

# COUNTY OF LEHIGH



2025

# PROPOSED BUDGET DETAILS

COUNTY OF LEHIGH

2025

PROPOSED BUDGET DETAILS

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C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101 010100	OPERATING COMMISSIONERS						
010100.000.41111	FULL TIME EMPLOYEES	187,512	198,266	198,266	114,384	57	206,253
010100.000.41131	ELECTED OFFICIALS	64,000	64,000	64,000	36,923	57	64,000
010100.000.41311	PART TIME EMPLOYEES		1	1			25,000
010100.000.41411	OVERTIME PAY		1	1			1
010100.000.41791	FRINGE BENEFIT ALLOCATION	107,330	92,406	92,406	46,204	50	97,727
41000	PERSONNEL SERVICES	<u>358,842</u>	<u>354,674</u>	<u>354,674</u>	<u>197,511</u>	<u>55</u>	<u>392,981</u>
010100.000.42112	OTHER TRAVEL EXPENSE	597	2,000	2,000	971	48	2,000
42000	TRAVEL & TRANSPORTATION	<u>597</u>	<u>2,000</u>	<u>2,000</u>	<u>971</u>	<u>48</u>	<u>2,000</u>
010100.000.43111	LEGAL SERVICES		1	1			1
010100.000.43112	AUDITING SERVICES	66,685	68,000	68,000	60,535	89	68,000
010100.000.43148	OTHER SPECIALIZED SERVICES	12,690	72,000	72,000	12,236	16	72,000
010100.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES	<u>79,375</u>	<u>140,002</u>	<u>140,002</u>	<u>72,771</u>	<u>51</u>	<u>140,002</u>
010100.000.45262	OTHER PUBLICATIONS		1	1			1
010100.000.45281	OTHER OPERATING SUPPLIES		2,150	2,752	1,238	44	2,150



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES		2,151	2,753	1,238	44	2,151
010100.000.46311	MAINTENANCE & REPAIR SERVICES		500	500	318	63	500
010100.000.46511	PERSONNEL DEVELOPMENT	430	1,500	1,500	505	33	1,500
010100.000.46854	ADVISORY BOARD EXPENSE		1	1			1
010100.000.46866	OTHER OPERATING EXPENSES	122	800	800	278	34	800
46000	OTHER OPERATING EXPENSES	552	2,801	2,801	1,101	39	2,801
010100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
010100.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
010100.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
010100.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
010100.000.47494	OFFICE FURNITURE-NEW		1	1			1
47000	CAPITAL EXPENDITURES		5	5			5
TOTALS:		439,366	501,633	502,235	273,592	54	539,940



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
010201	DISTRICT ATTORNEY						
010201.000.41111	FULL TIME EMPLOYEES	4,608,260	5,017,518	4,913,922	2,815,265	57	5,214,464
010201.000.41131	ELECTED OFFICIALS	211,495	219,955	219,955	126,308	57	227,690
010201.000.41311	PART TIME EMPLOYEES	156,649	180,000	180,000	114,944	63	180,000
010201.000.41331	NON-CLASSIFIED SERVICE	69,493	72,272	72,272	41,696	57	75,163
010201.000.41411	OVERTIME PAY	3,194	4,500	4,500	783	17	4,000
010201.000.41631	TRANSCRIBING EXPENSE-INTERNAL	2,092	8,000	13,908	3,897	28	8,000
010201.000.41633	TRANSCRIBING FEES-GRAND JURY	6,105	8,000	9,895	4,683	47	8,000
010201.000.41791	FRINGE BENEFIT ALLOCATION	2,159,427	1,925,130	1,925,130	962,566	50	2,075,460
41000	PERSONNEL SERVICES	<u>7,216,715</u>	<u>7,435,375</u>	<u>7,339,582</u>	<u>4,070,142</u>	<u>55</u>	<u>7,792,777</u>
010201.000.42111	MILEAGE-PERSONAL VEHICLE	4,370	4,000	6,236	1,504	24	4,000
010201.000.42112	OTHER TRAVEL EXPENSE	7,760	7,500	15,438	10,010	64	12,500
010201.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1			1
010201.000.42211	GASOLINE & OIL	15,988	16,500	17,970	6,663	37	16,500
42000	TRAVEL & TRANSPORTATION	<u>28,118</u>	<u>28,001</u>	<u>39,645</u>	<u>18,177</u>	<u>45</u>	<u>33,001</u>
010201.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
010201.000.43211	DATA RETENTION SERVICES	6,841	10,000	22,387			10,000
010201.000.43213	TELEPHONE (MOBILE)	25,311	27,000	27,774	15,662	56	27,000
010201.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1
010201.000.43433	PCCD GRANT - EXPENSE	11,100	1	731	701	95	1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
43000	PROF & TECHNICAL SERVICES	43,252	37,003	50,894	16,363	32	37,003
010201.000.45261	PROFESSIONAL BOOKS&PERIODICALS	20,866	20,000	21,515	13,243	61	20,000
010201.000.45281	OTHER OPERATING SUPPLIES	40,319	37,500	38,354	32,486	84	37,500
45000	MATERIALS & OPERATING SUPPLIES	61,185	57,500	59,869	45,729	76	57,500
010201.000.46111	TELEPHONE		1	1			1
010201.000.46215	CRIME PREVENTION PROGRAM		500	500			500
010201.000.46216	VICTIM WITNESS PROGRAM		1	1			1
010201.000.46243	EMERGENCY RESPONSE TEAM	31,430	31,500	44,896	26,475	58	31,500
010201.000.46248	VETERANS MENTORING PROGRAM	602	20,000	20,000			5,000
010201.000.46311	MAINTENANCE & REPAIR SERVICES	3,900	7,000	9,857	1,827	18	7,000
010201.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
010201.000.46511	PERSONNEL DEVELOPMENT	14,357	20,000	29,158	6,798	23	20,000
010201.000.46562	PDAI MDIT/CAC EXPENSE		1	1			1
010201.000.46563	PCCD/CAC GRANT		1	1			1
010201.000.46564	NALOXONE INITIATIVE EXPENSE		1	1			1
010201.000.46566	GANG RESISTANCE EDUCAT & TRAIN		1	10,003			1
010201.000.46611	GENERAL INSURANCE	53,354	55,000	55,000			55,000
010201.000.46821	ASSOCIATION DUES	40,016	43,000	43,000	41,572	96	45,500
010201.000.46835	JURY FEES & EXPENSE		15,000	15,000	3,050	20	15,000
010201.000.46836	EXTRADITION EXPENSE	23,888	20,000	24,794	16,115	64	20,000
010201.000.46838	OFFICIAL INVESTIGATIONS	91,058	150,000	150,000	120,934	80	200,000
010201.000.46839	TRANSCRIBING FEES	2,697	10,000	10,000	3,207	32	10,000
010201.000.46842	GRAND JURY EXPENSES	22,133	21,000	21,086	13,711	65	24,000
010201.000.46857	ID PROCESSING EXPENSE		1	1			1
010201.000.46866	OTHER OPERATING EXPENSES	2,183	4,000	8,224	4,533	55	4,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES	285,618	397,008	441,525	238,222	53	437,508
010201.000.47332	RADIO-REPLACEMENT		1	1			1
010201.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	176	169	96	1
010201.000.47391	OFFICE FURNITURE-REPLACEMENT		1,000	1,000			1,000
010201.000.47392	OFFICE MACHINES-REPLACEMENT	1,543	2,000	878			2,000
010201.000.47393	OTHER EQUIPMENT-REPLACEMENT		1,000	1,000			1,000
010201.000.47441	COMPUTER EQUIPMENT-NEW	242	3,000	4,122	4,098	99	3,000
47000	CAPITAL EXPENDITURES	1,785	7,002	7,177	4,267	59	7,002
TOTALS:		7,636,673	7,961,889	7,938,692	4,392,900	55	8,364,791

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED
1101 010202	OPERATING DRUG TASK FORCE					
010202.000.32497	FORFEITURES REIMBURSEMENT	46,000	100,000	100,000		100,000
010202.000.32538	HIDTA REVENUE			150,000	19,870	13
32000	GRANTS & REIMBURSEMENTS	<u>46,000</u>	<u>100,000</u>	<u>250,000</u>	<u>19,870</u>	<u>7</u>
	TOTALS:	46,000	100,000	250,000	19,870	7

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
010202	DRUG TASK FORCE						
010202.000.41111	FULL TIME EMPLOYEES	589,665	620,048	620,048	360,383	58	647,838
010202.000.41311	PART TIME EMPLOYEES		1	1			1
010202.000.41411	OVERTIME PAY		4,000	24,000	210		4,000
010202.000.41791	FRINGE BENEFIT ALLOCATION	258,704	219,857	219,857	109,928	49	235,699
	41000 PERSONNEL SERVICES	<u>848,369</u>	<u>843,906</u>	<u>863,906</u>	<u>470,521</u>	<u>54</u>	<u>887,538</u>
010202.000.42112	OTHER TRAVEL EXPENSE	3,309	3,500	3,500	843	24	3,500
010202.000.42211	GASOLINE & OIL		1,000	2,450	1,600	65	2,500
010202.000.42212	VEHICLE REPAIRS	250	1,000	1,000	534	53	1,000
	42000 TRAVEL & TRANSPORTATION	<u>3,559</u>	<u>5,500</u>	<u>6,950</u>	<u>2,977</u>	<u>42</u>	<u>7,000</u>
010202.000.43148	OTHER SPECIALIZED SERVICES	790	500	500	350	70	500
010202.000.43181	HIDTA EXPENSE			130,000	103,397	79	
010202.000.43213	TELEPHONE (MOBILE)		3,175	6,350			3,175
	43000 PROF & TECHNICAL SERVICES	<u>790</u>	<u>3,675</u>	<u>136,850</u>	<u>103,747</u>	<u>75</u>	<u>3,675</u>
010202.000.45262	OTHER PUBLICATIONS	264	300	300	281	93	300
010202.000.45281	OTHER OPERATING SUPPLIES	7,702	11,750	21,293	7,000	32	11,750

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	7,966	12,050	21,593	7,281	33	12,050
010202.000.46311	MAINTENANCE & REPAIR SERVICES		250	250			250
010202.000.46511	PERSONNEL DEVELOPMENT	1,599	2,000	2,000	425	21	2,000
010202.000.46821	ASSOCIATION DUES	640	700	700	645	92	700
010202.000.46866	OTHER OPERATING EXPENSES	5,431	5,750	5,750	3,448	59	5,750
46000	OTHER OPERATING EXPENSES	7,670	8,700	8,700	4,518	51	8,700
010202.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1,000	1,000			1,000
010202.000.47393	OTHER EQUIPMENT-REPLACEMENT		250	250			250
010202.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES		1,251	1,251			1,251
TOTALS:		868,354	875,082	1,039,250	589,044	56	920,214



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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1101 010206	OPERATING DOMESTIC VIOLENCE						
010206.000.32291	STOP VIOLENCE	131,330	125,000	125,000	74,329	59	125,000
	32000 GRANTS & REIMBURSEMENTS	<u>131,330</u>	<u>125,000</u>	<u>125,000</u>	<u>74,329</u>	<u>59</u>	<u>125,000</u>
	TOTALS:	131,330	125,000	125,000	74,329	59	125,000

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101 010206	OPERATING DOMESTIC VIOLENCE						
010206.000.41111	FULL TIME EMPLOYEES	83,185	86,474	86,474	50,454	58	77,931
010206.000.41311	PART TIME EMPLOYEES		1	1			1
010206.000.41791	FRINGE BENEFIT ALLOCATION	35,492	30,466	30,466	15,234	50	28,180
	41000 PERSONNEL SERVICES	<u>118,677</u>	<u>116,941</u>	<u>116,941</u>	<u>65,688</u>	<u>56</u>	<u>106,112</u>
010206.000.43421	PURCHASED PERSONNEL SERVICES	63,601	62,500	62,500	30,674	49	62,500
	43000 PROF & TECHNICAL SERVICES	<u>63,601</u>	<u>62,500</u>	<u>62,500</u>	<u>30,674</u>	<u>49</u>	<u>62,500</u>
	TOTALS:	182,278	179,441	179,441	96,362	53	168,612

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
010208	VICTIM WITNESS						
010208.000.32289	VICTIM WITNESS	312,735	343,267	343,267	106,552	31	343,267
010208.000.32499	OTHER GRANTS & REIMBURSEMENTS	39,721	1,000	1,000	64,105	6,410	40,000
32000	GRANTS & REIMBURSEMENTS	<u>352,456</u>	<u>344,267</u>	<u>344,267</u>	<u>170,657</u>	<u>49</u>	<u>383,267</u>
	TOTALS:	352,456	344,267	344,267	170,657	49	383,267

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025 PROPOSED
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	
1101	OPERATING					
010208	VICTIM WITNESS					
010208.000.41111	FULL TIME EMPLOYEES	165,608	172,221	172,221	100,552	58
010208.000.41311	PART TIME EMPLOYEES		1,000	1,000		
010208.000.41791	FRINGE BENEFIT ALLOCATION	70,769	61,026	61,026	30,514	50
	41000 PERSONNEL SERVICES	<u>236,377</u>	<u>234,247</u>	<u>234,247</u>	<u>131,066</u>	<u>55</u>
010208.000.42111	MILEAGE-PERSONAL VEHICLE		400	400	127	31
010208.000.42112	OTHER TRAVEL EXPENSE		1,200	1,200		
	42000 TRAVEL & TRANSPORTATION		<u>1,600</u>	<u>1,600</u>	<u>127</u>	<u>7</u>
010208.000.44155	CRIME VICTIMS COUNCIL	100,000	100,000	100,000	50,000	50
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>50,000</u>	<u>50</u>
010208.000.45281	OTHER OPERATING SUPPLIES		1	1		
	45000 MATERIALS & OPERATING SUPPLIES		<u>1</u>	<u>1</u>		<u>1</u>
010208.000.46511	PERSONNEL DEVELOPMENT		450	450		
010208.000.46866	OTHER OPERATING EXPENSES	2,598	17,786	17,786	1,505	8

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES	<u>2,598</u>	<u>18,236</u>	<u>18,236</u>	<u>1,505</u>	<u>8</u>	<u>18,236</u>
	TOTALS:	338,975	354,084	354,084	182,698	51	385,830

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
010209	REGIONAL CENTRAL BOOKING						
010209.000.33111	FEES & COMMISSIONS	725	1,500	1,500			1,500
010209.000.33199	OTHER DEPARTMENTAL EARNINGS	1,067	12,000	12,000	500	4	12,000
010209.000.33218	DUI PROCESSING CENTER	457	3,000	3,000	812	27	3,000
010209.000.33219	DA COST OF PROSECUTION	8,301	21,000	21,000	5,029	23	21,000
010209.000.33222	DUI CENTRAL BOOKING	482,944	600,000	600,000	278,174	46	500,000
010209.000.33223	CENTRAL BOOKING-NON DUI	430,490	650,000	650,000	278,843	42	550,000
010209.000.33231	FINGERPRINTING	5,150	10,000	10,000	2,325	23	10,000
33000	DEPARTMENT EARNINGS	<u>929,134</u>	<u>1,297,500</u>	<u>1,297,500</u>	<u>565,683</u>	<u>43</u>	<u>1,097,500</u>
TOTALS:		929,134	1,297,500	1,297,500	565,683	43	1,097,500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
010209	REGIONAL CENTRAL BOOKING						
010209.000.41111	FULL TIME EMPLOYEES	421,111	445,992	445,992	259,356	58	464,029
010209.000.41311	PART TIME EMPLOYEES	362,318	315,000	315,000	209,209	66	315,000
010209.000.41411	OVERTIME PAY		1	1	839	83,90	1
010209.000.41791	FRINGE BENEFIT ALLOCATION	334,604	268,102	268,102	134,052	50	281,689
	41000 PERSONNEL SERVICES	<u>1,118,033</u>	<u>1,029,095</u>	<u>1,029,095</u>	<u>603,456</u>	<u>58</u>	<u>1,060,719</u>
010209.000.42111	MILEAGE-PERSONAL VEHICLE	229	800	800			800
010209.000.42112	OTHER TRAVEL EXPENSE	1,012	800	800			800
010209.000.42211	GASOLINE & OIL		1	1			1
	42000 TRAVEL & TRANSPORTATION	<u>1,241</u>	<u>1,601</u>	<u>1,601</u>			<u>1,601</u>
010209.000.43126	LABORATORY SERVICES	177,339	225,000	260,342	124,373	47	225,000
010209.000.43213	TELEPHONE (MOBILE)	1,364	1,500	1,500	799	53	1,500
010209.000.43467	TRANSPORTATION SERVICES	80	1,500	1,500			1,500
	43000 PROF & TECHNICAL SERVICES	<u>178,783</u>	<u>228,000</u>	<u>263,342</u>	<u>125,172</u>	<u>47</u>	<u>228,000</u>
010209.000.45281	OTHER OPERATING SUPPLIES	18,432	18,000	17,500	11,495	65	18,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	18,432	18,000	17,500	11,495	65	18,000
010209.000.46311	MAINTENANCE & REPAIR SERVICES	28,482	35,000	35,000	388	1	35,000
010209.000.46411	OFFICE RENTAL		1	1			1
010209.000.46511	PERSONNEL DEVELOPMENT		500	500			500
010209.000.46866	OTHER OPERATING EXPENSES	3,779	8,500	12,870	3,810	29	8,500
46000	OTHER OPERATING EXPENSES	32,261	44,001	48,371	4,198	8	44,001
010209.000.47423	RADIO-NEW		1	1			1
010209.000.47441	COMPUTER EQUIPMENT-NEW		2,000	2,000			2,000
010209.000.47492	OTHER EQUIPMENT-NEW	2,947	3,000	5,053	4,577	90	6,000
47000	CAPITAL EXPENDITURES	2,947	5,001	7,054	4,577	64	8,001
TOTALS:		1,351,697	1,325,698	1,366,963	748,898	54	1,360,322



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
010211	FORENSIC LAB						
010211.000.32497	FORFEITURES REIMBURSEMENT	61,000	100,000	100,000			100,000
010211.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
	32000 GRANTS & REIMBURSEMENTS	<u>61,000</u>	<u>100,001</u>	<u>100,001</u>			<u>100,001</u>
010211.000.33111	FEEES & COMMISSIONS		200	200			200
	33000 DEPARTMENT EARNINGS		<u>200</u>	<u>200</u>			<u>200</u>
010211.000.39119	DONATIONS		10,000	10,000			10,000
010211.000.39199	ALL OTHER REVENUE		1	1			1
	39000 OTHER		<u>10,001</u>	<u>10,001</u>			<u>10,001</u>
	TOTALS:	61,000	110,202	110,202			110,202

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101 010211	OPERATING FORENSIC LAB						
010211.000.41111	FULL TIME EMPLOYEES	282,029	312,000	249,765	124,835	49	307,965
010211.000.41311	PART TIME EMPLOYEES	4,549	25,000	25,000	6,610	26	25,000
010211.000.41411	OVERTIME PAY		1	1			1
010211.000.41791	FRINGE BENEFIT ALLOCATION	122,296	118,728	118,728	59,364	50	120,398
41000	PERSONNEL SERVICES	<u>408,874</u>	<u>455,729</u>	<u>393,494</u>	<u>190,809</u>	<u>48</u>	<u>453,364</u>
010211.000.42111	MILEAGE-PERSONAL VEHICLE		250	250			250
010211.000.42112	OTHER TRAVEL EXPENSE	1,155	2,000	2,000			2,000
010211.000.42211	GASOLINE & OIL		1,400	1,400			1,400
42000	TRAVEL & TRANSPORTATION	<u>1,155</u>	<u>3,650</u>	<u>3,650</u>			<u>3,650</u>
010211.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
010211.000.43213	TELEPHONE (MOBILE)		1	1			1
010211.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES		<u>3</u>	<u>3</u>			<u>3</u>
010211.000.45281	OTHER OPERATING SUPPLIES	42	1,500	1,500	565	37	1,500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1 % EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	42	1,500	1,500	565 37	1,500
010211.000.46311	MAINTENANCE & REPAIR SERVICES		500	500		500
010211.000.46421	EQUIPMENT LEASE & RENTAL		1	1		1
010211.000.46511	PERSONNEL DEVELOPMENT	3,153	4,000	4,000		4,000
010211.000.46541	FORENSIC LAB	48,014	85,000	98,100	72,974 74	90,000
010211.000.46821	ASSOCIATION DUES		500	500		500
46000	OTHER OPERATING EXPENSES	51,167	90,001	103,101	72,974 70	95,001
010211.000.47441	COMPUTER EQUIPMENT-NEW	3,827	10,000	10,000	2,612 26	10,000
47000	CAPITAL EXPENDITURES	3,827	10,000	10,000	2,612 26	10,000
	TOTALS:	465,065	560,883	511,748	266,960 52	563,518

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101 010300	OPERATING CORONER						
010300.000.32261	PCCD GRANT - REVENUE		1	523	45,000	8,604	1
010300.000.32499	OTHER GRANTS & REIMBURSEMENTS	13,000	1	25,807	23,488	91	13,772
	32000 GRANTS & REIMBURSEMENTS	<u>13,000</u>	<u>2</u>	<u>26,330</u>	<u>68,488</u>	<u>260</u>	<u>13,773</u>
010300.000.33111	FEES & COMMISSIONS	161,865	140,000	140,000	100,435	71	140,000
010300.000.33194	DEATH CERTIFICATE FEE	36,758	33,500	33,500	33,092	98	33,500
010300.000.33199	OTHER DEPARTMENTAL EARNINGS	70,610	40,000	40,000	25,299	63	40,000
	33000 DEPARTMENT EARNINGS	<u>269,233</u>	<u>213,500</u>	<u>213,500</u>	<u>158,826</u>	<u>74</u>	<u>213,500</u>
010300.000.39199	ALL OTHER REVENUE	135	1	1	16,100	1,610	1
	39000 OTHER	<u>135</u>	<u>1</u>	<u>1</u>	<u>16,100</u>	<u>1,610</u>	<u>1</u>
	TOTALS:	<u>282,368</u>	<u>213,503</u>	<u>239,831</u>	<u>243,414</u>	<u>101</u>	<u>227,274</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
010300	CORONER						
010300.000.41111	FULL TIME EMPLOYEES	984,298	1,083,079	1,056,093	588,512	55	1,118,895
010300.000.41131	ELECTED OFFICIALS	74,150	87,700	87,700	50,696	57	90,000
010300.000.41211	REGULAR PART TIME EMPLOYEES	51,685	53,129	53,129	32,027	60	55,270
010300.000.41311	PART TIME EMPLOYEES	22,727	70,000	70,000	20,181	28	90,000
010300.000.41411	OVERTIME PAY	145,081	210,000	210,000	73,013	34	210,000
010300.000.41791	FRINGE BENEFIT ALLOCATION	545,630	507,213	507,213	253,606	49	558,355
41000	PERSONNEL SERVICES	<u>1,823,571</u>	<u>2,011,121</u>	<u>1,984,135</u>	<u>1,018,035</u>	<u>51</u>	<u>2,122,520</u>
010300.000.42111	MILEAGE-PERSONAL VEHICLE	112	750	750			750
010300.000.42112	OTHER TRAVEL EXPENSE	7,565	15,000	15,000	2,918	19	15,000
010300.000.42113	TRANSPORT OF CADAVERS	84,710	120,000	120,000	44,470	37	120,000
010300.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1			1
010300.000.42211	GASOLINE & OIL	5,393	7,000	7,000	2,408	34	7,000
42000	TRAVEL & TRANSPORTATION	<u>97,780</u>	<u>142,751</u>	<u>142,751</u>	<u>49,796</u>	<u>34</u>	<u>142,751</u>
010300.000.43213	TELEPHONE (MOBILE)	13,728	11,500	11,500	8,859	77	12,500
010300.000.43411	TRASH REMOVAL	2,211	3,000	3,000	1,080	36	3,000
010300.000.43433	PCCD GRANT - EXPENSE	44,478	1	523	523	100	1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
43000	PROF & TECHNICAL SERVICES	60,417	14,501	15,023	10,462	69	15,501
010300.000.45221	MEDICAL SUPPLIES	19,513	60,000	60,000	10,049	16	60,000
010300.000.45241	UNIFORM SUPPLIES	5,323	8,000	8,000	5,530	69	10,000
010300.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
010300.000.45281	OTHER OPERATING SUPPLIES	23,985	25,000	25,000	14,057	56	25,000
010300.000.45282	PHOTOGRAPHIC SUPPLIES	111	1,000	1,000			1,000
010300.000.45311	JANITORIAL SUPPLIES	23,139	21,500	21,500	14,400	66	21,500
010300.000.45312	MAINT & REP-MAT & SUPPLIES	2,098	3,000	3,000	303	10	3,000
45000	MATERIALS & OPERATING SUPPLIES	74,169	118,501	118,501	44,339	37	120,501
010300.000.46111	TELEPHONE	9,829	17,000	17,000	7,243	42	17,000
010300.000.46112	FUEL	16,970	16,000	16,000	15,158	94	16,000
010300.000.46113	ELECTRICITY	35,170	33,000	33,000	17,248	52	33,000
010300.000.46114	WATER/SEWER	341	1,000	1,000	389	38	1,000
010300.000.46311	MAINTENANCE & REPAIR SERVICES	5,064	10,000	10,000	2,150	21	10,000
010300.000.46511	PERSONNEL DEVELOPMENT	10,837	15,000	15,000	1,704	11	15,000
010300.000.46524	THIRD PARTY SOFTWARE	43,264	42,000	42,000	19,906	47	42,000
010300.000.46539	DEATH CERTIFICATE EXPENSE	26,907	33,500	118,777	59,150	49	33,500
010300.000.46611	GENERAL INSURANCE		1	1			1
010300.000.46821	ASSOCIATION DUES	1,060	5,000	17,500	14,124	80	5,000
010300.000.46851	TOXICOLOGY EXPENSE	(2,831)	40,000	40,100	6,130	15	40,000
010300.000.46852	POST MORTEM EXPENSE	333,345	700,000	700,616	128,534	18	700,000
010300.000.46853	BURIAL EXPENSE	3,580	32,500	32,500	6,975	21	32,500
010300.000.46866	OTHER OPERATING EXPENSES	4,139	2,500	2,500	1,928	77	2,500
010300.000.46881	X-RAY EXPENSE	1,113	5,000	5,000	585	11	5,000
010300.000.46882	INQUEST EXPENSE		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
010300.000.46887	ENTOMOLOGY		1	1		1	
46000	OTHER OPERATING EXPENSES	488,788	952,503	1,050,996	281,224	26	952,503
010300.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1		1	
010300.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1		1	
010300.000.47423	RADIO-NEW		1	1		1	
010300.000.47441	COMPUTER EQUIPMENT-NEW		1	1		1	
010300.000.47492	OTHER EQUIPMENT-NEW	1,392	1,500	1,500	639	42	1,500
010300.000.47499	EQUIPMENT NEW-CERT FEE		1	1		1	
47000	CAPITAL EXPENDITURES	1,392	1,505	1,505	639	42	1,505
TOTALS:		2,546,117	3,240,882	3,312,911	1,404,495	42	3,355,281

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1101 010401	OPERATING SHERIFF-OPERATIONS						
010401.000.32499	OTHER GRANTS & REIMBURSEMENTS	161,431	50,000	50,000	25,073	50	50,000
	32000 GRANTS & REIMBURSEMENTS	<u>161,431</u>	<u>50,000</u>	<u>50,000</u>	<u>25,073</u>	<u>50</u>	<u>50,000</u>
010401.000.33111	FEES & COMMISSIONS	149,286	114,000	114,000	86,026	75	114,000
010401.000.33142	CASH OVERAGE-TELLER	20			1		
010401.000.33144	CASH SHORTAGE-TELLER				(20)		
010401.000.33176	RETURN CHECK FEE	120	200	200	100	50	200
010401.000.33199	OTHER DEPARTMENTAL EARNINGS	552,060	940,000	940,000	219,994	23	940,000
	33000 DEPARTMENT EARNINGS	<u>701,486</u>	<u>1,054,200</u>	<u>1,054,200</u>	<u>306,101</u>	<u>29</u>	<u>1,054,200</u>
010401.000.39113	NOTARY FEES		100	100	50	50	100
010401.000.39119	DONATIONS			200	200	100	
010401.000.39199	ALL OTHER REVENUE	349	500	500	2,031	406	500
	39000 OTHER	<u>349</u>	<u>600</u>	<u>800</u>	<u>2,281</u>	<u>285</u>	<u>600</u>
	TOTALS:	863,266	1,104,800	1,105,000	333,455	30	1,104,800



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
010401	SHERIFF-OPERATIONS						
010401.000.41111	FULL TIME EMPLOYEES	1,055,599	1,120,101	1,104,781	639,865	57	1,178,759
010401.000.41131	ELECTED OFFICIALS	74,550	87,700	87,700	51,096	58	90,000
010401.000.41311	PART TIME EMPLOYEES	70,137	54,000	54,000	51,130	94	54,000
010401.000.41411	OVERTIME PAY	1,478					
010401.000.41791	FRINGE BENEFIT ALLOCATION	489,111	429,126	429,126	214,564	50	462,055
	41000 PERSONNEL SERVICES	<u>1,690,875</u>	<u>1,690,927</u>	<u>1,675,607</u>	<u>956,655</u>	<u>57</u>	<u>1,784,814</u>
010401.000.42111	MILEAGE-PERSONAL VEHICLE	242	300	300	113	37	300
010401.000.42112	OTHER TRAVEL EXPENSE	399	500	500	4		500
010401.000.42211	GASOLINE & OIL	2,156	2,000	2,000	1,708	85	2,000
	42000 TRAVEL & TRANSPORTATION	<u>2,797</u>	<u>2,800</u>	<u>2,800</u>	<u>1,825</u>	<u>65</u>	<u>2,800</u>
010401.000.43111	LEGAL SERVICES	9,970	20,000	15,000	3,600	24	20,000
010401.000.43213	TELEPHONE (MOBILE)	5,797	6,500	6,500	3,699	56	6,500
010401.000.43479	PHYSICAL/PSYCHOLOGICAL EVAL	6,157	4,000	4,000	2,523	63	6,000
	43000 PROF & TECHNICAL SERVICES	<u>21,924</u>	<u>30,500</u>	<u>25,500</u>	<u>9,822</u>	<u>38</u>	<u>32,500</u>
010401.000.45241	UNIFORM SUPPLIES	90	2,000	2,000	899	44	2,000
010401.000.45261	PROFESSIONAL BOOKS&PERIODICALS	901	500	820	811	98	500
010401.000.45281	OTHER OPERATING SUPPLIES	38,024	33,600	34,047	26,451	77	33,600
010401.000.45291	FIREARMS AMMUNITION & SUPPLIES	24,273	20,000	27,636	22,333	80	20,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
010401.000.45292	BULLET RESISTANT VEST REPLACE	1,688	20,000	22,630	6,754	29	20,000
	45000 MATERIALS & OPERATING SUPPLIES	<u>64,976</u>	<u>76,100</u>	<u>87,133</u>	<u>57,248</u>	<u>65</u>	<u>76,100</u>
010401.000.46249	K9 PROGRAM	2,125	3,500	3,700	2,125	57	13,500
010401.000.46311	MAINTENANCE & REPAIR SERVICES	11,456	20,000	21,246	8,586	40	15,000
010401.000.46511	PERSONNEL DEVELOPMENT	6,232	12,000	12,000	6,792	56	20,000
010401.000.46524	THIRD PARTY SOFTWARE	40,982	105,000	117,026	57,888	49	105,000
010401.000.46811	ADVERTISING-GENERAL	405	250	250			250
010401.000.46821	ASSOCIATION DUES	1,496	1,500	1,500	1,455	97	1,500
010401.000.46865	OTHER REFUNDS	6,899	5,000	10,600	6,339	59	10,000
010401.000.46866	OTHER OPERATING EXPENSES	10,201	15,000	14,525	8,806	60	15,000
	46000 OTHER OPERATING EXPENSES	<u>79,796</u>	<u>162,250</u>	<u>180,847</u>	<u>91,991</u>	<u>50</u>	<u>180,250</u>
010401.000.47332	RADIO-REPLACEMENT	753	1,000	1,000	418	41	1,000
010401.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	2,962	3,000	3,000	1,024	34	3,000
010401.000.47391	OFFICE FURNITURE-REPLACEMENT	400	500	4,261	3,761	88	500
010401.000.47393	OTHER EQUIPMENT-REPLACEMENT	1,528	1,750	1,750	1,272	72	1,750
010401.000.47423	RADIO-NEW	4,063	1,750	1,750			1,750
010401.000.47441	COMPUTER EQUIPMENT-NEW	4,468	3,500	3,500			3,500
	47000 CAPITAL EXPENDITURES	<u>14,174</u>	<u>11,500</u>	<u>15,261</u>	<u>6,475</u>	<u>42</u>	<u>11,500</u>
	TOTALS:	1,874,542	1,974,077	1,987,148	1,124,016	56	2,087,964

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101 010402	OPERATING SHERIFF-CIVIL						
010402.000.41121	FULL TIME BARGAINING UNIT	661,534	689,563	677,603	319,795	47	567,183
010402.000.41411	OVERTIME PAY	16,376	12,500	12,500	10,741	85	20,000
010402.000.41791	FRINGE BENEFIT ALLOCATION	289,492	247,342	247,342	123,672	50	209,606
41000	PERSONNEL SERVICES	<u>967,402</u>	<u>949,405</u>	<u>937,445</u>	<u>454,208</u>	<u>48</u>	<u>796,789</u>
010402.000.42211	GASOLINE & OIL	14,851	12,000	12,000	6,087	50	14,000
42000	TRAVEL & TRANSPORTATION	<u>14,851</u>	<u>12,000</u>	<u>12,000</u>	<u>6,087</u>	<u>50</u>	<u>14,000</u>
010402.000.43213	TELEPHONE (MOBILE)	7,473	8,500	8,500	4,451	52	8,500
43000	PROF & TECHNICAL SERVICES	<u>7,473</u>	<u>8,500</u>	<u>8,500</u>	<u>4,451</u>	<u>52</u>	<u>8,500</u>
010402.000.45241	UNIFORM SUPPLIES		3,000	3,000			3,000
45000	MATERIALS & OPERATING SUPPLIES		<u>3,000</u>	<u>3,000</u>			<u>3,000</u>
010402.000.46866	OTHER OPERATING EXPENSES	1,912	2,000	2,000	389	19	2,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES	1,912	2,000	2,000	389	19	2,000
TOTALS:		991,638	974,905	962,945	465,135	48	824,289

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101 010403	OPERATING SHERIFF-SECURITY						
010403.000.41321	PART TIME BARGAINING UNIT	336,652	265,000	265,000	236,839	89	265,000
010403.000.41411	OVERTIME PAY		100	100			1
010403.000.41791	FRINGE BENEFIT ALLOCATION	28,379	20,050	20,050	10,026	50	18,483
	41000 PERSONNEL SERVICES	<u>365,031</u>	<u>285,150</u>	<u>285,150</u>	<u>246,865</u>	<u>86</u>	<u>283,484</u>
010403.000.42111	MILEAGE-PERSONAL VEHICLE		250	250			250
010403.000.42211	GASOLINE & OIL		1	1			1
	42000 TRAVEL & TRANSPORTATION		<u>251</u>	<u>251</u>			<u>251</u>
010403.000.45241	UNIFORM SUPPLIES		400	400			400
010403.000.45281	OTHER OPERATING SUPPLIES	711	750	750	607	80	750
	45000 MATERIALS & OPERATING SUPPLIES	<u>711</u>	<u>1,150</u>	<u>1,150</u>	<u>607</u>	<u>52</u>	<u>1,150</u>
	TOTALS:	365,742	286,551	286,551	247,472	86	284,885

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101 010404	OPERATING SHERIFF-WARRANTS						
010404.000.41121	FULL TIME BARGAINING UNIT	604,529	675,087	675,087	298,822	44	550,197
010404.000.41411	OVERTIME PAY	8,206	20,000	15,000	2,114	14	10,000
010404.000.41791	FRINGE BENEFIT ALLOCATION	261,697	244,882	244,882	122,442	50	206,177
	41000 PERSONNEL SERVICES	<u>874,432</u>	<u>939,969</u>	<u>934,969</u>	<u>423,378</u>	<u>45</u>	<u>766,374</u>
010404.000.42211	GASOLINE & OIL	6,496	5,000	5,000	4,176	83	7,000
	42000 TRAVEL & TRANSPORTATION	<u>6,496</u>	<u>5,000</u>	<u>5,000</u>	<u>4,176</u>	<u>83</u>	<u>7,000</u>
010404.000.43213	TELEPHONE (MOBILE)	10,775	11,500	11,500	6,114	53	11,500
	43000 PROF & TECHNICAL SERVICES	<u>10,775</u>	<u>11,500</u>	<u>11,500</u>	<u>6,114</u>	<u>53</u>	<u>11,500</u>
010404.000.45241	UNIFORM SUPPLIES		3,000	3,000			3,000
010404.000.45281	OTHER OPERATING SUPPLIES	528	1,500	1,500	187	12	1,500
	45000 MATERIALS & OPERATING SUPPLIES	<u>528</u>	<u>4,500</u>	<u>4,500</u>	<u>187</u>	<u>4</u>	<u>4,500</u>
	TOTALS:	892,231	960,969	955,969	433,855	45	789,374

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101 010405	OPERATING SHERIFF-COURT						
010405.000.41121	FULL TIME BARGAINING UNIT	2,323,156	2,197,046	2,169,112	1,542,681	71	2,757,602
010405.000.41311	PART TIME EMPLOYEES		1	1			1
010405.000.41321	PART TIME BARGAINING UNIT	279,447	476,250	476,250	173,558	36	476,250
010405.000.41411	OVERTIME PAY	94,211	105,000	105,000	41,300	39	92,500
010405.000.41791	FRINGE BENEFIT ALLOCATION	1,055,806	916,219	916,219	458,110	50	1,141,442
41000	PERSONNEL SERVICES	<u>3,752,620</u>	<u>3,694,516</u>	<u>3,666,582</u>	<u>2,215,649</u>	<u>60</u>	<u>4,467,795</u>
010405.000.42111	MILEAGE-PERSONAL VEHICLE	4,396	4,000	4,000	1,758	43	4,000
010405.000.42112	OTHER TRAVEL EXPENSE	2,756	4,000	4,000	1,860	46	4,000
010405.000.42115	STATE TRANSPORTS	6,253	4,500	4,500	3,988	88	4,500
010405.000.42211	GASOLINE & OIL	9,381	15,000	15,000	6,939	46	11,000
42000	TRAVEL & TRANSPORTATION	<u>22,786</u>	<u>27,500</u>	<u>27,500</u>	<u>14,545</u>	<u>52</u>	<u>23,500</u>
010405.000.43213	TELEPHONE (MOBILE)	4,423	5,000	5,000	3,350	67	5,000
43000	PROF & TECHNICAL SERVICES	<u>4,423</u>	<u>5,000</u>	<u>5,000</u>	<u>3,350</u>	<u>67</u>	<u>5,000</u>
010405.000.45241	UNIFORM SUPPLIES	18,825	25,000	26,076	7,501	28	25,000
010405.000.45281	OTHER OPERATING SUPPLIES	3,348	3,000	3,000	2,951	98	3,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	22,173	28,000	29,076	10,452	35	28,000
010405.000.46866	OTHER OPERATING EXPENSES	563	500	500	263	52	500
46000	OTHER OPERATING EXPENSES	563	500	500	263	52	500
TOTALS:		3,802,565	3,755,516	3,728,658	2,244,259	60	4,524,795



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101 010406	OPERATING SHERIFF-MDJ SECURITY						
010406.000.41121	FULL TIME BARGAINING UNIT	933,784	1,064,673	1,055,766	525,538	49	966,613
010406.000.41411	OVERTIME PAY	21,609	5,000	10,000	8,317	83	20,000
010406.000.41791	FRINGE BENEFIT ALLOCATION	407,939	376,853	376,853	188,426	49	351,325
	41000 PERSONNEL SERVICES	<u>1,363,332</u>	<u>1,446,526</u>	<u>1,442,619</u>	<u>722,281</u>	<u>50</u>	<u>1,337,938</u>
010406.000.42211	GASOLINE & OIL	5,924	6,000	6,000	320	5	6,000
	42000 TRAVEL & TRANSPORTATION	<u>5,924</u>	<u>6,000</u>	<u>6,000</u>	<u>320</u>	<u>5</u>	<u>6,000</u>
010406.000.45241	UNIFORM SUPPLIES		4,000	4,000			4,000
	45000 MATERIALS & OPERATING SUPPLIES		<u>4,000</u>	<u>4,000</u>			<u>4,000</u>
	TOTALS:	1,369,256	1,456,526	1,452,619	722,601	49	1,347,938

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101 010700	OPERATING CONTROLLER						
010700.000.33199	OTHER DEPARTMENTAL EARNINGS	510	1	1			1
33000	DEPARTMENT EARNINGS	<u>510</u>	<u>1</u>	<u>1</u>	<u>          </u>	<u>          </u>	<u>1</u>
	TOTALS:	510	1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101 010700	OPERATING CONTROLLER						
010700.000.41111	FULL TIME EMPLOYEES	506,410	536,702	531,520	304,877	57	570,504
010700.000.41131	ELECTED OFFICIALS	74,150	87,700	87,700	50,696	57	90,000
010700.000.41311	PART TIME EMPLOYEES	25,231	30,000	30,000	15,665	52	30,000
010700.000.41411	OVERTIME PAY		1	1			1
010700.000.41791	FRINGE BENEFIT ALLOCATION	258,704	227,028	227,028	113,514	50	249,681
41000	PERSONNEL SERVICES	864,495	881,431	876,249	484,752	55	940,186
010700.000.42111	MILEAGE-PERSONAL VEHICLE	784	2,200	2,200	340	15	2,200
010700.000.42112	OTHER TRAVEL EXPENSE	643	3,000	3,000	566	18	3,000
42000	TRAVEL & TRANSPORTATION	1,427	5,200	5,200	906	17	5,200
010700.000.43111	LEGAL SERVICES	4,150	9,990	15,840	300	1	9,990
010700.000.43112	AUDITING SERVICES	6,349	10,000	10,120	6,672	65	10,000
010700.000.43154	PERFORMANCE AUDITS	10,584	30,000	48,000	19,901	41	30,000
43000	PROF & TECHNICAL SERVICES	21,083	49,990	73,960	26,873	36	49,990
010700.000.45261	PROFESSIONAL BOOKS&PERIODICALS	834	1,400	1,400	1,173	83	1,400
010700.000.45281	OTHER OPERATING SUPPLIES	2,126	1,500	1,500	485	32	1,500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1 %	EXPENDED PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	2,960	2,900	2,900	1,658 57	2,900
010700.000.46311	MAINTENANCE & REPAIR SERVICES	2,544	1,200	3,200	1,957 61	3,200
010700.000.46511	PERSONNEL DEVELOPMENT	8,110	14,500	12,500	2,961 23	14,500
010700.000.46821	ASSOCIATION DUES	6,985	8,000	8,000	4,369 54	10,000
010700.000.46866	OTHER OPERATING EXPENSES		209	209		209
46000	OTHER OPERATING EXPENSES	17,639	23,909	23,909	9,287 38	27,909
010700.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	654	1,100	1,100		1,100
010700.000.47391	OFFICE FURNITURE-REPLACEMENT		1,000	1,000		1,000
010700.000.47392	OFFICE MACHINES-REPLACEMENT		1,000	1,000		1,000
010700.000.47441	COMPUTER EQUIPMENT-NEW	511	1,000	1,000		1,000
010700.000.47494	OFFICE FURNITURE-NEW	397	1	1		1
47000	CAPITAL EXPENDITURES	1,562	4,101	4,101		4,101
TOTALS:		909,166	967,531	986,319	523,476 53	1,030,286

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****		2024	*****		2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED	
1101	OPERATING							
010901	JUDICIAL RECORDS							
010901.000.33141	CASH OVERAGE-CUSTOMER	29			7			
010901.000.33176	RETURN CHECK FEE	40	100	100	20	20	100	
010901.000.33191	CRIMINAL REFUND-FEES	(1,403)	1	1	(490)	(49,0)	1	
010901.000.33192	CIVIL REFUND-FEES	(341)	1	1			1	
010901.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1			1	
010901.000.33207	FEES & COMMISSIONS-WILLS	901,905	650,000	650,000	569,370	87	750,000	
010901.000.33208	FEES & COMMISSIONS-CRIMINAL	72,677	90,000	90,000	40,808	45	90,000	
010901.000.33209	FEES & COMMISSIONS-CIVIL	1,229,677	1,500,000	1,500,000	767,335	51	1,400,000	
010901.000.33211	AUTOMATION FEE-CRIMINAL	17,817	28,000	28,000	10,938	39	28,000	
010901.000.33212	AUTOMATION FEE-CIVIL	56,917	70,000	70,000	35,072	50	70,000	
010901.000.33213	OTHER DEPT EARNINGS-CRIMINAL		1	1			1	
010901.000.33214	OTHER DEPT EARNINGS-CIVIL		1	1			1	
010901.000.33215	ARBITRATION FEE-CIVIL	49,350	26,000	26,000	18,750	72	26,000	
010901.000.33217	CREDIT CARD FEES-CIVIL	5,375	8,000	8,000	3,972	49	8,000	
010901.000.33233	AUTOMATION FEE-REG OF WILLS	4,570	7,000	7,000	2,450	35	7,000	
010901.000.33235	CASH OVERAGE-CUSTOMER-REG WILL	16	1	1			1	
010901.000.33241	CASH OVERAGE-CUSTOMER-CIVIL	88	1	1	11	1,100	1	
010901.000.33242	CASH OVERAGE-TELLER-CIVIL		1	1			1	
010901.000.33244	CASH SHORTAGE-TELLER-CIVIL	(1)	1	1			1	
010901.000.33248	CREDIT CARD FEES-WILLS	444	500	500	326	65	500	
010901.000.33249	RETURN CHECK FEE-WILLS	300	100	100	120	120	100	
010901.000.33253	REG OF WILLS REFUND-FEES		1	1			1	
010901.000.33254	OTHER DEPT EARNINGS-REG OF WIL		1	1			1	
010901.000.33255	TAX RET FILING FEE NON PRB-WIL	4,300	4,000	4,000	2,175	54	4,000	

