

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
Revenue		
301-100	Real Estate Taxes - Current Year	\$ 950,000.00
	The property assessment for the Borough of Lehighton, as calculated by an estimated 92% collection rate. Taxes paid 5/31 are subject to 2% discount. 10% penalty after 7/31.	
301-200	Real Estate Taxes - Prior Year	\$ 12,500.00
	We estimate that the Borough will collect revenue in prior year real estate taxes during the month of Dec. Funds will be remitted to the borough beginning of the fiscal year.	
301-300	Real Estate Taxes - Delinquent	\$ 30,000.00
	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	\$ 46,000.00
	As allowed by Borough Code {1302(b)} the Borough of Lehighton levies a tax on the value value of residents' occupations, as determined by Carbon County.	
305-200	Occupation Taxes - Prior Year	\$ 5,500.00
	We estimate that the borough will collect revenue for 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 are forwarded to Berkheimer.	
310-100	Real Estate Transfer Tax	\$ 105,000.00
	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	\$ 610,000.00
	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 nacted 11/25/2013.	
320-100	Miscellaneous Permits	\$ 3,000.00
	Revenue from Solicitation, Vendor, Street, Curb, Moving, Handicap Parking and other permits not specifically named.	
320-200	Health Licenses - Restaurant Inspections	\$ 4,500.00
331-011	Magistrate Fines	\$ 25,000.00
	Fines received from violations of Borough ordinances, statutes, vehicle codes, etc.	

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Account	Description	2026 Budget
331-012	Local Fines	\$ 8,000.00
	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	\$ 12,500.00
	Revenues from court hearings & restitution	
341-000	Interest Earnings - General Fund	\$ 11,000.00
341-001	Interest Earnings - Employee Relations	\$ 100.00
341-005	Interest Earning - Community Center	
341-006	Interest Earnings - Capital Reserve	\$ 200.00
341-008	Interest Earnings - Fire Equipment Investments	\$ 5,000.00
341-009	Dividends - Fire Equipment Investment	
341-011	Interest - Shade Tree	\$ 500.00
341-012	Interest Earnings - Payroll	\$ 4,000.00
341-013	Interest Earnings - P-Card	\$ 200.00
342-200	Rental of Annex	\$ 242,838.84
	Lease payments as agreed upon for the rental of units at the Annex Building (Pathstone).	
342-300	Rental of Recreation Center	\$ 30,000.00
	Rental payments received for the recreation center to include private parties, clubs, senior center, and fitness classes.	
342-400	Rental of Parking Lot	\$ 7,200.00
	IRM - 40 Parking Permits at the High-Rise.	
342-500	Rental - Miscellaneous	\$ 1,500.00
	Rental payments received for rental at ampitheatre, outdoor signage, lower park, soccer field, Baer Memorial, etc.	
351-020	Federal Police Grants	
354-020	State Police Grants	\$ 40,000.00

**Borough of Lehighton
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Account	Description	2026 Budget
	Reimbursements for salaries received from North Central Highway Safety Network -	
	Click It Ticket, Buckle Up, Child Passenger Safety	
354-040	Grants	\$ -
	For uncategorized grant revenue - 2025 Police Body Cam Grant, 2026 K-9 grant.	
354-050	Winter Maintenance	\$ 8,071.32
	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. Annual payment is received in Oct.	
355-020	Beverage Licenses	\$ 2,000.00
	The Borough receives a license fee collected by the State for establishments within the	
	Borough that dispense liquor. Fees waived in '20/'21 by Commonwealth due to COVID19.	
355-120	Foreign Casualty Insurance Premium Tax (Pension State Aid)	\$ 275,000.00
	The Borough receives money from State to defray the police and non-uni pension plans.	
355-130	Foreign Fire Insurance Premium Tax (Firefighters Relief)	\$ 28,000.00
	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	\$ 6,000.00
	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	\$ 600.00
	Payment received from Carbon County Housing Authority in lieu of real estate taxes.	
361-300	Zoning Permits	\$ 5,000.00
361-320	Zoning Hearing & Variance Fees	\$ 4,500.00
	Fees paid by property owners to cover costs incurred by zoning variance applications.	
	Fees may not cover the costs incurred by the Borough (legal, advertising, mailings, etc.).	
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	

**Borough of Lehighton
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Account	Description	2026 Budget
	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	\$ 49,000.00
	Currently the cost of the crossing guards is shared with the Lehighton Area School District. Reimbursements for 70% of the 2025-2026 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 PD.	
362-120	Police Reports	\$ 1,000.00
	Revenue collected for the sale of accident reports, copies, etc. The Borough is permitted to change 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.	
362-400	Protective Inspection Fees	
	Alarm Registrations	
362-410	Building Permits	\$ 18,000.00
	Anticipated 30% revenue received from building permits and inspection fees.	
362-420	Excavation & Grading Permits	\$ 400.00
362-450	Rooming House Permit	
362-455	Rental Inspection Fee	\$ 7,000.00
364-300	Solid Waste Collection Charges	\$ 1,313,000.00
364-310	Solid Waste Collection - Penalties	\$ 25,000.00
364-315	Solid Waste Collection - Bad Debt Collection	\$ 1,000.00
365-100	Reimbursement of Health Insurance	\$ 9,000.00
	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	\$ 140,000.00

