

**Borough of Lehighton
General Fund Revenues**

Account	Description	2024 Budget
	Fund Balance Forward	\$ 363,270.51
301.100	Real Estate Taxes -Current Year	\$ 759,511.18
	The property assessment for the Borough of Lehighton, as calculated by Carbon County, is \$82,555,563 . Traditionally, the Borough has an estimated 92% collection rate. Taxes paid by 5/31 are subject to 2% discount and after July 31 are subject to 10% penalty. (Decreased \$549,318)	
301.200	Real Estate Taxes - Prior Year	\$ 20,000.00
	We estimate that the Borough will collect about \$ in prior year real estate taxes during the month of December. The funds will be remitted to the borough in the beginning of 2021.	
301.300	Real Estate Taxes-Delinquent	\$ 20,000.00
	Property owners who do not pay their real estate taxes by December 31, will have their tax bill sent by the tax collector to the Carbon County Tax Claim Bureau.	
305.100	Occupation Taxes- Current Year	\$ 48,000.00
	As allowed by Borough Code {1302(b)} the Borough of Lehighton levies a tax on the value of residents' occupations, as determined by Carbon County which equals \$14,720,000 in Occupational Assessment. Currently, the borough has 6 mills levied on occupational assessment. (increased \$50,000)	
305.200	Occupation Taxes - Prior Year	\$ 5,500.00
	We estimate that the borough will collect \$ in prior occupation taxes for taxes collected during the month of December.	
305.300	Occupation Taxes - Delinquent	\$ 30,000.00
	Tax payers who do not pay their occupation tax during the collection period are considered delinquent and forwarded to Berkheimer for collection.	
310.100	Real Estate Transfer Tax	\$ 70,000.00
	The current Real Estate Transfer Tax is 1% of the value of the real estate sale price as established by Ordinance No. 419	
310.210	Earned Income Tax	\$ 500,000.00
	The earned income tax is collected from Borough residents who pay 1% of their wages. The receipts of the tax are disbursed monthly by the tax collection bureau.	
310.510	Local Service Tax	\$ 130,000.00
	The \$52 tax is imposed on every person working within the borough boundaries enacted 11/25/2013.	
320.100	Miscellaneous Permits	\$ 2,500.00

**Borough of Lehighton
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Account	Description	2024 Budget
	Revenue from Solicitation, Vendor, Street, Curb, Moving, Handicap Parking and other permits not specifically named	
320.200	Health Licenses - Restaurant Inspections	\$ 3,150.00
	There are currently 46 food handling facilities within the borough.	
	Each year the Borough must inspect each food handling establishment to insure that it complies with standards. Also include mobile vendor permits	
331.011	Magistrate Fines	\$ 25,000.00
	Fines received from violations of Borough ordinances, statutes, vehicle codes, etc.	
331.012	Local Fines	\$ 7,500.00
	Revenues received from parking tickets for both prohibited parking violations and quality of life tickets	
331.013	State Police Fines	\$ 1,000.00
	The state police fines are paid semi-annually to each Pennsylvania municipality resulting from state police arrests made throughout the Commonwealth. The ratio used by the state is based on the municipality's mileage and population.	
331.014	Carbon County Fines	\$ 12,000.00
	Revenues from court hearings & restitution	
341.000	Interest Earnings - General Fund	\$ 1,500.00
341.001	Interest Earnings - Employee Relations	\$ 100.00
341.003	Interest Earnings- Escrow	\$ -
341.004	Interest Earning -Fire Equipment	\$ -
341.005	Interest Earning -Community Center	\$ -
341.006	Interest Earnings - Capital Reserve	\$ 200.00
341.008	Unrealized Gain-Fire Equipment Investments	\$ 2,850.80
341.009	Dividends - Fire Equipment Investment	\$ -
341.011	Interest -Shade Tree	\$ 15.00
341.012	Interest Earnings - Payroll	\$ 50.00
341.013	Interest Earnings - P-Card	\$ 12.00
	Estimated interest earned for the 2022 year	\$ -
342.200	Rental of Annex	\$ 234,000.00
	Lease payments as agreed upon for the rental of units at the Annex Building (Pathstone)	
342.300	Rental of Recreation Center	\$ 35,000.00
	Rental payments received for the recreation center to include private parties, clubs, senior center and fitness classes	

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Account	Description	2024 Budget
342.400	Rental of Parking Lot	\$ 2,400.00
	IRM - 40 Parking Permits -Mid-Rise	
342.500	Rental - Miscellaneous	\$ 2,000.00
	Rental payments received for rental at ampitheatre, outdoor signage, lower park,	
	soccer field, Baer Memorial	
351-010	Grant Revenue	\$ -
351-020	Federal Police Grants	\$ -
	For Police Body Armor	
354-020	State Police Grants	\$ 40,000.00
	Reimbursements for salaries received from North Central Highway	
	Safety Network -Click It Ticket, Buckle Up, Child Passenger Safety	
354.040	Grants	\$ -
	LSA Grant for Sgt Stanley Hoffman Boulevard-Capital Project	
	2021 Receipt is D&L Maintenance Grant	
354.050	Winter Maintenance	\$ 7,500.00
	The Borough has an agreement with PennDOT to cinder and plow state	
	streets within the Borough received in November	
355.010	Public Utility Real Estate Tax	\$ 1,500.00
	The Borough received money from the State for those public utilities.	
	Verizon & PP&L Gas are the two utilities that own property in the	
	Borough. This annual payment is received in October.	
355.020	Beverage Licenses	\$ 1,600.00
	The Borough receives a license fee collected by the State	
	for establishments wihtin the Borough that dispense liquor.	
	Fees for licensing waived in 2020/2021 by Commonwealth due to COVID19.	
355.120	Foreign Casualty Insurance Premium Tax (Pension State Aid)	\$ 215,631.86
	The Borough receives money from the state to defray the police and	
	non-uniform pension plans. Based on the state aid formula the borough	
	will receive approximately \$5,259 for each qualified non-uniform plan	
	member and \$10,518 for each qualified uniform plan member	
355.130	Foreign Fire Insurance Premium Tax (Firefighters Relief)	\$ 26,000.00
	The Borough receives revenue from the state which goes directly	
	to the Lehighton Firefighter's Relief Association. This annual payment	
	is received in September.	
355.140	Act 101 Recycling Grant	\$ 2,000.00

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Account	Description	2024 Budget
	The Act 101 grant is a performance grant that is awarded to municipalities based on their tonnages of recyclables collected from residences and commercial industries	
359.100	In Lieu of Taxes	\$ 400.00
	Payment received from Carbon County Housing Authority in lieu of real estate taxes	
361.300	Zoning Permits	\$ 4,500.00
	The anticipated revenue received from Zoning Permits is	
361.320	Zoning Hearing & Variance Fees	\$ 3,000.00
	Fees paid by property owners to cover costs incurred by zoning variance applications. Fees may or may not cover the costs incurred by the Borough including legal fees, advertising, mailings and staff time.	
361-330	Stormwater Fees	\$ -
361-331	Stormwater Escrow	\$ -
361.400	Planning & Subdivision Fees	\$ 3,000.00
361.410	Planning & Subdivision Fees - Escrow	\$ 3,000.00
361.500	Sales of Maps, Publications & Copies	\$ 100.00
	Revenues are received from the sale of zoning maps, regulations, specifications and requested copies from the Right to Know law	
362-100	Special Police Services	\$ 1,000.00
	Traffic Control for Special Events based on Police Services Agreement	
362.110	School District Salary Reimbursements	\$ 32,243.33
	Currently the cost of the crossing guards is shared with the Lehighton Area School District. Reimbursements for 60% of the salary is received after invoicing in January and June. The School District's payment will be used to offset costs/wages paid by the Borough. The District also reimburses the Borough for security provided by the Police Department.	
362.120	Police Reports	\$ 750.00
	Revenue collected for the sale of accident reports, copies, etc. The Borough is permitted to charge a maximum of \$15 per report	
362.200	Special Fire Protective Services- Fire Agreements	\$ -
	Contribution from Mahoning Fire Company towards expenses incurred for mutual aid	

**Borough of Lehighton
General Fund Revenues**

Account	Description	2024 Budget
362-320	UCC Board of Appeals Fees	\$ -
362.400	Protective Inspection Fees	\$ -
	Alarm Registrations	
362.410	Building Permits	\$ 60,000.00
	Anticipated revenue received from building permits and inspection	
	fees (Paid to BIA under 413-300)	
362.420	Excavation & Grading Permits	\$ 400.00
362-450	Rooming House Permit	\$ -
363.210	Parking Meter Collection	\$ -
	Monies received from parking meters to include meter permits	
364.300	Solid Waste Collection Charges	\$ 1,446,000.00
	Anticipated receipts for billing of refuse	
364.310	Solid Waste Collection - Penalties	\$ 12,000.00
364-315	Solid Waste Collection - Bad Debt Collection	\$ 1,500.00
365.100	Reimbursement of Health Insurance	\$ 1,500.00
	Retired borough personnel are able to use the borough medical insurance	
	which is reimbursed at a 25% contractual rate. COBRA reimbursement	
	is also included in this line item. (Auditors had reclassified to Expense Acct)	
367-160	LAML Contributions	\$ -
367-200	Basketball League Fees	\$ -
367.210	Swimming Pool - Ticket Sales	\$ 115,000.00
	Estimated ticket sales for Baer Memorial Pool	
367.230	Swimming Pool - Concession Sales	\$ 40,000.00
	Estimated concession sales for Baer Memorial Pool	
367.250	Swimming Pool Donations	\$ -
	Anticipated donations from Pool Pals for swimming lessons and bench donations	
379.000	Reimbursement for Services & Supplies	\$ -