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
33000	DEPARTMENT EARNINGS	2,341,760	2,383,711	2,383,711	1,450,864	60	2,383,711
010901.000.39137	TRANSCRIBING FEES-CRIMINAL	35,640	25,000	25,000	16,277	65	25,000
010901.000.39138	TRANSCRIBING FEES-CIVIL	43,527	30,000	30,000	23,401	78	30,000
010901.000.39199	ALL OTHER REVENUE	49					
39000	OTHER	79,216	55,000	55,000	39,678	72	55,000
	TOTALS:	2,420,976	2,438,711	2,438,711	1,490,542	61	2,438,711

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
010901	JUDICIAL RECORDS						
010901.000.41111	FULL TIME EMPLOYEES	1,837,479	2,129,775	2,050,325	1,100,827	53	2,163,098
010901.000.41131	ELECTED OFFICIALS	66,024	87,700	87,700	50,611	57	90,000
010901.000.41311	PART TIME EMPLOYEES	85,889	170,000	170,000	52,810	31	170,000
010901.000.41411	OVERTIME PAY	16,330	6,000	6,000	3,684	61	6,000
010901.000.41635	TRANSCRIBE-EXP-EXTERNAL-CRIMIN	18,340	25,000	25,000	9,158	36	25,000
010901.000.41636	TRANSCRIBE EXP-EXTERNAL-CIVIL	44,421	30,000	30,000	18,403	61	30,000
010901.000.41791	FRINGE BENEFIT ALLOCATION	883,227	862,611	862,611	431,306	50	898,225
	41000 PERSONNEL SERVICES	<u>2,951,710</u>	<u>3,311,086</u>	<u>3,231,636</u>	<u>1,666,799</u>	<u>51</u>	<u>3,382,323</u>
010901.000.42111	MILEAGE-PERSONAL VEHICLE	814	1,000	1,200	746	62	2,000
010901.000.42112	OTHER TRAVEL EXPENSE	2,870	3,000	3,500	2,355	67	3,700
	42000 TRAVEL & TRANSPORTATION	<u>3,684</u>	<u>4,000</u>	<u>4,700</u>	<u>3,101</u>	<u>65</u>	<u>5,700</u>
010901.000.43211	DATA RETENTION SERVICES	477	500	300			500
	43000 PROF & TECHNICAL SERVICES	<u>477</u>	<u>500</u>	<u>300</u>			<u>500</u>
010901.000.45214	PRINTING SUPPLIES	1,307	2,000	2,023	1,629	80	2,000
010901.000.45261	PROFESSIONAL BOOKS&PERIODICALS	1,984	1,700	1,700	1,237	72	1,700
010901.000.45262	OTHER PUBLICATIONS		1	1			1
010901.000.45281	OTHER OPERATING SUPPLIES	33,700	38,000	43,676	19,465	44	38,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	36,991	41,701	47,400	22,331	47	41,701
010901.000.46311	MAINTENANCE & REPAIR SERVICES	7,948	16,800	19,033	7,325	38	16,800
010901.000.46511	PERSONNEL DEVELOPMENT	3,444	3,500	3,500	4,509	128	3,500
010901.000.46524	THIRD PARTY SOFTWARE	102,128	110,000	110,000			110,000
010901.000.46811	ADVERTISING-GENERAL		1	1			1
010901.000.46821	ASSOCIATION DUES	1,977	2,000	1,500	1,500	100	2,000
010901.000.46863	BANKING SERVICES	7,322	10,000	10,000	4,560	45	10,000
010901.000.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES	122,819	142,302	144,035	17,894	12	142,302
010901.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	3,602	4,000	4,000			4,000
010901.000.47391	OFFICE FURNITURE-REPLACEMENT	577	2,500	2,500			2,500
010901.000.47392	OFFICE MACHINES-REPLACEMENT	1,860	2,000	2,000	145	7	2,000
010901.000.47393	OTHER EQUIPMENT-REPLACEMENT	978	1,000	1,000			1,000
010901.000.47441	COMPUTER EQUIPMENT-NEW	4,669	4,800	4,800	4,220	87	4,800
010901.000.47492	OTHER EQUIPMENT-NEW		1	1			1
010901.000.47494	OFFICE FURNITURE-NEW		1	1			1
010901.000.47495	OFFICE MACHINES-NEW		1	1			1
47000	CAPITAL EXPENDITURES	11,686	14,303	14,303	4,365	30	14,303
TOTALS:		3,127,367	3,513,892	3,442,374	1,714,490	49	3,586,829



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
010902	JUDICIAL RECORDS-DEEDS						
010902.000.33139	FORFEITURES	353	1,200	1,200	149	12	1,200
010902.000.33143	CASH SHORTAGE-CUSTOMER	11					
010902.000.33168	PUBLIC INFORMATION FEE	62,064	60,000	60,000	35,762	59	60,000
010902.000.33176	RETURN CHECK FEE	20	100	100	40	40	100
010902.000.33196	DEEDS REFUND-FEES		1	1			1
010902.000.33199	OTHER DEPARTMENTAL EARNINGS	3,700	6,000	6,000	2,120	35	6,000
010902.000.33210	FEES & COMMISSIONS-DEEDS	1,573,123	1,400,000	1,400,000	883,577	63	1,500,000
	33000 DEPARTMENT EARNINGS	<u>1,639,271</u>	<u>1,467,301</u>	<u>1,467,301</u>	<u>921,648</u>	<u>62</u>	<u>1,567,301</u>
010902.000.39199	ALL OTHER REVENUE	6,675	16,000	16,000	3,087	19	16,000
	39000 OTHER	<u>6,675</u>	<u>16,000</u>	<u>16,000</u>	<u>3,087</u>	<u>19</u>	<u>16,000</u>
	TOTALS:	1,645,946	1,483,301	1,483,301	924,735	62	1,583,301

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
010902	JUDICIAL RECORDS-DEEDS						
010902.000.41111	FULL TIME EMPLOYEES	446,457	505,669	485,765	251,145	51	486,262
010902.000.41311	PART TIME EMPLOYEES		35,000	35,000			35,000
010902.000.41411	OVERTIME PAY		500	500			500
010902.000.41791	FRINGE BENEFIT ALLOCATION	190,714	190,656	190,656	95,328	50	188,663
	41000 PERSONNEL SERVICES	<u>637,171</u>	<u>731,825</u>	<u>711,921</u>	<u>346,473</u>	<u>48</u>	<u>710,425</u>
010902.000.42111	MILEAGE-PERSONAL VEHICLE		1,000	1,000	309	30	1,000
010902.000.42112	OTHER TRAVEL EXPENSE		1,200	1,407	1,314	93	1,500
	42000 TRAVEL & TRANSPORTATION		<u>2,200</u>	<u>2,407</u>	<u>1,623</u>	<u>67</u>	<u>2,500</u>
010902.000.43211	DATA RETENTION SERVICES	4,648	10,700	15,237	13,675	89	10,700
	43000 PROF & TECHNICAL SERVICES	<u>4,648</u>	<u>10,700</u>	<u>15,237</u>	<u>13,675</u>	<u>89</u>	<u>10,700</u>
010902.000.45214	PRINTING SUPPLIES		1	1			1
010902.000.45281	OTHER OPERATING SUPPLIES	10,836	14,200	15,617	2,673	17	14,200

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	10,836	14,201	15,618	2,673	17	14,201
010902.000.46311	MAINTENANCE & REPAIR SERVICES	2,016	4,500	4,500	1,021	22	4,500
010902.000.46511	PERSONNEL DEVELOPMENT	995	1,000	1,000	800	80	1,000
010902.000.46524	THIRD PARTY SOFTWARE	95,400	50,000	50,000			60,000
010902.000.46821	ASSOCIATION DUES	750	750	750	750	100	750
010902.000.46866	OTHER OPERATING EXPENSES	1,955	2,000	2,000			2,000
46000	OTHER OPERATING EXPENSES	101,116	58,250	58,250	2,571	4	68,250
010902.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	1,605	2,500	2,293			2,500
010902.000.47392	OFFICE MACHINES-REPLACEMENT		2,500	3,208	708	22	2,500
010902.000.47393	OTHER EQUIPMENT-REPLACEMENT		1,000	1,000	145	14	1,000
010902.000.47441	COMPUTER EQUIPMENT-NEW		1,500	1,500	603	40	1,500
010902.000.47495	OFFICE MACHINES-NEW		500	500			500
47000	CAPITAL EXPENDITURES	1,605	8,000	8,501	1,456	17	8,000
TOTALS:		755,376	825,176	811,934	368,471	45	814,076

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1101	OPERATING					
011500	VACANCY FACTOR					
011500.000.41911	BUDGETED VACANCY FACTOR		(600,000)	(238,526)		(600,000)
41000	PERSONNEL SERVICES		(600,000)	(238,526)		(600,000)
	TOTALS:		(600,000)	(238,526)		(600,000)

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
020100	OFFICE OF COUNTY EXECUTIVE						
020100.000.39113	NOTARY FEES		1	1			1
39000	OTHER		1	1			1
	TOTALS:		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
020100	OFFICE OF COUNTY EXECUTIVE						
020100.000.41111	FULL TIME EMPLOYEES	74,547	79,768	79,768	46,020	57	82,992
020100.000.41131	ELECTED OFFICIALS	75,000	75,000	75,000	43,269	57	75,000
020100.000.41791	FRINGE BENEFIT ALLOCATION	63,928	56,252	56,252	28,126	50	58,865
	41000 PERSONNEL SERVICES	<u>213,475</u>	<u>211,020</u>	<u>211,020</u>	<u>117,415</u>	<u>55</u>	<u>216,857</u>
020100.000.42111	MILEAGE-PERSONAL VEHICLE	1,285	540	1,445	1,339	92	540
020100.000.42112	OTHER TRAVEL EXPENSE	6,253	2,500	5,100	5,089	99	2,500
020100.000.42211	GASOLINE & OIL		1	1			1
	42000 TRAVEL & TRANSPORTATION	<u>7,538</u>	<u>3,041</u>	<u>6,546</u>	<u>6,428</u>	<u>98</u>	<u>3,041</u>
020100.000.43213	TELEPHONE (MOBILE)		1	1			1
	43000 PROF & TECHNICAL SERVICES		<u>1</u>	<u>1</u>			<u>1</u>
020100.000.45261	PROFESSIONAL BOOKS&PERIODICALS		80	80			80
020100.000.45281	OTHER OPERATING SUPPLIES		950	295			950

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES		1,030	375		1,030	
020100.000.46311	MAINTENANCE & REPAIR SERVICES		200			200	
020100.000.46511	PERSONNEL DEVELOPMENT	1,345	2,200	675	587	2,200	
020100.000.46821	ASSOCIATION DUES		3,500	3,675	3,674	3,500	
020100.000.46866	OTHER OPERATING EXPENSES		50	50		50	
46000	OTHER OPERATING EXPENSES	1,345	5,950	4,400	4,261	5,950	
020100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1		1	
020100.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1		1	
020100.000.47441	COMPUTER EQUIPMENT-NEW		1,300			1,300	
47000	CAPITAL EXPENDITURES		1,302	2		1,302	
TOTALS:		222,358	222,344	222,344	128,104	57	228,181

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1101	OPERATING						
020300	OFFICE OF VOTERS REGISTRATION						
020300.000.32382	ELECTION INTEGRITY GRANT REV	1,275,903					
020300.000.32499	OTHER GRANTS & REIMBURSEMENTS	221,175	1	1			1
32000	GRANTS & REIMBURSEMENTS	<u>1,497,078</u>	<u>1</u>	<u>1</u>			<u>1</u>
020300.000.33112	ELECTION FEES	6,085	1	1	1,585	158,5	1
020300.000.33114	MILITARY BALLOT FEES		1	1			1
020300.000.33176	RETURN CHECK FEE		1	1			1
020300.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1			1
33000	DEPARTMENT EARNINGS	<u>6,085</u>	<u>4</u>	<u>4</u>	<u>1,585</u>	<u>39,62</u>	<u>4</u>
020300.000.39113	NOTARY FEES	1,455	250	250	85	34	250
020300.000.39119	DONATIONS		1	1			1
020300.000.39199	ALL OTHER REVENUE	408	400	400	26	6	400
39000	OTHER	<u>1,863</u>	<u>651</u>	<u>651</u>	<u>111</u>	<u>17</u>	<u>651</u>
TOTALS:		1,505,026	656	656	1,696	258	656



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
020300	OFFICE OF VOTERS REGISTRATION						
020300.000.41111	FULL TIME EMPLOYEES	463,560	484,992	484,992	286,448	59	509,913
020300.000.41311	PART TIME EMPLOYEES	242,790	305,000	305,000	190,193	62	250,000
020300.000.41411	OVERTIME PAY	36,773	100,000	100,000	22,908	22	50,000
020300.000.41791	FRINGE BENEFIT ALLOCATION	317,286	261,687	261,687	130,844	50	340,881
	41000 PERSONNEL SERVICES	<u>1,060,409</u>	<u>1,151,679</u>	<u>1,151,679</u>	<u>630,393</u>	<u>54</u>	<u>1,150,794</u>
020300.000.42111	MILEAGE-PERSONAL VEHICLE	2,240	2,000	3,759	1,026	27	2,000
020300.000.42112	OTHER TRAVEL EXPENSE	593	1,000	1,154			1,000
020300.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1			1
020300.000.42211	GASOLINE & OIL		1,000	1,000			1,000
	42000 TRAVEL & TRANSPORTATION	<u>2,833</u>	<u>4,001</u>	<u>5,914</u>	<u>1,026</u>	<u>17</u>	<u>4,001</u>
020300.000.43144	IT SERVICES		1	1			1
020300.000.43213	TELEPHONE (MOBILE)	4,902	5,000	5,451	3,788	69	5,000
020300.000.43421	PURCHASED PERSONNEL SERVICES	10,950	1,000	11,000	10,950	99	1,000
020300.000.43453	JUDGE OF ELECTION	364,983	341,000	497,339	205,250	41	341,000
020300.000.43475	ELECTION SERVICES	96,936	75,000	73,756	73,315	99	75,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
43000	PROF & TECHNICAL SERVICES	477,771	422,001	587,547	293,303	49	422,001
020300.000.45212	ELECTION SUPPLIES	7,962	10,000	13,538	10,725	79	10,000
020300.000.45214	PRINTING SUPPLIES	254,192	320,000	446,162	284,173	63	320,000
020300.000.45216	VOTING MACHINE SUPPLIES	2,845	10,000	12,155	1,413	11	10,000
020300.000.45252	BULK ACCOUNT #56	58,248	75,000	75,000	46,320	61	75,000
020300.000.45281	OTHER OPERATING SUPPLIES	8,966	15,000	15,169	7,263	47	15,000
020300.000.45312	MAINT & REP-MAT & SUPPLIES	3,303	500	6,697			500
45000	MATERIALS & OPERATING SUPPLIES	335,516	430,500	568,721	349,894	61	430,500
020300.000.46111	TELEPHONE		400	400			400
020300.000.46254	ELECTION INTEGRITY GRANT EXP	48,464		638,943	637,527	99	
020300.000.46311	MAINTENANCE & REPAIR SERVICES	9,748	12,475	12,475	11,537	92	12,475
020300.000.46412	POLLING PLACE RENTAL	27,525	27,000	61,200	60,400	98	27,000
020300.000.46511	PERSONNEL DEVELOPMENT	1,232	1,500	1,500	307	20	1,500
020300.000.46524	THIRD PARTY SOFTWARE	75,030	60,000	57,459	54,297	94	60,000
020300.000.46811	ADVERTISING-GENERAL	22,981	25,000	35,000	26,513	75	25,000
020300.000.46866	OTHER OPERATING EXPENSES	1,280	3,600	3,600	766	21	3,600
46000	OTHER OPERATING EXPENSES	186,260	129,975	810,577	791,347	97	129,975
020300.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
020300.000.47392	OFFICE MACHINES-REPLACEMENT		25,000	25,000	11,509	46	25,000
020300.000.47441	COMPUTER EQUIPMENT-NEW	231	300	300	100	33	300
020300.000.47492	OTHER EQUIPMENT-NEW		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1 %	EXPENDED PROPOSED
47000	CAPITAL EXPENDITURES	231	25,302	25,302	11,609 45	25,302
	TOTALS:	2,063,020	2,163,458	3,149,740	2,077,572 65	2,162,573

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
020400	OFFICE OF PUBLIC DEFENDER						
020400.000.41111	FULL TIME EMPLOYEES	2,015,394	2,255,825	2,234,023	1,323,931	59	2,333,553
020400.000.41311	PART TIME EMPLOYEES		35,000	35,000	5,049	14	35,000
020400.000.41331	NON-CLASSIFIED SERVICE	272,831	260,150	260,150	155,746	59	283,024
020400.000.41411	OVERTIME PAY		1	1			1
020400.000.41631	TRANSCRIBING EXPENSE-INTERNAL	11,922	8,500	8,500	4,963	58	8,500
020400.000.41791	FRINGE BENEFIT ALLOCATION	982,219	904,982	904,982	452,492	50	991,099
41000	PERSONNEL SERVICES	<u>3,282,366</u>	<u>3,464,458</u>	<u>3,442,656</u>	<u>1,942,181</u>	<u>56</u>	<u>3,651,177</u>
020400.000.42111	MILEAGE-PERSONAL VEHICLE	2,909	7,800	7,800	1,825	23	7,800
020400.000.42112	OTHER TRAVEL EXPENSE	1,283	500	2,500	696	27	500
020400.000.42211	GASOLINE & OIL	67					
42000	TRAVEL & TRANSPORTATION	<u>4,259</u>	<u>8,300</u>	<u>10,300</u>	<u>2,521</u>	<u>24</u>	<u>8,300</u>
020400.000.43118	OTHER LEGAL SERVICES		1	1			1
020400.000.43145	LANGUAGE INTERPRETATION SVCS		100	100			100
020400.000.43153	MITIGATION SPECIALIST		39,000	76,514			39,000
020400.000.43213	TELEPHONE (MOBILE)	3,110	3,200	3,200	2,296	71	3,200
020400.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
43000	PROF & TECHNICAL SERVICES	3,110	42,302	79,816	2,296	2	42,302
020400.000.45261	PROFESSIONAL BOOKS&PERIODICALS	7,126	7,500	7,500	5,288	70	7,500
020400.000.45281	OTHER OPERATING SUPPLIES	17,984	14,800	14,800	8,508	57	14,800
45000	MATERIALS & OPERATING SUPPLIES	25,110	22,300	22,300	13,796	61	22,300
020400.000.46111	TELEPHONE	461	800	800	105	13	800
020400.000.46311	MAINTENANCE & REPAIR SERVICES	400	750	1,750	893	51	750
020400.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
020400.000.46511	PERSONNEL DEVELOPMENT	10,193	11,500	11,500	7,243	62	11,500
020400.000.46524	THIRD PARTY SOFTWARE		22,000	22,000	9,750	44	22,000
020400.000.46611	GENERAL INSURANCE		1	1			1
020400.000.46821	ASSOCIATION DUES	12,396	13,000	13,000	5,716	43	13,000
020400.000.46831	WITNESS FEES & EXPENSE	18,554	21,000	35,119	3,194	9	21,000
020400.000.46839	TRANSCRIBING FEES	8,332	12,500	16,668	9,405	56	12,500
020400.000.46856	PSYCHOLOGICAL EVALUATION EXP	69,544	55,000	91,787	25,859	28	55,000
020400.000.46861	SUMMONS & WARRANTS		1	1			1
46000	OTHER OPERATING EXPENSES	119,880	136,553	192,627	62,165	32	136,553
020400.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	3,085	2,750	2,750	2,668	97	2,750
020400.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
020400.000.47392	OFFICE MACHINES-REPLACEMENT		1,000	1,000	40	4	1,000
020400.000.47441	COMPUTER EQUIPMENT-NEW	4,659	4,500	9,500	5,450	57	4,500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1 %	EXPENDED PROPOSED
47000	CAPITAL EXPENDITURES	<u>7,744</u>	<u>8,251</u>	<u>13,251</u>	<u>8,158</u> 61	<u>8,251</u>
	TOTALS:	3,442,469	3,682,164	3,760,950	2,031,117 54	3,868,883

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101 021500	OPERATING VACANCY FACTOR						
021500.000.41911	BUDGETED VACANCY FACTOR			21,802			
	41000 PERSONNEL SERVICES			21,802			
	TOTALS:			21,802			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101 030100	OPERATING DIRECTOR OF ADMINISTRATION						
030100.000.41111	FULL TIME EMPLOYEES	156,594	228,904	228,904	144,828	63	261,165
030100.000.41311	PART TIME EMPLOYEES		1	1			1
030100.000.41411	OVERTIME PAY		1	1			1
030100.000.41791	FRINGE BENEFIT ALLOCATION	66,921	76,948	76,948	38,474	50	90,291
41000	PERSONNEL SERVICES	<u>223,515</u>	<u>305,854</u>	<u>305,854</u>	<u>183,302</u>	<u>59</u>	<u>351,458</u>
030100.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
030100.000.42112	OTHER TRAVEL EXPENSE		100				100
42000	TRAVEL & TRANSPORTATION		<u>101</u>	<u>1</u>			<u>101</u>
030100.000.43213	TELEPHONE (MOBILE)	45	1	650	377	58	650
43000	PROF & TECHNICAL SERVICES	<u>45</u>	<u>1</u>	<u>650</u>	<u>377</u>	<u>58</u>	<u>650</u>
030100.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
030100.000.45281	OTHER OPERATING SUPPLIES	518	500	570	405	71	500



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****		2024	*****		2025
		ACTUAL	ADOPTED		REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	518	501		571	405	70	501
030100.000.46311	MAINTENANCE & REPAIR SERVICES	157	250		100	77	77	250
030100.000.46511	PERSONNEL DEVELOPMENT		400		1			400
030100.000.46821	ASSOCIATION DUES	261	300		300			300
030100.000.46866	OTHER OPERATING EXPENSES		100		100	17	17	100
46000	OTHER OPERATING EXPENSES	418	1,050		501	94	18	1,050
030100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1		1			1
030100.000.47393	OTHER EQUIPMENT-REPLACEMENT		1		1			1
030100.000.47441	COMPUTER EQUIPMENT-NEW		1		1			1
47000	CAPITAL EXPENDITURES		3		3			3
TOTALS:		224,496	307,510		307,580	184,178	59	353,763

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1101 030200	OPERATING GENERAL COUNTY						
030200.000.32499	OTHER GRANTS & REIMBURSEMENTS	180,421	25,000	97,583	6,779	6	50,000
32000	GRANTS & REIMBURSEMENTS	<u>180,421</u>	<u>25,000</u>	<u>97,583</u>	<u>6,779</u>	<u>6</u>	<u>50,000</u>
030200.000.33118	10% BAIL PROGRAM FEES	94,284	50,000	50,000	65,449	130	75,000
030200.000.33139	FORFEITURES	43,371	50,000	50,000	84,640	169	50,000
030200.000.33176	RETURN CHECK FEE		1	1			1
030200.000.33199	OTHER DEPARTMENTAL EARNINGS	22,483	10,000	10,000	9,466	94	10,000
33000	DEPARTMENT EARNINGS	<u>160,138</u>	<u>110,001</u>	<u>110,001</u>	<u>159,555</u>	<u>145</u>	<u>135,001</u>
030200.000.35111	INTEREST-SAVINGS & MONEY MAR	813,951	840,000	840,000	41,721	4	2,000,000
030200.000.35112	INTEREST-CERTS OF DEPOSIT	1,882,288	1	1	2,261,368	226,1	1
35000	INVESTMENT INC	<u>2,696,239</u>	<u>840,001</u>	<u>840,001</u>	<u>2,303,089</u>	<u>274</u>	<u>2,000,001</u>
030200.000.37111	RENT-BLDGS & PROPERTY	157,358	140,000	140,000	85,926	61	140,000
030200.000.37311	RENT-OTHER PARKING	57,670	55,000	55,000	39,034	70	55,000
030200.000.37313	PARKING REFUND		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
37000	RENTS	215,028	195,001	195,001	124,960	64	195,001
030200.000.39119	DONATIONS	275	1	1			1
030200.000.39199	ALL OTHER REVENUE	56,360	1,000	1,000	60,907	6,090	1,000
39000	OTHER	56,635	1,001	1,001	60,907	6,084	1,001
030200.000.51112	TRANS FROM CEDARBROOK FUND		1,000,000	1,000,000			11,000,000
030200.000.51114	TRANS FROM CHILDREN & YOUTH FD	153,000	164,100	164,100	164,100	100	172,000
030200.000.51122	TRANS FROM MENTAL HEALTH	195,970	164,100	164,100	164,100	100	171,900
030200.000.51123	TRANS FROM FEDERAL IV-D FUND	382,580	376,000	376,000	150,607	40	439,100
030200.000.51127	TRANS FROM WORKERS COMP TRUST		1,000,000	1,000,000			
030200.000.51129	TRANS FROM GOVT CTR FUND	140,000	1,161,500	1,161,500	80,750	6	1,166,500
030200.000.51134	TRANS FROM RECORDS IMPROVEMENT	44,000	44,000	44,000	44,000	100	44,000
030200.000.51137	TRANS FROM HEALTH CHOICES FUND	173,000	186,400	186,400	186,400	100	195,200
030200.000.51141	TRANS FROM AFFORDABLE HOUSING	26,977	30,000	30,000			30,000
030200.000.51189	TRANS FROM STABILIZATION FUND	137,038	2,160,001	260,001			300,001
030200.000.51229	TRANS FROM GAMING FUND		1,000,000	1,000,000			1,750,000
030200.000.51259	TRF FROM BOND FUND 2016	2,493					
030200.000.51272	TRF FR AMERICAN RESCUE PLAN FD	262,950		1,750,000			
030200.000.51273	TRF FROM OPIOID SETTLEMENT FD			150,000			
030200.000.51611	INDIRECT COST ALLOCATION	14,801,826	16,300,161	16,300,161	8,150,082	50	16,486,008

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
51000	OTHER FINANCING SOURCES	<u>16,319,834</u>	<u>23,586,262</u>	<u>23,586,262</u>	<u>8,940,039</u>	<u>37</u>	<u>31,754,709</u>
	TOTALS:	19,628,295	24,757,266	24,829,849	11,595,329	46	34,135,713

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101 030200	OPERATING GENERAL COUNTY						
030200.000.43111	LEGAL SERVICES	40,853	100,000	47,250	11,766	24	75,000
030200.000.43148	OTHER SPECIALIZED SERVICES	18,882	13,000	31,000	13,416	43	31,000
030200.000.43423	LEHIGH VALLEY PRETRIAL SVCS	957,921					
030200.000.43428	PAYROLL SERVICES	45,890	52,194	52,194	40,098	76	67,512
030200.000.43444	CONSTABLES	83,335	112,000	112,000	47,833	42	112,000
	43000 PROF & TECHNICAL SERVICES	<u>1,146,881</u>	<u>277,194</u>	<u>242,444</u>	<u>113,113</u>	<u>46</u>	<u>285,512</u>
030200.000.44133	HISTORICAL SOCIETY-MUSEUM	104,000	96,000	96,000	56,000	58	96,000
030200.000.44222	MILITARY TAX RELIEF PROGRAM		5,000	5,150	5,142	99	5,000
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>104,000</u>	<u>101,000</u>	<u>101,150</u>	<u>61,142</u>	<u>60</u>	<u>101,000</u>
030200.000.45234	COVID-19	55,413		30,665	30,665	100	
	45000 MATERIALS & OPERATING SUPPLIES	<u>55,413</u>		<u>30,665</u>	<u>30,665</u>	<u>100</u>	
030200.000.46413	PARKING LOT RENTAL	105,792	78,870	78,870	63,820	80	103,870
030200.000.46431	OFFICE RENT-GOVT CENTER	1,363,397	1,513,771	1,513,771	1,009,176	66	1,563,304
030200.000.46432	PARKING-GOVT CENTER	10,128	10,128	10,128	6,752	66	9,667
030200.000.46522	DESKTOP COMPUTER EXPENSE	305,374	338,184	340,383	130,089	38	365,160
030200.000.46532	PRIOR YEAR TAX REFUNDS	25,628	50,000	50,000	49,359	98	50,000
030200.000.46611	GENERAL INSURANCE	1,617,338	1,800,000	1,860,600	1,860,549	99	3,800,520
030200.000.46811	ADVERTISING-GENERAL	29,902	7,200	11,200	10,516	93	7,200

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
030200.000.46821	ASSOCIATION DUES	38,269	35,000	39,250	39,207	99	40,000
030200.000.46831	WITNESS FEES & EXPENSE		2,000	1,850	22	1	2,000
030200.000.46863	BANKING SERVICES	150	60,000	23,400	90		60,000
030200.000.46866	OTHER OPERATING EXPENSES	4,405	2,000	4,500	2,944	65	2,000
46000	OTHER OPERATING EXPENSES	<u>3,500,383</u>	<u>3,897,153</u>	<u>3,933,952</u>	<u>3,172,524</u>	<u>80</u>	<u>6,003,721</u>
030200.000.61114	TRANS TO CHILDREN & YOUTH FD	4,548,778	4,548,778	4,548,778	2,274,390	50	6,898,778
030200.000.61115	TRANS TO AGENCY ON AGING FD	240,000	240,000	240,000	120,000	50	590,000
030200.000.61116	TRANS TO DRUG & ALCOHOL FUND	149,552	149,552	149,552	74,778	50	149,552
030200.000.61119	TRANS TO TREXLER NAT PRES FUND	169,901	169,001	169,001	169,001	100	189,001
030200.000.61121	TRANS TO LIQUID FUELS FUND	27,162					
030200.000.61122	TRANS TO MENTAL HEALTH	466,833	466,833	466,833	233,418	50	466,833
030200.000.61123	TRANS TO FEDERAL IV-D FUND	1,916,255	1,860,125	1,860,125	217,993	11	2,151,995
030200.000.61136	TRANS TO INSURANCE FRAUD FUND	39,399	12,137	12,137			33,458
030200.000.61144	TRANS TO INTELLECTUAL DISABIL	728,444	728,444	728,444	364,188	49	728,444
030200.000.61171	TRANS TO OTHER CAP PROJ FUND	2,465,336	2,735,252	7,217,926	1,595,792	22	2,912,004
030200.000.61177	TRANS TO GEN INSUR RESERVE	89,415	496,250	496,250			796,250
030200.000.61188	TRANS TO HAZMAT	223,269	258,311	258,311	258,311	100	310,218
030200.000.61228	TRANS TO HUD CDBG FUND	129,448		65,955	65,955	100	
030200.000.61231	TRANS TO PUBLIC SAFETY FUND	2,454,445	2,764,203	2,764,203	2,764,203	100	2,658,264
030200.000.61233	TRF TO SINK ESCO PROJ PHASE I	11,118	8,618	8,618	5,719	66	
030200.000.61234	TRF TO COUP ESCO PROJ PHASE I	577	161	161	132	81	
030200.000.61238	TRF TO SINK ESCO PROJ PHASE II	261,293	268,627	268,627			276,001
030200.000.61239	TRF TO COUP ESCO PROJ PHASE II	115,572	12,256	25,243	12,419	49	12,781
030200.000.61259	TRF TO SINKING BD FD 2016	4,411,800	4,682,700	4,682,700			5,155,700
030200.000.61267	TRF TO COUPON BD FD 2016	570,008	393,536	393,536	196,768	50	206,228
030200.000.61269	TRF TO SINK FUND 2019	133,000	140,000	140,000			145,250
030200.000.61271	TRF TO COUP FUND 2019	804,088	797,439	797,439	398,719	49	790,439

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
61000	OTHER FINANCING USES	<u>19,955,693</u>	<u>20,732,223</u>	<u>25,293,839</u>	<u>8,751,786</u>	<u>34</u>	<u>24,471,196</u>
	TOTALS:	24,762,370	25,007,570	29,602,050	12,129,230	40	30,861,429

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1101	OPERATING						
030401	FISCAL OFFICE						
030401.000.31111	REAL ESTATE TAXES	118,128,092	118,432,053	118,432,053	113,622,651	95	119,448,008
030401.000.31131	REAL ESTATE TAX-DISC ALLOWED	(2,352,913)	(2,313,465)	(2,313,465)	(2,636,591)	113	(2,334,420)
030401.000.31141	REAL ESTATE TAX-PENALTIES	284,169	294,700	294,700	210		300,000
030401.000.31171	REAL ESTATE TAX-PRIOR YEARS	165,542	257,300	257,300	232,239	90	257,000
	31000 TAXES	<u>116,224,890</u>	<u>116,670,588</u>	<u>116,670,588</u>	<u>111,218,509</u>	<u>95</u>	<u>117,670,588</u>
030401.000.33111	FEES & COMMISSIONS	8,145	7,500	7,500	1,937	25	7,500
030401.000.33141	CASH OVERAGE-CUSTOMER	714			764		
030401.000.33142	CASH OVERAGE-TELLER	(24)			18		
030401.000.33143	CASH SHORTAGE-CUSTOMER	(47)			(66)		
030401.000.33144	CASH SHORTAGE-TELLER	(14)			(7)		
030401.000.33168	PUBLIC INFORMATION FEE	48,000	40,000	40,000	28,500	71	40,000
030401.000.33176	RETURN CHECK FEE	7,618	5,000	5,000	8,896	177	5,000
030401.000.33183	CASH OVERAGE-ELECTRONIC PYMT				376		
030401.000.33184	CASH OVERAGE-CURRENT TAXES				22,545		
030401.000.33197	INTERNET LIEN CERTIFICATIONS	15,000	25,000	25,000	8,340	33	25,000
030401.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1			1
030401.000.33225	LIEN CERTIFICATIONS	13,220	15,000	15,000	6,570	43	15,000
030401.000.33226	LICENSE COMMISSIONS	43,375	45,000	45,000	31,438	69	45,000



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
33000	DEPARTMENT EARNINGS	135,987	137,501	137,501	109,311	79	137,501
030401.000.38111	STATE GAME LANDS	9,269	9,000	9,000	2,109	23	9,000
030401.000.38112	PUBLIC UTILITY REALTY TAX	105,630	110,000	110,000			110,000
030401.000.38113	HOUSING AUTHORITY	53,765	50,000	50,000	5,873	11	50,000
030401.000.38114	COMM DEV ASSISTANCE AGREEMENT		5,000	5,000			5,000
38000	PAYMENTS IN LIEU OF TAXES	168,664	174,000	174,000	7,982	4	174,000
030401.000.39199	ALL OTHER REVENUE	447	2,500	2,500	191	7	2,500
39000	OTHER	447	2,500	2,500	191	7	2,500
	TOTALS:	116,529,988	116,984,589	116,984,589	111,335,993	95	117,984,589

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101 030401	OPERATING FISCAL OFFICE						
030401.000.41111	FULL TIME EMPLOYEES	1,283,724	1,459,037	1,386,359	734,476	52	1,473,179
030401.000.41311	PART TIME EMPLOYEES	31,271	65,000	65,000	23,149	35	65,000
030401.000.41411	OVERTIME PAY	8,073	3,500	3,500	33,766	964	3,500
030401.000.41791	FRINGE BENEFIT ALLOCATION	564,872	513,484	513,484	256,742	50	532,997
	41000 PERSONNEL SERVICES	<u>1,887,940</u>	<u>2,041,021</u>	<u>1,968,343</u>	<u>1,048,133</u>	<u>53</u>	<u>2,074,676</u>
030401.000.42111	MILEAGE-PERSONAL VEHICLE	55	500	500	72	14	500
030401.000.42112	OTHER TRAVEL EXPENSE		1,100	3,100	2,486	80	1,100
	42000 TRAVEL & TRANSPORTATION	<u>55</u>	<u>1,600</u>	<u>3,600</u>	<u>2,558</u>	<u>71</u>	<u>1,600</u>
030401.000.43114	ACCOUNTING SERVICES	22,023	15,000	15,000	10,169	67	15,000
	43000 PROF & TECHNICAL SERVICES	<u>22,023</u>	<u>15,000</u>	<u>15,000</u>	<u>10,169</u>	<u>67</u>	<u>15,000</u>
030401.000.45261	PROFESSIONAL BOOKS&PERIODICALS		300	300			300
030401.000.45281	OTHER OPERATING SUPPLIES	23,547	25,000	27,422	17,146	62	25,000
030401.000.45286	TAX BILLS EXPENSE	75,227	80,000	103,000	88,210	85	100,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	98,774	105,300	130,722	105,356	80	125,300
030401.000.46311	MAINTENANCE & REPAIR SERVICES	3,653	5,000	5,000	1,501	30	5,000
030401.000.46511	PERSONNEL DEVELOPMENT	364	7,500	7,500	464	6	7,500
030401.000.46821	ASSOCIATION DUES	1,237	1,000	1,000	200	20	1,000
030401.000.46866	OTHER OPERATING EXPENSES	1,298	100	100			100
46000	OTHER OPERATING EXPENSES	6,552	13,600	13,600	2,165	15	13,600
030401.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		200	200			200
030401.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
030401.000.47392	OFFICE MACHINES-REPLACEMENT	4,772	2,500	2,500	491	19	2,500
030401.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
030401.000.47494	OFFICE FURNITURE-NEW		1	1			1
030401.000.47495	OFFICE MACHINES-NEW		2,500	2,500			2,500
47000	CAPITAL EXPENDITURES	4,772	5,203	5,203	491	9	5,203
TOTALS:		2,020,116	2,181,724	2,136,468	1,168,872	54	2,235,379

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED
1101	OPERATING					
030403	BUREAU OF COLLECTIONS					
030403.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1		1
	32000 GRANTS & REIMBURSEMENTS		<u>1</u>	<u>1</u>		<u>1</u>
030403.000.33116	COSTS AND FINES	1,095,823	1,300,000	1,300,000	690,635	53
030403.000.33141	CASH OVERAGE-CUSTOMER	47			131	
030403.000.33144	CASH SHORTAGE-TELLER				(41)	
030403.000.33199	OTHER DEPARTMENTAL EARNINGS		50	50		50
	33000 DEPARTMENT EARNINGS	<u>1,095,870</u>	<u>1,300,050</u>	<u>1,300,050</u>	<u>690,725</u>	<u>53</u>
	TOTALS:	1,095,870	1,300,051	1,300,051	690,725	53

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
030403	BUREAU OF COLLECTIONS						
030403.000.41111	FULL TIME EMPLOYEES	697,614	803,711	756,553	397,383	52	822,766
030403.000.41311	PART TIME EMPLOYEES	8,797	25,000	25,000	10,357	41	25,000
030403.000.41411	OVERTIME PAY		1	1			1
030403.000.41791	FRINGE BENEFIT ALLOCATION	301,678	278,572	278,572	139,286	50	293,095
41000	PERSONNEL SERVICES	<u>1,008,089</u>	<u>1,107,284</u>	<u>1,060,126</u>	<u>547,026</u>	<u>51</u>	<u>1,140,862</u>
030403.000.42111	MILEAGE-PERSONAL VEHICLE		100	100			100
030403.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		<u>101</u>	<u>101</u>			<u>101</u>
030403.000.45252	BULK ACCOUNT #56	1,000	2,000	2,000	1,000	50	2,000
030403.000.45262	OTHER PUBLICATIONS	6,821	7,000	7,000	4,161	59	7,500
030403.000.45281	OTHER OPERATING SUPPLIES	7,088	7,000	7,487	3,726	49	7,000
45000	MATERIALS & OPERATING SUPPLIES	<u>14,909</u>	<u>16,000</u>	<u>16,487</u>	<u>8,887</u>	<u>53</u>	<u>16,500</u>
030403.000.46311	MAINTENANCE & REPAIR SERVICES	3,790	4,700	4,700	3,525	75	4,700
030403.000.46511	PERSONNEL DEVELOPMENT		500	500	225	45	500
030403.000.46861	SUMMONS & WARRANTS	48	700	700	72	10	700
030403.000.46863	BANKING SERVICES		1	1			1
030403.000.46866	OTHER OPERATING EXPENSES	4,139	1,500	1,500	901	60	1,500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
46000	OTHER OPERATING EXPENSES	7,977	7,401	7,401	4,723	63	7,401
030403.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
030403.000.47392	OFFICE MACHINES-REPLACEMENT	3,346	2,050	2,050	1,065	51	2,050
030403.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
030403.000.47492	OTHER EQUIPMENT-NEW		1	1			1
030403.000.47494	OFFICE FURNITURE-NEW		1	1			1
47000	CAPITAL EXPENDITURES	3,346	2,054	2,054	1,065	51	2,054
TOTALS:		1,034,321	1,132,840	1,086,169	561,701	51	1,166,918

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
030404	BUREAU OF TAX CLAIMS						
030404.000.31181	DELINQUENT TAXES-RE	2,077,223	2,000,000	2,000,000	1,267,234	63	2,000,000
	31000 TAXES	<u>2,077,223</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,267,234</u>	<u>63</u>	<u>2,000,000</u>
030404.000.33111	FEEES & COMMISSIONS	440,729	525,000	525,000	304,560	58	475,000
030404.000.33176	RETURN CHECK FEE		1	1			1
030404.000.33197	INTERNET LIEN CERTIFICATIONS		1	1			1
030404.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1			1
030404.000.33225	LIEN CERTIFICATIONS		1	1			1
	33000 DEPARTMENT EARNINGS	<u>440,729</u>	<u>525,004</u>	<u>525,004</u>	<u>304,560</u>	<u>58</u>	<u>475,004</u>
030404.000.39117	SALE OF PROPERTY		1	1			1
	39000 OTHER		<u>1</u>	<u>1</u>			<u>1</u>
	TOTALS:	2,517,952	2,525,005	2,525,005	1,571,794	62	2,475,005

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
030404	BUREAU OF TAX CLAIMS						
030404.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
030404.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		<u>2</u>	<u>2</u>			<u>2</u>
030404.000.45252	BULK ACCOUNT #56		1	1			1
030404.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
030404.000.45281	OTHER OPERATING SUPPLIES		1	1			1
45000	MATERIALS & OPERATING SUPPLIES		<u>3</u>	<u>3</u>			<u>3</u>
030404.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
030404.000.46511	PERSONNEL DEVELOPMENT		1	1			1
030404.000.46561	TAX CLAIM BUREAU RESTRUCTURING		1	1			1
030404.000.46855	TAX SALE EXPENSE		1	1			1
030404.000.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES		<u>5</u>	<u>5</u>			<u>5</u>
030404.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
030404.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
030404.000.47392	OFFICE MACHINES-REPLACEMENT		1	1			1
030404.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
030404.000.47494	OFFICE FURNITURE-NEW		1	1			1



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
47000	CAPITAL EXPENDITURES		5	5		5
	TOTALS:		15	15		15

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
030601	ASSESSMENT OFFICE						
030601.000.32113	STATE TAX EQUAL BOARD	1,534	700	700	838	119	1,200
030601.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
	32000 GRANTS & REIMBURSEMENTS	<u>1,534</u>	<u>701</u>	<u>701</u>	<u>838</u>	<u>119</u>	<u>1,201</u>
030601.000.33111	FEES & COMMISSIONS	35,614	20,000	20,000	33,947	169	30,000
030601.000.33173	ACT 319 APPLICATION FEE	1,150	2,000	2,000	850	42	2,000
030601.000.33176	RETURN CHECK FEE		1	1			1
030601.000.33188	C-PACE PROGRAM REVENUE		162,024	162,024			162,024
030601.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1			1
	33000 DEPARTMENT EARNINGS	<u>36,764</u>	<u>184,026</u>	<u>184,026</u>	<u>34,797</u>	<u>18</u>	<u>194,026</u>
	TOTALS:	38,298	184,727	184,727	35,635	19	195,227

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
030601	ASSESSMENT OFFICE						
030601.000.41111	FULL TIME EMPLOYEES	894,704	1,074,922	1,023,907	566,838	55	1,120,954
030601.000.41311	PART TIME EMPLOYEES		1	1			1
030601.000.41411	OVERTIME PAY		1	1			1
030601.000.41791	FRINGE BENEFIT ALLOCATION	413,034	381,478	381,478	190,740	50	415,197
41000	PERSONNEL SERVICES	<u>1,307,738</u>	<u>1,456,402</u>	<u>1,405,387</u>	<u>757,578</u>	<u>53</u>	<u>1,536,153</u>
030601.000.42111	MILEAGE-PERSONAL VEHICLE	13,161	11,000	11,000	5,663	51	11,000
030601.000.42112	OTHER TRAVEL EXPENSE	6,695	2,000	2,000			2,000
030601.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1			1
030601.000.42211	GASOLINE & OIL		100	100			100
42000	TRAVEL & TRANSPORTATION	<u>19,856</u>	<u>13,101</u>	<u>13,101</u>	<u>5,663</u>	<u>43</u>	<u>13,101</u>
030601.000.43111	LEGAL SERVICES		1	1			1
030601.000.43143	APPRAISAL SERVICES	6,000	19,500	19,500			19,500
030601.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
030601.000.43156	C-PACE PROGRAM EXPENSE		162,024	162,024			162,024
030601.000.43169	REASSESSMENT APPRAISALS		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
43000	PROF & TECHNICAL SERVICES	6,000	181,527	181,527			181,527
030601.000.45215	TAX MAPPING SUPPLIES		1	1			1
030601.000.45261	PROFESSIONAL BOOKS&PERIODICALS	1,060	1,000	1,000	681	68	1,300
030601.000.45281	OTHER OPERATING SUPPLIES	4,174	4,800	5,246	2,894	55	5,300
45000	MATERIALS & OPERATING SUPPLIES	5,234	5,801	6,247	3,575	57	6,601
030601.000.46239	HOMESTEAD EXCLUSION PROGRAM		1	1			1
030601.000.46311	MAINTENANCE & REPAIR SERVICES		2,000	2,550	2,550	100	2,000
030601.000.46511	PERSONNEL DEVELOPMENT	12,737	5,000	5,000	1,722	34	6,000
030601.000.46524	THIRD PARTY SOFTWARE		1	1			1
030601.000.46821	ASSOCIATION DUES	3,760	3,300	2,750	1,560	56	4,500
030601.000.46859	REASSESSMENT EXPENSE		1	1			1
030601.000.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES	16,497	10,304	10,304	5,832	56	12,504
030601.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1,200	1,200			1,200
030601.000.47392	OFFICE MACHINES-REPLACEMENT	2,520	2,000	2,000			2,000
030601.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
030601.000.47492	OTHER EQUIPMENT-NEW		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES	<u>2,520</u>	<u>3,202</u>	<u>3,202</u>		<u>3,202</u>	
	TOTALS:	1,357,845	1,670,337	1,619,768	772,648	47	1,753,088