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Account	Description	2026 Budget
	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	\$ 2,500.00
	Anticipated donations from Pool Pals for swimming lessons and bench donations	
380-000	Miscellaneous Revenue	\$ 4,000.00
	To include refunds, bad check fees, and miscellaneous items	
380-200	Reimbursements/Rebates	\$ 30,000.00
	Includes reimbursement from entities for vehicle fuel reimbursement.	
380-210	Private Contributions & Donations - Police	\$ 1,000.00
386-100	Escheats (Sale of Personal Property)	\$ 10,000.00
387-200	Private Contributions & Donations	\$ 500.00
387-210	Contributions & Donations - Shade Tree	\$ 1,000.00
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	\$ 1,500,000.00
392-080	Transfer from Sewer Revenue	\$ 92,000.00
	\$40,000 added in 2026 to subsidize engineering costs.	
392-350	Transfer from Highway Aid	\$ 42,000.00
	For Public Works Wages	
395-100	Refund of Prior Year Expense	\$ 200,000.00
	Benecon Risk Sharing Agreement + MRM Dividend Program	
	Total for General Fund Revenue	\$ 6,139,610.16

**Borough of Leighton
General Fund Revenues**

Account	Description	2026 Budget
Expense		
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.	
401	<u>EXECUTIVE GOVERNMENT</u>	
401-110	Mayor Salary	\$ 3,000.00
	The Mayor received a salary of \$3,000 which is paid monthly.	
401-122	Treasurer/Assistant Secretary Salary	\$ 56,000.00
	The Treasurer's Salary is paid fully by the General Fund	
401-124	Assistant Treasurer/Assistant Secretary Salary	\$ -
	The Assistant's Salary has been moved to Light & Power and Sewer Budgets.	
401-390	Codification of Ordinances	\$ 1,295.00
	Increased per Council vote to codify Zoning/SALDO	
402	<u>AUDITING SERVICES</u>	
402-311	Auditing	\$ 13,000.00
	The annual audit, as performed by the firm Hutchinson, Gillahan & Freeh, PC is divided divided between the General, Light & Power, and Sewer Accounts.	
403	<u>TAX COLLECTION</u>	
403-110	Tax Collector's Commission	\$ 30,000.00
	The compensation of the Tax Collector is set by Resolution - A 3.25% Commission is received on all taxes collected to include Real Estate and Occupational Taxes.	
403-120	EIT/LST Collector - Commission	\$ 14,000.00
	EIT Commission collected by Berkheimer Tax Collectors +LST	
403-220	Tax Collector Supplies	\$ 5,000.00
	Includes Forms, Tax Bills, Envelope Reimbursement and EIT Postage	
403-353	Tax Collector Bond	\$ 400.00
	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.	

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Account	Description	2026 Budget
403-460	Meetings, Conferences and Seminars-Tax Collector	\$ -
	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, at Council Meetings, legal opinions, court opinions, etc. Billing rate is \$160/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	\$ 5,000.00
	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	\$ 750.00
	To include fuel for admin vehicle use and personal vehicle mileage reimbursement.	
406-310	Professional Services - Administration	\$ 8,000.00
	For medical examinations, pre-hire expense, payroll processing, etc.	
	Payroll costs split with other funds.	
406-321	Communication - Administration	\$ 6,000.00
	To include telephone, fax, cell phone and internet services.	
406-325	Postage	\$ 4,000.00
	For administration postage, mailings, newsletter	
406-341	Advertising	\$ 5,500.00
	For advertising ordinances, meetings, bids, job openings, etc	
406-351	Commercial Insurance Policy	\$ 35,000.00
	To include general liability, property, automobile, inland, comprehensive, marine and public official liability.	
406-353	Bonding	\$ 3,000.00
	For administrative staff bonds annually. Currently, we hold bonds on the Treasurer, Secretary, Manager, Asst. Manager, Council President and Vice President.	
406-374	Administrative Vehicle - Repairs & Maintenance	\$ 600.00

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Account	Description	2026 Budget
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, Prime, etc.	
406-450	Service Contracts	\$ 17,500.00
	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 staff members.	
406-480	Miscellaneous - Administrative	\$ 2,000.00
	Funds for uncategorized expense.	
407	<u>Data Processing/Information Technology</u>	
407-490	Project Software and Utility Software Maintenance Agreement.	\$ 20,000.00
408	<u>Engineering Services</u>	
408-313	Engineering Services	\$ 75,000.00
	General professional services provided by Remington & Vernick Engineers.	
409	<u>General Government Buildings</u>	
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
409-260	Minor Equipment - Municipal Building	\$ 3,500.00
	To include the costs of computer equipment, copier, misc.	
409-310	Professional Services	
409-360	Utilities	\$ 6,000.00
409-370	Building Maintenance & Repairs	\$ 20,000.00
409-450	Service Contracts	\$ 2,500.00
	For service of borough hall generator, heating system, security system, pest control,	
	roof maintenance contract, etc.	
410	<u>Police Department</u>	

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Account	Description	2026 Budget
410-120	Police Chief's Salary	\$ 115,000.00
	Base salary for Police Chief was \$110,240 in 2025. Total budget includes longevity.	
410-131	Sergeant's Salary	\$ 90,266.64
	The 2026 base salary per contract is \$90,266.64. Total budget includes shift differentials	
	and longevity payment.	
410-132	Corporal's Salary	\$ 91,000.00
	The 2026 base salary per contract is \$89,181.70. Total budget includes shift diff,	
	education diff, and longevity payment.	
410-133	Patrol Officer's Salary	\$ 780,000.00
	For the base salary of 9 Patrol Officers. Figure includes shift diff, educational	
	diff, and longevity payments.	
410-134	Criminal Investigator's Salary	\$ 87,662.79
	The 2026 base salary per contract is \$87,662.79. Total budget includes shift diff,	
	education diff, and longevity payment.	
410-140	Police Clerk Salary	\$ 50,715.00
	Base salary for Police Clerk was \$49,000 in 2025. Total budget includes longevity.	
410-141	Part Time Police Clerical Position	\$ 22,464.00
	For one part time clerk at 24 hours per week at \$18.00/hour.	
410-142	Part Time Custodian - Police Department	\$ 4,800.00
410-156	Health/Hospitalization Benefits	\$ 403,287.60
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, less 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	\$ 345,026.00
	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	\$ 150,000.00
	For holidays, court time, emergency call outs, school security, patrols	

