, including educational and administrative costs are included in this category.

**1693 Community College Sponsorship**

Include sponsoring district payments to community colleges using object 566.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -	\$ -	\$ -
200	EMPLOYEE BENEFITS	-	-	\$ -
300	PROFESSIONAL SERVICES	-	-	\$ -
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	233,947	234,533	\$ 586
600	SUPPLIES	-	-	\$ -
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	-	\$ -
900	OTHER USES	-	-	\$ -
	<b>TOTAL 1693</b>	<b>\$ 233,947</b>	<b>\$ 234,533</b>	<b>\$ 586</b>

LEHIGHTON AREA SCHOOL DISTRICT  
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1800 PRE-KINDERGARTEN

Activities designed to provide Pre-K students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and / or emotional handicaps

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -	\$ 109,597	\$ 109,597
200	EMPLOYEE BENEFITS	-	46,206	\$ 46,206
300	PROFESSIONAL SERVICES	-	-	\$ -
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	-	-	\$ -
600	SUPPLIES	76	6,390	\$ 6,314
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	390	400	\$ 10
900	OTHER USES	-	-	\$ -
	<b>TOTAL 1800</b>	<b>\$ 466</b>	<b>\$ 162,593</b>	<b>\$ 162,127</b>

LEHIGHTON AREA SCHOOL DISTRICT  
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**2000 SUPPORT SERVICES**

Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts for the fulfillment of the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

**2120 GUIDANCE SERVICES**

Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 292,173	\$ 401,262	\$ 109,089
200	EMPLOYEE BENEFITS	291,314	356,095	\$ 64,781
300	PROFESSIONAL SERVICES	2,200		\$ (2,200)
400	PROPERTY SERVICES	-		\$ -
500	OTHER PURCHASED SERVICES	-	-	\$ -
600	SUPPLIES	32	2,000	\$ 1,968
700	EQUIPMENT	-		\$ -
800	OTHER EXPENDITURES	2,110	4,650	\$ 2,540
900	OTHER USES	-		\$ -
	<b>TOTAL 2120</b>	<b>\$ 587,829</b>	<b>\$ 764,007</b>	<b>\$ 176,178</b>

LEHIGHTON AREA SCHOOL DISTRICT  
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2140 PSYCHOLOGICAL SERVICES

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, behavioral evaluation, and planning and managing a program of psychological services including psychological counseling for students, staff, and parents.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 102,904	\$ 105,304	\$ 2,400
200	EMPLOYEE BENEFITS	88,771	73,249	\$ (15,522)
300	PROFESSIONAL SERVICES	3,500	4,000	\$ 500
400	PROPERTY SERVICES		-	\$ -
500	OTHER PURCHASED SERVICES		-	\$ -
600	SUPPLIES			\$ -
700	EQUIPMENT		-	\$ -
800	OTHER EXPENDITURES	-	-	\$ -
900	OTHER USES	-	-	\$ -
	<b>TOTAL 2140</b>	\$ 195,175	\$ 182,553	\$ (12,622)

LEHIGHTON AREA SCHOOL DISTRICT  
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2149 Other Psychological Services

Other activities associated with psychological services not classified elsewhere in the 2140 series of functions.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -	\$ -	\$ -
200	EMPLOYEE BENEFITS	-	-	\$ -
300	PROFESSIONAL SERVICES	12,600	13,000	\$ 400
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	-	-	\$ -
600	SUPPLIES	-	-	\$ -
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	-	\$ -
900	OTHER USES	-	-	\$ -
	<b>TOTAL 2149</b>	<b>\$ 12,600</b>	<b>\$ 13,000</b>	<b>\$ 400</b>

LEHIGHTON AREA SCHOOL DISTRICT  
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2160 SOCIAL WORK SERVICES

Activities such as investigating and diagnosing student problems arising out of the home, school or community; casework and group work services for the child, parent, or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his / her problems insofar as the resources of the family, school and community can be brought to bear effectively upon the problem. For example, certain aspects of an Instructional Support Team (IST).

