

# County of Lehigh 2024 Adopted Budget Information

## CONTENT

Report

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Budget in Context

Revenue/Expenditure Graphs

Condensed Budget

# Lehigh County Adopted 2024 Taxes in Context

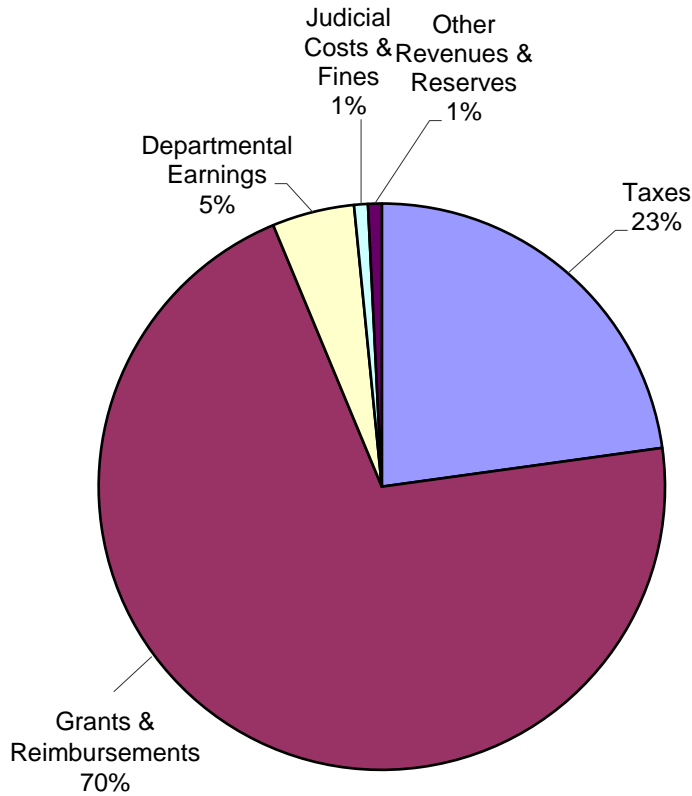
	County Taxes in Detail	Cents / \$1 Co. Taxes
<b>Law &amp; Order</b>		
Courts	26,702,015	0.2250
Corrections	30,955,704	0.2609
District Attorney	8,627,603	0.0727
Sheriff	8,303,744	0.0700
Public Defender	3,682,164	0.0310
Coroner	3,027,379	0.0255
Emergency Management	2,806,082	0.0236
	<b>84,104,691</b>	<b>0.7087</b>
<b>Other Elected Officials</b>		
Controller	967,530	0.0082
Commissioners	501,633	0.0042
County Executive	222,343	0.0019
	<b>1,691,506</b>	<b>0.0143</b>
<b>Debt Service</b>	<b>6,303,337</b>	<b>0.0531</b>
<b>Quality of Life</b>		
Voter's Registration	2,162,802	0.0182
Parks & Trails	1,513,215	0.0128
LANTA / Joint Planning	1,589,884	0.0134
AG Extension	316,446	0.0027
Conservation / AG Land	437,330	0.0037
Community & Economic Dev.	1,005,704	0.0085
Coca Cola Park	90,801	0.0008
Veterans Affairs	406,010	0.0034
	<b>7,522,192</b>	<b>0.0635</b>
<b>Human Services</b>	<b>5,917,956</b> (1)	<b>0.0499</b>
<b>Capital Projects</b>	<b>2,735,252</b>	<b>0.0230</b>
<b>Nursing Homes</b>	<b>-</b> (2)	<b>-</b>
<b>All Other Functions</b>	<b>10,395,654</b>	<b>0.0875</b>
<b>Subtotal</b>	<b>118,670,588</b>	<b>1.0000</b>
<b>Stabilization Fund</b>		
<b>Total County Tax Revenue</b>	<b>118,670,588</b>	<b>1.0000</b>

(1) Additional \$236M pass thru outlay in special revenue fund.

(2) Additional \$100M pass thru outlay in special revenue fund.

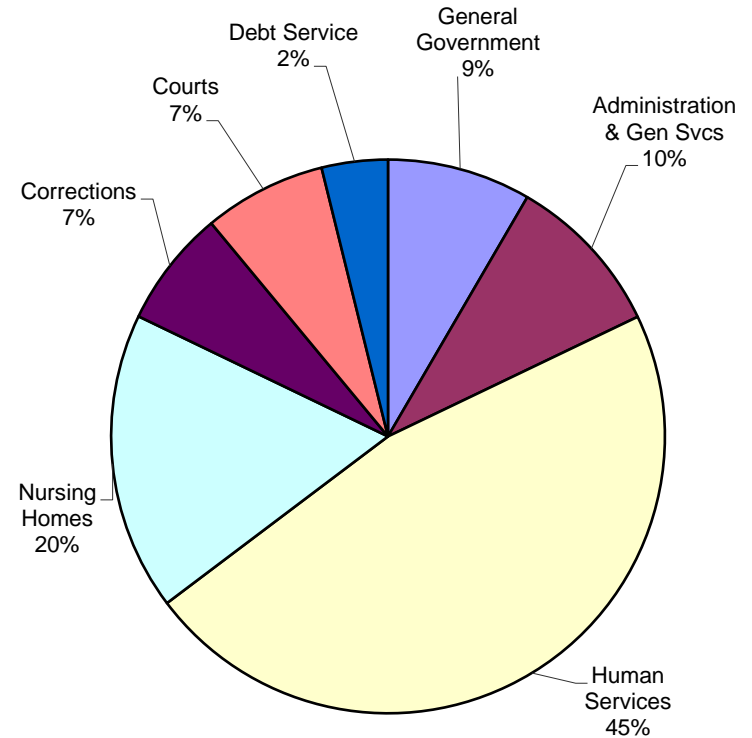
# COUNTY OF LEHIGH

## 2024 Adopted Budget Revenues



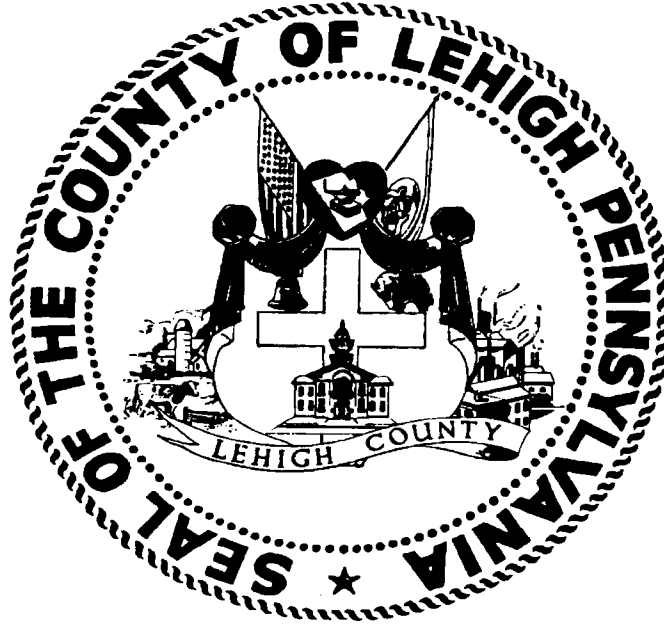
**Total Revenues: \$520,248,972**

## 2024 Adopted Budget Expenditures



**Total Expenditures: \$522,980,874**

# COUNTY OF LEHIGH



2024

ADOPTED BUDGET  
CONDENSED

COUNTY OF LEHIGH  
2024 BUDGETED FUND STRUCTURE

GOVERNMENTAL

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GENERAL

1101 OPERATING  
1142 STABILIZATION

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  
1212 INTELLECTUAL DISABILITIES  
1213 HUMAN SERVICES ADMINISTRATION  
1214 HUD CDBG  
1215 WORKERS COMPENSATION TRUST  
1216 TREXLER NATURE PRESERVE  
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  
1231 PUBLIC SAFETY  
1232 GAMING  
1233 CEDARBROOK  
1234 PARKS FUND  
1235 AMERICAN RESCUE PLAN  
1236 OPIOID SETTLEMENT FUND

DEBT SERVICE

1321 SINKING FUND ESCO PROJECTS PHASE I  
1323 SINKING FUND ESCO PROJECTS PHASE II  
1327 SINKING FUND SERIES 2016  
1328 SINKING FUND SERIES 2016 BASEBALL-TAXABLE  
1329 SINKING FUND SERIES 2017 BASEBALL-TAX EXEMPT  
1331 SINKING FUND SERIES 2017  
1333 SINKING FUND SERIES 2019  
1334 SINKING FUND SERIES 2023  
1371 COUPON ACCOUNT ESCO PROJECTS PHASE I  
1373 COUPON ACCOUNT ESCO PROJECTS PHASE II  
1377 COUPON ACCOUNT SERIES 2016  
1378 COUPON ACCOUNT SERIES 2016 BASEBALL-TAXABLE  
1379 COUPON ACCOUNT SERIES 2017 BASEBALL-TAX EXEMPT  
1381 COUPON ACCOUNT SERIES 2017  
1383 COUPON ACCOUNT SERIES 2019  
1384 COUPON ACCOUNT SERIES 2023

CAPITAL PROJECTS

1406 OTHER CAPITAL PROJECTS  
1419 INFRASTRUCTURE  
1429 BOND FUND SERIES 2016  
1435 BOND FUND SERIES 2019  
1436 BOND FUND SERIES 2023