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Account	Description	2026 Budget
410-184	Reimbursable Overtime	\$ 40,000.00
	Approved OT that that will be reimbursed by State Police Grants.	
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
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
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 if applicable.	
410-242	Guns & Ammunition	\$ 8,000.00
	Required ammunition for daily operations and taser cartridges.	
410-243	K-9 Unit Program	\$ -
	Money allocated in 2026 to begin a municipal K-9 Unit Program. \$10,000 will be	
	earmarked in the uncategorized General Fund Grant revenue line item.	
410-310	Professional Services - Police	\$ 40,000.00
	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	\$ 3,000.00
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.	
410-351	Police Professional Liability Insurance	\$ 30,000.00

**Borough of Leighton
General Fund Revenues**

Account	Description	2026 Budget
410-360	Utilities	\$ 15,000.00
	For police station utility billing and natural gas.	
410-370	Police Station Repairs and Maintenance	\$ 17,000.00
	Regular Maintenance for Police Station.	
410-374	Vehicle Repair & Maintenance	\$ 15,000.00
	To purchase parts and maintain current police fleet.	
410-420	Dues, Subscriptions & Memberships - Police	\$ 1,000.00
	Memberships to NTOA, NRA, PCPA, misc.	
410-450	Service Contracts	\$ 30,000.00
	For copier, computers, stop watches, calibration, cruiser laptop annual fees, generators,	
	AED, Alert, MACH, TASER, roof maintenance.	
410-451	IT Services	\$ 10,000.00
	For IT-related contracts, maintenance, and service	
410-460	Meetings, Conferences & Seminars - Police	\$ 8,000.00
	Allocation for various seminars & conferences held during the year for the PD.	
410-461	Civil Service Commission Expenses	\$ 2,500.00
	To include Commission stipend, advertisements, solicitor fees, and test fees.	
410-480	Miscellaneous - Police	\$ 4,000.00
	For uncategorized expenses in the police department.	
410-700	Community Events - Police Department	\$ 500.00
	For miscellaneous expenses relating to Shop w/ a Cop, National Night Out, etc.	
410-740	Major Equipment Purchase - Police	\$ 40,000.00
	\$30,819 payment for 2025 Police Cruisers in May 2026, 2027, 2028, and 2029.	
411	<u>Fire Department</u>	
411-130	Fire Chief Salary	\$ 3,000.00
411-131	Assistant Fire Chief Salary	\$ 2,200.00
411-210	Office Supplies - Fire Department	\$ 1,000.00
	For office supplies including printer and Fire Prevention Materials	
411-220	Operating Supplies	\$ 1,000.00
411-231	Vehicle Fuel - Fire Department	\$ 5,000.00

**Borough of Leighton
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Account	Description	2026 Budget
411-250	Vehicle Repair & Maintenance - Fire Department	\$ 16,000.00
	Hydraulic Tool Service (Odd Year- \$2,500), Ladder Testing (Even Year -\$2,800)	
411-260	Small Tools and Minor Equipment - Fire Department	\$ 36,000.00
	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.	
411-310	Professional Services - Fire Department	\$ 1,000.00
	For legal fees, engineering, physical examinations, and background investigations.	
411-321	Communication - Fire Department	\$ 5,300.00
	For cell phone bills, landlines, alarm system monitoring, tablets.	
411-325	Postage	
411-351	Fire Department Liability Insurance (VFIS)	\$ 26,000.00
	Liability coverage through VFIS	
411-354	Workers Compensation Insurance - Fire Department	\$ 25,000.00
	The Borough pays for the coverage for the volunteer firefighters based on population	
	served 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	\$ 10,000.00
	Monthly Cleaning Contract, filter replacement for HVAC	
411-420	Dues, Subscriptions & Memberships - Fire	\$ 5,000.00
	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	\$ 500.00
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.	

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Account	Description	2026 Budget
411-740	Capital Outlay - Fire Company	\$ 146,903.29
	Transfer to Investment Fund for future apparatus purchase millage increased in 2019	
	by 0.5 mill.	
412	<u>Ambulance</u>	
412-260	Volunteer Ambulance Donation	\$ 2,500.00
412-354	Volunteer Ambulance Workers Compensation	\$ 2,500.00
413	<u>Uniform Construction Code</u>	
413-300	UCC Inspection Fees	\$ 50,000.00
	Based on revenue collected for inspections as per UCC	
413-305	Rental Inspection Fees	\$ 10,000.00
414	<u>Zoning</u>	
414-120	Zoning/Code Enforcement Officer Salary	\$ 98,090.91
	Thid Party Agency, Barry Isett & Associates	
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	\$ 1,000.00
	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	
	Fees for Community Planning and Mgt, LLC update to Zoning/SALDO	
414-313	Engineering Services	\$ 2,000.00
	Remming & vernick Engineers provides engineering services to the Zoning Hearing Board	
	and the Planning Commission.	
414-314	Legal Fees	\$ 4,000.00
	The Board's legal counsel and stenographer services at each meeting.	
414-325	Postage	\$ 300.00
414-341	Advertising	\$ 3,500.00
414-460	Meetings, Conferences & Seminars - Zoning/Planning Commission	\$ 150.00

