



County of Lehigh 2012 Proposed Budget

11.9 Mills

September 13, 2011 Budget Hearing

What does the County Do for Me?

Law & Order

- Operate a Corrections system
- Provide a Court system
- Fund/staff operations of the District Attorney, Sheriff, Coroner, Public Defender, 911 center and Emergency Mgmt.

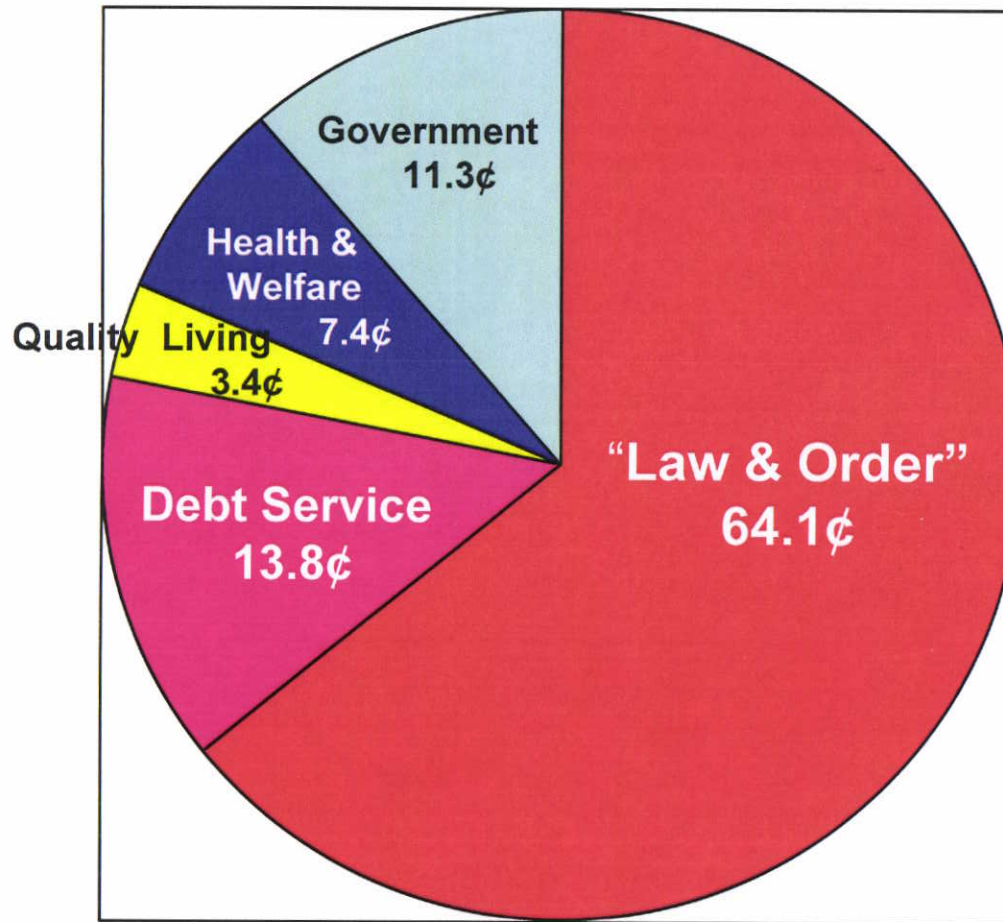
Quality Living

- Preserve open space
- Provide agricultural services
- Contribute to municipal/township parks
- Provide/maintain Coca Cola Park, the Velodrome, Trexler Game Preserve, soccer fields, parks, trails and 47 bridges
- Support the Arts
- Support mass transit and planning

Health & Welfare

- Provide care & support for those in need
- Provide care for up to 680 nursing home residents
- Provide housing for the low income elderly

Where do my tax dollars go?



"Government" includes capital spending (2.4¢)

The Cost of “Law & Order”

64.1¢ of 2012 tax dollar spending

	2012 Tax Dollars	Cost/Wk.
Corrections	\$28,730,526	\$552,510
Courts	27,890,358	536,353
District Attorney	5,085,915	97,806
Sheriff	4,404,040	84,693
Public Defender	2,136,274	41,082
Coroner	1,578,105	30,348
911 Center/EMS	272,235	5,235
Total	\$70,097,453	\$1,348,028

The Shifting Emphasis to “Law & Order”

Major Initiatives

- Central Booking opened in 2008
- Records management system (Cody/COBRA) funded for all police departments in 2009
- Crime Center authorized and under development in 2011

	2006	2012	Change
Total Staffing	2,200	2,078	(5.5%)
“Law & Order”	762	795	+4.3%
All Other	1,438	1,283	(10.8%)
Tax Dollars	\$92,250,299	\$109,273,323	+18.4%
“Law & Order”	\$52,761,149	\$70,097,453	+32.9%
All Other	\$39,489,150	\$39,175,870	(0.8%)

2012 BUDGET OVERVIEW





The County's "budget process" is a fluid, every day regimen of measuring current year progress against Budget, assessing future influences and making the decisions and necessary adjustments to provide residents with the services they require as efficiently as possible.

Formal Budget Process

June 1st

- Instructions sent to all department heads and elected officials to begin the formal 2012 Budget process in accordance with the Charter requirements
 - > Submissions due by end of month
- Requests for suggestions e-mailed to all Commissioners
 - > Special Administrative Committee reviews largely preempted this step
- Requests for suggestions sent to all non-incumbent candidates
 - > ***No suggestions received***

July

- Departmental budget reviews

August

- Final budget decisions made
- Proposed Budget released by County Executive on August 31st

The Proposed Budget projects 5 months of the current year plus the full next year, which overlaps two State budget years.

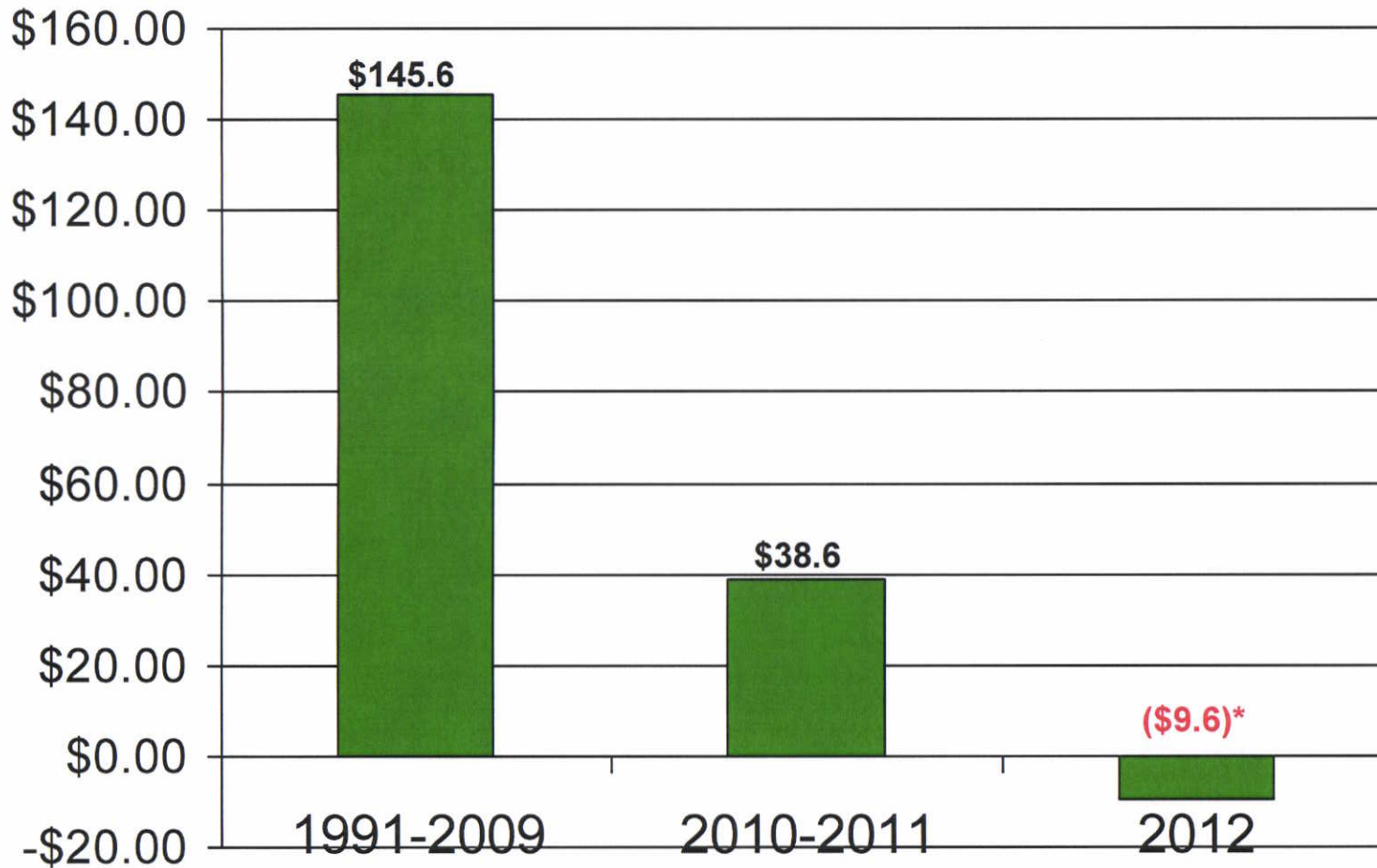
Budget Headlines

- No change in tax rate—11.9 mills
- Total budget down for 2nd consecutive year
 - > Down \$2.2 million in 2012 and \$20.6 million in 2011
- Decrease in County property valuation for the first time
 - > Lost appeals exceed limited growth
- Tax Relief Fund to be closed out via a “One-Time Expiring Tax Credit”— \$4,370,000
- Personnel count reduced by 44 to 2,078
- Employee compensation revised
 - > Payroll costs down vs. 2011

Budget Headlines

- Green Futures funding reinstated via land sale revenue
- Stabilization Fund increased consistent with the recommendations of GFOA, Moody's and S&P
- Pension Fund contribution increased to \$11 million
- Support for all "Quality Living" programs maintained
- Staffing cut in Human Services to focus reduced State/Federal funding on service provision
- Capital spending above 2011 but below the Capital Plan level

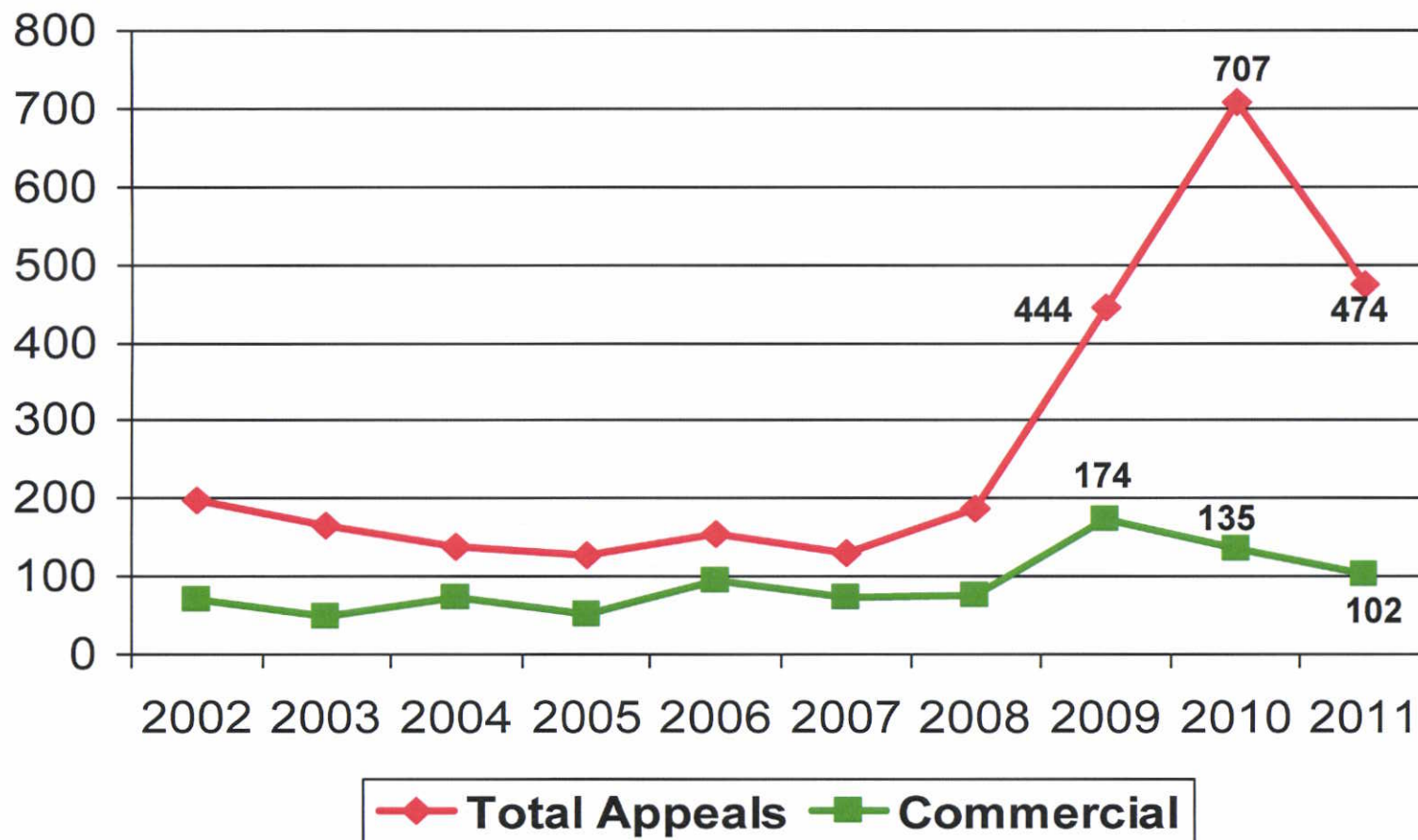
Annual Assessment Growth **(\$ Millions)**



