

County of Lehigh 2013 Adopted Budget Information

CONTENT

Report

Budget in Context

Revenue/Expenditure Graphs

Condensed Budget

Lehigh County Adopted 2013 Budget in Context

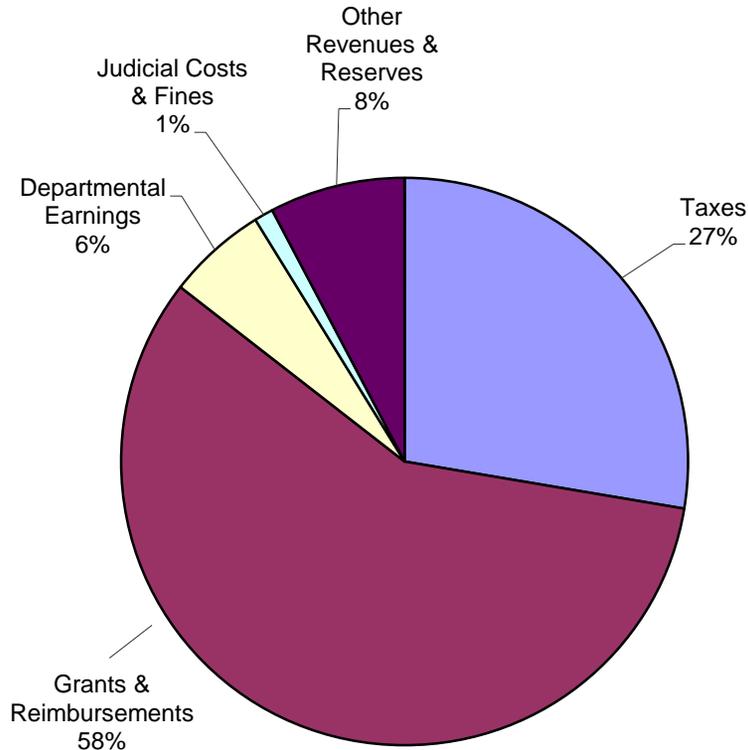
Area	Total Expenditures	County Taxes in Detail	County Taxes	Cents / \$1 Co. Taxes	Mills	Average Cost
Elected Officials	21,192,877		13,001,498	11.95	0.453	80.32
Commissioners		523,729			-	
District Attorney		5,438,417			-	
Coroner		1,632,465			-	
Sheriff		4,638,915			-	
Controller		711,791			-	
Judicial Records		621,871			-	
Judicial Records Deeds		(565,690)			-	
Executive	3,538,840		3,538,184	3.25	0.123	21.81
County Executive		173,465			-	
Voters Registration		974,260			-	
Public Defender		2,263,707			-	
Chief of Staff		126,752			-	
Administration	22,096,768		380,588	0.36	0.014	2.49
General County		(4,737,717)			-	
Assessment/Fiscal		2,849,216			-	
IT		3,602,319			-	
Purchasing / HR		1,420,689			-	
General Insurance		424,550			-	
Tax Claim/Collections		(3,178,469)			-	
Debt service	20,811,518		15,078,947	13.86	0.525	93.09
Capital projects			1,582,002	1.45	0.055	9.75
Human Services	136,918,339		5,865,649	5.39	0.204	36.17
General Services	18,752,264		7,679,223	7.06	0.268	47.52
General Services		837,997			-	
Parks		1,113,969			-	
Maintenance/Util Svcs.		1,907,345			-	
Ag. Extension		346,739			-	
Emerg. Mgt/ Public Safety/911		1,113,730			-	
Work Program/Detox Center		339,270			-	
Mailroom /Duplicating		692,618			-	
Transportation/Joint Plan		872,500			-	
Conservation / Ag Land		250,744			-	
Hamilton Financial Center		129,310			-	
Minor League Ballpark		75,001			-	
Nursing Homes	65,222,118		3,393,727	3.12	0.118	20.92
Corrections	36,655,093		28,590,728	26.28	0.996	176.60
Law	1,336,084		1,143,034	1.05	0.040	7.09
Courts	32,013,857		28,029,545	25.77	0.977	173.23
Comm. & Econ Dev	2,662,634		497,981	0.46	0.017	3.01
Subtotal	361,200,392		108,781,106	100.00	3.790	672.00
Beginning Fund Balance			(7,340,000)			
Ending Fund Balance			516,026			
Totals	361,200,392		101,957,132	100.00	3.790	672.00

Notes:

Beginning Fund Balance \$7,340,000 supporting net expenditures
 Stabilization Fund \$1,500,000, Gaming \$1,500,000 and \$500,000 Beginning Fund Balance utilized for One time expiring Tax Credit

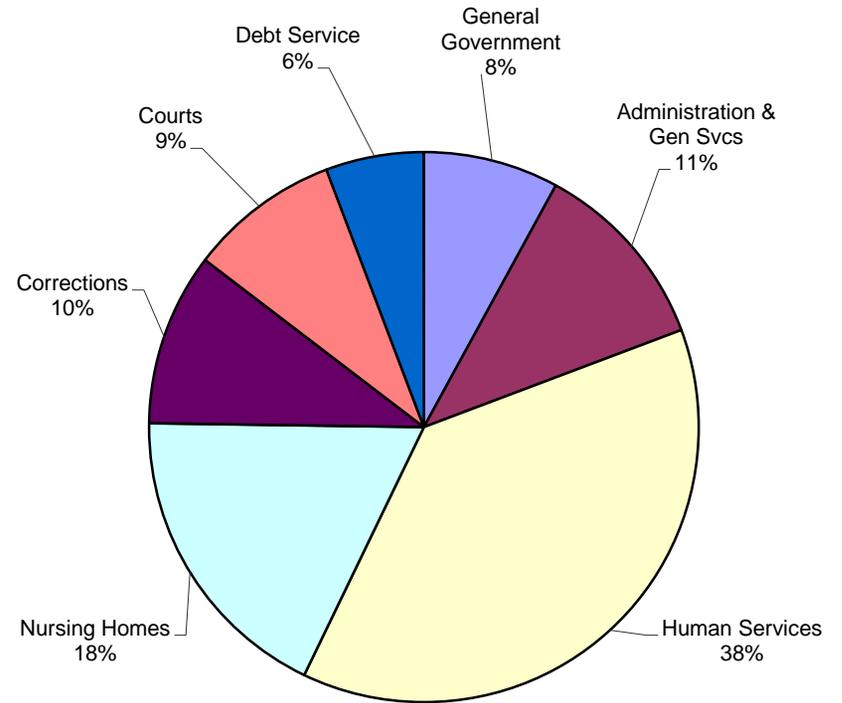
COUNTY OF LEHIGH

2013 Adopted Budget Revenues



Total Revenues: \$361,200,392

2013 Adopted Budget Expenditures



Total Expenditures: \$361,200,392

COUNTY OF LEHIGH



2013

ADOPTED BUDGET
CONDENSED

**COUNTY OF LEHIGH
2013 BUDGETED FUND STRUCTURE**

GOVERNMENTAL

GENERAL

1101 OPERATING
1111 CEDARBROOK
1135 GREEN FUTURES
1142 STABILIZATION
1153 COMPOSTING PROJECT
1154 TAX RELIEF

SPECIAL REVENUE

1201 LIQUID FUELS
1202 MENTAL HEALTH
1203 FEDERAL IV-D
1204 HEALTH CHOICES
1205 DRUG AND ALCOHOL
1206 CHILDREN AND YOUTH
1207 AREA AGENCY ON AGING
1208 INFORMATION REFERRAL
1209 BROOKVIEW-INDEPENDENT LIVING
1211 COMM DEV BLOCK GRANT
1212 INTELLECTUAL DISABILITIES
1213 HUMAN SERVICES ADMINISTRATION
1214 HUD CDBG
1215 WORKERS COMPENSATION TRUST
1216 TREXLER NATURE PRESERVE
1217 BIG ROCK PARK
1218 GENERAL INSURANCE RESERVE
1219 ATTORNEY GENERAL
1221 HAZARDOUS MATERIAL RESPONSE
1222 ECONOMIC/COMMUNITY DEVELOPMENT
1223 911
1224 RECORDS IMPROVEMENT
1225 AUTO THEFT
1226 INSURANCE FRAUD
1227 HOTEL TAX
1228 AFFORDABLE HOUSING
1229 911 WIRELESS
1231 PUBLIC SAFETY
1232 GAMING

DEBT SERVICE

1315 SINKING FUND SERIES 2001
1316 SINKING FUND SERIES 2004
1317 SINKING FUND SERIES 2007
1318 SINKING FUND SERIES 2007 BASEBALL-TAX EXEMPT
1319 SINKING FUND SERIES 2007 BASEBALL-TAXABLE
1321 SINKING FUND ESCO PROJECTS PHASE I
1323 SINKING FUND ESCO PROJECTS PHASE II
1324 SINKING FUND SERIES 2010
1325 SINKING FUND SERIES 2011
1365 COUPON ACCOUNT SERIES 2001
1366 COUPON ACCOUNT SERIES 2004
1367 COUPON ACCOUNT SERIES 2007
1368 COUPON ACCOUNT SERIES 2007 BASEBALL-TAX EXEMPT
1369 COUPON ACCOUNT SERIES 2007 BASEBALL-TAXABLE
1371 COUPON ACCOUNT ESCO PROJECTS PHASE I
1373 COUPON ACCOUNT ESCO PROJECTS PHASE II
1374 COUPON ACCOUNT SERIES 2010
1375 COUPON ACCOUNT SERIES 2011

CAPITAL PROJECTS

1406 OTHER CAPITAL PROJECTS
1418 BOND FUND SERIES 2007
1419 INFRASTRUCTURE
1424 ESCO PROJECTS PHASE I
1425 ESCO PROJECTS PHASE II
1427 BOND FUND SERIES 2011