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Account	Description	2026 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 Currently the cost of the crossing guards is shared with the Lehighton Area School District - Reimbursements for 70% of the salary (2025-2026 school year) is received after invoicing in January and June (Figured based on \$12.00/hour).	\$ 66,000.00
419-220	Fire Police Operating Supplies	\$ 500.00
419-238	Clothing Allowance - Crossing Guards Vests for Crossing Guards - Half the cost reimbursed by LASD	\$ 200.00
419-310	Professional Services - Crossing Guards	\$ 150.00
419-390	County Animal Shelter Annual Assessment Assessment paid to the county under PA Dog Enforcement Program	\$ 1,000.00
419-460	Meetings, Seminars & Conferences - Emergency Management	\$ 5,000.00
421	<u>Health</u>	
421-130	Health Officer - Professional Services	\$ 6,000.00
427.260	Solid Waste & Recycling-Minor Equipment Garbage Billing System based on percentage of revenue. Electronic recycling costs.	
427-360	Electric Utility - Former Landfill Monthly utility billing	\$ 370.00
427-450	Solid Waste & Recycling Contract Total Annual Contract with Tamaqua Transfer & Recycling, Term: 2024-2028.	\$ 956,000.00
430	<u>Public Works</u>	
430-120	Public Works Superintendent Salary The salary for the Public Works Superintendent and is split between the G/F and Sewer based on project time. Line item includes overtime and longevity.	\$ 82,800.00
430-135	Assistant Public Works Superintendent The salary for the Public Works Asst. Superintendent and is split between the G/F and Sewer based on project time. Line item includes overtime and longevity.	\$ 75,555.00

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Account	Description	2026 Budget
430-140	Full Time Public Works Wages	\$ 342,000.00
	Wages for the 6 full time public works employees with wages set by the AFSCME CBA to include longevity benefits.	
430-141	Part Time Public Works Wages	\$ -
	The Borough currently has a roster of 0 part time P/W employee set at \$16.00/hour.	
430-183	Overtime Wages	\$ 18,000.00
	Includes the wages for the public works crew to work overtime to plow snow, pave, etc.	
430-192	Safety Equipment	\$ 1,500.00
430-220	Operating Supplies - Public Works Department	\$ 7,000.00
	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.	
	Reimbursements are received from the Water Authority, CCMA, and L&P based on use.	
430-238	Clothing Reimbursement - PW	\$ 1,600.00
	Per AFSCME CBA for 8 full-time employees.	
430-260	Small Tool and Minor Equipment	\$ 4,500.00
430-310	Professional Services	
430-316	CDL Testing	\$ 600.00
	As mandated by Federal Law, the Borough has all CDL employees 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.	
430-384	Equipment Rental	\$ 2,500.00
	For equipment rental to perform street work and building maintenance.	
430-420	Dues, Subscriptions & Memberships - Public Works	\$ 1,200.00
	Dept of Agriculture, ESRI (GIS)	
430-450	Service Contracts	\$ 3,000.00

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
	For the maintenance of the copier, generator service, oil recycling, pest control, etc.	
430-460	Meetings, Seminars & Conferences - Public Works	\$ 1,000.00
	Allocation for various seminars & conferences held during the year for P/W employees.	
430-480	Miscellaneous Expense - Public Works	\$ 500.00
430-610	General Construction - Public Works	\$ 1,500.00
430-740	Major Machinery & Equipment	\$ 70,000.00
	\$19,097.48 annual (\$4774.37 quarterly) payment for 2024 Ford F250.	
	\$40,894.80 annual payment for Street Sweeper 2026 - 2032.	
431	<u>Street Cleaning</u>	
431-220	Materials & Supplies	\$ 9,000.00
	Supplies for street cleaning and leaf collection including rakes, shovels, brooms, etc.	
432	<u>Winter Maintenance</u>	
432-220	Materials & Supplies	\$ 1,000.00
	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, etc.	
435	<u>Sidewalks & Crosswalks</u>	
435-220	Supplies- Curb & Sidewalk Reconstruction	\$ 1,000.00
436	<u>Storm Sewers & Drains</u>	
436-220	Supplies - Storm Sewers & Drains	\$ 10,000.00
	For regular repair and maintenance of the storm sewers	
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

**Borough of Leighton
General Fund Revenues**

Account	Description	2026 Budget
437-374	Maintenance & Repair - Public Works Fleet	\$ 12,000.00
	To include the repairs of general equipment.	
438	<u>Maintenance and Repairs of Roads and Bridges</u>	
438-220	Materials & Supplies - Highway & Bridge Repair	\$ 25,000.00
	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	\$ 39,870.75
	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	\$ -
	New Position proposed for 24 hours per week/seasonal at Part Time Rate (\$10.90)	
452-140	Custodian Wages - Recreation Center	\$ 9,761.04
	Based on 5 hours per week (9% of total salary)	
452-141	Youth Programs - Wages	\$ 4,000.00
	Wages for part time summer program at the grove during the month July and part time youth program at the Recreation Center.	
452-220	Materials & Supplies - Recreation Center	\$ 4,500.00
	Paper products, cleaning supply, building hardware, and miscellaneous supplies.	
452-231	Vehicle Fuel/Mileage Reimbursement	\$ 1,000.00
452-321	Communication - Recreation Center	\$ 3,500.00
	To include telephone, cell phone, internet and tablet	
452-360	Utilities - Recreation Center	\$ 11,000.00
452-370	Building Repairs & Maintenance - Recreation Center	\$ 10,000.00
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

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
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, and Grove.	
454-520	Lehigh Canal & Recreation Commission Per Capita Contribution	\$ 2,750.00
	Requested increase in 2024 to \$0.50 per capita.	
454-750	Minor Equipment - Parks	
455	<u>Shade Trees</u>	
455-220	Materials & Supplies -Shade Tree	\$ 8,000.00
	Covers the costs for removing dead or diseased trees and planting trees in various	
	locations in the Borough. Upped to \$2.00 PC to in 2025 to maintain TSU standing.	
	Dropped to in 2026 and TSU standing lost.	
456	<u>Libraries</u>	
456-520	Lehighton 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	\$ 500.00
	To include contributions towards UVO, Halloween Parade, B&G Band, Lehighton Band.	
457-700	Community Events - Parks & Rec	
459	<u>Baer Memorial Swimming Pool</u>	
459-120	Pool Director - Wages	\$ 20,404.20
	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	\$ 10,000.00
	Covers the cost of chemicals used at Baer Memorial Pool	