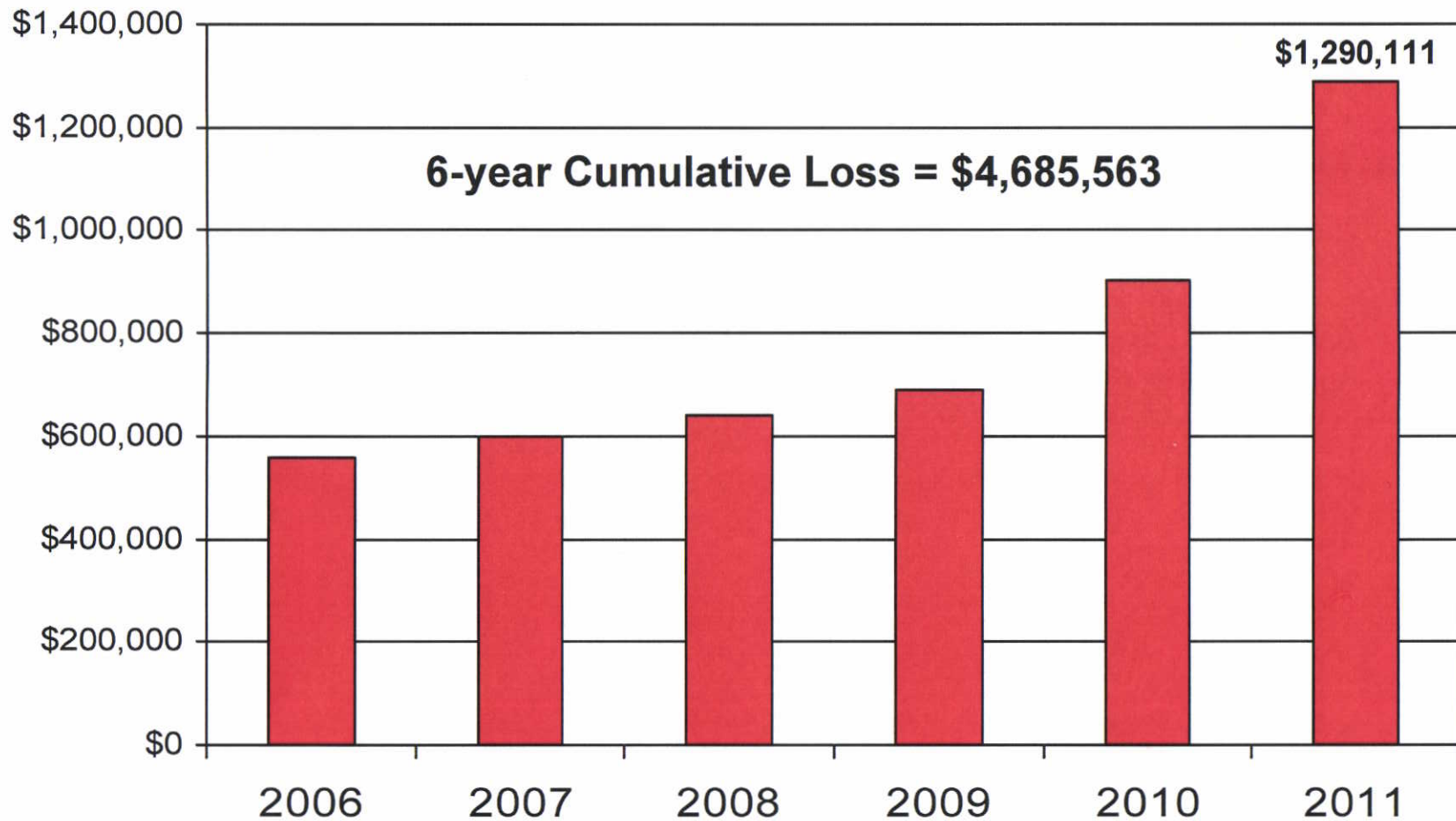
*2012 Projected

Tax Appeals

- Appeals have spiked during the recession
- Lost commercial appeals are the most costly



Lost Revenue Due to Assessment Appeals



County-Wide Revaluation Project--Update

- Internally-executed project initiated via the 2011 Adopted Budget
- 61% of parcels have been revalued to date; all will be completed by year-end.

2012 Timetable

- Notices of new values mailed: Early February
 - Informal Appeal Scheduling: Late February through early June
 - Deadline to File Formal Appeal: August 1
 - Appeal Decisions Mailed: November 1
-
- 2012 Budget = \$335,010

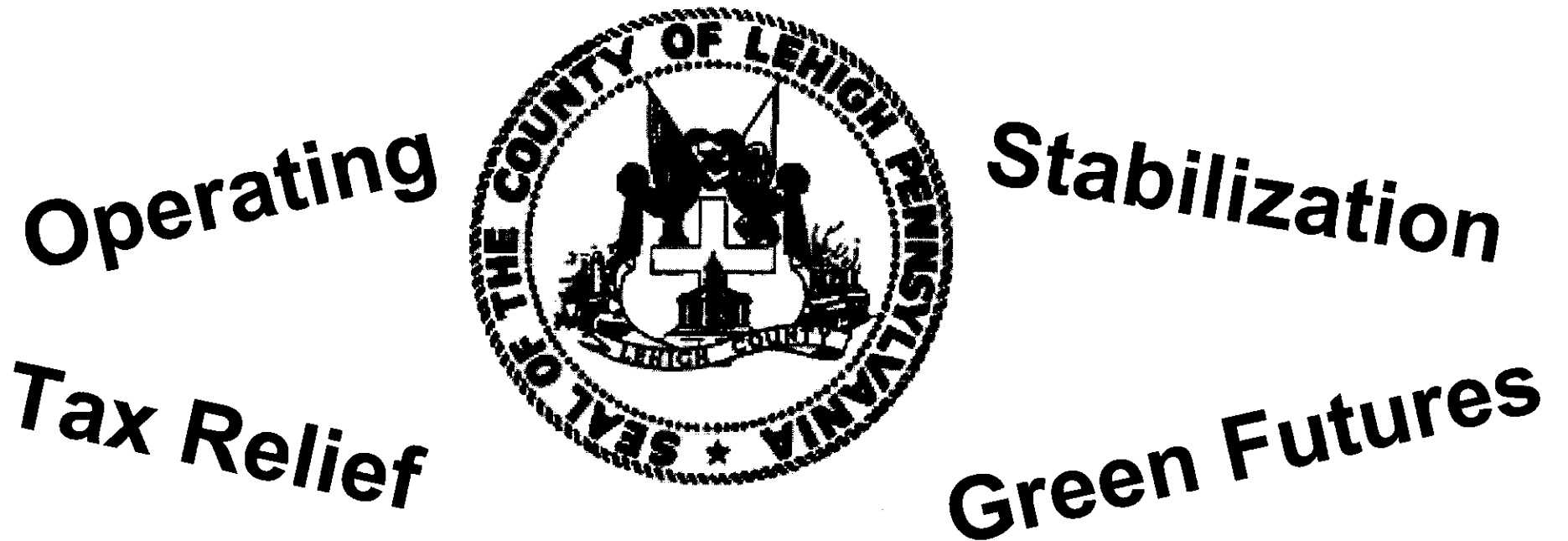
County-Wide Revaluation Project--Update

Upcoming (2011) Board decisions:

- Is the pre-determined ratio to be based on 50% of valuation or another rate?
 - > 42 of 67 counties are at 100%
 - > 21 of 24 counties revaluing since 2000 have gone to 100%.
- Should Act 515 parcels be handled the same as Act 319 parcels?
 - > Both are ag land preferential tax treatment programs
 - > Act 515 is a County program with taxes frozen back to 1991
 - > Act 319 is a State program with taxes adjusted annually
- Should the County establish a regular schedule for reassessment?
 - > Potentially takes the politics out of the equation

Worth Noting: The County must establish a new millage rate based on a “tax neutral” assumption. Some will see their taxes increase and others will see decreases.

General Funds

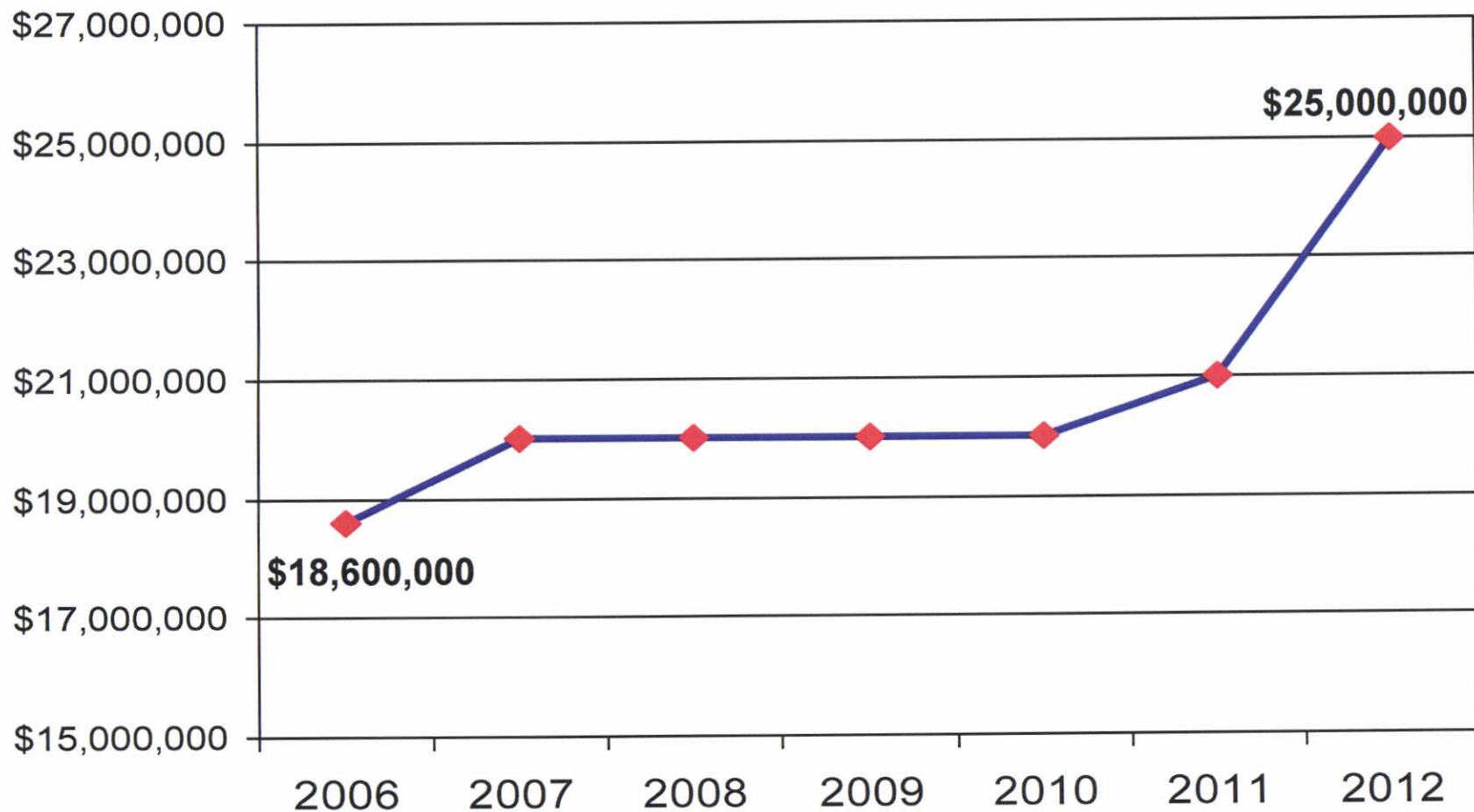


Operating Fund Balance (Estimated)

1/1/11 Balance	\$5,440,000
Revenues	(\$612,000)
Expenditures	\$1,818,000
Sources/Uses	\$250,000
Sub-Total	\$6,896,000
Budgeted 12/31/11 Balance	\$779,000
Available Funds	\$7,675,000
To Stabilization Fund	(\$3,000,000)
Net Opening 2012 Balance	\$4,675,000

Stabilization Fund

- Increased to \$25 million via transfers from Gaming (\$1 million) and the Operating Fund (\$3 million) in accordance with GFOA recommendations
 > 14.27% of annual expenditures



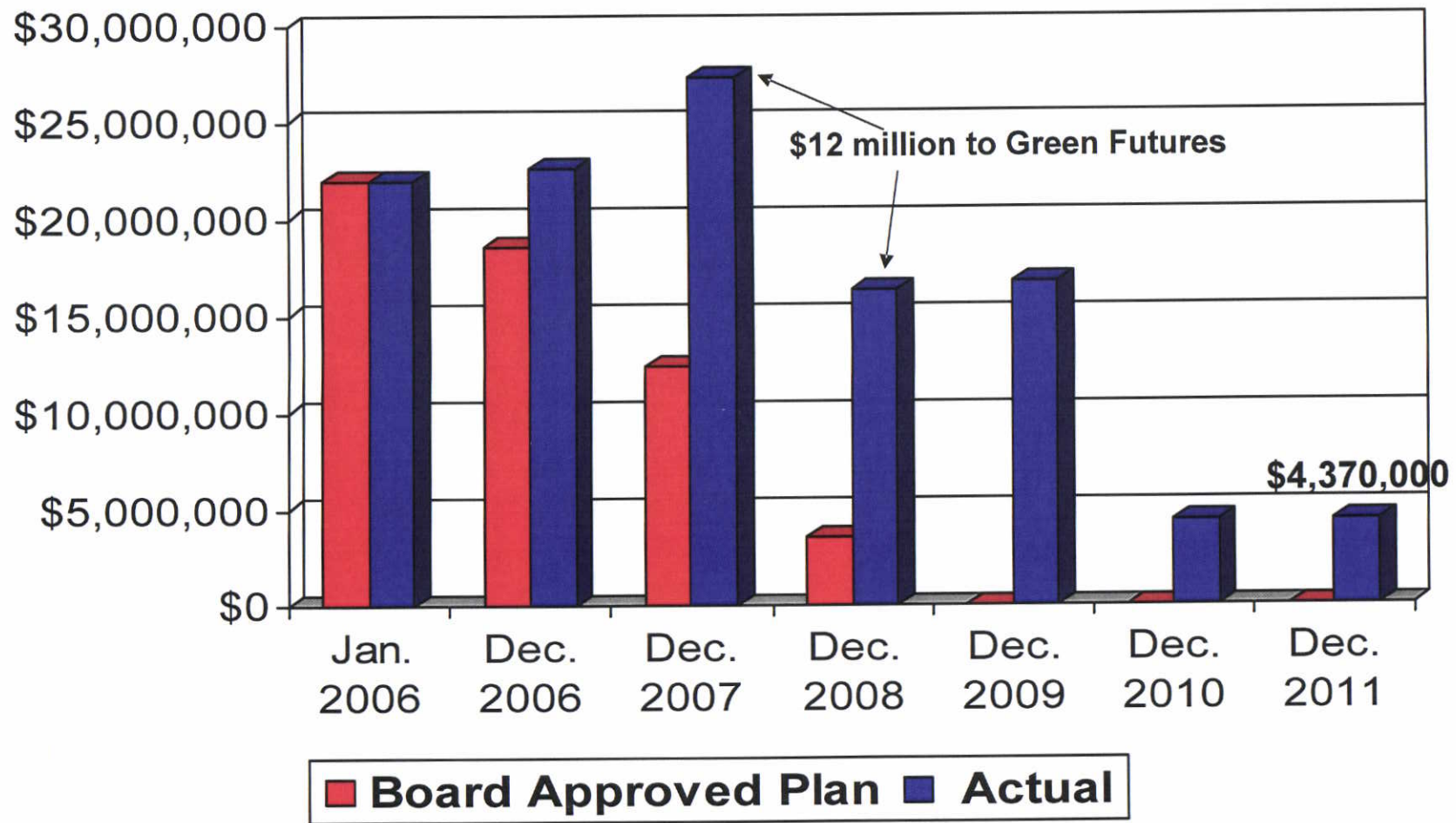
Tax Relief Fund



Tax Relief Fund

- Approved by the Board of Commissioners via the 2006 Budget in a unanimous vote
- Intended use was to sustain a ½ mill (4.65%) tax cut (to 10.25) through 2008 while spending was at over 11 mills
- ***Fiscal conservatism negated the need to use any of it for tax relief through 2009.***
- In 2008, \$12 million was transferred to Green Futures to capitalize on the market's opportunities and needs.
- ***The remaining \$4.4 million balance will provide tax relief for taxpayers in 2012 via a one-time expiring tax credit***