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PROPRIETARY

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ENTERPRISE

2101 CEDAR VIEW APARTMENTS

INTERNAL SERVICE

2111 GOVERNMENT CENTER

COUNTY OF LEHIGH  
2024  
ADOPTED BUDGET - CONDENSED  
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COUNTY OF LEHIGH  
STATEMENT OF GROSS INDEBTEDNESS  
As of August 31, 2023

ISSUE	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF MATURITY	AMOUNT OUTSTANDING
General Obligation Bonds	10/26/2016	\$16,690,000	11/15/2025	\$16,570,000
General Obligation Bonds	12/06/2016	\$16,230,000	12/15/2045	\$14,660,000
General Obligation Bonds	03/29/2017	\$13,120,000	12/15/2037	\$13,095,000
General Obligation Bonds	11/12/2019	\$70,960,000	11/15/2049	\$70,950,000
TOTAL ALL BONDS				\$115,275,000
General Obligation Note	02/23/2009	\$4,975,756	09/1/2024	\$535,000
General Obligation Note	08/11/2010	\$4,768,538	11/15/2025	\$1,114,690
TOTAL ALL NOTES				\$1,649,690
TOTAL ALL DEBT				\$116,924,690

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 SUMMARY ALL FUND TYPES

	2024 ADOPTED BUDGET					TOTAL (MEMORANDUM ONLY)
	.....GOVERNMENTAL.....	.. PROPRIETARY ..				
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	
REVENUES:						
TAXES	118,670,588					118,670,588
GRANTS & REIMBURSEMENTS	6,027,116	353,913,849	17,963	1,075,003	1	361,033,932
DEPARTMENTAL EARNINGS	13,569,183	12,884,106			102,695	26,555,984
JUDICIAL COSTS & FINES	3,679,953	4,751				3,684,704
INVESTMENT INCOME	3,000,002	1,110,223		100,003	70,832	4,281,060
RENTS	462,836	18,001	936,700		3,927,462	5,344,999
PAYMENTS IN LIEU OF TAXES	174,000					174,000
OTHER REVENUES	134,492	367,212			2,001	503,705
<b>TOTAL REVENUES</b>	<b>145,718,170</b>	<b>368,298,142</b>	<b>954,663</b>	<b>1,175,006</b>	<b>4,102,991</b>	<b>520,248,972</b>
EXPENDITURES:						
ELECTED OFFICIALS	29,114,735	4,170,445		469,451		33,754,631
COUNTY EXECUTIVE	6,067,966					6,067,966
ADMINISTRATION	24,849,224	755,010		940,000		26,544,234
HUMAN SERVICES	298,951	236,234,459		100,000	1,147,707	237,781,117
GENERAL SERVICES	9,382,348	9,366,695		4,884,506	1,805,848	25,439,397
NURSING HOMES		100,483,802		1,515,000		101,998,802
CORRECTIONS	35,348,987			458,300		35,807,287
DEPARTMENT OF LAW	1,484,720					1,484,720
COURTS	32,933,158	5,627,839		173,000		38,733,997
COMMUNITY & ECONOMIC DEV	1,580,332	1,607,739				3,188,071
SPECIAL USE		1,052,980				1,052,980
DEBT SERVICE			11,127,672			11,127,672
<b>TOTAL EXPENDITURES</b>	<b>141,060,421</b>	<b>359,298,969</b>	<b>11,127,672</b>	<b>8,540,257</b>	<b>2,953,555</b>	<b>522,980,874</b>
OTHER FINANCING SOURCES (USES):						
OTHER FINANCING SOURCES	23,586,262	15,103,185	10,177,609	5,165,253		54,032,309
OTHER FINANCING USES	(29,126,012)	(22,826,299)			(2,079,998)	(54,032,309)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(5,539,750)</b>	<b>(7,723,114)</b>	<b>10,177,609</b>	<b>5,165,253</b>	<b>(2,079,998)</b>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES						
	(882,001)	1,276,059	4,600	(2,199,998)	(930,562)	(2,731,902)
FUND BALANCES AT BEGINNING OF YEAR	31,200,000	51,780,000	1	3,600,002	5,000,000	91,580,003
FUND BALANCES AT END OF YEAR	30,317,999	53,056,059	4,601	1,400,004	4,069,438	88,848,101

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS

	GOVERNMENTAL FUNDS			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
<b>REVENUES:</b>				
TAXES	117,115,040	117,483,172	117,483,172	118,670,588
GRANTS & REIMBURSEMENTS	372,918,962	370,466,826	385,700,961	361,033,931
DEPARTMENTAL EARNINGS	23,693,240	23,704,936	25,109,316	26,453,289
JUDICIAL COSTS & FINES	3,234,021	3,751,704	3,751,704	3,684,704
INVESTMENT INCOME	2,533,063	982,413	982,913	4,210,228
RENTS	1,346,675	1,378,137	1,380,537	1,417,537
PAYMENTS IN LIEU OF TAXES	229,437	174,000	174,000	174,000
OTHER REVENUES	335,487	250,704	343,936	501,704
<b>TOTAL REVENUES</b>	<b>521,405,925</b>	<b>518,191,892</b>	<b>534,926,539</b>	<b>516,145,981</b>
<b>EXPENDITURES:</b>				
ELECTED OFFICIALS	29,615,913	31,009,461	33,242,216	33,754,631
COUNTY EXECUTIVE	5,642,471	5,410,425	6,687,862	6,067,966
ADMINISTRATION	25,322,623	25,157,106	27,825,973	26,544,234
HUMAN SERVICES	231,953,533	227,269,839	235,842,321	236,633,410
GENERAL SERVICES	21,148,489	21,972,712	35,891,643	23,633,549
NURSING HOMES	83,892,647	86,788,572	125,423,648	101,998,802
CORRECTIONS	33,013,600	35,009,319	35,920,293	35,807,287
DEPARTMENT OF LAW	1,398,125	1,439,972	1,440,522	1,484,720
COURTS	34,227,950	35,486,682	36,355,993	38,733,997
COMMUNITY & ECONOMIC DEV	3,648,503	3,673,844	10,784,486	3,188,071
SPECIAL USE	16,165,931	25,175,000	61,820,917	1,052,980
DEBT SERVICE	18,522,693	10,766,791	10,766,791	11,127,672
BOND FUND SERIES 2019	9,034,441		3,582,939	
BOND FUND SERIES 2023		62,500,000	62,500,000	
<b>TOTAL EXPENDITURES</b>	<b>513,586,919</b>	<b>571,659,723</b>	<b>688,085,604</b>	<b>520,027,319</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
OTHER FINANCING SOURCES	52,793,124	107,782,911	129,265,584	54,032,309
OTHER FINANCING USES	(52,266,611)	(44,404,923)	(65,068,938)	(51,952,311)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>526,513</b>	<b>63,377,988</b>	<b>64,196,646</b>	<b>2,079,998</b>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	8,345,519	9,910,157	(88,962,419)	(1,801,340)
FUND BALANCES AT BEGINNING OF YEAR	205,909,912	81,065,002	180,677,901	86,580,003
FUND BALANCES AT END OF YEAR	214,255,431	90,975,159	91,715,482	84,778,663
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 GENERAL FUNDS

	GENERAL FUNDS			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
<b>REVENUES:</b>				
TAXES	117,115,040	117,483,172	117,483,172	118,670,588
GRANTS & REIMBURSEMENTS	16,987,683	5,337,634	14,207,494	6,027,116
DEPARTMENTAL EARNINGS	12,931,213	13,309,183	13,586,207	13,569,183
JUDICIAL COSTS & FINES	3,228,836	3,746,203	3,746,203	3,679,953
INVESTMENT INCOME	1,131,812	860,002	860,002	3,000,002
RENTS	393,415	425,836	425,836	462,836
PAYMENTS IN LIEU OF TAXES	229,437	174,000	174,000	174,000
OTHER REVENUES	137,219	133,492	145,874	134,492
<b>TOTAL REVENUES</b>	<b>152,154,655</b>	<b>141,469,522</b>	<b>150,628,788</b>	<b>145,718,170</b>
<b>EXPENDITURES:</b>				
ELECTED OFFICIALS	25,838,349	26,995,977	27,682,003	29,114,735
COUNTY EXECUTIVE	5,452,466	5,410,425	6,170,862	6,067,966
ADMINISTRATION	24,078,224	23,662,092	24,909,566	24,849,224
HUMAN SERVICES	11,247,947	282,953	2,704,815	298,951
GENERAL SERVICES	8,514,703	9,046,360	9,234,602	9,382,348
CORRECTIONS	32,820,315	34,624,242	35,071,535	35,348,987
DEPARTMENT OF LAW	1,398,125	1,439,972	1,440,522	1,484,720
COURTS	28,724,752	29,988,580	30,549,505	32,933,158
COMMUNITY & ECONOMIC DEV	1,475,816	1,299,619	7,239,871	1,580,332
<b>TOTAL EXPENDITURES</b>	<b>139,550,697</b>	<b>132,750,220</b>	<b>145,003,281</b>	<b>141,060,421</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
OTHER FINANCING SOURCES	15,292,287	15,881,827	16,144,776	23,586,262
OTHER FINANCING USES	(33,918,416)	(24,760,003)	(28,959,386)	(29,126,012)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(18,626,129)</b>	<b>(8,878,176)</b>	<b>(12,814,610)</b>	<b>(5,539,750)</b>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(6,022,171)	(158,874)	(7,189,103)	(882,001)
FUND BALANCES AT BEGINNING OF YEAR	44,049,765	30,000,000	37,396,214	31,200,000
FUND BALANCES AT END OF YEAR	38,027,594	29,841,126	30,207,111	30,317,999