**Borough of Leighton
General Fund Revenues**

Account	Description	2026 Budget
459-229	Concession Stand - Supply	\$ 27,000.00
	For food and beverage purchases	
459-231	Vehicle Fuel - Pool	
459-238	Uniforms - Lifeguards	\$ 1,000.00
459-310	Professional Services - Pool	\$ 2,500.00
	For medical examinations, pre-hire expense, recertifications, etc.	
459-321	Communication - Pool	\$ 3,500.00
	Pool Telephone and Internet Service	
459-325	Postage - Pool	
459-341	Advertising - Pool	\$ 1,500.00
459-360	Utilities - Pool	\$ 14,000.00
	For electricity, water, sewer and garbage for Baer Memorial Pool	
459-370	Building Maintenance & Repair - Pool & Concession Stand	\$ 5,000.00
459-450	Service Contracts	\$ 5,000.00
	Including Pool Software, Water Testing, Additional Payroll, and electrical inspections.	
459-460	Meetings, Seminars & Conferences - Pool	\$ 200.00
459-480	Miscellaneous Expense - Pool	\$ 400.00
	For uncategorized expenses	
459-750	Minor Equipment - Pool	\$ 4,000.00
463	<u>Economic Development</u>	
463-310	Main Street Project - Professional Services	\$ 9,500.00
	\$9,500 budgeted for the purchase of 2 Riverfront Properties	
463-520	Leighton Area Historical Alliance - Contribution	
	Annual contribution made in quarterly installments	\$ 2,400.00
468	<u>Annex Building</u>	
468-120	Property Manager - Annex	\$ 14,274.41
	Wages for property manager (17% of total salary).	
468-220	Materials & Supplies - Annex	\$ 2,000.00
	To include janitorial supplies	

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
468-321	Communication - Annex	\$ 2,000.00
468-360	Utilities - Annex	\$ -
468-370	Building Repairs & Maintenance -Annex	\$ 60,000.00
468-450	Service Contracts - Annex	\$ 17,000.00
	To include pest service, elevator inspection, HVAC Service, generator, IT, and H2O testing.	
480-00	Miscellaneous Expense - Annex	
483	<u>Employer Paid Benefits and Withholding</u>	
483-300	Deferred Compensation	\$ 2,000.00
484	<u>Workers Compensation Insurance</u>	
484-354	Workers Compensation Insurance	\$ 62,500.00
	The Borough has coverage through MRM.	
487	<u>Employee Benefits</u>	
487-156	Health/Hospitalization Benefits	\$ 241,095.12
	Includes Blue Cross, Union 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	\$ 2,100.00
	Contractual group life insurance policies - \$35,000 to all eligible employees.	
487-160	Pension - Non Uniform Minimum Municipal Obligation	\$ 148,489.00
	Minimum Municipal Obligation as approved by Council.	
487-161	Social Security/Medicare - Employers Contribution	\$ 110,000.00
	Borough contributes 7.65% towards employee Social Security and Medicare.	
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.	
487-163	Health Reimbursement Plan	\$ 4,000.00
	Contractual benefit for prescription reimbursement	

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
489	<u>Contingencies</u>	
491-000	Refunds of Prior Years Receipts	
4XX	<u>Interfund Transfers</u>	
442-040	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 for General Fund Expense	\$ 6,470,609.74

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
Revenue		
341-000	Interest Earnings	\$ 100,000.00
	Interest earned on general checking account.	
341-701	Interest Earnings - Investments	\$ 8,000.00
	Interest earned on investment accounts.	
341-702	Interest Earnings - L&P Capital Fund	\$ 40,000.00
	Interest earned on capital fund account.	
341-703	Interest Earnings - L&P Utility Settlement	\$ 3,000.00
372.410	Residential Sales	\$ 3,730,000.00
	Electric Sales to Residents. Meters (r/c) 3025 - Receivables.	
372-420	Commercial Sales	\$ 4,020,000.00
	Electric Sales to Businesses. Meters (r/c) 3025 - Receivables.	
372-440	Public Street & Highway Lighting	\$ 37,000.00
	Utility billing for street lights paid by L&P	
372-490	Unmetered Lighting	\$ 14,000.00
	Received for pole lights not on a meter	
372-510	Electric Sales - Penalties	\$ 102,000.00
	After due date, a 5% penalty is charged one time on balance due.	
372-520	Miscellaneous Service Revenues	\$ 5,000.00
	To include pole attachments and reconnect fees.	
372-540	Termination Notice Fees	
	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 and Mahoning Township billed	
	in January and refunds or reimbursements for projects.	
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.	

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
395-000	Refund of Prior Year Expenditure	
	Total for Light & Power Fund Revenue	\$ 8,082,079.00
Expense		
401	<u>EXECUTIVE GOVERNMENT</u>	
401-120	Borough Manager Salary	\$ 68,792.46
	Salary of Borough Manager is split between Light & Power (65%) and Sewer (35%).	
401-121	Secretary Salary	\$ 53,302.50
	The Secretary's Salary is paid in full by Light & Power. 2024 Salary set at \$51,500.	
401-123	Assistant Manager Salary	\$ 37,700.00
	Salary of Asst. Borough Manager is split between Light & Power (65%) and Sewer (35%).	
401-140	Full Time Clerical Salary	\$ 200,000.00
	Salary for three full time utility clerk positions. 2026 \$56,680 base salary.	
	Electric utility billing is approximately 75% of billing less water.	
401-141	Part Time Clerical Salary	\$ 27,300.00
	Salary for two part time utility clerks positions for six months.	
401-150	GIS Mapping Salary	\$ 7,000.00
402	<u>Auditing Services</u>	
402-311	Auditing - Professional CPAs	\$ 13,000.00
	The annual audit, as performed by Hutchinson, Gillahan, & Freeh, P.C. is divided between	
	the General, Light & Power, and Sewer accounts. Sold to MVA Tax & Advisors, LLC in 2025.	
404	<u>LEGAL SERVICES</u>	
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 specific electric legal issues	
406	<u>GENERAL GOVERNMENT ADMINISTRATION</u>	
406-210	Office Supplies	\$ 10,000.00
	The expenses for supplies and other office materials necessary for the administrative,	
	utility offices, and garag. Includes costs of Public Power Week promotional items.	