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 97,329	\$ 99,654	\$ 2,325
200	EMPLOYEE BENEFITS	100,938	92,349	\$ (8,589)
300	PROFESSIONAL SERVICES	-	-	\$ -
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	-	-	\$ -
600	SUPPLIES	-	-	\$ -
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	-	\$ -
900	OTHER USES	-	-	\$ -
	<b>TOTAL 2160</b>	\$ 198,267	\$ 192,003	\$ (6,264)



LEHIGHTON AREA SCHOOL DISTRICT  
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2200 SUPPORT STAFF - INSTRUCTIONAL STAFF

Activities associated with assisting, supporting, advising and directing the instructional staff with or on the content and process of providing learning experiences for students. These activities include curriculum services, library services and technology services.

2250 SCHOOL LIBRARY SERVICES

Activities such as selecting, acquiring, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books and materials; whether maintained separately or as part of an instructional materials center or related work-study area. Textbooks generally will not be charged to this function but rather to the applicable service area within the instruction function.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 301,604	\$ 242,062	\$ (59,542)
200	EMPLOYEE BENEFITS	271,837	235,218	\$ (36,619)
300	PROFESSIONAL SERVICES			\$ -
400	PROPERTY SERVICES		-	\$ -
500	OTHER PURCHASED SERVICES			\$ -
600	SUPPLIES		12,900	\$ 12,900
700	EQUIPMENT		-	\$ -
800	OTHER EXPENDITURES		300	\$ 300
900	OTHER USES		-	\$ -
	<b>TOTAL 2250</b>	<b>\$ 573,441</b>	<b>\$ 490,480</b>	<b>\$ (82,961)</b>

LEHIGHTON AREA SCHOOL DISTRICT  
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2260 INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES

Activities designed to provide specialized curriculum assistance to teachers and / or LEAs in developing the curriculum, preparing, and utilizing special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students. Include Director of Special Education expenditures here

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 197,232	\$ 211,091	\$ 13,859
200	EMPLOYEE BENEFITS	149,483	168,669	\$ 19,186
300	PROFESSIONAL SERVICES	-		\$ -
400	PROPERTY SERVICES	-	2,000	\$ 2,000
500	OTHER PURCHASED SERVICES	-	50	\$ 50
600	SUPPLIES	-	35,000	\$ 35,000
700	EQUIPMENT	-		\$ -
800	OTHER EXPENDITURES	-		\$ -
900	OTHER USES	-		\$ -
	<b>TOTAL 2260</b>	<b>\$ 346,715</b>	<b>\$ 416,810</b>	<b>\$ 70,095</b>

LEHIGHTON AREA SCHOOL DISTRICT  
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2270 INSTRUCTIONAL STAFF PROFESSIONAL DEVELOPMENT SERVICES

2271 Instructional Staff Development Services (Certified Staff Only)

Costs associated with the professional development and training of the certified instructional staff. This includes activities such as tuition reimbursement (object 240), conference fees, workshop registration fees, consultant/contracted service fees, curriculum development seminar costs, teacher induction program costs, mentor stipends, and applicable travel and subsistence costs. The costs associated with providing substitute staff (while the regular staff attends training) should also be captured in this function including wages, benefits and/or contracted substitute fees. Work Study Sabbatical leave expenditures may also be recorded to this service area.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES		\$ -	\$ -
200	EMPLOYEE BENEFITS	34,500	26,200	\$ (8,300)
300	PROFESSIONAL SERVICES	2,340	2,200	\$ (140)
400	PROPERTY SERVICES		-	\$ -
500	OTHER PURCHASED SERVICES			\$ -
600	SUPPLIES		-	\$ -
700	EQUIPMENT		-	\$ -
800	OTHER EXPENDITURES			\$ -
900	OTHER USES	-	-	\$ -
	<b>TOTAL 2271</b>	<b>\$ 36,840</b>	<b>\$ 28,400</b>	<b>\$ (8,440)</b>

LEHIGHTON AREA SCHOOL DISTRICT  
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2300 SUPPORT SERVICES - ADMINISTRATION

Activities concerned with establishing and administering policy in connection with the operation of the school district. These activities include Board services, tax collections cost, legal services, auditing services, Office of the Superintendent services, community relations services, and Office of the Principal services.