Tax Relief Fund



Green Futures Fund

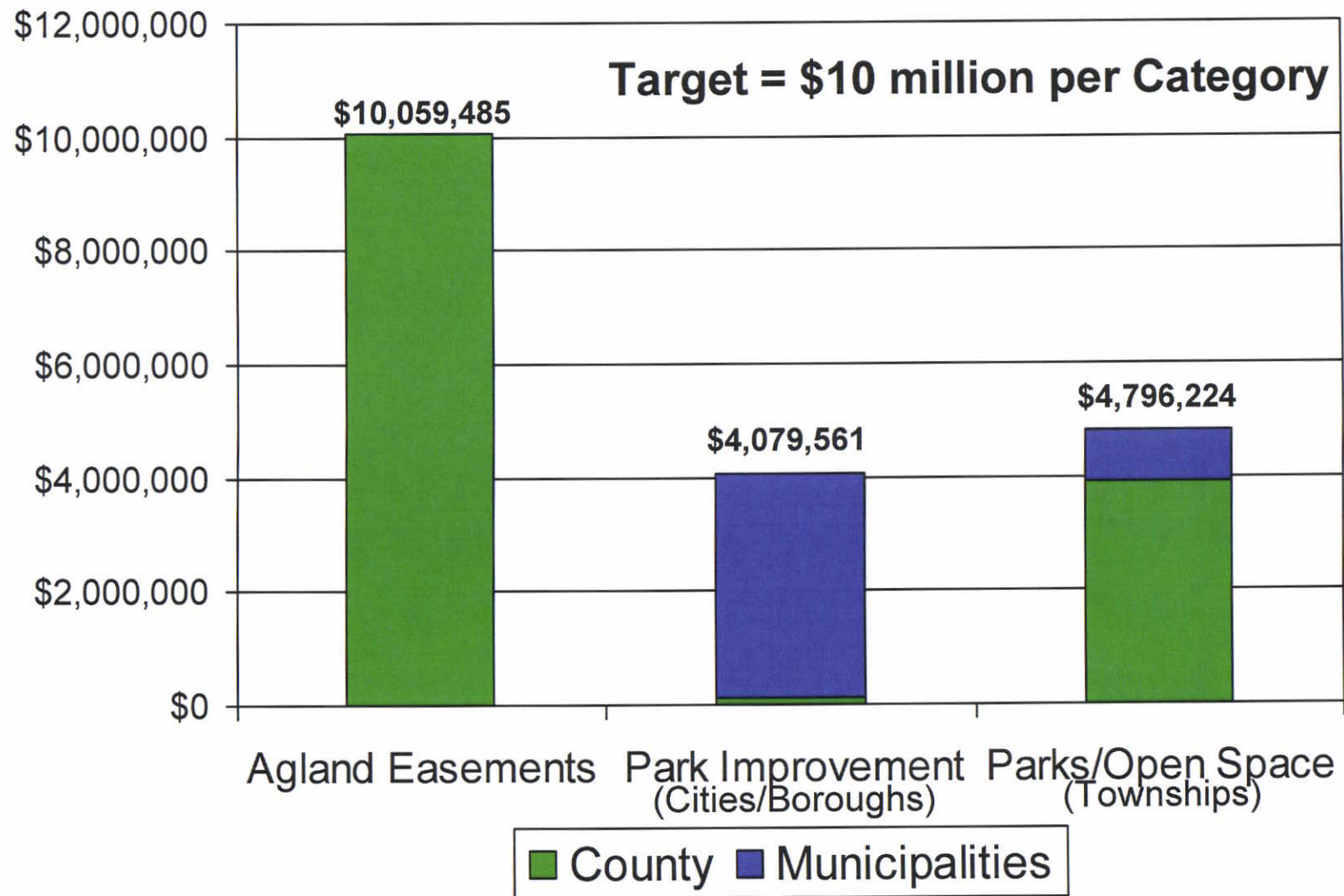


Green Futures

(Details in Appendix)

- May, 2002 (non-binding) referendum authorized \$30 million in debt
 - > County opted to proceed without borrowing
- Resolution 2004-06 established the “Green Future Fund Implementation Program”
- **Goal:** Invest \$30 million over 10 years
 - > \$10 million for agricultural easements
 - > \$10 million for preservation of parks/open space
 - > \$10 million for park improvements
- Committed to date: \$18.9 million
 - > Over 20,000 acres of farmland preserved
 - > \$1.6 million pending for committed municipality projects
 - > \$500,000 committed for Leaser Lake (from Courthouse Bond)

Green Futures Allocations



Pending Committed Municipality Projects

Project	Ordinance	\$ Pending
Keck Park	2007-121	187,799
Lehigh Parkway Improvement	2008-211	90,000
Field/Court Improvement	2008-211	87,500
Lehigh River Trail--East	2008-211	187,500
Little Lehigh Parkway	2010-136	171,875
West Sand Island	2006-214	213,089
Sand Island Lock #42	2008-200	36,000
Cedarview/Westside Parks	2009-143	165,000
Higbee Park	2010-150	30,000
Triangle Park	2009-102	209,000
No. Lehigh Community Center	2001-195	100,000
Saylor Kilns	Agreement	116,356
Total		\$1,594,119

Green Futures—Fund Balance

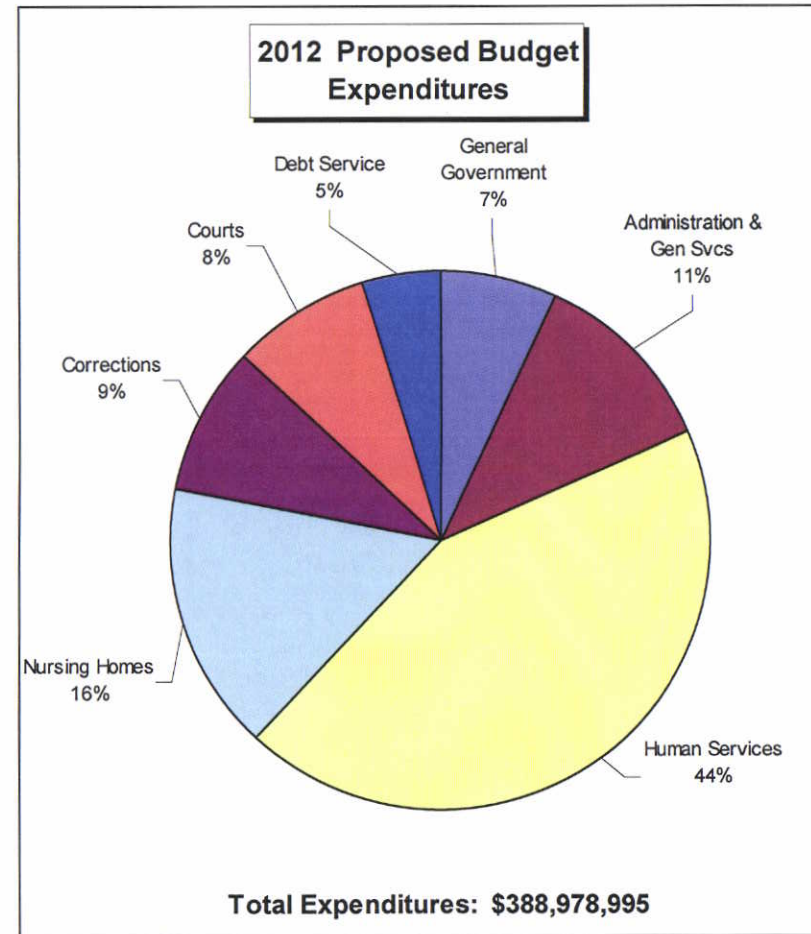
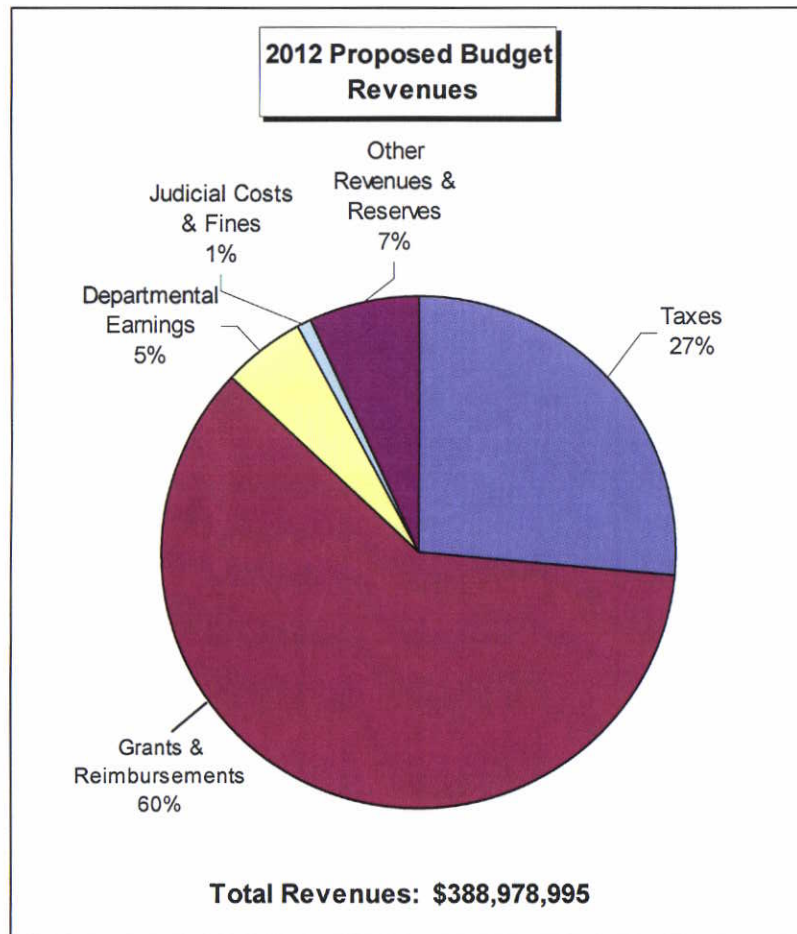
2012 Beginning Fund Balance*	\$4,315,000
Revenues	\$510,500
DCNR Grant	\$500,000
Interest Earned	\$10,500
Budget Allocations	\$4,825,500
Committed Municipal Projects	\$1,600,000
Open Space (per Capital Plan)	\$700,000
Park Improvements (per Capital Plan)	\$500,000
Ag Easements	\$500,000
Jordan Greenway	\$333,000
Unassigned	\$1,192,500

* Includes \$2,750,000 from Dorney Park land sale

Budget Details



2012 Revenue & Spending



COUNTY OF LEHIGH - 2012 PROPOSED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SUMMARY ALL FUND TYPES

2012 PROPOSED BUDGET						
GOVERNMENTAL.....			..PROPRIETARY..		TOTAL (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	
REVENUES:						
TAXES	103,097,019					103,097,019
GRANTS & REIMBURSEMENTS	65,814,677	169,062,151	80,821		301	234,957,950
DEPARTMENTAL EARNINGS	17,675,945	2,822,847			50,001	20,548,793
JUDICIAL COSTS & FINES	3,673,126	52,000				3,725,126
INVESTMENT INCOME	190,005	310,899	550	50,001	25,002	576,457
RENTS	424,995	1	1,290,000		4,109,630	5,824,626
PAYMENTS IN LIEU OF TAXES	183,290					183,290
OTHER REVENUES	154,724	180,006			301	335,031
TOTAL REVENUES	191,213,781	172,427,904	1,371,371	50,001	4,185,235	369,248,292
EXPENDITURES:						
ELECTED OFFICIALS	18,943,835	1,109,349		162,000		20,215,184
COUNTY EXECUTIVE	3,555,028					3,555,028
ADMINISTRATION	20,060,702	544,217		1,850,000		22,454,919
HUMAN SERVICES	580,188	167,882,183			831,161	169,293,532
GENERAL SERVICES	7,694,743	6,552,262		5,686,521	1,505,420	21,438,946
NURSING HOMES	61,581,608	184,201		984,500		62,750,309
CORRECTIONS	33,723,534			1,010,750		34,734,284
DEPARTMENT OF LAW	1,351,012					1,351,012
COURTS	27,025,507	5,058,803		15,000		32,099,310
COMMUNITY & ECONOMIC DEV	621,931	1,640,485				2,262,416
DEBT SERVICE			18,824,055			18,824,055
TOTAL EXPENDITURES	175,138,088	182,971,500	18,824,055	9,708,771	2,336,581	388,978,995
OTHER FINANCING SOURCES (USES):						
OTHER FINANCING SOURCES	24,025,489	12,975,142	17,357,781	8,193,770		62,552,182
OTHER FINANCING USES	(49,249,984)	(12,252,126)			(1,050,072)	(62,552,182)
TOTAL OTHER FINANCING SOURCES (USES)	(25,224,495)	723,016	17,357,781	8,193,770	(1,050,072)	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(9,148,802)	(9,820,580)	(94,903)	(1,465,000)	798,582	(19,730,703)
FUND BALANCES AT BEGINNING OF YEAR	37,360,000	58,631,300	305,000	10,235,000	7,315,000	113,846,300
FUND BALANCES AT END OF YEAR	28,211,198	48,810,720	210,097	8,770,000	8,113,582	94,115,597