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1101 030602	OPERATING ASSESSMENT APPEALS						
030602.000.33187	ASSESSMENT APPEAL FEE	33,650	25,000	25,000	14,800	59	25,000
33000	DEPARTMENT EARNINGS	<u>33,650</u>	<u>25,000</u>	<u>25,000</u>	<u>14,800</u>	<u>59</u>	<u>25,000</u>
	TOTALS:	33,650	25,000	25,000	14,800	59	25,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
030602	ASSESSMENT APPEALS						
030602.000.41331	NON-CLASSIFIED SERVICE	91,622	95,284	95,284	54,973	57	99,098
030602.000.41791	FRINGE BENEFIT ALLOCATION	8,161	6,876	6,876	3,438	50	6,606
41000	PERSONNEL SERVICES	<u>99,783</u>	<u>102,160</u>	<u>102,160</u>	<u>58,411</u>	<u>57</u>	<u>105,704</u>
030602.000.42111	MILEAGE-PERSONAL VEHICLE		100	100			100
42000	TRAVEL & TRANSPORTATION		<u>100</u>	<u>100</u>			<u>100</u>
030602.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES		<u>1</u>	<u>1</u>			<u>1</u>
030602.000.45281	OTHER OPERATING SUPPLIES		400	400			400
45000	MATERIALS & OPERATING SUPPLIES		<u>400</u>	<u>400</u>			<u>400</u>
030602.000.46511	PERSONNEL DEVELOPMENT		375	375			375
030602.000.46821	ASSOCIATION DUES		250	250			250

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES		625	625		625	
	TOTALS:	99,783	103,286	103,286	58,411	56	106,830



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
030701	INFORMATION TECHNOLOGY						
030701.000.33111	FEES & COMMISSIONS	2,781	9,000	9,000	1,256	13	9,000
030701.000.33232	UNIFORM PARCEL ID	332,780	400,000	400,000	202,910	50	400,000
33000	DEPARTMENT EARNINGS	<u>335,561</u>	<u>409,000</u>	<u>409,000</u>	<u>204,166</u>	<u>49</u>	<u>409,000</u>
	TOTALS:	335,561	409,000	409,000	204,166	49	409,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
030701	INFORMATION TECHNOLOGY						
030701.000.41111	FULL TIME EMPLOYEES	2,478,247	2,696,429	2,607,689	1,457,370	55	2,785,873
030701.000.41311	PART TIME EMPLOYEES	69,634	80,000	80,000	43,998	54	80,000
030701.000.41411	OVERTIME PAY		1	1			1
030701.000.41791	FRINGE BENEFIT ALLOCATION	1,088,052	935,295	935,295	467,648	50	990,805
	41000 PERSONNEL SERVICES	<u>3,635,933</u>	<u>3,711,725</u>	<u>3,622,985</u>	<u>1,969,016</u>	<u>54</u>	<u>3,856,679</u>
030701.000.42111	MILEAGE-PERSONAL VEHICLE	2,382	2,000	2,000	1,378	68	4,000
030701.000.42112	OTHER TRAVEL EXPENSE	4,599	9,000	9,000	1,061	11	7,000
030701.000.42211	GASOLINE & OIL		200	200	54	27	200
	42000 TRAVEL & TRANSPORTATION	<u>6,981</u>	<u>11,200</u>	<u>11,200</u>	<u>2,493</u>	<u>22</u>	<u>11,200</u>
030701.000.43144	IT SERVICES	3,503	5,000	5,000	1,018	20	5,000
030701.000.43148	OTHER SPECIALIZED SERVICES	13,929	103,328	104,603	9,409	8	73,328
030701.000.43161	INTERNET SERVICES	34,818	42,000	42,000	21,978	52	42,000
030701.000.43162	SYSTEM SUPPORT	155	10,000	10,000			10,000
030701.000.43164	IT MANAGEMENT SERVICES	455,274	485,000	485,000	277,763	57	485,000
030701.000.43167	WEB HOSTING	900	10,000	10,000	900	9	10,000
030701.000.43213	TELEPHONE (MOBILE)	3,992	4,500	4,500	2,424	53	4,500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
43000	PROF & TECHNICAL SERVICES	512,571	659,828	661,103	313,492	47	629,828
030701.000.45215	TAX MAPPING SUPPLIES		50	50			50
030701.000.45261	PROFESSIONAL BOOKS&PERIODICALS		500	500			500
030701.000.45281	OTHER OPERATING SUPPLIES	12,480	19,000	19,444	8,748	44	19,000
45000	MATERIALS & OPERATING SUPPLIES	12,480	19,550	19,994	8,748	43	19,550
030701.000.46111	TELEPHONE	22,800	25,000	25,000	17,100	68	25,000
030701.000.46311	MAINTENANCE & REPAIR SERVICES	18,212	20,000	20,000	13,463	67	20,000
030701.000.46511	PERSONNEL DEVELOPMENT	8,818	12,000	12,000	9,548	79	12,000
030701.000.46524	THIRD PARTY SOFTWARE	161,319	105,000	151,262	146,271	96	135,000
030701.000.46866	OTHER OPERATING EXPENSES		1,000	1,000			1,000
46000	OTHER OPERATING EXPENSES	211,149	163,000	209,262	186,382	89	193,000
030701.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1,000	1,000			1,000
030701.000.47441	COMPUTER EQUIPMENT-NEW	20,259	9,000	10,120	3,485	34	9,000
030701.000.47492	OTHER EQUIPMENT-NEW	924	1,700	1,700	410	24	1,700
47000	CAPITAL EXPENDITURES	21,183	11,700	12,820	3,895	30	11,700
TOTALS:		4,400,297	4,577,003	4,537,364	2,484,026	54	4,721,957

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101 031201	OPERATING RETIREMENT ADMIN EXPENSES						
031201.000.32499	OTHER GRANTS & REIMBURSEMENTS	88,000	92,100	92,100			183,461
	32000 GRANTS & REIMBURSEMENTS	<u>88,000</u>	<u>92,100</u>	<u>92,100</u>	<u>          </u>	<u>          </u>	<u>183,461</u>
	TOTALS:	88,000	92,100	92,100			183,461

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
031201	RETIREMENT ADMIN EXPENSES						
031201.000.41111	FULL TIME EMPLOYEES		67,454	29,256	33,960	116	133,494
031201.000.41411	OVERTIME PAY		500	500			500
031201.000.41711	HEALTH CARE PLAN	6,171,299	4,500,000	4,500,000	3,412,301	75	6,000,000
031201.000.41712	LIFE INSURANCE PREMIUMS	26,045	25,000	25,000	9,894	39	25,000
031201.000.41713	CANCER INSURANCE PREMIUMS	7,699	7,000	7,000	3,447	49	7,000
031201.000.41714	HEALTH CARE-RX	1,799,016	3,368,000	3,368,000	905,038	26	1,868,000
031201.000.41718	HEALTH CARE-MEDICARE	124,605	100,000	99,000	95,325	96	100,000
031201.000.41791	FRINGE BENEFIT ALLOCATION		22,843	22,843	11,422	50	46,325
41000	PERSONNEL SERVICES	<u>8,128,664</u>	<u>8,090,797</u>	<u>8,051,599</u>	<u>4,471,387</u>	<u>55</u>	<u>8,180,319</u>
031201.000.45281	OTHER OPERATING SUPPLIES	100	100	100			100
45000	MATERIALS & OPERATING SUPPLIES	<u>100</u>	<u>100</u>	<u>100</u>			<u>100</u>
031201.000.46866	OTHER OPERATING EXPENSES	130	150	1,150	309	26	150
46000	OTHER OPERATING EXPENSES	<u>130</u>	<u>150</u>	<u>1,150</u>	<u>309</u>	<u>26</u>	<u>150</u>
TOTALS:		<u>8,128,894</u>	<u>8,091,047</u>	<u>8,052,849</u>	<u>4,471,696</u>	<u>55</u>	<u>8,180,569</u>

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****		2024	*****		2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED	
1101 031300	OPERATING VETERAN'S AFFAIRS							
031300.000.32499	OTHER GRANTS & REIMBURSEMENTS	10,075	1	1			1	
	32000 GRANTS & REIMBURSEMENTS	<u>10,075</u>	<u>1</u>	<u>1</u>	<u>          </u>	<u>          </u>	<u>1</u>	
	TOTALS:	10,075	1	1			1	

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
031300	VETERAN'S AFFAIRS						
031300.000.41111	FULL TIME EMPLOYEES	173,954	183,685	183,685	106,341	57	192,608
031300.000.41311	PART TIME EMPLOYEES		20,000	20,000			20,000
031300.000.41411	OVERTIME PAY		750	750			750
031300.000.41791	FRINGE BENEFIT ALLOCATION	74,190	68,721	68,721	34,360	49	73,764
	41000 PERSONNEL SERVICES	<u>248,144</u>	<u>273,156</u>	<u>273,156</u>	<u>140,701</u>	<u>51</u>	<u>287,122</u>
031300.000.42111	MILEAGE-PERSONAL VEHICLE	552	2,000	2,000	733	36	2,000
031300.000.42112	OTHER TRAVEL EXPENSE	601	2,000	2,000	688	34	2,000
	42000 TRAVEL & TRANSPORTATION	<u>1,153</u>	<u>4,000</u>	<u>4,000</u>	<u>1,421</u>	<u>35</u>	<u>4,000</u>
031300.000.43148	OTHER SPECIALIZED SERVICES	1,710	2,000	2,000	1,109	55	2,000
	43000 PROF & TECHNICAL SERVICES	<u>1,710</u>	<u>2,000</u>	<u>2,000</u>	<u>1,109</u>	<u>55</u>	<u>2,000</u>
031300.000.44124	NATIONAL GUARD HQ. 213TH	(5,000)					
031300.000.44161	VFW POST 9264-MACUNGIE	500	500	500	500	100	500
031300.000.44162	AMER LEGION POST 426-COPLAY		500	500			500
031300.000.44164	AMER LEGION POST 191-EMMAUS		500	500			500
031300.000.44166	AMER LEGION-L.C. COUNCIL	500	500	500	500	100	500
031300.000.44167	AMER LEGION POST 215-CATASAUQU		500	500			500
031300.000.44168	AMER LEGION POST 16-SLATINGTON		500	500	500	100	500
031300.000.44169	AMER LEGION POST 739-WHITEHALL	500	500	500	452	90	500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
031300.000.44172	VFW POST 7293-WHITEHALL		500	500			500
031300.000.44174	AMER LEGION POST 367-FULLERTON		500	500			500
031300.000.44177	VFW POST 3405-COOPERSBURG		500	500			500
031300.000.44178	VFW POST 8282-BREINIGSVILLE	500	500	500	500	100	500
031300.000.44516	AMER LEGION POST 576-AlLENTOWN	500	500	500	500	100	500
031300.000.44552	CATHOLIC WAR VETS-#1067 EMMAUS	500	500	500	500	100	500
031300.000.44625	ORDER OF THE PURPLE HEART		500	500			500
031300.000.44674	KOREAN/VIETNAM MEMORIAL	2,000	2,000	2,000	2,000	100	2,000
031300.000.44782	VETERAN'S TRUST FUND GRANT	10,180	1	1			1
031300.000.44788	THE LV HOMELESS VETERAN FUND			10,000			
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>10,180</u>	<u>9,001</u>	<u>19,001</u>	<u>5,452</u>	<u>28</u>	<u>9,001</u>
031300.000.45276	GRAVE MARKERS-HEADSTONES	41,640	57,000	87,482	42,164	48	57,000
031300.000.45281	OTHER OPERATING SUPPLIES	1,450	2,100	2,100	822	39	2,100
	45000 MATERIALS & OPERATING SUPPLIES	<u>43,090</u>	<u>59,100</u>	<u>89,582</u>	<u>42,986</u>	<u>47</u>	<u>59,100</u>
031300.000.46311	MAINTENANCE & REPAIR SERVICES		500	500			500
031300.000.46511	PERSONNEL DEVELOPMENT	35	1,000	1,000			1,000
031300.000.46821	ASSOCIATION DUES	250	250	250	250	100	300
031300.000.46853	BURIAL EXPENSE	34,300	57,000	57,000	11,100	19	57,000
031300.000.46866	OTHER OPERATING EXPENSES		1	1			1



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES	34,585	58,751	58,751	11,350	19	58,801
031300.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
031300.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
031300.000.47441	COMPUTER EQUIPMENT-NEW	584	1	1			1
47000	CAPITAL EXPENDITURES	584	3	3			3
TOTALS:		339,446	406,011	446,493	203,019	45	420,027

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101 031400	OPERATING EMPLOYEE BENEFITS						
031400.000.32499	OTHER GRANTS & REIMBURSEMENTS	23,305	1	1	8,468	846,8	1
32000	GRANTS & REIMBURSEMENTS	<u>23,305</u>	<u>1</u>	<u>1</u>	<u>8,468</u>	<u>846,8</u>	<u>1</u>
	TOTALS:	23,305	1	1	8,468	846,80	1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
031400	EMPLOYEE BENEFITS						
031400.000.41611	WORKERS COMPENSATION COSTS	446,670	588,157	588,157	275,668	46	432,213
031400.000.41711	HEALTH CARE PLAN	9,626,815	7,057,872	6,998,872	4,232,273	60	7,858,403
031400.000.41712	LIFE INSURANCE PREMIUMS	53,827	50,973	50,973	20,961	41	51,080
031400.000.41713	CANCER INSURANCE PREMIUMS	38	393	393	116	29	391
031400.000.41714	HEALTH CARE-RX	1,103,027	1,137,101	1,137,101	577,723	50	1,178,762
031400.000.41715	HEALTH CARE-DENTAL	177,154	117,633	167,633	120,787	72	176,814
031400.000.41716	HEALTH CARE-VISION	12,572	11,764	20,764	12,709	61	11,788
031400.000.41717	HEALTH CARE-ADMIN		5,488	5,488	2,798	50	5,501
031400.000.41721	FEDERAL OLD AGE INSURANCE	3,452,423	3,974,432	3,974,432	2,102,554	52	3,909,529
031400.000.41722	STATE UNEMPLOYMENT CHARGES	6,276	98,025	98,025	53,600	54	39,290
031400.000.41731	EMPLOYER PENSION CONTRIBUTIONS	6,151,530	6,861,819	6,861,819			7,318,137
031400.000.41732	UNUSED DISABILITY LEAVE	212,231	176,447	176,447	269,330	152	176,814
031400.000.41741	HEALTH AND WELLNESS PROGRAM	73,139	200,000	200,000	20,329	10	100,000
031400.000.41751	FAMILY SUPPORT NETWORK		1	1			1
031400.000.41752	EMPLOYEE ASST PROG	30,229	40,000	40,000	17,444	43	40,000
031400.000.41753	EDUCATIONAL ASSIST PROG	12,347	13,400	13,400	1,094	8	16,000
031400.000.41755	HEALTH CARE REIMBURSEMENT	137,861	98,100	98,100	67,439	68	107,250
031400.000.41791	FRINGE BENEFIT ALLOCATION	(21,145,408)	(19,483,255)	(19,483,255)	(9,741,644)	50	(20,626,012)
41000	PERSONNEL SERVICES	<u>350,731</u>	<u>948,350</u>	<u>948,350</u>	<u>(1,966,819)</u>	<u>(207)</u>	<u>795,961</u>
TOTALS:		350,731	948,350	948,350	(1,966,819)	(207)	795,961

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1101 031500	OPERATING VACANCY FACTOR					
031500.000.41911	BUDGETED VACANCY FACTOR		(600,000)	(266,209)		(600,000)
41000	PERSONNEL SERVICES		(600,000)	(266,209)		(600,000)
	TOTALS:		(600,000)	(266,209)		(600,000)

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101 031800	OPERATING PROCUREMENT						
031800.000.33111	FEES & COMMISSIONS		1	1			1
33000	DEPARTMENT EARNINGS		1	1			1
	TOTALS:		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101 031800	OPERATING PROCUREMENT						
031800.000.41111	FULL TIME EMPLOYEES	507,374	533,769	533,769	312,276	58	563,118
031800.000.41311	PART TIME EMPLOYEES		1	1			1
031800.000.41411	OVERTIME PAY		1	1			1
031800.000.41791	FRINGE BENEFIT ALLOCATION	216,584	179,429	179,429	89,714	49	194,686
41000	PERSONNEL SERVICES	<u>723,958</u>	<u>713,200</u>	<u>713,200</u>	<u>401,990</u>	<u>56</u>	<u>757,806</u>
031800.000.42111	MILEAGE-PERSONAL VEHICLE	55	700	700			700
031800.000.42112	OTHER TRAVEL EXPENSE		2,000	2,000			2,000
42000	TRAVEL & TRANSPORTATION	<u>55</u>	<u>2,700</u>	<u>2,700</u>			<u>2,700</u>
031800.000.43213	TELEPHONE (MOBILE)	239	250	250	144	57	250
43000	PROF & TECHNICAL SERVICES	<u>239</u>	<u>250</u>	<u>250</u>	<u>144</u>	<u>57</u>	<u>250</u>
031800.000.45281	OTHER OPERATING SUPPLIES	4,469	2,850	2,927	139	4	2,850

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	4,469	2,850	2,927	139	4	2,850
031800.000.46311	MAINTENANCE & REPAIR SERVICES	150	325	325			325
031800.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
031800.000.46511	PERSONNEL DEVELOPMENT		1,600	1,600	614	38	1,600
031800.000.46821	ASSOCIATION DUES	607	575	575	64	11	575
031800.000.46866	OTHER OPERATING EXPENSES		735	735			735
46000	OTHER OPERATING EXPENSES	757	3,236	3,236	678	20	3,236
031800.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
031800.000.47392	OFFICE MACHINES-REPLACEMENT		1	1			1
031800.000.47441	COMPUTER EQUIPMENT-NEW		1,250	1,250			1,250
47000	CAPITAL EXPENDITURES		1,252	1,252			1,252
TOTALS:		729,478	723,488	723,565	402,951	55	768,094

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101 032100	OPERATING HUMAN RESOURCES						
032100.000.33199	OTHER DEPARTMENTAL EARNINGS	8	250	250			250
33000	DEPARTMENT EARNINGS	<u>8</u>	<u>250</u>	<u>250</u>	<u>          </u>	<u>          </u>	<u>250</u>
	TOTALS:	8	250	250			250



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
032100	HUMAN RESOURCES						
032100.000.41111	FULL TIME EMPLOYEES	451,073	611,499	575,497	296,921	51	625,706
032100.000.41211	REGULAR PART TIME EMPLOYEES	33,952	33,415	33,415	20,328	60	34,769
032100.000.41311	PART TIME EMPLOYEES		15,000	15,000			15,000
032100.000.41411	OVERTIME PAY	124	1,000	1,000			1,000
032100.000.41791	FRINGE BENEFIT ALLOCATION	207,177	221,008	221,008	110,504	50	233,875
41000	PERSONNEL SERVICES	<u>692,326</u>	<u>881,922</u>	<u>845,920</u>	<u>427,753</u>	<u>50</u>	<u>910,350</u>
032100.000.42111	MILEAGE-PERSONAL VEHICLE	153	300	300	245	81	500
032100.000.42112	OTHER TRAVEL EXPENSE	2,826	5,000	5,000	35		7,500
42000	TRAVEL & TRANSPORTATION	<u>2,979</u>	<u>5,300</u>	<u>5,300</u>	<u>280</u>	<u>5</u>	<u>8,000</u>
032100.000.43112	AUDITING SERVICES		25,000	25,000			25,000
032100.000.43171	EMPLOYEE TRAINING	21,187	45,000	39,450	19,186	48	45,000
032100.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES	<u>21,187</u>	<u>70,001</u>	<u>64,451</u>	<u>19,186</u>	<u>29</u>	<u>70,001</u>
032100.000.45261	PROFESSIONAL BOOKS&PERIODICALS		500	500			500
032100.000.45281	OTHER OPERATING SUPPLIES	4,524	6,000	7,220	6,549	90	7,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	4,524	6,500	7,720	6,549	84	7,500
032100.000.46117	BOTTLED WATER		100	100			100
032100.000.46311	MAINTENANCE & REPAIR SERVICES	439	500	500	438	87	500
032100.000.46511	PERSONNEL DEVELOPMENT	30	500	500			500
032100.000.46518	COMPUTER TRAINING		9,200	14,750	13,854	93	13,000
032100.000.46811	ADVERTISING-GENERAL	1,354	25,000	24,958	4,336	17	25,000
032100.000.46821	ASSOCIATION DUES		500	500			750
032100.000.46832	ARBITRATION FEES	16,970	15,000	14,000			15,000
032100.000.46857	ID PROCESSING EXPENSE	634	2,500	2,500	435	17	2,500
032100.000.46866	OTHER OPERATING EXPENSES	948	1,600	1,600	1,466	91	1,600
46000	OTHER OPERATING EXPENSES	20,375	54,900	59,408	20,529	34	58,950
032100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
032100.000.47391	OFFICE FURNITURE-REPLACEMENT		3,200	3,022			3,200
032100.000.47392	OFFICE MACHINES-REPLACEMENT		6,000	6,000	4,431	73	6,000
032100.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
032100.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
032100.000.47495	OFFICE MACHINES-NEW		4,440	4,440			4,440
47000	CAPITAL EXPENDITURES		13,643	13,465	4,431	32	13,643
TOTALS:		741,391	1,032,266	996,264	478,728	48	1,068,444

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
050101	DIRECTOR OF HUMAN SERVICES						
050101.000.32372	COVID-19 CARES ACT RENT RELIEF	2,305,008		1,014	1,013	99	
050101.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
	32000 GRANTS & REIMBURSEMENTS	<u>2,305,008</u>	<u>1</u>	<u>1,015</u>	<u>1,013</u>	<u>99</u>	<u>1</u>
050101.000.39113	NOTARY FEES		1	1			1
	39000 OTHER		<u>1</u>	<u>1</u>			<u>1</u>
	TOTALS:	2,305,008	2	1,016	1,013	99	2

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
050101	DIRECTOR OF HUMAN SERVICES						
050101.000.41111	FULL TIME EMPLOYEES	203,466	213,054	213,054	122,916	57	221,624
050101.000.41791	FRINGE BENEFIT ALLOCATION	86,805	77,436	77,436	38,718	50	82,573
	41000 PERSONNEL SERVICES	<u>290,271</u>	<u>290,490</u>	<u>290,490</u>	<u>161,634</u>	<u>55</u>	<u>304,197</u>
050101.000.42111	MILEAGE-PERSONAL VEHICLE	253	500	500			500
050101.000.42112	OTHER TRAVEL EXPENSE	607	2,000	2,000			2,000
050101.000.42211	GASOLINE & OIL		1	1			1
	42000 TRAVEL & TRANSPORTATION	<u>860</u>	<u>2,501</u>	<u>2,501</u>			<u>2,501</u>
050101.000.43111	LEGAL SERVICES		1	1			1
050101.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
050101.000.43213	TELEPHONE (MOBILE)		1	1			1
050101.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1
	43000 PROF & TECHNICAL SERVICES		<u>4</u>	<u>4</u>			<u>4</u>
050101.000.44801	COVID-19 CARES ACT RENT RELIEF	2,412,417		1,014			

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
44000	GRANTS, SUBSIDIES, CONTRACTS	2,412,417		1,014			
050101.000.45281	OTHER OPERATING SUPPLIES	472	1,450	1,450	128	8	1,450
45000	MATERIALS & OPERATING SUPPLIES	472	1,450	1,450	128	8	1,450
050101.000.46211	PUBLIC EDUCATION PROGRAM	472	400	500	486	97	400
050101.000.46311	MAINTENANCE & REPAIR SERVICES	264	300	300	146	48	300
050101.000.46511	PERSONNEL DEVELOPMENT	500	800	410	175	42	800
050101.000.46524	THIRD PARTY SOFTWARE		1	1			1
050101.000.46821	ASSOCIATION DUES	2,990	3,000	3,290	3,289	99	3,000
46000	OTHER OPERATING EXPENSES	4,226	4,501	4,501	4,096	91	4,501
050101.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
050101.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
050101.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
050101.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
050101.000.47494	OFFICE FURNITURE-NEW		1	1			1
47000	CAPITAL EXPENDITURES		5	5			5
TOTALS:		2,708,246	298,951	299,965	165,858	55	312,658

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1101	OPERATING						
060100	GENERAL SERVICES						
060100.000.32414	DEMAND RESPONSE REVENUE		1	1			1
060100.000.32499	OTHER GRANTS & REIMBURSEMENTS	4,044	1	1	35,963	3,596	43,000
32000	GRANTS & REIMBURSEMENTS	<u>4,044</u>	<u>2</u>	<u>2</u>	<u>35,963</u>	<u>1,798</u>	<u>43,001</u>
060100.000.33111	FEEES & COMMISSIONS		1	1			1
060100.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1	152	15,20	1
060100.000.33201	AUCTION ADMIN FEE		7,000	7,000			7,000
060100.000.33467	SALES-COMPOST-NON-TAXABLE		1	1			1
33000	DEPARTMENT EARNINGS		<u>7,003</u>	<u>7,003</u>	<u>152</u>	<u>2</u>	<u>7,003</u>
060100.000.39117	SALE OF PROPERTY		1	1			1
060100.000.39118	SALE OF SUP & EQUIP - NON TAX	52,497	1	1	12,182	1,218	1
060100.000.39139	SALE OF SUP & EQUIP - TAXABLE		20,000	20,000			20,000
39000	OTHER	<u>52,497</u>	<u>20,002</u>	<u>20,002</u>	<u>12,182</u>	<u>60</u>	<u>20,002</u>
TOTALS:		56,541	27,007	27,007	48,297	178	70,006

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
060100	GENERAL SERVICES						
060100.000.41111	FULL TIME EMPLOYEES	583,411	699,484	626,329	296,878	47	686,962
060100.000.41311	PART TIME EMPLOYEES	29,156	50,000	78,125	62,292	79	50,000
060100.000.41791	FRINGE BENEFIT ALLOCATION	261,483	253,228	253,228	126,614	50	264,700
	41000 PERSONNEL SERVICES	<u>874,050</u>	<u>1,002,712</u>	<u>957,682</u>	<u>485,784</u>	<u>50</u>	<u>1,001,662</u>
060100.000.42111	MILEAGE-PERSONAL VEHICLE		400	400			400
060100.000.42112	OTHER TRAVEL EXPENSE	16	50	50	25	50	50
060100.000.42211	GASOLINE & OIL		700	700			700
	42000 TRAVEL & TRANSPORTATION	<u>16</u>	<u>1,150</u>	<u>1,150</u>	<u>25</u>	<u>2</u>	<u>1,150</u>
060100.000.43148	OTHER SPECIALIZED SERVICES	84,253	1	187	185	98	85,000
060100.000.43165	SECURITY SERVICES		1	1			1
060100.000.43213	TELEPHONE (MOBILE)	2,428	800	1,800	1,227	68	800
060100.000.43215	TELEPHONE ANSWERING SERVICE		1	1			1
060100.000.43458	SOLID WASTE MGMT PLAN		1	84,001	76,600	91	1
060100.000.43464	ENERGY AUDITS	4,500					

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
43000	PROF & TECHNICAL SERVICES	91,181	804	85,990	78,012	90	85,803
060100.000.44111	FIRE COMPANIES		1	1			1
44000	GRANTS, SUBSIDIES, CONTRACTS		1	1			1
060100.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
060100.000.45281	OTHER OPERATING SUPPLIES	1,991	2,800	2,139	1,445	67	2,800
45000	MATERIALS & OPERATING SUPPLIES	1,991	2,801	2,140	1,445	67	2,801
060100.000.46111	TELEPHONE	40,189	72,500	79,816	37,980	47	72,500
060100.000.46311	MAINTENANCE & REPAIR SERVICES	157	500	500	95	19	500
060100.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
060100.000.46511	PERSONNEL DEVELOPMENT	15	500	561			500
060100.000.46526	AUCTION ADMIN COSTS		3,500	3,500			3,500
060100.000.46543	COMPOST EXPENSE		1	1			1
060100.000.46821	ASSOCIATION DUES	320	300	300	160	53	300
060100.000.46866	OTHER OPERATING EXPENSES	2,765	1,000	3,500	3,354	95	1,000
46000	OTHER OPERATING EXPENSES	43,446	78,302	88,179	41,589	47	78,302
060100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
060100.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
060100.000.47392	OFFICE MACHINES-REPLACEMENT	289	400	3,000	1,689	56	400
060100.000.47393	OTHER EQUIPMENT-REPLACEMENT		400	400			400



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
060100.000.47441	COMPUTER EQUIPMENT-NEW		1	1		1	
	47000 CAPITAL EXPENDITURES	<u>289</u>	<u>803</u>	<u>3,403</u>	<u>1,689</u>	<u>49</u>	<u>803</u>
	TOTALS:	1,010,973	1,086,573	1,138,545	608,544	53	1,170,522

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1101 060200	OPERATING OFFICE OF PARKS & RECREATION						
060200.000.32499	OTHER GRANTS & REIMBURSEMENTS	16,219	1	1			1
	32000 GRANTS & REIMBURSEMENTS	<u>16,219</u>	<u>1</u>	<u>1</u>			<u>1</u>
060200.000.37111	RENT-BLDGS & PROPERTY	32,945	40,000	39,999	23,430	58	40,000
	37000 RENTS	<u>32,945</u>	<u>40,000</u>	<u>39,999</u>	<u>23,430</u>	<u>58</u>	<u>40,000</u>
060200.000.39119	DONATIONS		1	1			1
060200.000.39199	ALL OTHER REVENUE			1,924	2,405	125	
	39000 OTHER		<u>1</u>	<u>1,925</u>	<u>2,405</u>	<u>124</u>	<u>1</u>
	TOTALS:	49,164	40,002	41,925	25,835	61	40,002

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
060200	OFFICE OF PARKS & RECREATION						
060200.000.41111	FULL TIME EMPLOYEES	774,752	816,485	789,982	434,694	55	833,039
060200.000.41311	PART TIME EMPLOYEES	53,382	100,000	100,000	36,758	36	100,000
060200.000.41411	OVERTIME PAY	1,063	1,500	1,500	541	36	1,500
060200.000.41791	FRINGE BENEFIT ALLOCATION	354,061	300,829	300,829	150,414	49	321,576
41000	PERSONNEL SERVICES	<u>1,183,258</u>	<u>1,218,814</u>	<u>1,192,311</u>	<u>622,407</u>	<u>52</u>	<u>1,256,115</u>
060200.000.42211	GASOLINE & OIL	37,230	28,000	28,000	16,305	58	28,000
42000	TRAVEL & TRANSPORTATION	<u>37,230</u>	<u>28,000</u>	<u>28,000</u>	<u>16,305</u>	<u>58</u>	<u>28,000</u>
060200.000.43148	OTHER SPECIALIZED SERVICES	9,962	4,000	4,860	2,837	58	4,000
060200.000.43213	TELEPHONE (MOBILE)	4,299	5,000	5,700	2,828	49	5,000
060200.000.43411	TRASH REMOVAL	9,708	8,000	8,392	6,222	74	8,000
43000	PROF & TECHNICAL SERVICES	<u>23,969</u>	<u>17,000</u>	<u>18,952</u>	<u>11,887</u>	<u>62</u>	<u>17,000</u>
060200.000.45241	UNIFORM SUPPLIES	2,662	3,000	3,000	2,472	82	5,000
060200.000.45281	OTHER OPERATING SUPPLIES	18,470	18,000	12,502	5,182	41	18,000
060200.000.45287	FERTILIZER-SEED-CHEMICALS	7,527	11,000	9,000	7,606	84	11,000
060200.000.45312	MAINT & REP-MAT & SUPPLIES	45,061	29,500	29,575	24,015	81	35,000
060200.000.45313	VELODROME FACILITY SUPPLIES	1,565	1,600	1,600	1,123	70	1,600

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	75,285	63,100	55,677	40,398	72	70,600
060200.000.46112	FUEL	4,016	5,000	5,000	3,170	63	5,000
060200.000.46113	ELECTRICITY	15,871	20,000	20,129	9,726	48	20,000
060200.000.46114	WATER/SEWER	1,936	5,000	5,000	1,209	24	5,000
060200.000.46311	MAINTENANCE & REPAIR SERVICES	14,369	15,000	17,194	9,812	57	15,000
060200.000.46511	PERSONNEL DEVELOPMENT	745	1,100	1,100	665	60	1,100
060200.000.46866	OTHER OPERATING EXPENSES	5,834	7,000	17,589	15,805	89	15,000
46000	OTHER OPERATING EXPENSES	42,771	53,100	66,012	40,387	61	61,100
060200.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
060200.000.47393	OTHER EQUIPMENT-REPLACEMENT	1,170	3,300	3,300	2,398	72	3,300
060200.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES	1,170	3,302	3,302	2,398	72	3,302
TOTALS:		1,363,683	1,383,316	1,364,254	733,782	53	1,436,117

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
060302	EMERGENCY MANAGEMENT						
060302.000.32222	EMA	150,748	243,000	243,000	121,797	50	247,000
060302.000.32298	CITIZENS CORPS GRANT		1	1			1
060302.000.32332	PRE-DISASTER MITIGATION GRANT		15,000	15,000			15,000
060302.000.32499	OTHER GRANTS & REIMBURSEMENTS		250,000	250,000	179,690	71	250,000
32000	GRANTS & REIMBURSEMENTS	<u>150,748</u>	<u>508,001</u>	<u>508,001</u>	<u>301,487</u>	<u>59</u>	<u>512,001</u>
TOTALS:		150,748	508,001	508,001	301,487	59	512,001

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
060302	EMERGENCY MANAGEMENT						
060302.000.41111	FULL TIME EMPLOYEES	336,601	355,598	343,806	188,407	54	359,008
060302.000.41411	OVERTIME PAY	8,475	5,000	5,000	5,778	115	5,000
060302.000.41791	FRINGE BENEFIT ALLOCATION	147,311	120,802	120,802	60,402	50	125,256
	41000 PERSONNEL SERVICES	<u>492,387</u>	<u>481,400</u>	<u>469,608</u>	<u>254,587</u>	<u>54</u>	<u>489,264</u>
060302.000.42111	MILEAGE-PERSONAL VEHICLE	1,800	2,000	2,000	1,824	91	2,000
060302.000.42112	OTHER TRAVEL EXPENSE	1,634	2,000	2,000	193	9	2,000
	42000 TRAVEL & TRANSPORTATION	<u>3,434</u>	<u>4,000</u>	<u>4,000</u>	<u>2,017</u>	<u>50</u>	<u>4,000</u>
060302.000.43213	TELEPHONE (MOBILE)	17,723	12,475	12,475	11,339	90	12,475
	43000 PROF & TECHNICAL SERVICES	<u>17,723</u>	<u>12,475</u>	<u>12,475</u>	<u>11,339</u>	<u>90</u>	<u>12,475</u>
060302.000.44142	EMS COUNCIL		5,000	5,000			5,000
060302.000.44627	LESTA	45,000	60,000	75,000	30,000	40	60,000
060302.000.44641	CITIZENS CORPS	8,122	15,000	25,477	16,413	64	15,000
060302.000.44738	PRE-DISASTER MITIGATION GRANT	48	15,000	29,951	57		15,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
44000	GRANTS, SUBSIDIES, CONTRACTS	53,170	95,000	135,428	46,470	34	95,000
060302.000.45261	PROFESSIONAL BOOKS&PERIODICALS	142	400	400	85	21	400
060302.000.45281	OTHER OPERATING SUPPLIES	2,311	2,490	2,490	2,223	89	2,490
45000	MATERIALS & OPERATING SUPPLIES	2,453	2,890	2,890	2,308	79	2,890
060302.000.46112	FUEL	644	3,000	5,189	889	17	3,000
060302.000.46113	ELECTRICITY		3,000	3,000			3,000
060302.000.46311	MAINTENANCE & REPAIR SERVICES	1,344	1,000	2,500	2,349	93	1,000
060302.000.46415	BUILDING RENTAL		1	1			1
060302.000.46511	PERSONNEL DEVELOPMENT	1,903	3,000	3,000	1,098	36	45,000
060302.000.46531	EMERGENCY PREPAREDNESS	33,330	30,000	30,520	15,992	52	30,000
060302.000.46866	OTHER OPERATING EXPENSES	922	600	600	535	89	600
46000	OTHER OPERATING EXPENSES	38,143	40,601	44,810	20,863	46	82,601
060302.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
060302.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
060302.000.47492	OTHER EQUIPMENT-NEW		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES		3	3		3	
	TOTALS:	607,310	636,369	669,214	337,584	50	686,233



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101 060501	OPERATING UTILITY SVC-VEHICLES						
060501.000.32499	OTHER GRANTS & REIMBURSEMENTS		2,000	2,000			2,000
32000	GRANTS & REIMBURSEMENTS		2,000	2,000			2,000
060501.000.33199	OTHER DEPARTMENTAL EARNINGS	180	1	1			1
33000	DEPARTMENT EARNINGS	180	1	1			1
	TOTALS:	180	2,001	2,001			2,001

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
060501	UTILITY SVC-VEHICLES						
060501.000.41111	FULL TIME EMPLOYEES	163,672	181,246	181,246	104,565	57	188,562
060501.000.41411	OVERTIME PAY	2,813					
060501.000.41791	FRINGE BENEFIT ALLOCATION	71,197	60,718	60,718	30,360	50	64,884
41000	PERSONNEL SERVICES	237,682	241,964	241,964	134,925	55	253,446
060501.000.42211	GASOLINE & OIL	2,671	3,500	3,500	3,549	101	3,500
060501.000.42212	VEHICLE REPAIRS	87,805	90,000	90,000	53,120	59	90,000
42000	TRAVEL & TRANSPORTATION	90,476	93,500	93,500	56,669	60	93,500
060501.000.45241	UNIFORM SUPPLIES	1,315	400	400	336	84	400
060501.000.45281	OTHER OPERATING SUPPLIES	542	550	550	398	72	550
060501.000.45312	MAINT & REP-MAT & SUPPLIES	710	1,000	1,000	400	40	1,000
060501.000.45314	ZOOLOGICAL SOCIETY SUPPLIES	51	1,000	1,000			1,000
060501.000.45315	SALT	7,415	25,000	15,000	7,616	50	25,000
45000	MATERIALS & OPERATING SUPPLIES	10,033	27,950	17,950	8,750	48	27,950
060501.000.46112	FUEL	4,772	4,600	4,600	3,794	82	4,600
060501.000.46311	MAINTENANCE & REPAIR SERVICES	1,294	1,100	1,100			1,100
060501.000.46511	PERSONNEL DEVELOPMENT	100	100	100	90	90	100
060501.000.46866	OTHER OPERATING EXPENSES	6,762	2,000	2,000	1,883	94	2,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES	12,928	7,800	7,800	5,767	73	7,800
060501.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
060501.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
060501.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES		3	3			3
TOTALS:		351,119	371,217	361,217	206,111	57	382,699

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****		2024	*****		2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED	
1101 060700	OPERATING MAINTENANCE							
060700.000.32499	OTHER GRANTS & REIMBURSEMENTS	433	1	1			1	
32000	GRANTS & REIMBURSEMENTS	<u>433</u>	<u>1</u>	<u>1</u>			<u>1</u>	
	TOTALS:	433	1	1			1	

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101 060700	OPERATING MAINTENANCE						
060700.000.41111	FULL TIME EMPLOYEES	886,377	966,969	918,952	495,871	53	986,323
060700.000.41311	PART TIME EMPLOYEES	35,861	35,000	35,000	25,965	74	35,000
060700.000.41411	OVERTIME PAY	15,034	10,000	10,000	10,783	107	10,000
060700.000.41791	FRINGE BENEFIT ALLOCATION	400,242	339,014	339,014	169,508	50	354,880
	41000 PERSONNEL SERVICES	<u>1,337,514</u>	<u>1,350,983</u>	<u>1,302,966</u>	<u>702,127</u>	<u>53</u>	<u>1,386,203</u>
060700.000.42211	GASOLINE & OIL	429	600	600	239	39	600
	42000 TRAVEL & TRANSPORTATION	<u>429</u>	<u>600</u>	<u>600</u>	<u>239</u>	<u>39</u>	<u>600</u>
060700.000.43213	TELEPHONE (MOBILE)	165	400	400	200	50	400
060700.000.43411	TRASH REMOVAL	12,289	13,800	15,311	13,737	89	13,800
	43000 PROF & TECHNICAL SERVICES	<u>12,454</u>	<u>14,200</u>	<u>15,711</u>	<u>13,937</u>	<u>88</u>	<u>14,200</u>
060700.000.45241	UNIFORM SUPPLIES	3,934	3,200	3,497	1,602	45	3,200
060700.000.45281	OTHER OPERATING SUPPLIES	1,328	1,000	1,000	260	26	1,000
060700.000.45311	JANITORIAL SUPPLIES	25,736	50,000	37,760	34,226	90	50,000
060700.000.45312	MAINT & REP-MAT & SUPPLIES	49,723	45,000	66,314	61,075	92	45,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	80,721	99,200	108,571	97,163	89	99,200
060700.000.46112	FUEL	109,554	125,000	128,490	68,435	53	125,000
060700.000.46113	ELECTRICITY	701,732	380,000	380,000	268,403	70	380,000
060700.000.46114	WATER/SEWER	22,160	20,000	20,000	13,130	65	20,000
060700.000.46311	MAINTENANCE & REPAIR SERVICES	152,949	150,000	161,391	132,273	81	150,000
060700.000.46421	EQUIPMENT LEASE & RENTAL	747	300	550	528	96	300
060700.000.46511	PERSONNEL DEVELOPMENT		300	300			300
060700.000.46866	OTHER OPERATING EXPENSES		700	700			700
46000	OTHER OPERATING EXPENSES	987,142	676,300	691,431	482,769	69	676,300
060700.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
060700.000.47393	OTHER EQUIPMENT-REPLACEMENT	6,939	2,900	2,650	1,469	55	2,900
060700.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES	6,939	2,902	2,652	1,469	55	2,902
TOTALS:		2,425,199	2,144,185	2,121,931	1,297,704	61	2,179,405

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
060800	WORK PROGRAM						
060800.000.41111	FULL TIME EMPLOYEES	220,210	234,291	234,291	135,168	57	243,714
060800.000.41311	PART TIME EMPLOYEES		30,000	30,000			30,000
060800.000.41791	FRINGE BENEFIT ALLOCATION	94,074	88,538	88,538	44,270	50	94,186
	41000 PERSONNEL SERVICES	<u>314,284</u>	<u>352,829</u>	<u>352,829</u>	<u>179,438</u>	<u>50</u>	<u>367,900</u>
060800.000.42211	GASOLINE & OIL	3,296	6,000	8,841	1,283	14	6,000
	42000 TRAVEL & TRANSPORTATION	<u>3,296</u>	<u>6,000</u>	<u>8,841</u>	<u>1,283</u>	<u>14</u>	<u>6,000</u>
060800.000.43213	TELEPHONE (MOBILE)		250	250			250
	43000 PROF & TECHNICAL SERVICES		<u>250</u>	<u>250</u>			<u>250</u>
060800.000.45241	UNIFORM SUPPLIES	125	1,000	1,000	418	41	1,000
060800.000.45281	OTHER OPERATING SUPPLIES	1,605	4,250	6,895	797	11	4,250
	45000 MATERIALS & OPERATING SUPPLIES	<u>1,730</u>	<u>5,250</u>	<u>7,895</u>	<u>1,215</u>	<u>15</u>	<u>5,250</u>
060800.000.46311	MAINTENANCE & REPAIR SERVICES		200	200			200
060800.000.46511	PERSONNEL DEVELOPMENT		1	1			1
060800.000.46866	OTHER OPERATING EXPENSES		500	500			500
060800.000.46871	JAIL LABOR (INMATE)		9,500	500			9,500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES		10,201	1,201		10,201	
060800.000.47332	RADIO-REPLACEMENT		1	1		1	
060800.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1		1	
060800.000.47393	OTHER EQUIPMENT-REPLACEMENT		800	800		800	
060800.000.47441	COMPUTER EQUIPMENT-NEW		1	1		1	
47000	CAPITAL EXPENDITURES		803	803		803	
TOTALS:		319,310	375,333	371,819	181,936	48	390,404



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101 060900	OPERATING AGRICULTURE EXTENSION						
060900.000.37111	RENT-BLDGS & PROPERTY		2,400	2,400			2,400
37000	RENTS		2,400	2,400			2,400
	TOTALS:		2,400	2,400			2,400

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
060900	AGRICULTURE EXTENSION						
060900.000.41111	FULL TIME EMPLOYEES	34,142	31,606	31,606	18,284	57	32,875
060900.000.41411	OVERTIME PAY				120		
060900.000.41791	FRINGE BENEFIT ALLOCATION	14,539	10,588	10,588	5,294	50	11,312
	41000 PERSONNEL SERVICES	<u>48,681</u>	<u>42,194</u>	<u>42,194</u>	<u>23,698</u>	<u>56</u>	<u>44,187</u>
060900.000.43411	TRASH REMOVAL	495	850	850	389	45	850
	43000 PROF & TECHNICAL SERVICES	<u>495</u>	<u>850</u>	<u>850</u>	<u>389</u>	<u>45</u>	<u>850</u>
060900.000.44342	AGRICULTURE EXTENSION GRANTS	261,750	261,750	261,750	196,313	75	261,750
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>261,750</u>	<u>261,750</u>	<u>261,750</u>	<u>196,313</u>	<u>75</u>	<u>261,750</u>
060900.000.45281	OTHER OPERATING SUPPLIES		1	1			1
060900.000.45311	JANITORIAL SUPPLIES	357	450	450	370	82	450
060900.000.45312	MAINT & REP-MAT & SUPPLIES	21	300	300			300

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	378	751	751	370	49	751
060900.000.46113	ELECTRICITY	15,095	11,500	11,500	9,134	79	11,500
060900.000.46245	BLACK FLY		1	1			1
060900.000.46311	MAINTENANCE & REPAIR SERVICES		500	500			500
060900.000.46866	OTHER OPERATING EXPENSES		1,300	1,300			1,300
46000	OTHER OPERATING EXPENSES	15,095	13,301	13,301	9,134	68	13,301
TOTALS:		326,399	318,846	318,846	229,904	72	320,839