2310 BOARD SERVICES

Those activities required to perform the duties of the Secretary / Clerk of the Board of Education and all members, excluding activities related to board Treasurer responsibilities.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -	\$ -	\$ -
200	EMPLOYEE BENEFITS	-	-	\$ -
300	PROFESSIONAL SERVICES	-	-	\$ -
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	14,660	15,217	\$ 557
600	SUPPLIES	-	-	\$ -
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	32,500	\$ 32,500
900	OTHER USES	-	-	\$ -
	<b>TOTAL 2310</b>	<b>\$ 14,660</b>	<b>\$ 47,717</b>	<b>\$ 33,057</b>

LEHIGHTON AREA SCHOOL DISTRICT  
GENERAL FUND PROPOSED BUDGET 2021-2022

2330 TAX ASSESSMENT AND COLLECTION SERVICES

Services rendered in connection with tax assessment and collection.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES		\$ 75,000	\$ 75,000
200	EMPLOYEE BENEFITS		5,738	\$ 5,738
300	PROFESSIONAL SERVICES	26,000	32,500	\$ 6,500
400	PROPERTY SERVICES		-	\$ -
500	OTHER PURCHASED SERVICES	13,000	52,822	\$ 39,822
600	SUPPLIES		-	\$ -
700	EQUIPMENT			\$ -
800	OTHER EXPENDITURES		1,200	\$ 1,200
900	OTHER USES	-		\$ -
	<b>TOTAL 2330</b>	\$ 39,000	\$ 167,260	\$ 128,260

LEHIGHTON AREA SCHOOL DISTRICT  
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2350 LEGAL AND ACCOUNTING SERVICES

Legal and accounting services provided to the LEA by law firms, attorneys, it's solicitor and the local auditing firm.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -	\$ -	\$ -
200	EMPLOYEE BENEFITS	-	-	\$ -
300	PROFESSIONAL SERVICES	134,000	128,000	\$ (6,000)
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	-	-	\$ -
600	SUPPLIES	-	-	\$ -
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	-	\$ -
900	OTHER USES	-	-	\$ -
	<b>TOTAL 2350</b>	<b>\$ 134,000</b>	<b>\$ 128,000</b>	<b>\$ (6,000)</b>

LEHIGHTON AREA SCHOOL DISTRICT  
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2360 OFFICE OF THE SUPERINTENDENT

The activities performed by the superintendent, executive director, chief administrative officer, and such assistants as deputy, associate and assistant superintendents, and executive directors, in general direction and management of the affairs of the LEA. This includes all personnel and materials in the Office of the Chief Executive/Administrative Officer. Activities of the Office of the Deputy Superintendents should be charged here unless the activities can be placed properly into a service area. Management contracts must be reviewed to determine the portion of the contract fee attributable to duties associated with this office.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 190,981	\$ 203,650	\$ 12,669
200	EMPLOYEE BENEFITS	113,649	110,501	\$ (3,148)
300	PROFESSIONAL SERVICES	-		\$ -
400	PROPERTY SERVICES	-		\$ -
500	OTHER PURCHASED SERVICES	-	2,000	\$ 2,000
600	SUPPLIES	-	500	\$ 500
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	2,000	\$ 2,000
900	OTHER USES	-	-	\$ -
	<b>TOTAL 2360</b>	<b>\$ 304,630</b>	<b>\$ 318,651</b>	<b>\$ 14,021</b>

LEHIGHTON AREA SCHOOL DISTRICT  
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2380 OFFICE OF THE PRINCIPAL SERVICES

Those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties of staff members, supervision, and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the LEA. It includes clerical staff for these activities. Management contracts must be reviewed to determine the portion of the contract fee attributable to duties associated with this office

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 773,717	\$ 653,000	\$ (120,717)
200	EMPLOYEE BENEFITS	748,200	664,250	\$ (83,950)
300	PROFESSIONAL SERVICES	114	1,200	\$ 1,086
400	PROPERTY SERVICES		5,800	\$ 5,800
500	OTHER PURCHASED SERVICES		1,500	\$ 1,500
600	SUPPLIES		15,900	\$ 15,900
700	EQUIPMENT		-	\$ -
800	OTHER EXPENDITURES		2,900	\$ 2,900
900	OTHER USES	-		\$ -
	<b>TOTAL 2380</b>	<b>\$ 1,522,031</b>	<b>\$ 1,344,550</b>	<b>\$ (177,481)</b>