**Borough of Lehighton
General Fund Revenues**

Account	Description	2024 Budget
380.000	Miscellaneous Revenue	\$ -
	To include refunds, bad check fees and miscellaneous items	
380.200	Reimbursements/Rebates	\$ 65,000.00
	In addition to rebates, also include reimbursement from entities for vehicle	
	fuel reimbursement	
380.210	Private Contributions & Donations - Police	\$ -
386.100	Escheats (Sale of Personal Property)	\$ -
387.200	Private Contributions & Donations	\$ -
387.210	Contributions & Donations - Shade Tree	\$ -
389.000	Miscellaneous Revenue	\$ -
391-000	Proceeds of General Fixed Dispostion	\$ -
392.040	Transfer from Capital Projects	\$ -
	For grant expenses from Capital Projects if paid out of general fund	
392.070	Transfer from Light & Power	\$ 1,329,500.00
392.080	Transfer from Sewer Revenue	\$ 52,000.00
	THIS SHOWS UP AS \$42K IN SEWER EXPENSES	
392-350	Transfer from Highway Aid	\$ 42,000.00
	For Public Works Wages	
395-100	Refund of Prior Year Expense	\$ 80,000.00
	Benecon Risk Sharing Agreement + MRM Dividend Program	
	Total for General Fund Revenue	\$ 5,499,414.17

**Borough of Leighton
General Fund Expenses**

Account	Description	2024 Budget
400	<u>LEGISLATIVE GOVERNMENT</u>	
400-110	Council Compensation	\$ 16,800.00
	Each Council Member receives a salary of \$2,400 which is paid monthly	
400-420	Council Conferences	\$ 1,500.00
	As allowed by Article VII of the Borough Code, funds are allocated for the annual conferences of the State Association of Boroughs. Currently, budgeted for 2 Council Members attendance	
401	<u>EXECUTIVE GOVERNMENT</u>	
401-110	Mayor Salary	\$ 3,000.00
	The Mayor received a salary of \$3,000 which is paid monthly	
401-120	Borough Manager Salary	\$ -
	The Borough Manager's Salary is split between Light & Power and Sewer	
401-122	Treasurer/Assistant Secretary Salary	\$ 56,773.60
	The Treasurer's Salary is paid fully by the General Fund	
401-124	Assistant Treasurer/Assistant Secretary Salary	\$ 56,773.60
	The Assistant's Salary is paid fully by the General Fund	
401-390	Codification of Ordinances	\$ 5,000.00
	The entire Code of the Borough is available electronically on the Home Page on the web: www.boroughofleighton.com thru Ecode 360- This line item covers the cost of codification by General Code which is updated routinely as new ordinances are created or updated	
402	<u>AUDITING SERVICES</u>	
402-311	Auditing	\$ 9,000.00
	The annual audit, as performed by the firm Hutchinson, Gillahan & Freeh, PC is divided between the General, Light & Power and Sewer Accounts.	
403	<u>TAX COLLECTION</u>	
403-110	Tax Collector's Commission	\$ 25,000.00
	The compensation of the Tax Collector is set by Resolution- A <u>2.75%</u> Commission is received on all taxes collected to include Real Estate and Occupational Taxes	
403-120	EIT/LST Collector -Commission	\$ 10,500.00
	EIT Commission collected by Berkheimer Tax Collectors +LST	
403-220	Tax Collector Supplies	\$ 4,250.00
	Includes Forms, Tax Bills, Envelope Reimbursement and EIT Postage	

**Borough of Lehighton
General Fund Expenses**

Account	Description	2024 Budget
403-310	EIT CCTCC Reimbursement	\$ -
403-353	Tax Collector Bond	\$ 300.00
	The Borough Code requires a separate bond for the Tax	
	Collector which is necessary every three years paid to the County.	
	The Borough holds a separate bond paid annually	
403-460	Meetings, Conferences and Seminars-Tax Collector	\$ 300.00
	Continued education requirements required by Act 48-2015	
404	<u>LEGAL SERVICES</u>	
404-100	Solicitor Fees	\$ 23,000.00
	The Borough retains the Nanovic Law Offices for representation	
	at Council Meetings, legal opinions, court opinions, etc. Billing rate	
	is \$145/hour	
404-300	Other Legal Fees	\$ 3,000.00
	For legal professionals obtained for labor negotiations, arbitration, etc	
406	<u>GENERAL GOVERNMENT ADMINISTRATION</u>	
406-210	Office Supplies	\$ 4,500.00
	The expenses for supplies and other materials needed to	
	run the administrative office	
406-213	Office Equipment	\$ 1,000.00
	For purchase of minor office equipment such as fax machines,	
	printers, misc.	
406-231	Vehicle Fuel/Automobile Allowance - Administration	\$ 3,000.00
	To include fuel for administrative vehicle use and	
	mileage reimbursement for use of own vehicles	
406-310	Professional Services - Administration	\$ 9,000.00
	For medical examinations, pre-hire expense, payroll processing, etc.	
	Payroll costs split with other funds	
406-321	Communication - Administration	\$ 7,500.00
	To include telephone, fax, cell phone and internet services	
406-325	Postage	\$ 3,250.00
	For administration postage, mailings, newsletter	
406-341	Advertising	\$ 4,500.00
	For advertising ordinances, meetings, bids, job openings, etc	

**Borough of Lehighton
General Fund Expenses**

Account	Description	2024 Budget
406-351	Commercial Insurance Policy	\$ 33,000.00
	To include general liability, property, automobile, inland, comprehensive, marine and public official liability	
406-353	Bonding	\$ 6,750.00
	For administrative staff bonds annually. Currently, we hold bonds on the Treasurer, Secretary, Manager, Asst. Sec/Asst. Treas, Council President and Vice President	
406-374	Administrative Vehicle-Repairs & Maintenance	\$ 3,250.00
406-375	Office Equipment Maintenance & Repair	\$ 500.00
	For computer and copier repair	
406-420	Dues, Subscriptions & Memberships -Administrative	\$ 4,000.00
	To include subscriptions to PSAB, ICMA, CCCOG, newspapers, Boro News, Amazon Prime Business Subscription	
406-450	Service Contracts	\$ 12,500.00
	Maintenance contracts for various office equipment, programs, shredding service, accounting software, web hosting, postage machine remote deposit service contract	
406-460	Meetings, Conferences & Seminars -Administrative	\$ 2,000.00
	Allocation for various seminars & conferences held during the year for attendance of staff	
406-480	Miscellaneous -Administrative	\$ 2,000.00
	Funds for uncategorized expense	
406-740	Administrative Vehicle -Lease Payment	\$ -
	Purchase of Ford Explorer- Three year lease split between funds	
407	<u>Data Processing/Information Technology</u>	
407-490	Time Tracking Software & Project Software	\$ 10,000.00
	Utility Software Maintenance Agreement	
	Time Tracking Software cancelled in 2019	
408	<u>Engineering Services</u>	
408-313	Engineering Services	\$ 100,000.00
	Professional Services provided by Bruce Steigerwalt,	
409	<u>General Government Buildings</u>	

**Borough of Lehighton
General Fund Expenses**

Account	Description	2024 Budget
409-140	Custodian Wages	\$ 3,000.00
	For the part time contracted custodian for cleaning twice a week	
409-220	Materials & Supplies - Municipal Building	\$ 2,000.00
	To include kitchen supplies	
409-260	Minor Equipment - Municipal Building	\$ 11,000.00
	To include the costs of computer equipment, copier, misc	
	New Servers in 2023/2024	
409-310	Professional Services	\$ -
409-360	Utilities	\$ 6,000.00
	For Borough Hall Gas Utility.	
409-370	Building Maintenance & Repairs	\$ 30,000.00
	Repairs needed for Borough Hall Water Issues, New Furnace,	
	Security Upgrades, Repointing of Building	
409-450	Service Contracts	\$ 2,500.00
	For service of borough hall generator, heating system	
	security system, pest control, roof maintenance contract	
	<u>Police Department</u>	
410-120	Police Chief's Salary	\$ 104,000.00
	Salary for Police Chief is \$104,000 in 2024	
410-131	Sergeant's Salary	\$ 83,456.58
	Base salary as per contract is \$83,457. Total budget includes shift	
	differentials, overtime and longevity payment.	
410-132	Corporal's Salary	\$ 82,453.49
	Base salary as per contract is \$82,454. Total budget includes shift	
	differential and longevity payment	
410-133	Patrol Officer's Salary	\$ 803,269.66
	For the salary of 9 Patrol Officers and Criminal Investigator.	
	Base salary for 4 patrol officer is \$80,247.7. 2 at \$72,222, 2 at \$68,210 and 2 at \$60,185	
	CI base salary is \$81,049 Figure includes shift diff, educational all., longevity payment	
410-134	Part Time Patrol Officer Salary	\$ -
	No part time officers on roster	
	Removed allocation from budget	