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1101 OPERATING FUND

	..... 1101 OPERATING FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
<b>REVENUES:</b>				
TAXES	117,115,040	117,483,172	117,483,172	118,670,588
GRANTS & REIMBURSEMENTS	16,987,683	5,337,634	14,207,494	6,027,116
DEPARTMENTAL EARNINGS	12,931,213	13,309,183	13,586,207	13,569,183
JUDICIAL COSTS & FINES	3,228,836	3,746,203	3,746,203	3,679,953
INVESTMENT INCOME	988,572	840,001	840,001	840,001
RENTS	393,415	425,836	425,836	462,836
PAYMENTS IN LIEU OF TAXES	229,437	174,000	174,000	174,000
OTHER REVENUES	137,219	133,492	145,874	134,492
<b>TOTAL REVENUES</b>	<b>152,011,415</b>	<b>141,449,521</b>	<b>150,608,787</b>	<b>143,558,169</b>
<b>EXPENDITURES:</b>				
ELECTED OFFICIALS	25,838,349	26,995,977	27,682,003	29,114,735
COUNTY EXECUTIVE	5,452,466	5,410,425	6,170,862	6,067,966
ADMINISTRATION	24,078,224	23,662,092	24,909,566	24,849,224
HUMAN SERVICES	11,247,947	282,953	2,704,815	298,951
GENERAL SERVICES	8,514,703	9,046,360	9,234,602	9,382,348
CORRECTIONS	32,820,315	34,624,242	35,071,535	35,348,987
DEPARTMENT OF LAW	1,398,125	1,439,972	1,440,522	1,484,720
COURTS	28,724,752	29,988,580	30,549,505	32,933,158
COMMUNITY & ECONOMIC DEV	1,475,816	1,299,619	7,239,871	1,580,332
<b>TOTAL EXPENDITURES</b>	<b>139,550,697</b>	<b>132,750,220</b>	<b>145,003,281</b>	<b>141,060,421</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
OTHER FINANCING SOURCES	15,292,287	15,881,827	16,144,776	23,586,262
OTHER FINANCING USES	(33,775,176)	(24,540,002)	(28,739,385)	(26,966,011)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(18,482,889)</b>	<b>(8,658,175)</b>	<b>(12,594,609)</b>	<b>(3,379,749)</b>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(6,022,171)	41,126	(6,989,103)	(882,001)
FUND BALANCES AT BEGINNING OF YEAR	19,049,765	5,000,000	12,396,214	6,200,000
FUND BALANCES AT END OF YEAR	13,027,594	5,041,126	5,407,111	5,317,999
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COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1142 STABILIZATION FUND

	..... 1142 STABILIZATION FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	143,240	20,001	20,001	2,160,001
TOTAL REVENUES	<u>143,240</u>	<u>20,001</u>	<u>20,001</u>	<u>2,160,001</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(143,240)	(220,001)	(220,001)	(2,160,001)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(143,240)</u>	<u>(220,001)</u>	<u>(220,001)</u>	<u>(2,160,001)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES		(200,000)	(200,000)	
FUND BALANCES AT BEGINNING OF YEAR	25,000,000	25,000,000	25,000,000	25,000,000
FUND BALANCES AT END OF YEAR	<u>25,000,000</u> =====	<u>24,800,000</u> =====	<u>24,800,000</u> =====	<u>25,000,000</u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 SPECIAL REVENUE FUNDS

	SPECIAL REVENUE FUNDS			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	354,115,762	364,036,227	370,400,502	353,913,849
DEPARTMENTAL EARNINGS	10,762,027	10,395,753	11,523,109	12,884,106
JUDICIAL COSTS & FINES	5,185	5,501	5,501	4,751
INVESTMENT INCOME	838,279	112,408	112,908	1,110,223
RENTS	16,560	18,001	18,001	18,001
OTHER REVENUES	198,268	117,212	198,062	367,212
TOTAL REVENUES	<u>365,936,081</u>	<u>374,685,102</u>	<u>382,258,083</u>	<u>368,298,142</u>
EXPENDITURES:				
ELECTED OFFICIALS	3,499,708	3,811,984	4,857,083	4,170,445
ADMINISTRATION	674,782	755,014	1,169,521	755,010
HUMAN SERVICES	220,705,586	226,952,386	232,450,604	236,234,459
GENERAL SERVICES	7,757,641	8,705,344	9,384,680	9,366,695
NURSING HOMES	74,416,975	85,883,572	86,323,466	100,483,802
COURTS	5,162,783	5,275,602	5,276,367	5,627,839
COMMUNITY & ECONOMIC DEV	2,172,687	2,374,225	3,544,615	1,607,739
SPECIAL USE	16,165,931	25,175,000	61,820,917	1,052,980
TOTAL EXPENDITURES	<u>330,556,093</u>	<u>358,933,127</u>	<u>404,827,253</u>	<u>359,298,969</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	14,479,156	14,301,975	21,333,269	15,103,185
OTHER FINANCING USES	(18,346,793)	(19,644,920)	(36,109,552)	(22,826,299)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,867,637)</u>	<u>(5,342,945)</u>	<u>(14,776,283)</u>	<u>(7,723,114)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES				
	<u>31,512,351</u>	<u>10,409,030</u>	<u>(37,345,453)</u>	<u>1,276,059</u>
FUND BALANCES AT BEGINNING OF YEAR	96,437,937	47,465,000	95,283,609	51,780,000
FUND BALANCES AT END OF YEAR	<u>127,950,288</u> =====	<u>57,874,030</u> =====	<u>57,938,156</u> =====	<u>53,056,059</u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1201 LIQUID FUELS FUND

	..... 1201 LIQUID FUELS FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	601,427	600,000	600,000	679,642
INVESTMENT INCOME	2,778	1,000	1,000	5,000
OTHER REVENUES	53,101	50,000	50,000	50,000
TOTAL REVENUES	<u>657,306</u>	<u>651,000</u>	<u>651,000</u>	<u>734,642</u>
EXPENDITURES:				
GENERAL SERVICES	708,065	825,946	837,934	874,642
TOTAL EXPENDITURES	<u>708,065</u>	<u>825,946</u>	<u>837,934</u>	<u>874,642</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES			5,500	
OTHER FINANCING USES	(65,000)	(60,000)	(60,000)	(60,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(65,000)</u>	<u>(60,000)</u>	<u>(54,500)</u>	<u>(60,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(115,759)</u>	<u>(234,946)</u>	<u>(241,434)</u>	<u>(200,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	587,568	350,000	361,988	200,000
FUND BALANCES AT END OF YEAR	<u>471,809</u> =====	<u>115,054</u> =====	<u>120,554</u> =====	<u>200,000</u> =====



COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1202 MENTAL HEALTH FUND

	..... 1202 MENTAL HEALTH FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	15,094,437	17,808,653	17,808,653	17,883,621
DEPARTMENTAL EARNINGS	15,996	10,002	10,002	10,002
INVESTMENT INCOME	63,436	5,001	5,001	60,001
OTHER REVENUES		2	2	2
TOTAL REVENUES	<u>15,173,869</u>	<u>17,823,658</u>	<u>17,823,658</u>	<u>17,953,626</u>
EXPENDITURES:				
HUMAN SERVICES	17,226,331	17,643,840	17,644,667	17,783,632
TOTAL EXPENDITURES	<u>17,226,331</u>	<u>17,643,840</u>	<u>17,644,667</u>	<u>17,783,632</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	525,085	560,113	560,113	564,310
OTHER FINANCING USES	(669,300)	(739,931)	(739,931)	(734,304)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(144,215)</u>	<u>(179,818)</u>	<u>(179,818)</u>	<u>(169,994)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(2,196,677)</u>		(827)	
FUND BALANCES AT BEGINNING OF YEAR	7,229,272		827	
FUND BALANCES AT END OF YEAR	<u>5,032,595</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1203 FEDERAL IV-D FUND

	..... 1203 FEDERAL IV-D FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	3,840,785	4,596,861	4,596,861	4,596,861
DEPARTMENTAL EARNINGS	4,618	20,001	20,001	5,001
JUDICIAL COSTS & FINES	5,185	5,501	5,501	4,751
INVESTMENT INCOME	446	2	2	2
OTHER REVENUES	100	301	301	301
TOTAL REVENUES	<u>3,851,134</u>	<u>4,622,666</u>	<u>4,622,666</u>	<u>4,606,916</u>
EXPENDITURES:				
COURTS	5,162,783	5,275,602	5,276,367	5,627,839
TOTAL EXPENDITURES	<u>5,162,783</u>	<u>5,275,602</u>	<u>5,276,367</u>	<u>5,627,839</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	1,705,932	1,440,955	1,440,955	1,860,125
OTHER FINANCING USES	(700,620)	(788,019)	(788,019)	(839,202)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,005,312</u>	<u>652,936</u>	<u>652,936</u>	<u>1,020,923</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(306,337)</u>		<u>(765)</u>	
FUND BALANCES AT BEGINNING OF YEAR			765	
FUND BALANCES AT END OF YEAR	<u>(306,337)</u> =====	<u></u> =====	<u></u> =====	<u></u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1204 HEALTH CHOICES FUND