Lehigh County Proposed 2012 Budget in Context

Area	Total Expenditures	County Taxes in Detail	County Taxes	Cents / \$1 Co. Taxes	Mills	Example Cost
Elected Officials	20,215,184		12,502,531	11.45	1.362	81.72
Commissioners		462,980				
District Attorney		5,085,915				
Coroner		1,578,105				
Sheriff		4,404,040				
Controller		660,733				
Judicial Records		745,429				
Judicial Records Deeds		(434,671)				
Executive	3,555,028		3,554,373	3.25	0.387	23.22
County Executive		172,357				
Voters Registration		1,116,813				
Public Defender		2,136,274				
Chief of Staff		128,929				
Administration	22,454,919		1,644,088	1.51	0.179	10.74
General County		(3,586,450)				
Assessment/Fiscal		3,060,101				
IT / GIS		3,579,152				
Purchasing / HR		1,372,608				
General Insurance		424,250				
Tax Claim/Collections		(3,205,573)				
Debt service	18,824,055		15,062,148	13.78	1.640	98.40
Capital projects			2,649,751	2.42	0.288	17.28
Human Services	169,293,532		5,855,794	5.36	0.638	38.28
General Services	21,438,946		7,437,048	6.81	0.810	48.60
General Services		867,145				
Parks		1,208,503				
Maintenance/Util Svcs.		2,129,854				
Ag. Extension		391,124				
Emerg. Mgt/ Public Safety		272,235				
Work Program		373,756				
Mailroom /Duplicating		713,275				
Trexler Nature Preserve		325,000				
Transportation/Joint Plan		872,500				
Conservation / Ag Land		266,959				
Hamilton Financial Center		(58,304)				
Minor League Ballpark		75,001				
Nursing Homes	62,750,309		2,176,277	1.99	0.237	14.22
Corrections	34,734,284		28,730,526	26.29	3.129	187.74
Law	1,351,012		1,148,511	1.05	0.125	7.50
Courts	32,099,310		27,890,358	25.52	3.037	182.22
Comm. & Econ Dev	2,262,416		621,918	0.57	0.068	4.08
Subtotal	388,978,995		109,273,323	100.00	11.900	714.00
Beginning Fund Balance			(4,675,000)			
Ending Fund Balance			418,696			
Totals	388,978,995		105,017,019	100.00	11.900	714.00

Notes:

Beginning Fund Balance \$7,675,000 less \$3,000,000 one time transfer to Stabilization fund = \$4,675,000 supporting net expenditures

Tax Relief Fund beginning balance of \$4,370,000 utilized for One time expiring Tax Credit

Example Cost based on the average appraised home of \$120,000

Debt Service

- The County's healthy ratings have been reaffirmed this year by both S&P and Moody's (Aa1).
- Interest rates on the County's bonds, excluding those for the stadium, average 3.02%
 - > Overall average interest rate is 3.38%
- 85% of total County debt goes out 11 years or less
 - > Stadium debt ties to the 30-year lease
 - > ESCO notes link to energy savings paybacks over 15 years
- Debt Service is 13.8¢ of tax spending
- The 2007 (Courthouse) Bond has \$8.4 million in uncommitted funds

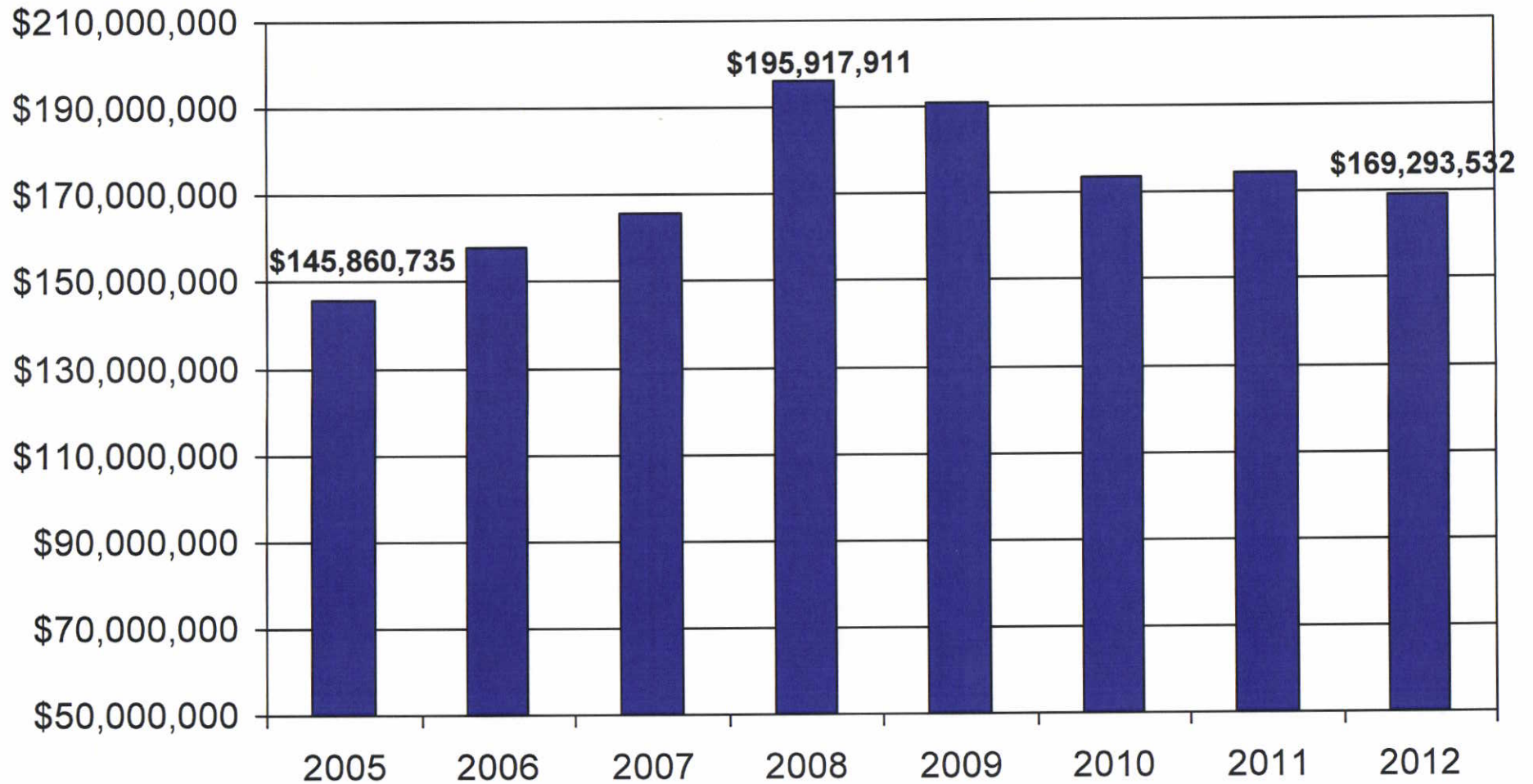
County Debt

Purpose	Date of Issue	Amount of Issue	Interest Rate	Date of Maturity	Amount Outstanding
Gen. Obligation Bonds					
	12/12/2001	\$88,210,000	4.19%	11/15/2011	\$6,095,000
	8/18/2004	\$47,425,000	3.47%	11/15/2017	\$14,235,000
	12/15/2007	\$76,895,000	4.30%	11/15/2022	\$76,885,000
	2/25/2010	\$17,085,000	1.46%	11/15/2015	\$17,085,000
	7/27/2011	\$32,925,000	1.00%	11/15/2016	\$32,925,000
Stadium Bonds					
Taxable	3/15/2007	\$18,120,000	5.89%	12/15/2037	\$17,340,000
Non-Taxable	3/15/2007	\$13,355,000	4.52%	12/15/2037	\$13,340,000
ESCO Notes					
	2/23/2009	\$4,975,756	3.73%	9/1/2024	\$4,585,000
	8/11/2010	\$4,768,538	2.04%	11/15/2025	\$4,768,538
Total Debt					\$187,258,538
Interest Rate (Average)					3.38%

Human Services

- Total spending is down \$5.4 million
 - > State shifting Aging Attendant Care Waiver payments directly to providers
- County tax dollar investment is down \$650,013
 - > County “overmatch” eliminated
 - > Staffing reduced via “frost”
 - > Each County dollar leverages \$29 in pass-through funds
- Working with the union to shift the Supports Coordination unit in ID to a provider
 - > Reduced State reimbursement would require County tax dollar infusion
 - > State mandate can be met via the provider

Human Services Expenditures



Health Choices

- DPW's system to deliver "behavior health" services to Medicaid eligible citizens (Federal poverty standard)
- County has 53,781 individual members (+6% vs. 2010)
- Total 2012 Budget = \$80.1 million
- Unspent funds (generally \$3-5 million annually) can be directed at "development" projects to provide for unmet needs
 - > The Detox Center is one example
 - > Projects are often slowly developed due to the "not in my back yard" phobia
- Health Choices funds may not be applied to other County uses.

Notable Funding Decisions

- Planning Commission funding held at \$425,000
> Request was for \$475,000
- LANTA funding held at \$407,500
- “Quality of Life” grants increased by 2.1% (to \$177,604)
- Historical Society funding held at \$8,000 per month
- Conservation District grant held at \$100,000
- Bi-County Health Department funded at \$1

“Quality of Life” Grants



- Overall funding increased 2% (to \$177,604)
 - > Grant awards determined by Board/Administration committee
- 33 of 45 applicants funded
- New funding to 5 organizations which applied because Small Arts funding was no longer available:
 - > Allentown Band
 - > Municipal Band of Allentown
 - > Macungie Institute
 - > Lynn Township Festival
 - > Coopersburg Historical Society for Coopersburg Days

Hotel Taxes



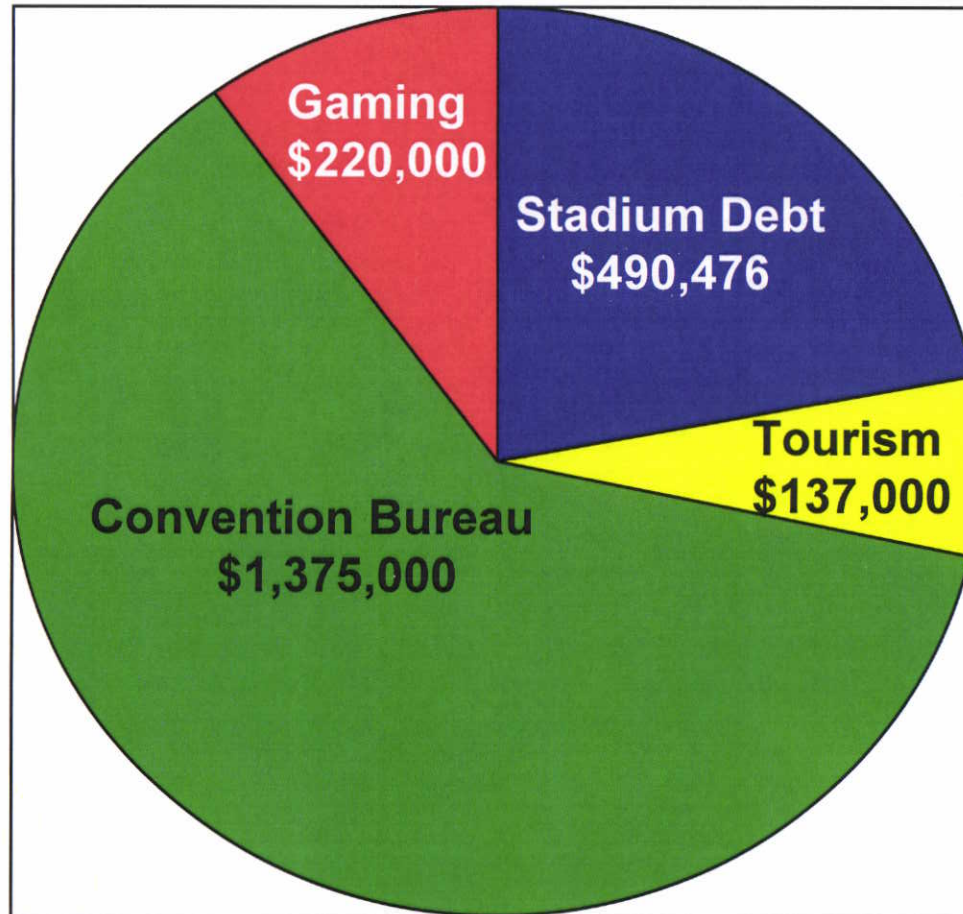
Hotel Tax--Overview

- Revenue derived from “hotels” within Lehigh County’s borders
- Raised from 3½% to 4% in September, 2005 with the increase to go to “County Facilities” (baseball stadium)
 - > Northampton County also got the ½% increase
- Per PA House Bill 157 of 2005
 - > 68.75% of revenue (2.75% in tax) goes to the Lehigh Valley Convention Bureau
 - > 18.75% of revenue (0.75% in tax) goes to “County Tourism” funding with specific recipients identified annually
 - > 12.5% of revenue (0.5% in tax) goes to “County Facilities”

Hotel Tax Budget Actions

- 2011 revenue projected at \$2,000,000 (+7.7% vs. 2011 Budget estimate)
- 2012 revenue projected to be flat vs. 2011 (\$2,000,000)
 - > County share = \$625,000
- Saylor Kilns commitment (\$86,356) moved to Green Futures
- \$220,000 returned to Gaming Fund in 2011
 - > Had been used to fill the stadium debt service gap in 2010

2012 Hotel Tax Allocations



County Tourism Grants

Organization	Project	Grant
Allentown Art Museum	"Who Shot Rock & Roll" (February-May)	\$25,000
America on Wheels	"Cars That Were Stars" (April-November)	\$20,000
Historical Society	Revolutionary War Exhibit (Fall)	\$15,000
LV Arts Council	"Whose Business is the Arts" Forum (June)	\$2,000
Lehigh Valley Zoo	Animal Quarantine/Medical Facility	\$30,000
VP Cycling Center	Junior Track Championships (June)	\$15,000
Wildlands Conservancy	Handicap Accessible Walkway @ Education Center	\$15,000
Total		\$137,000