**Borough of Leighton
General Fund Expenses**

Account	Description	2024 Budget
410-140	Police Clerk Salary	\$ 66,950.00
	Full Time Base Salary for Full Time Clerk is \$65,000. Budget	
	includes longevity and overtime hours	
410-141	Part Time Police Clerical Position	\$ 19,500.00
	For one part time clerk at 24 hours per week @ \$14.00/hour	
	Requesting an increase to \$15.50/hour in 2024	
410-142	Part Time Custodian -Police Department	\$ 4,800.00
410-156	Health/Hospitalization Benefits	\$ 300,000.00
	Includes Blue Cross and Dental/Vision	
410-157	Health Benefits Cafeteria Plan	\$ 40,000.00
	For employees who chose to "opt out" of the insurance	
	coverages in the amount of 50% of the applicable monthly	
	premiums which would have been expended by the borough. In a	
	multi-member plan, each employee will receive \$12,000 for family,	
	\$594.31 for single.	
410-158	Life Insurance	\$ 4,500.00
	Contractual group life insurance policies in the amount of	
	\$50,000 to all eligible officers & \$35,000 for clerical staff	
410-160	Police Pension	\$ 270,091.00
	The Minimum Municipal Obligation for the Pension Plan as	
	approved by Council	
410.163	Health Reimbursement Plan - Police	\$ 2,500.00
	Contractual benefit for prescription reimbursement	
410-183	Overtime Pay	\$ 100,000.00
	For holidays, court time, emergency call outs, school security, patrols	
410-184	Reimburseable Overtime	\$ 40,000.00
410-210	Office Supplies	\$ 4,000.00
	This line item provides for general office supplies including	
	film, computer supplies, forms, stationery and misc. office supply	
410-213	Minor Office Equipment Purchase	\$ 6,000.00
	Requesting one new PC	
410-220	Operating Supplies - Materials & Supply	\$ 3,000.00
	To include crime updates, parking tickets, drug testing kits, fingerprint	
	supplies, citations,misc	
410-231	Vehicle Fuel -Police	\$ 11,000.00

**Borough of Leighton
General Fund Expenses**

Account	Description	2024 Budget
410-236	Police Housekeeping Supplies	\$ 300.00
	To include the cost of cleaning products & paper products	
410-238	Clothing & Equipment Allowance	\$ 15,000.00
	The allowance as per the contractual benefits per officer to	
	include practice ammunition, uniforms and body armor	
	including maximum carryover per officer. Figure also includes	
	allocation for part time patrol officers	
410-242	Guns & Ammunition	\$ 5,000.00
	Required ammunition for daily operations, qualifying and taser cartridges	
	Taser Upgrade in 2019-New Programs under Service Contracts	
410-310	Professional Services - Police	\$ 50,000.00
	For legal fees, medical exams, laboratory testing	
	IT Services	
410-321	Communication - Police	\$ 12,000.00
	To include telephone, cell phones, fax, internet charges & tablets	
410-325	Postage	\$ 750.00
	Postage for day to day operations of the police department	
410-327	Radio Equipment & Maintenance	\$ 5,000.00
	Radios all upgraded with 2017 LSA Grant	
410-328	Vehicle Technology Equipment Purchase	\$ 10,000.00
	Purchase of technology for vehicles to include computers,	
	in car camera systems, license plate readers, misc	
	Equipment for two new vehicles and hard drives would be needed	
410-351	Police Professional Liability Insurance	\$ 25,000.00
410-360	Utilities	\$ 15,000.00
	For police station utility billing and natural gas	
410-370	Police Station Repairs and Maintenance	\$ 22,000.00
	Regular Maintenance for Police Station	
	Police Fire Escape ?	
410-374	Vehicle Repair & Maintenance	\$ 12,000.00
	To purchase parts and maintain current police fleet	
410-420	Dues, Subscriptions & Memberships -Police	\$ 1,000.00
	Memberships to NTOA, NRA, PCPA, misc	

**Borough of Lehighton
General Fund Expenses**

Account	Description	2024 Budget
410-450	Service Contracts	\$ 26,000.00
	For copier, computers, stop watches, calibration, cruiser laptop	
	annual fee, generators, AED, Alert, MACH, TASER, roof maintenance	
410-460	Meetings, Conferences & Seminars -Police	\$ 8,000.00
	Allocation for various seminars & conferences held during the	
	year for attendance of police department	
410-461	Civil Service Commission Expenses	\$ 2,500.00
	To include Commission stipend, advertisements, solicitor fees,	
	and test fees	
410-480	Miscellaneous - Police	\$ 36,000.00
	For uncategorized expenses in the police department	
410-610	General Construction - Police Department	\$ -
	Fire Escape repairs?	
410-740	Major Equipment Purchase - Police	\$ 25,000.00
	2021-2023 2020 Ford SUV	
411	Fire Department	
411-130	Fire Chief Salary	\$ 3,000.00
411-131	Assistant Fire Chief Salary	\$ 2,200.00
411-210	Office Supplies- Fire Department	\$ 500.00
	For office supplies including printer and Fire Prevention Materials	
411-220	Operating Supplies	\$ 250.00
411-231	Vehicle Fuel - Fire Department	\$ 5,000.00
411-250	Vehicle Repair & Maintenance - Fire Department	\$ 4,500.00
	Hydraulic Tool Service (Odd Year- \$2,500)	
	Ladder Testing (Even Year -\$2,800)	
411-260	Small Tools and Minor Equipment-Fire Department	\$ 30,000.00
	Request for Thermal Imaging Camera, Gas Meter/Charger,	
	Truck Charger Kit, Knox Box Key Secure (all for new ladder)	
	and 5 sets of turnout gear	

**Borough of Leighton
General Fund Expenses**

Account	Description	2024 Budget
411-310	Professional Services - Fire Department	\$ 600.00
	For legal fees, engineering, physical examinations & background investigations	
411-321	Communication - Fire Department	\$ 5,300.00
	Line item for cell phone bills, landlines, alarm system monitoring,	
	Chief tablet	
411-325	Postage	\$ 100.00
411-351	Fire Department Liability Insurance (VFIS)	\$ 25,000.00
	Liability coverage through VFIS	
411.354	Workers Compensation Insurance - Fire Department	\$ 17,500.00
	The Borough pays for the coverage for the volunteer firefighters	
	based on population serviced in home area only. Coverage is '	
	through SWIF	
411-360	Utilities -Fire Department	\$ 28,000.00
	Including electric and gas	
411-370	Building Repairs & Maintenance -Fire Station	\$ 6,000.00
	Monthly Cleaning Contract, filter replacement for HVAC	
411-420	Dues, Subscriptions & Memberships -Fire	\$ 4,000.00
	For NFPA membership, I am responding subscription, Bucks County On Site	
	Training Program, Emergency Reporting Subscription	
411-450	Service Contracts	\$ 5,000.00
	Elevator, Generator, Fire Alarm, Roof and Boiler	
411-460	Meetings, Conferences & Seminars - LFD	\$ 250.00
411-480	Miscellaneous -Fire Department	\$ 400.00
	To include uncategorized expense	
411-500	Act 172 Real Property Tax Credit	\$ 800.00
	Act 172 eligible reimbursements start in 2019	
411-540	Firefighter's Relief Association	\$ 26,000.00
	The funds are received from the Firefighter's Relief Fund and	
	turned directly over to the Leighton Fire Relief Association	
411-740	Capital Outlay - Fire Company	\$ 80,000.00
	Transfer to Investment Fund for future apparatus purchase	
	millage increased in 2019 by 1/2 mill	

**Borough of Leighton
General Fund Expenses**

Account	Description	2024 Budget
412	<u>Ambulance</u>	
412-260	Volunteer Ambulance - Small Tools and Minor Equipment	\$ 2,500.00
412-354	Volunteer Ambulance Workers Compensation	\$ 2,500.00
413	<u>Uniform Construction Code</u>	
413-300	UCC Inspection Fees	\$ 60,000.00
	Based on revenue collected for inspections as per UCC	
413-314	UCC Board of Appeals - Fees	\$ -
414	<u>Zoning</u>	
414-120	Zoning/Code Enforcement Officer Salary	\$ 90,545.45
	3rd Party Agency, Barry Isett & Associates	
	\$60/\$55 = 9.1% increase per BIA request,	
	\$93 is standard fee for other Boroughs	
414-130	Zoning Hearing Board & Planning Commission Compensation	\$ 2,400.00
	The ZHB consists of 5 members and the Planning Commission	
	consists 7 members each compensated \$200 per year	
414-131	BOCA Board of Appeals - Salaries	\$ 1,800.00
	The Board of Appeals consists of 5 members and 2 alternates	
	each compensated \$200 per year	
	The Secretary of the Board received \$50 per meeting-	
414-210	Office Supplies	\$ 500.00
414-310	Professional Services -Planning and Zoning	\$ 5,000.00
	Fees for Community Planning and Mgt, LLC update to Zoning/SALDO	
	2020 Costs include securing of blighted buildings	
	Nace property cleanup included here	
414-313	Engineering Services	\$ 3,500.00
	Bruce Steigerwalt provides engineering services to the Zoning	
	Hearing Board & Planning Commission	
414-314	Legal Fees	\$ 3,500.00
	The Board is represented by Attorney Frykland at each	
	meeting along with the stenographer services of Fran Gunkel	
414-325	Postage	\$ 300.00
414-341	Advertising	\$ 2,500.00
414-460	Meetings, Conferences & Seminars -Zoning/Planning Commission	\$ 500.00