	..... 1204 HEALTH CHOICES FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	151,472,379	146,872,304	146,872,304	149,977,619
INVESTMENT INCOME	131,722	50,001	50,001	560,001
TOTAL REVENUES	<u>151,604,101</u>	<u>146,922,305</u>	<u>146,922,305</u>	<u>150,537,620</u>
EXPENDITURES:				
HUMAN SERVICES	141,989,337	148,363,422	148,688,569	151,811,502
TOTAL EXPENDITURES	<u>141,989,337</u>	<u>148,363,422</u>	<u>148,688,569</u>	<u>151,811,502</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(1,112,410)	(1,254,677)	(1,254,677)	(1,266,118)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,112,410)</u>	<u>(1,254,677)</u>	<u>(1,254,677)</u>	<u>(1,266,118)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>8,502,354</u>	<u>(2,695,794)</u>	<u>(3,020,941)</u>	<u>(2,540,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	30,542,193	30,000,000	30,325,147	30,000,000
FUND BALANCES AT END OF YEAR	<u>39,044,547</u> =====	<u>27,304,206</u> =====	<u>27,304,206</u> =====	<u>27,460,000</u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1205 DRUG AND ALCOHOL FUND

	..... 1205 DRUG AND ALCOHOL FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	6,203,786	5,942,318	7,339,534	7,031,762
INVESTMENT INCOME	28,631	5,001	5,001	40,001
OTHER REVENUES		1	1	1
TOTAL REVENUES	<u>6,232,417</u>	<u>5,947,320</u>	<u>7,344,536</u>	<u>7,071,764</u>
EXPENDITURES:				
HUMAN SERVICES	7,008,933	5,771,628	7,171,468	6,910,557
TOTAL EXPENDITURES	<u>7,008,933</u>	<u>5,771,628</u>	<u>7,171,468</u>	<u>6,910,557</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	149,552	149,552	149,552	149,552
OTHER FINANCING USES	(167,229)	(325,244)	(325,244)	(310,759)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(17,677)</u>	<u>(175,692)</u>	<u>(175,692)</u>	<u>(161,207)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(794,193)</u>		<u>(2,624)</u>	
FUND BALANCES AT BEGINNING OF YEAR	4,926,534		2,624	
FUND BALANCES AT END OF YEAR	<u>4,132,341</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1206 CHILDREN AND YOUTH FUND

	..... 1206 CHILDREN AND YOUTH FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	33,562,567	30,763,291	33,096,350	32,939,395
DEPARTMENTAL EARNINGS		2,000	2,000	2,000
INVESTMENT INCOME	14,442	2	2	2
OTHER REVENUES	84,151	2,000	77,000	252,000
TOTAL REVENUES	<u>33,661,160</u>	<u>30,767,293</u>	<u>33,175,352</u>	<u>33,193,397</u>
EXPENDITURES:				
HUMAN SERVICES	33,877,531	33,571,028	35,908,147	35,858,189
TOTAL EXPENDITURES	<u>33,877,531</u>	<u>33,571,028</u>	<u>35,908,147</u>	<u>35,858,189</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	4,548,778	4,548,778	4,548,778	4,548,778
OTHER FINANCING USES	(1,656,113)	(1,745,043)	(1,820,043)	(1,883,986)
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,892,665</u>	<u>2,803,735</u>	<u>2,728,735</u>	<u>2,664,792</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>2,676,294</u>		(4,060)	
FUND BALANCES AT BEGINNING OF YEAR	(7,008,553)		4,060	
FUND BALANCES AT END OF YEAR	<u>(4,332,259)</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1207 AREA AGENCY ON AGING FUND

	..... 1207 AREA AGENCY ON AGING FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	10,562,753	11,018,304	12,331,923	12,878,865
DEPARTMENTAL EARNINGS	70,326	72,362	72,362	85,642
INVESTMENT INCOME	14,317	1,002	1,002	35,692
OTHER REVENUES	14,264	15,500	16,350	15,500
TOTAL REVENUES	<u>10,661,660</u>	<u>11,107,168</u>	<u>12,421,637</u>	<u>13,015,699</u>
EXPENDITURES:				
HUMAN SERVICES	9,989,813	10,249,416	11,651,576	11,985,002
TOTAL EXPENDITURES	<u>9,989,813</u>	<u>10,249,416</u>	<u>11,651,576</u>	<u>11,985,002</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	296,789	300,000	300,000	300,000
OTHER FINANCING USES	(1,020,399)	(1,157,752)	(1,157,752)	(1,330,697)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(723,610)</u>	<u>(857,752)</u>	<u>(857,752)</u>	<u>(1,030,697)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(51,763)</u>		<u>(87,691)</u>	
FUND BALANCES AT BEGINNING OF YEAR	762,648		87,691	
FUND BALANCES AT END OF YEAR	<u>710,885</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1208 INFORMATION REFERRAL FUND

	..... 1208 INFORMATION REFERRAL FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		17,501	20,501	17,501
INVESTMENT INCOME	1,963	201	201	2,001
TOTAL REVENUES	<u>1,963</u>	<u>17,702</u>	<u>20,702</u>	<u>19,502</u>
EXPENDITURES:				
HUMAN SERVICES	617,864	749,193	752,271	790,251
TOTAL EXPENDITURES	<u>617,864</u>	<u>749,193</u>	<u>752,271</u>	<u>790,251</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	744,942	914,446	914,446	895,325
OTHER FINANCING USES	(111,963)	(182,955)	(182,955)	(124,576)
TOTAL OTHER FINANCING SOURCES (USES)	<u>632,979</u>	<u>731,491</u>	<u>731,491</u>	<u>770,749</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>17,078</u>		(78)	
FUND BALANCES AT BEGINNING OF YEAR	41,999		78	
FUND BALANCES AT END OF YEAR	<u>59,077</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1209 BROOKVIEW-INDEPENDENT LIVING FUND

	..... 1209 BROOKVIEW-INDEPENDENT LIVING FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	301,089	306,002	306,002	306,002
INVESTMENT INCOME	4,946	2,001	2,001	5,001
OTHER REVENUES	39,392	44,001	44,001	44,001
TOTAL REVENUES	<u>345,427</u>	<u>352,004</u>	<u>352,004</u>	<u>355,004</u>
EXPENDITURES:				
NURSING HOMES	183,561	200,701	204,901	200,701
TOTAL EXPENDITURES	<u>183,561</u>	<u>200,701</u>	<u>204,901</u>	<u>200,701</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(115,989)	(249,204)	(249,204)	(265,197)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(115,989)</u>	<u>(249,204)</u>	<u>(249,204)</u>	<u>(265,197)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>45,877</u>	<u>(97,901)</u>	<u>(102,101)</u>	<u>(110,894)</u>
FUND BALANCES AT BEGINNING OF YEAR	835,645	700,000	704,200	700,000
FUND BALANCES AT END OF YEAR	<u>881,522</u>	<u>602,099</u>	<u>602,099</u>	<u>589,106</u>



COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1212 INTELLECTUAL DISABILITIES FUND

..... 1212 INTELLECTUAL DISABILITIES FUND .....				
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	8,873,490	8,792,885	8,822,039	9,178,774
INVESTMENT INCOME	33,051	2,002	2,002	50,002
TOTAL REVENUES	<u>8,906,541</u>	<u>8,794,887</u>	<u>8,824,041</u>	<u>9,228,776</u>
EXPENDITURES:				
HUMAN SERVICES	8,452,421	9,022,680	9,052,727	9,408,528
TOTAL EXPENDITURES	<u>8,452,421</u>	<u>9,022,680</u>	<u>9,052,727</u>	<u>9,408,528</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	728,444	728,444	728,444	728,444
OTHER FINANCING USES	(458,758)	(500,651)	(500,651)	(548,692)
TOTAL OTHER FINANCING SOURCES (USES)	<u>269,686</u>	<u>227,793</u>	<u>227,793</u>	<u>179,752</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>723,806</u>		<u>(893)</u>	
FUND BALANCES AT BEGINNING OF YEAR	3,028,136		893	
FUND BALANCES AT END OF YEAR	<u>3,751,942</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1213 HUMAN SVCS ADMINISTRATION FUND

	..... 1213 HUMAN SVCS ADMINISTRATION FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	2,125	1	1	1
TOTAL REVENUES	<u>2,125</u>	<u>1</u>	<u>1</u>	<u>1</u>
EXPENDITURES:				
HUMAN SERVICES	1,543,356	1,581,179	1,581,179	1,686,798
TOTAL EXPENDITURES	<u>1,543,356</u>	<u>1,581,179</u>	<u>1,581,179</u>	<u>1,686,798</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	1,582,114	1,622,218	1,622,218	1,736,693
OTHER FINANCING USES	(40,883)	(41,040)	(41,040)	(49,896)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,541,231</u>	<u>1,581,178</u>	<u>1,581,178</u>	<u>1,686,797</u>
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1214 HUD CDBG FUND

	..... 1214 HUD CDBG FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	1,272,332	1,879,244	2,310,631	1,229,244
DEPARTMENTAL EARNINGS	27,396	1	1	1
INVESTMENT INCOME	169	1	1	1
TOTAL REVENUES	<u>1,299,897</u>	<u>1,879,246</u>	<u>2,310,633</u>	<u>1,229,246</u>
EXPENDITURES:				
COMMUNITY & ECONOMIC DEV	1,544,533	1,837,265	2,297,695	1,199,928
TOTAL EXPENDITURES	<u>1,544,533</u>	<u>1,837,265</u>	<u>2,297,695</u>	<u>1,199,928</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	115,904		25,794	
TOTAL OTHER FINANCING SOURCES (USES)	<u>115,904</u>		<u>25,794</u>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(128,732)</u>	<u>41,981</u>	<u>38,732</u>	<u>29,318</u>
FUND BALANCES AT BEGINNING OF YEAR	13,537		3,249	
FUND BALANCES AT END OF YEAR	<u>(115,195)</u>	<u>41,981</u>	<u>41,981</u>	<u>29,318</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1215 WORKERS COMPENSATION TRUST FUND