Major Capital Projects

Priority Projects Underway

- Expansion/Renovation of Work Release Center
 - > To be completed in October
 - > Will result in closure of 6th St. Women's CCC operation
- Detox Center
 - > New construction adjacent to Work Release Center
 - > Funded via Health Choices
- Regional Crime Center
 - > Capital is primarily IT software/hardware

Pending

- Coroner's "Medicolegal" Center (aka "The Grim Center")
 - > Partnership with Cetronia Ambulance Corp on County land
 - > To be funded via Courthouse Bond funds
 - > To Board for approval in October

Major Capital Projects (Continued)

Infrastructure Fund (Bridge) Projects

- Lehigh Street “Three Bridge” project (100% State/Federal funding)
- Major rehab of Bittner’s Corner bridge
- Concrete structural member surface repairs on several bridges
- Engineering and permitting for painting of Bridge Street bridge over Coplay Creek

Gaming Revenue

2012 Opening Balance	\$590,000
2012 Revenue (est.)	\$1,008,500
Transfer from Hotel Tax	\$220,000
Available Funds	\$1,818,500
Transfer to Stabilization Fund	(\$1,000,000)
Municipal Commitments	(\$193,125)
Available Balance	\$625,375
County Funds	\$139,586
Municipal Funds	\$485,789

Personnel/Wages/Benefits



County “Government Workers” are

“Law & Order”

- Deputy Sheriffs
- Assistant District Attorneys
- Corrections Officers
- Probation Officers
- Public Defenders
- Detectives
- Court Staff
- 911 Operators
- Emergency Response Teams
- Domestic Rel. Counselors

Assistance/Other

- Caseworkers for:
 - > Children & Youth
 - > Mental Health/Retardation
 - > Aging
 - > Drug & Alcohol
- Crisis Workers
- RN's and LPN's
- Nurses' Aides
- IT Professionals
- Plumbers, Mechanics, etc.
- Purchasing Agents
- HR Professionals
- Auditors & Accountants
- Clerical Workers
- Attorneys

..... and Homeowners and Taxpayers

Personnel-Related Costs

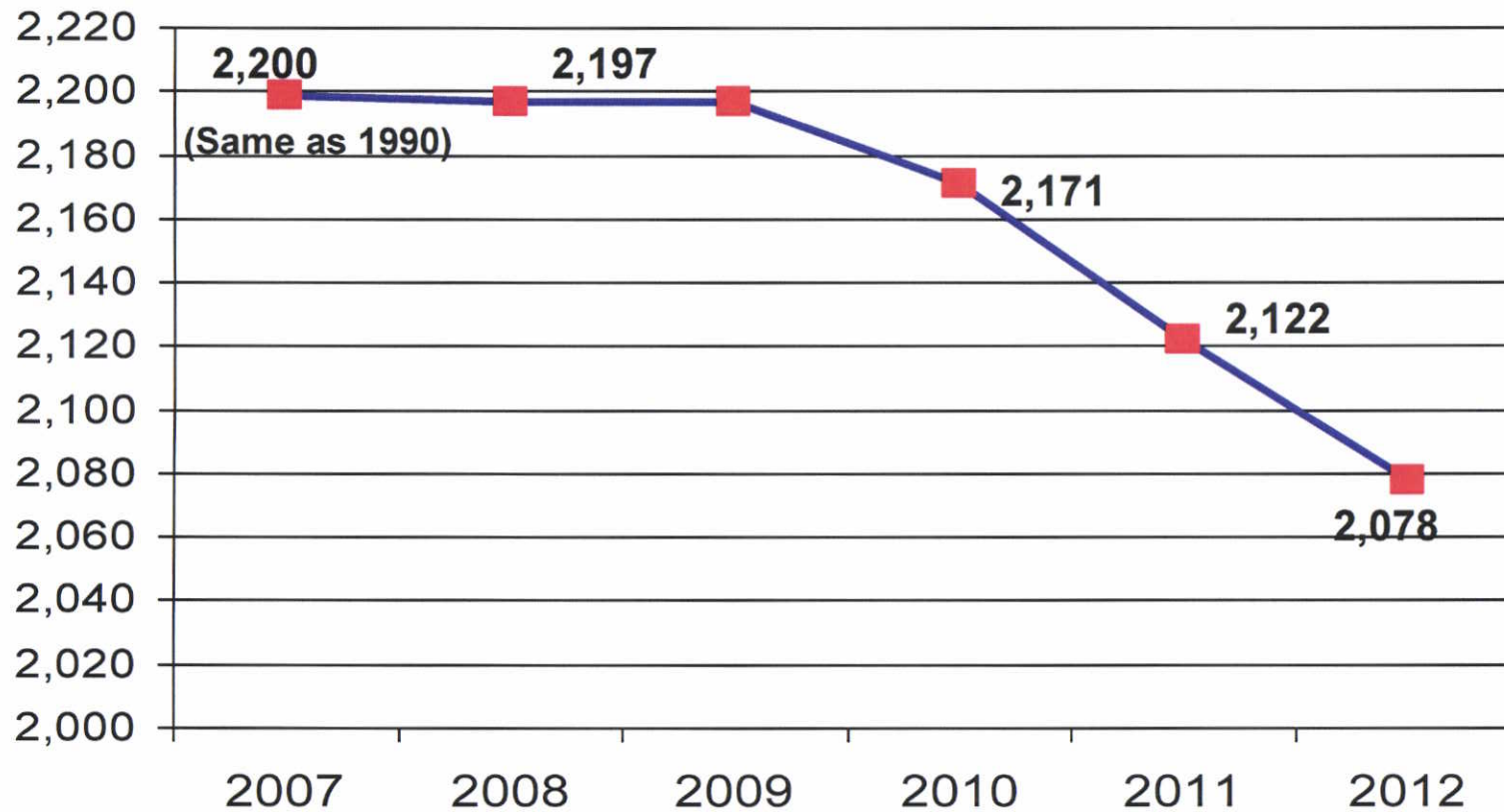
- 46 positions deleted (Savings = \$2.5 million)
- 2 positions added:
 - > Domestic Violence Detective
 - > Central Booking Officer (conversion from part-time staffing)
- Merit increases (“Steps”) for eligible non-union employees and union employees in “Meet & Discuss” units
 - > Impacts 501 employees
 - > Total cost = \$693,281
- 2% increase (only) for non-union employees and union employees in “Meet & Discuss” units at the top step
 - > Impacts 504 employees
 - > Total cost = \$502,487

Personnel-Related Costs

- Longevity Pay eliminated for non-union employees and employees in “Meet & Discuss” units.
 - > Top step employees are “grandfathered” at their 2011 rate.
- Sick day accruals cut to 6 days annually for all non-union employees and employees in “Meet & Discuss” units

***Due to 2012 Budget actions and union concessions,
personnel costs are down compared to 2011.***

County Personnel Count



Deleted Positions

Currently Filled

- 1 Lead Accountant in Tax Claims
- 3 supervisors in ID
- 1 Clerk Typist in ID
- 10 Caseworkers in ID
- 1 Clerical in the Law Library

Open Due to Hiring “Frost”

- 1 Auditor in Controller’s Office
- 1 Secretary in Judicial Records
- 9 positions in Human Services
- 1 Clerk Specialist in Human Resources
- 1 Clerical Technician in General Services

Deleted Positions (Continued)

Open Due to Hiring “Frost”

- 5 Custodians
- 1 Clerk Specialist in Ag Land Preservation
- 2 positions in Compost Operation
- 2 Tipstaff positions
- 1 Office Supervisor in Adult Probation
- 1 District Court Clerk
- 5 “banked” \$1 positions

Personnel Counts

	Personnel Count		2012	
	2011	2012	% of Total	% Organized
Cedarbrook	653	653	31.4	87.1
Corrections	319	319	15.4	65.8
Human Services	317	293	14.0	59.4
Courts	308	302	14.5	67.5
Other "Electeds"	212	212	10.3	20.8
Sub-Total	1,809	1,799	86.6	67.5%
All Other	313	299	13.4	None
Total	2,122	2,078	100.0	57.8%

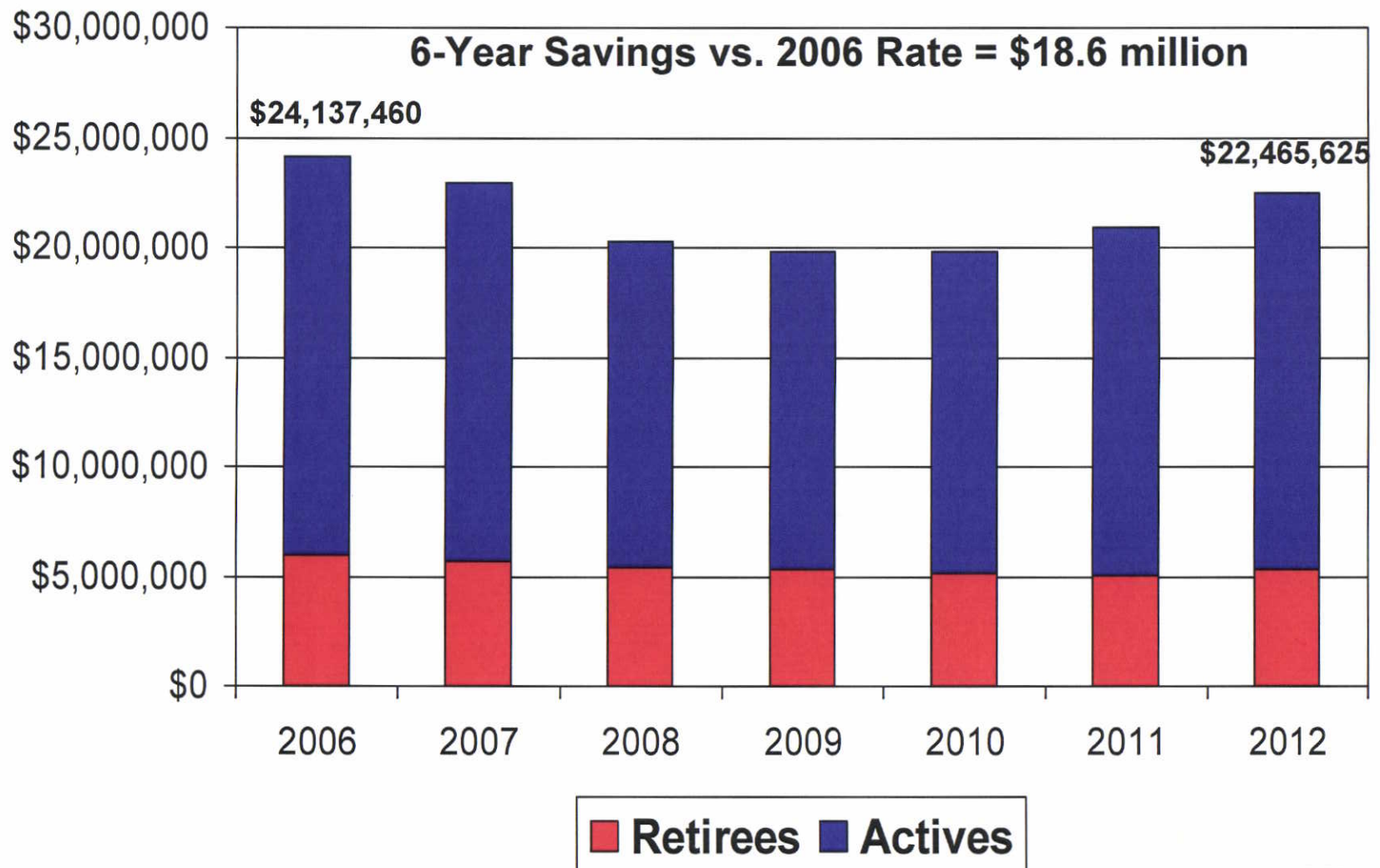
Union Negotiations

- Negotiations successfully concluded in 2011 with three bargaining units covering 670 employees with contracts set through 2013
 - > UFCW for 422 nursing home employees
 - > AFSCME for 204 Courts employees
 - > Deputy Sheriffs' Association for 44 Deputies
- Negotiations not yet concluded with two bargaining units covering 362 total employees
 - > AFSCME unit for 210 Corrections Officers headed to arbitration
 - > PSSU/SEIU unit for 152 caseworkers approaching closure
- Unfair Labor Practice ruling on 2011 pay actions pending for two "Meet & Discuss" units covering 169 employees
 - > PSSU/SEIU unit for 22 Human Services supervisors
 - > SEIU unit for 147 Cedarbrook supervisors

Health Care

- Total costs (\$22,465,625) remain below 2006 level
 - > 2012 increase = 7.5%
- The employee contribution is up \$2.1 million ***annually*** versus 2006
 - > With the exception of the two bargaining units with unresolved contracts, all employees contribute 20%
- Still self-insured but switching to Highmark to increase focus on “Wellness” efforts
 - > A healthier workforce is the key to controlling costs/avoiding big expenses
 - > New efforts include an on-site clinic and added focus on spouses (29% of total costs)
- Moving to self-insured for Dental coverage in 2012

Health Care



Personnel Factoids

- 57.9% (1,201) employees are in bargaining units
 - > Northampton County = 77%
 - > Berks County = 76%
- 55.84% of employee costs are County tax-funded
- Median Salary = \$50,107; Average Salary = \$51,448
- Fringe Benefit Factor = 35.10%
- 690 of 1,332 Retirees receive health care coverage
 - > 189 Active Employees will be eligible