PROPRIETARY

ENTERPRISE

2101 CEDAR VIEW APARTMENTS

INTERNAL SERVICE

2111 GOVERNMENT CENTER

COUNTY OF LEHIGH
2013
ADOPTED BUDGET - CONDENSED
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COUNTY OF LEHIGH
 STATEMENT OF GROSS INDEBTEDNESS
 As of August 31, 2012

ISSUE	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF MATURITY	AMOUNT OUTSTANDING
General Obligation Bonds	08/18/2004	\$47,425,000	11/15/2017	\$11,445,000
Federally Taxable Bonds	03/15/2007	\$18,120,000	12/15/2037	\$17,050,000
General Purpose Authority Guaranteed Authority Bonds	03/15/2007	\$13,355,000	12/15/2037	\$13,335,000
General Obligation Bonds	12/15/2007	\$76,895,000	11/15/2022	\$76,880,000
General Obligation Bonds	02/25/2010	\$17,085,000	11/15/2015	\$17,080,000
General Obligation Bonds	07/27/2011	\$32,925,000	11/15/2016	<u>\$32,925,000</u>
TOTAL ALL BONDS				\$168,715,000
General Obligation Note	02/23/2009	\$4,975,756	09/1/2024	\$4,312,000
General Obligation Note	08/11/2010	\$4,768,538	11/15/2025	\$4,506,805
TOTAL ALL DEBT				<u><u>\$177,533,805</u></u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 SUMMARY ALL FUND TYPES

	2013 ADOPTED BUDGET				TOTAL (MEMORANDUM ONLY)
	GOVERNMENTAL		PROPRIETARY		
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE
REVENUES:					
TAXES	99,907,132				99,907,132
GRANTS & REIMBURSEMENTS	67,811,145	141,089,603	75,691		301
DEPARTMENTAL EARNINGS	17,543,192	2,925,473			50,001
JUDICIAL COSTS & FINES	3,831,651	52,000			
INVESTMENT INCOME	120,503	118,097	175	21,000	12,502
RENTS	295,958	2	1,290,000		3,991,356
PAYMENTS IN LIEU OF TAXES	194,450				
OTHER REVENUES	194,522	179,762			301
TOTAL REVENUES	189,898,553	144,364,937	1,365,866	21,000	4,054,461
EXPENDITURES:					
ELECTED OFFICIALS	19,777,271	1,202,606		213,000	
COUNTY EXECUTIVE ADMINISTRATION	3,538,840				
HUMAN SERVICES	18,675,352	2,066,416		1,355,000	
GENERAL SERVICES	590,043	135,500,966			827,330
NURSING HOMES	7,372,982	5,339,448		4,577,502	1,462,332
CORRECTIONS	64,102,317	175,801		944,000	
DEPARTMENT OF LAW COURTS	33,473,593			3,181,500	
COMMUNITY & ECONOMIC DEV	1,336,084				
DEBT SERVICE	26,858,970	5,139,887		15,000	
	997,992	1,664,642	20,811,518		
TOTAL EXPENDITURES	176,723,444	151,089,766	20,811,518	10,286,002	2,289,662
OTHER FINANCING SOURCES (USES):					
OTHER FINANCING SOURCES	21,146,128	12,924,291	19,376,415	6,571,002	
OTHER FINANCING USES	(44,750,209)	(11,956,167)			(3,311,460)
TOTAL OTHER FINANCING SOURCES (USES)	(23,604,081)	968,124	19,376,415	6,571,002	(3,311,460)
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(10,428,972)	(5,756,705)	(69,237)	(3,694,000)	(1,546,661)
FUND BALANCES AT BEGINNING OF YEAR	36,435,000	41,280,200	210,000	8,080,000	7,795,000
FUND BALANCES AT END OF YEAR	26,006,028	35,523,495	140,763	4,386,000	6,248,339

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS

	GOVERNMENTAL FUNDS			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
TAXES	107,697,012	103,097,019	103,097,019	99,907,132
GRANTS & REIMBURSEMENTS	242,686,249	234,957,649	224,063,192	208,976,439
DEPARTMENTAL EARNINGS	19,909,785	20,498,792	20,530,089	20,468,665
JUDICIAL COSTS & FINES	3,646,241	3,725,126	3,725,126	3,883,651
INVESTMENT INCOME	1,247,386	551,455	423,453	259,775
RENTS	1,853,523	1,714,996	1,714,998	1,585,960
PAYMENTS IN LIEU OF TAXES	197,714	183,290	183,290	194,450
OTHER REVENUES	2,978,198	334,730	371,335	374,284
TOTAL REVENUES	380,216,108	365,063,057	354,108,502	335,650,356
EXPENDITURES:				
ELECTED OFFICIALS	19,228,434	20,265,184	23,586,128	21,192,877
COUNTY EXECUTIVE	3,304,090	3,555,028	3,585,839	3,538,840
ADMINISTRATION	23,974,264	22,454,919	28,114,720	22,096,768
HUMAN SERVICES	162,284,340	168,462,371	155,880,138	136,091,009
GENERAL SERVICES	21,285,715	19,933,526	33,832,625	17,289,932
NURSING HOMES	60,270,280	62,750,309	64,040,952	65,222,118
CDRRECTIONS	37,355,452	34,734,284	35,862,396	36,655,093
DEPARTMENT OF LAW	1,333,460	1,351,012	1,352,083	1,336,084
COURTS	31,335,316	32,099,310	32,744,152	32,013,857
COMMUNITY & ECONOMIC DEV	8,687,254	2,262,416	10,966,029	2,662,634
DEBT SERVICE	18,416,373	18,824,055	18,824,055	20,811,518
TOTAL EXPENDITURES	387,474,978	386,692,414	408,789,117	358,910,730
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	86,389,616	62,552,182	76,743,437	60,017,836
OTHER FINANCING USES	(84,851,372)	(61,502,110)	(74,881,024)	(56,706,376)
TOTAL OTHER FINANCING SOURCES (USES)	1,538,244	1,050,072	1,862,413	3,311,460
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(5,720,626)	(20,579,285)	(52,818,202)	(19,948,914)
FUND BALANCES AT BEGINNING OF YEAR	132,610,669	106,531,300	127,893,872	86,005,200
FUND BALANCES AT END OF YEAR	126,890,043	85,952,015	75,075,670	66,056,286

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GENERAL FUNDS

	GENERAL FUNDS			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
TAXES	107,697,012	103,097,019	103,097,019	99,907,132
GRANTS & REIMBURSEMENTS	70,585,185	65,814,677	72,242,703	67,811,145
DEPARTMENTAL EARNINGS	17,142,300	17,675,945	17,701,450	17,543,192
JUDICIAL COSTS & FINES	3,605,587	3,673,126	3,673,126	3,831,651
INVESTMENT INCOME	757,970	190,005	190,005	120,503
RENTS	563,397	424,995	424,996	295,958
PAYMENTS IN LIEU OF TAXES	197,714	183,290	183,290	194,450
OTHER REVENUES	2,852,929	154,724	191,328	194,522
TOTAL REVENUES	<u>203,402,094</u>	<u>191,213,781</u>	<u>197,703,917</u>	<u>189,898,553</u>
EXPENDITURES:				
ELECTED OFFICIALS	18,019,901	18,993,835	19,081,913	19,777,271
COUNTY EXECUTIVE	3,304,090	3,555,028	3,585,839	3,538,840
ADMINISTRATION	19,154,726	20,060,702	19,522,253	18,675,352
HUMAN SERVICES	554,188	580,188	580,188	590,043
GENERAL SERVICES	8,390,763	7,694,743	8,230,282	7,372,982
NURSING HOMES	58,977,471	61,581,608	61,741,894	64,102,317
CORRECTIONS	32,040,866	33,723,534	33,841,105	33,473,593
DEPARTMENT OF LAW	1,333,460	1,351,012	1,352,083	1,336,084
COURTS	26,296,183	27,025,507	27,084,697	26,858,970
COMMUNITY & ECONOMIC DEV	5,299,912	621,931	8,261,082	997,992
TOTAL EXPENDITURES	<u>173,371,560</u>	<u>175,188,088</u>	<u>183,281,336</u>	<u>176,723,444</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	14,987,935	24,025,489	24,026,774	21,146,128
OTHER FINANCING USES	(36,980,675)	(49,249,984)	(52,741,430)	(44,750,209)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(21,992,740)</u>	<u>(25,224,495)</u>	<u>(28,714,656)</u>	<u>(23,604,081)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	8,037,794	(9,198,802)	(14,292,075)	(10,428,972)
FUND BALANCES AT BEGINNING OF YEAR	<u>37,668,020</u>	<u>37,360,000</u>	<u>45,704,730</u>	<u>36,435,000</u>
FUND BALANCES AT END OF YEAR	<u>45,705,814</u> =====	<u>28,161,198</u> =====	<u>31,412,655</u> =====	<u>26,006,028</u> =====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1101 OPERATING FUND

	1101 OPERATING FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
TAXES	107,697,012	103,097,019	103,097,019	99,907,132
GRANTS & REIMBURSEMENTS	13,242,194	5,928,371	11,792,026	6,509,667
DEPARTMENTAL EARNINGS	10,857,220	11,828,024	11,853,529	11,716,951
JUDICIAL COSTS & FINES	3,605,587	3,673,126	3,673,126	3,831,651
INVESTMENT INCOME	131,621	100,003	100,002	72,002
RENTS	563,397	424,995	424,996	295,958
PAYMENTS IN LIEU OF TAXES	197,714	183,290	183,290	194,450
OTHER REVENUES	366,902	144,471	181,075	184,269
TOTAL REVENUES	136,661,647	125,379,299	131,305,063	122,712,080
EXPENDITURES:				
ELECTED OFFICIALS	18,019,901	18,993,835	19,081,913	19,777,271
COUNTY EXECUTIVE	3,304,090	3,555,028	3,585,839	3,538,840
ADMINISTRATION	19,154,726	20,060,702	19,522,253	18,675,352
HUMAN SERVICES	554,188	580,188	580,188	590,043
GENERAL SERVICES	7,596,005	7,694,743	7,730,282	7,372,982
CORRECTIONS	32,040,866	33,723,534	33,841,105	33,473,593
DEPARTMENT OF LAW	1,333,460	1,351,012	1,352,083	1,336,084
COURTS	26,296,183	27,025,507	27,084,697	26,858,970
COMMUNITY & ECONOMIC DEV	5,299,912	621,931	8,261,082	997,992
TOTAL EXPENDITURES	113,599,331	113,606,480	121,039,442	112,621,127
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	14,205,829	17,798,212	17,799,497	17,301,401
OTHER FINANCING USES	(29,936,850)	(36,877,335)	(39,450,213)	(34,716,328)
TOTAL OTHER FINANCING SOURCES (USES)	(15,731,021)	(19,079,123)	(21,650,716)	(17,414,927)
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	7,331,295	(7,306,304)	(11,385,095)	(7,323,974)
FUND BALANCES AT BEGINNING OF YEAR	7,883,015	7,675,000	15,214,248	7,840,000
FUND BALANCES AT END OF YEAR	15,214,310	368,696	3,829,153	516,026
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1111 CEDARBROOK FUND