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
061400	MAIL ROOM						
061400.000.41111	FULL TIME EMPLOYEES	86,898	93,995	93,995	51,031	54	97,802
061400.000.41311	PART TIME EMPLOYEES	24,898	26,000	26,000	14,424	55	26,000
061400.000.41791	FRINGE BENEFIT ALLOCATION	47,678	40,199	40,199	20,100	50	42,600
	41000 PERSONNEL SERVICES	<u>159,474</u>	<u>160,194</u>	<u>160,194</u>	<u>85,555</u>	<u>53</u>	<u>166,402</u>
061400.000.45251	METER POSTAGE	405,616	410,000	410,000	353,761	86	430,000
061400.000.45252	BULK ACCOUNT #56	3,500	5,000	6,500	3,500	53	5,000
061400.000.45255	BUSINESS REPLY ACCOUNT		1	1			1
061400.000.45281	OTHER OPERATING SUPPLIES	4,536	2,410	2,410	1,836	76	2,410
	45000 MATERIALS & OPERATING SUPPLIES	<u>413,652</u>	<u>417,411</u>	<u>418,911</u>	<u>359,097</u>	<u>85</u>	<u>437,411</u>
061400.000.46311	MAINTENANCE & REPAIR SERVICES	3,540	5,700	7,860	2,766	35	5,700
061400.000.46511	PERSONNEL DEVELOPMENT		1	1			1
	46000 OTHER OPERATING EXPENSES	<u>3,540</u>	<u>5,701</u>	<u>7,861</u>	<u>2,766</u>	<u>35</u>	<u>5,701</u>
	TOTALS:	<u>576,666</u>	<u>583,306</u>	<u>586,966</u>	<u>447,418</u>	<u>76</u>	<u>609,514</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101 061500	OPERATING VACANCY FACTOR						
061500.000.41911	BUDGETED VACANCY FACTOR		(300,000)	(157,726)			(300,000)
	41000 PERSONNEL SERVICES		(300,000)	(157,726)			(300,000)
	TOTALS:		(300,000)	(157,726)			(300,000)

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
061600	DUPLICATING SERVICES						
061600.000.33111	FEEES & COMMISSIONS	143	500	500	67	13	500
061600.000.33142	CASH OVERAGE-TELLER	1			2		
33000	DEPARTMENT EARNINGS	<u>144</u>	<u>500</u>	<u>500</u>	<u>69</u>	<u>13</u>	<u>500</u>
061600.000.39199	ALL OTHER REVENUE		1	1			1
39000	OTHER		<u>1</u>	<u>1</u>			<u>1</u>
	TOTALS:	144	501	501	69	13	501

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
061600	DUPLICATING SERVICES						
061600.000.41311	PART TIME EMPLOYEES	39,579	40,000	40,000	19,295	48	40,000
061600.000.41791	FRINGE BENEFIT ALLOCATION	16,891	2,877	2,877	1,438	49	2,654
	41000 PERSONNEL SERVICES	<u>56,470</u>	<u>42,877</u>	<u>42,877</u>	<u>20,733</u>	<u>48</u>	<u>42,654</u>
061600.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
	43000 PROF & TECHNICAL SERVICES		<u>1</u>	<u>1</u>			<u>1</u>
061600.000.45281	OTHER OPERATING SUPPLIES	13,702	8,501	8,501	7,997	94	8,501
	45000 MATERIALS & OPERATING SUPPLIES	<u>13,702</u>	<u>8,501</u>	<u>8,501</u>	<u>7,997</u>	<u>94</u>	<u>8,501</u>
061600.000.46311	MAINTENANCE & REPAIR SERVICES		50	50			50
061600.000.46421	EQUIPMENT LEASE & RENTAL	16,502	16,000	16,000	9,099	56	16,000
061600.000.46511	PERSONNEL DEVELOPMENT		1	1			1
061600.000.46866	OTHER OPERATING EXPENSES		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES	16,502	16,052	16,052	9,099	56	16,052
061600.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
061600.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
061600.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES		3	3			3
TOTALS:		86,674	67,434	67,434	37,829	56	67,211



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1101	OPERATING					
061901	TRANSPORTATION SERVICES					
061901.000.44181	LANTA-OPERATIONS	729,821	762,688	762,688		800,823
061901.000.44186	LANTA-CAPITAL	30,796	77,196	77,196		67,223
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>760,617</u>	<u>839,884</u>	<u>839,884</u>		<u>868,046</u>
	TOTALS:	760,617	839,884	839,884		868,046

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
061902	JOINT PLANNING						
061902.000.44129	WILDLANDS CONSERVANCY	45,000	50,000	50,000	25,000	50	50,000
061902.000.44182	LEHIGH VALLEY PLANNING COMM	651,269	700,000	655,000	453,750	69	700,000
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>696,269</u>	<u>750,000</u>	<u>705,000</u>	<u>478,750</u>	<u>67</u>	<u>750,000</u>
	TOTALS:	696,269	750,000	705,000	478,750	67	750,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101 062101	OPERATING CONSERVATION DISTRICT						
062101.000.43172	CONSERVATION DISTRICT	175,000	200,000	200,000	100,000	50	200,000
43000	PROF & TECHNICAL SERVICES	<u>175,000</u>	<u>200,000</u>	<u>200,000</u>	<u>100,000</u>	<u>50</u>	<u>200,000</u>
	TOTALS:	175,000	200,000	200,000	100,000	50	200,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
062102	AGRICULTURAL LAND PRESERVATION						
062102.000.32174	FARMLAND PRESERVATION PROGRAM	125,730	168,000	168,000	104,192	62	168,000
	32000 GRANTS & REIMBURSEMENTS	<u>125,730</u>	<u>168,000</u>	<u>168,000</u>	<u>104,192</u>	<u>62</u>	<u>168,000</u>
062102.000.33111	FEEES & COMMISSIONS	7,000	8,500	8,500	2,000	23	8,500
062102.000.33117	GARDEN PLOT FEES	7,745	8,000	8,000	5,645	70	8,000
	33000 DEPARTMENT EARNINGS	<u>14,745</u>	<u>16,500</u>	<u>16,500</u>	<u>7,645</u>	<u>46</u>	<u>16,500</u>
062102.000.39119	DONATIONS		1	1	23,250	2,325	1
	39000 OTHER		<u>1</u>	<u>1</u>	<u>23,250</u>	<u>2,325</u>	<u>1</u>
	TOTALS:	140,475	184,501	184,501	135,087	73	184,501

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
062102	AGRICULTURAL LAND PRESERVATION						
062102.000.41111	FULL TIME EMPLOYEES	125,091	130,229	130,229	75,132	57	135,450
062102.000.41311	PART TIME EMPLOYEES	20,451	45,000	45,000	9,772	21	45,000
062102.000.41791	FRINGE BENEFIT ALLOCATION	62,217	58,702	58,702	29,352	50	62,093
	41000 PERSONNEL SERVICES	<u>207,759</u>	<u>233,931</u>	<u>233,931</u>	<u>114,256</u>	<u>48</u>	<u>242,543</u>
062102.000.42111	MILEAGE-PERSONAL VEHICLE	126	750	750			750
062102.000.42112	OTHER TRAVEL EXPENSE		750	750			750
062102.000.42211	GASOLINE & OIL		500	500			500
	42000 TRAVEL & TRANSPORTATION	<u>126</u>	<u>2,000</u>	<u>2,000</u>			<u>2,000</u>
062102.000.43133	OTHER ENGINEERING SERVICES	109,148	102,500	103,852	67,290	64	102,500
062102.000.43143	APPRAISAL SERVICES	17,000	28,900	30,800	10,200	33	28,900
062102.000.43148	OTHER SPECIALIZED SERVICES	36,099	37,000	38,900	15,361	39	37,000
	43000 PROF & TECHNICAL SERVICES	<u>162,247</u>	<u>168,400</u>	<u>173,552</u>	<u>92,851</u>	<u>53</u>	<u>168,400</u>
062102.000.45275	GARDEN PLOT SUPPLIES	948	1,500	1,500	1,158	77	1,500
062102.000.45281	OTHER OPERATING SUPPLIES	3,301	4,000	4,000	2,300	57	4,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	4,249	5,500	5,500	3,458	62	5,500
062102.000.46113	ELECTRICITY	4,910	2,000	3,090	2,385	77	2,000
062102.000.46527	AGRICULTURAL INCUBATION PROJ	6,805	5,000	5,000	4,681	93	5,000
062102.000.46866	OTHER OPERATING EXPENSES	7,573	5,000	7,427	6,618	89	5,000
46000	OTHER OPERATING EXPENSES	19,288	12,000	15,517	13,684	88	12,000
TOTALS:		393,669	421,831	430,500	224,249	52	430,443

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
062300	HAMILTON FINANCIAL CENTER						
062300.000.37115	RENT-VERIZON	35,000	35,000	35,000	20,417	58	35,000
062300.000.37116	RENT-UPS		720	720			720
062300.000.37123	RENT-DAVISON & MCCARTHY	3,624	3,215	3,215	2,114	65	3,215
062300.000.37124	RENT-RUMMEL, KLEPPER & KAHL		37,000	37,000			37,000
062300.000.37126	RENT-HNTB CORPORATION	23,803	23,500	23,500	11,296	48	23,500
062300.000.37127	RENT-JAINDL PROPERTIES, LLC	30,888	30,000	30,000	21,271	70	30,000
062300.000.37128	RENT-CHILDREN & YOUTH		48,000	48,000			
37000	RENTS	<u>93,315</u>	<u>177,435</u>	<u>177,435</u>	<u>55,098</u>	<u>31</u>	<u>129,435</u>
	TOTALS:	93,315	177,435	177,435	55,098	31	129,435

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
062300	HAMILTON FINANCIAL CENTER						
062300.000.41111	FULL TIME EMPLOYEES	23,213	24,721	10,773	4,371	40	18,335
062300.000.41732	UNUSED DISABILITY LEAVE			3,016			
062300.000.41791	FRINGE BENEFIT ALLOCATION	9,835	8,282	8,282	4,142	50	6,309
	41000 PERSONNEL SERVICES	<u>33,048</u>	<u>33,003</u>	<u>22,071</u>	<u>8,513</u>	<u>38</u>	<u>24,644</u>
062300.000.45281	OTHER OPERATING SUPPLIES		250	250			250
062300.000.45311	JANITORIAL SUPPLIES	4,089	4,200	4,200	(346)	(8)	4,200
062300.000.45312	MAINT & REP-MAT & SUPPLIES	6,204	7,500	7,500	1,053	14	7,500
	45000 MATERIALS & OPERATING SUPPLIES	<u>10,293</u>	<u>11,950</u>	<u>11,950</u>	<u>707</u>	<u>5</u>	<u>11,950</u>
062300.000.46111	TELEPHONE	1,470	1,500	1,500	993	66	1,500
062300.000.46112	FUEL	1,113	1,200	1,200	699	58	1,200
062300.000.46113	ELECTRICITY	101,099	90,000	92,900	51,217	55	90,000
062300.000.46114	WATER/SEWER	5,934	5,500	7,065	3,094	43	5,500
062300.000.46311	MAINTENANCE & REPAIR SERVICES	24,916	30,000	35,083	13,842	39	30,000
062300.000.46611	GENERAL INSURANCE		16,750	20,000			16,750
062300.000.46866	OTHER OPERATING EXPENSES		700	700			700
062300.000.46894	REAL ESTATE TAX EXPENSE	86,833	85,000	89,000	54,614	61	85,000



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1 %	EXPENDED PROPOSED
46000	OTHER OPERATING EXPENSES	<u>221,365</u>	<u>230,650</u>	<u>247,448</u>	<u>124,459</u> 50	<u>230,650</u>
	TOTALS:	264,706	275,603	281,469	133,679 47	267,244

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101 062400	OPERATING MINOR LEAGUE BALLPARK						
062400.000.45312	MAINT & REP-MAT & SUPPLIES	15,685	11,500	11,500	4,062	35	11,500
45000	MATERIALS & OPERATING SUPPLIES	<u>15,685</u>	<u>11,500</u>	<u>11,500</u>	<u>4,062</u>	<u>35</u>	<u>11,500</u>
062400.000.46311	MAINTENANCE & REPAIR SERVICES	51,951	71,000	81,653	67,750	82	71,000
062400.000.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES	<u>51,951</u>	<u>71,001</u>	<u>81,654</u>	<u>67,750</u>	<u>82</u>	<u>71,001</u>
062400.000.47492	OTHER EQUIPMENT-NEW	6,561	8,300	8,300	6,415	77	8,300
47000	CAPITAL EXPENDITURES	<u>6,561</u>	<u>8,300</u>	<u>8,300</u>	<u>6,415</u>	<u>77</u>	<u>8,300</u>
	TOTALS:	74,197	90,801	101,454	78,227	77	90,801

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101 062500	OPERATING DETOX CENTER MAINTENANCE						
062500.000.37111	RENT-BLDGS & PROPERTY	52,000	48,000	48,000	24,000	50	48,000
37000	RENTS	<u>52,000</u>	<u>48,000</u>	<u>48,000</u>	<u>24,000</u>	<u>50</u>	<u>48,000</u>
	TOTALS:	52,000	48,000	48,000	24,000	50	48,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101 062500	OPERATING DETOX CENTER MAINTENANCE						
062500.000.45312	MAINT & REP-MAT & SUPPLIES		14,200	5,950	1,885	31	14,200
	45000 MATERIALS & OPERATING SUPPLIES		14,200	5,950	1,885	31	14,200
062500.000.46111	TELEPHONE		20,000	8,000			20,000
062500.000.46311	MAINTENANCE & REPAIR SERVICES	7,756	14,200	22,140	21,807	98	14,200
	46000 OTHER OPERATING EXPENSES	7,756	34,200	30,140	21,807	72	34,200
	TOTALS:	7,756	48,400	36,090	23,692	65	48,400

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101 062600	OPERATING 370 S CEDARBROOK ROAD						
062600.000.43411	TRASH REMOVAL		500	500		500	
43000	PROF & TECHNICAL SERVICES		500	500		500	
062600.000.45281	OTHER OPERATING SUPPLIES		250	250		250	
062600.000.45312	MAINT & REP-MAT & SUPPLIES		500	500		500	
45000	MATERIALS & OPERATING SUPPLIES		750	750		750	
062600.000.46111	TELEPHONE	1,170	1,000	1,000	547	54	1,000
062600.000.46112	FUEL	5,180	6,500	6,500	3,563	54	6,500
062600.000.46113	ELECTRICITY	80,231	60,000	77,000	76,891	99	60,000
062600.000.46114	WATER/SEWER	1,146	1,500	4,500	4,054	90	1,500
062600.000.46311	MAINTENANCE & REPAIR SERVICES	17,110	19,000	16,000	13,764	86	19,000
46000	OTHER OPERATING EXPENSES	104,837	88,000	105,000	98,819	94	88,000
TOTALS:		104,837	89,250	106,250	98,819	93	89,250

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1101	OPERATING						
080100	OFFICE OF THE JAIL						
080100.000.32261	PCCD GRANT - REVENUE		241,176	547,192	361,764	66	1
080100.000.32499	OTHER GRANTS & REIMBURSEMENTS	33,000	30,000	30,000	20,600	68	32,000
080100.000.32527	SCAAP	236,936	85,000	85,000			92,000
	32000 GRANTS & REIMBURSEMENTS	<u>269,936</u>	<u>356,176</u>	<u>662,192</u>	<u>382,364</u>	<u>57</u>	<u>124,001</u>
080100.000.33111	FEES & COMMISSIONS	41,463	43,225	43,225	14,835	34	39,400
080100.000.33135	JAIL ROOM AND BOARD	8,033	4,800	4,800	4,617	96	5,200
080100.000.33137	HOLDING FEES-NON COUNTY	1,770,231	2,360,100	2,360,100	1,234,398	52	2,020,640
080100.000.33149	TELEPHONE COMMISSIONS	615,952	623,995	623,995	375,859	60	119,748
080100.000.33176	RETURN CHECK FEE		1	1			1
080100.000.33199	OTHER DEPARTMENTAL EARNINGS	7,144	7,900	7,900	4,037	51	7,900
080100.000.33245	INTAKE PROCESSING FEE	106,869	103,000	103,000	56,325	54	103,000
080100.000.33411	COMMISSARY COMMISSIONS	418,163	428,250	428,250	221,373	51	428,250
	33000 DEPARTMENT EARNINGS	<u>2,967,855</u>	<u>3,571,271</u>	<u>3,571,271</u>	<u>1,911,444</u>	<u>53</u>	<u>2,724,139</u>
080100.000.39119	DONATIONS		1	1			1
080100.000.39199	ALL OTHER REVENUE		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
39000	OTHER		2	2		2	
	TOTALS:	3,237,791	3,927,449	4,233,465	2,293,808	54	2,848,142

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
080100	OFFICE OF THE JAIL						
080100.000.41111	FULL TIME EMPLOYEES	3,561,481	3,819,167	3,716,560	2,085,346	56	3,912,582
080100.000.41121	FULL TIME BARGAINING UNIT	9,279,412	10,621,758	10,063,528	6,114,237	60	11,292,109
080100.000.41311	PART TIME EMPLOYEES	80,718	95,000	95,000	52,409	55	95,000
080100.000.41321	PART TIME BARGAINING UNIT	85,956	56,000	56,000	28,724	51	90,000
080100.000.41411	OVERTIME PAY	2,166,078	2,300,000	2,300,000	394,323	17	2,985,000
080100.000.41511	HOLIDAY PAY	534,911	600,000	600,000	455,546	75	
080100.000.41791	FRINGE BENEFIT ALLOCATION	6,707,483	5,996,108	5,996,108	2,998,054	50	6,234,602
41000	PERSONNEL SERVICES	22,416,039	23,488,033	22,827,196	12,128,639	53	24,609,293
080100.000.42111	MILEAGE-PERSONAL VEHICLE	1,073	800	800	237	29	800
080100.000.42112	OTHER TRAVEL EXPENSE	2,723	2,100	2,100	1,047	49	2,100
080100.000.42211	GASOLINE & OIL	3,728	5,000	5,000	1,775	35	5,000
42000	TRAVEL & TRANSPORTATION	7,524	7,900	7,900	3,059	38	7,900
080100.000.43111	LEGAL SERVICES	10,386	10,000	10,000	5,612	56	10,000
080100.000.43121	PHYSICIAN SERVICES	4,887,084	4,872,870	4,872,870	4,043,638	82	6,964,000
080100.000.43126	LABORATORY SERVICES	2,500	2,100	2,100	500	23	2,100
080100.000.43213	TELEPHONE (MOBILE)	330	475	475	204	42	475
080100.000.43214	CABLE TELEVISION	24,999	26,250	26,250	25,499	97	26,250
080100.000.43411	TRASH REMOVAL	25,563	28,600	28,600	19,257	67	31,400
080100.000.43421	PURCHASED PERSONNEL SERVICES	94,992	5,000	5,000	2,912	58	5,000
080100.000.43433	PCCD GRANT - EXPENSE	200,980	241,176	281,372	281,372	100	1



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
43000	PROF & TECHNICAL SERVICES	5,246,834	5,186,471	5,226,667	4,378,994	83	7,039,226
080100.000.44835	SCAAP	6,593	1	24,407	24,406	99	1
44000	GRANTS, SUBSIDIES, CONTRACTS	6,593	1	24,407	24,406	99	1
080100.000.45232	GROCERIES, MEATS, PROVISIONS	1,608,023	1,700,000	1,700,000	717,915	42	1,803,000
080100.000.45241	UNIFORM SUPPLIES	48,909	130,000	144,796	41,204	28	140,000
080100.000.45242	CLOTHING, SHOES, FURNISHING	104,077	122,000	125,161	52,848	42	122,000
080100.000.45281	OTHER OPERATING SUPPLIES	237,725	220,000	225,925	117,038	51	220,000
080100.000.45312	MAINT & REP-MAT & SUPPLIES	124,034	155,000	164,643	93,647	56	155,000
45000	MATERIALS & OPERATING SUPPLIES	2,122,768	2,327,000	2,360,525	1,022,652	43	2,440,000
080100.000.46111	TELEPHONE	3,619	6,000	6,000	885	14	4,500
080100.000.46112	FUEL	95,023	99,000	99,000	87,540	88	107,000
080100.000.46113	ELECTRICITY	690,757	670,000	670,000	274,669	40	698,000
080100.000.46114	WATER/SEWER	224,761	250,000	250,000	137,019	54	260,000
080100.000.46246	SEX OFFENDER PROGRAM		1,000	1,000			500
080100.000.46311	MAINTENANCE & REPAIR SERVICES	325,530	330,000	387,919	252,933	65	335,000
080100.000.46511	PERSONNEL DEVELOPMENT		1	1			1
080100.000.46821	ASSOCIATION DUES	515	1,000	1,000	60	6	850
080100.000.46832	ARBITRATION FEES	325	3,000	3,000			2,000
080100.000.46857	ID PROCESSING EXPENSE	9,029	10,000	10,000	6,123	61	10,000
080100.000.46863	BANKING SERVICES		500	500	100	20	500
080100.000.46866	OTHER OPERATING EXPENSES	7,630	12,500	12,500	4,758	38	12,500
080100.000.46869	INDIGENT CARE EXPENSE		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
080100.000.46871	JAIL LABOR (INMATE)	64,665	80,000	80,000	36,840	46	80,000
080100.000.46872	MAINTENANCE-ADULTS/JUVENILES		1	1			1
080100.000.46873	GEN EDUCATION DEGREE EXPENSE	16,011	24,100	24,100	15,241	63	24,100
	<u>46000 OTHER OPERATING EXPENSES</u>	<u>1,437,865</u>	<u>1,487,103</u>	<u>1,545,022</u>	<u>816,168</u>	<u>52</u>	<u>1,534,953</u>
080100.000.47342	OTHER KITCHEN EQUIPMENT-REP	6,709	12,000	17,168	12,203	71	12,000
080100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	1,874	1,320	1,320	348	26	4,320
080100.000.47391	OFFICE FURNITURE-REPLACEMENT	2,911	2,650	2,650	1,364	51	2,650
080100.000.47392	OFFICE MACHINES-REPLACEMENT		1	1			1
080100.000.47393	OTHER EQUIPMENT-REPLACEMENT	2,069	1,275	1,275	678	53	1,275
080100.000.47431	KITCHEN EQUIPMENT-NEW		1	1			1
080100.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
080100.000.47492	OTHER EQUIPMENT-NEW		1	1			1
080100.000.47494	OFFICE FURNITURE-NEW		1	1			1
080100.000.47495	OFFICE MACHINES-NEW		1	1			1
	<u>47000 CAPITAL EXPENDITURES</u>	<u>13,563</u>	<u>17,251</u>	<u>22,419</u>	<u>14,593</u>	<u>65</u>	<u>20,251</u>
	<b>TOTALS:</b>	<b>31,251,186</b>	<b>32,513,759</b>	<b>32,014,136</b>	<b>18,388,511</b>	<b>57</b>	<b>35,651,624</b>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1101 080600	OPERATING COMMUNITY CORRECTIONS CENTER						
080600.000.32261	PCCD GRANT - REVENUE	9,567	1	1	5,383	538,3	1
080600.000.32499	OTHER GRANTS & REIMBURSEMENTS	85,275	140,000	140,000	78,833	56	48,000
	32000 GRANTS & REIMBURSEMENTS	<u>94,842</u>	<u>140,001</u>	<u>140,001</u>	<u>84,216</u>	<u>60</u>	<u>48,001</u>
080600.000.33111	FEES & COMMISSIONS	60,978	67,300	67,300	17,417	25	46,200
080600.000.33135	JAIL ROOM AND BOARD		82,125	82,125			82,125
080600.000.33137	HOLDING FEES-NON COUNTY		1	1			1
080600.000.33149	TELEPHONE COMMISSIONS	71,005	71,005	71,005	41,420	58	17,751
080600.000.33199	OTHER DEPARTMENTAL EARNINGS		5,400	5,400			5,400
080600.000.33245	INTAKE PROCESSING FEE		1	1			1
	33000 DEPARTMENT EARNINGS	<u>131,983</u>	<u>225,832</u>	<u>225,832</u>	<u>58,837</u>	<u>26</u>	<u>151,478</u>
	TOTALS:	226,825	365,833	365,833	143,053	39	199,479

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
080600	COMMUNITY CORRECTIONS CENTER						
080600.000.41111	FULL TIME EMPLOYEES	299,400	670,695	454,644	169,484	37	662,313
080600.000.41121	FULL TIME BARGAINING UNIT	156,656	766,705	358,616	43,010	11	822,974
080600.000.41311	PART TIME EMPLOYEES	17,216	40,000	40,000	11,194	27	40,000
080600.000.41411	OVERTIME PAY	14,592	315,000	315,000	358		264,000
080600.000.41511	HOLIDAY PAY	7,634	34,000	34,000	2,883	8	
080600.000.41791	FRINGE BENEFIT ALLOCATION	211,667	644,897	644,897	322,448	49	635,450
41000	PERSONNEL SERVICES	<u>707,165</u>	<u>2,471,297</u>	<u>1,847,157</u>	<u>549,377</u>	<u>29</u>	<u>2,424,737</u>
080600.000.42111	MILEAGE-PERSONAL VEHICLE	100	400	400			400
080600.000.42112	OTHER TRAVEL EXPENSE	20	100	100			100
42000	TRAVEL & TRANSPORTATION	<u>120</u>	<u>500</u>	<u>500</u>			<u>500</u>
080600.000.43121	PHYSICIAN SERVICES	643,572	617,470	617,470	494,658	80	753,550
080600.000.43126	LABORATORY SERVICES	4,465	6,000	6,000	1,000	16	6,000
080600.000.43213	TELEPHONE (MOBILE)	671	1,000	1,000	399	39	1,000
080600.000.43214	CABLE TELEVISION		2,150	2,150			2,150
080600.000.43411	TRASH REMOVAL	1,315	11,500	11,500	990	8	11,500
080600.000.43421	PURCHASED PERSONNEL SERVICES	44,733	50,000	50,000	13,549	27	30,000
080600.000.43433	PCCD GRANT - EXPENSE	14,950	1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
43000	PROF & TECHNICAL SERVICES	709,706	688,121	688,121	510,596	74	804,201
080600.000.45232	GROCERIES, MEATS, PROVISIONS	5,980	90,075	90,075	2,530	2	93,000
080600.000.45241	UNIFORM SUPPLIES		8,000	8,000	250	3	8,000
080600.000.45242	CLOTHING, SHOES, FURNISHING		3,750	3,750			3,750
080600.000.45281	OTHER OPERATING SUPPLIES	543	24,750	24,750	691	2	24,750
080600.000.45312	MAINT & REP-MAT & SUPPLIES	3,427	14,500	14,500			14,500
45000	MATERIALS & OPERATING SUPPLIES	9,950	141,075	141,075	3,471	2	144,000
080600.000.46111	TELEPHONE	3,642	3,500	3,500	1,717	49	3,500
080600.000.46112	FUEL	15,466	25,000	25,000	12,209	48	25,000
080600.000.46113	ELECTRICITY	46,373	55,000	55,000	21,125	38	55,000
080600.000.46114	WATER/SEWER	4,920	25,500	25,500	2,847	11	24,000
080600.000.46311	MAINTENANCE & REPAIR SERVICES	47,167	68,000	71,134	33,090	46	68,000
080600.000.46511	PERSONNEL DEVELOPMENT		1	1			1
080600.000.46821	ASSOCIATION DUES		1	1			1
080600.000.46857	ID PROCESSING EXPENSE		1	1			1
080600.000.46866	OTHER OPERATING EXPENSES		1,000	1,000	295	29	1,000
080600.000.46871	JAIL LABOR (INMATE)		4,000	4,000			4,000
080600.000.46873	GEN EDUCATION DEGREE EXPENSE		18,500	18,500			18,500
080600.000.46879	BUS TICKETS-LANTA		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES	117,568	200,504	203,638	71,283	35	199,004
080600.000.47342	OTHER KITCHEN EQUIPMENT-REP		1	1			1
080600.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
080600.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
080600.000.47392	OFFICE MACHINES-REPLACEMENT		1	1			1
080600.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
080600.000.47431	KITCHEN EQUIPMENT-NEW		1	1			1
080600.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
080600.000.47492	OTHER EQUIPMENT-NEW		1	1			1
080600.000.47494	OFFICE FURNITURE-NEW		1	1			1
080600.000.47495	OFFICE MACHINES-NEW		1	1			1
47000	CAPITAL EXPENDITURES		10	10			10
TOTALS:		1,544,509	3,501,507	2,880,501	1,134,727	39	3,572,452

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101 080900	OPERATING DIRECTOR OF CORRECTIONS						
080900.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
	32000 GRANTS & REIMBURSEMENTS		<u>1</u>	<u>1</u>			<u>1</u>
	TOTALS:		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
080900	DIRECTOR OF CORRECTIONS						
080900.000.41111	FULL TIME EMPLOYEES	513,337	561,829	556,979	317,585	57	584,458
080900.000.41311	PART TIME EMPLOYEES	2,150	3,000	3,000			3,000
080900.000.41411	OVERTIME PAY		1	1			1
080900.000.41791	FRINGE BENEFIT ALLOCATION	220,219	194,980	194,980	97,490	50	202,849
41000	PERSONNEL SERVICES	<u>735,706</u>	<u>759,810</u>	<u>754,960</u>	<u>415,075</u>	<u>54</u>	<u>790,308</u>
080900.000.42111	MILEAGE-PERSONAL VEHICLE	449	1,000	1,000			1,000
080900.000.42112	OTHER TRAVEL EXPENSE		800	800			800
42000	TRAVEL & TRANSPORTATION	<u>449</u>	<u>1,800</u>	<u>1,800</u>			<u>1,800</u>
080900.000.43111	LEGAL SERVICES	2,603	5,000	5,000	141	2	5,000
080900.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
080900.000.43213	TELEPHONE (MOBILE)		1	1			1
080900.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1
080900.000.43465	PRE EMPLOYMENT SERVICES	55,037	41,700	41,700	20,895	50	51,540
43000	PROF & TECHNICAL SERVICES	<u>57,640</u>	<u>46,703</u>	<u>46,703</u>	<u>21,036</u>	<u>45</u>	<u>56,543</u>
080900.000.46511	PERSONNEL DEVELOPMENT	4,884	6,000	6,000	2,707	45	6,000
080900.000.46535	SAVIN EXPENSE		19,000	19,000			19,000
080900.000.46821	ASSOCIATION DUES	120	400	400	60	15	400



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES	5,004	25,400	25,400	2,767	10	25,400
080900.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
080900.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
080900.000.47392	OFFICE MACHINES-REPLACEMENT		1	1			1
080900.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
080900.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
080900.000.47492	OTHER EQUIPMENT-NEW		1	1			1
080900.000.47494	OFFICE FURNITURE-NEW		1	1			1
080900.000.47495	OFFICE MACHINES-NEW		1	1			1
47000	CAPITAL EXPENDITURES		8	8			8
TOTALS:		798,799	833,721	828,871	438,878	52	874,059

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101 081500	OPERATING VACANCY FACTOR						
081500.000.41911	BUDGETED VACANCY FACTOR		(1,500,000)	(210,173)			(1,500,000)
41000	PERSONNEL SERVICES		(1,500,000)	(210,173)			(1,500,000)
	TOTALS:		(1,500,000)	(210,173)			(1,500,000)

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
090100	DEPARTMENT OF LAW						
090100.000.33138	ORDINANCES	3,740	2,800	2,800	2,420	86	2,800
090100.000.33199	OTHER DEPARTMENTAL EARNINGS	48,601	100,000	100,000	12,765	12	75,000
	33000 DEPARTMENT EARNINGS	<u>52,341</u>	<u>102,800</u>	<u>102,800</u>	<u>15,185</u>	<u>14</u>	<u>77,800</u>
090100.000.39113	NOTARY FEES	275	225	225	55	24	225
	39000 OTHER	<u>275</u>	<u>225</u>	<u>225</u>	<u>55</u>	<u>24</u>	<u>225</u>
	TOTALS:	52,616	103,025	103,025	15,240	14	78,025

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
090100	DEPARTMENT OF LAW						
090100.000.41111	FULL TIME EMPLOYEES	367,203	440,543	406,973	222,624	54	460,200
090100.000.41311	PART TIME EMPLOYEES	62,412	89,910	89,910	37,090	41	89,910
090100.000.41331	NON-CLASSIFIED SERVICE	529,108	550,266	550,266	317,465	57	572,281
090100.000.41411	OVERTIME PAY		1	1			1
090100.000.41631	TRANSCRIBING EXPENSE-INTERNAL		500	500			500
090100.000.41791	FRINGE BENEFIT ALLOCATION	409,436	383,892	383,892	191,946	50	418,370
41000	PERSONNEL SERVICES	<u>1,368,159</u>	<u>1,465,112</u>	<u>1,431,542</u>	<u>769,125</u>	<u>53</u>	<u>1,541,262</u>
090100.000.42111	MILEAGE-PERSONAL VEHICLE	312	650	850	93	10	650
090100.000.42112	OTHER TRAVEL EXPENSE	49	650	650			650
42000	TRAVEL & TRANSPORTATION	<u>361</u>	<u>1,300</u>	<u>1,500</u>	<u>93</u>	<u>6</u>	<u>1,300</u>
090100.000.43111	LEGAL SERVICES		1	1			1
090100.000.43148	OTHER SPECIALIZED SERVICES		1,000	1,000			1,000
090100.000.43213	TELEPHONE (MOBILE)		1	1			1
090100.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	***** % EXPENDED	2025 PROPOSED
43000	PROF & TECHNICAL SERVICES		1,003	1,003			1,003
090100.000.45261	PROFESSIONAL BOOKS&PERIODICALS	33	4,000	4,000	90	2	4,000
090100.000.45281	OTHER OPERATING SUPPLIES	1,886	2,000	2,000	1,100	55	2,000
45000	MATERIALS & OPERATING SUPPLIES	1,919	6,000	6,000	1,190	19	6,000
090100.000.46311	MAINTENANCE & REPAIR SERVICES	43	500	500	57	11	500
090100.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
090100.000.46511	PERSONNEL DEVELOPMENT	1,882	1,800	2,250	652	28	1,800
090100.000.46821	ASSOCIATION DUES	2,344	2,500	2,500	1,055	42	2,500
090100.000.46839	TRANSCRIBING FEES		500	500			500
090100.000.46866	OTHER OPERATING EXPENSES		1,000	1,070	284	26	1,000
090100.000.46878	SETTLEMENT COSTS		1	1			1
46000	OTHER OPERATING EXPENSES	4,269	6,302	6,822	2,048	30	6,302
090100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
090100.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
090100.000.47392	OFFICE MACHINES-REPLACEMENT		3,000	3,000			3,000
090100.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
090100.000.47441	COMPUTER EQUIPMENT-NEW		2,000	2,000			2,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES		5,003	5,003		5,003	
	TOTALS:	1,374,708	1,484,720	1,451,870	772,456	53	1,560,870

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101 091500	OPERATING VACANCY FACTOR						
091500.000.41911	BUDGETED VACANCY FACTOR			33,570			
	41000 PERSONNEL SERVICES			33,570			
	TOTALS:			33,570			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1101	OPERATING						
100100	COURT ADMINISTRATION						
100100.000.32122	COURT ADMIN GRANT	453,706	450,000	450,000			450,000
100100.000.32133	JURY REIMBURSEMENT	10,929	20,000	20,000	17,234	86	25,000
100100.000.32499	OTHER GRANTS & REIMBURSEMENTS	82,776	125,000	125,000	101,760	81	125,000
	32000 GRANTS & REIMBURSEMENTS	<u>547,411</u>	<u>595,000</u>	<u>595,000</u>	<u>118,994</u>	<u>19</u>	<u>600,000</u>
100100.000.33111	FEES & COMMISSIONS	24,300	32,000	32,000	14,520	45	32,000
100100.000.33115	REIMB OF MAINTENANCE COSTS	278,270	375,000	375,000	233,036	62	375,000
	33000 DEPARTMENT EARNINGS	<u>302,570</u>	<u>407,000</u>	<u>407,000</u>	<u>247,556</u>	<u>60</u>	<u>407,000</u>
100100.000.34121	ADMIN/SUPERVISION FEE	44,715	50,000	50,000	26,290	52	50,000
100100.000.34124	EQUITABLE DISTRIBUTION	58,000	62,500	62,500	44,000	70	70,000
	34000 JUDICIAL COSTS & FINES	<u>102,715</u>	<u>112,500</u>	<u>112,500</u>	<u>70,290</u>	<u>62</u>	<u>120,000</u>
100100.000.39119	DONATIONS		1	1			1
100100.000.39141	PA CASA DONATIONS	12,382	1,000	1,000			1,000



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
39000	OTHER	12,382	1,001	1,001		1,001	
	TOTALS:	965,078	1,115,501	1,115,501	436,840	39	1,128,001

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
100100	COURT ADMINISTRATION						
100100.000.41111	FULL TIME EMPLOYEES	2,792,351	3,054,585	2,976,008	1,711,031	57	3,170,690
100100.000.41121	FULL TIME BARGAINING UNIT	1,963,089	2,179,675	2,170,853	1,247,743	57	2,181,547
100100.000.41311	PART TIME EMPLOYEES	154,000	77,760	106,560	90,659	85	77,760
100100.000.41321	PART TIME BARGAINING UNIT	242,654	230,900	230,900	145,296	62	230,900
100100.000.41411	OVERTIME PAY	1,546	5,000	5,000	415	8	3,500
100100.000.41611	WORKERS COMPENSATION COSTS	116,765	175,759	175,759	84,186	47	129,029
100100.000.41631	TRANSCRIBING EXPENSE-INTERNAL	20,781	30,000	30,000	18,699	62	30,000
100100.000.41711	HEALTH CARE PLAN	3,103,081	2,109,109	2,081,309	1,240,615	59	2,345,978
100100.000.41712	LIFE INSURANCE PREMIUMS	15,758	15,233	15,233	6,264	41	15,249
100100.000.41713	CANCER INSURANCE PREMIUMS	30	117	117			117
100100.000.41714	HEALTH CARE-RX	322,692	339,801	339,801	167,017	49	351,897
100100.000.41715	HEALTH CARE-DENTAL	51,862	35,152	60,152	35,947	59	52,785
100100.000.41716	HEALTH CARE-VISION	3,681	3,515	6,315	3,795	60	3,519
100100.000.41717	HEALTH CARE-ADMIN		1,640	1,640	(827)	(50)	1,642
100100.000.41721	FEDERAL OLD AGE INSURANCE	1,028,275	1,054,555	1,054,555	628,311	59	1,055,690
100100.000.41722	STATE UNEMPLOYMENT CHARGES	1,837	29,293	29,293	16,017	54	11,730
100100.000.41731	EMPLOYER PENSION CONTRIBUTIONS	1,800,871	2,050,523	2,050,523			2,184,692
100100.000.41732	UNUSED DISABILITY LEAVE	81,370	52,728	52,728	112,341	213	52,785
100100.000.41755	HEALTH CARE REIMBURSEMENT	35,530	42,975	42,975	32,810	76	59,000
100100.000.41791	FRINGE BENEFIT ALLOCATION	(4,352,477)	(3,932,695)	(3,932,695)	(1,966,348)	50	(4,292,587)

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
41000	PERSONNEL SERVICES	7,383,696	7,555,625	7,497,026	3,573,971	47	7,665,923
100100.000.42111	MILEAGE-PERSONAL VEHICLE	2,439	2,000	2,000	1,690	84	3,000
100100.000.42112	OTHER TRAVEL EXPENSE	1,844	500	500	180	36	1,000
42000	TRAVEL & TRANSPORTATION	4,283	2,500	2,500	1,870	74	4,000
100100.000.43111	LEGAL SERVICES	80,692	115,000	115,000	65,975	57	142,000
100100.000.43118	OTHER LEGAL SERVICES	329,857	350,000	350,000	227,601	65	387,000
100100.000.43145	LANGUAGE INTERPRETATION SVCS	233,846	225,000	225,000	104,591	46	215,000
100100.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
100100.000.43152	MEDIATION PROGRAM		1	1			1
100100.000.43155	LEGAL SERVICES-CRIMINAL CONFLI	252,273	262,944	262,944	147,662	56	276,091
100100.000.43213	TELEPHONE (MOBILE)	353	350	350	206	58	350
100100.000.43421	PURCHASED PERSONNEL SERVICES	5,819	7,000	7,000	2,864	40	7,000
100100.000.43423	LEHIGH VALLEY PRETRIAL SVCS		976,584	976,584	651,056	66	976,584
100100.000.43428	PAYROLL SERVICES	14,473	16,438	16,438	12,597	76	21,042
100100.000.43451	JNET		1	1			1
100100.000.43468	COURT REPORTING SERVICES	946	2,500	2,500	1,460	58	2,500
100100.000.43469	MENTAL HEALTH REVIEW OFFICERS	28,800	31,680	31,680	18,565	58	33,264
100100.000.43471	WEBSITE MAINT/ENHANCEMENT	12,000	25,000	50,000	24,995	49	25,000
100100.000.43472	CUSTODY SUPERVISED VISITATIONS		1,000	1,000			1,000
100100.000.43473	CRIMINAL TRIAL PROF SERVICES	25,324	75,000	75,000	45,287	60	75,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
43000	PROF & TECHNICAL SERVICES	984,383	2,088,499	2,113,499	1,302,859	61	2,161,834
100100.000.45252	BULK ACCOUNT #56	1,000	6,000	6,000			6,000
100100.000.45254	OTHER POSTAGE		100	100			100
100100.000.45281	OTHER OPERATING SUPPLIES	39,224	41,000	42,638	25,626	60	46,000
45000	MATERIALS & OPERATING SUPPLIES	40,224	47,100	48,738	25,626	52	52,100
100100.000.46111	TELEPHONE	6,049	7,000	7,000	2,303	32	7,000
100100.000.46255	PA CASA PROGRAM EXPENSES		1	1			1
100100.000.46311	MAINTENANCE & REPAIR SERVICES	19,207	22,500	23,000	9,445	41	21,500
100100.000.46411	OFFICE RENTAL	22,549	22,956	22,956	13,391	58	23,460
100100.000.46511	PERSONNEL DEVELOPMENT	15,293	15,000	15,000	11,878	79	15,000
100100.000.46522	DESKTOP COMPUTER EXPENSE	138,523	164,472	165,444	63,001	38	177,820
100100.000.46524	THIRD PARTY SOFTWARE	237,222	220,500	220,500			231,000
100100.000.46611	GENERAL INSURANCE	13,820	14,000	14,000	2,383	17	14,700
100100.000.46811	ADVERTISING-GENERAL	1,400	500	950	950	100	1,000
100100.000.46821	ASSOCIATION DUES	4,225	6,000	6,000	2,865	47	6,000
100100.000.46832	ARBITRATION FEES	75,500	85,000	85,000	41,750	49	85,000
100100.000.46833	VIEWERS FEES & EXPENSE		2,000	2,000			2,000
100100.000.46835	JURY FEES & EXPENSE	144,157	100,000	100,235	82,962	82	125,000
100100.000.46837	MASTER EXPENSE	1,819	2,500	2,500	900	36	2,500
100100.000.46866	OTHER OPERATING EXPENSES	9,732	12,000	11,550	5,392	46	12,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES	689,496	674,429	676,136	237,220	35	723,981
100100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	1,492	4,000	4,000	2,724	68	4,000
100100.000.47391	OFFICE FURNITURE-REPLACEMENT		19,500	19,457			7,500
100100.000.47392	OFFICE MACHINES-REPLACEMENT	633	15,000	16,689	13,598	81	15,000
100100.000.47393	OTHER EQUIPMENT-REPLACEMENT	833	2,000	3,115	1,115	35	2,000
100100.000.47441	COMPUTER EQUIPMENT-NEW	2,607	4,000	4,180	2,464	58	4,000
100100.000.47492	OTHER EQUIPMENT-NEW	2,301	8,000	8,000	4,803	60	5,000
100100.000.47494	OFFICE FURNITURE-NEW		1,000	1,043	1,043	100	1,000
100100.000.47495	OFFICE MACHINES-NEW	418	1,000	1,000	761	76	1,000
47000	CAPITAL EXPENDITURES	8,284	54,500	57,484	26,508	46	39,500
100100.000.61611	INDIRECT COST ALLOCATION	5,381,803	6,233,788	6,233,788	3,116,894	50	6,594,665
61000	OTHER FINANCING USES	5,381,803	6,233,788	6,233,788	3,116,894	50	6,594,665
TOTALS:		14,492,169	16,656,441	16,629,171	8,284,948	49	17,242,003

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1101	OPERATING					
100150	VACANCY FACTOR					
100150.000.41911	BUDGETED VACANCY FACTOR		(650,000)	(383,031)		(650,000)
41000	PERSONNEL SERVICES		(650,000)	(383,031)		(650,000)
	TOTALS:		(650,000)	(383,031)		(650,000)

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
100301	ADULT PROBATION						
100301.000.32123	ADULT PROBATION GRANT	573,536	573,000	573,000	430,976	75	509,000
100301.000.32211	ACT 35 SUPERVISION FEE		703,491	703,491	563,086	80	560,000
100301.000.32221	INTERMEDIATE PUNISHMENT	112,780	110,000	120,002	69,311	57	80,000
100301.000.32261	PCCD GRANT - REVENUE		1	8,825			8,825
100301.000.32373	PCCD DRUG TREATMENT GRANT REV	69,174	1	26,805	23,475	87	1
100301.000.32374	AOPC DRUG COURT GRANT REVENUE	7,786	1	7,752	7,746	99	1
100301.000.32499	OTHER GRANTS & REIMBURSEMENTS	100,773	120,000	120,000	66,347	55	120,000
	32000 GRANTS & REIMBURSEMENTS	<u>864,049</u>	<u>1,506,494</u>	<u>1,559,875</u>	<u>1,160,941</u>	<u>74</u>	<u>1,277,827</u>
100301.000.34114	DUI DEFENDANT COST		1	1			1
100301.000.34115	DUI FEES	533,214	600,000	600,000	311,572	51	600,000
100301.000.34117	RETAIL THEFT PROGRAM	826	2,000	2,000	271	13	1,000
100301.000.34121	ADMIN/SUPERVISION FEE	731,660	700,000	700,000	716,201	102	770,000
100301.000.34125	ELECTRONIC MONITORING FEE	87,237	150,000	150,000	46,850	31	125,000
100301.000.34127	COMPETENCY/ACCOUNTABILITY FEE	145	350	350	85	24	350
100301.000.34128	URINALYSIS FEE	13,384	15,000	15,000	8,362	55	15,000
100301.000.34129	PROBATION VIOLATION FEE	21,904	40,000	40,000	11,532	28	40,000
100301.000.34131	INTERSTATE APPLICATION FEE	1,306	3,000	3,000	1,214	40	3,000
100301.000.34148	PAVE	6,893	8,000	8,000	2,930	36	8,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
34000	JUDICIAL COSTS & FINES	<u>1,396,569</u>	<u>1,518,351</u>	<u>1,518,351</u>	<u>1,099,017</u>	<u>72</u>	<u>1,562,351</u>
	TOTALS:	2,260,618	3,024,845	3,078,226	2,259,958	73	2,840,178