**COUNTY OF LEHIGH
BENEFITS**

		PROPOSED 2012	ADOPTED 2011	ACTUAL 2010
41611	WORKERS COMP	\$ 2,100,000	\$ 2,200,000	\$ 1,869,840
41621	EMPLOYEE INCENTIVE			
41711	HEALTH CARE - TOTAL	\$ 22,465,627	\$ 20,904,216	\$18,449,582
	ACTIVES:	\$ 17,109,645	\$ 15,862,162	\$ 12,826,460
41711	HEALTH CARE PLAN	\$ 12,342,479	\$ 11,202,111	\$ 8,514,592
41714	HEALTHCARE -RX	\$ 3,560,644	\$ 3,395,732	\$ 3,082,426
41715	HEALTHCARE- DENTAL	\$ 512,701	\$ 530,753	\$ 568,426
41716	HEALTHCARE - VISION	\$ 53,781	\$ 56,086	\$ 34,317
41717	HEALTHCARE -ADMIN	\$ 28,500	\$ 28,500	\$ 38,523
41755	HEALTHCARE REIMBURSEMENT	\$ 111,540	\$ 148,980	\$ 125,938
41761	DEDUCTIBLE REIMBURSEMENT	\$ 500,000	\$ 500,000	\$ 262,238
	RETIREEES	\$ 5,355,982	\$ 5,042,054	\$ 4,829,102
41711	HEALTH CARE PLAN	\$ 3,670,820	\$ 3,344,089	\$ 3,089,411
41714	HEALTHCARE -RX	\$ 1,565,162	\$ 1,577,965	\$ 1,619,420
41717	HEALTHCARE -ADMIN			\$ 9,973
41718	HEALTHCARE - MEDICARE	\$ 120,000	\$ 120,000	\$ 110,298
41712	LIFE INSURANCE	\$ 155,000	\$ 155,000	\$ 156,088
	ACTIVES	\$ 130,000	\$ 130,000	\$ 133,454
	RETIREEES	\$ 25,000	\$ 25,000	\$ 22,634
41713	CANCER	\$ 15,000	\$ 15,000	\$ 11,738
41721	FICA	\$ 8,409,783	\$ 8,521,367	\$ 8,626,286
41722	UNEMPLOYMENT	\$ 750,000	\$ 575,000	\$ 597,202
41731	RETIREMENT	\$ 11,000,000	\$ 10,600,000	\$ 9,632,648
41732	UNUSED DISABILITY	\$ 400,000	\$ 400,000	\$ 323,487
41737	OPEB	\$ -	\$ 3	
41741	HEALTH & WELLNESS	\$ 1,000	\$ 1,000	\$ -
41751	FAMILY SUPPORT	\$ 1	\$ 1,000	\$ -
41752	EAP	\$ 10,000	\$ 10,000	\$ 14,068
41753	EDUCATIONAL ASSISTANCE	\$ 20,000	\$ 25,000	\$ 17,677
41759	NURSING CAREER	\$ 1,000	\$ 2,500	\$ 1,805
		<u>\$ 45,327,411</u>	<u>\$ 43,410,086</u>	<u>\$ 38,706,401</u>

4.42%

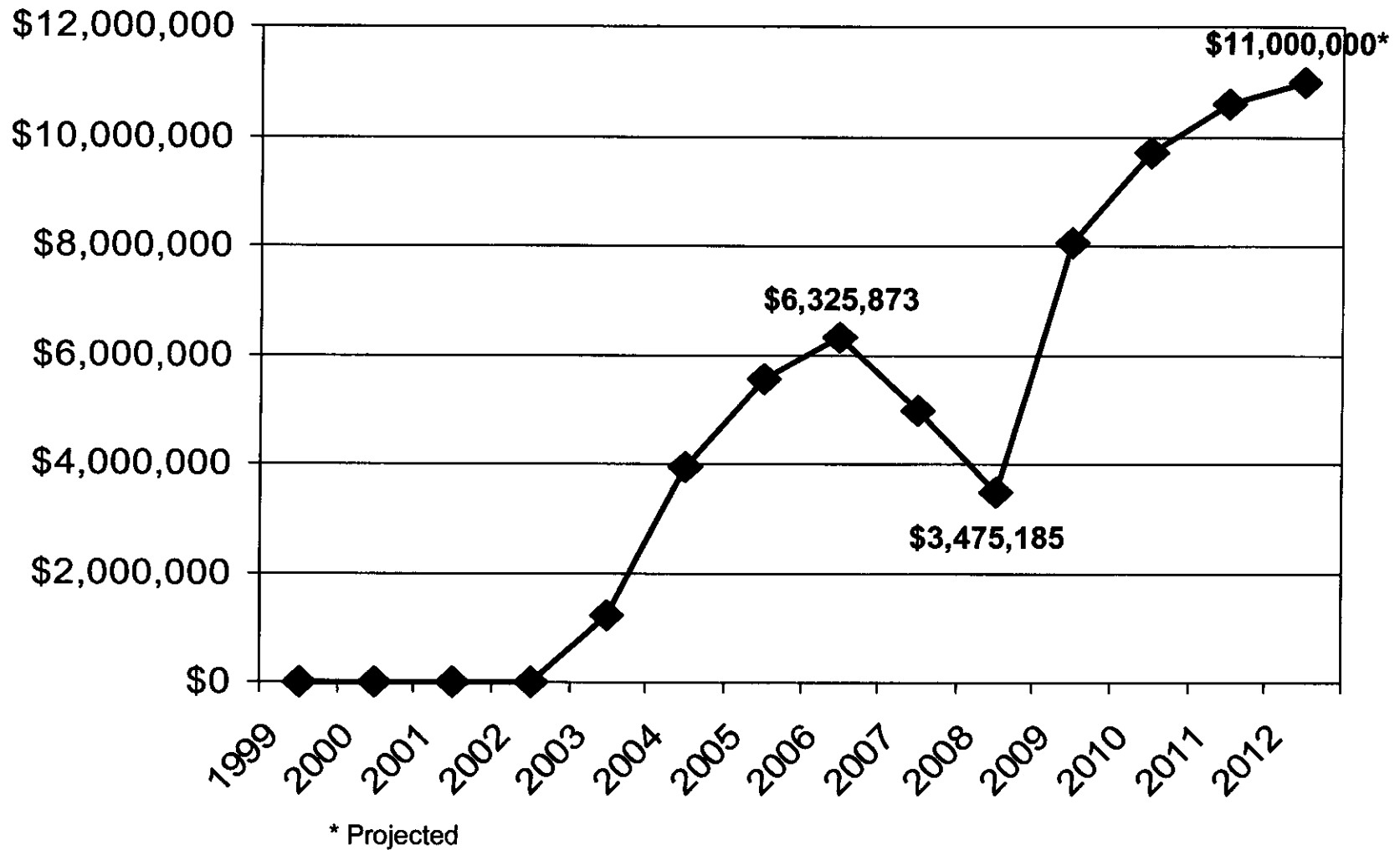
2012 PROPOSED BUDGET
PAYROLL FUNDING ANALYSIS

FUND	2012 PROPOSED BUDGET	COUNTY FUNDING		OTHER FUNDING	
		AMOUNT	%	AMOUNT	%
OPERATING	56,729,662	56,729,662	100.00%	-	0.00%
CEDARBROOK	32,455,797	2,176,277	6.71%	30,279,520	93.29%
LIQUID FUELS	368,636	-	0.00%	368,636	100.00%
MH	2,698,018	220,968	8.19%	2,477,050	91.81%
FEDERAL IV-D	3,383,957	2,020,291	59.70%	1,363,666	40.30%
HEALTHCHOICES	335,898	-	0.00%	335,898	100.00%
DRUG ALCOHOL	219,243	5,547	2.53%	213,696	97.47%
CHILDREN & YOUTH	6,757,196	1,716,328	25.40%	5,040,868	74.60%
AGING	3,539,120	-	0.00%	3,539,120	100.00%
IR	455,063	-	0.00%	455,063	100.00%
ID	2,481,894	138,241	5.57%	2,343,653	94.43%
HUMAN SVCS ADMIN	939,646	-	0.00%	939,646	100.00%
HUD CDBG	139,529	-	0.00%	139,529	100.00%
ATTORNEY GENERAL	58,295	-	0.00%	58,295	100.00%
HAZMAT	80,562	-	0.00%	80,562	100.00%
911	1,746,579	-	0.00%	1,746,579	100.00%
AUTO THEFT	62,789	-	0.00%	62,789	100.00%
INSURANCE FRAUD	118,660	-	0.00%	118,660	100.00%
AFFORDABLE HOUSING	14,225	-	0.00%	14,225	100.00%
PUBLIC SAFETY	104,003	-	0.00%	104,003	100.00%
CEDAR VIEW	182,294	-	0.00%	182,294	100.00%
GOVERNMENT CENTER	747,716	433,526	57.98%	314,190	42.02%
TOTAL	113,618,782	63,440,842	55.84%	50,177,940	44.16%

Pension Fund

- Defined Benefit Plan dictated by State law
- Total value on August 31 = \$355.3 million, up \$29.3 million in the past year
- Actuarial method switched to Act 44 method per Hay Group recommendation
 - > 84.3% funded; most government pension funds are much lower
 - > Full ARC is contributed every year
 - > 2011 ARC (est.) = \$10.6 million
 - > 2012 ARC (est.) = \$11.0 million
- Employees are required to contribute 5%
 - > Actual employee contribution has been 5.77%
 - > County contribution has been 3.08% for the past 20 years and 6.12% for the past 5 years
 - > Average County retiree receives less than \$900/month. (The average Social Security recipient gets \$1,177/month.)

Pension Fund Contributions



Closing Perspectives



Judicial Records “Progress”

No Good Government Deed Goes Unpunished!

- “Less government” progress totally offset by the economic downturn
- Staff reductions due to **both** consolidation and prudent reaction to “Deeds” market collapse

	2007	2012	Change
Wills*	(\$68,071)	NA	NA
Deeds	(\$1,523,954)	(\$434,671)	NA
Courts	\$1,016,209	\$745,429	NA
Total Tax \$'s	(\$575,816)	\$310,758	\$886,574
Personnel	63	49	(14)

* “Wills” folded into “Courts” after consolidation

What's Changed in 10 Years?

- The County's population has grown 12%.
- Despite the 3-year recession, based on assessed values and despite lost appeals, the County has grown 20.7%.
- Both the CPI and the Social Security COLA have increased 27%.
- The Pension Fund contribution has increased by \$11 million.
- Budgeted health care costs have risen \$6.6 million.
- The 2002 Budget pulled \$19 million from reserves; the 2012 Proposed Budget builds reserves.

IF.....

-you were an average Lehigh County taxpayer for the past six years (2006-2011), you would have paid **\$3,789** in taxes
-you lived in Northampton County, which has stronger Gaming revenue and no stadium debt, you would have paid **\$3,858** and have:
 - > A \$20 million “swaption” buyout pending (that could have been closed out for much less 18 months ago)
 - > Almost 50% less farmland preserved
 - > No connectivity across all police departments
 - > A nursing home costing taxpayers almost 1 mill annually, which needs \$20 million for capital improvements
 - > An overcrowded prison
-you lived in Berks County, you would have paid **\$4,993**

The grass may actually be greener in Lehigh County!

Appendix



Fund Balance - Historical Data

	Actual 1/1/02 Fund Balance	Actual 1/1/03 Fund Balance	Actual 1/1/04 Fund Balance	Actual 1/1/05 Fund Balance	Actual 1/1/06 Fund Balance	Actual 1/1/07 Fund Balance	Actual 1/1/08 Fund Balance	Actual 1/1/09 Fund Balance	Actual 1/1/10 Fund Balance	Actual 1/1/11 Fund Balance	Proposed 1/1/12 Fund Balance	Proposed 12/31/12 Fund Balance
1101 Operating	557,500	58,469	17,062,394	14,600,589	20,625,556	11,475,071	15,058,301	12,235,060	3,538,479	7,883,015	7,675,000	418,696
1111 Cedarbrook	25	25	2,193,543	300,533	605,970	126,378	1,251,619	706,998	2,721,721	2,149,190		
1121 OCYS	(2,414,160)											
1122 AAA	1,231,356											
1125 IR	26,614											
1135 Special Park / Green Futures	1,727,833	1,348,056	1,921,538	7,956,442	7,422,749	2,895,599	2,834,844	11,577,618	7,494,939	2,491,823	4,315,000	2,792,502
1137 Weisenberger	1,998,090	25,000										
1142 Contractual Invest. / Stabilization	16,157,775	6,227,316	11,122,546	18,482,384	18,125,400	11,209,297	17,629,135	20,000,000	20,000,000	20,800,000	21,000,000	25,000,000
1144 DCIC	59,468	12,263										
1152 Pretreatment Plant					816,339	1,377,576	582,388					
1153 Composting Project							(117,506)	(105,929)	(57,321)	(6,008)		
1154 Tax Relief						22,559,111	27,277,669	16,254,970	16,510,069	4,350,000	4,370,000	
GENERAL FUNDS	19,344,201	6,671,129	32,300,021	41,339,948	47,596,014	49,643,032	64,516,450	60,668,717	50,207,887	37,668,020	37,360,000	28,211,198
1201 Liquid Fuels	614,492	572,079	520,010	509,704	876,515	946,723	1,027,019	1,384,916	1,563,751	2,265,551	2,170,000	1,486,478
1202 Mental Health	4,117,438	8,437,941	1,124,092	2,531,167	2,775,315	2,373,158	1,692,262	885,668	571,787	4,909,843		
1203 IV - D	(577,449)	(343,239)	(365,276)	10,353	29,562	57,470	29,818					
1204 Health Choices	80,199	1,902,035	28,333,351	32,376,801	34,647,823	38,151,845	40,386,059	41,627,711	33,697,111	36,633,757	41,940,000	35,131,308
1205 Drug and Alcohol	630,832	477,594	56,120	1,488,618	1,515,001	1,532,306	1,769,326	1,458,559	1,910,645	2,422,701		
1206 OCYS		(1,591,965)	(1,635,303)	(3,131,372)	3,470,754	799,934	3,787,005	3,626,886	(1,948,154)	357,122		
1207 AAA		(412,944)	(486,856)	294,179	384,285	607,969	380,789	1,735,568	1,715,316	586,141		
1208 IR		2,628		26,632	10,965	23,407	36,235	31,978		66,634		
1209 Brookview Independent Living				(76,134)	16,712	115,618	229,870	318,609	425,968	529,654	650,000	751,065
1211 Comm Dev Block Grant					77,566	57,039	37,526		(13,824)	61,657		
1212 Intellectual Disabilities			5,506,668	2,963,085	2,367,629	4,617,633	6,449,174	10,470,080	4,883,025	2,855,372		
1213 Human Svcs Administration												
1214 HUD CDBG								(55,742)	(96,059)	(129,293)		
1215 Worker's Comp	831,635	948,739	967,743	1,990,143	2,360,694	2,483,520	3,112,075	3,159,317	3,226,952	3,243,196	3,260,000	3,271,500
1216 Game Preserve/ Trexler Nature Preserve	119,372	183,488	44,544		1,969,086	2,031,906	2,135,407	1,827,823	1,191,750	461,024	800,000	764,601
1217 Big Rock	17,267	17,654	18,008	15,205	14,060	13,784	13,456	13,200	12,913	11,827	11,300	10,850
1218 General Insurance	128,602	300,000	300,000	300,000	300,000	300,000	300,000	300,000	430,418	421,019	350,000	350,000
1219 Attorney General	616,492	709,078	(20,616)	(12,314)	5,574	14,177	1,417					
1221 Hazmat	212,003	162,560	168,485	158,070	138,435	109,270	158,339	122,632	116,679	114,052	70,000	45,000
1222 Economic Dev.	1,000,042	652,818	746,078	476,994	747,592	759,441	1,373,821	1,223,587	856,425	390,710	110,000	111,001
1223 911 - Comm Ctr	1,641,851	726,732	673,145	577,546	2,792,247	2,033,046	2,393,972	2,212,109	2,638,983	2,587,954	1,840,000	458,996
1224 Records Improvement	414,308	540,457	842,586	1,107,327	1,057,790	956,069	910,865	614,964	566,592	349,557	75,000	97,996
1225 Auto Theft	154,345	170,685	230,907	128,009	123,191	197,612	229,458	172,598	191,293	223,680	280,000	300,000
1226 Insurance Fraud	304,342	226,509	152,365	128,633	143,091	187,941	219,154	161,677	127,005	139,096	160,000	170,000
1227 Hotel Tax	387,008	627,677	693,081	841,334	1,061,798	728,527	894,450	125,976	25,372	333,009	345,000	124,073
1228 Affordable Housing		531,472	1,004,913	929,004	909,678	1,376,306	1,801,326	879,628	5,691,023	5,611,444	4,875,000	5,067,753
1229 911 Wireless						2,992,782	3,945,309	4,205,888	561,707	913,507	295,000	40,889
1231 Public Safety								1,730,592	1,788,767	1,194,920	810,000	3,835
1232 Gaming									283,749	79,308	690,000	625,375
SPECIAL REVENUE FUNDS	10,692,779	14,841,998	38,874,045	43,632,984	57,717,797	63,915,838	73,333,645	78,271,750	60,419,194	66,623,442	58,631,300	48,810,720