	..... 1111 CEDARBROOK FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	56,465,736	59,386,306	59,450,677	60,504,478
DEPARTMENTAL EARNINGS	6,226,113	5,847,921	5,847,921	5,826,241
INVESTMENT INCOME	10,804	6,000	6,000	2,500
OTHER REVENUES	11,277	10,252	10,252	10,252
TOTAL REVENUES	<u>62,713,930</u>	<u>65,250,479</u>	<u>65,314,850</u>	<u>66,343,471</u>
EXPENDITURES:				
NURSING HOMES	58,977,471	61,581,608	61,741,894	64,102,317
TOTAL EXPENDITURES	<u>58,977,471</u>	<u>61,581,608</u>	<u>61,741,894</u>	<u>64,102,317</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	582,106	2,227,277	2,227,277	3,844,727
OTHER FINANCING USES	(5,785,763)	(5,896,148)	(6,482,225)	(6,085,861)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,203,657)</u>	<u>(3,668,871)</u>	<u>(4,254,948)</u>	<u>(2,241,134)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(1,467,198)</u>		<u>(681,992)</u>	
FUND BALANCES AT BEGINNING OF YEAR	2,149,190		681,992	
FUND BALANCES AT END OF YEAR	<u>681,992</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1135 GREEN FUTURES FUND

	1135 GREEN FUTURES FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	694,579	500,000	1,000,000	797,000
INVESTMENT INCOME	77,287	10,501	10,501	5,001
OTHER REVENUES	2,474,750	1	1	1
TOTAL REVENUES	3,246,616	510,502	1,010,502	803,002
EXPENDITURES:				
GENERAL SERVICES	675,000		500,000	
TOTAL EXPENDITURES	675,000		500,000	
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(625,211)	(2,033,000)	(2,364,206)	(2,408,000)
TOTAL OTHER FINANCING SOURCES (USES)	(625,211)	(2,033,000)	(2,364,206)	(2,408,000)
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	1,946,405	(1,522,498)	(1,853,704)	(1,604,998)
FUND BALANCES AT BEGINNING OF YEAR	2,491,823	4,315,000	4,437,206	3,595,000
FUND BALANCES AT END OF YEAR	4,438,228	2,792,502	2,583,502	1,990,002
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1142 STABILIZATION FUND

	..... 1142 STABILIZATION FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	491,676	73,501	73,501	40,000
TOTAL REVENUES	<u>491,676</u>	<u>73,501</u>	<u>73,501</u>	<u>40,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	200,000	4,000,000	4,000,000	
OTHER FINANCING USES	(491,676)	(73,501)	(73,501)	(1,540,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(291,676)</u>	<u>3,926,499</u>	<u>3,926,499</u>	<u>(1,540,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>200,000</u>	<u>4,000,000</u>	<u>4,000,000</u>	<u>(1,500,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	20,800,000	21,000,000	21,000,000	25,000,000
FUND BALANCES AT END OF YEAR	<u>21,000,000</u> =====	<u>25,000,000</u> =====	<u>25,000,000</u> =====	<u>23,500,000</u> =====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1153 COMPOSTING PROJECT FUND

	1153 COMPOSTING PROJECT FUND		
	2011 ACTUAL	2012 BUDGET ADOPTED	2013 BUDGET ADOPTED
REVENUES:			
GRANTS & REIMBURSEMENTS	182,676		
DEPARTMENTAL EARNINGS	58,967		
INVESTMENT INCOME	169		
TOTAL REVENUES	241,812		
EXPENDITURES:			
GENERAL SERVICES	119,758		
TOTAL EXPENDITURES	119,758		
OTHER FINANCING SOURCES (USES):			
OTHER FINANCING USES	(116,046)		
TOTAL OTHER FINANCING SOURCES (USES)	(116,046)		
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	6,008		
FUND BALANCES AT BEGINNING OF YEAR	(6,008)		
FUND BALANCES AT END OF YEAR	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1154 TAX RELIEF FUND

	..... 1154 TAX RELIEF FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	46,413		1	
TOTAL REVENUES	<u>46,413</u>	<u> </u>	<u>1</u>	<u> </u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(25,129)	(4,370,000)	(4,371,285)	
TOTAL OTHER FINANCING SOURCES (USES)	<u>(25,129)</u>	<u>(4,370,000)</u>	<u>(4,371,285)</u>	<u> </u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>21,284</u>	<u>(4,370,000)</u>	<u>(4,371,284)</u>	<u> </u>
FUND BALANCES AT BEGINNING OF YEAR	4,350,000	4,370,000	4,371,284	
FUND BALANCES AT END OF YEAR	<u>4,371,284</u>	<u> </u>	<u> </u>	<u> </u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUNDS

	SPECIAL REVENUE FUNDS			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	170,941,693	169,062,151	148,014,667	141,089,603
DEPARTMENTAL EARNINGS	2,767,485	2,822,847	2,828,639	2,925,473
JUDICIAL COSTS & FINES	40,654	52,000	52,000	52,000
INVESTMENT INCOME	365,994	310,899	182,895	118,097
RENTS	126	1	2	2
OTHER REVENUES	125,269	180,006	180,007	179,762
TOTAL REVENUES	174,241,221	172,427,904	151,258,210	144,364,937
EXPENDITURES:				
ELECTED OFFICIALS	981,082	1,109,349	1,098,263	1,202,606
ADMINISTRATION	1,192,196	544,217	5,613,066	2,066,416
HUMAN SERVICES	161,584,266	167,882,183	150,604,280	135,500,966
GENERAL SERVICES	5,114,129	6,552,262	6,755,101	5,339,448
NURSING HOMES	152,324	184,201	184,201	175,801
COURTS	4,871,094	5,058,803	5,059,233	5,139,887
COMMUNITY & ECONOMIC DEV	3,387,342	1,640,485	2,704,947	1,664,642
TOTAL EXPENDITURES	177,282,433	182,971,500	172,019,091	151,089,766
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	11,785,672	12,975,142	13,080,248	12,924,291
OTHER FINANCING USES	(11,179,541)	(12,252,126)	(22,139,594)	(11,956,167)
TOTAL OTHER FINANCING SOURCES (USES)	606,131	723,016	(9,059,346)	968,124
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(2,435,081)	(9,820,580)	(29,820,227)	(5,756,705)
FUND BALANCES AT BEGINNING OF YEAR	66,623,442	58,631,300	65,223,996	41,280,200
FUND BALANCES AT END OF YEAR	64,188,361	48,810,720	35,403,769	35,523,495

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1201 LIQUID FUELS FUND

	..... 1201 LIQUID FUELS FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	1,523,742	850,003	4,138,991	950,003
INVESTMENT INCOME	11,266	5,001	5,001	5,001
RENTS	125	1	1	1
OTHER REVENUES	73,153	45,000	45,000	45,000
TOTAL REVENUES	1,608,286	900,005	4,188,993	1,000,005
EXPENDITURES:				
GENERAL SERVICES	641,050	728,527	759,738	732,857
TOTAL EXPENDITURES	641,050	728,527	759,738	732,857
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	4,925			
OTHER FINANCING USES	(1,022,282)	(855,000)	(4,148,989)	(1,200,000)
TOTAL OTHER FINANCING SOURCES (USES)	(1,017,357)	(855,000)	(4,148,989)	(1,200,000)
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(50,121)	(683,522)	(719,734)	(932,852)
FUND BALANCES AT BEGINNING OF YEAR	2,265,551	2,170,000	2,218,112	1,535,000
FUND BALANCES AT END OF YEAR	2,215,430	1,486,478	1,498,378	602,148
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1202 MENTAL HEALTH FUND

	..... 1202 MENTAL HEALTH FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	17,740,307	13,754,210	6,663,806	13,495,119
DEPARTMENTAL EARNINGS	19,636	13,002	13,002	13,072
INVESTMENT INCOME	23,924	9,500	9,500	10,001
OTHER REVENUES	926	2	2	2
TOTAL REVENUES	<u>17,784,793</u>	<u>13,776,714</u>	<u>6,686,310</u>	<u>13,518,194</u>
EXPENDITURES:				
HUMAN SERVICES	13,153,059	13,870,022	13,092,766	13,469,968
TOTAL EXPENDITURES	<u>13,153,059</u>	<u>13,870,022</u>	<u>13,092,766</u>	<u>13,469,968</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	810,792	874,308	874,308	769,431
OTHER FINANCING USES	(741,964)	(781,000)	(781,000)	(817,657)
TOTAL OTHER FINANCING SOURCES (USES)	<u>68,828</u>	<u>93,308</u>	<u>93,308</u>	<u>(48,226)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>4,700,562</u>		<u>(6,313,148)</u>	
FUND BALANCES AT BEGINNING OF YEAR	4,909,843		9,610,243	
FUND BALANCES AT END OF YEAR	<u>9,610,405</u>	<u>=====</u>	<u>3,297,095</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1203 FEDERAL IV-D FUND