**Borough of Leighton
General Fund Revenues**

Account	Description	2026 Budget
406-213	Office Equipment	\$ 6,000.00
	For purchase of minor office equipment such as fax machines, printers, misc.	
406-310	Professional Services - L&P Administration	\$ 4,000.00
	For all employment costs along with payroll associates costs. Also includes IT Services.	
406-321	Communication - Administration	\$ 2,300.00
	To include telephone, fax, cell phones, website, and internet charges.	
406-325	Postage	\$ 24,000.00
	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	\$ 37,500.00
	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	\$ 21,000.00
	For annual accounting software agreement, copier, shredding, postage machine, folder/ /insertter, PA One Call.	
406-460	Meetings, Conferences & Seminars - Administrative	\$ 2,500.00
406-480	Miscellaneous Expenses	\$ 500.00
	Funds for uncategorized expense.	
407	<u>DATA PROCESSING</u>	
407-450	Service Contracts	\$ 20,000.00
	Applied Micro Systems LTD Hardware & Software contract Service Contract with Edmunds will begin in 2018.	
408	<u>ENGINEERING SERVICES</u>	
408-313	Engineering Services	\$ 40,000.00
	For engineering services related to all electrical related issues provided by Utility	

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
	Engineers, P.C.	
409	<u>GENERAL GOVERNMENT BUILDINGS & PLANTS</u>	
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.	
409-310	<u>Professional Services</u>	
409-360	Utilities	\$ 8,400.00
	Including Borough Hall Electric -New line item in 2014	
409-370	Building Repair & Maintenance	\$ 35,000.00
	For routine repairs and maintenance of Light & Power buildings and Borough Hall.	
433	<u>Traffic Control Devices</u>	
433-360	Electricity - Traffic Signal	\$ 3,500.00
	To cover the costs of the traffic signals located throughout the Borough.	
434	<u>STREET LIGHTING & TRAFFIC CONTROL DEVICES</u>	
434-220	Supplies - Maintenance of Street Lights	\$ 15,000.00
	For upgrade to LED lights	
434-222	Supplies - Maintenance of Traffic Control Devices	\$ 20,000.00
	For LED Light Replacements. The lights at Graverville, 2nd & Iron, 4th & Mahoning,	
	replacements & removal	
434-360	Electricity - Street Lights	\$ 44,000.00
437	<u>Repairs of Tools & Machinery</u>	
437-374	Maintenance & Repair - Light & Power Fleet	\$ 15,000.00
	To include the repairs of general equipment, utility trailer, bucket trucks, digger, bandit	
	chipper, trailers, etc.	
442	<u>ELECTRIC SYSTEM - Transmission & Distribution System</u>	
442-130	Light & Power Superintendent Salary	\$ 114,345.11
	To include salary, longevity, and overtime. 2025 Base Salary set at at \$92,882.89.	

**Borough of Leighton
General Fund Revenues**

Account	Description	2026 Budget
422-135	Light & Power Asst. Superintendent Salary	\$ 86,201.93
	To include salary, longevity, and overtime. 2025 Base Salary set at at \$XX,XXX.XX.	
442-140	Full Time Linemen Salary	\$ 400,000.00
	For the full time salaries of 4 linemen as set by the AFSCME Contract. To include salary,	
	standby, and longevity benefits.	
442-144	Part Time Lineman Helper Wages	\$ 19,000.00
	The Borough currently has a roster of 1 part time employee. Current wage is \$16.00/hr.	
442-145	Meter Reader Wages	\$ 45,000.00
	Reimbursement to Water Authority for wages of the meter reader paid monthly.	
442-183	Overtime Wages	\$ 9,270.00
	To include overtime hours and standby	
442-192	Safety Equipment	\$ 30,000.00
	To include necessary equipment and arc flash equipment	
442-220	Operating Supplies	\$ 100,000.00
	To include supplies for system maintenance, line extension, fiberoptic, transformers,	
	and scada systems.	
442-231	Vehicle Fuel	\$ 6,500.00
442-243	PCB Testing & Disposal	
442-260	Small Tools & Minor Equipment	\$ 5,000.00
442-310	Professional Services	\$ 15,000.00
	ARC Flash Study, Certified Flagger, Tree Trimmers, etc.	
442-316	CDL Testing	\$ 1,000.00
	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.	
442-360	Utilities - Substation and Garages	\$ 15,000.00
442-361	Purchase of Power - Amp Ohio	\$ 3,800,000.00
	Projected all-in cost of power.	
442-362	Purchase of Power - Alleghany Electric	\$ 75,000.00