Fund Balance - Historical Data

	Actual 1/1/02 Fund Balance	Actual 1/1/03 Fund Balance	Actual 1/1/04 Fund Balance	Actual 1/1/05 Fund Balance	Actual 1/1/06 Fund Balance	Actual 1/1/07 Fund Balance	Actual 1/1/08 Fund Balance	Actual 1/1/09 Fund Balance	Actual 1/1/10 Fund Balance	Actual 1/1/11 Fund Balance	Proposed 1/1/12 Fund Balance	Proposed 12/31/12 Fund Balance
1315 Sinking 2001	30,743											
1318 Sinking 2007 --BB Tax Ex							18,401					
1319 Sinking 2007 --BB Taxable							19,862					
1365 Coupon 2001	130,122											
1366 Coupon 2004												
1367 Coupon 2005												
1368 Coupon Baseball Tax Exempt							863,440	696,637	535,357	392,600	270,000	173,233
1369 Coupon Baseball Taxable								29,655	33,212	35,946	35,000	36,864
1371 Coupon ESCO Phase I												
1372 Coupon Bond Fund 2007 BB Note												
1373 Coupon ESCO Phase II										14,787		
1374 Coupon 2010												
DEBT SERVICE FUNDS	160,865						901,703	726,292	568,569	443,333	305,000	210,097
1406 Other Capital Projects				3,600,000	6,050,000	1,050,000	1,050,000					
1408 Capital Contribution	25,409	25,679	18,279	45,632	47,786	50,950	14,591	3,419	2,772			
1413 Bond Fund 1996-B	320,828											
1414 Bond Fund 1996-C	44,395											
1415 Bond Fund 2001	15,186,346	11,432,884	8,762,898	2,145,276	42,630							
1416 Bond Fund 2001 - Series B	3,544,779	3,490,740	2,469,906	1,263,011	972,115	232,029	7,345					
1417 Bond Fund 2004				12,423,074	9,697,542	8,615,359	4,701,431	300,658				
1418 Bond Fund 2007							70,308,221	57,537,315	30,952,839	22,173,648	10,095,000	8,370,001
1419 Infrastructure Fund						452,332	1,045,346	2,055,531	1,355,303	1,151,980	140,000	399,999
1421 Bond Fund 2007- Baseball Tax Exempt							190	34,935	(371,681)			
1422 Bond Fund 2007- Baseball Taxable							10,244,459	221				
1423 Bond Fund 2007 - Baseball Note							8,684,761	2,881,040	(1,175,954)			
1424 ESCO Phase I									611,914	7,334		
1425 ESCO Phase II										4,542,912		
CAPITAL PROJECTS FUNDS	19,121,757	14,949,303	11,251,083	19,476,993	16,810,073	10,400,670	96,056,344	62,813,119	31,374,993	27,875,874	10,235,000	8,770,000
2101 Cedar View	812,619	369,515	500,775	649,797	796,248	913,157	819,265	928,299	815,718	1,052,352	640,000	622,331
2103 Prison Commissary	255,078	274,424	167,371									
2111 Government Center	2,001,612	444,723	2,506,049	3,209,032	3,839,568	4,288,978	4,737,644	5,342,489	5,280,532	5,752,974	6,675,000	7,491,251
ENTERPRISE FUNDS	3,069,309	1,088,662	3,174,195	3,858,829	4,635,816	5,202,135	5,556,909	6,270,788	6,096,250	6,805,326	7,315,000	8,113,582
TOTAL ALL FUNDS	52,388,911	37,551,092	85,599,344	108,308,754	126,759,700	129,161,675	240,365,051	208,750,666	148,666,893	139,415,995	113,846,300	94,115,597

GREEN FUTURES PROGRAM SCHEDULE

MUNICIPALITY	PROJECT	ORDINANCE	AGREEMENT	DEADLINE	TARGETS	ALLOCATED	UNALLOCATED	EXPENDITURES								7/28 2011	PENDING	OUTSTANDING
								2004	2005	2006	2007	2008	2009	2010	BALANCE			
CITIES & BOROUGHES																		
ALBURTIS	LOCKRIDGE FURNACE UNALLOCATE	2007 BUDGET			103,000	25,000	0 78,000					25,000					0 78,000	
ALLENTOWN	BUCKY BOYLE OLD FAIRGND CEDAR BEACH KECK PARK KECK PARK ARTS WALK PARK ROOSEVELT PARK LEHIGH PARKWAY IMPROV FIELD AND COURT IMPROV LEHIGH RIVER TRAIL DEV-EAST CEDAR CREEK PKWY PHASE I LITTLE LEHIGH PARKWAY UNALLOCATED	2005-177 2001-180 2007-120 2002-176 2007-121 2008-199 2008-211 2008-211 2008-211 2008-211 2008-211 2009-157 2010-136	08/22/05 08/06/01 03/26/07 11/07/02 03/26/07 11/07/08 11/27/08 11/27/08 11/27/08 11/27/08 11/27/08 06/25/09 2010-136	08/22/07 08/06/03 03/26/09 11/07/04 03/26/09 11/07/10 11/27/10 11/27/10 11/27/10 11/27/10 11/27/10 06/25/11	5,210,000	465,455 100,000 264,290 75,000 187,799 157,479 71,229 90,000 87,500 187,500 500,000 171,875	0 0 0 0 0 0 0 0 0 0 0 0 0 2,851,873				465,455 25,000 75,000 75,000 157,479 71,229 90,000 87,500 187,500 500,000 171,875					0 0 0 0 0 0 0 0 0 0 0 0 0 2,851,873		
BETHLEHEM (WEST)	SAND ISLAND W SAND ISLAND W PHASE II W SAND SAND ISLAND LOCK #42 CEDARVIEW & WESTSIDE PARK HIGBEE PARK UNALLOCATED	2001-181 2002-180 2006-214 2008-200 2009-143 2010-150	08/06/01 11/07/02 11/24/06 11/07/08 05/11/09 05/05/10	08/06/03 11/07/04 11/24/08 11/07/10 05/11/11 05/05/12	930,000	50,000 70,000 387,733 36,000 165,000 30,000	0 0 0 0 0 0 191,267				50,000 70,000					213,089 36,000 165,000 30,000	0 0 0 0 0 0 191,267	
CATASAUQUA	GEORGE TAYLOR HOUSE MUNICIPAL PARK/BATHHOUSE UNALLOCATED	2008-212 2010-121	11/27/08 03/25/10	11/27/10 03/25/12	322,000	143,750 24,750	0 0 153,500					143,750			24,750		0 0 153,500	
COOPERSBURG					126,000	0	126,000										126,000	
COPLAY					166,000	0	166,000										166,000	
EMMAUS	EMMAUS COM PK/4TH ST FIELDS WILLIAM ST.PARK TRIANGLE PARK BRICKYARD TRAIL UNALLOCATED	2002-178 2007-145 2009-102 2009-233	11/07/02 05/21/07 01/26/09	11/07/04 05/21/09 01/26/11	553,000	11,180 14,940 209,000 13,500	0 0 0 0 304,380			11,180		14,940				209,000 13,500	0 0 0 0 304,380	
FOUNTAIN HILL	DODSON STREET UNALLOCATED	2009-148	05/25/09	05/25/11	226,000	226,000	0 0					226,000					0 0	
MACUNGIE					149,000	0	149,000										149,000	
SLATINGTON	N L COMMUNITY CENTER N L COMMUNITY CENTER TROUT CREEK SLATINGTON MEMORIAL PARK UNALLOCATED	2001-195 2007 RES 39 2005-141 2010-135	09/28/01 PENDING COMMISSIONERS APPROVAL 06/07/05 03/25/10	09/27/06 06/07/07 03/25/12	217,000	100,000 22,000 76,225	0 0 0 0 18,775			22,000						100,000 76,225	0 0 0 0 18,775	
TOTAL CITIES & BOROUGHES					8,002,000	3,963,205	4,038,795	0	133,180	195,000	480,395	25,000	773,102	789,040	89,725	1,477,763	4,038,795	

GREEN FUTURES PROGRAM SCHEDULE

MUNICIPALITY	PROJECT	ORDINANCE	AGREEMENT	DEADLINE	TARGETS	ALLOCATED	UNALLOCATED	EXPENDITURES								7/28 2011	PENDING	OUTSTANDING BALANCE
								2004	2005	2006	2007	2008	2009	2010	2011			
COUNTY PROJECTS					2,000,000													
COPLAY	SAYLOR KILNS	AGREEMENT				30,000	0									30,000		0
	SAYLOR KILNS	2011 BUD HOTEL TAX FD				86,356	0									86,356		0
	UNALLOCATED						1,883,644											1,883,644
TOTAL COUNTY PROJECTS					2,000,000	116,356	1,883,644	0	0	0	0	0	0	0	0	116,356		1,883,644
TOTAL CITIES, BOROUGH & COUNTY PROJECTS					10,002,000	4,079,561	5,922,439	0	133,180	195,000	480,395	25,000	773,102	789,040	89,725	1,594,119		5,922,439
TOWNSHIPS																		
HANOVER					100,000	0	100,000											100,000
HEIDELBERG					177,000	0	177,000											177,000
LOWER MACUNGIE	FARR ROAD	2006-109	03/10/07	03/10/09	1,035,000	242,500	0					242,500						0
	UNALLOCATED						792,500											792,500
LOWER MILFORD					195,000	0	195,000											195,000
LOWHILL					109,000	0	109,000											109,000
LYNN					207,000	0	207,000											207,000
NORTH WHITEHALL	NEFFS VALLEY	2007-137	03/10/07	03/10/09	794,000	147,814	0						147,814					0
	UNALLOCATED						646,186											646,186
SALISBURY					727,000	0	727,000											727,000
SOUTH WHITEHALL					971,000	0	971,000											971,000
UPPER MACUNGIE	GRANGE & RUPPSVILLE RDS	2005-142	06/07/05	06/07/07	749,000	211,150	0		211,150									0
	UNALLOCATED						537,850											537,850
UPPER MILFORD					371,000	0	371,000											371,000
UPPER SAUCON					643,000	0	643,000											643,000
WASHINGTON	SLATE HERITAGE TRAIL	2005-210	12/12/05		355,000	27,594	0			27,594								0
	UNALLOCATED						327,406											327,406
WEISENBERG					223,000	0	223,000											223,000
WHITEHALL	COLUMBIA STREET	2005-140	06/07/05	06/07/07	1,341,000	167,302	0		167,302									0
	ZAWARSKI-ADJ EGYPT MEM PK	2006-213	11/24/06	11/24/08		70,769	0				70,769							0
	WOOD ST	2007-146	05/21/07	05/21/09		23,892	0					23,892						0
	UNALLOCATED						1,079,037											1,079,037
TOTAL TOWNSHIPS					7,997,000	891,021	7,105,979	0	378,452	27,594	70,769	286,392	147,814	0	0	0		7,105,979

GREEN FUTURES PROGRAM SCHEDULE

MUNICIPALITY	PROJECT	ORDINANCE	AGREEMENT	DEADLINE	TARGETS	ALLOCATED	UNALLOCATED	EXPENDITURES								7/28 2011	PENDING	OUTSTANDING BALANCE
								2004	2005	2006	2007	2008	2009	2010				
COUNTY PROJECTS					2,000,000													
LYNN	LEASER LAKE	2007-153	06/08/07	06/08/11		500,000	0								500,000	0		
NORTH WHITEHALL	RIVER ROAD	2004-191	11/11/04	01/10/05		360	0		350							0		
NORTH WHITEHALL	N.SMITH PURCHASE	2004-205	12/31/04	06/29/05		137,798	0		137,798							0		
NORTH WHITEHALL	TREXLER NATURE PRES	2005-111	06/06/05			1,900,000	0		1,900,000							0		
NORTH WHITEHALL	LAURY'S STATION TRAIL HEAD	2005 BUDGET				86,072	0		65,182	20,890						0		
SALISBURY	BMWA TRACT	2006-132	06/10/06	12/31/06		885,329	0			834,042	1,356					0		
SALISBURY	REIMBURSEMENT	2006-132				(417,332)	0				(360,000)		(57,332)			0		
WASHINGTON	D & L TRAIL	2008-116				68,523	0					68,523				0		
WASHINGTON	REIMBURSEMENT	2008-116				(35,000)	0						(35,000)			0		
WHITEHALL	D & L TRAIL	2009-135				12,240	0						12,240			0		
WASHINGTON	D & L TRAIL	2009-180				8,100	0						8,100			0		
NORTH WHITEHALL	D & L TRAIL	2010-117				7,850	0							7,850		0		
WHITEHALL/N WHITEHALL	D & L TRAIL					709,739	0						193,084	31,321	485,334	0		
SLATINGTON	D & L TRAIL	2010-154				18,000	0							18,000		0		
SLATINGTON	D & L TRAIL-BOAT LAUNCH	2009 BUDGET				50,000	0							30,742	18,827	974		
MULTI MUNICIPAL GFF CONTRIBUTION					23,465	23,465	0							23,465			0	
ADDITIONAL COUNTY ALLOC					1,881,738		0										0	
UNALLOCATED							0										0	
TOTAL COUNTY PROJECTS						3,905,203	3,905,203	0	0	2,103,330	854,932	(356,644)	68,253	121,082	111,378	503,618	500,974	0
TOTAL TOWNSHIPS & COUNTY PROJECTS						11,902,203	4,796,224	7,105,979	0	2,481,782	882,526	(287,875)	334,915	268,906	111,378	503,618	500,974	7,105,979
AGLAND EASEMENTS					10,000,000													
	FARMLAND PRESERVATION	BUDGET				10,059,485	0	819,001	1,021,195	612,821	2,170,062	1,430,196	3,372,980	633,230			0	
ADDITIONAL AG EASEMENTS ALLOC					59,485												0	
UNALLOCATED							0										0	
TOTAL AGLAND EASEMENTS						10,059,485	10,059,485	0	819,001	1,021,195	612,821	2,170,062	1,430,196	3,372,980	633,230	0	0	0
GRAND TOTAL (INCLUDES ADDITIONAL COUNTY FUNDING)						31,963,688	18,935,270	13,028,418	819,001	3,636,157	1,690,347	2,362,582	1,790,111	4,414,988	1,533,648	593,343	2,095,093	13,028,418