..... 1203 FEDERAL IV-D FUND				
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	3,761,233	3,570,900	3,570,900	3,696,900
DEPARTMENTAL EARNINGS	981	801	801	901
JUDICIAL COSTS & FINES	40,654	52,000	52,000	52,000
INVESTMENT INCOME	92	101	101	101
OTHER REVENUES		1	1	1
TOTAL REVENUES	<u>3,802,960</u>	<u>3,623,803</u>	<u>3,623,803</u>	<u>3,749,903</u>
EXPENDITURES:				
COURTS	4,871,094	5,058,803	5,059,233	5,139,887
TOTAL EXPENDITURES	<u>4,871,094</u>	<u>5,058,803</u>	<u>5,059,233</u>	<u>5,139,887</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	1,739,108	2,109,536	2,109,536	2,098,578
OTHER FINANCING USES	(670,974)	(674,536)	(674,536)	(708,594)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,068,134</u>	<u>1,435,000</u>	<u>1,435,000</u>	<u>1,389,984</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES			(430)	
FUND BALANCES AT BEGINNING OF YEAR			430	
FUND BALANCES AT END OF YEAR				
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1204 HEALTH CHOICES FUND

	..... 1204 HEALTH CHOICES FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	73,249,605	74,465,667	69,594,092	70,306,155
INVESTMENT INCOME	189,255	200,003	72,003	65,003
TOTAL REVENUES	<u>73,438,860</u>	<u>74,665,670</u>	<u>69,666,095</u>	<u>70,371,158</u>
EXPENDITURES:				
HUMAN SERVICES	76,191,982	80,161,376	76,894,469	71,525,256
TOTAL EXPENDITURES	<u>76,191,982</u>	<u>80,161,376</u>	<u>76,894,469</u>	<u>71,525,256</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(2,517,989)	(1,312,986)	(5,314,859)	(1,319,450)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,517,989)</u>	<u>(1,312,986)</u>	<u>(5,314,859)</u>	<u>(1,319,450)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(5,271,111)</u>	<u>(6,808,692)</u>	<u>(12,543,233)</u>	<u>(2,473,548)</u>
FUND BALANCES AT BEGINNING OF YEAR	36,633,757	41,940,000	31,358,026	27,825,000
FUND BALANCES AT END OF YEAR	<u>31,362,646</u> =====	<u>35,131,308</u> =====	<u>18,814,793</u> =====	<u>25,351,452</u> =====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1205 DRUG AND ALCOHOL FUND

	..... 1205 DRUG AND ALCOHOL FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	4,744,045	4,442,761	4,314,161	4,305,130
INVESTMENT INCOME	8,441	7,501	7,501	4,001
OTHER REVENUES	1,265	1	1	251
TOTAL REVENUES	<u>4,753,751</u>	<u>4,450,263</u>	<u>4,321,663</u>	<u>4,309,382</u>
EXPENDITURES:				
HUMAN SERVICES	5,124,071	4,351,162	4,222,853	4,227,070
TOTAL EXPENDITURES	<u>5,124,071</u>	<u>4,351,162</u>	<u>4,222,853</u>	<u>4,227,070</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	69,651	100,635	100,635	100,634
OTHER FINANCING USES	(156,175)	(199,736)	(199,736)	(182,946)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(86,524)</u>	<u>(99,101)</u>	<u>(99,101)</u>	<u>(82,312)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(456,844)</u>		<u>(291)</u>	
FUND BALANCES AT BEGINNING OF YEAR	2,422,701		1,970,291	
FUND BALANCES AT END OF YEAR	<u>1,965,857</u>	<u>=====</u>	<u>1,970,000</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1206 CHILDREN AND YOUTH FUND

	..... 1206 CHILDREN AND YOUTH FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	20,557,897	24,440,854	22,771,748	23,878,357
DEPARTMENTAL EARNINGS		235,689	235,689	2,000
INVESTMENT INCOME	1,930	2,501	2,501	501
OTHER REVENUES	4,093	2,000	2,000	2,000
TOTAL REVENUES	20,563,920	24,681,044	23,011,938	23,882,858
EXPENDITURES:				
HUMAN SERVICES	24,493,906	27,160,526	25,514,225	26,247,861
TOTAL EXPENDITURES	24,493,906	27,160,526	25,514,225	26,247,861
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	4,050,192	3,892,544	3,993,650	3,938,238
OTHER FINANCING USES	(1,363,119)	(1,413,062)	(1,491,363)	(1,573,235)
TOTAL OTHER FINANCING SOURCES (USES)	2,687,073	2,479,482	2,502,287	2,365,003
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(1,242,913)			
FUND BALANCES AT BEGINNING OF YEAR	357,122		1	
FUND BALANCES AT END OF YEAR	(885,791)		1	
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1207 AREA AGENCY ON AGING FUND

	..... 1207 AREA AGENCY ON AGING FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	30,768,974	32,682,249	21,132,249	10,511,307
DEPARTMENTAL EARNINGS	159,599	165,802	165,802	149,801
INVESTMENT INCOME	5,087	2,001	2,001	2,001
OTHER REVENUES	150	90,501	90,501	90,501
TOTAL REVENUES	<u>30,933,810</u>	<u>32,940,553</u>	<u>21,390,553</u>	<u>10,753,610</u>
EXPENDITURES:				
HUMAN SERVICES	30,892,988	32,121,972	20,574,365	9,891,597
TOTAL EXPENDITURES	<u>30,892,988</u>	<u>32,121,972</u>	<u>20,574,365</u>	<u>9,891,597</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	509,706	30,002	30,002	35,002
OTHER FINANCING USES	(816,583)	(848,583)	(848,583)	(897,015)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(306,877)</u>	<u>(818,581)</u>	<u>(818,581)</u>	<u>(862,013)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(266,055)</u>		<u>(2,393)</u>	
FUND BALANCES AT BEGINNING OF YEAR	586,141		326,393	
FUND BALANCES AT END OF YEAR	<u>320,086</u>	<u>=====</u>	<u>324,000</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1208 INFORMATION REFERRAL FUND

	1208 INFORMATION REFERRAL FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		350	350	1
INVESTMENT INCOME	812	926	926	301
TOTAL REVENUES	<u>812</u>	<u>1,276</u>	<u>1,276</u>	<u>302</u>
EXPENDITURES:				
HUMAN SERVICES	603,580	666,212	666,926	669,224
TOTAL EXPENDITURES	<u>603,580</u>	<u>666,212</u>	<u>666,926</u>	<u>669,224</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	659,625	749,180	749,180	780,715
OTHER FINANCING USES	(83,212)	(84,244)	(84,244)	(111,793)
TOTAL OTHER FINANCING SOURCES (USES)	<u>576,413</u>	<u>664,936</u>	<u>664,936</u>	<u>668,922</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(26,355)</u>		<u>(714)</u>	
FUND BALANCES AT BEGINNING OF YEAR	66,634		714	
FUND BALANCES AT END OF YEAR	<u>40,279</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1209 BROOKVIEW-INDEPENDENT LIVING FUND

	..... 1209 BROOKVIEW-INDEPENDENT LIVING FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	295,941	295,002	295,002	300,650
INVESTMENT INCOME	2,661	2,500	2,500	1,200
OTHER REVENUES	45,634	41,997	41,997	42,001
TOTAL REVENUES	<u>344,236</u>	<u>339,499</u>	<u>339,499</u>	<u>343,851</u>
EXPENDITURES:				
NURSING HOMES	152,324	184,201	184,201	175,801
TOTAL EXPENDITURES	<u>152,324</u>	<u>184,201</u>	<u>184,201</u>	<u>175,801</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(87,849)	(54,233)	(63,133)	(467,232)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(87,849)</u>	<u>(54,233)</u>	<u>(63,133)</u>	<u>(467,232)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>104,063</u>	<u>101,065</u>	<u>92,165</u>	<u>(299,182)</u>
FUND BALANCES AT BEGINNING OF YEAR	529,654	650,000	633,900	735,000
FUND BALANCES AT END OF YEAR	<u>633,717</u>	<u>751,065</u>	<u>726,065</u>	<u>435,818</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1211 COM DEV BLOCK GRANT FUND

	..... 1211 COM DEV BLOCK GRANT FUND		
	2011 ACTUAL	2012 BUDGET ADOPTED	2013 BUDGET ADOPTED
			REVISED AS OF 8/2
REVENUES:			
GRANTS & REIMBURSEMENTS	307,350		
INVESTMENT INCOME	292		
TOTAL REVENUES	<u>307,642</u>	<u> </u>	<u> </u>
EXPENDITURES:			
COMMUNITY & ECONOMIC DEV	281,483		
TOTAL EXPENDITURES	<u>281,483</u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES (USES):			
OTHER FINANCING USES	(77,816)		
TOTAL OTHER FINANCING SOURCES (USES)	<u>(77,816)</u>	<u> </u>	<u> </u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(51,657)</u>	<u> </u>	<u> </u>
FUND BALANCES AT BEGINNING OF YEAR	51,657		
FUND BALANCES AT END OF YEAR	<u> </u>	<u> </u>	<u> </u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1212 INTELLECTUAL DISABILITIES FUND

	..... 1212 INTELLECTUAL DISABILITIES FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	9,886,890	8,019,003	7,753,003	7,892,312
INVESTMENT INCOME	13,521	35,000	35,000	5,000
OTHER REVENUES	48			
TOTAL REVENUES	9,900,459	8,054,003	7,788,003	7,897,312
EXPENDITURES:				
HUMAN SERVICES	9,993,475	8,280,752	8,368,482	8,149,971
TOTAL EXPENDITURES	9,993,475	8,280,752	8,368,482	8,149,971
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	328,444	728,445	728,445	796,246
OTHER FINANCING USES	(417,205)	(501,696)	(501,696)	(543,587)
TOTAL OTHER FINANCING SOURCES (USES)	(88,761)	226,749	226,749	252,659
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(181,777)		(353,730)	
FUND BALANCES AT BEGINNING OF YEAR	2,855,372		2,673,130	
FUND BALANCES AT END OF YEAR	2,673,595	=====	2,319,400	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1213 HUMAN SVCS ADMINISTRATION FUND