**Borough of Leighton
General Fund Expenses**

Account	Description	2024 Budget
415	<u>Emergency Management & Communications</u>	
415-320	Carbon County Telecommunications -911	\$ 13,000.00
419-460	Meetings, Seminars & Conferences - Emergency Management	\$ -
	Funding at request of Local EMC	
419-140	Crossing Guard Salaries	\$ 65,000.00
	Currently the cost of the crossing guards is shared with the Leighton	
	Area School District- Reimbursements for 60% of the salary is received	
	after invoicing in January and June (Figured based on \$14.00/hour)	
419-220	Fire Police Operating Supplies	\$ 500.00
	Requesting additional cones and LED Flares	
419-238	Clothing Allowance -Crossing Guards	\$ 200.00
	Vests for Crossing Guards -Half the cost reimbursed by LASD	
419-310	Professional Services - Crossing Guards	\$ 150.00
419-390	County Animal Shelter Annual Assessment	\$ 1,000.00
	Assessment paid to the county under PA Dog Enforcement Program	
419-460	Meetings, Seminars & Conferences - Emergency Management	\$ 5,000.00
421	<u>Health</u>	
421-130	Health Officer -Professional Services	\$ 6,000.00
	Fees for services provided by BIA -\$65/hour	
421-480	Miscellaneous - Health & Human Services	\$ -
427	<u>Solid Waste Collection and Disposal</u>	
427-140	Clerical Wages - Solid Waste Collection	\$ -
	Garbage billing represents approximately 9% of utility billing less	
	water -Removed from 2014 Budget	
427.260	Solid Waste & Recycling-Minor Equipment	\$ -
	Garbage Billing System based on percentage of revenue	
	Electronic Recycling Costs	
427-360	Electric Utility - Former Landfill	\$ 370.00
	Monthly utility billing	
427-450	Solid Waste & Recycling Contract	\$ 954,000.00
	Total Annual Contract with Tamaqua Transfer & Recycling	
	Term:2021-2023	

**Borough of Leighton
General Fund Expenses**

Account	Description	2024 Budget
430	<u>Public Works</u>	
430-120	Public Works Superintendent Salary	\$ 73,130.00
	The salary for the Public Works Superintendent and is split	
	between the general fund and sewer based on project time. 2023 Base salary	
	is calculated at \$ -Line item includes overtime and longevity	
430-135	Assistant Public Works Superintendent	\$ 69,010.00
	The salary for the Asst. Public Works Superintendent and is split	
	between the general fund and sewer based on project time. 2023 Base salary	
	is calculated at \$ -Line item includes overtime and longevity	
430-140	Full Time Public Works Wages	\$ 304,450.00
	Wages for the 6 full time public works employees with wages	
	set by the AFSCME CBA to include longevity benefits -Base salary of	
	Maintenance Operator is \$54,184, Base salary of Mechanic is \$54,642	
430-141	Part Time Public Works Wages	\$ 28,000.00
	The Borough currently has a roster of 1 part time employee	
	with a wage currently set at \$14.00/hour	
430-183	Overtime Wages	\$ 12,500.00
	Includes the wages for the public works crew to work overtime to	
	plow snow, pave, etc	
430-192	Safety Equipment	\$ 1,500.00
	Regular safety gear and department request for AED	
430-220	Operating Supplies - Public Works Department	\$ 7,000.00
	Consists of a wide range of supplies purchased to include hardware,	
	gloves, paper supply, batteries, etc-	
430-231	Vehicle Fuel - Bulk Purchase	\$ 33,000.00
	Bulk diesel fuel and bulk regular fuel are purchased by	
	contract from Suburban Propane Company.	
	Reimbursements are received from the Water Authority,	
	CCMA and L&P based in actual use	
430-238	Clothing Reimbursement - PW	\$ 1,600.00
	New Line Item as per AFSCME CBA for 8 full time employees	
430-260	Small Tool and Minor Equipment	\$ 4,500.00
	Budgeted to cover the expense of small tools	
430-310	Professional Services	\$ -

**Borough of Leighton
General Fund Expenses**

Account	Description	2024 Budget
430-316	CDL Testing	\$ 600.00
	As mandated by Federal Law, the Borough has all employees with	
	a CDL license randomly tested for drugs and alcohol through	
	Blue Mountain Health System Workforce Wellness	
430-321	Communication -Public Works	\$ 7,500.00
	To include telephone, fax, internet charges, radios, One Call & cell phones	
430-360	Utilities - Public Works Garage	\$ 17,000.00
	Bulk Waste Oil Purchase, Electric, Gas	
430-370	Garage Maintenance & Repair	\$ 10,000.00
	For repair & maintenance of building and facilities -Painting	
	of Garage and Waste Oil Burner Updates or Gas Upgrades	
430-384	Equipment Rental	\$ 2,500.00
	For equipment rental to perform street work & bldg maintenance	
430-420	Dues, Subscriptions & Memberships -Public Works	\$ 1,000.00
	Dept of Agriculture, ESRI (GIS)	
430-450	Service Contracts	\$ 3,000.00
	For the maintenance of the copier, generator service, oil recycling	
	pest control	
430-460	Meetings, Seminars & Conferences - Public Works	\$ 1,000.00
	Allocation for various seminars & conferences held during the	
	year for attendance of the public works department	
430-480	Miscellaneous Expense - Public Works	\$ 500.00
	For uncategorized expenses	
430-610	General Construction -Public Works	\$ 1,500.00
430-740	Major Machinery & Equipment	\$ 70,000.00
	Pickup Truck & Volvo Loader Bucket	
431	Cleaning of Streets & Gutters	
431-220	Materials & Supplies	\$ 9,000.00
	Covers the costs of supplies for street cleaning and leaf collection	
	including rakes, shovels and street sweeper replacement brooms	
	To include cost of street sweeper rental	

**Borough of Lehighton
General Fund Expenses**

Account	Description	2024 Budget
432	<u>Winter Maintenance</u>	
432-220	Materials & Supplies	\$ -
	For the costs of antiskid & salt not expended from Highway Aid	
433	<u>Traffic Control Devices</u>	
433-220	Signs & Marking Supplies	\$ 4,000.00
	For the costs incurred for sign bolts, posts, traffic cones, traffic paint and signs	
435	<u>Sidewalks & Crosswalks</u>	
435-220	Supplies- Curb & Sidewalk Reconstruction	\$ 1,000.00
	Mahoning Street Islands Curb Replacement, split with LF	
436	<u>Storm Sewers & Drains</u>	
436-220	Supplies - Storm Sewers & Drains	\$ 25,000.00
	For regular repair and maintenance of the storm sewers	
	2024 projects include __	
	9th/Mahoning	
436-310	Stormwater - Professional Services	\$ 5,000.00
	GIS Mapping, Additional Engineering	
436-420	Dues, Subscriptions & Memberships	\$ 500.00
	MS4	
437	<u>Repairs of Tools & Machinery</u>	
437-220	Supplies - Repairs of Tools & Machinery	\$ 4,500.00
437-374	Maintenance & Repair - Public Works Fleet	\$ 8,000.00
	To include the repairs of general equipment, street cleaning equipment, plows & salt spreaders.	
438	<u>Maintenance and Repairs of Roads and Bridges</u>	
438-220	Materials & Supplies - Highway & Bridge Repair	\$ 90,000.00
	Materials for street patching, pothole repairs, cracksealing alley paving, and materials not paid for by Liquid Fuels	
452	<u>Recreation Center</u>	
452-120	Recreation Director Wages	\$ 40,314.20
	Salary for recreation director split between recreation center and swimming pool based on actual time worked in each area (48% of total salary)	
452-130	Part Time Recreation Laborer	\$ 11,000.00
	New Position proposed for 24 hours per week/seasonal at Part Time Rate (\$10.90)	

**Borough of Leighton
General Fund Expenses**

Account	Description	2024 Budget
452-140	Custodian Wages - Recreation Center	\$ 7,214.12
	Based on 5 hours per week (9% of total salary)	
452-141	Youth Programs - Wages	\$ 2,000.00
	Wages for part time summer program at the grove during the month	
	of July & part time youth program at the Recreation Center	
452-220	Materials & Supplies - Recreation Center	\$ 4,500.00
	To include paper products, cleaning supply, building hardware,	
	and miscellaneous recreation supplies -New PC needed in 2021	
452-231	Vehicle Fuel/Mileage Reimbursement	\$ 2,500.00
452-321	Communication - Recreation Center	\$ 3,000.00
	To include telephone, cell phone, internet and tablet	
452-360	Utilities - Recreation Center	\$ 10,000.00
452-370	Building Repairs & Maintenance - Recreation Center	\$ 10,000.00
	Allocation of Recreation Center Repairs, need to	
	assess the roof repair and plans for funding	
452-450	Service Contracts	\$ 1,500.00
	To include pest control, cameras and computer services	
454	<u>Parks & Playgrounds</u>	
454-220	Materials & Supplies	\$ 1,000.00
	For supplies needed for all parks	
454-360	Utilities - Parks & Playgrounds	\$ 3,200.00
	Utilities for Comfort Stations, Town Clock & Parks	
	Lower Park, Fountain and Upper Park moved to L&P in 2014	
454-370	Property Maintenance & Repair - Parks & Playgrounds	\$ 12,000.00
	Regular maintenance and repair of parks	
454-450	Service Contracts -Parks & Playgrounds	\$ 6,500.00
	To include portable toilet rental for Trailhead, Upper Park,	
	Grove	
454-520	Lehigh Canal & Recreation Commission Per Capita Contribution	\$ 2,750.00
	Requested increase in 2019 to 0.20 PC	
	Requested increase in 2024 to 0.50 PC	
454-750	Minor Equipment -Parks	\$ -