LEHIGHTON AREA SCHOOL DISTRICT  
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2390 OTHER ADMINISTRATION SERVICES

Other administrative services which cannot be classified elsewhere in the 2300 series of functions. Management contracts must be reviewed and contract fees should be allocated to the most appropriate sub-functions within 2300.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -	\$ -	\$ -
200	EMPLOYEE BENEFITS	-	-	\$ -
300	PROFESSIONAL SERVICES	-	-	\$ -
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	-	-	\$ -
600	SUPPLIES	-	-	\$ -
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	800	\$ 800
900	OTHER USES	-	-	\$ -
	<b>TOTAL 2390</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>\$ 800</b>

LEHIGHTON AREA SCHOOL DISTRICT  
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2400 SUPPORT SERVICES - PUPIL HEALTH

Physical and mental health services, which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nurse services.

2420 MEDICAL SERVICES

Activities concerned with the physical and mental health of students, such as: health appraisals, screenings for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services, periodic health examinations; emergency injury and illness care; occupational therapists; physical therapists; and communications with parents and/or medical officials

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -	\$ -	\$ -
200	EMPLOYEE BENEFITS	-	-	\$ -
300	PROFESSIONAL SERVICES	8,000	-	\$ (8,000)
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	-	-	\$ -
600	SUPPLIES	-	-	\$ -
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	-	\$ -
900	OTHER USES	-	-	\$ -
	<b>TOTAL 2420</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ (8,000)</b>

LEHIGHTON AREA SCHOOL DISTRICT  
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2440 NURSING SERVICES

Activities associated with nursing such as health inspection, treatment of minor injuries, and referrals for other health services.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 178,190	\$ 164,022	\$ (14,168)
200	EMPLOYEE BENEFITS	150,131	195,037	\$ 44,906
300	PROFESSIONAL SERVICES	-	-	\$ -
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	-	-	\$ -
600	SUPPLIES	-	4,500	\$ 4,500
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	600	\$ 600
900	OTHER USES	-	-	\$ -
	<b>TOTAL 2440</b>	<b>\$ 328,321</b>	<b>\$ 364,159</b>	<b>\$ 35,838</b>

2500 SUPPORT SERVICES – BUSINESS

Activities concerned with paying, transporting, exchanging and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA. These activities include establishing procedures and carrying out Board policy in connection with payroll, benefits, budgeting, and purchasing.

2511 Supervision of Fiscal Services

Head of Component Activities associated with the director or head of Fiscal Services as well as any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 288,304	\$ 277,864	\$ (10,440)
200	EMPLOYEE BENEFITS	284,113	226,843	\$ (57,270)
300	PROFESSIONAL SERVICES	33,565	36,200	\$ 2,635
400	PROPERTY SERVICES	-	12,000	\$ 12,000
500	OTHER PURCHASED SERVICES	-	6,025	\$ 6,025
600	SUPPLIES	-	2,500	\$ 2,500
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	300	\$ 300
900	OTHER USES	-	-	\$ -
	<b>TOTAL 2511</b>	\$ 605,982	\$ 561,732	\$ (44,250)

LEHIGHTON AREA SCHOOL DISTRICT  
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2600 OPERATION AND MAINTENANCE OF PLANT SERVICES

Activities concerned with keeping the physical plants open, comfortable, and safe for use; and keeping grounds, buildings, and equipment in effective working condition, and in a state of repair.

2611 Supervision of Operation and Maintenance of Plant Services

Head of Component Activities associated with the director or head of Operation and Plant Maintenance Services as well as any immediate clerical staff. Include here head of component and immediate clerical staff salaries, benefits, and associated other costs

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 866,954	\$ 863,893	\$ (3,061)
200	EMPLOYEE BENEFITS	1,020,110	842,131	\$ (177,979)
300	PROFESSIONAL SERVICES	40,494	59,200	\$ 18,706
400	PROPERTY SERVICES	265,410	329,250	\$ 63,840
500	OTHER PURCHASED SERVICES	176,551	182,800	\$ 6,249
600	SUPPLIES	466,000	499,100	\$ 33,100
700	EQUIPMENT			\$ -
800	OTHER EXPENDITURES	900	1,450	\$ 550
900	OTHER USES	-	-	\$ -
	<b>TOTAL 2611</b>	<b>\$ 2,836,419</b>	<b>\$ 2,777,824</b>	<b>\$ (58,595)</b>