	..... 1213 HUMAN SVCS ADMINISTRATION FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		1	1	1
INVESTMENT INCOME	802	300	300	300
TOTAL REVENUES	<u>802</u>	<u>301</u>	<u>301</u>	<u>301</u>
EXPENDITURES:				
HUMAN SERVICES	1,131,205	1,270,161	1,270,194	1,320,019
TOTAL EXPENDITURES	<u>1,131,205</u>	<u>1,270,161</u>	<u>1,270,194</u>	<u>1,320,019</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	1,289,489	1,324,841	1,324,841	1,355,686
OTHER FINANCING USES	(159,086)	(54,981)	(54,981)	(35,968)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,130,403</u>	<u>1,269,860</u>	<u>1,269,860</u>	<u>1,319,718</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES			(33)	
FUND BALANCES AT BEGINNING OF YEAR			33	
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1214 HUD CDBG FUND

	..... 1214 HUD CDBG FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	2,984,816	1,357,241	2,183,403	1,212,746
DEPARTMENTAL EARNINGS		1	1	1
INVESTMENT INCOME	143	1	1	1
TOTAL REVENUES	<u>2,984,959</u>	<u>1,357,243</u>	<u>2,183,405</u>	<u>1,212,748</u>
EXPENDITURES:				
COMMUNITY & ECONOMIC DEV	2,838,400	1,310,359	2,035,512	1,155,216
TOTAL EXPENDITURES	<u>2,838,400</u>	<u>1,310,359</u>	<u>2,035,512</u>	<u>1,155,216</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(192,869)	(46,884)	(147,990)	(57,532)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(192,869)</u>	<u>(46,884)</u>	<u>(147,990)</u>	<u>(57,532)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(46,310)</u>		<u>(97)</u>	
FUND BALANCES AT BEGINNING OF YEAR	(129,293)		97	
FUND BALANCES AT END OF YEAR	<u>(175,603)</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1215 WORKERS COMPENSATION TRUST FUND

	..... 1215 WORKERS COMPENSATION TRUST FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	17,198	11,501	11,501	6,501
TOTAL REVENUES	<u>17,198</u>	<u>11,501</u>	<u>11,501</u>	<u>6,501</u>
EXPENDITURES:				
ADMINISTRATION		1	1	1
TOTAL EXPENDITURES		<u>1</u>	<u>1</u>	<u>1</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>17,198</u>	<u>11,500</u>	<u>11,500</u>	<u>6,500</u>
FUND BALANCES AT BEGINNING OF YEAR	3,243,196	3,260,000	3,260,000	3,265,000
FUND BALANCES AT END OF YEAR	<u>3,260,394</u>	<u>3,271,500</u>	<u>3,271,500</u>	<u>3,271,500</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1216 TREXLER NATURE PRESERVE FUND

	..... 1216 TREXLER NATURE PRESERVE FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	813,560	7,001	7,002	7,002
INVESTMENT INCOME	3,853	2,601	2,600	601
RENTS	1		1	1
TOTAL REVENUES	817,414	9,602	9,603	7,604
EXPENDITURES:				
GENERAL SERVICES	361,682	370,001	370,002	370,001
TOTAL EXPENDITURES	361,682	370,001	370,002	370,001
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	325,000	325,000	325,000	
OTHER FINANCING USES	(157,942)		(584,300)	
TOTAL OTHER FINANCING SOURCES (USES)	167,058	325,000	(259,300)	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	622,790	(35,399)	(619,699)	(362,397)
FUND BALANCES AT BEGINNING OF YEAR	461,024	800,000	1,083,800	625,000
FUND BALANCES AT END OF YEAR	1,083,814	764,601	464,101	262,603

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1217 BIG ROCK PARK FUND

	1217 BIG ROCK PARK FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	52	50	50	25
TOTAL REVENUES	<u>52</u>	<u>50</u>	<u>50</u>	<u>25</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(1,176)	(500)	(500)	(500)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,176)</u>	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(1,124)</u>	<u>(450)</u>	<u>(450)</u>	<u>(475)</u>
FUND BALANCES AT BEGINNING OF YEAR	11,827	11,300	11,300	10,200
FUND BALANCES AT END OF YEAR	<u>10,703</u> =====	<u>10,850</u> =====	<u>10,850</u> =====	<u>9,725</u> =====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1218 GENERAL INSURANCE RESERVE FUND

	..... 1218 GENERAL INSURANCE RESERVE FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	41,198	1	1	
INVESTMENT INCOME	1,339	1,001	1,001	700
TOTAL REVENUES	<u>42,537</u>	<u>1,002</u>	<u>1,002</u>	<u>700</u>
EXPENDITURES:				
ADMINISTRATION	363,864	475,002	479,002	475,000
TOTAL EXPENDITURES	<u>363,864</u>	<u>475,002</u>	<u>479,002</u>	<u>475,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	250,308	474,000	478,000	474,300
TOTAL OTHER FINANCING SOURCES (USES)	<u>250,308</u>	<u>474,000</u>	<u>478,000</u>	<u>474,300</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(71,019)			
FUND BALANCES AT BEGINNING OF YEAR	421,019	350,000	350,000	350,000
FUND BALANCES AT END OF YEAR	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1219 ATTORNEY GENERAL FUND

..... 1219 ATTORNEY GENERAL FUND				
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	142,420	150,251	139,101	140,001
INVESTMENT INCOME	17	1	1	1
TOTAL REVENUES	<u>142,437</u>	<u>150,252</u>	<u>139,102</u>	<u>140,002</u>
EXPENDITURES:				
ELECTED OFFICIALS	142,382	150,252	139,135	140,002
TOTAL EXPENDITURES	<u>142,382</u>	<u>150,252</u>	<u>139,135</u>	<u>140,002</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>55</u>		<u>(33)</u>	
FUND BALANCES AT BEGINNING OF YEAR			33	
FUND BALANCES AT END OF YEAR	<u>55</u>			
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1221 HAZARDOUS MATERIAL RESPONSE FUND

	..... 1221 HAZARDOUS MATERIAL RESPONSE FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	164,541	80,027	80,027	105,970
DEPARTMENTAL EARNINGS	60,450	65,500	65,500	63,000
INVESTMENT INCOME	619	401	401	401
OTHER REVENUES		500	500	1
TOTAL REVENUES	<u>225,610</u>	<u>146,428</u>	<u>146,428</u>	<u>169,372</u>
EXPENDITURES:				
GENERAL SERVICES	174,548	171,428	171,558	175,383
TOTAL EXPENDITURES	<u>174,548</u>	<u>171,428</u>	<u>171,558</u>	<u>175,383</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>51,062</u>	<u>(25,000)</u>	<u>(25,130)</u>	<u>(6,011)</u>
FUND BALANCES AT BEGINNING OF YEAR	114,052	70,000	165,130	155,000
FUND BALANCES AT END OF YEAR	<u>165,114</u> =====	<u>45,000</u> =====	<u>140,000</u> =====	<u>148,989</u> =====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1222 ECONOMIC/COMMUNITY DEVELOPMENT FUND

	..... 1222 ECONOMIC/COMMUNITY DEVELOPMENT FUND		
	2011 ACTUAL	2012 BUDGET ADOPTED	2013 BUDGET ADOPTED
			REVISED AS OF 8/2
REVENUES:			
GRANTS & REIMBURSEMENTS	15,795		
DEPARTMENTAL EARNINGS	95,540	1	5,791
INVESTMENT INCOME	1,812	1,001	1,000
OTHER REVENUES			1
TOTAL REVENUES	113,147	1,002	6,792
EXPENDITURES:			
COMMUNITY & ECONOMIC DEV	99,602	1	44,484
TOTAL EXPENDITURES	99,602	1	44,484
OTHER FINANCING SOURCES (USES):			
OTHER FINANCING USES	(7,500)		
TOTAL OTHER FINANCING SOURCES (USES)	(7,500)		
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	6,045	1,001	(37,692)
FUND BALANCES AT BEGINNING OF YEAR	390,710	110,000	396,693
FUND BALANCES AT END OF YEAR	396,755	111,001	359,001

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1223 911 FUND

	..... 1223 911 FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	1,407,949	1,460,001	1,460,001	1,485,001
DEPARTMENTAL EARNINGS	954	2,001	2,001	1,001
INVESTMENT INCOME	10,435	4,001	4,001	2,001
OTHER REVENUES		2	2	2
TOTAL REVENUES	<u>1,419,338</u>	<u>1,466,005</u>	<u>1,466,005</u>	<u>1,488,005</u>
EXPENDITURES:				
GENERAL SERVICES	3,182,952	3,547,140	3,718,344	3,523,005
TOTAL EXPENDITURES	<u>3,182,952</u>	<u>3,547,140</u>	<u>3,718,344</u>	<u>3,523,005</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	1,648,432	2,116,650	2,116,650	2,065,000
OTHER FINANCING USES	(3,456)	(1,416,519)	(2,267,227)	(85,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,644,976</u>	<u>700,131</u>	<u>(150,577)</u>	<u>1,980,000</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(118,638)</u>	<u>(1,381,004)</u>	<u>(2,402,916)</u>	<u>(55,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	2,587,954	1,840,000	2,469,391	55,000
FUND BALANCES AT END OF YEAR	<u>2,469,316</u>	<u>458,996</u>	<u>66,475</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1224 RECORDS IMPROVEMENT FUND