**Borough of Leighton
General Fund Expenses**

Account	Description	2024 Budget
	Fountain Light Wreath	
455	<u>Shade Trees</u>	
455-220	Materials & Supplies -Shade Tree	\$ 7,500.00
	Covers the costs for removing dead or diseased trees and planting	
	trees in various locations throughout the Borough	
456	<u>Libraries</u>	
456-520	Leighton Area Memorial Library - Contribution	\$ 4,200.00
	Annual contribution made in quarterly installments	
457	<u>Civil & Military Celebrations</u>	
457-520	Contributions for Borough Celebrations	\$ 250.00
	To include contributions towards UVO, Halloween Parade,	
	Boys & Girls Band, Leighton Band	
459	<u>Baer Memorial Swimming Pool</u>	
459-120	Pool Director - Wages	\$ 19,096.20
	Salary for recreation director split between recreation center	
	and pool based on actual time spent in each area (26% of total salary)	
459-140	Lifeguards - Wages	\$ 95,000.00
	Wages for part time lifeguards during the summer season	
459-192	Safety Equipment - Pool	\$ 750.00
459-220	Materials & Supplies - Pool	\$ 3,500.00
	To include office supply, paper products, tags, and misc supply	
459-221	Chemicals - Pool	\$ 7,500.00
	Covers the cost of chemicals used at Baer Memorial Pool	
459-229	Concession Stand - Supply	\$ 25,000.00
	For food and beverage purchases	
459-231	Vehicle Fuel - Pool	\$ 100.00
459-238	Uniforms - Lifeguards	\$ 1,000.00
459-310	Professional Services - Pool	\$ 1,500.00
	For medical examinations, pre-hire expense, recert, etc	
459-321	Communication - Pool	\$ 3,000.00
	Pool Telephone and Internet Service	

**Borough of Lehighton
General Fund Expenses**

Account	Description	2024 Budget
459-325	Postage - Pool	\$ 150.00
459-341	Advertising - Pool	\$ 1,000.00
459-360	Utilities - Pool	\$ 12,000.00
	For electricity, water, sewer and garbage for Baer Memorial Pool	
459-370	Building Maintenance & Repair - Pool & Concession Stand	\$ 3,500.00
	Shed for storage	
459-450	Service Contracts	\$ 5,000.00
	Including Pool Software, Water Testing, Additional Payroll	
	Costs and Electrical Inspections	
459-460	Meetings, Seminars & Conferences - Pool	\$ 75.00
459-480	Miscellaneous Expense - Pool	\$ 75.00
	For uncategorized expenses	
459-750	Minor Equipment - Pool	\$ 4,000.00
463	<u>Economic Development</u>	
463-150	Main Street Project Assistant	\$ -
463-310	Main Street Project- Professional Services	\$ -
	Lehighton Downtown Partnership - Part Time Main Street Manager	
	Main Street Project - Advertising/Materials	\$ -
463-370	Downtown Repairs and Maintenance	\$ -
	Costs to pave the public parking lot on Sgt. Stanley Hoffman Blvd.	
	Estimated Cost in House - \$18,000	
468	<u>Annex Building</u>	
468-120	Property Manager - Annex	\$ 13,390.00
	Wages for property manager (17% of total salary)	
468-140	Custodian - Annex	\$ -
	20 hours per week	
468-220	Materials & Supplies - Annex	\$ 2,000.00
	To include janitorial supplies	

**Borough of Leighton
General Fund Expenses**

Account	Description	2024 Budget
468-321	Communication - Annex	\$ 2,000.00
468-360	Utilities -Annex	\$ 57,000.00
468-370	Building Repairs & Maintenance -Annex	\$ 45,000.00
468-450	Service Contracts -Annex	\$ 15,000.00
	To include pest service, elevator inspection, Dual Temp Service	
	generator service and water testing (2019-Cooling Tower Engineering)	
480-00	Miscellaneous	\$ -
483	<u>Employer Paid Benefits and Withholding</u>	
483-300	Deferred Compensation	\$ 2,000.00
484	<u>\$</u>	
484-354	Workers Compensation Insurance	\$ 60,000.00
	The Borough has coverage with EMC. Our current	
	experience MOD is 0.881	
487	<u>Employee Benefits</u>	
487-156	Health/Hospitalization Benefits	\$ 265,000.00
	To include both Blue Cross and AFSCME Health & Welfare	
	and fees/assessments charged due to ACA	
487-157	Health Benefits Cafeteria Plan	\$ 24,000.00
	For employees who chose to "opt out" of the insurance	
	coverages in the amount of 50% of the applicable monthly	
	premiums which would have been expended by the borough. In a	
	multi-member plan, each employee will receive \$12,000 for the year	
487-158	Life Insurance	\$ 2,000.00
	Contractual group life insurance policies in the amount of	
	\$35,000 to all eligible employees	
487-160	Pension - Non Uniform Minimum Municipal Obligation	\$ 222,271.00
	The 2023 Minimum Municipal Obligation as approved by Council	
487-161	Social Security/Medicare -Employers Contribution	\$ 102,000.00
	The Borough contributes 7.65% towards employee Social Security	
	& Medicare on qualified employees	
487-162	Unemployment Compensation Insurance	\$ 16,000.00
	The Borough is currently a reimbursable employer with the State,	
	these budgeted funds are used towards claims and annual solvency	
	fees. PSAB UC Contribution Rate is 0.0285% at an increased base pay of \$10,000	

**Borough of Lehighton
General Fund Expenses**

Account	Description	2024 Budget
487-163	Health Reimbursement Plan	\$ 4,000.00
	Contractual benefit for prescription reimbursement	
488	<u>Unrealized Loss</u>	
488.008	Unrealized Loss - Fire Equipment Investment	\$ -
489	<u>CONTINGENCIES</u>	
489-100	Contingencies	\$ -
489-150	Provision for Bad Debt	\$ -
491-000	Refunds of Prior Years Receipts	\$ -
	Interfund Transfers	
492-040	Transfer to Capital Projects	\$ 60,000.00
492-050	Transfer to Fire Station Construction Fund	\$ 147,079.00
499-000	Capital Outlay - Capital Reserve	\$ -
	Total Expenses	\$ 6,304,387.90

**BOROUGH OF LEHIGHTON
LIGHT POWER BUDGET**

Account	Description	2024 Budget
	Projected Balance Forward	\$ 3,395,872.88
341.000	Interest Earnings	\$ 5,000.00
	Interest earned on general checking account	
341.701	Interest Earnings - Investments	\$ 2,000.00
	Interest earned on investment accounts	
341-702	Interest Earnings - L&P Capital Fund	\$ 20,000.00
	Interest earned on capital fund account	
341-703	Interest Earnings - L&P Utility Settlement	\$ 100.00
361-500	Sales of Maps, Publications, & Copies	\$ -
	Printing of Duplicate Bills from Customers	
372.410	Residential Sales	\$ 3,500,000.00
	Electric Sales to Residents	
	Meters (r/c) 3025 -Receivables	
372.420	Commercial Sales	\$ 3,800,000.00
	Electric Sales to Businesses	
	Meters (r/c) 3025 -Receivables	
372.440	Public Street & Highway Lighting	\$ 36,000.00
	Utility billing for street lights paid by L&P	
372.490	Unmetered Lighting	\$ 13,680.00
	Received for pole lights not on a meter	
372.510	Electric Sales- Penalties	\$ 75,000.00
	After due date, a 5% penalty is charged one time	
	on balance due. Percentage increase to be proposed	
372.520	Miscellaneous Service Revenues	\$ 5,000.00
	To include pole attachments and reconnect fees	
	Pole attachment fee schedule should be reviewed	
372-540	Termination Notice Fees	\$ 4,000.00
	New fee for shut off notice administration fees	
380.000	Miscellaneous Revenues	\$ 1,000.00
	To include bad check fees, sale of scrap, sale	
	of equipment, etc.	
380.200	Reimbursements/Rebates	\$ 5,000.00
	For traffic signal repair invoicing for Franklin Township &	
	Mahoning Township billed in January and refunds or reimb	
	for projects	

**BOROUGH OF LEHIGHTON
LIGHT POWER BUDGET**

Account	Description	2024 Budget
392.040	Transfer from Capital Projects	\$ -
	2020/2021 Upper Park Project/Grant Reimbursements	
392.050	Transfer from Fire Station Construction Project	\$ 17,079.00
	Loan to be paid in full in 2031	
	TOTAL L&P REVENUES	\$ 7,483,859.00
	Total L&P Revenues + Balance Forward	
	EXPENSES	
401	EXECUTIVE GOVERNMENT	
401-120	Borough Manager Salary	\$ 61,750.00
	The Salary of the Borough Manager has traditionally	
	been split between Light & Power (65%) and Sewer (35%)	
401-121	Secretary Salary	\$ 64,478.00
	The Secretary's Salary is paid in full by Light & Power	
	2024 Salary set at \$.	
401-123	Assistant Manager Salary	\$ -
	The Salary of the Asst Manager will be split	
	between Light & Power (35%) and Sewer (65%)	
	Acting Manager Salary in 2020	
401-140	Full Time Clerical Salary	\$ 139,050.00
	Salary for two and a half full time utility clerk positions. \$52,520 base salary.	
	Electric utility billing is approximately 75% of billing less water	
401-150	GIS Mapping Salary	\$ 7,000.00
402	AUDITING SERVICES	
402-311	Auditing -Professional CPAs	\$ 9,500.00
	The annual audit, as performed by Hutchinson, Gillahan,	
	& Freeh, P.C. is divided between the General, Light & Power	
	and Sewer Accounts	
404	LEGAL SERVICES	
404-100	Solicitor Fees	\$ 3,000.00
	The Borough retains Nanovic Law Offices for representation	
	in legal opinions, court opinions and personnel related matters	
404-300	Other Legal Fees	\$ 1,000.00
	For miscellaneous legal consultation regarding electric specific	
	legal issues	
406	GENERAL GOVERNMENT ADMINISTRATION	
406-210	Office Supplies	\$ 10,000.00
	The expenses for supplies and other office materials necessary	