LEHIGHTON AREA SCHOOL DISTRICT  
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2660 SAFETY AND SECURITY SERVICES

Those activities concerned with maintaining order and safety in school buildings at all times, on the grounds, and in the vicinity of the school. Included are police activities for school functions, traffic control on grounds (including parking space monitoring), hall monitoring services, and safety kits to be used either off site or on site for emergencies. Code School Resource Officer and Police Officer costs to this function.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 86,400	\$ 64,800	\$ (21,600)
200	EMPLOYEE BENEFITS	36,427	27,320	\$ (9,107)
300	PROFESSIONAL SERVICES	18,000	36,000	\$ 18,000
400	PROPERTY SERVICES		-	\$ -
500	OTHER PURCHASED SERVICES		-	\$ -
600	SUPPLIES		8,500	\$ 8,500
700	EQUIPMENT		-	\$ -
800	OTHER EXPENDITURES		-	\$ -
900	OTHER USES	-	-	\$ -
	<b>TOTAL 2660</b>	<b>\$ 140,827</b>	<b>\$ 136,620</b>	<b>\$ (4,207)</b>

## 2700 STUDENT TRANSPORTATION SERVICES

Activities concerned with transportation of students to and from school, as provided for by state and federal laws. It includes transportation costs only for trips between home and school. Included in this function are costs for transportation provided by the district for public school students and for non-public school students.

## 2720 VEHICLE OPERATION SERVICES

Those activities involved in operating vehicles for student transportation from the time the vehicles leave the point of storage until they return to the point of storage. It includes operating buses or other student transportation vehicles. This account includes costs related to both district and contracted carrier services.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -	\$ -	\$ -
200	EMPLOYEE BENEFITS	-	-	\$ -
300	PROFESSIONAL SERVICES	-	-	\$ -
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	473,190	1,300,000	\$ 826,810
600	SUPPLIES	-	-	\$ -
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	-	\$ -
900	OTHER USES	-	-	\$ -
	<b>TOTAL 2720</b>	<b>\$ 473,190</b>	<b>\$ 1,300,000</b>	<b>\$ 826,810</b>

✓ District transportation is provided by a contracted carrier.

LEHIGHTON AREA SCHOOL DISTRICT  
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2800 SUPPORT SERVICES-CENTRAL

Activities, other than general administration, which support each of the other instructional and supporting services programs.

2818 System-Wide Technology Services

Those activities concerned with coordinating, planning, researching, developing, and evaluating the LEA's technology functions. Record to this function category the costs associated with the LEA's Technology Coordinator and immediate staff assigned to coordinating, planning, researching, developing, and evaluating the LEA's technology functions.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 117,314	\$ 185,792	\$ 68,478
200	EMPLOYEE BENEFITS	143,063	148,430	\$ 5,367
300	PROFESSIONAL SERVICES	120,100	127,100	\$ 7,000
400	PROPERTY SERVICES		3,000	\$ 3,000
500	OTHER PURCHASED SERVICES	12,000	12,100	\$ 100
600	SUPPLIES	4,200	112,500	\$ 108,300
700	EQUIPMENT		345,000	\$ 345,000
800	OTHER EXPENDITURES		1,200	\$ 1,200
900	OTHER USES	-		\$ -
	<b>TOTAL 2818</b>	\$ 396,677	\$ 935,122	\$ 538,445



LEHIGHTON AREA SCHOOL DISTRICT  
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**2830 STAFF SERVICES**

Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, and staff accounting.

**2834 Staff Development Services**

Non-Instructional, Certified Staff Only Costs associated with the staff development and training of the non-instructional, certified staff. This includes activities such as tuition reimbursement (object 240), conference fees, workshop registration fees, consultant/contracted service fees, seminar costs, and applicable travel and subsistence costs. The costs associated with providing temporary staff (while the regular staff attends training) should also be captured in this function including wages, benefits and/or contracted service fees.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -	\$ -	\$ -
200	EMPLOYEE BENEFITS	-	-	\$ -
300	PROFESSIONAL SERVICES	700	600	\$ (100)
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	-	-	\$ -
600	SUPPLIES	-	-	\$ -
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	-	-	\$ -
900	OTHER USES	-	-	\$ -
	<b>TOTAL 2834</b>	<b>\$ 700</b>	<b>\$ 600</b>	<b>\$ (100)</b>

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LEHIGHTON AREA SCHOOL DISTRICT  
GENERAL FUND PROPOSED BUDGET 2021-2022

3000 OPERATION OF NON-INSTRUCTIONAL SERVICES

Activities concerned with providing non-instructional services to students, staff or the community.