	..... 1224 RECORDS IMPROVEMENT FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	203,555	200,000	200,000	225,000
INVESTMENT INCOME	1,446	1,000	1,000	400
TOTAL REVENUES	<u>205,001</u>	<u>201,000</u>	<u>201,000</u>	<u>225,400</u>
EXPENDITURES:				
ADMINISTRATION	47,076	50,004	50,004	50,004
TOTAL EXPENDITURES	<u>47,076</u>	<u>50,004</u>	<u>50,004</u>	<u>50,004</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(299,543)	(128,000)	(246,891)	(128,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(299,543)</u>	<u>(128,000)</u>	<u>(246,891)</u>	<u>(128,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(141,618)</u>	<u>22,996</u>	<u>(95,895)</u>	<u>47,396</u>
FUND BALANCES AT BEGINNING OF YEAR	349,557	75,000	207,891	130,000
FUND BALANCES AT END OF YEAR	<u>207,939</u>	<u>97,996</u>	<u>111,996</u>	<u>177,396</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1225 AUTO THEFT FUND

	..... 1225 AUTO THEFT FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	556,308	639,551	639,551	614,501
INVESTMENT INCOME	1,099	2	2	2
OTHER REVENUES		1	1	1
TOTAL REVENUES	<u>557,407</u>	<u>639,554</u>	<u>639,554</u>	<u>614,504</u>
EXPENDITURES:				
ELECTED OFFICIALS	542,810	599,554	599,232	623,504
TOTAL EXPENDITURES	<u>542,810</u>	<u>599,554</u>	<u>599,232</u>	<u>623,504</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(21,168)	(20,000)	(20,720)	(21,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(21,168)</u>	<u>(20,000)</u>	<u>(20,720)</u>	<u>(21,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(6,571)</u>	<u>20,000</u>	<u>19,602</u>	<u>(30,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	223,680	280,000	218,898	220,000
FUND BALANCES AT END OF YEAR	<u>217,109</u>	<u>300,000</u>	<u>238,500</u>	<u>190,000</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1226 INSURANCE FRAUD FUND

	..... 1226 INSURANCE FRAUD FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	292,852	388,541	388,541	389,097
INVESTMENT INCOME	702	1,001	1,001	1,002
OTHER REVENUES		1	1	1
TOTAL REVENUES	<u>293,554</u>	<u>389,543</u>	<u>389,543</u>	<u>390,100</u>
EXPENDITURES:				
ELECTED OFFICIALS	295,890	359,543	359,896	439,100
TOTAL EXPENDITURES	<u>295,890</u>	<u>359,543</u>	<u>359,896</u>	<u>439,100</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES		(20,000)	(20,000)	(21,000)
TOTAL OTHER FINANCING SOURCES (USES)		<u>(20,000)</u>	<u>(20,000)</u>	<u>(21,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(2,336)</u>	<u>10,000</u>	<u>9,647</u>	<u>(70,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	139,096	160,000	139,753	190,000
FUND BALANCES AT END OF YEAR	<u>136,760</u>	<u>170,000</u>	<u>149,400</u>	<u>120,000</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1227 HOTEL TAX FUND

	..... 1227 HOTEL TAX FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	675,757	625,048	625,050	730,046
INVESTMENT INCOME	2,580	1,501	1,499	1,001
TOTAL REVENUES	<u>678,337</u>	<u>626,549</u>	<u>626,549</u>	<u>731,047</u>
EXPENDITURES:				
COMMUNITY & ECONOMIC DEV	103,040	137,000	160,029	136,490
TOTAL EXPENDITURES	<u>103,040</u>	<u>137,000</u>	<u>160,029</u>	<u>136,490</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(467,119)	(710,476)	(710,476)	(514,999)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(467,119)</u>	<u>(710,476)</u>	<u>(710,476)</u>	<u>(514,999)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>108,178</u>	<u>(220,927)</u>	<u>(243,956)</u>	<u>79,558</u>
FUND BALANCES AT BEGINNING OF YEAR	333,009	345,000	441,029	200,000
FUND BALANCES AT END OF YEAR	<u>441,187</u>	<u>124,073</u>	<u>197,073</u>	<u>279,558</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1228 AFFORDABLE HOUSING FUND

	1228 AFFORDABLE HOUSING FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		1	1	
DEPARTMENTAL EARNINGS	218,212	215,000	215,000	230,000
INVESTMENT INCOME	54,861	10,001	10,001	7,501
TOTAL REVENUES	<u>273,073</u>	<u>225,002</u>	<u>225,002</u>	<u>237,501</u>
EXPENDITURES:				
ADMINISTRATION	781,256	19,210	5,084,059	1,541,411
TOTAL EXPENDITURES	<u>781,256</u>	<u>19,210</u>	<u>5,084,059</u>	<u>1,541,411</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	100,000	1	1	1
OTHER FINANCING USES	(10,918)	(13,040)	(13,040)	(15,290)
TOTAL OTHER FINANCING SOURCES (USES)	<u>89,082</u>	<u>(13,039)</u>	<u>(13,039)</u>	<u>(15,289)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(419,101)</u>	<u>192,753</u>	<u>(4,872,096)</u>	<u>(1,319,199)</u>
FUND BALANCES AT BEGINNING OF YEAR	5,611,444	4,875,000	5,192,400	4,340,000
FUND BALANCES AT END OF YEAR	<u>5,192,343</u>	<u>5,067,753</u>	<u>320,304</u>	<u>3,020,801</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1229 911 WIRELESS FUND

	..... 1229 911 WIRELESS FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	1,960,894	1,858,538	1,858,538	2,100,000
INVESTMENT INCOME	6,085	4,001	4,001	2,500
TOTAL REVENUES	<u>1,966,979</u>	<u>1,862,539</u>	<u>1,862,539</u>	<u>2,102,500</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(1,694,261)	(2,116,650)	(2,948,816)	(1,750,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,694,261)</u>	<u>(2,116,650)</u>	<u>(2,948,816)</u>	<u>(1,750,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>272,718</u>	<u>(254,111)</u>	<u>(1,086,277)</u>	<u>352,500</u>
FUND BALANCES AT BEGINNING OF YEAR	913,507	295,000	1,186,187	95,000
FUND BALANCES AT END OF YEAR	<u>1,186,225</u> =====	<u>40,889</u> =====	<u>99,910</u> =====	<u>447,500</u> =====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1231 PUBLIC SAFETY FUND

	1231 PUBLIC SAFETY FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	21,317	895,000	1,319,200	
INVESTMENT INCOME	4,187	4,001	4,001	50
TOTAL REVENUES	25,504	899,001	1,323,201	50
EXPENDITURES:				
GENERAL SERVICES	753,897	1,735,166	1,735,459	538,202
TOTAL EXPENDITURES	753,897	1,735,166	1,735,459	538,202
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES		30,000	30,000	510,460
OTHER FINANCING USES	(9,335)		(16,514)	(5,369)
TOTAL OTHER FINANCING SOURCES (USES)	(9,335)	30,000	13,486	505,091
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(737,728)	(806,165)	(398,772)	(33,061)
FUND BALANCES AT BEGINNING OF YEAR	1,194,920	810,000	457,121	40,000
FUND BALANCES AT END OF YEAR	457,192	3,835	58,349	6,939
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1232 GAMING FUND

	..... 1232 GAMING FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	1,036,860	1,005,000	1,005,000	1,210,000
INVESTMENT INCOME	1,483	3,500	3,500	1,000
TOTAL REVENUES	<u>1,038,343</u>	<u>1,008,500</u>	<u>1,008,500</u>	<u>1,211,000</u>
EXPENDITURES:				
COMMUNITY & ECONOMIC DEV	64,817	193,125	464,922	147,935
TOTAL EXPENDITURES	<u>64,817</u>	<u>193,125</u>	<u>464,922</u>	<u>147,935</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES		220,000	220,000	
OTHER FINANCING USES	(200,000)	(1,000,000)	(1,000,000)	(1,500,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(200,000)</u>	<u>(780,000)</u>	<u>(780,000)</u>	<u>(1,500,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>773,526</u>	<u>35,375</u>	<u>(236,422)</u>	<u>(436,935)</u>
FUND BALANCES AT BEGINNING OF YEAR	79,308	590,000	853,000	1,265,000
FUND BALANCES AT END OF YEAR	<u>852,834</u>	<u>625,375</u>	<u>616,578</u>	<u>828,065</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 DEBT SERVICE FUNDS

	..... DEBT SERVICE FUNDS			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	85,861	80,821	80,821	75,691
INVESTMENT INCOME	1,153	550	550	175
RENTS	1,290,000	1,290,000	1,290,000	1,290,000
TOTAL REVENUES	<u>1,377,014</u>	<u>1,371,371</u>	<u>1,371,371</u>	<u>1,365,866</u>
EXPENDITURES:				
DEBT SERVICE	18,416,373	18,824,055	18,824,055	20,811,518
TOTAL EXPENDITURES	<u>18,416,373</u>	<u>18,824,055</u>	<u>18,824,055</u>	<u>20,811,518</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	16,930,860	17,357,781	17,357,781	19,376,415
TOTAL OTHER FINANCING SOURCES (USES)	<u>16,930,860</u>	<u>17,357,781</u>	<u>17,357,781</u>	<u>19,376,415</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(108,499)	(94,903)	(94,903)	(69,237)
FUND BALANCES AT BEGINNING OF YEAR	443,333	305,000	305,003	210,000
FUND BALANCES AT END OF YEAR	<u>334,834</u>	<u>210,097</u>	<u>210,100</u>	<u>140,763</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1315 SINKING FUND SERIES 2001 FUND

	..... 1315 SINKING FUND SERIES 2001 FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	6,095,000			
TOTAL EXPENDITURES	<u>6,095,000</u>	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	6,095,000			
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,095,000</u>	<u> </u>	<u> </u>	<u> </u>
FUND BALANCES AT END OF YEAR	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1316 SINKING FUND SERIES 2004 FUND

	..... 1316 SINKING FUND SERIES 2004 FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	2,790,000	130,000	130,000	135,000
TOTAL EXPENDITURES	<u>2,790,000</u>	<u>130,000</u>	<u>130,000</u>	<u>135,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	2,790,000	130,000	130,000	135,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,790,000</u>	<u>130,000</u>	<u>130,000</u>	<u>135,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1317 SINKING FUND SERIES 2007 FUND