	..... 1215 WORKERS COMPENSATION TRUST FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	1,368	20,001	20,001	10,001
TOTAL REVENUES	<u>1,368</u>	<u>20,001</u>	<u>20,001</u>	<u>10,001</u>
EXPENDITURES:				
ADMINISTRATION		1	1	1
TOTAL EXPENDITURES		<u>1</u>	<u>1</u>	<u>1</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES				(1,000,000)
TOTAL OTHER FINANCING SOURCES (USES)				<u>(1,000,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>1,368</u>	<u>20,000</u>	<u>20,000</u>	<u>(990,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	5,224,232	5,225,000	5,225,000	5,230,000
FUND BALANCES AT END OF YEAR	<u>5,225,600</u>	<u>5,245,000</u>	<u>5,245,000</u>	<u>4,240,000</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1216 TREXLER NATURE PRESERVE FUND

	1216 TREXLER NATURE PRESERVE FUND			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	10,298	5,001	5,001	5,001
INVESTMENT INCOME	826	100	100	1,000
RENTS		1	1	1
OTHER REVENUES		1	1	1
TOTAL REVENUES	<u>11,124</u>	<u>5,103</u>	<u>5,103</u>	<u>6,003</u>
EXPENDITURES:				
GENERAL SERVICES	160,000	175,004	180,004	175,004
TOTAL EXPENDITURES	<u>160,000</u>	<u>175,004</u>	<u>180,004</u>	<u>175,004</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	160,000	169,901	169,901	169,001
OTHER FINANCING USES	(47,970)		(4,145)	
TOTAL OTHER FINANCING SOURCES (USES)	<u>112,030</u>	<u>169,901</u>	<u>165,756</u>	<u>169,001</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(36,846)</u>		<u>(9,145)</u>	
FUND BALANCES AT BEGINNING OF YEAR	111,601		9,145	
FUND BALANCES AT END OF YEAR	<u>74,755</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1218 GENERAL INSURANCE RESERVE FUND

	1218 GENERAL INSURANCE RESERVE FUND			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	2,732	1,000	1,000	5,000
TOTAL REVENUES	<u>2,732</u>	<u>1,000</u>	<u>1,000</u>	<u>5,000</u>
EXPENDITURES:				
ADMINISTRATION	386,032	600,000	609,600	600,000
TOTAL EXPENDITURES	<u>386,032</u>	<u>600,000</u>	<u>609,600</u>	<u>600,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	383,300	599,000	599,000	595,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>383,300</u>	<u>599,000</u>	<u>599,000</u>	<u>595,000</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES			(9,600)	
FUND BALANCES AT BEGINNING OF YEAR	350,000	350,000	359,600	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 - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1219 ATTORNEY GENERAL FUND

	..... 1219 ATTORNEY GENERAL FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	110,798	137,601	137,601	137,601
INVESTMENT INCOME	198	1	1	1
TOTAL REVENUES	<u>110,996</u>	<u>137,602</u>	<u>137,602</u>	<u>137,602</u>
EXPENDITURES:				
ELECTED OFFICIALS	111,007	135,420	203,381	135,591
TOTAL EXPENDITURES	<u>111,007</u>	<u>135,420</u>	<u>203,381</u>	<u>135,591</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(11)</u>	<u>2,182</u>	<u>(65,779)</u>	<u>2,011</u>
FUND BALANCES AT BEGINNING OF YEAR	26,820		67,961	
FUND BALANCES AT END OF YEAR	<u>26,809</u> =====	<u>2,182</u> =====	<u>2,182</u> =====	<u>2,011</u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1221 HAZARDOUS MATERIAL RESPONSE FUND

	..... 1221 HAZARDOUS MATERIAL RESPONSE FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	92,990	170,927	170,927	170,927
DEPARTMENTAL EARNINGS	79,325	76,000	76,000	76,000
INVESTMENT INCOME	387	1	1	1
TOTAL REVENUES	<u>172,702</u>	<u>246,928</u>	<u>246,928</u>	<u>246,928</u>
EXPENDITURES:				
GENERAL SERVICES	429,386	470,197	562,082	505,239
TOTAL EXPENDITURES	<u>429,386</u>	<u>470,197</u>	<u>562,082</u>	<u>505,239</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	256,684	223,269	223,269	258,311
TOTAL OTHER FINANCING SOURCES (USES)	<u>256,684</u>	<u>223,269</u>	<u>223,269</u>	<u>258,311</u>
REVENUES AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES			(91,885)	
FUND BALANCES AT BEGINNING OF YEAR			91,885	
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====



COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1222 ECONOMIC/COMMUNITY DEVELOPMENT FUND

..... 1222 ECONOMIC/COMMUNITY DEVELOPMENT FUND .....				
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		1	1	1
DEPARTMENTAL EARNINGS	366,137	1	1	1
INVESTMENT INCOME	8,880	1,001	1,001	10,001
OTHER REVENUES		2	2	2
TOTAL REVENUES	<u>375,017</u>	<u>1,005</u>	<u>1,005</u>	<u>10,005</u>
EXPENDITURES:				
COMMUNITY & ECONOMIC DEV	522,737	452,460	1,080,373	291,311
TOTAL EXPENDITURES	<u>522,737</u>	<u>452,460</u>	<u>1,080,373</u>	<u>291,311</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	500,000	311,455	311,455	281,306
TOTAL OTHER FINANCING SOURCES (USES)	<u>500,000</u>	<u>311,455</u>	<u>311,455</u>	<u>281,306</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>352,280</u>	<u>(140,000)</u>	<u>(767,913)</u>	
FUND BALANCES AT BEGINNING OF YEAR	795,589	140,000	767,913	
FUND BALANCES AT END OF YEAR	<u>1,147,869</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1223 911 FUND

	..... 1223 911 FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	9,542,734	7,230,002	7,230,002	8,030,002
DEPARTMENTAL EARNINGS	3,522	1,000	1,000	1,000
INVESTMENT INCOME	73,901	5,001	5,001	100,001
TOTAL REVENUES	<u>9,620,157</u>	<u>7,236,003</u>	<u>7,236,003</u>	<u>8,131,003</u>
EXPENDITURES:				
GENERAL SERVICES	6,336,940	7,110,947	7,681,410	7,638,560
TOTAL EXPENDITURES	<u>6,336,940</u>	<u>7,110,947</u>	<u>7,681,410</u>	<u>7,638,560</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(1,748,233)	(570,868)	(3,336,244)	(667,457)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,748,233)</u>	<u>(570,868)</u>	<u>(3,336,244)</u>	<u>(667,457)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>1,534,984</u>	<u>(445,812)</u>	<u>(3,781,651)</u>	<u>(175,014)</u>
FUND BALANCES AT BEGINNING OF YEAR	6,489,158	4,500,000	7,835,839	4,000,000
FUND BALANCES AT END OF YEAR	<u>8,024,142</u> =====	<u>4,054,188</u> =====	<u>4,054,188</u> =====	<u>3,824,986</u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1224 RECORDS IMPROVEMENT FUND

	..... 1224 RECORDS IMPROVEMENT FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	272,603	249,000	249,000	249,000
INVESTMENT INCOME	4,604	1,000	1,000	5,000
TOTAL REVENUES	<u>277,207</u>	<u>250,000</u>	<u>250,000</u>	<u>254,000</u>
EXPENDITURES:				
ADMINISTRATION	155,140	150,004	225,004	150,000
TOTAL EXPENDITURES	<u>155,140</u>	<u>150,004</u>	<u>225,004</u>	<u>150,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(139,295)	(215,500)	(394,637)	(194,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(139,295)</u>	<u>(215,500)</u>	<u>(394,637)</u>	<u>(194,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(17,228)</u>	<u>(115,504)</u>	<u>(369,641)</u>	<u>(90,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	722,715	500,000	704,137	300,000
FUND BALANCES AT END OF YEAR	<u>705,487</u> =====	<u>384,496</u> =====	<u>334,496</u> =====	<u>210,000</u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1225 AUTO THEFT FUND

	..... 1225 AUTO THEFT FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	500,402	644,249	644,249	731,676
INVESTMENT INCOME	1,260	501	501	1,001
OTHER REVENUES		1	1	1
TOTAL REVENUES	<u>501,662</u>	<u>644,751</u>	<u>644,751</u>	<u>732,678</u>
EXPENDITURES:				
ELECTED OFFICIALS	638,627	644,751	644,803	687,678
TOTAL EXPENDITURES	<u>638,627</u>	<u>644,751</u>	<u>644,803</u>	<u>687,678</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES			(44,636)	(45,000)
TOTAL OTHER FINANCING SOURCES (USES)			<u>(44,636)</u>	<u>(45,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(136,965)</u>		<u>(44,688)</u>	
FUND BALANCES AT BEGINNING OF YEAR	186,285		44,688	
FUND BALANCES AT END OF YEAR	<u>49,320</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1226 INSURANCE FRAUD FUND

	..... 1226 INSURANCE FRAUD FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	219,580	325,001	325,001	398,793
INVESTMENT INCOME	(101)	501	501	501
OTHER REVENUES		1	1	1
TOTAL REVENUES	<u>219,479</u>	<u>325,503</u>	<u>325,503</u>	<u>399,295</u>
EXPENDITURES:				
ELECTED OFFICIALS	343,402	364,902	364,954	376,432
TOTAL EXPENDITURES	<u>343,402</u>	<u>364,902</u>	<u>364,954</u>	<u>376,432</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	123,923	39,399	39,399	12,137
OTHER FINANCING USES			(35,000)	(35,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>123,923</u>	<u>39,399</u>	<u>4,399</u>	<u>(22,863)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES			(35,052)	
FUND BALANCES AT BEGINNING OF YEAR	300		35,052	
FUND BALANCES AT END OF YEAR	<u>300</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1227 HOTEL TAX FUND