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
100301	ADULT PROBATION						
100301.000.41111	FULL TIME EMPLOYEES	870,584	912,411	912,411	541,303	59	925,394
100301.000.41121	FULL TIME BARGAINING UNIT	2,580,883	2,774,890	2,766,923	1,600,601	57	2,684,497
100301.000.41321	PART TIME BARGAINING UNIT	95,045	125,000	125,000	60,158	48	125,000
100301.000.41411	OVERTIME PAY	67,480	100,000	100,000	23,949	23	90,000
100301.000.41791	FRINGE BENEFIT ALLOCATION	1,542,996	1,366,011	1,366,011	683,006	50	1,468,853
	41000 PERSONNEL SERVICES	<u>5,156,988</u>	<u>5,278,312</u>	<u>5,270,345</u>	<u>2,909,017</u>	<u>55</u>	<u>5,293,744</u>
100301.000.42111	MILEAGE-PERSONAL VEHICLE	7,912	12,000	12,000	3,148	26	11,000
100301.000.42112	OTHER TRAVEL EXPENSE	2,928	4,000	4,000	1,575	39	4,750
100301.000.42114	AUTO INSURANCE REIMBURSEMENT		250	250			250
100301.000.42211	GASOLINE & OIL	8,177	8,000	8,000	4,478	55	8,000
	42000 TRAVEL & TRANSPORTATION	<u>19,017</u>	<u>24,250</u>	<u>24,250</u>	<u>9,201</u>	<u>37</u>	<u>24,000</u>
100301.000.43211	DATA RETENTION SERVICES		1	1			1
100301.000.43213	TELEPHONE (MOBILE)	11,285	15,000	15,000	6,396	42	15,000
100301.000.43421	PURCHASED PERSONNEL SERVICES	4,406	4,150	4,150	1,033	24	4,150
100301.000.43433	PCCD GRANT - EXPENSE		1	8,825	387	4	1
100301.000.43452	GPS MONITORING	52,674	85,000	85,000	48,901	57	85,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
43000	PROF & TECHNICAL SERVICES	68,365	104,152	112,976	56,717	50	104,152
100301.000.45278	LABORATORY SUPPLIES	7,327	8,000	8,000	1,822	22	8,000
100301.000.45281	OTHER OPERATING SUPPLIES	17,573	25,000	27,245	14,975	54	27,245
45000	MATERIALS & OPERATING SUPPLIES	24,900	33,000	35,245	16,797	47	35,245
100301.000.46217	DUI PROGRAM		550	550	255	46	550
100301.000.46218	RETAIL THEFT PROGRAM EXPENSES		1	1			1
100301.000.46227	COMMUNITY WORK SERVICE		1	1			1
100301.000.46228	FORENSIC PROGRAM		1	1			1
100301.000.46311	MAINTENANCE & REPAIR SERVICES	1,339	3,000	3,000	1,172	39	4,250
100301.000.46511	PERSONNEL DEVELOPMENT	29,356	8,000	20,481	11,554	56	8,000
100301.000.46568	PCCD DRUG TREATMENT GRANT EXP	17,764		1,804	1,416	78	
100301.000.46569	AOPC DRUG COURT GRANT EXP	5,975	1	7,752	7,737	99	1
100301.000.46821	ASSOCIATION DUES	2,020	3,500	3,500	3,003	85	3,500
100301.000.46862	APPLICANT/EMPLOYEE PHYSICALS	1,250	1,500	1,500	880	58	1,500
100301.000.46866	OTHER OPERATING EXPENSES	52	500	25,500	5,870	23	30,500
46000	OTHER OPERATING EXPENSES	57,756	17,054	64,090	31,887	49	48,304
100301.000.47332	RADIO-REPLACEMENT		1	1			1
100301.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	110	3,000	1,800	654	36	1,800
100301.000.47391	OFFICE FURNITURE-REPLACEMENT	185	3,000	2,425			2,425
100301.000.47392	OFFICE MACHINES-REPLACEMENT	3,973	1,000	1,000			1,000
100301.000.47393	OTHER EQUIPMENT-REPLACEMENT	10,354	10,000	10,300	9,763	94	10,000
100301.000.47423	RADIO-NEW		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
100301.000.47441	COMPUTER EQUIPMENT-NEW		1	1		1	
100301.000.47492	OTHER EQUIPMENT-NEW	1,229	3,700	6,541	6,530	4,000	
100301.000.47494	OFFICE FURNITURE-NEW	144	1	576	525	1	
	47000 CAPITAL EXPENDITURES	<u>15,995</u>	<u>20,704</u>	<u>22,645</u>	<u>17,472</u>	<u>77</u>	<u>19,229</u>
	TOTALS:	5,343,021	5,477,472	5,529,551	3,041,091	54	5,524,674

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
100302	JUVENILE PROBATION						
100302.000.32115	ACT 148-CHILD WELFARE	601,131	443,475	443,475	1,196,560	269	943,819
100302.000.32124	JUV PROB SVCS GRANT	420,651	420,651	420,651	420,651	100	420,651
100302.000.32135	SOCIAL SECURITY MAINTENANCE	5,258	8,000	8,000			8,000
100302.000.32261	PCCD GRANT - REVENUE			7,500			
100302.000.32284	JUV PROB SVCS GRANT-OPERATIONS	46,738	46,738	46,738	46,738	100	46,738
100302.000.32352	SCA-REINTEGRATION SPECIALIST	30,135		59,590	20,768	34	
100302.000.32499	OTHER GRANTS & REIMBURSEMENTS	255	1	1			1
	32000 GRANTS & REIMBURSEMENTS	<u>1,104,168</u>	<u>918,865</u>	<u>985,955</u>	<u>1,684,717</u>	<u>170</u>	<u>1,419,209</u>
100302.000.33111	FEES & COMMISSIONS	250	500	500	40	8	500
100302.000.33147	UNDERAGE DRINKING PROGRAM	420	900	900	60	6	900
	33000 DEPARTMENT EARNINGS	<u>670</u>	<u>1,400</u>	<u>1,400</u>	<u>100</u>	<u>7</u>	<u>1,400</u>
100302.000.34117	RETAIL THEFT PROGRAM		1	1			1
100302.000.34125	ELECTRONIC MONITORING FEE	7,325	1	1	4,491	449,1	1
	34000 JUDICIAL COSTS & FINES	<u>7,325</u>	<u>2</u>	<u>2</u>	<u>4,491</u>	<u>224,5</u>	<u>2</u>
	TOTALS:	<u>1,112,163</u>	<u>920,267</u>	<u>987,357</u>	<u>1,689,308</u>	<u>171</u>	<u>1,420,611</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
100302	JUVENILE PROBATION						
100302.000.41111	FULL TIME EMPLOYEES	893,464	939,161	939,161	556,436	59	976,997
100302.000.41121	FULL TIME BARGAINING UNIT	2,285,283	2,499,140	2,431,712	1,359,083	55	2,441,505
100302.000.41311	PART TIME EMPLOYEES		1	1			1
100302.000.41321	PART TIME BARGAINING UNIT	11,209	98,800	98,800	16,255	16	98,800
100302.000.41411	OVERTIME PAY	39,261	50,000	50,000	21,076	42	50,000
100302.000.41791	FRINGE BENEFIT ALLOCATION	1,378,756	1,253,299	1,253,299	626,650	50	1,365,497
41000	PERSONNEL SERVICES	<u>4,607,973</u>	<u>4,840,401</u>	<u>4,772,973</u>	<u>2,579,500</u>	<u>54</u>	<u>4,932,800</u>
100302.000.42111	MILEAGE-PERSONAL VEHICLE	4,888	5,000	5,000	3,849	76	6,000
100302.000.42112	OTHER TRAVEL EXPENSE	5,587	8,000	8,000	3,695	46	7,000
100302.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1			1
100302.000.42211	GASOLINE & OIL	16,144	16,000	17,361	8,424	48	16,000
42000	TRAVEL & TRANSPORTATION	<u>26,619</u>	<u>29,001</u>	<u>30,362</u>	<u>15,968</u>	<u>52</u>	<u>29,001</u>
100302.000.43211	DATA RETENTION SERVICES		1	1			1
100302.000.43213	TELEPHONE (MOBILE)	10,136	13,500	13,500	7,711	57	15,000
100302.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1
100302.000.43433	PCCD GRANT - EXPENSE			7,500			
100302.000.43477	JUV PROB SVCS GRANT-OPERATIONS	59,564	46,738	110,944	37,744	34	46,738

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
43000	PROF & TECHNICAL SERVICES	69,700	60,240	131,946	45,455	34	61,740
100302.000.45281	OTHER OPERATING SUPPLIES	21,523	20,500	20,572	11,111	54	20,500
45000	MATERIALS & OPERATING SUPPLIES	21,523	20,500	20,572	11,111	54	20,500
100302.000.46111	TELEPHONE		1	1			1
100302.000.46252	SCA-REINTEGRATION SPECIALIST	34,584		59,590	46,186	77	
100302.000.46311	MAINTENANCE & REPAIR SERVICES	2,104	3,000	3,000	2,912	97	3,000
100302.000.46511	PERSONNEL DEVELOPMENT	957	450	450	15	3	450
100302.000.46821	ASSOCIATION DUES	400	700	700	400	57	700
100302.000.46866	OTHER OPERATING EXPENSES	4,163	8,000	12,027	6,955	57	8,000
100302.000.46872	MAINTENANCE-ADULTS/JUVENILES	918,764	1,645,195	1,826,430	878,258	48	1,700,000
46000	OTHER OPERATING EXPENSES	960,972	1,657,346	1,902,198	934,726	49	1,712,151
100302.000.47332	RADIO-REPLACEMENT		1,000	1,000			1,000
100302.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	988	2,000	2,000	106	5	2,000
100302.000.47392	OFFICE MACHINES-REPLACEMENT	2,776	1,000	1,000			1,000
100302.000.47393	OTHER EQUIPMENT-REPLACEMENT	100	200	200			200
100302.000.47441	COMPUTER EQUIPMENT-NEW	692	2,000	2,000	10		2,000
100302.000.47494	OFFICE FURNITURE-NEW		500	847	347	40	500
100302.000.47495	OFFICE MACHINES-NEW		500	500			500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES	4,556	7,200	7,547	463	6	7,200
	TOTALS:	5,691,343	6,614,688	6,865,598	3,587,223	52	6,763,392

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1101	OPERATING						
100303	JUVENILE WORK PROGRAM						
100303.000.32498	JUVENILE WORK PROGRAM	14,025	21,500	21,500	9,213	42	21,500
32000	GRANTS & REIMBURSEMENTS	<u>14,025</u>	<u>21,500</u>	<u>21,500</u>	<u>9,213</u>	<u>42</u>	<u>21,500</u>
100303.000.39199	ALL OTHER REVENUE		1,000	1,000	426	42	1,000
39000	OTHER		<u>1,000</u>	<u>1,000</u>	<u>426</u>	<u>42</u>	<u>1,000</u>
	TOTALS:	14,025	22,500	22,500	9,639	42	22,500



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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
100303	JUVENILE WORK PROGRAM						
100303.000.46117	BOTTLED WATER	201	250	250	206	82	400
100303.000.46213	JUVENILE WORK PROGRAM	11,354	20,500	164,487	10,006	6	20,500
100303.000.46253	PROGRAM EXPENSE	698	700	3,892	336	8	700
100303.000.46533	CAWS EVENT		450	450			300
100303.000.46866	OTHER OPERATING EXPENSES	648	1,300	1,300	112	8	1,300
46000	OTHER OPERATING EXPENSES	<u>12,901</u>	<u>23,200</u>	<u>170,379</u>	<u>10,660</u>	<u>6</u>	<u>23,200</u>
TOTALS:		12,901	23,200	170,379	10,660	6	23,200

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1101	OPERATING						
100400	CLERK OF ORPHANS COURT						
100400.000.32386	COURT APPOINTED ATTORNEY REIMB			30,000			60,000
100400.000.32499	OTHER GRANTS & REIMBURSEMENTS		3,500	3,500	24,833	709	3,500
	32000 GRANTS & REIMBURSEMENTS		3,500	33,500	24,833	74	63,500
100400.000.33174	AUTOMATION FEE	3,370	3,500	3,500	1,490	42	3,500
100400.000.33176	RETURN CHECK FEE	20	20	20			20
100400.000.33199	OTHER DEPARTMENTAL EARNINGS	35	1	1			1
100400.000.33202	CREDIT CARD FEES	3,348	3,000	3,000	1,842	61	3,000
	33000 DEPARTMENT EARNINGS	6,773	6,521	6,521	3,332	51	6,521
100400.000.34116	COURT FEES AND COSTS	273,940	190,000	190,000	146,171	76	190,000
100400.000.34151	GUARDIAN TRACKING SYSTEM	900	100	100	775	775	100
	34000 JUDICIAL COSTS & FINES	274,840	190,100	190,100	146,946	77	190,100
100400.000.39136	TRANSCRIBING FEES	406	5,000	5,000	543	10	5,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
39000	OTHER	406	5,000	5,000	543	10	5,000
	TOTALS:	282,019	205,121	235,121	175,654	74	265,121

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
100400	CLERK OF ORPHANS COURT						
100400.000.41111	FULL TIME EMPLOYEES	204,880	216,924	216,924	125,148	57	225,680
100400.000.41121	FULL TIME BARGAINING UNIT	263,523	281,092	265,222	141,508	53	265,721
100400.000.41321	PART TIME BARGAINING UNIT		1	1			1
100400.000.41411	OVERTIME PAY		1,000	1,000			1,000
100400.000.41631	TRANSCRIBING EXPENSE-INTERNAL	2,588	3,000	3,000	1,589	52	3,000
100400.000.41634	TRANSCRIBING EXPENSE-EXTERNAL	391	2,000	2,000	273	13	2,000
100400.000.41791	FRINGE BENEFIT ALLOCATION	201,249	175,400	175,400	87,700	50	189,291
41000	PERSONNEL SERVICES	672,631	679,417	663,547	356,218	53	686,693
100400.000.42111	MILEAGE-PERSONAL VEHICLE		450	450			450
100400.000.42112	OTHER TRAVEL EXPENSE		250	250			250
42000	TRAVEL & TRANSPORTATION		700	700			700
100400.000.43157	COURT APPOINTED ATTORNEY EXP			30,000			75,000
100400.000.43211	DATA RETENTION SERVICES		500	500			500
100400.000.43474	TERM OF PARENTAL RIGHTS REP	37,443	71,700	71,700	34,244	47	71,700

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
43000	PROF & TECHNICAL SERVICES	37,443	72,200	102,200	34,244	33	147,200
100400.000.45281	OTHER OPERATING SUPPLIES	7,102	7,500	7,500	3,653	48	7,500
45000	MATERIALS & OPERATING SUPPLIES	7,102	7,500	7,500	3,653	48	7,500
100400.000.46311	MAINTENANCE & REPAIR SERVICES	3,964	4,800	4,800	3,894	81	4,800
100400.000.46511	PERSONNEL DEVELOPMENT	1,601	2,000	2,000			2,000
100400.000.46811	ADVERTISING-GENERAL	1,218	3,000	3,000	462	15	3,000
100400.000.46821	ASSOCIATION DUES	750	750	750	750	100	750
100400.000.46863	BANKING SERVICES	3,312	3,000	3,000	1,783	59	3,000
100400.000.46866	OTHER OPERATING EXPENSES		165	165			165
46000	OTHER OPERATING EXPENSES	10,845	13,715	13,715	6,889	50	13,715
100400.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
100400.000.47391	OFFICE FURNITURE-REPLACEMENT		500	500			500
100400.000.47392	OFFICE MACHINES-REPLACEMENT		1,300	1,300	931	71	1,300
100400.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
100400.000.47441	COMPUTER EQUIPMENT-NEW	930	1,000	1,000	538	53	1,000
100400.000.47492	OTHER EQUIPMENT-NEW		1	1			1
100400.000.47494	OFFICE FURNITURE-NEW		1	1			1
100400.000.47495	OFFICE MACHINES-NEW		1	1			1

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES	930	2,805	2,805	1,469	52	2,805
	TOTALS:	728,951	776,337	790,467	402,473	50	858,613

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
100601	JUVENILES						
100601.000.32129	FOSTER CARE TITLE IV-E	103,896	150,000	150,000	114,288	76	150,000
100601.000.32242	TEMP ASSISTANCE NEEDY FAMILIES	21,248	1	1			1
100601.000.32312	EVIDENCED BASED PROGRAM GRANT		114,865	114,865			78,850
	32000 GRANTS & REIMBURSEMENTS	<u>125,144</u>	<u>264,866</u>	<u>264,866</u>	<u>114,288</u>	<u>43</u>	<u>228,851</u>
100601.000.33115	REIMB OF MAINTENANCE COSTS	67,676	110,000	110,000	54,487	49	91,000
	33000 DEPARTMENT EARNINGS	<u>67,676</u>	<u>110,000</u>	<u>110,000</u>	<u>54,487</u>	<u>49</u>	<u>91,000</u>
	TOTALS:	192,820	374,866	374,866	168,775	45	319,851

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
100601	JUVENILES						
100601.000.44343	SHARED INSTITUTIONAL PLACEMENT	51,796	150,000	150,000			200,000
100601.000.44354	YDC PLACEMENTS	1,460,892	1,750,000	1,750,000	1,151,820	65	1,750,000
100601.000.44355	YDC PLACEMENTS-IN KIND	(1,460,892)	(1,750,000)	(1,750,000)	(1,151,820)	65	(1,750,000)
100601.000.44711	JUVENILE PLACEMENTS	4,176,953	3,650,000	3,654,971	2,758,243	75	4,950,000
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>4,228,749</u>	<u>3,800,000</u>	<u>3,804,971</u>	<u>2,758,243</u>	<u>72</u>	<u>5,150,000</u>
	TOTALS:	4,228,749	3,800,000	3,804,971	2,758,243	72	5,150,000



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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1101	OPERATING						
100800	MAGISTERIAL DISTRICT JUDGES						
100800.000.32368	MDJ SECURITY REIMBURSEMENT GRT	33,412	1	20,001			1
100800.000.32499	OTHER GRANTS & REIMBURSEMENTS	50	1	1			1
32000	GRANTS & REIMBURSEMENTS	<u>33,462</u>	<u>2</u>	<u>20,002</u>			<u>2</u>
100800.000.33176	RETURN CHECK FEE		1	1			1
100800.000.33199	OTHER DEPARTMENTAL EARNINGS		1,101	1,101	295	26	1,101
33000	DEPARTMENT EARNINGS		<u>1,102</u>	<u>1,102</u>	<u>295</u>	<u>26</u>	<u>1,102</u>
100800.000.34133	COURT FEES AND COSTS 31-1-01	182,054	140,000	140,000	75,738	54	140,000
100800.000.34134	COURT FEES AND COSTS 31-1-02	177,376	185,000	185,000	115,665	62	185,000
100800.000.34135	COURT FEES AND COSTS 31-1-03	147,431	155,000	155,000	80,550	51	155,000
100800.000.34136	COURT FEES AND COSTS 31-1-04	158,174	144,000	144,000	83,588	58	144,000
100800.000.34137	COURT FEES AND COSTS 31-1-05	148,229	150,000	150,000	96,539	64	150,000
100800.000.34138	COURT FEES AND COSTS 31-1-06	127,733	135,000	135,000	83,218	61	135,000
100800.000.34139	COURT FEES AND COSTS 31-1-07	135,613	130,000	130,000	78,933	60	130,000
100800.000.34141	COURT FEES AND COSTS 31-1-08	106,619	110,000	110,000	68,731	62	110,000
100800.000.34142	COURT FEES AND COSTS 31-2-01	169,014	160,000	160,000	90,705	56	160,000
100800.000.34143	COURT FEES AND COSTS 31-2-02	107,576	110,000	110,000	64,669	58	110,000
100800.000.34145	COURT FEES AND COSTS 31-3-01	68,413	70,000	70,000	45,556	65	70,000
100800.000.34146	COURT FEES AND COSTS 31-3-02	157,000	175,000	175,000	108,726	62	175,000
100800.000.34147	COURT FEES AND COSTS 31-3-03	96,738	115,000	115,000	59,057	51	115,000
100800.000.34152	COURT FEES AND COSTS 31-1-09		80,000	80,000	25,982	32	80,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1      % RECEIVED	PROPOSED
34000	JUDICIAL COSTS & FINES	<u>1,781,970</u>	<u>1,859,000</u>	<u>1,859,000</u>	<u>1,077,657</u> <u>57</u>	<u>1,859,000</u>
	TOTALS:	1,815,432	1,860,104	1,880,104	1,077,952      57	1,860,104

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
100800	MAGISTERIAL DISTRICT JUDGES						
100800.000.41111	FULL TIME EMPLOYEES	1,123,496	1,242,156	1,208,473	681,148	56	1,287,956
100800.000.41121	FULL TIME BARGAINING UNIT	1,456,252	1,767,069	1,633,647	924,694	56	1,754,488
100800.000.41311	PART TIME EMPLOYEES		1	1			1
100800.000.41321	PART TIME BARGAINING UNIT	68,679	20,025	70,025	28,452	40	70,000
100800.000.41411	OVERTIME PAY	52,640	70,000	70,000	30,779	43	70,000
100800.000.41791	FRINGE BENEFIT ALLOCATION	1,153,228	1,068,452	1,068,452	534,226	50	1,193,271
41000	PERSONNEL SERVICES	<u>3,854,295</u>	<u>4,167,703</u>	<u>4,050,598</u>	<u>2,199,299</u>	<u>54</u>	<u>4,375,716</u>
100800.000.42111	MILEAGE-PERSONAL VEHICLE	2,280	4,000	4,000	924	23	4,000
100800.000.42112	OTHER TRAVEL EXPENSE	954	1,500	1,500	591	39	1,500
42000	TRAVEL & TRANSPORTATION	<u>3,234</u>	<u>5,500</u>	<u>5,500</u>	<u>1,515</u>	<u>27</u>	<u>5,500</u>
100800.000.43213	TELEPHONE (MOBILE)	8,721	9,100	9,100	5,113	56	9,100
100800.000.43412	JANITORIAL SERVICES	34,814	55,000	55,000	27,965	50	55,000
100800.000.43421	PURCHASED PERSONNEL SERVICES	59,169	64,400	64,400	37,775	58	66,500
43000	PROF & TECHNICAL SERVICES	<u>102,704</u>	<u>128,500</u>	<u>128,500</u>	<u>70,853</u>	<u>55</u>	<u>130,600</u>
100800.000.45281	OTHER OPERATING SUPPLIES	166,940	155,000	161,612	97,042	60	155,000
100800.000.45312	MAINT & REP-MAT & SUPPLIES		2,000	3,995	1,995	49	2,000
100800.000.45511	POSTAGE 31-1-01	50,000	56,000	56,000	10,000	17	56,000
100800.000.45513	POSTAGE 31-1-03	33,000	35,000	35,000	20,000	57	35,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
100800.000.45514	POSTAGE 31-1-04	41,000	35,000	35,000	12,000	34	35,000
100800.000.45515	POSTAGE 31-1-05	31,000	29,000	29,000	16,000	55	29,000
100800.000.45516	POSTAGE 31-1-06	17,000	18,000	18,000	11,000	61	18,000
100800.000.45517	POSTAGE 31-1-07	22,000	26,000	26,000	8,000	30	26,000
100800.000.45518	POSTAGE 31-1-08	18,000	16,000	16,000	14,000	87	16,000
100800.000.45521	POSTAGE 31-2-02	19,000	19,000	19,000	8,000	42	19,000
100800.000.45523	POSTAGE 31-3-01	6,000	10,000	10,000	8,000	80	10,000
100800.000.45524	POSTAGE 31-3-02	24,000	24,100	24,100	14,000	58	24,100
100800.000.45525	POSTAGE 31-3-03	18,000	20,000	20,000	6,000	30	20,000
100800.000.45526	POSTAGE 31-1-09	5,000	35,000	35,000	12,000	34	35,000
45000 MATERIALS & OPERATING SUPPLIES		450,940	480,100	488,707	238,037	48	480,100
100800.000.46111	TELEPHONE	88,100	110,800	110,800	69,872	63	110,800
100800.000.46112	FUEL	11,334	13,000	13,000	10,491	80	18,000
100800.000.46113	ELECTRICITY	44,838	52,200	52,200	29,779	57	52,200
100800.000.46114	WATER/SEWER	597	500	500	357	71	500
100800.000.46311	MAINTENANCE & REPAIR SERVICES	22,787	36,000	37,961	8,224	21	36,000
100800.000.46411	OFFICE RENTAL		1	1			1
100800.000.46421	EQUIPMENT LEASE & RENTAL	3,713	18,900	18,900	10,866	57	18,900
100800.000.46442	OFFICE RENTAL 31-1-03	56,970	57,000	57,000	33,233	58	57,000
100800.000.46443	OFFICE RENTAL 31-1-04	44,800	48,000	48,000	26,133	54	48,000
100800.000.46444	OFFICE RENTAL 31-1-05	69,138	69,500	69,500	40,522	58	73,700
100800.000.46445	OFFICE RENTAL 31-1-06	43,961	46,800	46,800	26,087	55	46,800
100800.000.46446	OFFICE RENTAL 31-1-07	47,600	48,800	48,800	28,300	57	50,000
100800.000.46447	OFFICE RENTAL 31-1-08	59,478	59,500	59,500	34,696	58	59,500
100800.000.46448	OFFICE RENTAL 31-2-02	104,348	107,200	107,200	62,359	58	110,400
100800.000.46449	OFFICE RENTAL 31-2-03	58,300	58,300	58,300	34,008	58	5,000
100800.000.46451	OFFICE RENTAL 31-3-01	31,713	32,000	32,000	18,499	57	32,700
100800.000.46452	OFFICE RENTAL 31-3-02	45,536	48,000	48,000	26,563	55	48,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
100800.000.46453	OFFICE RENTAL 31-3-03	28,438	30,500	30,500	17,687	57	30,500
100800.000.46455	OFFICE RENTAL 31-1-09	13,600	81,600	81,600	47,600	58	81,600
100800.000.46456	OFFICE RENTAL 51-1-01						100,000
100800.000.46511	PERSONNEL DEVELOPMENT	1,818	2,000	2,000	400	20	5,000
100800.000.46567	MDJ SECURITY REIMBURSEMENT EXP	4,222	1	20,001	13,574	67	1
100800.000.46821	ASSOCIATION DUES	625	850	850	700	82	1,100
100800.000.46863	BANKING SERVICES	26,110	26,900	26,900	15,460	57	26,900
100800.000.46866	OTHER OPERATING EXPENSES	961	1,000	1,000	640	64	1,000
46000	OTHER OPERATING EXPENSES	<u>808,987</u>	<u>949,352</u>	<u>971,313</u>	<u>556,050</u>	<u>57</u>	<u>1,013,602</u>
100800.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	1,737	2,000	2,000	835	41	18,000
100800.000.47391	OFFICE FURNITURE-REPLACEMENT		3,500	3,500			40,000
100800.000.47392	OFFICE MACHINES-REPLACEMENT	5,909	12,000	12,000	1,314	10	12,000
100800.000.47393	OTHER EQUIPMENT-REPLACEMENT	699	7,000	7,000			7,000
100800.000.47441	COMPUTER EQUIPMENT-NEW	1,275	1,500	1,500	1,379	91	1,500
100800.000.47494	OFFICE FURNITURE-NEW	17,803	7,500	43,078	37,265	86	7,500
100800.000.47495	OFFICE MACHINES-NEW	5,859	4,000	4,000			4,000
47000	CAPITAL EXPENDITURES	<u>33,282</u>	<u>37,500</u>	<u>73,078</u>	<u>40,793</u>	<u>55</u>	<u>90,000</u>
TOTALS:		5,253,442	5,768,655	5,717,696	3,106,547	54	6,095,518

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
100900	LAW LIBRARY						
100900.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1	211	21,10	1
32000	GRANTS & REIMBURSEMENTS		<u>1</u>	<u>1</u>	<u>211</u>	<u>21,10</u>	<u>1</u>
100900.000.33176	RETURN CHECK FEE		1	1			1
100900.000.33199	OTHER DEPARTMENTAL EARNINGS	1,819	12,000	12,000	1,209	10	12,000
33000	DEPARTMENT EARNINGS	<u>1,819</u>	<u>12,001</u>	<u>12,001</u>	<u>1,209</u>	<u>10</u>	<u>12,001</u>
TOTALS:		1,819	12,002	12,002	1,420	11	12,002

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
100900	LAW LIBRARY						
100900.000.41111	FULL TIME EMPLOYEES	95,160	101,837	101,837	58,752	57	105,934
100900.000.41311	PART TIME EMPLOYEES		1	1			1
100900.000.41321	PART TIME BARGAINING UNIT	83,373	94,675	94,675	50,222	53	94,675
100900.000.41411	OVERTIME PAY		2,500	2,500			2,500
100900.000.41791	FRINGE BENEFIT ALLOCATION	76,248	69,533	69,533	34,766	49	75,675
41000	PERSONNEL SERVICES	<u>254,781</u>	<u>268,546</u>	<u>268,546</u>	<u>143,740</u>	<u>53</u>	<u>278,785</u>
100900.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
100900.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		<u>2</u>	<u>2</u>			<u>2</u>
100900.000.45261	PROFESSIONAL BOOKS&PERIODICALS	132,959	140,000	131,900	70,270	53	145,000
100900.000.45262	OTHER PUBLICATIONS	103,465	110,000	110,000	63,890	58	115,000
100900.000.45281	OTHER OPERATING SUPPLIES	1,526	1,750	1,750	1,547	88	1,750
45000	MATERIALS & OPERATING SUPPLIES	<u>237,950</u>	<u>251,750</u>	<u>243,650</u>	<u>135,707</u>	<u>55</u>	<u>261,750</u>
100900.000.46311	MAINTENANCE & REPAIR SERVICES		1,000	1,000			1,000
100900.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
100900.000.46511	PERSONNEL DEVELOPMENT		1	1			1
100900.000.46524	THIRD PARTY SOFTWARE	720	1,400	1,400	750	53	1,400
100900.000.46525	ONLINE LEGAL SERVICES	172,228	175,000	175,000	98,809	56	187,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
100900.000.46821	ASSOCIATION DUES	335	450	450	347	77	450
46000	OTHER OPERATING EXPENSES	<u>173,283</u>	<u>177,852</u>	<u>177,852</u>	<u>99,906</u>	<u>56</u>	<u>189,852</u>
100900.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	548	1,000	1,000	185	18	1,000
100900.000.47391	OFFICE FURNITURE-REPLACEMENT		500	500	500	100	500
100900.000.47392	OFFICE MACHINES-REPLACEMENT		1	1			1
100900.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	8,101	7,975	98	1
100900.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
100900.000.47494	OFFICE FURNITURE-NEW	39	500	500			500
47000	CAPITAL EXPENDITURES	<u>587</u>	<u>2,003</u>	<u>10,103</u>	<u>8,660</u>	<u>85</u>	<u>2,003</u>
TOTALS:		666,601	700,153	700,153	388,013	55	732,392



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101	OPERATING						
110100	DIR OF COMMUNITY & ECON DEV						
110100.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS		1	1			1
110100.000.39119	DONATIONS		1	1			1
110100.000.39124	SPONSORSHIPS		1	1			1
39000	OTHER		2	2			2
TOTALS:			3	3			3

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
110100	DIR OF COMMUNITY & ECON DEV						
110100.000.41111	FULL TIME EMPLOYEES	363,407	411,236	357,426	168,590	47	335,691
110100.000.41311	PART TIME EMPLOYEES		14,000	14,000			14,000
110100.000.41791	FRINGE BENEFIT ALLOCATION	155,222	154,555	154,555	77,278	50	130,289
41000	PERSONNEL SERVICES	<u>518,629</u>	<u>579,791</u>	<u>525,981</u>	<u>245,868</u>	<u>46</u>	<u>479,980</u>
110100.000.42111	MILEAGE-PERSONAL VEHICLE	166	1,000	1,000			1,000
110100.000.42112	OTHER TRAVEL EXPENSE		700	700			700
42000	TRAVEL & TRANSPORTATION	<u>166</u>	<u>1,700</u>	<u>1,700</u>			<u>1,700</u>
110100.000.43148	OTHER SPECIALIZED SERVICES	2,373	5,800	5,800	912	15	5,800
110100.000.43213	TELEPHONE (MOBILE)	480	600	600	359	59	600
43000	PROF & TECHNICAL SERVICES	<u>2,853</u>	<u>6,400</u>	<u>6,400</u>	<u>1,271</u>	<u>19</u>	<u>6,400</u>
110100.000.44772	HOMELESS SHELTER						75,000
110100.000.44799	COVID-19 COUNTY RELIEF BLK GRT			4,000			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
44000	GRANTS, SUBSIDIES, CONTRACTS			4,000			75,000
110100.000.45261	PROFESSIONAL BOOKS&PERIODICALS	251	700	700	151	21	700
110100.000.45281	OTHER OPERATING SUPPLIES	632	2,430	6,008	285	4	2,430
45000	MATERIALS & OPERATING SUPPLIES	883	3,130	6,708	436	6	3,130
110100.000.46311	MAINTENANCE & REPAIR SERVICES	548	1,000	2,259	115	5	1,000
110100.000.46511	PERSONNEL DEVELOPMENT	233	2,000	2,000	154	7	2,000
110100.000.46821	ASSOCIATION DUES	4,890	5,000	5,000	3,315	66	5,000
46000	OTHER OPERATING EXPENSES	5,671	8,000	9,259	3,584	38	8,000
110100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
110100.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
110100.000.47441	COMPUTER EQUIPMENT-NEW		1,700	4,644			1,700
110100.000.47492	OTHER EQUIPMENT-NEW		1	1,411			1
47000	CAPITAL EXPENDITURES		1,703	6,057			1,703
TOTALS:		528,202	600,724	560,105	251,159	44	575,913

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101 110200	OPERATING ECONOMIC RELATIONS						
110200.000.44644	GREATER LV CHAMBER OF COMMERCE	15,000	15,000	15,000			15,000
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>          </u>	<u>          </u>	<u>15,000</u>
	TOTALS:	15,000	15,000	15,000			15,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1101	OPERATING						
110400	COMMUNITY DEVELOPMENT						
110400.000.32282	RACP	8,132,500	1	567,501	505,000	88	1
110400.000.32335	EMERGENCY SOLUTIONS GRANT		1	1			1
110400.000.32365	COVID-19 ESG-CV GRANT	241,090					
110400.000.32375	COVID-19 ESG-CODE BLUE		1	1			1
110400.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS	<u>8,373,590</u>	<u>4</u>	<u>567,504</u>	<u>505,000</u>	<u>88</u>	<u>4</u>
TOTALS:		8,373,590	4	567,504	505,000	88	4

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1101	OPERATING						
110400	COMMUNITY DEVELOPMENT						
110400.000.41111	FULL TIME EMPLOYEES	135,669	281,570	215,615	96,489	44	292,927
110400.000.41311	PART TIME EMPLOYEES		1	1			1
110400.000.41411	OVERTIME PAY		1	1			1
110400.000.41791	FRINGE BENEFIT ALLOCATION	71,625	102,340	102,340	51,170	50	109,140
41000	PERSONNEL SERVICES	<u>207,294</u>	<u>383,912</u>	<u>317,957</u>	<u>147,659</u>	<u>46</u>	<u>402,069</u>
110400.000.42111	MILEAGE-PERSONAL VEHICLE		200	200			200
42000	TRAVEL & TRANSPORTATION		<u>200</u>	<u>200</u>			<u>200</u>
110400.000.43478	EMERGENCY SOLUTIONS GRANT		1	1			1
43000	PROF & TECHNICAL SERVICES		<u>1</u>	<u>1</u>			<u>1</u>
110400.000.44597	BROWNFIELDS HOUSING		1	1			1
110400.000.44611	PA RACP	8,132,500	1	567,501	505,000	88	1
110400.000.44798	COVID-19 ESG-CV GRANTS	97,445					
110400.000.44814	COVID-19 ESG-CODE BLUE		1	1			1

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
44000	GRANTS, SUBSIDIES, CONTRACTS	8,229,945	3	567,503	505,000	88	3
110400.000.45281	OTHER OPERATING SUPPLIES	102	100	350	207	59	100
45000	MATERIALS & OPERATING SUPPLIES	102	100	350	207	59	100
110400.000.46866	OTHER OPERATING EXPENSES	804	4,572	4,322	719	16	4,572
110400.000.46897	HUMAN RELATIONS ADVISORY COMTT		1,000	1,000			1,000
46000	OTHER OPERATING EXPENSES	804	5,572	5,322	719	13	5,572
TOTALS:		8,438,145	389,788	891,333	653,585	73	407,945

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1101 111300	OPERATING HOME-PA						
111300.000.32499	OTHER GRANTS & REIMBURSEMENTS		574,620	574,620			574,620
32000	GRANTS & REIMBURSEMENTS		<u>574,620</u>	<u>574,620</u>			<u>574,620</u>
111300.000.33122	PROGRAM INCOME		1	1			1
33000	DEPARTMENT EARNINGS		<u>1</u>	<u>1</u>			<u>1</u>
	TOTALS:		574,621	574,621			574,621



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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1101	OPERATING					
111300	HOME-PA					
111300.000.42111	MILEAGE-PERSONAL VEHICLE		200	200		200
42000	TRAVEL & TRANSPORTATION		200	200		200
111300.000.44718	HOME-PA	2,275	574,620	574,620		574,620
44000	GRANTS, SUBSIDIES, CONTRACTS	2,275	574,620	574,620		574,620
TOTALS:		2,275	574,820	574,820		574,820

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1101	OPERATING						
111500	VACANCY FACTOR						
111500.000.41911	BUDGETED VACANCY FACTOR			53,810			
41000	PERSONNEL SERVICES			53,810			
	TOTALS:			53,810			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1101 030200	OPERATING GENERAL COUNTY						
030200.000.29221	FUND BALANCE - UNASSIGNED	13,027,594	6,200,000	12,677,137	12,661,320	99	5,300,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>13,027,594</u>	<u>6,200,000</u>	<u>12,677,137</u>	<u>12,661,320</u>	<u>99</u>	<u>5,300,000</u>
030200.000.29912	FUND BALANCE - UNASSIGNED	12,661,320	5,317,999	5,345,660			
	TOTAL FUND BALANCE AT END OF YEAR	<u>12,661,320</u>	<u>5,317,999</u>	<u>5,345,660</u>			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1101	OPERATING						
	REVENUE TOTALS:	153,769,946	143,558,169	144,874,334	129,859,938	89	144,858,607
	SOURCE TOTALS:	16,319,834	23,586,262	23,586,262	8,940,039	37	31,754,709
	BEG FUND BAL TOTALS:	13,027,594	6,200,000	12,677,137	12,661,320	99	5,300,000
	TOTALS:	183,117,374	173,344,431	181,137,733	151,461,297	83	181,913,316
	EXPENDITURE TOTALS:	145,118,558	141,060,421	144,264,446	77,718,078	53	150,847,455
	USES TOTALS:	25,337,496	26,966,011	31,527,627	11,868,680	37	31,065,861
	END FUND BAL TOTALS:	12,661,320	5,317,999	5,345,660			
	TOTALS:	183,117,374	173,344,431	181,137,733	89,586,758	49	181,913,316

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1122 050602	AREA AGENCY ON AGING					
050602.000.41722	STATE UNEMPLOYMENT CHARGES				177	
41000	PERSONNEL SERVICES				177	
	TOTALS:				177	

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1122	AREA AGENCY ON AGING						
	REVENUE TOTALS:						
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:						
	TOTALS:						
	EXPENDITURE TOTALS:				177		
	USES TOTALS:						
	END FUND BAL TOTALS:						
	TOTALS:				177		

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED
1142	STABILIZATION					
151300	STABILIZATION					
151300.000.35111	INTEREST-SAVINGS & MONEY MAR	337,038	2,160,000	260,000	243,514	93
151300.000.35112	INTEREST-CERTS OF DEPOSIT		1	1		
35000	INVESTMENT INC	<u>337,038</u>	<u>2,160,001</u>	<u>260,001</u>	<u>243,514</u>	<u>93</u>
	TOTALS:	337,038	2,160,001	260,001	243,514	93
						300,001

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1142	STABILIZATION					
151300	STABILIZATION					
151300.000.61111	TRANS TO OPERATING FUND	137,038	2,160,001	260,001		300,001
151300.000.61193	TRANS TO ECONOMIC DEVELOPMENT	200,000				
61000	OTHER FINANCING USES	<u>337,038</u>	<u>2,160,001</u>	<u>260,001</u>		<u>300,001</u>
	TOTALS:	337,038	2,160,001	260,001		300,001



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1      % FUND BAL	PROPOSED
1142	STABILIZATION					
151300	STABILIZATION					
151300.000.29214	FUND BALANCE - RESTRICTED		1,000,000	1,000,000		
151300.000.29221	FUND BALANCE - UNASSIGNED	25,000,000	24,000,000	24,000,000	25,000,000      104	25,000,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>25,000,000</u>	<u>25,000,000</u>	<u>25,000,000</u>	<u>25,000,000</u> <u>100</u>	<u>25,000,000</u>
151300.000.29912	FUND BALANCE - UNASSIGNED	25,000,000	24,000,000	24,000,000		25,000,000
151300.000.29914	FUND BALANCE - RESTRICTED		1,000,000	1,000,000		
	TOTAL FUND BALANCE AT END OF YEAR	<u>25,000,000</u>	<u>25,000,000</u>	<u>25,000,000</u>		<u>25,000,000</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1142	STABILIZATION						
	REVENUE TOTALS:	337,038	2,160,001	260,001	243,514	93	300,001
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	25,000,000	25,000,000	25,000,000	25,000,000	100	25,000,000
	TOTALS:	25,337,038	27,160,001	25,260,001	25,243,514	99	25,300,001
	EXPENDITURE TOTALS:						
	USES TOTALS:	337,038	2,160,001	260,001			300,001
	END FUND BAL TOTALS:	25,000,000	25,000,000	25,000,000			25,000,000
	TOTALS:	25,337,038	27,160,001	25,260,001			25,300,001

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1201 060502	LIQUID FUELS UTILITY SVC-BRIDGES						
060502.000.32152	STATE REIMB-LIQUID FUELS	604,430	679,642	679,642	303,348	44	679,642
32000	GRANTS & REIMBURSEMENTS	<u>604,430</u>	<u>679,642</u>	<u>679,642</u>	<u>303,348</u>	<u>44</u>	<u>679,642</u>
060502.000.35111	INTEREST-SAVINGS & MONEY MAR	14,764	5,000	5,000	8,190	163	15,481
35000	INVESTMENT INC	<u>14,764</u>	<u>5,000</u>	<u>5,000</u>	<u>8,190</u>	<u>163</u>	<u>15,481</u>
060502.000.39199	ALL OTHER REVENUE	78,777	50,000	50,000	70,455	140	100,000
39000	OTHER	<u>78,777</u>	<u>50,000</u>	<u>50,000</u>	<u>70,455</u>	<u>140</u>	<u>100,000</u>
060502.000.51111	TRANS FROM OPERATING FUND	27,162					
51000	OTHER FINANCING SOURCES	<u>27,162</u>					
	TOTALS:	725,133	734,642	734,642	381,993	51	795,123

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1201	LIQUID FUELS						
060502	UTILITY SVC-BRIDGES						
060502.000.41111	FULL TIME EMPLOYEES	328,855	474,473	467,001	278,469	59	515,184
060502.000.41411	OVERTIME PAY	558	6,000	6,000	2,891	48	6,000
060502.000.41611	WORKERS COMPENSATION COSTS	3,523	5,231	5,231	2,506	47	4,038
060502.000.41711	HEALTH CARE PLAN	39,822	62,773	61,903	36,920	59	73,416
060502.000.41712	LIFE INSURANCE PREMIUMS	475	453	453	186	41	477
060502.000.41713	CANCER INSURANCE PREMIUMS	1	3	3			4
060502.000.41714	HEALTH CARE-RX	9,743	10,113	10,113	4,971	49	11,012
060502.000.41715	HEALTH CARE-DENTAL	1,565	1,046	1,846	1,073	58	1,652
060502.000.41716	HEALTH CARE-VISION	111	105	175	113	64	110
060502.000.41717	HEALTH CARE-ADMIN		49	49	(25)	(51)	51
060502.000.41721	FEDERAL OLD AGE INSURANCE	31,023	31,387	31,387	18,698	59	33,037
060502.000.41722	STATE UNEMPLOYMENT CHARGES	55	872	872	300	34	367
060502.000.41731	EMPLOYER PENSION CONTRIBUTIONS	54,328	61,030	61,030			68,368
060502.000.41732	UNUSED DISABILITY LEAVE		1,569	1,569			1,652
060502.000.41755	HEALTH CARE REIMBURSEMENT				423		
060502.000.41911	BUDGETED VACANCY FACTOR			7,472			
	41000 PERSONNEL SERVICES	<u>470,059</u>	<u>655,104</u>	<u>655,104</u>	<u>346,525</u>	<u>52</u>	<u>715,368</u>
060502.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
060502.000.42211	GASOLINE & OIL	10,337	12,000	14,594	6,904	47	12,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
42000	TRAVEL & TRANSPORTATION	10,337	12,001	14,595	6,904	47	12,001
060502.000.43213	TELEPHONE (MOBILE)	1,156	1,920	1,920	865	45	1,920
060502.000.43428	PAYROLL SERVICES	482	548	548	420	76	701
43000	PROF & TECHNICAL SERVICES	1,638	2,468	2,468	1,285	52	2,621
060502.000.45241	UNIFORM SUPPLIES	1,724	2,000	2,000	1,590	79	2,000
060502.000.45273	BRIDGE SUPPLIES	2,277	20,000	20,000	2,083	10	20,000
060502.000.45281	OTHER OPERATING SUPPLIES	273	1,000	1,048	760	72	1,000
060502.000.45312	MAINT & REP-MAT & SUPPLIES	1,923	2,000	1,863	1,115	59	2,000
45000	MATERIALS & OPERATING SUPPLIES	6,197	25,000	24,911	5,548	22	25,000
060502.000.46113	ELECTRICITY	120,349	120,000	123,250	66,543	53	120,000
060502.000.46311	MAINTENANCE & REPAIR SERVICES	72,138	55,000	55,000	50,176	91	55,000
060502.000.46511	PERSONNEL DEVELOPMENT		250	250			250
060502.000.46522	DESKTOP COMPUTER EXPENSE	516	616	620	236	38	680
060502.000.46866	OTHER OPERATING EXPENSES	2,985	3,000	3,089	3,088	99	3,000
46000	OTHER OPERATING EXPENSES	195,988	178,866	182,209	120,043	65	178,930
060502.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
060502.000.47371	BRIDGE MAINTENANCE EQUIP-REP		1	1			1
060502.000.47393	OTHER EQUIPMENT-REPLACEMENT	1,230	1,200	1,200	888	74	1,200
060502.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES	1,230	1,203	1,203	888	73	1,203
060502.000.61611	INDIRECT COST ALLOCATION	59,000	60,000	60,000	30,000	50	60,000
61000	OTHER FINANCING USES	59,000	60,000	60,000	30,000	50	60,000
	TOTALS:	744,449	934,642	940,490	511,193	54	995,123