	..... 1317 SINKING FUND SERIES 2007 FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	5,000	5,000	5,000	5,000
TOTAL EXPENDITURES	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,000	5,000	5,000	5,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1318 SINK FUND BD FD 2007-BB-TAX EX FUND

	..... 1318 SINK FUND BD FD 2007-BB-TAX EX FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	REVISIED AS OF 8/2	2013 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	5,000	5,000	5,000	5,000
TOTAL EXPENDITURES	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,000	5,000	5,000	5,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES				
FUND BALANCES AT BEGINNING OF YEAR			1	
FUND BALANCES AT END OF YEAR			<u>1</u>	
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1319 SINK FUND BD FD 2007-BB-TAXABL FUND

	..... 1319 SINK FUND BD FD 2007-BB-TAXABL FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
RENTS	290,000	305,000	305,000	320,000
TOTAL REVENUES	<u>290,000</u>	<u>305,000</u>	<u>305,000</u>	<u>320,000</u>
EXPENDITURES:				
DEBT SERVICE	290,000	305,000	305,000	320,000
TOTAL EXPENDITURES	<u>290,000</u>	<u>305,000</u>	<u>305,000</u>	<u>320,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1321 SINKING FUND ESCO PROJ PHASE I FUND

	..... 1321 SINKING FUND ESCO PROJ PHASE I FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	268,000	278,000	278,000	288,000
TOTAL EXPENDITURES	<u>268,000</u>	<u>278,000</u>	<u>278,000</u>	<u>288,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	268,000	278,000	278,000	288,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>268,000</u>	<u>278,000</u>	<u>278,000</u>	<u>288,000</u>
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1323 SINK FD ESCO PROJ PHASE II FUND

	..... 1323 SINK FD ESCO PROJ PHASE II FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	261,733	268,272	268,272	275,858
TOTAL EXPENDITURES	<u>261,733</u>	<u>268,272</u>	<u>268,272</u>	<u>275,858</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	261,733	268,272	268,272	275,858
TOTAL OTHER FINANCING SOURCES (USES)	<u>261,733</u>	<u>268,272</u>	<u>268,272</u>	<u>275,858</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1324 SINKING FUND SERIES 2010 FUND

	..... 1324 SINKING FUND SERIES 2010 FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	5,000	4,815,000	4,815,000	5,055,000
TOTAL EXPENDITURES	<u>5,000</u>	<u>4,815,000</u>	<u>4,815,000</u>	<u>5,055,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,000	4,815,000	4,815,000	5,055,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,000</u>	<u>4,815,000</u>	<u>4,815,000</u>	<u>5,055,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1325 SINKING FUND SERIES 2011 FUND

	..... 1325 SINKING FUND SERIES 2011 FUND		
	2011 ACTUAL	2012 BUDGET ADOPTED	2013 BUDGET ADOPTED
EXPENDITURES:			
DEBT SERVICE		4,595,000	6,705,000
TOTAL EXPENDITURES		<u>4,595,000</u>	<u>6,705,000</u>
OTHER FINANCING SOURCES (USES):			
OTHER FINANCING SOURCES	24,515	4,595,000	6,705,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>24,515</u>	<u>4,595,000</u>	<u>6,705,000</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	24,515		
FUND BALANCES AT BEGINNING OF YEAR			1
FUND BALANCES AT END OF YEAR	<u>24,515</u>	<u>=====</u>	<u>1</u> <u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1366 COUPON ACCOUNT SERIES 2004 FUND

	..... 1366 COUPON ACCOUNT SERIES 2004 FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	548,385	457,710	457,710	453,160
TOTAL EXPENDITURES	<u>548,385</u>	<u>457,710</u>	<u>457,710</u>	<u>453,160</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	548,385	457,710	457,710	453,160
TOTAL OTHER FINANCING SOURCES (USES)	<u>548,385</u>	<u>457,710</u>	<u>457,710</u>	<u>453,160</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1367 COUPON ACCOUNT SERIES 2007 FUND

	..... 1367 COUPON ACCOUNT SERIES 2007 FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	3,843,950	3,843,750	3,843,750	3,843,550
TOTAL EXPENDITURES	<u>3,843,950</u>	<u>3,843,750</u>	<u>3,843,750</u>	<u>3,843,550</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	3,843,950	3,843,750	3,843,750	3,843,550
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,843,950</u>	<u>3,843,750</u>	<u>3,843,750</u>	<u>3,843,550</u>
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1368 COUP ACCT BD FD 2007-BB-TAX EX FUND

	..... 1368 COUP ACCT BD FD 2007-BB-TAX EX FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	REVIS AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	44	50	50	25
TOTAL REVENUES	<u>44</u>	<u>50</u>	<u>50</u>	<u>25</u>
EXPENDITURES:				
DEBT SERVICE	582,493	582,293	582,293	582,093
TOTAL EXPENDITURES	<u>582,493</u>	<u>582,293</u>	<u>582,293</u>	<u>582,093</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	462,119	485,476	485,476	509,999
TOTAL OTHER FINANCING SOURCES (USES)	<u>462,119</u>	<u>485,476</u>	<u>485,476</u>	<u>509,999</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(120,330)</u>	<u>(96,767)</u>	<u>(96,767)</u>	<u>(72,069)</u>
FUND BALANCES AT BEGINNING OF YEAR	392,600	270,000	270,000	175,000
FUND BALANCES AT END OF YEAR	<u>272,270</u>	<u>173,233</u>	<u>173,233</u>	<u>102,931</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1369 COUP ACCT BD FD 2007-BB-TAXABL FUND

	..... 1369 COUP ACCT BD FD 2007-BB-TAXABL FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	1,109	500	500	150
RENTS	1,000,000	985,000	985,000	970,000
TOTAL REVENUES	<u>1,001,109</u>	<u>985,500</u>	<u>985,500</u>	<u>970,150</u>
EXPENDITURES:				
DEBT SERVICE	999,006	983,636	983,636	967,318
TOTAL EXPENDITURES	<u>999,006</u>	<u>983,636</u>	<u>983,636</u>	<u>967,318</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>2,103</u>	<u>1,864</u>	<u>1,864</u>	<u>2,832</u>
FUND BALANCES AT BEGINNING OF YEAR	35,946	35,000	35,000	35,000
FUND BALANCES AT END OF YEAR	<u>38,049</u> =====	<u>36,864</u> =====	<u>36,864</u> =====	<u>37,832</u> =====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1371 COUPON ACCT ESCO PROJ PHASE I FUND

	..... 1371 COUPON ACCT ESCO PROJ PHASE I FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	172,254	162,116	162,116	151,616
TOTAL EXPENDITURES	<u>172,254</u>	<u>162,116</u>	<u>162,116</u>	<u>151,616</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	172,254	162,116	162,116	151,616
TOTAL OTHER FINANCING SOURCES (USES)	<u>172,254</u>	<u>162,116</u>	<u>162,116</u>	<u>151,616</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1373 COUP ACCT ESCO PROJ PHASE II FUND

	..... 1373 COUP ACCT ESCO PROJ PHASE II FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	85,861	80,821	80,821	75,691
TOTAL REVENUES	<u>85,861</u>	<u>80,821</u>	<u>80,821</u>	<u>75,691</u>
EXPENDITURES:				
DEBT SERVICE	223,489	211,053	211,053	198,323
TOTAL EXPENDITURES	<u>223,489</u>	<u>211,053</u>	<u>211,053</u>	<u>198,323</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	122,841	130,232	130,232	122,632
TOTAL OTHER FINANCING SOURCES (USES)	<u>122,841</u>	<u>130,232</u>	<u>130,232</u>	<u>122,632</u>
REVENUES AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	<u>(14,787)</u>			
FUND BALANCES AT BEGINNING OF YEAR	14,787			
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1374 COUPON ACCOUNT SERIES 2010 FUND

	..... 1374 COUPON ACCOUNT SERIES 2010 FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	854,100	854,000	854,000	613,250
TOTAL EXPENDITURES	<u>854,100</u>	<u>854,000</u>	<u>854,000</u>	<u>613,250</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	854,100	854,000	854,000	613,250
TOTAL OTHER FINANCING SOURCES (USES)	<u>854,100</u>	<u>854,000</u>	<u>854,000</u>	<u>613,250</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1375 COUPON ACCOUNT SERIES 2011 FUND

	..... 1375 COUPON ACCOUNT SERIES 2011 FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	276,713	1,328,225	1,328,225	1,213,350
TOTAL EXPENDITURES	<u>276,713</u>	<u>1,328,225</u>	<u>1,328,225</u>	<u>1,213,350</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	276,713	1,328,225	1,328,225	1,213,350
TOTAL OTHER FINANCING SOURCES (USES)	<u>276,713</u>	<u>1,328,225</u>	<u>1,328,225</u>	<u>1,213,350</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES				
FUND BALANCES AT BEGINNING OF YEAR			1	
FUND BALANCES AT END OF YEAR			<u>1</u>	
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 CAPITAL PROJECTS FUNDS

	CAPITAL PROJECTS FUNDS			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	1,073,510		3,725,001	
INVESTMENT INCOME	122,269	50,001	50,003	21,000
TOTAL REVENUES	1,195,779	50,001	3,775,004	21,000
EXPENDITURES:				
ELECTED OFFICIALS	227,451	162,000	3,405,952	213,000
ADMINISTRATION	3,627,342	1,850,000	2,979,401	1,355,000
HUMAN SERVICES	145,886		4,695,670	
GENERAL SERVICES	7,780,823	5,686,521	18,847,242	4,577,502
NURSING HOMES	1,140,485	984,500	2,114,857	944,000
CORRECTIONS	5,314,586	1,010,750	2,021,291	3,181,500
COURTS	168,039	15,000	600,222	15,000
TOTAL EXPENDITURES	18,404,612	9,708,771	34,664,635	10,286,002
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	42,685,149	8,193,770	22,278,634	6,571,002
OTHER FINANCING USES	(36,691,156)			
TOTAL OTHER FINANCING SOURCES (USES)	5,993,993	8,193,770	22,278,634	6,571,002
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(11,214,840)	(1,465,000)	(8,610,997)	(3,694,000)
FUND BALANCES AT BEGINNING OF YEAR	27,875,874	10,235,000	16,660,143	8,080,000
FUND BALANCES AT END OF YEAR	16,661,034	8,770,000	8,049,146	4,386,000
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1406 OTHER CAPITAL PROJECTS FUND

