



# **County of Lehigh 2014 Year-End Analysis**

March 25, 2015

COUNTY OF LEHIGH  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE  
OPERATING, STABILIZATION, AND CEDARBROOK FUNDS

	2013 ACTUAL	2014 ADOPTED	2014 PROJECTED	2014 ACTUAL
<b>OPERATING FUND:</b>				
REVENUE	151,605,973	153,620,570	150,799,790	152,587,396
EXPENDITURES	(157,762,941)	(153,334,032)	(150,799,790)	(150,308,259)
	(6,156,968)	286,538	-	2,279,137
BEGINNING FUND BALANCE	11,964,105	5,807,137	5,807,137	5,807,137
ENDING FUND BALANCE	5,807,137	6,093,675	5,807,137	8,086,274
<b>STABILIZATION FUND:</b>				
REVENUE	50,378	50,000	50,000	56,698
EXPENDITURES	(50,378)	(8,148,514)	(50,000)	(56,698)
	-	(8,098,514)	-	-
BEGINNING FUND BALANCE	25,000,000	25,000,000	25,000,000	25,000,000
ENDING FUND BALANCE	25,000,000	16,901,486	25,000,000	25,000,000
<b>CEDARBROOK FUND:</b>				
REVENUE	66,780,292	70,517,755	70,517,755	66,609,071
EXPENDITURES	(65,077,255)	(70,517,755)	(72,567,415)	(66,945,981)
	1,703,037	-	(2,049,660)	(336,910)
BEGINNING FUND BALANCE	346,623	2,049,660	2,049,660	2,049,660
ENDING FUND BALANCE	2,049,660	2,049,660	-	1,712,750
TRANSFER IN FROM OPERATING	6,376,755	5,994,815	5,994,815	4,282,065
INDIRECT COSTS ALLOCATED	4,038,923	4,477,943	4,477,943	4,477,943

## 2014 Savings from Adopted to Revised to Actual

Additional Tax Revenue - 2013	1,200,000
Additional Revenue - DA / Courts	700,000
Additional Revenue - Emergency Mgmt.	200,000
Total 2013 Favorable	2,100,000
Pension Savings (Net)	1,800,000
Benefit Savings	1,500,000
JV Detention Closure	800,000
Personnel Savings	600,000
Bond Refinance	500,000
Additional Tax Revenue - 2014	500,000
Total 2014 Favorable	5,700,000
Total 2014 Favorable (Revised)	7,800,000
Capital Projects Savings	700,000
Cedarbrook Savings	700,000 *
Benefit Savings	400,000
Personnel Savings	300,000
Additional Tax Revenue - 2014	200,000
	2,300,000
Grand Total 2014 Favorable (Actual)	10,100,000

\* Includes Union Contract Savings and Resident Savings