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1201	LIQUID FUELS						
060502	UTILITY SVC-BRIDGES						
060502.000.29214	FUND BALANCE - RESTRICTED	471,809	200,000	205,848	452,493	219	200,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>471,809</u>	<u>200,000</u>	<u>205,848</u>	<u>452,493</u>	<u>219</u>	<u>200,000</u>
060502.000.29914	FUND BALANCE - RESTRICTED	452,493					
	TOTAL FUND BALANCE AT END OF YEAR	<u>452,493</u>					

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1201	LIQUID FUELS						
	REVENUE TOTALS:	697,971	734,642	734,642	381,993	51	795,123
	SOURCE TOTALS:	27,162					
	BEG FUND BAL TOTALS:	471,809	200,000	205,848	452,493	219	200,000
	TOTALS:	1,196,942	934,642	940,490	834,486	88	995,123
	EXPENDITURE TOTALS:	685,449	874,642	880,490	481,193	54	935,123
	USES TOTALS:	59,000	60,000	60,000	30,000	50	60,000
	END FUND BAL TOTALS:	452,493					
	TOTALS:	1,196,942	934,642	940,490	511,193	54	995,123



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
050401.000.32125	MEDICAL ASSISTANCE	3,402	5,000	5,000	1,597	31	5,000
050401.000.32269	CASE MANAGEMENT	136,601	150,000	150,000	79,838	53	150,000
050401.000.32333	HUMAN SERVICES BLOCK GRANT	4,439,465	4,423,210	4,423,210	3,053,859	69	4,506,075
050401.000.32499	OTHER GRANTS & REIMBURSEMENTS	41,548	2	2			2
32000	GRANTS & REIMBURSEMENTS	<u>4,621,016</u>	<u>4,578,212</u>	<u>4,578,212</u>	<u>3,135,294</u>	<u>68</u>	<u>4,661,077</u>
050401.000.51111	TRANS FROM OPERATING FUND	125,408	125,408	125,408			125,408
050401.000.51137	TRANS FROM HEALTH CHOICES FUND	62,776	72,477	72,477	33,175	45	72,325
51000	OTHER FINANCING SOURCES	<u>188,184</u>	<u>197,885</u>	<u>197,885</u>	<u>33,175</u>	<u>16</u>	<u>197,733</u>
	TOTALS:	4,809,200	4,776,097	4,776,097	3,168,469	66	4,858,810

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
050401.000.41111	FULL TIME EMPLOYEES	511,993	542,506	542,506	313,864	57	564,366
050401.000.41121	FULL TIME BARGAINING UNIT	1,747,536	2,058,633	1,861,952	976,705	52	2,045,829
050401.000.41141	FULL TIME MEET & DISCUSS	161,304	234,188	234,188	93,060	39	234,188
050401.000.41311	PART TIME EMPLOYEES	53,005	50,000	50,000	33,172	66	50,000
050401.000.41321	PART TIME BARGAINING UNIT	257,548	175,000	175,000	162,038	92	175,000
050401.000.41411	OVERTIME PAY	122,548	125,000	125,000	71,624	57	125,000
050401.000.41611	WORKERS COMPENSATION COSTS	24,154	34,782	34,782	16,666	47	24,893
050401.000.41711	HEALTH CARE PLAN	521,930	417,382	411,782	245,512	59	452,607
050401.000.41712	LIFE INSURANCE PREMIUMS	3,260	3,014	3,014	1,240	41	2,942
050401.000.41713	CANCER INSURANCE PREMIUMS	6	23	23			23
050401.000.41714	HEALTH CARE-RX	67,012	67,245	67,245	33,060	49	67,891
050401.000.41715	HEALTH CARE-DENTAL	10,728	6,956	11,956	7,178	60	10,184
050401.000.41716	HEALTH CARE-VISION	761	696	1,296	752	58	679
050401.000.41717	HEALTH CARE-ADMIN		325	325	(164)	(50)	317
050401.000.41721	FEDERAL OLD AGE INSURANCE	212,706	218,051	218,051	124,340	57	222,393
050401.000.41722	STATE UNEMPLOYMENT CHARGES	380	5,797	5,797	3,170	54	2,263
050401.000.41731	EMPLOYER PENSION CONTRIBUTIONS	372,524	405,788	405,788			421,491
050401.000.41732	UNUSED DISABILITY LEAVE	934	10,435	10,435	8,532	81	10,184
050401.000.41755	HEALTH CARE REIMBURSEMENT	4,115	4,950	4,950	3,790	76	5,750
050401.000.41911	BUDGETED VACANCY FACTOR			196,681			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
41000	PERSONNEL SERVICES	4,072,444	4,360,771	4,360,771	2,094,539	48	4,416,000
050401.000.43428	PAYROLL SERVICES	2,472	2,740	2,740	2,099	76	3,507
43000	PROF & TECHNICAL SERVICES	2,472	2,740	2,740	2,099	76	3,507
050401.000.61111	TRANS TO OPERATING FUND	195,970	164,100	164,100	164,100	100	171,900
050401.000.61128	TRANS TO IR FUND	20,111	22,459	22,459	16,844	74	63,059
050401.000.61214	TRANS TO HUM SVCS ADMIN FUND	219,892	226,027	226,027	131,969	58	204,344
61000	OTHER FINANCING USES	435,973	412,586	412,586	312,913	75	439,303
TOTALS:		4,510,889	4,776,097	4,776,097	2,409,551	50	4,858,810

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED
1202	MENTAL HEALTH					
050401	MENTAL HEALTH					
098	OPERATIONS					
050401.098.32333	HUMAN SERVICES BLOCK GRANT	691,156	553,959	553,959	476,614	86
050401.098.32499	OTHER GRANTS & REIMBURSEMENTS		1	1		
	32000 GRANTS & REIMBURSEMENTS	<u>691,156</u>	<u>553,960</u>	<u>553,960</u>	<u>476,614</u>	<u>86</u>
050401.098.35111	INTEREST-SAVINGS & MONEY MAR	341,652	60,000	60,000	197,541	329
050401.098.35112	INTEREST-CERTS OF DEPOSIT		1	1		
	35000 INVESTMENT INC	<u>341,652</u>	<u>60,001</u>	<u>60,001</u>	<u>197,541</u>	<u>329</u>
050401.098.39119	DONATIONS		1	1		
	39000 OTHER		<u>1</u>	<u>1</u>		
050401.098.51111	TRANS FROM OPERATING FUND	37,234	37,234	37,234	233,418	626
050401.098.51116	TRANS FROM DRUG & ALCOHOL FUND		25,000	25,000		

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1 %	PROPOSED
51000	OTHER FINANCING SOURCES	<u>37,234</u>	<u>62,234</u>	<u>62,234</u>	<u>233,418</u> <u>375</u>	<u>37,234</u>
	TOTALS:	1,070,042	676,196	676,196	907,573 134	647,633

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
098	OPERATIONS						
050401.098.42111	MILEAGE-PERSONAL VEHICLE	17,791	38,000	28,000	12,072	43	38,000
050401.098.42112	OTHER TRAVEL EXPENSE	3,718	2,000	7,000	6,486	92	2,000
050401.098.42114	AUTO INSURANCE REIMBURSEMENT		200	200			200
050401.098.42211	GASOLINE & OIL	1,376	1,000	1,000	656	65	1,000
	42000 TRAVEL & TRANSPORTATION	<u>22,885</u>	<u>41,200</u>	<u>36,200</u>	<u>19,214</u>	<u>53</u>	<u>41,200</u>
050401.098.43111	LEGAL SERVICES	5,141	5,000	5,000	1,385	27	5,000
050401.098.43148	OTHER SPECIALIZED SERVICES		800	800			800
050401.098.43213	TELEPHONE (MOBILE)	9,729	12,000	12,000	10,172	84	12,000
050401.098.43421	PURCHASED PERSONNEL SERVICES		10,001	10,001	4,150	41	10,001
	43000 PROF & TECHNICAL SERVICES	<u>14,870</u>	<u>27,801</u>	<u>27,801</u>	<u>15,707</u>	<u>56</u>	<u>27,801</u>
050401.098.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
050401.098.45281	OTHER OPERATING SUPPLIES	9,403	15,000	16,000	15,701	98	15,000
	45000 MATERIALS & OPERATING SUPPLIES	<u>9,403</u>	<u>15,001</u>	<u>16,001</u>	<u>15,701</u>	<u>98</u>	<u>15,001</u>
050401.098.46111	TELEPHONE	1,330	300	400	324	81	300
050401.098.46311	MAINTENANCE & REPAIR SERVICES	2,497	1,000	25,125	24,478	97	1,000
050401.098.46431	OFFICE RENT-GOVT CENTER	147,767	164,056	164,056	109,368	66	161,912
050401.098.46432	PARKING-GOVT CENTER	3,288	3,299	3,299	2,192	66	3,223

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
050401.098.46511	PERSONNEL DEVELOPMENT	29,758	5,000	10,000	6,724	67	5,000
050401.098.46522	DESKTOP COMPUTER EXPENSE	18,990	20,636	20,769	8,148	39	23,120
050401.098.46811	ADVERTISING-GENERAL	293	1	111	107	96	1
050401.098.46821	ASSOCIATION DUES	4,558	4,500	4,600	4,558	99	4,500
050401.098.46854	ADVISORY BOARD EXPENSE	404	10,400	1,300	77	5	10,400
050401.098.46866	OTHER OPERATING EXPENSES	51,054	45,000	43,665	19,790	45	45,000
	46000 OTHER OPERATING EXPENSES	<u>259,939</u>	<u>254,192</u>	<u>273,325</u>	<u>175,766</u>	<u>64</u>	<u>254,456</u>
050401.098.47351	COMPUTER EQUIPMENT-REPLACEMENT		5,224	224			5,224
050401.098.47393	OTHER EQUIPMENT-REPLACEMENT		3,060	60			3,060
050401.098.47441	COMPUTER EQUIPMENT-NEW		4,000	500			4,000
050401.098.47492	OTHER EQUIPMENT-NEW		4,000	500			4,000
	47000 CAPITAL EXPENDITURES		<u>16,284</u>	<u>1,284</u>			<u>16,284</u>
050401.098.61128	TRANS TO IR FUND	2,570	2,495	2,495	1,871	74	7,007
050401.098.61611	INDIRECT COST ALLOCATION	348,027	319,223	319,223	159,612	50	285,884
	61000 OTHER FINANCING USES	<u>350,597</u>	<u>321,718</u>	<u>321,718</u>	<u>161,483</u>	<u>50</u>	<u>292,891</u>
	TOTALS:	657,694	676,196	676,329	387,871	57	647,633

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
401	EMERGENCY/CRISIS INTERVENTION						
050401.401.32219	COMMUNITY HOSPITAL PRG(CHIPPS)		1	1			1
050401.401.32333	HUMAN SERVICES BLOCK GRANT	124,052	97,400	97,400	85,545	87	101,684
050401.401.32499	OTHER GRANTS & REIMBURSEMENTS	10,000	1	1	10,000	1,000	1
	32000 GRANTS & REIMBURSEMENTS	<u>134,052</u>	<u>97,402</u>	<u>97,402</u>	<u>95,545</u>	<u>98</u>	<u>101,686</u>
050401.401.33122	PROGRAM INCOME	6,150	10,000	10,000	6,900	69	10,000
	33000 DEPARTMENT EARNINGS	<u>6,150</u>	<u>10,000</u>	<u>10,000</u>	<u>6,900</u>	<u>69</u>	<u>10,000</u>
050401.401.39119	DONATIONS		1	1			1
	39000 OTHER		<u>1</u>	<u>1</u>			<u>1</u>
050401.401.51111	TRANS FROM OPERATING FUND	3,509	3,509	3,509			3,509
	51000 OTHER FINANCING SOURCES	<u>3,509</u>	<u>3,509</u>	<u>3,509</u>			<u>3,509</u>
	TOTALS:	143,711	110,912	110,912	102,445	92	115,196



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
401	EMERGENCY/CRISIS INTERVENTION						
050401.401.43111	LEGAL SERVICES	26,745	45,000	45,000	29,400	65	45,000
050401.401.43118	OTHER LEGAL SERVICES		1	1			1
050401.401.43148	OTHER SPECIALIZED SERVICES	150	24,116	20,116			24,116
050401.401.43213	TELEPHONE (MOBILE)	6,434	3,000	7,000	4,853	69	3,000
050401.401.43215	TELEPHONE ANSWERING SERVICE	2,863	3,693	3,693	1,296	35	3,693
050401.401.43421	PURCHASED PERSONNEL SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES	<u>36,192</u>	<u>75,811</u>	<u>75,811</u>	<u>35,549</u>	<u>46</u>	<u>75,811</u>
050401.401.44357	MH CONTRACTS	30,361	35,100	35,100	26,069	74	39,384
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>30,361</u>	<u>35,100</u>	<u>35,100</u>	<u>26,069</u>	<u>74</u>	<u>39,384</u>
050401.401.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES		<u>1</u>	<u>1</u>			<u>1</u>
TOTALS:		66,553	110,912	110,912	61,618	55	115,196

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
402	TREATMENT						
050401.402.32219	COMMUNITY HOSPITAL PRG(CHIPPS)		1	1			1
050401.402.32237	FORENSIC SVCS GRANT		400,000	400,000			
050401.402.32276	MH BASE ALLOCATION		160,000	160,000			130,000
050401.402.32333	HUMAN SERVICES BLOCK GRANT	1,382,312	560,655	560,655	953,228	170	968,502
	32000 GRANTS & REIMBURSEMENTS	<u>1,382,312</u>	<u>1,120,656</u>	<u>1,120,656</u>	<u>953,228</u>	<u>85</u>	<u>1,098,503</u>
050401.402.33122	PROGRAM INCOME		1	1			1
	33000 DEPARTMENT EARNINGS		<u>1</u>	<u>1</u>			<u>1</u>
050401.402.51111	TRANS FROM OPERATING FUND	19,847	19,847	19,847			19,847
	51000 OTHER FINANCING SOURCES	<u>19,847</u>	<u>19,847</u>	<u>19,847</u>			<u>19,847</u>
	TOTALS:	<u>1,402,159</u>	<u>1,140,504</u>	<u>1,140,504</u>	<u>953,228</u>	<u>83</u>	<u>1,118,351</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
402	TREATMENT						
050401.402.43126	LABORATORY SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES		1	1			1
050401.402.44331	IN-PATIENT-HOSPITAL		1	1			1
050401.402.44334	OUTPATIENT-PSYCHIATRIC	110,211	175,000	175,000	153,997	87	152,847
050401.402.44335	PARTIAL HOSPITALIZATION		1	1			1
050401.402.44357	MH CONTRACTS	530,291	965,500	965,500	456,894	47	965,500
44000	GRANTS, SUBSIDIES, CONTRACTS	640,502	1,140,502	1,140,502	610,891	53	1,118,349
050401.402.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES		1	1			1
TOTALS:		640,502	1,140,504	1,140,504	610,891	53	1,118,351



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
403	VOCATIONAL REHABILITATION						
050401.403.44345	COMMUNITY HOSPITAL PRG(CHIPPS)		1	1			1
050401.403.44357	MH CONTRACTS	283,228	309,500	309,500	172,191	55	313,784
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>283,228</u>	<u>309,501</u>	<u>309,501</u>	<u>172,191</u>	<u>55</u>	<u>313,785</u>
	TOTALS:	283,228	309,501	309,501	172,191	55	313,785

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
404	SOCIAL RECREATION						
050401.404.32219	COMMUNITY HOSPITAL PRG(CHIPPS)		1	1			1
050401.404.32237	FORENSIC SVCS GRANT		300,000	300,000			
050401.404.32333	HUMAN SERVICES BLOCK GRANT	1,435,478	817,855	817,855	989,892	121	1,222,139
	32000 GRANTS & REIMBURSEMENTS	<u>1,435,478</u>	<u>1,117,856</u>	<u>1,117,856</u>	<u>989,892</u>	<u>88</u>	<u>1,222,140</u>
050401.404.51111	TRANS FROM OPERATING FUND	13,063	13,063	13,063			13,063
	51000 OTHER FINANCING SOURCES	<u>13,063</u>	<u>13,063</u>	<u>13,063</u>			<u>13,063</u>
	TOTALS:	1,448,541	1,130,919	1,130,919	989,892	87	1,235,203

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
404	SOCIAL RECREATION						
050401.404.44357	MH CONTRACTS	1,290,608	1,080,919	1,080,919	676,045	62	1,185,203
050401.404.44398	NAMI	36,700	50,000	50,000	41,215	82	50,000
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>1,327,308</u>	<u>1,130,919</u>	<u>1,130,919</u>	<u>717,260</u>	<u>63</u>	<u>1,235,203</u>
	TOTALS:	1,327,308	1,130,919	1,130,919	717,260	63	1,235,203

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED
1202	MENTAL HEALTH					
050401	MENTAL HEALTH					
405	RESIDENTIAL SERVICES					
050401.405.32219	COMMUNITY HOSPITAL PRG(CHIPPS)		1	1		1
050401.405.32237	FORENSIC SVCS GRANT		1,660,000	1,660,000		
050401.405.32276	MH BASE ALLOCATION	206,680	51,680	51,680	25,840	50
050401.405.32333	HUMAN SERVICES BLOCK GRANT	9,640,843	8,400,932	8,400,932	6,719,765	79
	32000 GRANTS & REIMBURSEMENTS	<u>9,847,523</u>	<u>10,112,613</u>	<u>10,112,613</u>	<u>6,745,605</u>	<u>66</u>
050401.405.33122	PROGRAM INCOME	1,412	1	1	588	58,80
	33000 DEPARTMENT EARNINGS	<u>1,412</u>	<u>1</u>	<u>1</u>	<u>588</u>	<u>58,80</u>
050401.405.51111	TRANS FROM OPERATING FUND	261,193	261,193	261,193		
	51000 OTHER FINANCING SOURCES	<u>261,193</u>	<u>261,193</u>	<u>261,193</u>		
	TOTALS:	<u>10,110,128</u>	<u>10,373,807</u>	<u>10,373,807</u>	<u>6,746,193</u>	<u>65</u>
						<u>10,634,792</u>



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
405	RESIDENTIAL SERVICES						
050401.405.44345	COMMUNITY HOSPITAL PRG(CHIPPS)	7,966,780	8,214,007	8,214,007	5,099,699	62	8,474,992
050401.405.44357	MH CONTRACTS	1,735,294	2,159,800	2,159,800	1,032,808	47	2,159,800
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>9,702,074</u>	<u>10,373,807</u>	<u>10,373,807</u>	<u>6,132,507</u>	<u>59</u>	<u>10,634,792</u>
	TOTALS:	9,702,074	10,373,807	10,373,807	6,132,507	59	10,634,792

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL
1202	MENTAL HEALTH					
050401	MENTAL HEALTH					
098	OPERATIONS					
050401.098.29214	FUND BALANCE - RESTRICTED	5,032,595		133	7,153,703	5,378
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>5,032,595</u>		<u>133</u>	<u>7,153,703</u>	<u>5,378</u>
050401.098.29914	FUND BALANCE - RESTRICTED	7,153,703				
	TOTAL FUND BALANCE AT END OF YEAR	<u>7,153,703</u>				

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1202	MENTAL HEALTH						
	REVENUE TOTALS:	18,779,747	17,953,626	17,953,626	12,821,183	71	18,384,612
	SOURCE TOTALS:	529,609	564,310	564,310	266,593	47	539,158
	BEG FUND BAL TOTALS:	5,032,595		133	7,153,703	5,378	
	TOTALS:	24,341,951	18,517,936	18,518,069	20,241,479	109	18,923,770
	EXPENDITURE TOTALS:	16,401,678	17,783,632	17,783,765	10,017,493	56	18,191,576
	USES TOTALS:	786,570	734,304	734,304	474,396	64	732,194
	END FUND BAL TOTALS:	7,153,703					
	TOTALS:	24,341,951	18,517,936	18,518,069	10,491,889	56	18,923,770

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1203	FEDERAL IV-D						
100501	DOMESTIC RELATIONS						
100501.000.32112	DOM REL-IV-D	3,663,612	3,816,861	3,816,861	1,932,649	50	3,816,861
100501.000.32165	DOM REL INCENTIVES	750,775	725,000	725,000	299,130	41	725,000
100501.000.32499	OTHER GRANTS & REIMBURSEMENTS		55,000	55,000	99		55,000
	32000 GRANTS & REIMBURSEMENTS	<u>4,414,387</u>	<u>4,596,861</u>	<u>4,596,861</u>	<u>2,231,878</u>	<u>48</u>	<u>4,596,861</u>
100501.000.33111	FEES & COMMISSIONS		1	1			1
100501.000.33199	OTHER DEPARTMENTAL EARNINGS	4,222	5,000	5,000	2,014	40	4,000
	33000 DEPARTMENT EARNINGS	<u>4,222</u>	<u>5,001</u>	<u>5,001</u>	<u>2,014</u>	<u>40</u>	<u>4,001</u>
100501.000.34111	SUPPORT CHARGES	616	750	750	144	19	250
100501.000.34112	ATTACHMENT COSTS	747	1	1	114	11,40	1
100501.000.34149	GENETIC TESTING	4,135	4,000	4,000	1,438	35	4,000
	34000 JUDICIAL COSTS & FINES	<u>5,498</u>	<u>4,751</u>	<u>4,751</u>	<u>1,696</u>	<u>35</u>	<u>4,251</u>
100501.000.35111	INTEREST-SAVINGS & MONEY MAR	7,628	1	1	2,155	215,5	1
100501.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
35000	INVESTMENT INC	7,628	2	2	2,155	107,7	2
100501.000.39136	TRANSCRIBING FEES		1	1			1
100501.000.39199	ALL OTHER REVENUE	59	300	300			300
39000	OTHER	59	301	301			301
100501.000.51111	TRANS FROM OPERATING FUND	1,916,255	1,860,125	1,860,125	217,993	11	2,151,995
51000	OTHER FINANCING SOURCES	1,916,255	1,860,125	1,860,125	217,993	11	2,151,995
	TOTALS:	6,348,049	6,467,041	6,467,041	2,455,736	37	6,757,411

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1203	FEDERAL IV-D						
100501	DOMESTIC RELATIONS						
100501.000.41111	FULL TIME EMPLOYEES	1,080,990	1,103,834	1,101,243	667,732	60	1,201,138
100501.000.41121	FULL TIME BARGAINING UNIT	2,525,245	2,922,835	2,826,681	1,535,479	54	2,824,909
100501.000.41311	PART TIME EMPLOYEES		1	1			1
100501.000.41321	PART TIME BARGAINING UNIT		119,600	119,600			119,600
100501.000.41411	OVERTIME PAY	334	2,044	2,044	198	9	2,044
100501.000.41611	WORKERS COMPENSATION COSTS	28,929	43,662	43,662	20,913	47	31,941
100501.000.41631	TRANSCRIBING EXPENSE-INTERNAL		1	101	81	80	1
100501.000.41711	HEALTH CARE PLAN	696,283	523,943	517,343	308,192	59	580,754
100501.000.41712	LIFE INSURANCE PREMIUMS	3,904	3,784	3,784	1,556	41	3,775
100501.000.41713	CANCER INSURANCE PREMIUMS	7	29	29			29
100501.000.41714	HEALTH CARE-RX	80,071	84,413	84,413	41,490	49	87,113
100501.000.41715	HEALTH CARE-DENTAL	12,849	8,732	14,732	8,925	60	13,067
100501.000.41716	HEALTH CARE-VISION	912	873	1,473	943	64	871
100501.000.41717	HEALTH CARE-ADMIN		408	408	(205)	(50)	407
100501.000.41721	FEDERAL OLD AGE INSURANCE	254,760	261,972	261,972	156,084	59	374,474
100501.000.41722	STATE UNEMPLOYMENT CHARGES	455	7,277	7,277	3,979	54	2,904
100501.000.41731	EMPLOYER PENSION CONTRIBUTIONS	446,183	509,389	509,389			540,827
100501.000.41732	UNUSED DISABILITY LEAVE		13,099	13,099	2,284	17	13,067
100501.000.41755	HEALTH CARE REIMBURSEMENT	15,500	18,225	18,225	9,853	54	18,750
100501.000.41911	BUDGETED VACANCY FACTOR		(138,000)	(39,255)			(138,000)

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
41000	PERSONNEL SERVICES	5,146,422	5,486,121	5,486,221	2,757,504	50	5,677,672
100501.000.42111	MILEAGE-PERSONAL VEHICLE	1,006	2,500	2,500	405	16	2,500
100501.000.42112	OTHER TRAVEL EXPENSE	5,297	5,000	5,000	470	9	5,000
42000	TRAVEL & TRANSPORTATION	6,303	7,500	7,500	875	11	7,500
100501.000.43111	LEGAL SERVICES	6,263	5,000	4,800			5,000
100501.000.43126	LABORATORY SERVICES	4,954	10,000	10,000	3,487	34	10,000
100501.000.43145	LANGUAGE INTERPRETATION SVCS		500	500			500
100501.000.43165	SECURITY SERVICES		1	1			1
100501.000.43211	DATA RETENTION SERVICES	10,000	10,000	10,000	10,000	100	10,000
100501.000.43213	TELEPHONE (MOBILE)		1	1			1
100501.000.43421	PURCHASED PERSONNEL SERVICES	1,304	2,000	2,000	1,039	51	2,000
100501.000.43428	PAYROLL SERVICES	3,739	4,247	4,247	3,254	76	5,436
43000	PROF & TECHNICAL SERVICES	26,260	31,749	31,549	17,780	56	32,938
100501.000.45211	COMPUTER PAPER SUPPLIES		1	1			1
100501.000.45254	OTHER POSTAGE	199	500	500	20	4	500
100501.000.45261	PROFESSIONAL BOOKS&PERIODICALS	235	4,000	4,000	1,478	36	4,000
100501.000.45281	OTHER OPERATING SUPPLIES	16,371	21,700	23,251	6,461	27	21,700

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	16,805	26,201	27,752	7,959	28	26,201
100501.000.46111	TELEPHONE	4,107	20,000	20,000			20,000
100501.000.46311	MAINTENANCE & REPAIR SERVICES	13,736	20,000	20,000	3,322	16	20,000
100501.000.46413	PARKING LOT RENTAL		1	1			1
100501.000.46511	PERSONNEL DEVELOPMENT	2,250	2,000	2,100			2,000
100501.000.46522	DESKTOP COMPUTER EXPENSE	10,415	14,168	14,243	5,184	36	8,160
100501.000.46811	ADVERTISING-GENERAL		1	1			1
100501.000.46821	ASSOCIATION DUES	450	595	595	595	100	765
100501.000.46839	TRANSCRIBING FEES		1	1			1
100501.000.46863	BANKING SERVICES		5,000	5,000			5,000
100501.000.46865	OTHER REFUNDS		1	1			1
100501.000.46866	OTHER OPERATING EXPENSES	339	500	500	230	46	500
46000	OTHER OPERATING EXPENSES	31,297	62,267	62,442	9,331	14	56,429
100501.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		2,000	2,000			2,000
100501.000.47391	OFFICE FURNITURE-REPLACEMENT	200	1,000	1,000	685	68	1,000
100501.000.47392	OFFICE MACHINES-REPLACEMENT	826	5,000	6,244	3,361	53	5,000
100501.000.47393	OTHER EQUIPMENT-REPLACEMENT		2,000	2,000	824	41	2,000
100501.000.47441	COMPUTER EQUIPMENT-NEW		4,000	4,000			4,000
100501.000.47492	OTHER EQUIPMENT-NEW		1	1			1



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES	1,026	14,001	15,245	4,870	31	14,001
100501.000.61111	TRANS TO OPERATING FUND	382,580	376,000	376,000	150,607	40	439,100
100501.000.61171	TRANS TO OTHER CAP PROJ FUND						12,000
100501.000.61611	INDIRECT COST ALLOCATION	431,019	463,202	463,202	231,602	50	491,570
61000	OTHER FINANCING USES	813,599	839,202	839,202	382,209	45	942,670
	TOTALS:	6,041,712	6,467,041	6,469,911	3,180,528	49	6,757,411

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****		2024	*****		2025
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED	
1203 100501	FEDERAL IV-D DOMESTIC RELATIONS							
100501.000.29214	FUND BALANCE - RESTRICTED	(306,337)			2,870			
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>(306,337)</u>	<u>                    </u>	<u>                    </u>	<u>2,870</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1203	FEDERAL IV-D						
	REVENUE TOTALS:	4,431,794	4,606,916	4,606,916	2,237,743	48	4,605,416
	SOURCE TOTALS:	1,916,255	1,860,125	1,860,125	217,993	11	2,151,995
	BEG FUND BAL TOTALS:	(306,337)		2,870			
	TOTALS:	6,041,712	6,467,041	6,469,911	2,455,736	37	6,757,411
	EXPENDITURE TOTALS:	5,228,113	5,627,839	5,630,709	2,798,319	49	5,814,741
	USES TOTALS:	813,599	839,202	839,202	382,209	45	942,670
	END FUND BAL TOTALS:						
	TOTALS:	6,041,712	6,467,041	6,469,911	3,180,528	49	6,757,411

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1204 050406	HEALTH CHOICES HEALTH CHOICES						
050406.000.32262	HEALTH CHOICES	1,341,017	1,500,683	1,500,683	643,075	42	1,559,629
	32000 GRANTS & REIMBURSEMENTS	<u>1,341,017</u>	<u>1,500,683</u>	<u>1,500,683</u>	<u>643,075</u>	<u>42</u>	<u>1,559,629</u>
	TOTALS:	1,341,017	1,500,683	1,500,683	643,075	42	1,559,629

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
050406.000.41111	FULL TIME EMPLOYEES	353,297	495,164	425,804	216,412	50	511,492
050406.000.41121	FULL TIME BARGAINING UNIT	152,003	157,322	157,322	90,763	57	162,435
050406.000.41311	PART TIME EMPLOYEES		1	1			
050406.000.41411	OVERTIME PAY		1	1			
050406.000.41611	WORKERS COMPENSATION COSTS	4,726	7,104	7,104	3,403	47	5,221
050406.000.41711	HEALTH CARE PLAN	80,480	85,247	84,127	50,144	59	94,932
050406.000.41712	LIFE INSURANCE PREMIUMS	638	616	616	253	41	617
050406.000.41713	CANCER INSURANCE PREMIUMS	1	5	5			5
050406.000.41714	HEALTH CARE-RX	13,075	13,734	13,734	6,751	49	14,240
050406.000.41715	HEALTH CARE-DENTAL	2,099	1,421	2,421	1,453	60	2,136
050406.000.41716	HEALTH CARE-VISION	149	142	262	153	58	142
050406.000.41717	HEALTH CARE-ADMIN		66	66	(33)	(50)	66
050406.000.41721	FEDERAL OLD AGE INSURANCE	41,616	42,623	42,623	25,396	59	42,719
050406.000.41722	STATE UNEMPLOYMENT CHARGES	74	1,184	1,184	647	54	475
050406.000.41731	EMPLOYER PENSION CONTRIBUTIONS	72,884	82,879	82,879			88,405
050406.000.41732	UNUSED DISABILITY LEAVE		2,131	2,131			2,136
050406.000.41911	BUDGETED VACANCY FACTOR			69,360			
	41000 PERSONNEL SERVICES	<u>721,042</u>	<u>889,640</u>	<u>889,640</u>	<u>395,342</u>	<u>44</u>	<u>925,021</u>
050406.000.43428	PAYROLL SERVICES	482	548	548	420	76	701

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
43000	PROF & TECHNICAL SERVICES	482	548	548	420	76	701
050406.000.61111	TRANS TO OPERATING FUND	173,000	186,400	186,400	186,400	100	195,200
050406.000.61122	TRANS TO MENTAL HEALTH	62,776	72,477	72,477	33,175	45	72,325
050406.000.61214	TRANS TO HUM SVCS ADMIN FUND	344,884	351,618	351,618	251,066	71	366,380
61000	OTHER FINANCING USES	580,660	610,495	610,495	470,641	77	633,905
TOTALS:		1,302,184	1,500,683	1,500,683	866,403	57	1,559,627

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED
1204	HEALTH CHOICES					
050406	HEALTH CHOICES					
098	OPERATIONS					
050406.098.32262	HEALTH CHOICES	32,350,683	35,750,186	35,750,186	16,761,264	46
050406.098.32499	OTHER GRANTS & REIMBURSEMENTS	94,275	1	1	2,483,398	248,3
	32000 GRANTS & REIMBURSEMENTS	<u>32,444,958</u>	<u>35,750,187</u>	<u>35,750,187</u>	<u>19,244,662</u>	<u>53</u>
050406.098.35111	INTEREST-SAVINGS & MONEY MAR	1,311,844	560,000	560,000	710,536	126
050406.098.35112	INTEREST-CERTS OF DEPOSIT		1	1		
	35000 INVESTMENT INC	<u>1,311,844</u>	<u>560,001</u>	<u>560,001</u>	<u>710,536</u>	<u>126</u>
	TOTALS:	33,756,802	36,310,188	36,310,188	19,955,198	54

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
098	OPERATIONS						
050406.098.42111	MILEAGE-PERSONAL VEHICLE	3,183	9,000	9,000	2,263	25	9,000
050406.098.42112	OTHER TRAVEL EXPENSE	93	3,000	3,000	82	2	3,000
050406.098.42211	GASOLINE & OIL		1	1			1
	42000 TRAVEL & TRANSPORTATION	<u>3,276</u>	<u>12,001</u>	<u>12,001</u>	<u>2,345</u>	<u>19</u>	<u>12,001</u>
050406.098.43111	LEGAL SERVICES	341	1,000	1,000	92	9	1,000
050406.098.43112	AUDITING SERVICES	45,000	50,000	50,000	24,750	49	49,500
050406.098.43117	ACTUARIAL SERVICES	42,000	45,000	45,000	21,000	46	45,000
050406.098.43118	OTHER LEGAL SERVICES	11,749	25,000	25,000	14,568	58	25,000
050406.098.43148	OTHER SPECIALIZED SERVICES	1,000	3,000	3,000	1,300	43	3,000
050406.098.43213	TELEPHONE (MOBILE)	796	2,500	2,500	328	13	2,500
	43000 PROF & TECHNICAL SERVICES	<u>100,886</u>	<u>126,500</u>	<u>126,500</u>	<u>62,038</u>	<u>49</u>	<u>126,000</u>
050406.098.44359	HEALTH CHOICES CONTRACTS	8,679	223,699	21,199	2,185	10	223,699
050406.098.44361	MCO ASSESSMENT	34,068,558	35,075,094	35,075,094	22,412,192	63	33,426,809
050406.098.44372	REINVESTMENT ADMINISTRATIVE		1	1			1
050406.098.44385	GROSS RECEIPTS TAX		1	1			1
050406.098.44688	CLEARINGHOUSE-CONF OF CHURCHES	97,546	150,000	370,000	241,251	65	693,600



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
44000	GRANTS, SUBSIDIES, CONTRACTS	34,174,783	35,448,795	35,466,295	22,655,628	63	34,344,110
050406.098.45281	OTHER OPERATING SUPPLIES	330	1,000	1,000			1,000
45000	MATERIALS & OPERATING SUPPLIES	330	1,000	1,000			1,000
050406.098.46111	TELEPHONE		2,500	2,500			2,500
050406.098.46311	MAINTENANCE & REPAIR SERVICES		1,000	1,000			1,000
050406.098.46431	OFFICE RENT-GOVT CENTER	34,361	38,149	38,149	25,432	66	38,562
050406.098.46432	PARKING-GOVT CENTER	756	767	767	504	65	767
050406.098.46511	PERSONNEL DEVELOPMENT	3,138	4,000	4,000	763	19	4,000
050406.098.46522	DESKTOP COMPUTER EXPENSE	5,297	5,852	5,891	2,242	38	5,440
050406.098.46536	HEALTH CHOICES REPAYMENT		1	1			1
050406.098.46863	BANKING SERVICES		5,000	5,000			5,000
050406.098.46866	OTHER OPERATING EXPENSES	1,584	2,000	2,000	427	21	2,000
46000	OTHER OPERATING EXPENSES	45,136	59,269	59,308	29,368	49	59,270
050406.098.47441	COMPUTER EQUIPMENT-NEW	1,921	4,000	6,500	4,653	71	4,000
050406.098.47492	OTHER EQUIPMENT-NEW		3,000	3,000			3,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES	1,921	7,000	9,500	4,653	48	7,000
050406.098.61128	TRANS TO IR FUND	404,617	444,884	444,884	333,663	75	475,896
050406.098.61611	INDIRECT COST ALLOCATION	250,132	210,739	210,739	105,370	50	275,361
61000	OTHER FINANCING USES	654,749	655,623	655,623	439,033	66	751,257
TOTALS:		34,981,081	36,310,188	36,330,227	23,193,065	63	35,300,638

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
461	MEDICAL CLAIMS TRUST						
050406.461.32262	HEALTH CHOICES	100,731,119	103,875,416	103,875,416	49,223,231	47	111,434,817
050406.461.32351	MEDICAL REINSURANCE RECOVERIES	874,823	1	1	795,593	79,55	1
050406.461.32499	OTHER GRANTS & REIMBURSEMENTS	2,393	1	1	110,239	11,02	1
32000	GRANTS & REIMBURSEMENTS	<u>101,608,335</u>	<u>103,875,418</u>	<u>103,875,418</u>	<u>50,129,063</u>	<u>48</u>	<u>111,434,819</u>
TOTALS:		101,608,335	103,875,418	103,875,418	50,129,063	48	111,434,819

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
461	MEDICAL CLAIMS TRUST						
050406.461.44413	MEDICAL CLAIMS	99,251,601	103,180,859	103,180,859	60,855,724	58	110,436,510
050406.461.44414	MEDICAL RESERVES	(6,000,000)	1	1			1
050406.461.44415	MEDICAL REINSURANCE	671,712	694,556	694,556	536,571	77	998,306
050406.461.44418	MCO HIPF		1	1			1
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>93,923,313</u>	<u>103,875,417</u>	<u>103,875,417</u>	<u>61,392,295</u>	<u>59</u>	<u>111,434,818</u>
050406.461.46536	HEALTH CHOICES REPAYMENT		1	1,426,485	1,426,485	100	1
	46000 OTHER OPERATING EXPENSES		<u>1</u>	<u>1,426,485</u>	<u>1,426,485</u>	<u>100</u>	<u>1</u>
	TOTALS:	93,923,313	103,875,418	105,301,902	62,818,780	59	111,434,819

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
463	INCENTIVE FUND						
050406.463.32262	HEALTH CHOICES	583,345	600,000	600,000	284,253	47	600,000
32000	GRANTS & REIMBURSEMENTS	<u>583,345</u>	<u>600,000</u>	<u>600,000</u>	<u>284,253</u>	<u>47</u>	<u>600,000</u>
TOTALS:		583,345	600,000	600,000	284,253	47	600,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1204	HEALTH CHOICES					
050406	HEALTH CHOICES					
463	INCENTIVE FUND					
050406.463.44416	MCO INITIATIVE	667,061	600,000	600,000		600,000
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>667,061</u>	<u>600,000</u>	<u>600,000</u>		<u>600,000</u>
	TOTALS:	667,061	600,000	600,000		600,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
464	PROVIDER GEN/ADMIN						
050406.464.32262	HEALTH CHOICES	7,475,918	8,251,330	8,251,330	3,860,154	46	7,679,281
32000	GRANTS & REIMBURSEMENTS	<u>7,475,918</u>	<u>8,251,330</u>	<u>8,251,330</u>	<u>3,860,154</u>	<u>46</u>	<u>7,679,281</u>
	TOTALS:	7,475,918	8,251,330	8,251,330	3,860,154	46	7,679,281





C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
465	REINVESTMENT PLAN						
050406.465.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			
32000	GRANTS & REIMBURSEMENTS		1	1			
TOTALS:			1	1			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
465	REINVESTMENT PLAN						
050406.465.44383	WRAP AROUND PROG-PINEBROOK	379,209	425,000	485,000	240,271	49	425,000
050406.465.44392	RESPITE-VALLEY YOUTH HOUSE	5,105	125,000	125,000	5,182	4	150,000
050406.465.44421	2 TO 1 ABA SUPPORT SERVICES	210,130	240,000	290,000	55,892	19	240,000
050406.465.44687	CONFERENCE OF CHURCHES	957,560	900,000	1,007,440	514,232	51	1,050,000
050406.465.44688	CLEARINGHOUSE-CONF OF CHURCHES	232,377	300,000	390,000	173,687	44	400,000
050406.465.44806	PROJECT BASED OPERATING ASSIST		1	1			1
050406.465.44826	SOCIAL DETER OF HEALTH-COC	23,028	275,000	405,000	41,645	10	200,000
050406.465.44836	SOCIAL DETER OF HEALTH-DUOS		275,000	275,000			275,000
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>1,807,409</u>	<u>2,540,001</u>	<u>2,977,441</u>	<u>1,030,909</u>	<u>34</u>	<u>2,740,001</u>
	TOTALS:	1,807,409	2,540,001	2,977,441	1,030,909	34	2,740,001

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
098	OPERATIONS						
050406.098.29214	FUND BALANCE - RESTRICTED	39,044,547	30,000,000	31,883,963	43,195,606	135	30,000,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>39,044,547</u>	<u>30,000,000</u>	<u>31,883,963</u>	<u>43,195,606</u>	<u>135</u>	<u>30,000,000</u>
050406.098.29914	FUND BALANCE - RESTRICTED	43,195,606	27,460,000	27,460,000			27,260,001
	TOTAL FUND BALANCE AT END OF YEAR	<u>43,195,606</u>	<u>27,460,000</u>	<u>27,460,000</u>			<u>27,260,001</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1204	HEALTH CHOICES						
	REVENUE TOTALS:	144,765,417	150,537,620	150,537,620	74,871,743	49	156,574,367
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	39,044,547	30,000,000	31,883,963	43,195,606	135	30,000,000
	TOTALS:	183,809,964	180,537,620	182,421,583	118,067,349	64	186,574,367
	EXPENDITURE TOTALS:	139,378,949	151,811,502	153,695,465	90,960,687	59	157,929,204
	USES TOTALS:	1,235,409	1,266,118	1,266,118	909,674	71	1,385,162
	END FUND BAL TOTALS:	43,195,606	27,460,000	27,460,000			27,260,001
	TOTALS:	183,809,964	180,537,620	182,421,583	91,870,361	50	186,574,367

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
050403.000.32116	DRUG & ALCOHOL	354,908	280,897	280,897	220,975	78	296,213
050403.000.32333	HUMAN SERVICES BLOCK GRANT	147,892	284,932	284,932	110,813	38	285,332
050403.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS	<u>502,800</u>	<u>565,830</u>	<u>565,830</u>	<u>331,788</u>	<u>58</u>	<u>581,546</u>
050403.000.51111	TRANS FROM OPERATING FUND	29,832	29,832	29,832			29,832
51000	OTHER FINANCING SOURCES	<u>29,832</u>	<u>29,832</u>	<u>29,832</u>			<u>29,832</u>
TOTALS:		532,632	595,662	595,662	331,788	55	611,378

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1 % EXPENDED	PROPOSED
1205	DRUG AND ALCOHOL					
050403	DRUG AND ALCOHOL					
050403.000.41111	FULL TIME EMPLOYEES	158,725	168,126	168,126	96,996 57	174,886
050403.000.41121	FULL TIME BARGAINING UNIT	129,578	159,283	118,443	53,921 45	159,340
050403.000.41321	PART TIME BARGAINING UNIT		18,000	18,000		18,000
050403.000.41411	OVERTIME PAY	17,415	15,000	15,000	10,235 68	15,000
050403.000.41611	WORKERS COMPENSATION COSTS	2,637	3,924	3,924	1,880 47	2,845
050403.000.41711	HEALTH CARE PLAN	54,510	47,087	46,537	27,698 59	51,729
050403.000.41712	LIFE INSURANCE PREMIUMS	356	340	340	140 41	336
050403.000.41713	CANCER INSURANCE PREMIUMS	1	3	3		3
050403.000.41714	HEALTH CARE-RX	7,301	7,586	7,586	3,729 49	7,759
050403.000.41715	HEALTH CARE-DENTAL	1,171	785	1,285	804 62	1,164
050403.000.41716	HEALTH CARE-VISION	83	78	128	85 66	78
050403.000.41717	HEALTH CARE-ADMIN		37	37	(18) (48)	36
050403.000.41721	FEDERAL OLD AGE INSURANCE	23,224	23,544	23,544	14,028 59	23,278
050403.000.41722	STATE UNEMPLOYMENT CHARGES	41	654	654	358 54	259
050403.000.41731	EMPLOYER PENSION CONTRIBUTIONS	40,667	45,779	45,779		48,172
050403.000.41732	UNUSED DISABILITY LEAVE		1,177	1,177		1,164
050403.000.41755	HEALTH CARE REIMBURSEMENT	538	1,125	1,125		
050403.000.41911	BUDGETED VACANCY FACTOR			40,840		
41000	PERSONNEL SERVICES	<u>436,247</u>	<u>492,528</u>	<u>492,528</u>	<u>209,856</u> <u>42</u>	<u>504,049</u>
050403.000.43428	PAYROLL SERVICES	301	342	342	262 76	438

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
43000	PROF & TECHNICAL SERVICES	301	342	342	262	76	438
050403.000.61214	TRANS TO HUM SVCS ADMIN FUND	72,885	102,792	102,792	60,353	58	106,891
61000	OTHER FINANCING USES	72,885	102,792	102,792	60,353	58	106,891
TOTALS:		509,433	595,662	595,662	270,471	45	611,378

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
098	OPERATIONS						
050403.098.32116	DRUG & ALCOHOL	166,532	93,591	93,591	103,687	110	28,589
050403.098.32333	HUMAN SERVICES BLOCK GRANT	35,068	120,489	120,489	26,276	21	70,803
	32000 GRANTS & REIMBURSEMENTS	<u>201,600</u>	<u>214,080</u>	<u>214,080</u>	<u>129,963</u>	<u>60</u>	<u>99,392</u>
050403.098.35111	INTEREST-SAVINGS & MONEY MAR	166,810	40,000	40,000	98,211	245	100,000
050403.098.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
	35000 INVESTMENT INC	<u>166,810</u>	<u>40,001</u>	<u>40,001</u>	<u>98,211</u>	<u>245</u>	<u>100,001</u>
050403.098.39199	ALL OTHER REVENUE		1	1			1
	39000 OTHER		<u>1</u>	<u>1</u>			<u>1</u>
050403.098.51111	TRANS FROM OPERATING FUND	14,052	14,052	14,052	74,778	532	14,052
	51000 OTHER FINANCING SOURCES	<u>14,052</u>	<u>14,052</u>	<u>14,052</u>	<u>74,778</u>	<u>532</u>	<u>14,052</u>
	TOTALS:	382,462	268,134	268,134	302,952	112	213,446