	..... 1406 OTHER CAPITAL PROJECTS FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
EXPENDITURES:				
ELECTED OFFICIALS	227,451	162,000	444,284	213,000
ADMINISTRATION	1,193,585	1,850,000	2,596,234	1,355,000
HUMAN SERVICES	145,886		4,695,670	
GENERAL SERVICES	2,386,028	3,146,520	10,433,767	3,752,502
NURSING HOMES	951,785	984,500	1,575,477	744,000
CORRECTIONS	39,880	535,750	542,765	81,500
COURTS	168,039	15,000	490,437	15,000
TOTAL EXPENDITURES	<u>5,112,654</u>	<u>6,693,770</u>	<u>20,778,634</u>	<u>6,161,002</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,112,654	6,693,770	20,778,634	6,161,002
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,112,654</u>	<u>6,693,770</u>	<u>20,778,634</u>	<u>6,161,002</u>
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1418 BOND FUND SERIES 2007 FUND

	1418 BOND FUND SERIES 2007 FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	82,166	50,001	50,001	20,000
TOTAL REVENUES	<u>82,166</u>	<u>50,001</u>	<u>50,001</u>	<u>20,000</u>
EXPENDITURES:				
ELECTED OFFICIALS			2,961,668	
ADMINISTRATION	2,353,047		383,167	
GENERAL SERVICES	1,425,478	1,300,000	2,039,380	150,000
NURSING HOMES	188,700		539,380	200,000
CORRECTIONS	3,250,513	475,000	1,478,526	3,100,000
COURTS			109,785	
TOTAL EXPENDITURES	<u>7,217,738</u>	<u>1,775,000</u>	<u>7,511,906</u>	<u>3,450,000</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(7,135,572)</u>	<u>(1,724,999)</u>	<u>(7,461,905)</u>	<u>(3,430,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	22,173,648	10,095,000	15,036,906	7,600,000
FUND BALANCES AT END OF YEAR	<u>15,038,076</u> =====	<u>8,370,001</u> =====	<u>7,575,001</u> =====	<u>4,170,000</u> =====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1419 INFRASTRUCTURE FUND

	1419 INFRASTRUCTURE FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS			3,725,001	
INVESTMENT INCOME	5,902		1	1,000
TOTAL REVENUES	<u>5,902</u>	<u></u>	<u>3,725,002</u>	<u>1,000</u>
EXPENDITURES:				
GENERAL SERVICES	535,871	1,240,001	6,335,959	675,000
TOTAL EXPENDITURES	<u>535,871</u>	<u>1,240,001</u>	<u>6,335,959</u>	<u>675,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	925,000	1,500,000	1,500,000	410,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>925,000</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>410,000</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>395,031</u>	<u>259,999</u>	<u>(1,110,957)</u>	<u>(264,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	1,151,980	140,000	1,546,964	480,000
FUND BALANCES AT END OF YEAR	<u>1,547,011</u>	<u>399,999</u>	<u>436,007</u>	<u>216,000</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1424 ESCO PROJECTS PHASE I FUND

	..... 1424 ESCO PROJECTS PHASE I FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	5			
TOTAL REVENUES	<u>5</u>	<u></u>	<u></u>	<u></u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(7,339)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>(7,339)</u>	<u></u>	<u></u>	<u></u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(7,334)</u>	<u></u>	<u></u>	<u></u>
FUND BALANCES AT BEGINNING OF YEAR	7,334		1	
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1425 ESCO PROJECTS PHASE II FUND

	..... 1425 ESCO PROJECTS PHASE II FUND		
	2011 ACTUAL	2012 BUDGET ADOPTED	2013 BUDGET ADOPTED
			REVISED AS OF 8/2
REVENUES:			
GRANTS & REIMBURSEMENTS	1,073,510		
INVESTMENT INCOME	9,681		1
TOTAL REVENUES	<u>1,083,191</u>	<u> </u>	<u>1</u>
EXPENDITURES:			
GENERAL SERVICES	3,433,446		38,136
CORRECTIONS	2,024,193		
TOTAL EXPENDITURES	<u>5,457,639</u>	<u> </u>	<u>38,136</u>
OTHER FINANCING SOURCES (USES):			
OTHER FINANCING USES	(92,517)		
TOTAL OTHER FINANCING SOURCES (USES)	<u>(92,517)</u>	<u> </u>	<u> </u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(4,466,965)</u>	<u> </u>	<u>(38,135)</u>
FUND BALANCES AT BEGINNING OF YEAR	4,542,912		76,272
FUND BALANCES AT END OF YEAR	<u>75,947</u>	<u> </u>	<u>38,137</u>
	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1427 BOND FUND SERIES 2011 FUND

	..... 1427 BOND FUND SERIES 2011 FUND		
	2011 ACTUAL	2012 BUDGET ADOPTED	2013 BUDGET ADOPTED
			REVISED AS OF 8/2
REVENUES:			
INVESTMENT INCOME	24,515		
TOTAL REVENUES	<u>24,515</u>	<u> </u>	<u> </u>
EXPENDITURES:			
ADMINISTRATION	80,710		
TOTAL EXPENDITURES	<u>80,710</u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES (USES):			
OTHER FINANCING SOURCES	36,647,495		
OTHER FINANCING USES	(36,591,300)		
TOTAL OTHER FINANCING SOURCES (USES)	<u>56,195</u>	<u> </u>	<u> </u>
FUND BALANCES AT END OF YEAR	<u> </u>	<u> </u>	<u> </u>
	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 PROPRIETARY FUNDS

	..... PROPRIETARY FUNDS			
	2011 ACTUAL	2012 BUDGET ADOPTED	REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		301	301	301
DEPARTMENTAL EARNINGS	42,711	50,001	50,001	50,001
INVESTMENT INCOME	40,009	25,002	25,002	12,502
RENTS	4,268,724	4,109,630	4,109,630	3,991,356
OTHER REVENUES	445	301	301	301
TOTAL REVENUES	4,351,889	4,185,235	4,185,235	4,054,461
EXPENDITURES:				
HUMAN SERVICES	590,955	831,161	853,049	827,330
GENERAL SERVICES	1,422,624	1,505,420	1,514,531	1,462,332
TOTAL EXPENDITURES	2,013,579	2,336,581	2,367,580	2,289,662
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(1,442,251)	(1,050,072)	(1,862,413)	(3,311,460)
TOTAL OTHER FINANCING SOURCES (USES)	(1,442,251)	(1,050,072)	(1,862,413)	(3,311,460)
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	896,059	798,582	(44,758)	(1,546,661)
FUND BALANCES AT BEGINNING OF YEAR	6,805,326	7,315,000	7,695,090	7,795,000
FUND BALANCES AT END OF YEAR	7,701,385	8,113,582	7,650,332	6,248,339
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 2101 CEDAR VIEW APARTMENTS FUND

	..... 2101 CEDAR VIEW APARTMENTS FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		300	300	300
DEPARTMENTAL EARNINGS	42,711	50,001	50,001	50,001
INVESTMENT INCOME	5,188	5,001	5,001	2,501
RENTS	943,582	960,000	960,000	960,000
OTHER REVENUES	445	301	301	301
TOTAL REVENUES	<u>991,926</u>	<u>1,015,603</u>	<u>1,015,603</u>	<u>1,013,103</u>
EXPENDITURES:				
HUMAN SERVICES	590,955	831,161	853,049	827,330
TOTAL EXPENDITURES	<u>590,955</u>	<u>831,161</u>	<u>853,049</u>	<u>827,330</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(183,833)	(202,111)	(817,607)	(204,015)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(183,833)</u>	<u>(202,111)</u>	<u>(817,607)</u>	<u>(204,015)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>217,138</u>	<u>(17,669)</u>	<u>(655,053)</u>	<u>(18,242)</u>
FUND BALANCES AT BEGINNING OF YEAR	1,052,352	640,000	1,266,384	555,000
FUND BALANCES AT END OF YEAR	<u>1,269,490</u>	<u>622,331</u>	<u>611,331</u>	<u>536,758</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2013 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 2111 GOVERNMENT CENTER FUND

	..... 2111 GOVERNMENT CENTER FUND			
	2011 ACTUAL	2012 BUDGET ADOPTED	2012 BUDGET REVISED AS OF 8/2	2013 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		1	1	1
INVESTMENT INCOME	34,821	20,001	20,001	10,001
RENTS	3,325,142	3,149,630	3,149,630	3,031,356
TOTAL REVENUES	<u>3,359,963</u>	<u>3,169,632</u>	<u>3,169,632</u>	<u>3,041,358</u>
EXPENDITURES:				
GENERAL SERVICES	1,422,624	1,505,420	1,514,531	1,462,332
TOTAL EXPENDITURES	<u>1,422,624</u>	<u>1,505,420</u>	<u>1,514,531</u>	<u>1,462,332</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(1,258,418)	(847,961)	(1,044,806)	(3,107,445)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,258,418)</u>	<u>(847,961)</u>	<u>(1,044,806)</u>	<u>(3,107,445)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>678,921</u>	<u>816,251</u>	<u>610,295</u>	<u>(1,528,419)</u>
FUND BALANCES AT BEGINNING OF YEAR	5,752,974	6,675,000	6,428,706	7,240,000
FUND BALANCES AT END OF YEAR	<u>6,431,895</u>	<u>7,491,251</u>	<u>7,039,001</u>	<u>5,711,581</u>
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