**BOROUGH OF LEHIGHTON
LIGHT POWER BUDGET**

Account	Description	2024 Budget
	for the administrative, utility offices and garage	
	Includes costs of Public Power Week promotional items	
406-213	Office Equipment	\$ 5,000.00
	For purchase of minor office equipment such as fax machines,	
	printers, misc.. -New admin server needed in 2022	
406-310	Professional Services -L&P Administration	\$ 5,000.00
	For all employment costs along with payroll associates costs	
	Also includes IT Services	
406-321	Communication - Administration	\$ 2,000.00
	To include telephone, fax, cell phones, internet charges	
	and website	
406-325	Postage	\$ 23,000.00
	For administrative and utility postage and mailings	
406-341	Advertising	\$ 2,000.00
	For advertising electric related meetings, ordinances, bids, etc	
406-351	Commercial Insurance Policy	\$ 35,000.00
	To include general liability, property, automobile,	
	comprehensive coverage	
406-353	Bonding	\$ 1,000.00
	For annual administrative bonds relating to Light & Power	
406-375	Office Equipment Repair and Maintenance	\$ 4,500.00
	For the repair and upkeep of office equipment including updates	
406-420	Dues, Subscriptions & Memberships - Administrative	\$ 18,000.00
	To include PSAB, NEPA, APPA, PMEA and miscellaneous	
406-450	Service Contracts	\$ 12,000.00
	For annual accounting software agreement, copier,	
	shredding, postage machine, folder/inserters, PA One Call	
406-460	Meetings, Conferences & Seminars - Administrative	\$ 1,500.00
406-480	Miscellaneous Expenses	\$ 500.00
	Funds for uncategorized expense	
406-740	Administrative Vehicle - Lease payment	\$ -
407	DATA PROCESSING	
407-450	Service Contracts	\$ 16,000.00
	Applied Micro Systems LTD Hardware & Software contract	

**BOROUGH OF LEHIGHTON
LIGHT POWER BUDGET**

Account	Description	2024 Budget
	Service Contract with Edmunds will begin in 2018	
408	ENGINEERING SERVICES	
408-313	Engineering Services	\$ 100,000.00
	For engineering services related to all electrical related issues	
	provided by Utility Engineers, P.C.,	
	2024 Projects- 443 Utility Relocation,	
	Food dealership transformer,	
	Substation Transformers, misc	
409	GENERAL GOVERNMENT BUILDINGS & PLANTS	
409-140	Custodian Wages	\$ 6,000.00
	For the part time custodian at L&P Garage & Borough Hall	
409-220	Materials & Supplies - Building	\$ 1,750.00
	To include paper products, etc.	
409-260	Minor Equipment - Administrative & Utility Office	\$ 13,000.00
	To include the costs of computer equipment, etc.	
	New Admin Server needed in 2022	
409-310	Professional Services	
409-360	Utilities	\$ 7,500.00
	Including Borough Hall Electric -New line item in 2014	
409-370	Building Repair & Maintenance	\$ 75,000.00
	For routine repairs and maintenance of Light & Power buildings	
	and Borough Hall. Need for new furnace, masonry repairs, borough	
	Hall Security Upgrades, roof, Substation Security Upgrades	
409-610	Building Construction	
	Final completion of new L&P building	\$ -
433	<u>Traffic Control Devices</u>	
433-360	Electricity - Traffic Signal	\$ 2,500.00
	To cover the costs of the traffic signals located throughout the	
	borough -New line item for L&P in 2014	
434	STREET LIGHTING & TRAFFIC CONTROL DEVICES	
434-220	Supplies - Maintenance of Street Lights	\$ 15,000.00
	For upgrade to LED lights	
434-222	Supplies - Maintenance of Traffic Control Devices	\$ 50,000.00
	For LED Light Replacements. The lights at 2nd & Iron,	
	4th & Mahoning, replacements & removal	
	Consider pre-emption as a future project -estimate \$14k per 4 way signal	

**BOROUGH OF LEHIGHTON
LIGHT POWER BUDGET**

Account	Description	2024 Budget
434-360	Electricity - Street Lights	\$ 43,000.00
437	Repairs of Tools & Machinery	
437-374	Maintenance & Repair - Light & Power Fleet	\$ 10,000.00
	To include the repairs of general equipment, utility trailer, bucket trucks, digger, bandit chipper, trailers, etc	
442	ELECTRIC SYSTEM - Transmission & Distribution System	
442-130	Light & Power Superintendent Salary	\$ 98,365.00
	To include salary, longevity and overtime	
	2024 Base Salary calculated at \$92,882.89	
422-135	Light & Power Asst. Superintendent Salary	\$ 86,417.00
	To include salary, longevity and overtime	
	2024 Base Salary calculated at \$82,662.61	
442-140	Full Time Linemen Salary	\$ 367,970.00
	For the full time salaries of 4 linemen as set by the AFSCME Contract	
	stand by and longevity benefits -Base Salary \$74,672	
442-144	Part Time Lineman Helper Wages	\$ 13,200.00
	The Borough currently has a roster of 1 part time employee	
	with a wage currently set at \$14.00 /hour	
442-145	Meter Reader Wages	\$ 45,000.00
	Reimbursement to Water Authority for wages of the meter reader paid	
	on a monthly basis	
442-183	Overtime Wages	\$ 9,000.00
	To include overtime hours and standby	
442-192	Safety Equipment	\$ 17,500.00
	To include necessary equipment and arc flash equipment	
442-220	Operating Supplies	\$ 150,000.00
	To include supplies for system maintenance, line extension, fiberoptic, transformers and scada systems.	
442-231	Vehicle Fuel	\$ 5,000.00
442-243	PCB Testing & Disposal	\$ -

**BOROUGH OF LEHIGHTON
LIGHT POWER BUDGET**

Account	Description	2024 Budget
442-260	Small Tools & Minor Equipment	\$ 5,000.00
442-310	Professional Services	\$ 15,000.00
	Certified Flagger, Tree Trimmers	
	Requested Maintenance Contract with Trimmers	
442-316	CDL Testing	\$ 1,600.00
	As mandated by Federal Law, the Borough has all employees with a	
	CDL license randomly tested for drugs and alcohol through Blue Mtn.	
	Health System Workforce Wellness	
442-321	Communication -Light & Power	\$ 10,000.00
	To include telephone, fax, cell phones, radios and internet charges for	
	Substation and Garage	
442-360	Utilities - Substation and Garages	\$ 15,000.00
442-361	Purchase of Power - Amp Ohio	\$ 3,200,000.00
	Projected all in cost of power would be 48,770 MWH	
	at an all in price cost of \$60.82 per MWH	
442-362	Purchase of Power- Alleghany Electric	\$ 86,000.00
442-374	Repairs and Maintenance-Electrical Machinery & Equipment	\$ 5,000.00
442-384	Equipment Rental	\$ 5,000.00
	Expenses incurred for equipment rental to perform electrical work	
	including rental for equipment at the lower park, storage space	
442-450	Service Contracts	\$ 2,000.00
	To include pest control, maintenance of computer equipment &	
	radio equipment along with service of the aging generator	
442-460	Meetings, Seminar & Conferences - Light & Power	\$ 5,000.00
	Allocation for various seminars, training and conferences held	
	during the year for the attendance of the L&P Department	
442-480	Miscellaneous Expense	\$ 10,000.00
	For uncategorized expense in the transmission and distribution	
	of the electrical system	
442-670	Major Projects	\$ 500,000.00
	2021/2022 Substation Transformer #1 (\$619,642)	
	2022/2023 Substation Transformer #2	
	2024 -SR443 PennDOT Reimbursement (\$436,250)	
442-740	Major Machinery & Equipment Purchase	\$ 200,000.00
	Requesting purchase of Versalift 76" Bucket	