	..... 1227 HOTEL TAX FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	1,267,466	1,000,065	1,000,067	1,050,067
INVESTMENT INCOME	27,429	5,001	4,999	50,001
TOTAL REVENUES	<u>1,294,895</u>	<u>1,005,066</u>	<u>1,005,066</u>	<u>1,100,068</u>
EXPENDITURES:				
COMMUNITY & ECONOMIC DEV	105,417	84,500	166,547	116,500
TOTAL EXPENDITURES	<u>105,417</u>	<u>84,500</u>	<u>166,547</u>	<u>116,500</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(522,133)	(634,303)	(1,186,739)	(1,003,053)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(522,133)</u>	<u>(634,303)</u>	<u>(1,186,739)</u>	<u>(1,003,053)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>667,345</u>	<u>286,263</u>	<u>(348,220)</u>	<u>(19,485)</u>
FUND BALANCES AT BEGINNING OF YEAR	2,788,151	2,300,000	2,934,483	3,000,000
FUND BALANCES AT END OF YEAR	<u>3,455,496</u> =====	<u>2,586,263</u> =====	<u>2,586,263</u> =====	<u>2,980,515</u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1228 AFFORDABLE HOUSING FUND

	..... 1228 AFFORDABLE HOUSING FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		1	1	1
DEPARTMENTAL EARNINGS	247,791	260,000	260,000	260,000
INVESTMENT INCOME	8,620	2,001	2,001	20,001
TOTAL REVENUES	<u>256,411</u>	<u>262,002</u>	<u>262,002</u>	<u>280,002</u>
EXPENDITURES:				
ADMINISTRATION	133,610	5,009	334,916	5,009
TOTAL EXPENDITURES	<u>133,610</u>	<u>5,009</u>	<u>334,916</u>	<u>5,009</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(6,582)	(39,000)	(39,000)	(30,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(6,582)</u>	<u>(39,000)</u>	<u>(39,000)</u>	<u>(30,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>116,219</u>	<u>217,993</u>	<u>(111,914)</u>	<u>244,993</u>
FUND BALANCES AT BEGINNING OF YEAR	1,091,945	800,000	1,129,907	1,000,000
FUND BALANCES AT END OF YEAR	<u>1,208,164</u>	<u>1,017,993</u>	<u>1,017,993</u>	<u>1,244,993</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1231 PUBLIC SAFETY FUND

..... 1231 PUBLIC SAFETY FUND .....				
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	855,163	250,436	671,778	250,437
INVESTMENT INCOME	25,615	2	2	2
TOTAL REVENUES	<u>880,778</u>	<u>250,438</u>	<u>671,780</u>	<u>250,439</u>
EXPENDITURES:				
ELECTED OFFICIALS	2,406,672	2,666,911	3,643,945	2,970,744
TOTAL EXPENDITURES	<u>2,406,672</u>	<u>2,666,911</u>	<u>3,643,945</u>	<u>2,970,744</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	1,760,665	2,454,445	2,454,445	2,764,203
OTHER FINANCING USES	(33,501)	(37,972)	(130,519)	(43,898)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,727,164</u>	<u>2,416,473</u>	<u>2,323,926</u>	<u>2,720,305</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>201,270</u>		<u>(648,239)</u>	
FUND BALANCES AT BEGINNING OF YEAR	1,327,254		648,239	
FUND BALANCES AT END OF YEAR	<u>1,528,524</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>



COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1232 GAMING FUND

	..... 1232 GAMING FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	1,153,036	900,000	900,000	1,050,000
INVESTMENT INCOME	28,619	2,001	2,001	30,001
TOTAL REVENUES	<u>1,181,655</u>	<u>902,001</u>	<u>902,001</u>	<u>1,080,001</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(500,000)	(111,455)	(111,455)	(1,281,306)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(500,000)</u>	<u>(111,455)</u>	<u>(111,455)</u>	<u>(1,281,306)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>681,655</u>	<u>790,546</u>	<u>790,546</u>	<u>(201,305)</u>
FUND BALANCES AT BEGINNING OF YEAR	2,433,911	2,600,000	2,622,128	3,500,000
FUND BALANCES AT END OF YEAR	<u>3,115,566</u> =====	<u>3,390,546</u> =====	<u>3,412,674</u> =====	<u>3,298,695</u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1233 CEDARBROOK FUND

	1233 CEDARBROOK FUND			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	73,625,192	89,113,798	89,144,798	107,526,123
DEPARTMENTAL EARNINGS	6,952,722	7,499,319	7,543,819	8,736,413
INVESTMENT INCOME	75,336	5,078	5,578	100,001
RENTS	16,560	18,000	18,000	18,000
OTHER REVENUES	7,260	5,402	10,402	5,402
TOTAL REVENUES	<u>80,677,070</u>	<u>96,641,597</u>	<u>96,722,597</u>	<u>116,385,939</u>
EXPENDITURES:				
NURSING HOMES	74,233,414	85,682,871	86,118,565	100,283,101
TOTAL EXPENDITURES	<u>74,233,414</u>	<u>85,682,871</u>	<u>86,118,565</u>	<u>100,283,101</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	897,044	240,000	7,240,000	240,000
OTHER FINANCING USES	(8,301,256)	(9,201,306)	(11,957,945)	(11,063,158)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(7,404,212)</u>	<u>(8,961,306)</u>	<u>(4,717,945)</u>	<u>(10,823,158)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(960,556)</u>	<u>1,997,420</u>	<u>5,886,087</u>	<u>5,279,680</u>
FUND BALANCES AT BEGINNING OF YEAR	5,773,675		3,111,333	3,500,000
FUND BALANCES AT END OF YEAR	<u>4,813,119</u> =====	<u>1,997,420</u> =====	<u>8,997,420</u> =====	<u>8,779,680</u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1234 PARKS FUND FUND

	..... 1234 PARKS FUND FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	1,082,541	2,000,001	2,404,499	250,002
INVESTMENT INCOME	16,310	3,001	3,001	20,001
TOTAL REVENUES	<u>1,098,851</u>	<u>2,003,002</u>	<u>2,407,500</u>	<u>270,003</u>
EXPENDITURES:				
GENERAL SERVICES	123,250	123,250	123,250	173,250
TOTAL EXPENDITURES	<u>123,250</u>	<u>123,250</u>	<u>123,250</u>	<u>173,250</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(929,159)	(1,790,000)	(4,368,767)	(50,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(929,159)</u>	<u>(1,790,000)</u>	<u>(4,368,767)</u>	<u>(50,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>46,442</u>	<u>89,752</u>	<u>(2,084,517)</u>	<u>46,753</u>
FUND BALANCES AT BEGINNING OF YEAR	2,324,060		2,378,767	
FUND BALANCES AT END OF YEAR	<u>2,370,502</u> =====	<u>89,752</u> =====	<u>294,250</u> =====	<u>46,753</u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1235 AMERICAN RESCUE PLAN FUND

	..... 1235 AMERICAN RESCUE PLAN FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	35,867,846	35,867,848	35,867,848	1
INVESTMENT INCOME	259,416	2	2	2
TOTAL REVENUES	<u>36,127,262</u>	<u>35,867,850</u>	<u>35,867,850</u>	<u>3</u>
EXPENDITURES:				
SPECIAL USE	15,924,510	25,175,000	60,255,220	1
TOTAL EXPENDITURES	<u>15,924,510</u>	<u>25,175,000</u>	<u>60,255,220</u>	<u>1</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES			(7,380,949)	
TOTAL OTHER FINANCING SOURCES (USES)			<u>(7,380,949)</u>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>20,202,752</u>	<u>10,692,850</u>	<u>(31,768,319)</u>	<u>2</u>
FUND BALANCES AT BEGINNING OF YEAR	25,833,262		35,343,169	
FUND BALANCES AT END OF YEAR	<u>46,036,014</u> =====	<u>10,692,850</u> =====	<u>3,574,850</u> =====	<u>2</u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1236 OPIOID SETTLEMENT FUND FUND

	..... 1236 OPIOID SETTLEMENT FUND FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	724,262			
DEPARTMENTAL EARNINGS			1,082,854	1,052,977
INVESTMENT INCOME	4,853		2	2
TOTAL REVENUES	<u>729,115</u>	<u>                    </u>	<u>1,082,856</u>	<u>1,052,979</u>
EXPENDITURES:				
SPECIAL USE	241,421		1,565,697	1,052,979
TOTAL EXPENDITURES	<u>241,421</u>	<u>                    </u>	<u>1,565,697</u>	<u>1,052,979</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>487,694</u>	<u>                    </u>	<u>(482,841)</u>	<u>                    </u>
FUND BALANCES AT BEGINNING OF YEAR			482,841	
FUND BALANCES AT END OF YEAR	<u>487,694</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 DEBT SERVICE FUNDS