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
442-374	Repairs and Maintenance - Electrical Machinery & Equipment	\$ 5,000.00
442-384	Equipment Rental	\$ 10,000.00
	Expenses incurred for equipment rental to perform electrical work.	
442-450	Service Contracts	\$ 4,000.00
	To include pest control, maintenance of computer equipment & radio equipment, and	
	generator service.	
442-460	Meetings, Seminar & Conferences - Light & Power	\$ 5,000.00
	Allocation for various seminars, training, and conferences.	
442-480	Miscellaneous Expense	\$ 10,000.00
	For uncategorized expense in the transmission and distribution of electric.	
442-670	Major Projects	\$ 400,000.00
442-740	Major Machinery & Equipment Purchase	\$ 100,000.00
454	<u>PARKS</u>	
454-360	Utilities - Parks & Playgrounds	\$ 7,000.00
	Utilities for Fountain, Lower Park & Upper Park	
454-370	Property Maintenance & Repairs-Parks & Playgrounds	\$ 1,250.00
	Repairs to Fountain and Lights in Parks	
457	<u>Civil and Military Celebrations</u>	
457-247	Pole Decorations	\$ 2,000.00
	Including holiday decorations and flags	
468	<u>ANNEX BUILDING</u>	
468-220	Materials & Supplies - Electrical	\$ 1,500.00
	For all electrical related expenses at the Annex Building	
480	<u>MISCELLANEOUS</u>	
480-799	Provision for Bad Debt (CARRYING BEGINNING BALANCE)	\$ 5,000.00
484	<u>WORKERS COMPENSATION INSURANCE</u>	
484-354	Workers Compensation Insurance	\$ 65,000.00
	The Borough currently has coverage with EMC. Our current experience MOD is 0.881	
487	<u>EMPLOYEE BENEFITS</u>	

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
487-156	Health/Hospitalization Benefits	\$ 270,000.00
	To include both Blue Cross and AFSCME Health & Welfare	
487-157	Health Benefits Cafeteria Plan	\$ 45,000.00
	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 set at \$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 / Medicare.	
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	\$ 500.00
492	<u>INTERFUND OPERATING TRANSFERS</u>	
492-010	Transfer to General Fund	\$ 1,500,000.00
492-040	Transfer to Capital Projects	
492-080	Transfer to Sewer	
	Total for Light & Power Fund Expense	\$ 8,037,612.01

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
Revenue		
341-000	Interest Earnings	\$ 17,500.00
341-015	Interest Earnings - ARPA Funds	\$ 1,000.00
351-010	Grant Revenue - CDBG	\$ 87,638.00
	\$87,638 for 2026 CDBG ADA Improvements	
354-040	Grants - Uncategorized	\$ 5,452,307.25
	\$500,000 for I&I Abatement Phase II	
	\$1,000,000 2024 LSA Statewide - Pumper Truck	
	\$3,000,000 PennDOT Multimodal - Sgt. Stanley Hoffman Boulevard Reconstruction	
	\$28,168 2025 LSA Monroe - Less Lethal Taser 7 Program	
	\$207,733.20 2025 LSA Monroe - New Patrol Vehicles	
	\$716,406.05 2025 LSA Statewide - Digital Radios for PD and FD	
392-010	Transfer from General Fund	\$ 60,000.00
392-070	Transfer from Light & Power	
392-080	Transfer from Sewer Fund	\$ 40,000.00
	Total for Capital Projects Revenue	\$ 5,658,445.25
Expense		
429-310	Inflow & Infiltration	\$ 500,000.00
	\$500,000 for I&I Abatement Phase II	
454-378	Property Constuction	\$ 3,129,965.50
	\$87,638 - ADA Improvements	
	\$3,042,327.50 - Sgt. Stanley Hoffman Boulevard Reconstruction	
454-060	Capital Projects - Miscellaneous	
457-750	Community - Minor Equipment	
	All 2025 invoices expensed here are related to the \$93,000 Park Cameras Grant which was coded as a revenue in Capital Projects 354-040 in 2024.	
463-370	Downtown Repairs & Maitenance	\$ 221,857.67
	All 2025 invoices expensed here are related to the \$250,000 Façade Grant which was coded as a revenue in Capital Projects 354-040 in November 2024.	
492-010	Transfer to General Fund	
	Used as a reimbursement line item to the G/F for funds spent on grant projects.	
492-070	Transfer to Light & Power	
492-080	Transfer to Sewer Capital Construction	
499-400	Capital Outlay	\$ 1,960,362.25
	\$1,008,055 - Pumper Truck	
	\$28,168 2025 - Less Lethal Taser 7 Program	
	\$207,733.20 - New Patrol Vehicles	

**Borough of Lehighton
General Fund Revenues**

	\$716,406.05 - Digital Radios for PD and FD	
	Total for Capital Projects Expense	\$ 5,812,185.42

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
Revenue		
341.007	Fire Station Construction Interest	
341-008	Wells Fargo - Equipment Fund Interest	
392.010	Capital Outlay - Fire Company	\$ 224,379.00
	Annual 2.0 Mil Tax Allocation for equipment.	
	Annual 2.0 Mil Tax Allocation for Station Construction Loan.	
	Total for LFD Capital Projects Revenue	\$ 224,379.00
Expense		
492-070	Transfer to Light & Power	\$ 17,079.00
	For Utility Relocation Project - 2015 through 2031. Restructured loan in 2020.	
	New Loan for Pumper Truck in 2026?	
492-080	Transfer to Sewer Capital Construction	\$ 130,000.00
	For Project Loan - 2015 through 2032. Restructured loan in 2020.	
	Total for LFD Capital Projects Expense	\$ 147,079.00

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
Revenue		
341-000	Interest Earnings	\$ 1,500.00
	Interest earned from National Penn Bank	
355-035	Motor Vehicles Fuel Taxes - Liquid Fuels Entitlement	\$ 143,922.55
	The Borough received an amount from the state based on the amount of road mileage	
	(17.23 miles) and population (2010 Census-5500) for the Borough.	
	Total for Highway Aid Revenue	\$ 145,422.55
Expense		
430	<u>Public Works</u>	
430-740	Major Equipment Purchase	\$ 125,000.00
	20% of yearly LF allocation permitted to be expensed for major equipment. \$165,000 is	
	assumed to be available from recent years unused allocation in 2026.	
430-750	Minor Equipment	\$ 7,000.00
	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	\$ 45,000.00
	For bulk ice control and anti-skid materials	
432-450	Contracted Snow Removal	\$ 2,500.00
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	\$ 10,000.00
437	<u>Repairs of Tools & Machinery</u>	
437-374	Maintenance & Repair of Equipment	\$ 20,000.00