**BOROUGH OF LEHIGHTON
LIGHT POWER BUDGET**

Account	Description	2024 Budget
	Council to determine purchase and financing options	
454	PARKS	
454-360	Utilities - Parks & Playgrounds	\$ 7,000.00
	Utilities for Fountain, Lower Park & Upper Park	
454-370	Property Maintenance & Repairs-Parks & Playgrounds	\$ 2,000.00
	Repairs to Fountain and Lights in Parks	
457	Civil and Military Celebrations	
457-247	Pole Decorations	\$ 7,500.00
	Including holiday decorations and flags	
468	ANNEX BUILDING	
468-220	Materials & Supplies - Electrical	\$ -
	For all electrical related expenses at the Annex Building	
480	MISCELLANEOUS	
480-799	Provision for Bad Debt (CARRYING BEGINNING BALANCE)	\$ 5,000.00
484	WORKERS COMPENSATION INSURANCE	
484-354	Workers Compensation Insurance	\$ 63,000.00
	The Borough currently has coverage with EMC. Our	
	current experience MOD is 0.881	
487	EMPLOYEE BENEFITS	
487-156	Health/Hospitalization Benefits	\$ 355,881.00
	To include both Blue Cross and AFSCME Health & Welfare	
487-157	Health Benefits Cafeteria Plan	\$ 25,000.00
	For employees who chose to "opt out" of the insurance	
	coverages in the amount of 50% of the applicable monthly	
	premiums which would have been expended by the borough. In a	
	multi-member plan, each employee will receive \$12,000 for the year	
487-158	Life Insurance	\$ 4,000.00
	Contractual group life insurance policies in the amount of \$35,000	
	for all eligible employees	
487-161	Social Security/Medicare - Employers Contribution	\$ 86,000.00
	The Borough contributes 7.65% towards employee Social Security	

**BOROUGH OF LEHIGHTON
LIGHT POWER BUDGET**

Account	Description	2024 Budget
	and Medicare on qualified employees	
487-162	Unemployment Compensation Insurance	\$ 7,500.00
487-163	Health Reimbursement Plan	\$ 4,000.00
	Contractual benefit for prescription reimbursement	
488-070	Bank Service Charge -L&P	\$ 7,500.00
488-807	Unrealized Loss - L&P Capital Contribution	\$ 5,000.00
489	CONTINGENCIES	
489-100	Contingencies	\$ -
492	INTERFUND OPERATING TRANSFERS	
492-010	Transfer to General Fund	\$ 1,329,500.00
492-020	Transfer to Sewer Fund	\$ 20,500.00
492-040	Transfer to Capital Projects	\$ -
499-700	Capital Outlay - Light & Power	\$ -
	Total Expenses	\$ 7,526,461.00
	Excess	

Capital Projects Budget

Account	Description	2024 Budget
	Projected Balance Forward	\$ 597,351.80
341-000	Interest Earnings	\$ 100.00
341-015	Interest Earnings - ARPA Funds	\$ 15,000.00
351-010	Grant Revenue - CDBG	
354-040	Grants	\$ 1,179,372.27
	DCNR Baer Improvements Closeout, Sgt. Stanley	
	Hoffman Boulevard Pedestrian Improvements	
	ARPA Funds -\$278,054 1st Tranch, 2nd to follow	
387-200	Private Contributions & Donations	\$ -
392-010	Transfer from General Fund	\$ 60,000.00
392-040	Transfer from Capital Projects	\$ -
392-070	Transfer from Light & Power	\$ -
392-080	Transfer from Sewer Revenue	\$ -
	TOTAL CAPITAL PROJECTS REVENUE	\$ 1,254,472.27
	Revenue with projected balance forward	\$ 1,851,824.07
454-377	Property Lighting Expense	\$ -
454-378	Property Constuction	\$ -
	ARPA Projects to be determined by Council	
	\$556,108 available. Removing from 2024 to	
	balance the budget	
454-060	Capital Projects - Miscellaneous	\$ -
457-750	Community - Minor Equipment	\$ -
491-000	Refunds of Prior Years Receipts	\$ -
492-010	Transfer to General Fund	\$ -
	Traditionally, used as a reimbursement line item	
	to the General Fund for funds spent for	
	grant projects.	

Capital Projects Budget

492-070	Transfer to Light & Power	\$ -
492-080	Transfer to Sewer Capital Construction	\$ -
	For repayment of bridge financing	
499-400	Capital Outlay	\$ 1,179,372.27
499-480	Miscellaneous - Capital Projects	\$ -
	TOTAL CAPITAL PROJECTS EXPENSE	\$ 1,179,372.27

Fire Department Capital Fund - Equipment and Station Construction Loan

Account	Description	2024 Budget
Revenue	Projected Balance Forward	\$ 418,003.18
341.007	Fire Station Construction Interest	\$ 150.00
341-008	Wells Fargo -Equipment Fund Interest	\$ 15,000.00
392.010	Capital Outlay - Fire Company	\$ 147,079.00
	Annual 1 Mil Tax Allocation for equipment	
	Annual 2 Mil Tax Allocation for Station Construction Loan	
	Total Revenue	\$ 162,229.00
	Total Revenue + Projected Balance Forward	\$ 580,232.18
Expense		
411-740	Major Equipment - Ladder truck	\$ -
492-070	Transfer to Light & Power	\$ 17,079.00
	For Utility Relocation Project -2015 thru 2031	
	Restructured loan in 2020	
492-080	Transfer to Sewer Capital Construction	\$ 130,000.00
	For Project Loan -2015 thru 2032	
	Restructured loan in 2020	
499-000	Capital Outlay	
	For future projects	\$ -
	\$276,725.20 budgeted for 2023. Removed	
	to balance budget.	
	Total Expense	\$ 147,079.00

**BOROUGH OF LEHIGHTON
HIGHWAY AID FUND**

Account	Description	2024 Budget
Revenue	Projected Balance Forward	\$ 167,796.40
341-000	Interest Earnings	\$ 1,500.00
	Interest earned from National Penn Bank	
355-035	Motor Vehicles Fuel Taxes- Liquid Fuels Entitlement	\$ 140,000.00
	The Borough received an amount from the state	
	based on the amount of road mileage (17.23) and	
	population (2010 Census-5500) for the Borough.	
392-010	Reimbursement/Rebates	\$ -
	Total Revenue	\$ 141,500.00
	Balance with Projected Balance Forward	\$ 309,296.40
Expense		
430	<u>Public Works</u>	
430-260	Small Tool & Minor equipment	\$ -
430-740	Major Equipment Purchase	\$ -
430-750	Minor Equipment	\$ -
	Equipment under \$10,000	
432	<u>Winter Maintenance</u>	
432-140	Winter Maintenance Wages/All LF Wages	\$ 42,000.00
432-220	Materials & Supply -Winter Maintenance	\$ 30,000.00
	For bulk ice control and anti-skid materials	
432-450	Contracted Snow Removal	\$ 10,000.00
433	<u>Traffic Control Devices</u>	
433-140	Traffic Control Wages	\$ -
433-220	Signs & Marking Supplies	\$ 5,000.00
436	<u>Storm Sewers & Drains</u>	
436--140	Storm Sewer Wages	\$ 5,000.00
436-220	Supplies- Storm Sewers & Drains	\$ 20,000.00
	Upgrades Borough Wide	

**BOROUGH OF LEHIGHTON
HIGHWAY AID FUND**

437	<u>Repairs of Tools & Machinery</u>	
437-374	Maintenance & Repair of Equipment	\$ 20,000.00
	Regular maintenance and purchase of software for diagnostic machine	
438	<u>Maintenance and Repairs of Roads and Bridges</u>	
438-140	Road Maintenance Wages	\$ -
438-220	Materials & Supplies - Highway & Bridge Repair	\$ 15,000.00
	For cold patch, paving materials, crack sealer, misc	
439	<u>Highway Construction & Rebuilding</u>	
439-140	Highway Construction Wages	\$ -
439-600	Highway Construction & Reconstruction	\$ 24,038.41
	Cypress Street -to be re-evaluated	
	Mastic Crack Sealing on Sgt. Stanley Hoffman Blvd	
	Stedman Avenue-2nd Ave to Bank Street -Street and Curbing	
	to be assessed	
480-000	Miscellaneous	\$ -
499-000	<u>Capital Outlay</u>	\$ -
	For future projects	
	Total Expense	\$ 171,038.41

**BOROUGH OF LEHIGHTON
SEWER FUND BUDGET**

Account	Description	2024 Budget
	Projected Balance Forward	\$ 2,169,402.98
341.000	Interest Earnings -Checking	\$ 300.00
341.801	Interest -Sewer Capital Reserves	\$ 3,000.00
341.802	Interest- Sewer Capital Construction	\$ 10,000.00
341.803	Interest- Sewer Rehabilitation System	\$ 6,000.00
341.804	Interest - Sewer Capital Contribution	\$ 20,000.00
341-814	Unrealized Gain - Sewer Capital Contribution	\$ -
364.100	Sewage Charges	\$ 1,469,166.67
	Rate Increase in 2020	
364.105	Sewer Charges- Penalties	\$ 20,000.00
364.110	Sewer Connection/ EDU Payments and Permits	\$ 6,000.00
	Includes previous payment agreements along with new installment	
	payment agreement for new hookups -to be deposited into Capital Contribution	
364.150	Bad Debt Collection	\$ 1,000.00
380.000	Miscellaneous Revenue	\$ 100.00
	To include bad check fees	
380.200	Reimbursements/Rebates	\$ 100.00
386-100	Escheats	\$ -
392-020	Transfer from Light & Power Fund	\$ 20,500.00
392-040	Transfer from Capital Projects	\$ -
	Baer Memorial Project	
392-050	Transfer from Fire Station Construction Project	\$ 130,000.00
	Loan to be paid in full in 2032	
395-000	Refund of Prior Year Expenditure	\$ -
	O&M Refund from CCMA	
	Total Sewer Revenues	\$ 1,686,166.67
	Sewer Revenue + Projected Balance Forward	\$ 3,855,569.65
401	EXECUTIVE GOVERNMENT	
401-120	Borough Manager Salary	\$ 33,250.00
	The Salary of the Borough Manager has traditionally	
	been split between Light & Power (65%) and Sewer (35%)	