	DEBT SERVICE FUNDS			
	2022 ACTUAL	2023 BUDGET ADOPTED	BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		17,963	17,963	17,963
RENTS	936,700	934,300	936,700	936,700
TOTAL REVENUES	<u>936,700</u>	<u>952,263</u>	<u>954,663</u>	<u>954,663</u>
EXPENDITURES:				
DEBT SERVICE	18,522,693	10,766,791	10,766,791	11,127,672
TOTAL EXPENDITURES	<u>18,522,693</u>	<u>10,766,791</u>	<u>10,766,791</u>	<u>11,127,672</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	17,185,244	9,814,528	9,814,528	10,177,609
TOTAL OTHER FINANCING SOURCES (USES)	<u>17,185,244</u>	<u>9,814,528</u>	<u>9,814,528</u>	<u>10,177,609</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(400,749)</u>		<u>2,400</u>	<u>4,600</u>
FUND BALANCES AT BEGINNING OF YEAR	353,163		6	1
FUND BALANCES AT END OF YEAR	<u>(47,586)</u> =====	<u>=====</u>	<u>2,406</u> =====	<u>4,601</u> =====

COUNTY OF LEHIGH - 2024 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 .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	402,000	418,000	418,000	324,000
TOTAL EXPENDITURES	<u>402,000</u>	<u>418,000</u>	<u>418,000</u>	<u>324,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	402,000	418,000	418,000	324,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>402,000</u>	<u>418,000</u>	<u>418,000</u>	<u>324,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2024 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 .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	352,314	361,401	361,401	371,545
TOTAL EXPENDITURES	<u>352,314</u>	<u>361,401</u>	<u>361,401</u>	<u>371,545</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	352,314	361,401	361,401	371,545
TOTAL OTHER FINANCING SOURCES (USES)	<u>352,314</u>	<u>361,401</u>	<u>361,401</u>	<u>371,545</u>
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====



COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1327 SINKING FUND SERIES 2016 FUND

	..... 1327 SINKING FUND SERIES 2016 FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	5,000	5,130,000	5,130,000	5,445,000
TOTAL EXPENDITURES	<u>5,000</u>	<u>5,130,000</u>	<u>5,130,000</u>	<u>5,445,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,000	5,130,000	5,130,000	5,445,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,000</u>	<u>5,130,000</u>	<u>5,130,000</u>	<u>5,445,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1328 SINK FUND BF 2016-BB-TAXABLE FUND

	..... 1328 SINK FUND BF 2016-BB-TAXABLE FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
RENTS	415,800	430,000	431,104	449,600
TOTAL REVENUES	<u>415,800</u>	<u>430,000</u>	<u>431,104</u>	<u>449,600</u>
EXPENDITURES:				
DEBT SERVICE	415,000	430,000	430,000	445,000
TOTAL EXPENDITURES	<u>415,000</u>	<u>430,000</u>	<u>430,000</u>	<u>445,000</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>800</u>		<u>1,104</u>	<u>4,600</u>
FUND BALANCES AT BEGINNING OF YEAR	9,800		1	
FUND BALANCES AT END OF YEAR	<u>10,600</u> =====		<u>1,105</u> =====	<u>4,600</u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1329 SINK FUND BF 2017-BB-TAX EXMPT FUND

	..... 1329 SINK FUND BF 2017-BB-TAX EXMPT FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	5,000	25,000	25,000	395,000
TOTAL EXPENDITURES	<u>5,000</u>	<u>25,000</u>	<u>25,000</u>	<u>395,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,000	25,000	25,000	395,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,000</u>	<u>25,000</u>	<u>25,000</u>	<u>395,000</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 - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1331 SINK FUND SERIES 2017 FUND

	..... 1331 SINK FUND SERIES 2017 FUND .....		
	2022 ACTUAL	2023 BUDGET ADOPTED	2024 BUDGET ADOPTED
		REVISED AS OF 7/27	
EXPENDITURES:			
DEBT SERVICE	13,050,000		
TOTAL EXPENDITURES	<u>13,050,000</u>	<u>                    </u>	<u>                    </u>
OTHER FINANCING SOURCES (USES):			
OTHER FINANCING SOURCES	13,050,000		
TOTAL OTHER FINANCING SOURCES (USES)	<u>13,050,000</u>	<u>                    </u>	<u>                    </u>
FUND BALANCES AT END OF YEAR	<u>                    </u>	<u>                    </u>	<u>                    </u>
	=====	=====	=====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1333 SINK FUND SERIES 2019 FUND

	..... 1333 SINK FUND SERIES 2019 FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	5,000	380,000	380,000	400,000
TOTAL EXPENDITURES	<u>5,000</u>	<u>380,000</u>	<u>380,000</u>	<u>400,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,000	380,000	380,000	400,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,000</u>	<u>380,000</u>	<u>380,000</u>	<u>400,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2024 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 .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	36,992	21,878	21,878	6,062
TOTAL EXPENDITURES	<u>36,992</u>	<u>21,878</u>	<u>21,878</u>	<u>6,062</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	36,992	21,878	21,878	6,062
TOTAL OTHER FINANCING SOURCES (USES)	<u>36,992</u>	<u>21,878</u>	<u>21,878</u>	<u>6,062</u>
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2024 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 .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		17,963	17,963	17,963
TOTAL REVENUES	<u>                    </u>	<u>17,963</u>	<u>17,963</u>	<u>17,963</u>
EXPENDITURES:				
DEBT SERVICE	67,978	51,712	51,712	34,915
TOTAL EXPENDITURES	<u>67,978</u>	<u>51,712</u>	<u>51,712</u>	<u>34,915</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	41,429	33,749	33,749	16,952
TOTAL OTHER FINANCING SOURCES (USES)	<u>41,429</u>	<u>33,749</u>	<u>33,749</u>	<u>16,952</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(26,549)</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
FUND BALANCES AT BEGINNING OF YEAR	(46,705)		1	1
FUND BALANCES AT END OF YEAR	<u>(73,254)</u>	<u>                    </u>	<u>1</u>	<u>1</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1377 COUPON ACCOUNT SERIES 2016 FUND

	..... 1377 COUPON ACCOUNT SERIES 2016 FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	REVISED AS OF 7/27	2024 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	663,000	662,800	662,800	457,600
TOTAL EXPENDITURES	<u>663,000</u>	<u>662,800</u>	<u>662,800</u>	<u>457,600</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	663,000	662,800	662,800	457,600
TOTAL OTHER FINANCING SOURCES (USES)	<u>663,000</u>	<u>662,800</u>	<u>662,800</u>	<u>457,600</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>



COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1378 COUP ACCT BF 2016-BB-TAXABLE FUND

	..... 1378 COUP ACCT BF 2016-BB-TAXABLE FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
RENTS	520,900	504,300	505,596	487,100
TOTAL REVENUES	<u>520,900</u>	<u>504,300</u>	<u>505,596</u>	<u>487,100</u>
EXPENDITURES:				
DEBT SERVICE	520,900	504,300	504,300	487,100
TOTAL EXPENDITURES	<u>520,900</u>	<u>504,300</u>	<u>504,300</u>	<u>487,100</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES			1,296	
FUND BALANCES AT BEGINNING OF YEAR	15,068		1	
FUND BALANCES AT END OF YEAR	<u>15,068</u>	<u>=====</u>	<u>1,297</u>	<u>=====</u>

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1379 COUP ACCT BF 2017-BB-TAX EXMPT FUND

	..... 1379 COUP ACCT BF 2017-BB-TAX EXMPT FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	484,403	484,303	484,303	483,053
TOTAL EXPENDITURES	<u>484,403</u>	<u>484,303</u>	<u>484,303</u>	<u>483,053</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	484,403	484,303	484,303	483,053
TOTAL OTHER FINANCING SOURCES (USES)	<u>484,403</u>	<u>484,303</u>	<u>484,303</u>	<u>483,053</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 - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1381 COUP ACCT SERIES 2017 FUND

	..... 1381 COUP ACCT SERIES 2017 FUND .....		
	2022 ACTUAL	2023 BUDGET ADOPTED	2024 BUDGET ADOPTED
EXPENDITURES:			
DEBT SERVICE	217,460		
TOTAL EXPENDITURES	<u>217,460</u>	<u>                    </u>	<u>                    </u>
OTHER FINANCING SOURCES (USES):			
OTHER FINANCING SOURCES	217,460		
TOTAL OTHER FINANCING SOURCES (USES)	<u>217,460</u>	<u>                    </u>	<u>                    </u>
FUND BALANCES AT END OF YEAR	<u>                    </u>	<u>                    </u>	<u>                    </u>
	=====	=====	=====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1383 COUP FUND SERIES 2019 FUND

	..... 1383 COUP FUND SERIES 2019 FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	REVISED AS OF 7/27	2024 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	2,297,646	2,297,397	2,297,397	2,278,397
TOTAL EXPENDITURES	<u>2,297,646</u>	<u>2,297,397</u>	<u>2,297,397</u>	<u>2,278,397</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	1,922,646	2,297,397	2,297,397	2,278,397
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,922,646</u>	<u>2,297,397</u>	<u>2,297,397</u>	<u>2,278,397</u>
REVENUES AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	(375,000)			
FUND BALANCES AT BEGINNING OF YEAR	375,000		1	
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 CAPITAL PROJECTS FUNDS