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
098	OPERATIONS						
050403.098.42111	MILEAGE-PERSONAL VEHICLE	1,489	3,640	3,640	2,662	73	3,640
050403.098.42112	OTHER TRAVEL EXPENSE	2,902	1,200	4,545	4,621	101	1,200
	42000 TRAVEL & TRANSPORTATION	<u>4,391</u>	<u>4,840</u>	<u>8,185</u>	<u>7,283</u>	<u>88</u>	<u>4,840</u>
050403.098.43111	LEGAL SERVICES	114	200	200	31	15	200
050403.098.43213	TELEPHONE (MOBILE)	1,524	1,500	1,500	974	64	1,500
050403.098.43421	PURCHASED PERSONNEL SERVICES		1	1			1
	43000 PROF & TECHNICAL SERVICES	<u>1,638</u>	<u>1,701</u>	<u>1,701</u>	<u>1,005</u>	<u>59</u>	<u>1,701</u>
050403.098.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
050403.098.45281	OTHER OPERATING SUPPLIES	437	1,500	900	154	17	1,500
	45000 MATERIALS & OPERATING SUPPLIES	<u>437</u>	<u>1,501</u>	<u>901</u>	<u>154</u>	<u>17</u>	<u>1,501</u>
050403.098.46311	MAINTENANCE & REPAIR SERVICES		300	300			300
050403.098.46431	OFFICE RENT-GOVT CENTER	17,191	19,086	19,086	12,720	66	19,269
050403.098.46432	PARKING-GOVT CENTER	384	384	384	256	66	384
050403.098.46511	PERSONNEL DEVELOPMENT	2,386	2,650	4,850	4,473	92	2,650
050403.098.46522	DESKTOP COMPUTER EXPENSE	2,347	2,772	2,789	1,062	38	2,380
050403.098.46811	ADVERTISING-GENERAL		1	1			1
050403.098.46821	ASSOCIATION DUES	6,425	4,936	4,936			4,936

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
050403.098.46854	ADVISORY BOARD EXPENSE	10	150	150	45	30	150
050403.098.46866	OTHER OPERATING EXPENSES	5,500	9,844	6,499			9,844
46000	OTHER OPERATING EXPENSES	<u>34,243</u>	<u>40,123</u>	<u>38,995</u>	<u>18,556</u>	<u>47</u>	<u>39,914</u>
050403.098.47351	COMPUTER EQUIPMENT-REPLACEMENT		4,000	4,000			4,000
050403.098.47392	OFFICE MACHINES-REPLACEMENT		4,000	2,400			4,000
050403.098.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
050403.098.47441	COMPUTER EQUIPMENT-NEW	3,352	4,000	6,002	4,829	80	4,000
050403.098.47492	OTHER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES	<u>3,352</u>	<u>12,002</u>	<u>12,404</u>	<u>4,829</u>	<u>38</u>	<u>12,002</u>
050403.098.61122	TRANS TO MENTAL HEALTH		25,000	25,000			
050403.098.61128	TRANS TO IR FUND	948	1,342	1,342	1,007	75	1,054
050403.098.61611	INDIRECT COST ALLOCATION	202,520	181,625	181,625	90,812	49	152,434
61000	OTHER FINANCING USES	<u>203,468</u>	<u>207,967</u>	<u>207,967</u>	<u>91,819</u>	<u>44</u>	<u>153,488</u>
TOTALS:		247,529	268,134	270,153	123,646	45	213,446

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
301	TREATMENT						
050403.301.32116	DRUG & ALCOHOL	508,248	451,063	451,063	316,451	70	451,063
050403.301.32131	D&A FEDERAL BLOCK GRANT	2,746,610	1,111,632	1,111,632	1,802,797	162	503,002
050403.301.32244	TCAP	45,440	204,461	204,461	11,566	5	64,461
050403.301.32333	HUMAN SERVICES BLOCK GRANT	776,042	617,756	617,756	581,474	94	617,756
050403.301.32356	MEDICATION ASSISTED TREATMENT		1	1			1
050403.301.32499	OTHER GRANTS & REIMBURSEMENTS	111,431	121,000	121,000	62,341	51	121,000
	32000 GRANTS & REIMBURSEMENTS	<u>4,187,771</u>	<u>2,505,913</u>	<u>2,505,913</u>	<u>2,774,629</u>	<u>110</u>	<u>1,757,283</u>
050403.301.51111	TRANS FROM OPERATING FUND	59,858	59,858	59,858			59,858
	51000 OTHER FINANCING SOURCES	<u>59,858</u>	<u>59,858</u>	<u>59,858</u>			<u>59,858</u>
	TOTALS:	4,247,629	2,565,771	2,565,771	2,774,629	108	1,817,141

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
301	TREATMENT						
050403.301.44332	OUTPATIENT SERVICES	293,164	798,683	783,683	132,392	16	295,000
050403.301.44333	INPATIENT SERVICES	757,327	1,110,395	1,100,395	662,367	60	1,110,395
050403.301.44335	PARTIAL HOSPITALIZATION	3,752	25,260	40,260	21,796	54	25,260
050403.301.44339	INTENSIVE OUTPATIENT	101,950	153,349	153,349	80,933	52	135,000
050403.301.44352	METHADONE	71,926	43,259	43,259	40,159	92	43,259
050403.301.44422	VIVITROL-ASSISTED TREATMENT		1	1			1
050403.301.44424	INPATIENT DETOX	132,078	157,826	157,826	122,699	77	157,826
050403.301.44425	HALFWAY HOUSE	21,791	197,256	197,256	9,516	4	18,000
050403.301.44426	MEDICALLY MANAGED INPATIENT	17,149	4,000	14,000	4,470	31	4,000
050403.301.44427	MEDICALLY MANAGED DETOX	8,677	8,400	8,400	6,574	78	8,400
050403.301.44428	PHYSICIAN AND PHARMACY	12,289	67,342	67,342	15,232	22	20,000
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>1,420,103</u>	<u>2,565,771</u>	<u>2,565,771</u>	<u>1,096,138</u>	<u>42</u>	<u>1,817,141</u>
	TOTALS:	1,420,103	2,565,771	2,565,771	1,096,138	42	1,817,141

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
302	PREVENTION						
050403.302.32116	DRUG & ALCOHOL	179,015	176,217	176,217	111,460	63	176,217
050403.302.32131	D&A FEDERAL BLOCK GRANT	854,965	1,836,507	1,926,071	561,175	29	1,387,166
050403.302.32333	HUMAN SERVICES BLOCK GRANT	175,336	85,682	85,682	131,376	153	85,682
	32000 GRANTS & REIMBURSEMENTS	<u>1,209,316</u>	<u>2,098,406</u>	<u>2,187,970</u>	<u>804,011</u>	<u>36</u>	<u>1,649,065</u>
050403.302.51111	TRANS FROM OPERATING FUND	38,329	38,329	38,329			38,329
	51000 OTHER FINANCING SOURCES	<u>38,329</u>	<u>38,329</u>	<u>38,329</u>			<u>38,329</u>
	TOTALS:	1,247,645	2,136,735	2,226,299	804,011	36	1,687,394

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
302	PREVENTION						
050403.302.44351	INTERVENTION	267,556	371,472	371,472	148,597	40	249,044
050403.302.44367	PREVENTION/ABSENTEEISM	1,438,358	1,765,263	1,854,827	989,310	53	1,438,350
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>1,705,914</u>	<u>2,136,735</u>	<u>2,226,299</u>	<u>1,137,907</u>	<u>51</u>	<u>1,687,394</u>
	TOTALS:	1,705,914	2,136,735	2,226,299	1,137,907	51	1,687,394

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
303	TREATMENT RELATED SERVICES						
050403.303.32116	DRUG & ALCOHOL	209,795	216,495	216,495	130,627	60	165,664
050403.303.32131	D&A FEDERAL BLOCK GRANT	340,173	769,473	1,911,473	223,280	11	2,251,629
050403.303.32244	TCAP	194,624	237,779	237,779	90,152	37	197,539
050403.303.32333	HUMAN SERVICES BLOCK GRANT	390,308	415,786	415,786	292,452	70	465,072
050403.303.32373	PCCD DRUG TREATMENT GRANT REV	19,400	8,000	8,000	8,505	106	15,316
32000	GRANTS & REIMBURSEMENTS	<u>1,154,300</u>	<u>1,647,533</u>	<u>2,789,533</u>	<u>745,016</u>	<u>26</u>	<u>3,095,220</u>
050403.303.51111	TRANS FROM OPERATING FUND	<u>7,481</u>	<u>7,481</u>	<u>7,481</u>			<u>7,481</u>
51000	OTHER FINANCING SOURCES	<u>7,481</u>	<u>7,481</u>	<u>7,481</u>			<u>7,481</u>
	TOTALS:	<u>1,161,781</u>	<u>1,655,014</u>	<u>2,797,014</u>	<u>745,016</u>	<u>26</u>	<u>3,102,701</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
303	TREATMENT RELATED SERVICES						
050403.303.44338	CASE MANAGEMENT	1,831,805	1,013,003	1,170,003	793,706	67	1,360,500
050403.303.44349	ASSESSMENT		65,500	65,500			5,000
050403.303.44351	INTERVENTION		1	1			1
050403.303.44429	EMERGENCY HOUSING	63,981	49,800	148,800	132,887	89	215,000
050403.303.44431	RECOVERY SUPPORT SERVICES	748,798	319,271	565,271	418,339	74	720,000
050403.303.44432	DDAP APPROVE - OTHER HOUSING	802,158	207,439	847,439	469,583	55	802,200
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>3,446,742</u>	<u>1,655,014</u>	<u>2,797,014</u>	<u>1,814,515</u>	<u>64</u>	<u>3,102,701</u>
	TOTALS:	3,446,742	1,655,014	2,797,014	1,814,515	64	3,102,701



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
098	OPERATIONS						
050403.098.29214	FUND BALANCE - RESTRICTED	4,132,341		2,019	4,374,769	216,6	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>4,132,341</u>		<u>2,019</u>	<u>4,374,769</u>	<u>216,6</u>	
050403.098.29914	FUND BALANCE - RESTRICTED	4,374,769					
	TOTAL FUND BALANCE AT END OF YEAR	<u>4,374,769</u>					

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1205	DRUG AND ALCOHOL						
	REVENUE TOTALS:	7,422,597	7,071,764	8,303,328	4,883,618	58	7,282,508
	SOURCE TOTALS:	149,552	149,552	149,552	74,778	50	149,552
	BEG FUND BAL TOTALS:	4,132,341		2,019	4,374,769	216,6	
	TOTALS:	11,704,490	7,221,316	8,454,899	9,333,165	110	7,432,060
	EXPENDITURE TOTALS:	7,053,368	6,910,557	8,144,140	4,290,505	52	7,171,681
	USES TOTALS:	276,353	310,759	310,759	152,172	48	260,379
	END FUND BAL TOTALS:	4,374,769					
	TOTALS:	11,704,490	7,221,316	8,454,899	4,442,677	52	7,432,060

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
050200.000.32115	ACT 148-CHILD WELFARE	235,075	6,907,429	7,357,429	843,285	11	6,792,596
050200.000.32125	MEDICAL ASSISTANCE	49,632	14,697	14,697	21,444	145	41,985
050200.000.32129	FOSTER CARE TITLE IV-E	7,294	1,299,445	1,299,445	254,888	19	1,299,445
050200.000.32167	INDEPENDENT LIVING GRANT		1	1			1
050200.000.32214	TITLE IV-B		1	1			1
050200.000.32235	CHILD WELFARE ED FOR LEADERSHP	381,258	312,768	312,768	273,915	87	378,840
050200.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
	32000 GRANTS & REIMBURSEMENTS	<u>673,259</u>	<u>8,534,342</u>	<u>8,984,342</u>	<u>1,393,532</u>	<u>15</u>	<u>8,512,869</u>
050200.000.51111	TRANS FROM OPERATING FUND	2,814,609	2,814,609	2,814,609			3,164,609
	51000 OTHER FINANCING SOURCES	<u>2,814,609</u>	<u>2,814,609</u>	<u>2,814,609</u>			<u>3,164,609</u>
	TOTALS:	3,487,868	11,348,951	11,798,951	1,393,532	11	11,677,478

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
050200.000.41111	FULL TIME EMPLOYEES	1,422,908	1,465,338	1,378,587	774,844	56	1,475,553
050200.000.41121	FULL TIME BARGAINING UNIT	3,859,499	4,645,335	4,123,667	2,133,165	51	4,772,825
050200.000.41141	FULL TIME MEET & DISCUSS	1,192,752	1,200,184	1,138,132	623,237	54	1,172,270
050200.000.41311	PART TIME EMPLOYEES	252,085	89,954	289,954	148,394	51	89,954
050200.000.41321	PART TIME BARGAINING UNIT	106,345	135,000	135,000	53,603	39	135,000
050200.000.41331	NON-CLASSIFIED SERVICE	62,034	65,015	65,015	37,509	57	67,616
050200.000.41411	OVERTIME PAY	401,057	100,000	350,000	286,882	81	100,000
050200.000.41611	WORKERS COMPENSATION COSTS	58,141	84,386	84,386	40,432	47	61,274
050200.000.41631	TRANSCRIBING EXPENSE-INTERNAL	23	2,000	2,000	375	18	2,000
050200.000.41711	HEALTH CARE PLAN	1,410,829	1,012,635	999,435	595,654	59	1,114,080
050200.000.41712	LIFE INSURANCE PREMIUMS	7,846	7,314	7,314	3,007	41	7,242
050200.000.41713	CANCER INSURANCE PREMIUMS	15	56	56			56
050200.000.41714	HEALTH CARE-RX	161,058	163,147	163,147	80,206	49	167,112
050200.000.41715	HEALTH CARE-DENTAL	25,824	16,877	28,877	17,386	60	25,067
050200.000.41716	HEALTH CARE-VISION	1,833	1,688	2,888	1,825	63	1,671
050200.000.41717	HEALTH CARE-ADMIN		788	788	(397)	(50)	780
050200.000.41721	FEDERAL OLD AGE INSURANCE	512,008	554,303	554,303	301,669	54	595,081
050200.000.41722	STATE UNEMPLOYMENT CHARGES	915	14,064	14,064	7,690	54	5,570
050200.000.41731	EMPLOYER PENSION CONTRIBUTIONS	896,708	984,506	984,506			1,037,487
050200.000.41732	UNUSED DISABILITY LEAVE	31,902	25,316	25,316	3,404	13	25,067
050200.000.41755	HEALTH CARE REIMBURSEMENT	8,307	8,775	8,775	8,743	99	11,750
050200.000.41911	BUDGETED VACANCY FACTOR			670,471			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
41000	PERSONNEL SERVICES	10,412,089	10,576,681	11,026,681	5,117,628	46	10,867,455
050200.000.43428	PAYROLL SERVICES	6,935	7,877	7,877	6,036	76	10,083
43000	PROF & TECHNICAL SERVICES	6,935	7,877	7,877	6,036	76	10,083
050200.000.46839	TRANSCRIBING FEES		600	600			600
46000	OTHER OPERATING EXPENSES		600	600			600
050200.000.61111	TRANS TO OPERATING FUND	153,000	164,100	164,100	164,100	100	172,000
050200.000.61214	TRANS TO HUM SVCS ADMIN FUND	560,188	599,693	599,693	412,928	68	627,340
61000	OTHER FINANCING USES	713,188	763,793	763,793	577,028	75	799,340
TOTALS:		11,132,212	11,348,951	11,798,951	5,700,692	48	11,677,478

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
098	OPERATIONS						
050200.098.32115	ACT 148-CHILD WELFARE	992,526	753,636	803,636	1,000,928	124	1,000,000
050200.098.32129	FOSTER CARE TITLE IV-E	12,601	454,882	454,882	437,071	96	427,684
050200.098.32236	FAMILY SERVICE REFORM		1	1			1
050200.098.32247	AFCARS	643,562	552,819	552,819	272,355	49	654,446
	32000 GRANTS & REIMBURSEMENTS	<u>1,648,689</u>	<u>1,761,338</u>	<u>1,811,338</u>	<u>1,710,354</u>	<u>94</u>	<u>2,082,131</u>
050200.098.33122	PROGRAM INCOME		2	2			2
	33000 DEPARTMENT EARNINGS		<u>2</u>	<u>2</u>			<u>2</u>
050200.098.35111	INTEREST-SAVINGS & MONEY MAR	323,713	1	1	17,628	1,762	1
050200.098.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
	35000 INVESTMENT INC	<u>323,713</u>	<u>2</u>	<u>2</u>	<u>17,628</u>	<u>881,4</u>	<u>2</u>
050200.098.39119	DONATIONS		1	1			1
050200.098.39199	ALL OTHER REVENUE	179,824	251,999	251,999	160,820	63	1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1 %	PROPOSED
39000	OTHER	179,824	252,000	252,000	160,820 63	2
050200.098.51111	TRANS FROM OPERATING FUND	395,158	395,158	395,158	2,274,390 575	395,158
51000	OTHER FINANCING SOURCES	395,158	395,158	395,158	2,274,390 575	395,158
	TOTALS:	2,547,384	2,408,500	2,458,500	4,163,192 169	2,477,295

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
098	OPERATIONS						
050200.098.42111	MILEAGE-PERSONAL VEHICLE	146,980	93,637	93,637	75,756	80	212,054
050200.098.42112	OTHER TRAVEL EXPENSE	22,685	8,250	18,250	15,809	86	8,250
050200.098.42114	AUTO INSURANCE REIMBURSEMENT	18	2,699	2,699			2,699
	42000 TRAVEL & TRANSPORTATION	<u>169,683</u>	<u>104,586</u>	<u>114,586</u>	<u>91,565</u>	<u>79</u>	<u>223,003</u>
050200.098.43111	LEGAL SERVICES	14,818	18,765	8,765	3,039	34	18,765
050200.098.43213	TELEPHONE (MOBILE)	57,897	29,459	39,459	31,845	80	29,459
050200.098.43215	TELEPHONE ANSWERING SERVICE	5,697	7,000	7,000	1,800	25	7,000
050200.098.43421	PURCHASED PERSONNEL SERVICES	283,200	396,000	366,000	205,964	56	396,000
	43000 PROF & TECHNICAL SERVICES	<u>361,612</u>	<u>451,224</u>	<u>421,224</u>	<u>242,648</u>	<u>57</u>	<u>451,224</u>
050200.098.44341	OTHER HUMAN SERVICES CONTRACTS		1	1			1
	44000 GRANTS, SUBSIDIES, CONTRACTS		<u>1</u>	<u>1</u>			<u>1</u>
050200.098.45281	OTHER OPERATING SUPPLIES	35,011	19,582	19,582	15,971	81	19,582



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	35,011	19,582	19,582	15,971	81	19,582
050200.098.46111	TELEPHONE	1,428	9,500	9,500	646	6	9,500
050200.098.46311	MAINTENANCE & REPAIR SERVICES	3,601	5,533	5,533	2,890	52	5,533
050200.098.46421	EQUIPMENT LEASE & RENTAL		1	1			1
050200.098.46431	OFFICE RENT-GOVT CENTER	413,411	458,489	458,489	305,656	66	467,090
050200.098.46432	PARKING-GOVT CENTER	9,120	9,131	9,131	6,080	66	9,208
050200.098.46454	OFFICE RENT-HAMILTON FIN'L CTR		48,000	48,000			
050200.098.46511	PERSONNEL DEVELOPMENT	23,253	9,847	19,847	14,271	71	9,847
050200.098.46522	DESKTOP COMPUTER EXPENSE	73,098	87,472	87,985	33,506	38	90,780
050200.098.46611	GENERAL INSURANCE		1	1			1
050200.098.46821	ASSOCIATION DUES	5,210	5,500	5,500	5,210	94	5,500
050200.098.46831	WITNESS FEES & EXPENSE	38,501	15,000	35,000	30,812	88	15,000
050200.098.46854	ADVISORY BOARD EXPENSE	360	500	500			500
050200.098.46866	OTHER OPERATING EXPENSES	89,349	29,521	49,521	37,669	76	29,521
46000	OTHER OPERATING EXPENSES	657,331	678,495	729,008	436,740	59	642,481
050200.098.47351	COMPUTER EQUIPMENT-REPLACEMENT		2,189	2,189			2,189
050200.098.47391	OFFICE FURNITURE-REPLACEMENT		500	500			500
050200.098.47393	OTHER EQUIPMENT-REPLACEMENT		800	800			800
050200.098.47441	COMPUTER EQUIPMENT-NEW		10,580	30,580	25,472	83	10,580
050200.098.47494	OFFICE FURNITURE-NEW		12,850	12,850			12,850
050200.098.47495	OFFICE MACHINES-NEW	2,303	7,500	7,500			7,500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES	2,303	34,419	54,419	25,472	46	34,419
050200.098.61128	TRANS TO IR FUND	118,917	137,037	137,037	102,778	75	170,613
050200.098.61171	TRANS TO OTHER CAP PROJ FUND			75,000	63,197	84	
050200.098.61611	INDIRECT COST ALLOCATION	865,900	983,156	983,156	491,578	50	935,972
61000	OTHER FINANCING USES	984,817	1,120,193	1,195,193	657,553	55	1,106,585
	TOTALS:	2,210,757	2,408,500	2,534,013	1,469,949	58	2,477,295

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
201	CHILD ABUSE & PROTECTIVE SVCS						
050200.201.32115	ACT 148-CHILD WELFARE	2,820,797	416,265	176,265	1,599,431	907	416,265
050200.201.32125	MEDICAL ASSISTANCE		1	1			1
050200.201.32129	FOSTER CARE TITLE IV-E	36,842	313,714	313,714	1,469,396	468	313,714
050200.201.32139	CHILD WELFARE TITLE XX		1	1			1
050200.201.32181	D&A P.S. PENNFREE GRANT		1	1			1
050200.201.32242	TEMP ASSISTANCE NEEDY FAMILIES	24,009	27,558	27,558	24,753	89	27,558
050200.201.32261	PCCD GRANT - REVENUE	13,813	480,553	480,553	95,563	19	333,212
050200.201.32312	EVIDENCED BASED PROGRAM GRANT	109,546	48,880	48,880	7,491	15	48,880
050200.201.32324	HOUSING INITIATIVE GRANT		30,756	30,756			230,756
050200.201.32371	FAMILY FIRST PREVENTION	169,493		20,000	16,187	80	
	32000 GRANTS & REIMBURSEMENTS	<u>3,174,500</u>	<u>1,317,729</u>	<u>1,097,729</u>	<u>3,212,821</u>	<u>292</u>	<u>1,370,388</u>
050200.201.33122	PROGRAM INCOME		1	1			1
	33000 DEPARTMENT EARNINGS		<u>1</u>	<u>1</u>			<u>1</u>
050200.201.51111	TRANS FROM OPERATING FUND	361,485	361,485	361,485			361,485

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
51000	OTHER FINANCING SOURCES	361,485	361,485	361,485		361,485	
	TOTALS:	3,535,985	1,679,215	1,459,215	3,212,821	220	1,731,874

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
201	CHILD ABUSE & PROTECTIVE SVCS						
050200.201.43116	GUARDIAN AD LITEM COSTS	148,262	130,000	130,000	94,839	72	130,000
050200.201.43421	PURCHASED PERSONNEL SERVICES	7,058	3,356	3,356	3,187	94	3,356
050200.201.43433	PCCD GRANT - EXPENSE	65,376	480,553	480,553	124,944	26	333,212
	43000 PROF & TECHNICAL SERVICES	<u>220,696</u>	<u>613,909</u>	<u>613,909</u>	<u>222,970</u>	<u>36</u>	<u>466,568</u>
050200.201.44215	CHILD FINANCIAL AID SUBSIDY	349,233	102,000	102,000	58,258	57	102,000
050200.201.44353	PREVENTION	32,742	324,794	204,794	6,994	3	524,794
050200.201.44362	CHILD ABUSE/PROTECTIVE SVCS	411,105	636,010	536,010	311,516	58	636,010
050200.201.44384	HPRP		2	2			2
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>793,080</u>	<u>1,062,806</u>	<u>842,806</u>	<u>376,768</u>	<u>44</u>	<u>1,262,806</u>
050200.201.46866	OTHER OPERATING EXPENSES	1,234	2,500	2,500	1,192	47	2,500
	46000 OTHER OPERATING EXPENSES	<u>1,234</u>	<u>2,500</u>	<u>2,500</u>	<u>1,192</u>	<u>47</u>	<u>2,500</u>
	TOTALS:	<u>1,015,010</u>	<u>1,679,215</u>	<u>1,459,215</u>	<u>600,930</u>	<u>41</u>	<u>1,731,874</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
202	INTENSIVE COUNSELING SERVICES						
050200.202.32115	ACT 148-CHILD WELFARE	5,545,041	2,894,101	274,101	5,608,074	2,045	2,894,101
050200.202.32129	FOSTER CARE TITLE IV-E		2	2			2
050200.202.32242	TEMP ASSISTANCE NEEDY FAMILIES	801,797	974,105	974,105	745,963	76	1,024,105
050200.202.32312	EVIDENCED BASED PROGRAM GRANT	1,773,141	1,944,739	1,944,739	121,251	6	1,451,158
050200.202.32324	HOUSING INITIATIVE GRANT		343,388	343,388			739,609
050200.202.32371	FAMILY FIRST PREVENTION	169,493		20,000	16,187	80	
	32000 GRANTS & REIMBURSEMENTS	<u>8,289,472</u>	<u>6,156,335</u>	<u>3,556,335</u>	<u>6,491,475</u>	<u>182</u>	<u>6,108,975</u>
	TOTALS:	8,289,472	6,156,335	3,556,335	6,491,475	182	6,108,975

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
202	INTENSIVE COUNSELING SERVICES						
050200.202.44322	COUNSELING SERVICES	2,418,749	4,384,815	2,284,815	1,968,123	86	4,337,455
050200.202.44337	HOMEMAKER SERVICES		1	1			1
050200.202.44363	FAMILY PRESERVATION	1,634,592	1,771,519	1,271,519	895,897	70	1,771,519
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>4,053,341</u>	<u>6,156,335</u>	<u>3,556,335</u>	<u>2,864,020</u>	<u>80</u>	<u>6,108,975</u>
TOTALS:		4,053,341	6,156,335	3,556,335	2,864,020	80	6,108,975

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
203	LIFE SKILLS EDUCATION						
050200.203.32115	ACT 148-CHILD WELFARE	165,937	55,435	55,435	167,342	301	55,435
050200.203.32129	FOSTER CARE TITLE IV-E		1	1			1
050200.203.32242	TEMP ASSISTANCE NEEDY FAMILIES	33,551	121,929	121,929	34,591	28	121,929
050200.203.32535	OJJDP GRANT REVENUE	124,202	631,825	631,825	119,346	18	474,692
	32000 GRANTS & REIMBURSEMENTS	<u>323,690</u>	<u>809,190</u>	<u>809,190</u>	<u>321,279</u>	<u>39</u>	<u>652,057</u>
050200.203.51111	TRANS FROM OPERATING FUND	47,048	47,048	47,048			47,048
	51000 OTHER FINANCING SOURCES	<u>47,048</u>	<u>47,048</u>	<u>47,048</u>			<u>47,048</u>
	TOTALS:	370,738	856,238	856,238	321,279	37	699,105



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1206	CHILDREN AND YOUTH					
050200	CHILDREN AND YOUTH					
203	LIFE SKILLS EDUCATION					
050200.203.44364	FAMILY LIFE SKILLS	148,132	224,413	224,413	137,994	61
050200.203.44433	OJJDP GRANT EXPENSE	143,625	631,825	631,825	104,682	16
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>291,757</u>	<u>856,238</u>	<u>856,238</u>	<u>242,676</u>	<u>28</u>
	TOTALS:	291,757	856,238	856,238	242,676	28

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
204	DAY CARE & DAY TREATMENT						
050200.204.32115	ACT 148-CHILD WELFARE	529,271	468,120	438,120	533,752	121	468,120
050200.204.32242	TEMP ASSISTANCE NEEDY FAMILIES	58,571	67,230	67,230	60,387	89	67,230
050200.204.32312	EVIDENCED BASED PROGRAM GRANT	550,238	400,000	400,000	37,626	9	400,000
	32000 GRANTS & REIMBURSEMENTS	<u>1,138,080</u>	<u>935,350</u>	<u>905,350</u>	<u>631,765</u>	<u>69</u>	<u>935,350</u>
050200.204.33122	PROGRAM INCOME		1	1			1
	33000 DEPARTMENT EARNINGS		<u>1</u>	<u>1</u>			<u>1</u>
050200.204.51111	TRANS FROM OPERATING FUND	28,649	28,649	28,649			28,649
	51000 OTHER FINANCING SOURCES	<u>28,649</u>	<u>28,649</u>	<u>28,649</u>			<u>28,649</u>
	TOTALS:	1,166,729	964,000	934,000	631,765	67	964,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
204	DAY CARE & DAY TREATMENT						
050200.204.44366	DAY CARE SERVICES	892,585	964,000	934,000	667,220	71	964,000
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>892,585</u>	<u>964,000</u>	<u>934,000</u>	<u>667,220</u>	<u>71</u>	<u>964,000</u>
	TOTALS:	892,585	964,000	934,000	667,220	71	964,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
205	FOSTER CARE/GROUP HOME/ILP						
050200.205.32115	ACT 148-CHILD WELFARE	4,836,792	7,267,922	8,317,922	4,877,738	58	7,136,391
050200.205.32129	FOSTER CARE TITLE IV-E	1,540,278	3,415,478	3,415,478	4,246,874	124	3,442,676
050200.205.32135	SOCIAL SECURITY MAINTENANCE	62,833	84,385	84,385	47,230	55	84,385
050200.205.32139	CHILD WELFARE TITLE XX	229,495	229,494	229,494	114,747	50	229,494
050200.205.32167	INDEPENDENT LIVING GRANT	757,659	886,001	886,001	226,925	25	1,067,922
050200.205.32214	TITLE IV-B	104,607	120,698	120,698	60,349	50	120,698
050200.205.32242	TEMP ASSISTANCE NEEDY FAMILIES		1	1			1
050200.205.32246	ADOPTION SAFE FAMILIES ACT		1	1			1
050200.205.32273	FAMILY ENGAGEMENT PROCESS	15,739	15,000	15,000			15,000
050200.205.32312	EVIDENCED BASED PROGRAM GRANT	1,018,659	154,910	154,910	69,658	44	154,910
050200.205.32324	HOUSING INITIATIVE GRANT		688,356	688,356			688,356
050200.205.32371	FAMILY FIRST PREVENTION		55,000	55,000			
	32000 GRANTS & REIMBURSEMENTS	<u>8,566,062</u>	<u>12,917,246</u>	<u>13,967,246</u>	<u>9,643,521</u>	<u>69</u>	<u>12,939,834</u>
050200.205.33122	PROGRAM INCOME		1,996	1,996			1,996
	33000 DEPARTMENT EARNINGS		<u>1,996</u>	<u>1,996</u>			<u>1,996</u>
050200.205.51111	TRANS FROM OPERATING FUND	860,429	860,429	860,429			2,010,429

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
51000	OTHER FINANCING SOURCES	<u>860,429</u>	<u>860,429</u>	<u>860,429</u>			<u>2,010,429</u>
	TOTALS:	9,426,491	13,779,671	14,829,671	9,643,521	65	14,952,259

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
205	FOSTER CARE/GROUP HOME/ILP						
050200.205.42211	GASOLINE & OIL	3,983	5,500	5,500	1,934	35	5,500
	42000 TRAVEL & TRANSPORTATION	<u>3,983</u>	<u>5,500</u>	<u>5,500</u>	<u>1,934</u>	<u>35</u>	<u>5,500</u>
050200.205.43421	PURCHASED PERSONNEL SERVICES		1	1			1
	43000 PROF & TECHNICAL SERVICES		<u>1</u>	<u>1</u>			<u>1</u>
050200.205.44211	ADOPTION MAINTENANCE SUBSIDY	2,614,236	4,035,458	1,935,458	1,523,438	78	4,062,656
050200.205.44224	KINSHIP MAINTENANCE SUBSIDY	1,176,984	1,625,250	1,925,250	1,864,526	96	1,625,250
050200.205.44225	EMERGENCY CAREGIVER MAINT SUB	266,079	252,500	402,500	354,288	88	252,500
050200.205.44226	ADOPTION NON-RECUR LEGAL FEES	37,486	31,800	31,800	18,275	57	31,800
050200.205.44227	SUBSIDIZED PERM LEGAL CUSTOD	852,324	1,092,611	882,611	531,513	60	1,092,611
050200.205.44228	SPLC NON-RECURRING LEGAL FEES		1	1			1
050200.205.44321	RUNAWAY COUNSELING SERVICES	195,241	264,990	274,990	270,540	98	264,990
050200.205.44356	FOSTER/GROUP/SHELTER CARE	10,455,823	6,428,999	9,328,999	9,590,628	102	7,574,389
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>15,598,173</u>	<u>13,731,609</u>	<u>14,781,609</u>	<u>14,153,208</u>	<u>95</u>	<u>14,904,197</u>
050200.205.46866	OTHER OPERATING EXPENSES	27,635	42,561	43,051	37,897	88	42,561

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES	27,635	42,561	43,051	37,897	88	42,561
	TOTALS:	15,629,791	13,779,671	14,830,161	14,193,039	95	14,952,259

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
206	INSTITUTIONAL PLACEMENTS						
050200.206.32115	ACT 148-CHILD WELFARE	622,020	400,379	1,700,379	627,286	36	5,821,898
050200.206.32129	FOSTER CARE TITLE IV-E	3,680	101,870	101,870	127,651	125	165,630
050200.206.32135	SOCIAL SECURITY MAINTENANCE	21,809	5,615	5,615	10,905	194	5,615
050200.206.32242	TEMP ASSISTANCE NEEDY FAMILIES		1	1			1
	32000 GRANTS & REIMBURSEMENTS	<u>647,509</u>	<u>507,865</u>	<u>1,807,865</u>	<u>765,842</u>	<u>42</u>	<u>5,993,144</u>
050200.206.51111	TRANS FROM OPERATING FUND	<u>41,400</u>	<u>41,400</u>	<u>41,400</u>			<u>891,400</u>
	51000 OTHER FINANCING SOURCES	<u>41,400</u>	<u>41,400</u>	<u>41,400</u>			<u>891,400</u>
	TOTALS:	688,909	549,265	1,849,265	765,842	41	6,884,544



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
206	INSTITUTIONAL PLACEMENTS						
050200.206.44365	TREATMENT/DIAGNOSTIC	1,583,014	549,265	1,849,265	1,982,096	107	6,884,544
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>1,583,014</u>	<u>549,265</u>	<u>1,849,265</u>	<u>1,982,096</u>	<u>107</u>	<u>6,884,544</u>
	TOTALS:	1,583,014	549,265	1,849,265	1,982,096	107	6,884,544

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
098	OPERATIONS						
050200.098.29214	FUND BALANCE - RESTRICTED	(4,332,259)		76,003	(11,627,150)	(15,2	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>(4,332,259)</u>		<u>76,003</u>	<u>(11,627,150)</u>	<u>(15,2</u>	
050200.098.29914	FUND BALANCE - RESTRICTED	(11,627,150)					
	TOTAL FUND BALANCE AT END OF YEAR	<u>(11,627,150)</u>					

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1206	CHILDREN AND YOUTH						
	REVENUE TOTALS:	24,964,798	33,193,397	33,193,397	24,349,037	73	38,596,752
	SOURCE TOTALS:	4,548,778	4,548,778	4,548,778	2,274,390	50	6,898,778
	BEG FUND BAL TOTALS:	(4,332,259)		76,003	(11,627,150)	(15,2)	
	TOTALS:	25,181,317	37,742,175	37,818,178	14,996,277	39	45,495,530
	EXPENDITURE TOTALS:	35,110,462	35,858,189	35,859,192	26,486,041	73	43,589,605
	USES TOTALS:	1,698,005	1,883,986	1,958,986	1,234,581	63	1,905,925
	END FUND BAL TOTALS:	(11,627,150)					
	TOTALS:	25,181,317	37,742,175	37,818,178	27,720,622	73	45,495,530

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
050601.000.32226	AGING BLOCK GRANT	3,897,998	4,010,566	4,010,566	2,147,221	53	3,737,473
050601.000.32253	60+ WAIVER PROGRAM	1,033,555	991,248	991,248	949,578	95	1,189,253
050601.000.32333	HUMAN SERVICES BLOCK GRANT	183,468	173,746	173,746	137,601	79	196,106
	32000 GRANTS & REIMBURSEMENTS	<u>5,115,021</u>	<u>5,175,560</u>	<u>5,175,560</u>	<u>3,234,400</u>	<u>62</u>	<u>5,122,832</u>
050601.000.51111	TRANS FROM OPERATING FUND						350,000
050601.000.51124	TRANS FROM CEDAR VIEW FUND	41,250	60,000	60,000	14,629	24	32,000
	51000 OTHER FINANCING SOURCES	<u>41,250</u>	<u>60,000</u>	<u>60,000</u>	<u>14,629</u>	<u>24</u>	<u>382,000</u>
	TOTALS:	5,156,271	5,235,560	5,235,560	3,249,029	62	5,504,832

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
050601.000.41111	FULL TIME EMPLOYEES	2,782,693	3,473,404	3,310,997	1,791,543	54	3,566,600
050601.000.41211	REGULAR PART TIME EMPLOYEES	21,270	30,751	30,751	15,766	51	31,989
050601.000.41311	PART TIME EMPLOYEES	102,286	85,800	85,800	57,201	66	88,803
050601.000.41411	OVERTIME PAY	113,236	99,075	99,075	60,579	61	102,543
050601.000.41611	WORKERS COMPENSATION COSTS	25,264	37,632	37,632	18,027	47	29,316
050601.000.41631	TRANSCRIBING EXPENSE-INTERNAL		500	500			500
050601.000.41711	HEALTH CARE PLAN	559,854	451,588	445,988	265,629	59	533,021
050601.000.41712	LIFE INSURANCE PREMIUMS	3,410	3,261	3,261	1,341	41	3,465
050601.000.41713	CANCER INSURANCE PREMIUMS	7	25	25			27
050601.000.41714	HEALTH CARE-RX	70,092	72,756	72,756	35,762	49	79,953
050601.000.41715	HEALTH CARE-DENTAL	11,222	7,526	12,526	7,713	61	11,993
050601.000.41716	HEALTH CARE-VISION	796	753	1,353	813	60	800
050601.000.41717	HEALTH CARE-ADMIN		351	351	(177)	(50)	373
050601.000.41721	FEDERAL OLD AGE INSURANCE	222,490	225,794	225,794	134,528	59	239,859
050601.000.41722	STATE UNEMPLOYMENT CHARGES	398	6,272	6,272	3,430	54	2,665
050601.000.41731	EMPLOYER PENSION CONTRIBUTIONS	389,660	439,044	439,044			496,375
050601.000.41732	UNUSED DISABILITY LEAVE		11,290	11,290	5,031	44	11,993
050601.000.41755	HEALTH CARE REIMBURSEMENT	6,000	7,425	7,425	5,476	73	8,500
050601.000.41911	BUDGETED VACANCY FACTOR			162,407			
	41000 PERSONNEL SERVICES	<u>4,308,678</u>	<u>4,953,247</u>	<u>4,953,247</u>	<u>2,402,662</u>	<u>48</u>	<u>5,208,775</u>
050601.000.43428	PAYROLL SERVICES	2,955	3,356	3,356	2,572	76	4,559

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
43000	PROF & TECHNICAL SERVICES	2,955	3,356	3,356	2,572	76	4,559
050601.000.61214	TRANS TO HUM SVCS ADMIN FUND	244,273	278,957	278,957	185,514	66	291,498
61000	OTHER FINANCING USES	244,273	278,957	278,957	185,514	66	291,498
TOTALS:		4,555,906	5,235,560	5,235,560	2,590,748	49	5,504,832

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
098	OPERATIONS						
050601.098.32226	AGING BLOCK GRANT	1,299,335	1,545,912	1,620,912	862,504	53	1,353,659
	32000 GRANTS & REIMBURSEMENTS	<u>1,299,335</u>	<u>1,545,912</u>	<u>1,620,912</u>	<u>862,504</u>	<u>53</u>	<u>1,353,659</u>
050601.098.33176	RETURN CHECK FEE		1	1			1
	33000 DEPARTMENT EARNINGS		<u>1</u>	<u>1</u>			<u>1</u>
050601.098.35111	INTEREST-SAVINGS & MONEY MAR		1	1			
050601.098.35112	INTEREST-CERTS OF DEPOSIT		1	1			
	35000 INVESTMENT INC		<u>2</u>	<u>2</u>			
050601.098.39199	ALL OTHER REVENUE	8,344					
	39000 OTHER	<u>8,344</u>					
	TOTALS:	1,307,679	1,545,915	1,620,915	862,504	53	1,353,660

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
098	OPERATIONS						
050601.098.42111	MILEAGE-PERSONAL VEHICLE	40,402	37,200	37,200	25,698	69	48,420
050601.098.42112	OTHER TRAVEL EXPENSE	5,255	7,000	7,000	5,737	81	7,500
050601.098.42114	AUTO INSURANCE REIMBURSEMENT	373	400	450	224	49	450
050601.098.42211	GASOLINE & OIL	25	1	1			1
	42000 TRAVEL & TRANSPORTATION	<u>46,055</u>	<u>44,601</u>	<u>44,651</u>	<u>31,659</u>	<u>70</u>	<u>56,371</u>
050601.098.43213	TELEPHONE (MOBILE)	37,075	35,000	35,000	20,115	57	35,000
	43000 PROF & TECHNICAL SERVICES	<u>37,075</u>	<u>35,000</u>	<u>35,000</u>	<u>20,115</u>	<u>57</u>	<u>35,000</u>
050601.098.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
050601.098.45281	OTHER OPERATING SUPPLIES	282,386	119,000	136,689	103,771	75	45,998
	45000 MATERIALS & OPERATING SUPPLIES	<u>282,386</u>	<u>119,001</u>	<u>136,690</u>	<u>103,771</u>	<u>75</u>	<u>45,999</u>
050601.098.46111	TELEPHONE	4,165	5,000	5,000	2,302	46	5,000
050601.098.46311	MAINTENANCE & REPAIR SERVICES		2,000	2,000			2,000
050601.098.46431	OFFICE RENT-GOVT CENTER	168,392	186,955	186,955	124,632	66	208,162
050601.098.46432	PARKING-GOVT CENTER	3,756	3,760	3,760	2,504	66	4,143
050601.098.46511	PERSONNEL DEVELOPMENT	30,950	15,000	64,260	64,259	99	6,000
050601.098.46522	DESKTOP COMPUTER EXPENSE	35,814	47,740	47,992	18,287	38	50,320
050601.098.46811	ADVERTISING-GENERAL	270,762	135,000	208,450	172,304	82	50,000



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
050601.098.46821	ASSOCIATION DUES	14,720	15,000	22,147	20,647	93	18,710
050601.098.46854	ADVISORY BOARD EXPENSE		150	150			150
050601.098.46866	OTHER OPERATING EXPENSES	132,669	96,166	93,930	84,982	90	30,000
	46000 OTHER OPERATING EXPENSES	<u>661,228</u>	<u>506,771</u>	<u>634,644</u>	<u>489,917</u>	<u>77</u>	<u>374,485</u>
050601.098.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
050601.098.47391	OFFICE FURNITURE-REPLACEMENT	515	600	600			1
050601.098.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
050601.098.47441	COMPUTER EQUIPMENT-NEW	20,568	21,000	21,000	13,387	63	1
050601.098.47492	OTHER EQUIPMENT-NEW		1	1			1
050601.098.47494	OFFICE FURNITURE-NEW	6,431	6,635	6,635			1
	47000 CAPITAL EXPENDITURES	<u>27,514</u>	<u>28,238</u>	<u>28,238</u>	<u>13,387</u>	<u>47</u>	<u>6</u>
050601.098.61611	INDIRECT COST ALLOCATION	662,983	812,304	812,304	406,152	50	841,799
	61000 OTHER FINANCING USES	<u>662,983</u>	<u>812,304</u>	<u>812,304</u>	<u>406,152</u>	<u>50</u>	<u>841,799</u>
	TOTALS:	<u>1,717,241</u>	<u>1,545,915</u>	<u>1,691,527</u>	<u>1,065,001</u>	<u>62</u>	<u>1,353,660</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
602	IN-HOME SERVICES						
050601.602.32148	TITLE II COMMODITIES	238,416	138,370	138,370	9,899	7	145,224
050601.602.32226	AGING BLOCK GRANT	2,404,001	1,997,831	1,922,831	1,133,811	58	1,412,972
050601.602.32253	60+ WAIVER PROGRAM	532,426	813,673	813,673	643,023	79	973,025
050601.602.32283	KLECKNER MEMORIAL FUND	10,231	3,005	3,005			10,231
050601.602.32333	HUMAN SERVICES BLOCK GRANT	233,028	193,051	193,051	174,771	90	206,820
050601.602.32499	OTHER GRANTS & REIMBURSEMENTS	47,837	2,000	2,000	130,521	6,526	154,530
	32000 GRANTS & REIMBURSEMENTS	<u>3,465,939</u>	<u>3,147,930</u>	<u>3,072,930</u>	<u>2,092,025</u>	<u>68</u>	<u>2,902,802</u>
050601.602.33122	PROGRAM INCOME		1	1			
050601.602.33158	NUTRITION PROGRAM INCOME	67,950	72,900	72,900	34,640	47	74,320
050601.602.33159	SLIDING FEE SCALE INCOME	6,810	6,500	6,500	3,795	58	7,565
050601.602.33178	GUARDIANSHIP FEES	5,250	6,000	6,000	1,500	25	4,500
050601.602.33179	REP PAYEE INCOME	150	240	240	50	20	120
	33000 DEPARTMENT EARNINGS	<u>80,160</u>	<u>85,641</u>	<u>85,641</u>	<u>39,985</u>	<u>46</u>	<u>86,505</u>
050601.602.35111	INTEREST-SAVINGS & MONEY MAR	43,451	35,690	35,690	115		35,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
35000	INVESTMENT INC	43,451	35,690	35,690	115	35,000	
050601.602.39119	DONATIONS	59	500	500		500	
050601.602.39199	ALL OTHER REVENUE	677	15,000	15,000	9,365	15,000	
39000	OTHER	736	15,500	15,500	9,365	15,500	
050601.602.51111	TRANS FROM OPERATING FUND	240,000	240,000	240,000	120,000	240,000	
51000	OTHER FINANCING SOURCES	240,000	240,000	240,000	120,000	240,000	
	TOTALS:	3,830,286	3,524,761	3,449,761	2,261,490	65	3,279,807