**Borough of Lehighton
General Fund Revenues**

438	<u>Maintenance and Repairs of Roads and Bridges</u>	
438-140	Road Maintenance Wages	
438-220	Materials & Supplies - Highway & Bridge Repair	\$ 10,000.00
	For cold patch, paving materials, crack sealer, misc.	
439	<u>Highway Construction & Rebuilding</u>	
439-600	Highway Construction & Reconstruction	\$ 100,000.00
	Total Expense	\$ 371,500.00

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
Revenue		
341.000	Interest Earnings - Checking	\$ 12,000.00
341.801	Interest - Sewer Capital Reserves	\$ 4,000.00
341.802	Interest - Sewer Capital Construction	\$ 15,000.00
341.803	Interest - Sewer Rehabilitation System	\$ 10,000.00
341.804	Interest - Sewer Capital Contribution	\$ 30,000.00
341-814	Unrealized Gain - Sewer Capital Contribution	
364.100	Sewage Charges	\$ 1,578,415.85
364.105	Sewer Charges - Penalties	\$ 25,000.00
364.110	Sewer Connection/ EDU Payments and Permits	
	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	\$ -
	To include bad check fees	
380.200	Reimbursements/Rebates	
386-100	Escheats	
387-000	Contributions	
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 for Sewer Revenue	\$ 1,805,415.85
401		

**Borough of Leighton
General Fund Revenues**

Account	Description	2026 Budget
401-120	Borough Manager Salary	\$ 39,576.24
	Salary of Borough Manager is split between Light & Power (65%) and Sewer (35%).	
401-123	Assistant Manager Salary	\$ 20,300.00
	Salary of Asst. Borough Manager is split between Light & Power (65%) and Sewer (35%).	
401-140	Full Time Clerical Salary	\$ 38,000.00
	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	\$ 7,500.00
	The annual audit, as performed by Hutchinson, Gillahan, & Freeh, P.C. is divided between	
	the General, Light & Power, and Sewer accounts. Sold to MVA Tax & Advisors, LLC in 2025.	
404	<u>LEGAL SERVICES</u>	
404-100	Solicitor Fees	\$ 2,500.00
	The Borough retains the Nanovic Law Offices for representation at Council Meetings,	
	legal opinions, court opinions, etc.	
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.	
406-310	Professional Services - Sewer Admin	\$ 1,000.00
	IT, Flow Meters, Misc	
406-321	Communication - Admin	
	Telephone Service, Website, Etc.	
406-325	Postage	\$ 3,500.00
406-341	Advertising	\$ 600.00
406-351	Commercial Insurance Policy	\$ 36,000.00
	To include general liability, property, automobile, comprehensive coverage.	
406-354	Bonding	\$ 150.00
	Bonding for Board Members	

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
406-375	Office Equipment Maintenance & Repairs	
406-420	Dues, Subscriptions & Memberships	
406-450	Service Contracts	\$ 28,000.00
	For postage machine, folder/insert, copier in utility office	
406-480	Miscellaneous - Administrative	\$ 2,500.00
	For uncategorized expense	
408	<u>ENGINEERING SERVICES</u>	
408-313	Engineering Services	\$ 300.00
409-260	Minor Equipment	
409-370	Building & Maintenance & Repairs	
426	<u>COLLECTION SYSTEM</u>	
426-220	Operating Supplies - Collection System	\$ 1,000.00
426-374	Maintenance & Repairs - Collection System	\$ 67,000.00
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	
429-220	Materials & Supply	\$ 5,000.00
429-310	Inflow and Infiltration - Professional Services	
429-360	Utilities	\$ 4,080.00
429-364	CCMA Operations & Maintenance	\$ 1,004,250.00
429-374	Repairs of Machinery & Equipment	\$ 1,000.00
429-384	Equipment Rental	\$ 1,000.00
	Rental of Palmerton Sewer Vac	
429-420	Memberships, Dues & Subscriptions	\$ 1,000.00
	PRWA, ESRI GIS	

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
429-450	Service Contracts	\$ 1,000.00
	To include generator service, sewer camera rental	
429-455	Pump Station Maintenance Agreement	\$ 4,000.00
	Paid monthly to CCMA per the Pump Station Agreement	
429-460	Meetings, Conferences & Seminars	\$ 1,000.00
	Wastewater Operators Certification	
429-740	Major Machinery and Equipment	\$ 100,000.00
471	<u>DEBT SERVICE</u>	
471-100	Lehighton Sewer Authority - PennVest Principal	
471-150	Lehighton Sewer Authority - PennVest Interest	
471-200	CCMA - PennVest Principal	
471-250	CCMA - PennVest Interest	
480	<u>MISCELLANEOUS</u>	
480-000	Miscellaneous	
480-799	Provision for Bad Debt	
484	<u>WORKERS COMPENSATION INSURANCE</u>	
484-354	Workers Compensation Insurance	\$ 31,000.00
	The Borough currently has coverage with MRM. 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.	
488-080	Bank Service Charge - Sewer	\$ 7,000.00
488-804	Unrealized Loss - Sewer Capital Contribution	

**Borough of Lehighton
General Fund Revenues**

Account	Description	2026 Budget
491-000	Refunds of Prior Year Receipts	
492-010	Transfer to General Fund	\$ 40,000.00
492-040	Transfer to Capital Projects	
	Total for Sewer Expense	\$ 1,518,756.24