3200 STUDENT ACTIVITIES

Activities provided for students under the guidance and supervision of the school district. These activities include all student clubs and athletic programs that occur outside of the curricular program.

3210 SCHOOL SPONSORED STUDENT ACTIVITIES

School sponsored activities, under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech, debate, and peer counseling. Also included are student financed and managed activities, such as: Class of 20xx, Chess Club, Senior Prom, and Future Farmers of America

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 21,926	\$ 96,000	\$ 74,074
200	EMPLOYEE BENEFITS	44,917	40,474	\$ (4,443)
300	PROFESSIONAL SERVICES	-		\$ -
400	PROPERTY SERVICES	-		\$ -
500	OTHER PURCHASED SERVICES	1,250	1,950	\$ 700
600	SUPPLIES	1,120	2,500	\$ 1,380
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	3,450	4,100	\$ 650
900	OTHER USES	-		\$ -
	<b>TOTAL 3210</b>	<b>\$ 72,663</b>	<b>\$ 145,024</b>	<b>\$ 72,361</b>

LEHIGHTON AREA SCHOOL DISTRICT  
GENERAL FUND PROPOSED BUDGET 2021-2022

3250 SCHOOL SPONSORED ATHLETICS

School sponsored activities under the guidance and supervision of LEA staff, designed to provide opportunities to students to pursue various aspects of physical education.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ 272,597	\$ 342,738	\$ 70,141
200	EMPLOYEE BENEFITS	114,927	155,148	\$ 40,221
300	PROFESSIONAL SERVICES	73,047	58,380	\$ (14,667)
400	PROPERTY SERVICES	7,820	16,800	\$ 8,980
500	OTHER PURCHASED SERVICES	32,060	101,150	\$ 69,090
600	SUPPLIES	76,825	101,250	\$ 24,425
700	EQUIPMENT	500	1,000	\$ 500
800	OTHER EXPENDITURES	6,555	8,100	\$ 1,545
900	OTHER USES	-		\$ -
	<b>TOTAL 3250</b>	<b>\$ 584,331</b>	<b>\$ 784,566</b>	<b>\$ 200,235</b>

LEHIGHTON AREA SCHOOL DISTRICT  
GENERAL FUND PROPOSED BUDGET 2021-2022

5100 DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -	\$ -	\$ -
200	EMPLOYEE BENEFITS	-	-	\$ -
300	PROFESSIONAL SERVICES	-	-	\$ -
400	PROPERTY SERVICES	-	-	\$ -
500	OTHER PURCHASED SERVICES	-	-	\$ -
600	SUPPLIES	-	-	\$ -
700	EQUIPMENT	-	-	\$ -
800	OTHER EXPENDITURES	1,897,117	1,871,870	\$ (25,247)
900	OTHER USES	1,896,000	1,928,000	\$ 32,000
	<b>TOTAL 5100</b>	<b>\$ 3,793,117</b>	<b>\$ 3,799,870</b>	<b>\$ 6,753</b>

LEHIGHTON AREA SCHOOL DISTRICT  
GENERAL FUND PROPOSED BUDGET 2021-2022

	<b><u>INTEREST 2021-22</u></b>	
810	Dues and Fees	\$ -
832	2014 QZAB Lease #143890	126,734
832	GON 2014 Lease #143790	80,352
832	GOB 2015 Lease #153790	170,984
832	GOB 2015 A Lease #153789	1,493,800
832	QZAB 2017	0
		\$ 1,871,870
	<b><u>PRINCIPAL 2021-22</u></b>	
911	Lease Purchase Agreement	
912	2014 QZAB Lease #143890	200,000
912	GON 2014 Lease #143790	788,000
912	GOB 2015 Lease #153790	5,000
912	GOB 2015 A Lease #153789	420,000
912	QZAB 2017	515,000
		\$ 1,928,000

LEHIGHTON AREA SCHOOL DISTRICT  
GENERAL FUND PROPOSED BUDGET 2021-2022

5200 FUND TRANSFERS

Servicing of the debt of the LEA including payments on general long-term debt, authority obligations and interest, included are transactions that withdraw money from one fund and place it in another.