**BOROUGH OF LEHIGHTON
SEWER FUND BUDGET**

Account	Description	2024 Budget
401-123	Assistant Manager Salary	\$ -
	The Salary of the Asst Manager will be split	
	between Light & Power (35%) and Sewer (65%)	
	Acting Manager Salary in 2020	
401-140	Full Time Clerical Salary	\$ 28,840.00
	Sewer funds have contributed 1/2 of	
	the full time utility clerk salary. Sewer billing represent approximately	
	16% of utility billing less water	
401-150	GIS Coordinator Salary	\$ 2,500.00
402	<u>AUDITING SERVICES</u>	
402-311	Auditing	\$ 5,500.00
	The annual audit, as performed by the firm Hutchinson,	
	Gillahan & Freeh, P-C- is divided between the General, Light	
	& Power and Sewer Accounts.	
404	<u>LEGAL SERVICES</u>	
404-100	Solicitor Fees	\$ 2,000.00
	The Borough retains the Nanovic Law Offices for representation	
	at Council Meetings, legal opinions, court opinions, etc-	
	Lehighton Sewer Authority retains Attorney Mousseau for their projects	
404-300	Other Legal Fees	\$ -
	For legal professionals obtained for miscellaneous sewer projects	
406	<u>GENERAL GOVERNMENT ADMINISTRATION</u>	
406-210	Office Supplies	\$ 1,000.00
	The expenses for supplies and other materials needed to	
	run the administrative office	
406-213	Office Equipment	\$ 2,000.00
	For purchase of minor office equipment such as fax machines,	
	printers, misc.. . New Admin Server needed in 2022	
406-310	Professional Services - Sewer Admin	\$ 1,000.00
	IT, Flow Meters, Misc	
406-321	Communication - Admin	\$ 1,000.00
	Telephone Service, Website, Etc.	
406-325	Postage	\$ 4,000.00

**BOROUGH OF LEHIGHTON
SEWER FUND BUDGET**

Account	Description	2024 Budget
406-341	Advertising	\$ 600.00
406-351	Commercial Insurance Policy	\$ 35,000.00
	To include general liability, property, automobile,	
	comprehensive coverage	
406-354	Bonding	\$ 150.00
	Bonding for Board Members	
406-450	Service Contracts	\$ 12,000.00
	For postage machine, folder/inserters, copier in utility office	
406-480	Miscellaneous - Administrative	\$ 2,500.00
	For uncategorized expense	
406-740	Administrative Vehicle - Lease Payment	\$ -
	Three Year Lease Split Between Funds	
408	<u>ENGINEERING SERVICES</u>	
408-313	Engineering Services	\$ -
	Bruce Steigerwalt currently provides engineering services to	
	the borough for plan reviews & creation and for new projects	
	For project costs for Roof Replacement and Security	
	Upgrades to Borough Hall -Split between 01/07/08	
409-370	Building & Maintenance & Repairs	\$ -
	Demolition of Old Sewer Plant - Awaiting resolution from contractor	
	(Balance \$27,780 however requested credits)	
	Upgrades to Borough Hall to include roof replacement	
	and security improvements	
426	<u>COLLECTION SYSTEM</u>	
426-220	Operating Supplies - Collection System	\$ 1,000.00
426-374	Maintenance & Repairs -Collection System	\$ 17,000.00
429	<u>WASTEWATER COLLECTION & TREATMENT</u>	
429-120	Public Works Superintendent Salary	\$ 10,000.00
	Allocation from Sewer Fund for PW Superintendent	
429-140	Public Works Wages	\$ 42,000.00
	Allocation from Sewer Fund for PW Department	
429-145	Disposal System Wages	\$ -

**BOROUGH OF LEHIGHTON
SEWER FUND BUDGET**

Account	Description	2024 Budget
	As billed by CCMA	
429-183	Overtime Wages	\$ -
429-192	Safety Equipment	\$ -
	For all underground safety equipment -shurring, trench boxes, etc.	
429-220	Materials & Supply	\$ 10,000.00
429-310	Inflow and Infiltration - Professional Services	\$ 40,000.00
429-360	Utilities	\$ 4,000.00
429-364	CCMA Operations & Maintenance	\$ 887,300.00
429-374	Repairs of Machinery & Equipment	\$ 1,000.00
429-384	Equipment Rental	\$ 2,500.00
	Rental of Palmerton Sewer Vac	
429-420	Memberships, Dues & Subscriptions	\$ 1,200.00
	PRWA, ESRI GIS	
429-450	Service Contracts	\$ 1,500.00
	To include generator service, sewer camera rental	
429-455	Pump Station Maintenance Agreement	\$ 5,000.00
	Paid monthly to CCMA per the Pump Station Agreement	
429-460	Meetings, Conferences & Seminars	\$ 1,000.00
	Wastewater Operators Certification	
429-480	Miscellaneous Expense	\$ -
	For uncategorized expense	
429-600	Sewer Line Extension	\$ -
429-740	Major Machinery and Equipment	\$ -
	Request for Hydroexcavator Truck	
471	DEBT SERVICE	
471-100	Lehighon Sewer Authority -PennVest Principal	\$ -

**BOROUGH OF LEHIGHTON
SEWER FUND BUDGET**

Account	Description	2024 Budget
	Based on lease agreement with Sewer Authority in which we	
	pay the Authority monthly rentals equal to the debt service	
	requirements of the PV Loan #71125 -Loan is Paid in Full in March 2022	
471-150	Lehighton Sewer Authority -PennVest Interest	\$ -
	Based on lease agreement with Sewer Authority in which we	
	pay the Authority monthly rentals equal to the debt service	
	requirements of the PV Loan #71125 -Paid in full in March 2022	
471-200	CCMA - PennVest Principal	\$ -
	Being a member of CCMA, our inter-municipal agreement	
	makes the borough responsible for 61.34% of the total	
	PennVest loan for the construction of the treatment facility	
	Loan is paid in full in November 2023	
471-250	CCMA - PennVest Interest	\$ -
	Being a member of CCMA, our inter-municipal agreement	
	makes the borough responsible for 61.34% of the total	
	PennVest loan for the construction of the treatment facility	
480	<u>MISCELLANEOUS</u>	
480-000	Miscellaneous	\$ -
480-799	Provision for Bad Debt	\$ -
484	<u>WORKERS COMPENSATION INSURANCE</u>	
484-354	Workers Compensation Insurance	\$ 30,000.00
	The Borough currently has coverage with EMC. Our	
	current experience MOD is 0.881	
487	<u>EMPLOYEE BENEFITS</u>	
487-157	Health Benefits Cafeteria Plan	\$ 6,000.00
	For employees who chose to "opt out" of the insurance	
	coverages in the amount of 50% of the applicable monthly	
	premiums which would have been expended by the borough. In a	
	multi-member plan, each employee will receive \$12000 for the year	
487-161	Social Security/Medicare - Employers Contribution	\$ 7,000.00
	The Borough contributes 7.65% towards employee Social Security	
	and Medicare on qualified employees	
488-080	Bank Service Charge - Sewer	\$ 7,000.00
488-804	Unrealized Loss-Sewer Capital Contribution	\$ -

**BOROUGH OF LEHIGHTON
SEWER FUND BUDGET**

Account	Description	2024 Budget
491-000	Refunds of Prior Year Receipts	\$ -
492-040	Transfer to Capital Projects	\$ -
499-801	Capital Outlay- Sewer Capital Reserves	\$ -
499-802	Capital Outlay- Sewer Capital Construction	\$ -
499-803	Capital Outlay - Sewer Rehabilitation System	\$ -
499-084	Capital Outlay -Sewer CapitalContribution	\$ -
	Previous four items have alwayd been included in budget	
	but no line item exists in revenue to balance the	
	items, so thet have not be carried over	
499-088	Capital Outlay - Operating	
	Total Expenses	\$ 1,204,840.00
	Excess	

Description	2023 Revenue	2023 Expenses	2023 Totals	2024 Revenue	2024 Expenses	2024 Totals
Genral Fund	\$ 4,968,900.08	\$ 5,448,234.45	\$ (479,334.37)	\$ 5,499,414.17	\$ 6,304,387.90	\$ (804,973.73)
Light & Power	\$ 7,465,699.00	\$ 10,029,455.13	\$ (2,563,756.13)	\$ 7,483,859.00	\$ 7,526,461.00	\$ (42,602.00)
Capital Projects	\$ 318,094.00	\$ 600,802.73	\$ (282,708.73)	\$ 1,254,472.27	\$ 1,179,372.27	\$ 75,100.00
LFD Cap Fund	\$ 227,129.00	\$ 918,232.20	\$ (691,103.20)	\$ 162,229.00	\$ 147,079.00	\$ 15,150.00
Highway Aid	\$ 149,287.00	\$ 181,038.41	\$ (31,751.41)	\$ 141,500.00	\$ 171,038.41	\$ (29,538.41)
Sewer Budget	\$ 1,646,727.00	\$ 3,516,105.20	\$ (1,869,378.20)	\$ 1,686,166.67	\$ 1,204,840.00	\$ 481,326.67
Total	\$ 14,775,836.08	\$ 20,693,868.11	\$ (5,918,032.03)	\$ 16,227,641.11	\$ 16,533,178.58	\$ (305,537.48)