COUNTY OF LEHIGH
SUMMARY OF OTHER CAPITAL PROJECTS FUND

DESCRIPTION	2012 PROPOSED BUDGET		ACCOUNT #	OBJECT NAME
SHERIFF - VEHICLE REPLACEMENT (1)	22,000	(1)	240104.000.47331	VEHICLES-REPLACEMENT
JUDICIAL RECORDS - COURTS RECORDS CONVER-MICROFILM/SCANNING	100,000	(1)	240191.255.47929	MICROFILMING
GENERAL COUNTY - OPEN SPACE ACQUISITIONS	700,000	(8)	240302.797.47133	OPEN SPACE ACQUISITION
GENERAL COUNTY - PARK IMPROVEMENTS	500,000	(8)	240302.798.47233	PARK IMPROVEMENT
IT - DATA CENTER INFRASTRUCTURE LIFECYCLE MGT	280,000	(1)	240371.129.47351	COMPUTER EQUIPMENT-REPLACE
IT - APPLICATION ASSESSMENT & MIGRATION	120,000	(1)	240371.131.47441	COMPUTER EQUIPMENT-NEW
IT - END USER PLATFORMS	250,000	(1)	240371.712.47351	COMPUTER EQUIPMENT-REPLACE
GENERAL SERVICES - PROPERTY/BUILDING DISPOSITION STUDY	50,000	(1)	240601.284.47712	BUILDING STUDY
GENERAL SERVICES - MAJOR MAINTENANCE	75,000	(1)	240601.713.47934	MAJOR MAINTENANCE
PARKS - BACKHOE REPLACEMENT	45,000	(3)	240602.133.47393	OTHER EQUIPMENT-REPLACE
PARKS - BACKHOE REPLACEMENT	45,000	(1)	240602.133.47393	OTHER EQUIPMENT-REPLACE
PARKS - JORDAN PARK GREENWAY	333,000	(8)	240602.194.47232	IMPROVEMENTS-LAND
MAINTENANCE - LARGE FANS - UTILITY GARAGE (2)	13,000	(1)	240607.000.47492	OTHER EQUIPMENT-NEW
MAINTENANCE - LARGE FANS - CLK JUD REC (1)	4,000	(1)	240607.000.47492	OTHER EQUIPMENT-NEW
AGLAND PRESERVATION - AGRICULTURAL INCUBATOR PROGRAM-POLE BLDG	100,000	(1)	240621.238.47941	AGRICULTURAL INCUBATOR PROG
AGLAND PRESERVATION - AGRICULTURAL CONSERVATION EASEMENTS	500,000	(8)	240621.800.47131	AGRICULTURAL CONSERV PROG
COMM CENTER - NETWORKED COPIER	4,079	(5)	240631.000.47392	OFFICE MACHINES-REPLACE
COMM CENTER - HEADSETS	8,872	(5)	240631.000.47393	OTHER EQUIPMENT-REPLACE
COMM CENTER - CAD HARDWARE REFRESH	18,617	(5)	240631.000.47393	OTHER EQUIPMENT-REPLACE
COMM CENTER - PUBLIC SAFETY-RADIO MICROWAVE UPGRADE	384,950	(5)	240631.153.47497	OTHER EQUIPMENT-NEW-911
COMM CENTER - PUBLIC SAFETY-NARROWBAND RADIO SYSTEM	1,000,000	(5)	240631.174.47497	OTHER EQUIPMENT-NEW-911
COMM CENTER - PUBLIC SAFETY-COUNTY RADIO REPLACEMENT	250,000	(1)	240631.193.47332	RADIO-REPLACEMENT
COMM CENTER - 911 UPS REPLACEMENT - COURTHOUSE	1	(5)	240631.253.47393	OTHER EQUIPMENT-REPLACE
EMERGENCY MGT - EMERGENCY SERVICES TRAINING SITE UPGRADES	1	(1)	240632.943.47217	BUILDING IMPROVEMENTS
UTILITY SVCS-VEHICLES - UTILITY GARAGE SHOP RENOVATIONS	40,000	(1)	240651.312.47217	BUILDING IMPROVEMENTS
PRISON - FRYER UNIT FOR KITCHEN	12,750	(1)	240801.000.47342	OTHER KITCHEN EQUIPMENT-REPL
PRISON - MAJOR MAINTENANCE	50,000	(1)	240801.219.47934	MAJOR MAINTENANCE
PRISON - SURVEILLANCE EQUIPMENT UPGRADE	154,000	(1)	240801.250.47217	BUILDING IMPROVEMENTS
PRISON - MECHANICAL/ELECTRICAL ENGINEERING SERVICES	197,000	(1)	240801.251.47217	BUILDING IMPROVEMENTS
PRISON - RECAULKING OF PRISON'S EXTERIOR GRANITE FACADE	27,000	(1)	240801.282.47217	BUILDING IMPROVEMENTS
PRISON - INDUSTRIAL LAUNDRY LINT COLLECTOR	95,000	(1)	240801.283.47217	BUILDING IMPROVEMENTS
COURT ADMIN - FOLDING/INSERTING MACHINE	15,000	(1)	241001.000.47393	OTHER EQUIPMENT-REPLACE
GOVT CENTER - BRICK RESTORATION & PRECAST ROOF PARAPET	275,000	(4)	241201.285.47217	BUILDING IMPROVEMENTS
AUTO THEFT - NEW VEHICLE FOR AUTO THEFT TASK FORCE	20,000	(6)	241517.176.47421	VEHICLES-NEW
INSURANCE FRAUD - NEW VEHICLE FOR INSURANCE FRAUD TASK FORCE	20,000	(7)	241518.103.47421	VEHICLES-NEW
CB-NURSING - SPECIALTY MATTRESS	18,000	(2)	247101.000.47393	OTHER EQUIPMENT-REPLACE
CB-NURSING - RESIDENT SCALES (2)	10,000	(2)	247101.000.47393	OTHER EQUIPMENT-REPLACE
CB-NURSING - AUTOMATED VITAL SIGN (8)	18,000	(2)	247101.000.47492	OTHER EQUIPMENT-NEW
CB-NURSING - RESIDENT TRANSFER ASSISTS	7,500	(2)	247101.000.47492	OTHER EQUIPMENT-NEW
CB-NURSING - BARIATRIC BEDS	5,000	(2)	247101.000.47492	OTHER EQUIPMENT-NEW
CB-NURSING - ICE MACHINES (3)	15,000	(2)	247101.000.47492	OTHER EQUIPMENT-NEW
CB-NURSING - RESIDENT PEDAL CHAIRS (10)	10,000	(2)	247101.000.47492	OTHER EQUIPMENT-NEW

COUNTY OF LEHIGH
SUMMARY OF OTHER CAPITAL PROJECTS FUND

DESCRIPTION	2012 PROPOSED BUDGET		ACCOUNT #	OBJECT NAME
CB-NURSING - RESIDENT TUBS	80,000	(2)	247101.209.47393	OTHER EQUIPMENT-REPLACE
CB-PHY THER - WHEELCHAIR REPLACEMENT PROJECT	50,000	(2)	247110.276.47393	OTHER EQUIPMENT-REPLACE
CB-ADMIN - ADMIN DESK & WORK SPACE	5,000	(2)	247131.000.47393	OTHER EQUIPMENT-REPLACE
CB-ADMIN - REPLACEMENT OF COMMON AREA FURNITURE	30,000	(2)	247131.038.47393	OTHER EQUIPMENT-REPLACE
CB-ADMIN - RESIDENT ROOM FURNITURE	30,000	(2)	247131.165.47393	OTHER EQUIPMENT-REPLACE
CB-ADMIN - NETWORK ENHANCEMENT	50,000	(2)	247131.167.47351	COMPUTER EQUIPMENT-REPLACE
CB-FACILITIES - LINEN CARTS	8,000	(2)	247133.000.47393	OTHER EQUIPMENT-REPLACE
CB-FACILITIES - A/C UNITS B WING	12,000	(2)	247133.000.47492	OTHER EQUIPMENT-NEW
CB-FACILITIES - RESIDENT ROOM(S) ELECTRICAL UPGRADE	150,000	(2)	247133.242.47217	BUILDING IMPROVEMENTS
CB-FACILITIES - BOX TRUCK	45,000	(2)	247133.260.47331	VEHICLES-REPLACEMENT
CB-FACILITIES - FACILITY RESIDENT UNIT RENOVATIONS	100,000	(2)	247133.263.47217	BUILDING IMPROVEMENTS
CB-FACILITIES - THERAPY ADL REHABILITATION SUITE	20,000	(2)	247133.277.47217	BUILDING IMPROVEMENTS
CB-FACILITIES - SECURITY & SURVEILLANCE UPGRADE	25,000	(2)	247133.280.47217	BUILDING IMPROVEMENTS
CB-LAUNDRY/LINEN - HEAT SEAL MACHINE	5,000	(2)	247141.000.47393	OTHER EQUIPMENT-REPLACE
CB-ENVIRON SVCS - RESIDENT ROOM VALENCE & RODS	19,000	(2)	247142.000.47393	OTHER EQUIPMENT-REPLACE
FH-ADMIN - RESIDENT ROOM FURNITURE	30,000	(2)	247231.166.47393	OTHER EQUIPMENT-REPLACE
FH-ADMIN - REPLACE COMMON AREA FURNITURE	30,000	(2)	247231.215.47393	OTHER EQUIPMENT-REPLACE
FH-FACILITIES - LINEN SHED REPLACEMENT	20,000	(2)	247233.268.47217	BUILDING IMPROVEMENTS
FH-FACILITIES - SIDEWALK & CURB BRICK POINT REPAIR	90,000	(2)	247233.863.47217	BUILDING IMPROVEMENTS
FH-ENVIRON SVCS - RESIDENT ROOM VALENCE & RODS	7,000	(2)	247242.000.47393	OTHER EQUIPMENT-REPLACE
FH-DINING - DIETARY EQUIPMENT	95,000	(2)	247243.281.47492	OTHER EQUIPMENT-NEW
TOTAL	6,693,770			

FUNDING SOURCES: (1) OPERATING	1,899,751
(2) CEDARBROOK	984,500
(3) LIQUID FUELS	45,000
(4) GOVT CENTER	275,000
(5) 911	1,416,519
(6) AUTO THEFT	20,000
(7) INS FRAUD	20,000
(8) GREEN FUTURES	2,033,000
TOTAL	6,693,770

COUNTY OF LEHIGH
SUMMARY OF BOND FUND SERIES 2007 FUND

DESCRIPTION	2012 PROPOSED BUDGET	ACCOUNT #	OBJECT NAME
COMM CENTER - PUBLIC SAFETY-NARROWBAND RADIO SYSTEM	750,000	370631.174.47497	OTHER EQUIPMENT-NEW-911
UTILITY SVCS-BRIDGES - BITTNER'S CORNER BRIDGE OVER JORDAN CRE	550,000	370652.920.47259	BITTNER'S CORNER BRIDGE
PRISON - PRISON ELEVATOR UPGRADES	475,000	370801.118.47217	BUILDING IMPROVEMENTS
TOTAL	<u>1,775,000</u>		

COUNTY OF LEHIGH
SUMMARY OF INFRASTRUCTURE FUND

DESCRIPTION	2012 PROPOSED BUDGET	ACCOUNT #	OBJECT NAME
UTILITY SVCS-BRIDGES - READING ROAD BRIDGE - ACT 44	850,000	380652.078.47253	READING ROAD BRIDGE
UTILITY SVCS-BRIDGES - BRIDGES, GENERAL MAJOR MAINTENANCE PROJECTS	150,000	380652.182.47934	MAJOR MAINTENANCE
UTILITY SVCS-BRIDGES - BRIDGE STREET OVER COPLAY CREEK REPAINTING	40,000	380652.233.47279	BRIDGE ST OVER COPLAY CREEK REPAINT
UTILITY SVCS-BRIDGES - CONCRETE STRUCTURAL MEMBERS SURFACE REPAIR	150,000	380652.236.47224	OTHER BRIDGE IMPROVEMENTS
UTILITY SVCS-BRIDGES - GUIDE RAIL UPGRADE	50,000	380652.743.47224	OTHER BRIDGE IMPROVEMENTS
UTILITY SVCS-BRIDGES - MANASSAS-GUTH COVERED BRIDGE	1	380652.928.47268	MANASSAS-GUTH BRIDGE
TOTAL	<u>1,240,001</u>		

EXPENDITURES		C O U N T Y O F L E H I G H 2012 PROPOSED BUDGET VEHICLE REQUESTS	2012 PROPOSED
NUMBER	CHART OF ACCOUNTS TITLE		
1406	OTHER CAPITAL PROJECTS		
240104	OTHER CAP PROJ-SHERIFF		
240104.47331	VEHICLES-REPLACEMENT (1)		22,000
241517	OTHER CAP PROJ-AUTO THEFT		
241517.176.47421	VEHICLES-NEW (1)-FUNDED BY GRANT		20,000
241518	OTHER CAP PROJ-INSURANCE FRAUD		
241518.103.47421	VEHICLES-NEW (1)-FUNDED BY GRANT		20,000
247133	OTHER CAP PROJ-CB FACILITIES		
247133.260.47331	VEHICLES-REPLACEMENT (1)		45,000
TOTAL VEHICLES - 4			107,000