5250 ENTERPRISE FUND TRANSFERS

Fund transfers to enterprise funds: Funds 51-58

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -		\$ -
200	EMPLOYEE BENEFITS	-		\$ -
300	PROFESSIONAL SERVICES	-		\$ -
400	PROPERTY SERVICES	-		\$ -
500	OTHER PURCHASED SERVICES	-		\$ -
600	SUPPLIES	-		\$ -
700	EQUIPMENT	-		\$ -
800	OTHER EXPENDITURES	-		\$ -
900	OTHER USES	110,000	140,000	\$ 30,000
	<b>TOTAL 5250</b>	<b>\$ 110,000</b>	<b>\$ 140,000</b>	<b>\$ 30,000</b>

LEHIGHTON AREA SCHOOL DISTRICT  
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5900 BUDGETARY RESERVE

Budgetary reserve is not an expenditure function or account. It is strictly a budgetary account. In addition to the appropriations that are made to each of the functions, it is a sound management practice to provide for operating contingencies through a budgetary reserve.

ACCOUNT	DESCRIPTION	BUDGET	BUDGET	CHANGE
		2020-21	2021-22	
100	SALARIES and WAGES	\$ -		\$ -
200	EMPLOYEE BENEFITS	-		\$ -
300	PROFESSIONAL SERVICES	-		\$ -
400	PROPERTY SERVICES	-		\$ -
500	OTHER PURCHASED SERVICES	-		\$ -
600	SUPPLIES	-		\$ -
700	EQUIPMENT	-		\$ -
800	OTHER EXPENDITURES	-		\$ -
900	OTHER USES	-	65,000	\$ 65,000
	<b>TOTAL 5250</b>	\$ -	\$ 65,000	\$ 65,000