	CAPITAL PROJECTS FUNDS			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	1,815,517	1,075,002	1,075,002	1,075,003
INVESTMENT INCOME	562,972	10,003	10,003	100,003
<b>TOTAL REVENUES</b>	<b>2,378,489</b>	<b>1,085,005</b>	<b>1,085,005</b>	<b>1,175,006</b>
EXPENDITURES:				
ELECTED OFFICIALS	277,856	201,500	703,130	469,451
COUNTY EXECUTIVE	190,005		517,000	
ADMINISTRATION	569,617	740,000	1,746,886	940,000
HUMAN SERVICES		34,500	686,902	100,000
GENERAL SERVICES	4,876,145	4,221,008	17,272,361	4,884,506
NURSING HOMES	9,475,672	905,000	39,100,182	1,515,000
CORRECTIONS	193,285	385,077	848,758	458,300
COURTS	340,415	222,500	530,121	173,000
BOND FUND SERIES 2019	9,034,441		3,582,939	
BOND FUND SERIES 2023		62,500,000	62,500,000	
<b>TOTAL EXPENDITURES</b>	<b>24,957,436</b>	<b>69,209,585</b>	<b>127,488,279</b>	<b>8,540,257</b>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,836,437	67,784,581	81,973,011	5,165,253
OTHER FINANCING USES	(1,402)			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>5,835,035</b>	<b>67,784,581</b>	<b>81,973,011</b>	<b>5,165,253</b>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(16,743,912)	(339,999)	(44,430,263)	(2,199,998)
FUND BALANCES AT BEGINNING OF YEAR	65,069,047	3,600,002	47,998,072	3,600,002
FUND BALANCES AT END OF YEAR	48,325,135	3,260,003	3,567,809	1,400,004
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1406 OTHER CAPITAL PROJECTS FUND

	..... 1406 OTHER CAPITAL PROJECTS FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
EXPENDITURES:				
ELECTED OFFICIALS	187,490	201,500	703,130	469,451
COUNTY EXECUTIVE	190,005		517,000	
ADMINISTRATION	569,617	740,000	1,746,886	940,000
HUMAN SERVICES		34,500	686,902	100,000
GENERAL SERVICES	3,564,952	2,796,004	10,660,575	1,509,502
NURSING HOMES	790,673	905,000	3,779,639	1,515,000
CORRECTIONS	193,285	385,077	848,758	458,300
COURTS	340,415	222,500	530,121	173,000
TOTAL EXPENDITURES	<u>5,836,437</u>	<u>5,284,581</u>	<u>19,473,011</u>	<u>5,165,253</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,836,437	5,284,581	19,473,011	5,165,253
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,836,437</u>	<u>5,284,581</u>	<u>19,473,011</u>	<u>5,165,253</u>
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1419 INFRASTRUCTURE FUND FUND

	..... 1419 INFRASTRUCTURE FUND FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	1,815,517	1,075,002	1,075,002	1,075,003
INVESTMENT INCOME	74,653	10,001	10,001	100,001
TOTAL REVENUES	<u>1,890,170</u>	<u>1,085,003</u>	<u>1,085,003</u>	<u>1,175,004</u>
EXPENDITURES:				
GENERAL SERVICES	1,008,135	1,425,004	6,591,761	3,375,004
TOTAL EXPENDITURES	<u>1,008,135</u>	<u>1,425,004</u>	<u>6,591,761</u>	<u>3,375,004</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>882,035</u>	<u>(340,001)</u>	<u>(5,506,758)</u>	<u>(2,200,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	8,498,188	3,600,000	9,074,563	3,600,000
FUND BALANCES AT END OF YEAR	<u>9,380,223</u> =====	<u>3,259,999</u> =====	<u>3,567,805</u> =====	<u>1,400,000</u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1429 BOND FUND SERIES 2016 FUND

	..... 1429 BOND FUND SERIES 2016 FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	(1,024)	1	1	1
TOTAL REVENUES	<u>(1,024)</u>	<u>1</u>	<u>1</u>	<u>1</u>
EXPENDITURES:				
ELECTED OFFICIALS	90,366			
GENERAL SERVICES	303,058		20,025	
NURSING HOMES	31,175			
TOTAL EXPENDITURES	<u>424,599</u>	<u></u>	<u>20,025</u>	<u></u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(1,402)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,402)</u>	<u></u>	<u></u>	<u></u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(427,025)</u>	<u>1</u>	<u>(20,024)</u>	<u>1</u>
FUND BALANCES AT BEGINNING OF YEAR	450,027	1	20,026	1
FUND BALANCES AT END OF YEAR	<u>23,002</u>	<u>2</u>	<u>2</u>	<u>2</u>
	=====	=====	=====	=====



COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1435 BOND FUND SERIES 2019 FUND

	..... 1435 BOND FUND SERIES 2019 FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	489,343	1	1	1
TOTAL REVENUES	<u>489,343</u>	<u>1</u>	<u>1</u>	<u>1</u>
EXPENDITURES:				
NURSING HOMES	8,653,824		35,320,543	
BOND FUND SERIES 2019	9,034,441		3,582,939	
TOTAL EXPENDITURES	<u>17,688,265</u>		<u>38,903,482</u>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(17,198,922)</u>	<u>1</u>	<u>(38,903,481)</u>	<u>1</u>
FUND BALANCES AT BEGINNING OF YEAR	56,120,832	1	38,903,483	1
FUND BALANCES AT END OF YEAR	<u>38,921,910</u> =====	<u>2</u> =====	<u>2</u> =====	<u>2</u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 1436 BOND FUND SERIES 2023 FUND

	..... 1436 BOND FUND SERIES 2023 FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
EXPENDITURES:				
BOND FUND SERIES 2023		62,500,000	62,500,000	
TOTAL EXPENDITURES	_____	_____	_____	_____
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES		62,500,000	62,500,000	
TOTAL OTHER FINANCING SOURCES (USES)	_____	_____	_____	_____
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 PROPRIETARY FUNDS

	..... PROPRIETARY FUNDS .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		1	1	1
DEPARTMENTAL EARNINGS	74,406	102,695	102,695	102,695
INVESTMENT INCOME	55,673	6,002	6,002	70,832
RENTS	3,638,254	3,732,480	3,732,480	3,927,462
OTHER REVENUES	775	2,001	2,001	2,001
TOTAL REVENUES	<u>3,769,108</u>	<u>3,843,179</u>	<u>3,843,179</u>	<u>4,102,991</u>
EXPENDITURES:				
HUMAN SERVICES	931,128	1,039,927	1,073,188	1,147,707
GENERAL SERVICES	1,627,881	1,755,564	1,802,441	1,805,848
TOTAL EXPENDITURES	<u>2,559,009</u>	<u>2,795,491</u>	<u>2,875,629</u>	<u>2,953,555</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(526,513)	(877,988)	(1,696,646)	(2,079,998)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(526,513)</u>	<u>(877,988)</u>	<u>(1,696,646)</u>	<u>(2,079,998)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>683,586</u>	<u>169,700</u>	<u>(729,096)</u>	<u>(930,562)</u>
FUND BALANCES AT BEGINNING OF YEAR	5,363,908	5,400,000	5,761,394	5,000,000
FUND BALANCES AT END OF YEAR	<u>6,047,494</u> =====	<u>5,569,700</u> =====	<u>5,032,298</u> =====	<u>4,069,438</u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 2101 CEDAR VIEW APARTMENTS FUND

	..... 2101 CEDAR VIEW APARTMENTS FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	74,406	102,695	102,695	102,695
INVESTMENT INCOME	11,327	2,001	2,001	30,831
RENTS	1,201,583	1,188,000	1,188,000	1,308,020
OTHER REVENUES	729	1,001	1,001	1,001
TOTAL REVENUES	<u>1,288,045</u>	<u>1,293,697</u>	<u>1,293,697</u>	<u>1,442,547</u>
EXPENDITURES:				
HUMAN SERVICES	931,128	1,039,927	1,073,188	1,147,707
TOTAL EXPENDITURES	<u>931,128</u>	<u>1,039,927</u>	<u>1,073,188</u>	<u>1,147,707</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(277,621)	(358,531)	(935,933)	(400,883)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(277,621)</u>	<u>(358,531)</u>	<u>(935,933)</u>	<u>(400,883)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>79,296</u>	<u>(104,761)</u>	<u>(715,424)</u>	<u>(106,043)</u>
FUND BALANCES AT BEGINNING OF YEAR	1,340,979	1,200,000	1,273,261	600,000
FUND BALANCES AT END OF YEAR	<u>1,420,275</u> =====	<u>1,095,239</u> =====	<u>557,837</u> =====	<u>493,957</u> =====

COUNTY OF LEHIGH - 2024 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 2111 GOVERNMENT CENTER FUND

	..... 2111 GOVERNMENT CENTER FUND .....			
	2022 ACTUAL	2023 BUDGET ADOPTED	2023 BUDGET REVISED AS OF 7/27	2024 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		1	1	1
INVESTMENT INCOME	44,346	4,001	4,001	40,001
RENTS	2,436,671	2,544,480	2,544,480	2,619,442
OTHER REVENUES	46	1,000	1,000	1,000
TOTAL REVENUES	<u>2,481,063</u>	<u>2,549,482</u>	<u>2,549,482</u>	<u>2,660,444</u>
EXPENDITURES:				
GENERAL SERVICES	1,627,881	1,755,564	1,802,441	1,805,848
TOTAL EXPENDITURES	<u>1,627,881</u>	<u>1,755,564</u>	<u>1,802,441</u>	<u>1,805,848</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(248,892)	(519,457)	(760,713)	(1,679,115)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(248,892)</u>	<u>(519,457)</u>	<u>(760,713)</u>	<u>(1,679,115)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>604,290</u>	<u>274,461</u>	<u>(13,672)</u>	<u>(824,519)</u>
FUND BALANCES AT BEGINNING OF YEAR	4,022,929	4,200,000	4,488,133	4,400,000
FUND BALANCES AT END OF YEAR	<u>4,627,219</u> =====	<u>4,474,461</u> =====	<u>4,474,461</u> =====	<u>3,575,481</u> =====