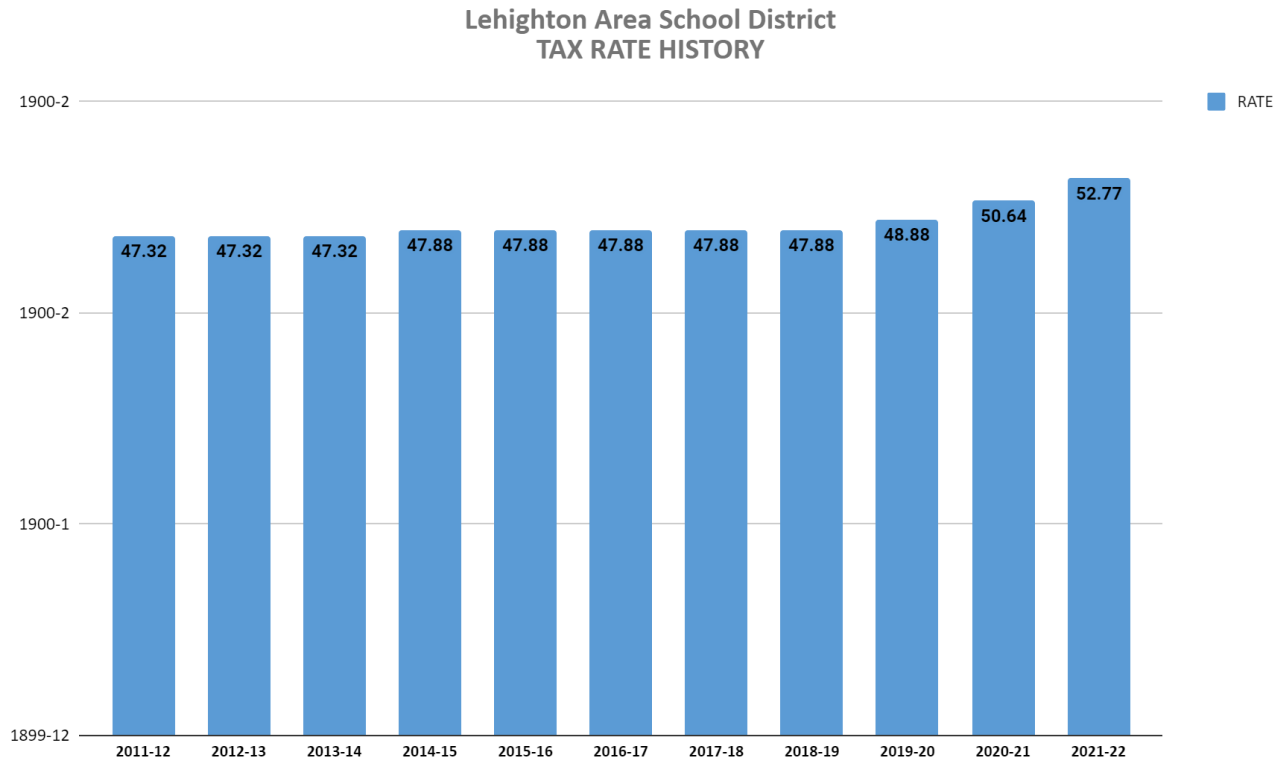


SUPPLEMENTAL INFORMATION:  
ACT 1 HISTORY:

YEAR	RATE	% INCREASE	ACT 1 INDEX	REVENUE LOST
2011-12	47.32	0.0%	1.9%	\$3,094,650.00
2012-13	47.32	0.0%	2.3%	\$2,953,986.00
2013-14	47.32	0.0%	2.3%	\$2,531,988.00
2014-15	47.88	1.2%	2.8%	\$1,484,805.00
2015-16	47.88	0.0%	2.6%	\$1,938,064.00
2016-17	47.88	0.0%	3.3%	\$1,852,101.00
2017-18	47.88	0.0%	3.4%	\$1,265,994.00
2018-19	47.88	0.0%	3.3%	\$789,292.00
2019-20	48.88	2.1%	3.2%	
2020-21	50.64	3.6%	3.6%	
2021-22	52.77	4.2%	4.2%	

The Act 1 index is used to determine the maximum tax increases in a school year for each tax the school district levies.

LEHIGHTON AREA SD TAX RATE HISTORY:



PROPOSED BUDGET SUMMARY

<b>Lehigh Area School District</b>	
<b>2021-22 Budget Summary</b>	
<b><u>ESTIMATED REVENUES:</u></b>	
LOCAL	\$ 22,717,908
STATE	\$ 17,479,770
FEDERAL	\$ 2,279,703
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 42,477,381</b>
<b><u>ESTIMATED EXPENDITURES:</u></b>	
1000 Series-Instruction	\$ 27,932,365
2000 Series-Support Services	\$ 10,195,287
3000 Series-Activities	\$ 929,590
5000 Series-Debt Service	\$ 4,004,870
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 43,062,112</b>
<b>TOTAL PROJECTED DEFICIT</b>	<b>\$ (584,731)</b>

TAX INFORMATION

Franklin Township	\$ 109,371,844
Mahoning Township	\$ 120,317,325
Lehighton Borough	\$ 82,686,209
Parryville	\$ 10,164,964
Weissport	\$ 5,026,962
East Penn	\$ 64,881,561
<b>TOTAL ASSESSED VALUE</b>	<b>\$ 392,448,865</b>
<hr/>	
CURRENT MILLAGE RATE	50.6396
2020 - 2021 INDEX PER PDE	4.20%
2020 - 21 ALLOWED ACT 1 INCREASE	2.13
<hr/>	
CURRENT MILLAGE RATE	50.6396
2020 - 21 ALLOWED ACT 1 INCREASE	2.13
MAXIMUM TAX RATE ALLOWED	52.77
<hr/>	
TOTAL PROPERTY TAX REVENUE at CURRENT RATE (Less State Property Tax Relief)	<b>\$ 18,684,079</b>
TOTAL PROPERTY TAX REVENUE at MAXIMUM RATE (Less State Property Tax Relief)	<b>\$ 19,518,425</b>
<hr/>	
TOTAL PROPERTY TAX REVENUE at CURRENT RATE w/ 93% COLLECTION	<b>\$ 17,376,193</b>
TOTAL PROPERTY TAX REVENUE at MAXIMUM RATE w/ 93% COLLECTION	<b>\$ 18,152,135</b>

LEHIGHTON AREA SCHOOL DISTRICT  
GENERAL FUND PROPOSED BUDGET 2021-2022