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
602	IN-HOME SERVICES						
050601.602.43121	PHYSICIAN SERVICES	164,407	185,000	185,000	109,796	59	188,077
050601.602.43152	MEDIATION PROGRAM	130,782	145,000	145,000	59,809	41	145,000
050601.602.43215	TELEPHONE ANSWERING SERVICE	1,452	1,850	1,850	648	35	1,500
050601.602.43419	FOOD CATERING SERVICE	1,039,845	870,000	870,000	632,627	72	1,018,986
050601.602.43422	ELDERLY ESTATE MANAGEMENT SVCS	65,898	90,270	90,270	53,457	59	71,789
050601.602.43447	IN-HOME SERVICES	547,099	504,470	429,470	284,511	66	562,953
	43000 PROF & TECHNICAL SERVICES	<u>1,949,483</u>	<u>1,796,590</u>	<u>1,721,590</u>	<u>1,140,848</u>	<u>66</u>	<u>1,988,305</u>
050601.602.44151	HOMEMAKER SERVICES	176,539	142,197	142,197	92,074	64	147,300
050601.602.44218	RENT SUBSIDIES	213,872	253,800	253,800	122,062	48	206,820
050601.602.44311	CLIENT TRANSPORTATION	33,905	40,000	40,000	23,077	57	45,000
050601.602.44322	COUNSELING SERVICES	1,541	2,355	2,355	2,112	89	2,000
050601.602.44336	RECREATIONAL & SOCIAL SVCS	615,936	555,252	555,252	553,347	99	508,318
050601.602.44341	OTHER HUMAN SERVICES CONTRACTS	396,700	472,330	472,330	114,492	24	167,203
050601.602.44366	DAY CARE SERVICES		10,000	10,000	1,245	12	10,000
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>1,438,493</u>	<u>1,475,934</u>	<u>1,475,934</u>	<u>908,409</u>	<u>61</u>	<u>1,086,641</u>
050601.602.45231	NUTRITION SUPPLIES	5,839	10,800	10,800			1,000
050601.602.45281	OTHER OPERATING SUPPLIES		2,000	2,000	609	30	2,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	5,839	12,800	12,800	609	4	3,000
050601.602.46225	EQUIPMENT/SUPPLIES		1	1			1
46000	OTHER OPERATING EXPENSES		1	1			1
050601.602.61128	TRANS TO IR FUND	209,269	239,436	239,436	179,577	75	201,860
61000	OTHER FINANCING USES	209,269	239,436	239,436	179,577	75	201,860
	TOTALS:	3,603,084	3,524,761	3,449,761	2,229,443	64	3,279,807

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
605	PASS-THROUGH FUNDING						
050601.605.32137	MEDICAL ASST TRANS BLOCK GRANT	2,480,267	2,291,783	2,753,355	1,642,559	59	2,753,355
050601.605.32333	HUMAN SERVICES BLOCK GRANT	267,980	717,680	717,680	200,985	28	681,551
	32000 GRANTS & REIMBURSEMENTS	<u>2,748,247</u>	<u>3,009,463</u>	<u>3,471,035</u>	<u>1,843,544</u>	<u>53</u>	<u>3,434,906</u>
	TOTALS:	2,748,247	3,009,463	3,471,035	1,843,544	53	3,434,906

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
605	PASS-THROUGH FUNDING						
050601.605.44223	HAP/CACLV	675,661	717,680	717,680	430,676	60	681,551
050601.605.44313	MATP/LANTA	2,972,729	2,291,783	2,753,355	1,665,894	60	2,753,355
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>3,648,390</u>	<u>3,009,463</u>	<u>3,471,035</u>	<u>2,096,570</u>	<u>60</u>	<u>3,434,906</u>
	TOTALS:	3,648,390	3,009,463	3,471,035	2,096,570	60	3,434,906

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
098	OPERATIONS						
050601.098.29214	FUND BALANCE - RESTRICTED	710,885		70,612	228,747	323	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>710,885</u>		<u>70,612</u>	<u>228,747</u>	<u>323</u>	
050601.098.29914	FUND BALANCE - RESTRICTED	228,747					
	TOTAL FUND BALANCE AT END OF YEAR	<u>228,747</u>					



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1207	AREA AGENCY ON AGING						
	REVENUE TOTALS:	12,761,233	13,015,699	13,477,271	8,081,938	59	12,951,205
	SOURCE TOTALS:	281,250	300,000	300,000	134,629	44	622,000
	BEG FUND BAL TOTALS:	710,885		70,612	228,747	323	
	TOTALS:	13,753,368	13,315,699	13,847,883	8,445,314	60	13,573,205
	EXPENDITURE TOTALS:	12,408,096	11,985,002	12,517,186	7,210,519	57	12,238,048
	USES TOTALS:	1,116,525	1,330,697	1,330,697	771,243	57	1,335,157
	END FUND BAL TOTALS:	228,747					
	TOTALS:	13,753,368	13,315,699	13,847,883	7,981,762	57	13,573,205

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED
1208	INFORMATION REFERRAL					
050102	INFORMATION REFERRAL					
050102.000.32333	HUMAN SERVICES BLOCK GRANT		17,500	17,500		17,500
050102.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1		1
32000	GRANTS & REIMBURSEMENTS		17,501	17,501		17,501
050102.000.35111	INTEREST-SAVINGS & MONEY MAR	7,970	2,000	2,000	3,117	155
050102.000.35112	INTEREST-CERTS OF DEPOSIT		1	1		1
35000	INVESTMENT INC	7,970	2,001	2,001	3,117	155
050102.000.51114	TRANS FROM CHILDREN & YOUTH FD	118,917	137,037	137,037	102,778	75
050102.000.51115	TRANS FROM AGENCY ON AGING FD	209,269	239,436	239,436	179,577	75
050102.000.51116	TRANS FROM DRUG & ALCOHOL FUND	948	1,342	1,342	1,007	75
050102.000.51122	TRANS FROM MENTAL HEALTH	22,681	24,954	24,954	18,716	75
050102.000.51137	TRANS FROM HEALTH CHOICES FUND	404,617	444,884	444,884	333,663	75
050102.000.51144	TRF FROM INTELLECTUAL DISABIL	47,775	47,672	47,672	35,754	75
51000	OTHER FINANCING SOURCES	804,207	895,325	895,325	671,495	75
TOTALS:		812,177	914,827	914,827	674,612	73
						978,002

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1208	INFORMATION REFERRAL						
050102	INFORMATION REFERRAL						
050102.000.41111	FULL TIME EMPLOYEES	94,930	167,981	133,401	60,984	45	179,816
050102.000.41121	FULL TIME BARGAINING UNIT	331,288	354,173	354,173	207,803	58	365,685
050102.000.41311	PART TIME EMPLOYEES		1	1	7,700	770,0	1
050102.000.41321	PART TIME BARGAINING UNIT		1	1			1
050102.000.41411	OVERTIME PAY	509	2,000	2,000	2		2,000
050102.000.41611	WORKERS COMPENSATION COSTS	3,828	5,707	5,707	2,734	47	4,242
050102.000.41711	HEALTH CARE PLAN	68,943	68,480	67,580	40,276	59	77,123
050102.000.41712	LIFE INSURANCE PREMIUMS	517	495	495	203	41	501
050102.000.41713	CANCER INSURANCE PREMIUMS	1	4	4			4
050102.000.41714	HEALTH CARE-RX	10,603	11,033	11,033	5,422	49	11,568
050102.000.41715	HEALTH CARE-DENTAL	1,701	1,141	1,941	1,169	60	1,735
050102.000.41716	HEALTH CARE-VISION	121	114	214	123	57	116
050102.000.41717	HEALTH CARE-ADMIN		53	53	(27)	(50)	54
050102.000.41721	FEDERAL OLD AGE INSURANCE	33,715	34,240	34,240	20,398	59	34,705
050102.000.41722	STATE UNEMPLOYMENT CHARGES	60	951	951	520	54	386
050102.000.41731	EMPLOYER PENSION CONTRIBUTIONS	59,050	66,578	66,578			71,821
050102.000.41732	UNUSED DISABILITY LEAVE	3,656	1,712	1,712			1,735
050102.000.41911	BUDGETED VACANCY FACTOR			34,580			
41000	PERSONNEL SERVICES	608,922	714,664	714,664	347,307	48	751,493
050102.000.42111	MILEAGE-PERSONAL VEHICLE	487	2,000	2,000	162	8	2,000
050102.000.42112	OTHER TRAVEL EXPENSE	422	1,000	1,000	429	42	1,000
050102.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1			1
050102.000.42211	GASOLINE & OIL	79	100	100	35	35	100

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
42000	TRAVEL & TRANSPORTATION	988	3,101	3,101	626	20	3,101
050102.000.43111	LEGAL SERVICES	819	1,921	1,921	221	11	1,921
050102.000.43213	TELEPHONE (MOBILE)	505	750	750	297	39	750
050102.000.43428	PAYROLL SERVICES	482	548	548	420	76	701
43000	PROF & TECHNICAL SERVICES	1,806	3,219	3,219	938	29	3,372
050102.000.45261	PROFESSIONAL BOOKS&PERIODICALS	246	100	100			100
050102.000.45281	OTHER OPERATING SUPPLIES	5,377	2,500	2,500	1,858	74	2,500
45000	MATERIALS & OPERATING SUPPLIES	5,623	2,600	2,600	1,858	71	2,600
050102.000.46311	MAINTENANCE & REPAIR SERVICES	4,632	6,675	6,675	5,558	83	6,675
050102.000.46431	OFFICE RENT-GOVT CENTER	27,493	30,524	30,524	20,344	66	30,849
050102.000.46432	PARKING-GOVT CENTER	612	614	614	408	66	614
050102.000.46511	PERSONNEL DEVELOPMENT	100	500	500			500
050102.000.46522	DESKTOP COMPUTER EXPENSE	2,819	3,696	3,716	1,416	38	4,420
050102.000.46559	SYSTEMS OF CARE	12,967	17,500	25,500	11,599	45	17,500
050102.000.46866	OTHER OPERATING EXPENSES	3,711	7,154	8,023	5,511	68	7,154

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
46000	OTHER OPERATING EXPENSES	52,334	66,663	75,552	44,836	59	67,712
050102.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
050102.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
050102.000.47494	OFFICE FURNITURE-NEW		1	1			1
050102.000.47495	OFFICE MACHINES-NEW		1	1			1
47000	CAPITAL EXPENDITURES		4	4			4
050102.000.61611	INDIRECT COST ALLOCATION	182,955	124,576	124,576	62,288	50	149,720
61000	OTHER FINANCING USES	182,955	124,576	124,576	62,288	50	149,720
	TOTALS:	852,628	914,827	923,716	457,853	49	978,002

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL
1208	INFORMATION REFERRAL					
050102	INFORMATION REFERRAL					
050102.000.29214	FUND BALANCE - RESTRICTED	59,077		8,889	18,626	209
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>59,077</u>	<u>          </u>	<u>8,889</u>	<u>18,626</u>	<u>209</u>
050102.000.29914	FUND BALANCE - RESTRICTED	18,626				
	TOTAL FUND BALANCE AT END OF YEAR	<u>18,626</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1208	INFORMATION REFERRAL						
	REVENUE TOTALS:	7,970	19,502	19,502	3,117	15	19,502
	SOURCE TOTALS:	804,207	895,325	895,325	671,495	75	958,500
	BEG FUND BAL TOTALS:	59,077		8,889	18,626	209	
	TOTALS:	871,254	914,827	923,716	693,238	75	978,002
	EXPENDITURE TOTALS:	669,673	790,251	799,140	395,565	49	828,282
	USES TOTALS:	182,955	124,576	124,576	62,288	50	149,720
	END FUND BAL TOTALS:	18,626					
	TOTALS:	871,254	914,827	923,716	457,853	49	978,002

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1209	BROOKVIEW-INDEPENDENT LIVING						
070900	BROOKVIEW-INDEPENDENT LIVING						
070900.000.33129	PATIENT PAYMENTS-LTC	298,419	306,000	306,000	176,533	57	306,000
070900.000.33176	RETURN CHECK FEE		1	1			1
070900.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1			1
33000	DEPARTMENT EARNINGS	<u>298,419</u>	<u>306,002</u>	<u>306,002</u>	<u>176,533</u>	<u>57</u>	<u>306,002</u>
070900.000.35111	INTEREST-SAVINGS & MONEY MAR	33,187	5,000	5,000	21,093	421	20,000
070900.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	<u>33,187</u>	<u>5,001</u>	<u>5,001</u>	<u>21,093</u>	<u>421</u>	<u>20,001</u>
070900.000.39119	DONATIONS		1	1			1
070900.000.39199	ALL OTHER REVENUE	36,407	44,000	44,000	20,053	45	44,000
39000	OTHER	<u>36,407</u>	<u>44,001</u>	<u>44,001</u>	<u>20,053</u>	<u>45</u>	<u>44,001</u>
TOTALS:		<u>368,013</u>	<u>355,004</u>	<u>355,004</u>	<u>217,679</u>	<u>61</u>	<u>370,004</u>



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1209	BROOKVIEW-INDEPENDENT LIVING						
070900	BROOKVIEW-INDEPENDENT LIVING						
070900.000.43148	OTHER SPECIALIZED SERVICES	592	2,000	2,400	1,660	69	2,000
	43000 PROF & TECHNICAL SERVICES	<u>592</u>	<u>2,000</u>	<u>2,400</u>	<u>1,660</u>	<u>69</u>	<u>2,000</u>
070900.000.45281	OTHER OPERATING SUPPLIES	47,083	60,000	62,165	46,661	75	60,000
070900.000.45312	MAINT & REP-MAT & SUPPLIES	4,704	5,000	5,000			5,000
	45000 MATERIALS & OPERATING SUPPLIES	<u>51,787</u>	<u>65,000</u>	<u>67,165</u>	<u>46,661</u>	<u>69</u>	<u>65,000</u>
070900.000.46112	FUEL	17,845	2,500	7,500	7,423	98	2,500
070900.000.46113	ELECTRICITY	36,052	65,000	60,000	11,339	18	65,000
070900.000.46114	WATER/SEWER	11,937	28,000	28,000	4,982	17	28,000
070900.000.46242	PDA WAIVER EXPENSE		1	1			1
070900.000.46311	MAINTENANCE & REPAIR SERVICES	35,546	30,000	30,000	6,966	23	30,000
070900.000.46611	GENERAL INSURANCE		3,200	3,200			3,200
	46000 OTHER OPERATING EXPENSES	<u>101,380</u>	<u>128,701</u>	<u>128,701</u>	<u>30,710</u>	<u>23</u>	<u>128,701</u>
070900.000.47217	BUILDING IMPROVEMENTS	438	5,000	5,000			5,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
47000	CAPITAL EXPENDITURES	438	5,000	5,000		5,000
070900.000.61112	TRANS TO CEDARBROOK FUND	99,268	240,000	240,000	51,823	21
070900.000.61611	INDIRECT COST ALLOCATION	9,204	25,197	25,197	12,598	49
61000	OTHER FINANCING USES	108,472	265,197	265,197	64,421	24
	TOTALS:	262,669	465,898	468,463	143,452	30
						223,945

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1209 070900	BROOKVIEW-INDEPENDENT LIVING BROOKVIEW-INDEPENDENT LIVING						
070900.000.29215	FUND BALANCE - COMMITTED	881,522	700,000	702,565	986,865	140	800,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>881,522</u>	<u>700,000</u>	<u>702,565</u>	<u>986,865</u>	<u>140</u>	<u>800,000</u>
070900.000.29915	FUND BALANCE - COMMITTED	986,865	589,106	589,106			946,059
	TOTAL FUND BALANCE AT END OF YEAR	<u>986,865</u>	<u>589,106</u>	<u>589,106</u>			<u>946,059</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1209	BROOKVIEW-INDEPENDENT LIVING						
	REVENUE TOTALS:	368,013	355,004	355,004	217,679	61	370,004
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	881,522	700,000	702,565	986,865	140	800,000
	TOTALS:	1,249,535	1,055,004	1,057,569	1,204,544	113	1,170,004
	EXPENDITURE TOTALS:	154,197	200,701	203,266	79,031	38	200,701
	USES TOTALS:	108,472	265,197	265,197	64,421	24	23,244
	END FUND BAL TOTALS:	986,865	589,106	589,106			946,059
	TOTALS:	1,249,534	1,055,004	1,057,569	143,452	13	1,170,004

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
050402.000.32125	MEDICAL ASSISTANCE	534,514	496,828	496,828	313,350	63	500,000
050402.000.32278	ID WAIVER	629,303	511,275	511,275	463,418	90	511,275
050402.000.32279	EARLY INTERVENTION	1,867,229	1,670,610	1,711,110	826,616	48	1,640,938
050402.000.32333	HUMAN SERVICES BLOCK GRANT	587,633	1,005,137	1,005,137	396,733	39	1,005,137
050402.000.32499	OTHER GRANTS & REIMBURSEMENTS	29,154					
	32000 GRANTS & REIMBURSEMENTS	<u>3,647,833</u>	<u>3,683,850</u>	<u>3,724,350</u>	<u>2,000,117</u>	<u>53</u>	<u>3,657,350</u>
050402.000.35111	INTEREST-SAVINGS & MONEY MAR	187,877	50,000	50,000	91,392	182	100,000
	35000 INVESTMENT INC	<u>187,877</u>	<u>50,000</u>	<u>50,000</u>	<u>91,392</u>	<u>182</u>	<u>100,000</u>
050402.000.51111	TRANS FROM OPERATING FUND	204,843	204,843	204,843			210,154
	51000 OTHER FINANCING SOURCES	<u>204,843</u>	<u>204,843</u>	<u>204,843</u>			<u>210,154</u>
	TOTALS:	<u>4,040,553</u>	<u>3,938,693</u>	<u>3,979,193</u>	<u>2,091,509</u>	<u>52</u>	<u>3,967,504</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
050402.000.41111	FULL TIME EMPLOYEES	724,138	830,981	830,981	483,792	58	872,310
050402.000.41121	FULL TIME BARGAINING UNIT	1,426,802	1,564,468	1,541,331	837,310	54	1,510,444
050402.000.41141	FULL TIME MEET & DISCUSS	224,392	234,187	234,187	137,852	58	238,597
050402.000.41311	PART TIME EMPLOYEES	37,413		40,500	21,369	52	
050402.000.41321	PART TIME BARGAINING UNIT	33,723	50,000	50,000	24,222	48	50,000
050402.000.41343	PART TIME MEET AND DISCUSS	2,698					
050402.000.41411	OVERTIME PAY	36,320	35,000	35,000	20,970	59	35,000
050402.000.41611	WORKERS COMPENSATION COSTS	19,667	29,657	29,657	14,205	47	21,115
050402.000.41711	HEALTH CARE PLAN	496,922	355,887	351,387	209,333	59	383,911
050402.000.41712	LIFE INSURANCE PREMIUMS	2,654	2,570	2,570	1,057	41	2,495
050402.000.41713	CANCER INSURANCE PREMIUMS	5	20	20			19
050402.000.41714	HEALTH CARE-RX	54,463	57,337	57,337	28,181	49	57,587
050402.000.41715	HEALTH CARE-DENTAL	8,735	5,931	9,931	6,063	61	8,638
050402.000.41716	HEALTH CARE-VISION	620	593	1,093	640	58	576
050402.000.41717	HEALTH CARE-ADMIN		277	277	(140)	(50)	269
050402.000.41721	FEDERAL OLD AGE INSURANCE	173,195	187,304	187,304	106,022	56	191,833
050402.000.41722	STATE UNEMPLOYMENT CHARGES	309	4,943	4,943	2,703	54	1,920
050402.000.41731	EMPLOYER PENSION CONTRIBUTIONS	303,320	346,001	346,001			357,518
050402.000.41732	UNUSED DISABILITY LEAVE		8,897	8,897	274	3	8,638
050402.000.41755	HEALTH CARE REIMBURSEMENT	1,308	1,800	1,800	3,187	177	3,250
050402.000.41911	BUDGETED VACANCY FACTOR			23,137			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
41000	PERSONNEL SERVICES	3,546,684	3,715,853	3,756,353	1,897,040	50	3,744,120
050402.000.43428	PAYROLL SERVICES	1,990	2,329	2,329	1,785	76	2,981
43000	PROF & TECHNICAL SERVICES	1,990	2,329	2,329	1,785	76	2,981
050402.000.61128	TRANS TO IR FUND	42,736	42,905	42,905	32,179	75	35,110
050402.000.61214	TRANS TO HUM SVCS ADMIN FUND	145,832	177,606	177,606	113,765	64	185,293
61000	OTHER FINANCING USES	188,568	220,511	220,511	145,944	66	220,403
TOTALS:		3,737,242	3,938,693	3,979,193	2,044,769	51	3,967,504

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
098	OPERATIONS						
050402.098.32279	EARLY INTERVENTION	112,000	168,292	168,292	78,000	46	111,868
050402.098.32333	HUMAN SERVICES BLOCK GRANT	434,334	353,518	374,518	293,237	78	404,638
	32000 GRANTS & REIMBURSEMENTS	<u>546,334</u>	<u>521,810</u>	<u>542,810</u>	<u>371,237</u>	<u>68</u>	<u>516,506</u>
050402.098.35111	INTEREST-SAVINGS & MONEY MAR		1	1			
050402.098.35112	INTEREST-CERTS OF DEPOSIT		1	1			
	35000 INVESTMENT INC		<u>2</u>	<u>2</u>			
050402.098.51111	TRANS FROM OPERATING FUND	23,026	23,026	23,026	364,188	1,581	24,558
	51000 OTHER FINANCING SOURCES	<u>23,026</u>	<u>23,026</u>	<u>23,026</u>	<u>364,188</u>	<u>1,581</u>	<u>24,558</u>
	TOTALS:	569,360	544,838	565,838	735,425	129	541,064



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
098	OPERATIONS						
050402.098.42111	MILEAGE-PERSONAL VEHICLE	16,365	16,900	16,900	10,689	63	16,900
050402.098.42112	OTHER TRAVEL EXPENSE	333	2,000	2,000	423	21	2,000
050402.098.42114	AUTO INSURANCE REIMBURSEMENT	161	1,000	1,000	178	17	1,000
050402.098.42211	GASOLINE & OIL		100	100			100
	42000 TRAVEL & TRANSPORTATION	<u>16,859</u>	<u>20,000</u>	<u>20,000</u>	<u>11,290</u>	<u>56</u>	<u>20,000</u>
050402.098.43111	LEGAL SERVICES	5,368	6,000	5,500	1,595	29	6,000
050402.098.43148	OTHER SPECIALIZED SERVICES		100	100			100
050402.098.43213	TELEPHONE (MOBILE)	11,147	6,000	8,500	6,348	74	6,000
050402.098.43215	TELEPHONE ANSWERING SERVICE		500	500			500
050402.098.43421	PURCHASED PERSONNEL SERVICES	599	500	1,000	862	86	500
	43000 PROF & TECHNICAL SERVICES	<u>17,114</u>	<u>13,100</u>	<u>15,600</u>	<u>8,805</u>	<u>56</u>	<u>13,100</u>
050402.098.45261	PROFESSIONAL BOOKS&PERIODICALS		100	100			100
050402.098.45281	OTHER OPERATING SUPPLIES	17,978	14,500	15,380	8,429	54	14,500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	17,978	14,600	15,480	8,429	54	14,600
050402.098.46311	MAINTENANCE & REPAIR SERVICES		1,500	1,500			1,500
050402.098.46431	OFFICE RENT-GOVT CENTER	116,840	129,720	129,720	86,480	66	134,930
050402.098.46432	PARKING-GOVT CENTER	2,604	2,609	2,609	1,736	66	2,686
050402.098.46511	PERSONNEL DEVELOPMENT	2,493	7,000	7,000	2,291	32	7,000
050402.098.46522	DESKTOP COMPUTER EXPENSE	10,768	12,628	12,705	4,837	38	15,980
050402.098.46811	ADVERTISING-GENERAL		100	100			100
050402.098.46821	ASSOCIATION DUES	4,558	3,600	4,600	4,558	99	3,600
050402.098.46854	ADVISORY BOARD EXPENSE		300	300			300
050402.098.46866	OTHER OPERATING EXPENSES	14,666	10,000	14,466	13,963	96	10,000
46000	OTHER OPERATING EXPENSES	151,929	167,457	173,000	113,865	65	176,096
050402.098.47351	COMPUTER EQUIPMENT-REPLACEMENT	29,154	500	4,000	2,740	68	500
050402.098.47393	OTHER EQUIPMENT-REPLACEMENT	339	500	5,500	5,356	97	500
050402.098.47441	COMPUTER EQUIPMENT-NEW	4,482	500	5,500	3,964	72	500
47000	CAPITAL EXPENDITURES	33,975	1,500	15,000	12,060	80	1,500
050402.098.61128	TRANS TO IR FUND	5,039	4,767	4,767	3,575	74	3,901
050402.098.61611	INDIRECT COST ALLOCATION	284,792	323,414	323,414	161,708	50	311,867

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
61000	OTHER FINANCING USES	<u>289,831</u>	<u>328,181</u>	<u>328,181</u>	<u>165,283</u>	<u>50</u>	<u>315,768</u>
	TOTALS:	527,686	544,838	567,261	319,732	56	541,064

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
451	FAMILY SUPPORT SERVICES						
050402.451.32333	HUMAN SERVICES BLOCK GRANT	383,239	415,477	394,477	258,739	65	369,915
32000	GRANTS & REIMBURSEMENTS	<u>383,239</u>	<u>415,477</u>	<u>394,477</u>	<u>258,739</u>	<u>65</u>	<u>369,915</u>
050402.451.51111	TRANS FROM OPERATING FUND	12,451	12,451	12,451			11,085
51000	OTHER FINANCING SOURCES	<u>12,451</u>	<u>12,451</u>	<u>12,451</u>			<u>11,085</u>
	TOTALS:	395,690	427,928	406,928	258,739	63	381,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
451	FAMILY SUPPORT SERVICES						
050402.451.44358	ID CONTRACTS	148,375	427,928	406,928	129,325	31	381,000
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>148,375</u>	<u>427,928</u>	<u>406,928</u>	<u>129,325</u>	<u>31</u>	<u>381,000</u>
	TOTALS:	148,375	427,928	406,928	129,325	31	381,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
452	ADULT DAY PROGRAMS						
050402.452.32277	ID BASE ALLOCATION	152,475	152,474	152,474	114,356	75	152,474
050402.452.32333	HUMAN SERVICES BLOCK GRANT	178,846	60,974	60,974	120,745	198	60,974
	32000 GRANTS & REIMBURSEMENTS	<u>331,321</u>	<u>213,448</u>	<u>213,448</u>	<u>235,101</u>	<u>110</u>	<u>213,448</u>
050402.452.51111	TRANS FROM OPERATING FUND	1,828	1,828	1,828			1,828
	51000 OTHER FINANCING SOURCES	<u>1,828</u>	<u>1,828</u>	<u>1,828</u>			<u>1,828</u>
	TOTALS:	333,149	215,276	215,276	235,101	109	215,276

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
452	ADULT DAY PROGRAMS						
050402.452.44346	ADULT DAY CARE		30,000	30,000			30,000
050402.452.44347	VOCATIONAL REHABILITATION	8,598	78,276	78,276			78,276
050402.452.44348	COMMUNITY SUPPORTIVE EMPLOYMEN	29,910	107,000	107,000	20,614	19	107,000
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>38,508</u>	<u>215,276</u>	<u>215,276</u>	<u>20,614</u>	<u>9</u>	<u>215,276</u>
TOTALS:		38,508	215,276	215,276	20,614	9	215,276

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
453	EARLY INTERVENTION						
050402.453.32279	EARLY INTERVENTION	2,985,649	2,926,807	2,886,307	1,778,508	61	3,242,700
32000	GRANTS & REIMBURSEMENTS	<u>2,985,649</u>	<u>2,926,807</u>	<u>2,886,307</u>	<u>1,778,508</u>	<u>61</u>	<u>3,242,700</u>
050402.453.51111	TRANS FROM OPERATING FUND	325,201	325,201	325,201			360,300
51000	OTHER FINANCING SOURCES	<u>325,201</u>	<u>325,201</u>	<u>325,201</u>			<u>360,300</u>
	TOTALS:	3,310,850	3,252,008	3,211,508	1,778,508	55	3,603,000



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
453	EARLY INTERVENTION						
050402.453.44358	ID CONTRACTS	3,720,446	3,250,008	3,209,508	2,798,687	87	3,601,000
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>3,720,446</u>	<u>3,250,008</u>	<u>3,209,508</u>	<u>2,798,687</u>	<u>87</u>	<u>3,601,000</u>
050402.453.46511	PERSONNEL DEVELOPMENT	4,000	2,000	2,000	775	38	2,000
	46000 OTHER OPERATING EXPENSES	<u>4,000</u>	<u>2,000</u>	<u>2,000</u>	<u>775</u>	<u>38</u>	<u>2,000</u>
	TOTALS:	3,724,446	3,252,008	3,211,508	2,799,462	87	3,603,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
454	RESIDENTIAL SERVICES						
050402.454.32278	ID WAIVER		37,734	37,734			37,734
050402.454.32333	HUMAN SERVICES BLOCK GRANT	1,519,571	1,365,084	1,365,084	836,156	61	1,827,901
	32000 GRANTS & REIMBURSEMENTS	<u>1,519,571</u>	<u>1,402,818</u>	<u>1,402,818</u>	<u>836,156</u>	<u>59</u>	<u>1,865,635</u>
050402.454.51111	TRANS FROM OPERATING FUND	160,659	160,659	160,659			120,083
	51000 OTHER FINANCING SOURCES	<u>160,659</u>	<u>160,659</u>	<u>160,659</u>			<u>120,083</u>
	TOTALS:	1,680,230	1,563,477	1,563,477	836,156	53	1,985,718

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
454	RESIDENTIAL SERVICES						
050402.454.44358	ID CONTRACTS	2,049,687	1,563,477	1,563,477	1,032,895	66	1,985,718
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>2,049,687</u>	<u>1,563,477</u>	<u>1,563,477</u>	<u>1,032,895</u>	<u>66</u>	<u>1,985,718</u>
	TOTALS:	2,049,687	1,563,477	1,563,477	1,032,895	66	1,985,718

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
455	CLIENT TRANSPORTATION						
050402.455.32333	HUMAN SERVICES BLOCK GRANT	25,548	14,564	14,564	17,250	118	14,564
32000	GRANTS & REIMBURSEMENTS	<u>25,548</u>	<u>14,564</u>	<u>14,564</u>	<u>17,250</u>	<u>118</u>	<u>14,564</u>
050402.455.51111	TRANS FROM OPERATING FUND	436	436	436			436
51000	OTHER FINANCING SOURCES	<u>436</u>	<u>436</u>	<u>436</u>			<u>436</u>
	TOTALS:	25,984	15,000	15,000	17,250	115	15,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
455	CLIENT TRANSPORTATION						
050402.455.44311	CLIENT TRANSPORTATION	3,152	15,000	15,000	1,478	9	15,000
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>3,152</u>	<u>15,000</u>	<u>15,000</u>	<u>1,478</u>	<u>9</u>	<u>15,000</u>
	TOTALS:	3,152	15,000	15,000	1,478	9	15,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
098	OPERATIONS						
050402.098.29214	FUND BALANCE - RESTRICTED	3,751,942		1,423	3,878,662	272,5	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>3,751,942</u>		<u>1,423</u>	<u>3,878,662</u>	<u>272,5</u>	
050402.098.29914	FUND BALANCE - RESTRICTED	3,878,662					
	TOTAL FUND BALANCE AT END OF YEAR	<u>3,878,662</u>					

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1212	INTELLECTUAL DISABILITIES						
	REVENUE TOTALS:	9,627,372	9,228,776	9,228,776	5,588,500	60	9,980,118
	SOURCE TOTALS:	728,444	728,444	728,444	364,188	49	728,444
	BEG FUND BAL TOTALS:	3,751,942		1,423	3,878,662	272,5	
	TOTALS:	14,107,758	9,957,220	9,958,643	9,831,350	98	10,708,562
	EXPENDITURE TOTALS:	9,750,697	9,408,528	9,409,951	6,037,048	64	10,172,391
	USES TOTALS:	478,399	548,692	548,692	311,227	56	536,171
	END FUND BAL TOTALS:	3,878,662					
	TOTALS:	14,107,758	9,957,220	9,958,643	6,348,275	63	10,708,562

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1213	HUMAN SVCS ADMINISTRATION						
050103	HUMAN SVCS ADMINISTRATION						
050103.000.35111	INTEREST-SAVINGS & MONEY MAR	6,992	1	1	3,340	334,0	1
35000	INVESTMENT INC	<u>6,992</u>	<u>1</u>	<u>1</u>	<u>3,340</u>	<u>334,0</u>	<u>1</u>
050103.000.51114	TRANS FROM CHILDREN & YOUTH FD	560,188	599,693	599,693	412,928	68	627,340
050103.000.51115	TRANS FROM AGENCY ON AGING FD	244,273	278,957	278,957	185,514	66	291,498
050103.000.51116	TRANS FROM DRUG & ALCOHOL FUND	72,885	102,792	102,792	60,353	58	106,891
050103.000.51122	TRANS FROM MENTAL HEALTH	219,892	226,027	226,027	131,969	58	204,344
050103.000.51137	TRANS FROM HEALTH CHOICES FUND	344,884	351,618	351,618	251,066	71	366,380
050103.000.51144	TRF FROM INTELLECTUAL DISABIL	145,832	177,606	177,606	113,765	64	185,293
51000	OTHER FINANCING SOURCES	<u>1,587,954</u>	<u>1,736,693</u>	<u>1,736,693</u>	<u>1,155,595</u>	<u>66</u>	<u>1,781,746</u>
	TOTALS:	1,594,946	1,736,694	1,736,694	1,158,935	66	1,781,747



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1213	HUMAN SVCS ADMINISTRATION						
050103	HUMAN SVCS ADMINISTRATION						
050103.000.41111	FULL TIME EMPLOYEES	943,496	1,123,177	1,055,778	578,640	54	1,164,801
050103.000.41141	FULL TIME MEET & DISCUSS	100,679	84,136	84,136	36,312	43	62,941
050103.000.41311	PART TIME EMPLOYEES	44,240	25,811	25,811	26,022	100	25,811
050103.000.41611	WORKERS COMPENSATION COSTS	8,948	13,462	13,462	6,448	47	9,751
050103.000.41711	HEALTH CARE PLAN	192,087	161,547	159,327	95,026	59	177,288
050103.000.41712	LIFE INSURANCE PREMIUMS	1,208	1,167	1,167	480	41	1,152
050103.000.41713	CANCER INSURANCE PREMIUMS	2	9	9			9
050103.000.41714	HEALTH CARE-RX	24,780	26,027	26,027	12,793	49	26,593
050103.000.41715	HEALTH CARE-DENTAL	3,974	2,692	4,692	2,754	58	3,989
050103.000.41716	HEALTH CARE-VISION	282	269	489	291	59	266
050103.000.41717	HEALTH CARE-ADMIN		126	126	(63)	(50)	124
050103.000.41721	FEDERAL OLD AGE INSURANCE	78,795	84,143	84,143	48,126	57	84,813
050103.000.41722	STATE UNEMPLOYMENT CHARGES	141	2,244	2,244	1,227	54	886
050103.000.41731	EMPLOYER PENSION CONTRIBUTIONS	137,999	157,059	157,059			165,100
050103.000.41732	UNUSED DISABILITY LEAVE	16,491	4,039	4,039			3,989
050103.000.41755	HEALTH CARE REIMBURSEMENT			1,680	1,679	99	
050103.000.41911	BUDGETED VACANCY FACTOR			65,719			
	41000 PERSONNEL SERVICES	<u>1,553,122</u>	<u>1,685,908</u>	<u>1,685,908</u>	<u>809,735</u>	<u>48</u>	<u>1,727,513</u>
050103.000.43428	PAYROLL SERVICES	784	890	890	682	76	1,140

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
43000	PROF & TECHNICAL SERVICES	784	890	890	682	76	1,140
050103.000.61611	INDIRECT COST ALLOCATION	41,040	49,896	49,896	24,948	50	53,094
61000	OTHER FINANCING USES	41,040	49,896	49,896	24,948	50	53,094
TOTALS:		1,594,946	1,736,694	1,736,694	835,365	48	1,781,747



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1213	HUMAN SVCS ADMINISTRATION						
	REVENUE TOTALS:	6,992	1	1	3,340	334,0	1
	SOURCE TOTALS:	1,587,954	1,736,693	1,736,693	1,155,595	66	1,781,746
	BEG FUND BAL TOTALS:						
	TOTALS:	1,594,946	1,736,694	1,736,694	1,158,935	66	1,781,747
	EXPENDITURE TOTALS:	1,553,906	1,686,798	1,686,798	810,417	48	1,728,653
	USES TOTALS:	41,040	49,896	49,896	24,948	50	53,094
	END FUND BAL TOTALS:						
	TOTALS:	1,594,946	1,736,694	1,736,694	835,365	48	1,781,747

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1214	HUD CDBG						
111000	HUD CDBG						
111000.000.32149	COMMUNITY DEVELOPMENT BLOCK GR	1,159,024	1,229,243	1,441,446	902,014	62	1,241,195
111000.000.32364	COVID-19 CDBG-CV GRANT	438,942		400,000	174,654	43	320,000
111000.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
	32000 GRANTS & REIMBURSEMENTS	<u>1,597,966</u>	<u>1,229,244</u>	<u>1,841,447</u>	<u>1,076,668</u>	<u>58</u>	<u>1,561,196</u>
111000.000.33122	PROGRAM INCOME	6,462	1	1			1
	33000 DEPARTMENT EARNINGS	<u>6,462</u>	<u>1</u>	<u>1</u>			<u>1</u>
111000.000.35111	INTEREST-SAVINGS & MONEY MAR	15,317	1	1	598	59,80	1
	35000 INVESTMENT INC	<u>15,317</u>	<u>1</u>	<u>1</u>	<u>598</u>	<u>59,80</u>	<u>1</u>
111000.000.51111	TRANS FROM OPERATING FUND	129,448		65,955	65,955	100	
	51000 OTHER FINANCING SOURCES	<u>129,448</u>		<u>65,955</u>	<u>65,955</u>	<u>100</u>	
	TOTALS:	<u>1,749,193</u>	<u>1,229,246</u>	<u>1,907,404</u>	<u>1,143,221</u>	<u>59</u>	<u>1,561,198</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1214	HUD CDBG						
111000	HUD CDBG						
111000.000.41111	FULL TIME EMPLOYEES	196,902	70,158	136,113	106,431	78	72,987
111000.000.41311	PART TIME EMPLOYEES		14,000	14,000			14,000
111000.000.41611	WORKERS COMPENSATION COSTS	623	916	916	439	47	674
111000.000.41711	HEALTH CARE PLAN	52,777	10,995	10,885	6,469	59	12,253
111000.000.41712	LIFE INSURANCE PREMIUMS	84	79	79	33	41	80
111000.000.41713	CANCER INSURANCE PREMIUMS		1	1			1
111000.000.41714	HEALTH CARE-RX	1,557	1,771	1,771	871	49	1,838
111000.000.41715	HEALTH CARE-DENTAL	277	183	283	188	66	276
111000.000.41716	HEALTH CARE-VISION	20	18	28	20	71	18
111000.000.41717	HEALTH CARE-ADMIN		9	9	(4)	(44)	9
111000.000.41721	FEDERAL OLD AGE INSURANCE	5,485	5,498	5,498	3,276	59	5,514
111000.000.41722	STATE UNEMPLOYMENT CHARGES	10	153	153	84	54	61
111000.000.41731	EMPLOYER PENSION CONTRIBUTIONS	9,602	10,690	10,690			11,411
111000.000.41732	UNUSED DISABILITY LEAVE		275	275			276
41000	PERSONNEL SERVICES	<u>267,337</u>	<u>114,746</u>	<u>180,701</u>	<u>117,807</u>	<u>65</u>	<u>119,398</u>
111000.000.42111	MILEAGE-PERSONAL VEHICLE		1,600	1,600			1,600
111000.000.42112	OTHER TRAVEL EXPENSE		5,000	5,000			5,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
42000	TRAVEL & TRANSPORTATION		6,600	6,600		6,600	
111000.000.43133	OTHER ENGINEERING SERVICES		1	1		1	
111000.000.43148	OTHER SPECIALIZED SERVICES	51,706	49,500	49,500	21,779	43	49,500
111000.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1
111000.000.43428	PAYROLL SERVICES	60	68	68	52	76	88
43000	PROF & TECHNICAL SERVICES	51,766	49,570	49,570	21,831	44	49,590
111000.000.44141	ECONOMIC DEVELOPMENT		1	1			1
111000.000.44143	WASHINGTON TOWNSHIP		1	1			1
111000.000.44144	UPPER MILFORD TOWNSHIP		1	1			1
111000.000.44145	LYNN TOWNSHIP		1	1			1
111000.000.44146	COUNTY WIDE HOUSING REHAB		1	1			1
111000.000.44147	EMMAUS BOROUGH	35,000	157,550	157,550			80,000
111000.000.44148	WHITEHALL TOWNSHIP	140,389	452,490	452,490			
111000.000.44157	ALBURTIS		1	1			1
111000.000.44158	SALISBURY TOWNSHIP		1	50,001	50,000	99	59,190
111000.000.44184	LEHIGH COUNTY AUTHORITY		1	1			1
111000.000.44192	HANOVER TOWNSHIP		1	1			1
111000.000.44193	MACUNGIE BOROUGH		1	1			75,000
111000.000.44194	COPLAY BOROUGH	37,500	59,640	59,640			185,471
111000.000.44198	CATASAUQUA BOROUGH	42,283	1	1			1
111000.000.44199	FOUNTAIN HILL BOROUGH	356,444	1	1			1
111000.000.44379	VALLEY YOUTH HOUSE		1	1			1
111000.000.44523	VALLEY HOUSING DEVELOPMENT COR	80,000	1	81,213	81,213	100	1
111000.000.44528	COOPERSBURG BOROUGH		1	1			1
111000.000.44544	ADULT LITERACY COUNCIL	10,842	1	2,221	2,217	99	1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
111000.000.44549	LV CENTER FOR INDEPENDENT LIV	11,866	25,000	25,000	696	2	14,943
111000.000.44555	ALLIANCE FOR BUILDING COMM	155,241	1	1			
111000.000.44556	COMM ACTION COMMITTEE OF LV	231,420	1	1			45,014
111000.000.44559	NORTH WHITEHALL TOWNSHIP		1	1			1
111000.000.44585	CDBG RECAPTURE	204	1	501	163	32	1
111000.000.44586	FACADE GRANTS		1	1			1
111000.000.44587	LC SENIOR CENTER		1	1			1
111000.000.44588	LOWER MILFORD TOWNSHIP		1	1			1
111000.000.44596	LOWER MACUNGIE		1	1			1
111000.000.44622	LEHIGH CARBON COMMUNITY COLLEG		1	1			1
111000.000.44647	CATHOLIC CHARITIES	2,646	29,220	29,220			
111000.000.44648	TURNING POINT OF THE LV		1	1			
111000.000.44649	SLATINGTON BOROUGH	95,069	178,297	250,822	192,586	76	280,242
111000.000.44651	HABITAT FOR HUMANITY		1	1			
111000.000.44662	MEALS ON WHEELS	20,077	1	1			15,000
111000.000.44663	NORTH PENN LEGAL SERVICES	12,000	12,000	18,246	14,288	78	16,000
111000.000.44684	LEHIGH COUNTY CONF OF CHURCHES		1	1			
111000.000.44713	COPLAY WHITEHALL SEWER AUTH		1	1			
111000.000.44717	CATASAUQUA REHAB-HOME		1	1			
111000.000.44739	NEW BETHANY MINISTRIES		1	1			44,103
111000.000.44741	COMMUNITIES IN SCHOOLS	25,000	25,000	25,000	12,826	51	25,000
111000.000.44764	LEHIGH CAREER TECHNICAL INST		1	1			30,000
111000.000.44769	LV WORKFORCE DEVELOPMENT BOARD		1	1			
111000.000.44785	BLIGHTED PROPERTIES		1	1			
111000.000.44797	COVID-19 CDBG-CV GRANTS	378,903		400,000	191,652	47	320,000
111000.000.44807	THIRD STREET ALLIANCE		1	1			
111000.000.44808	COALITION APPROPRIATE TRANSPOR	5,824	1	1			
111000.000.44825	ASPIRE TO AUTONOMY	28,000	25,000	25,000			22,000
111000.000.44827	BIG BROTHERS BIG SISTERS		20,422	20,422			
111000.000.44831	MANITO LIFE CENTER	30,000	25,000	25,000	10,940	43	30,000
111000.000.44844	LC BLACK HERITAGE ASSOC						18,700



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
111000.000.44857	LV REDEVELOPMENT AUTHORITY						75,000
44000	GRANTS, SUBSIDIES, CONTRACTS	1,698,708	1,009,656	1,622,359	556,581	34	1,335,684
111000.000.45281	OTHER OPERATING SUPPLIES	322	430	430	343	79	430
45000	MATERIALS & OPERATING SUPPLIES	322	430	430	343	79	430
111000.000.46311	MAINTENANCE & REPAIR SERVICES	92	1	251	39	15	1
111000.000.46511	PERSONNEL DEVELOPMENT	1,020	3,000	3,000			3,000
111000.000.46522	DESKTOP COMPUTER EXPENSE	791	924	930	354	38	1,020
111000.000.46866	OTHER OPERATING EXPENSES	8,816	15,000	14,250	5,477	38	15,000
46000	OTHER OPERATING EXPENSES	10,719	18,925	18,431	5,870	31	19,021
111000.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES		1	1			1
TOTALS:		2,028,852	1,199,928	1,878,092	702,432	37	1,530,724

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1214	HUD CDBG						
111000	HUD CDBG						
111000.000.29214	FUND BALANCE - RESTRICTED	(115,195)		6	(394,854)	(6,58)	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>(115,195)</u>	<u>                    </u>	<u>6</u>	<u>(394,854)</u>	<u>(6,58)</u>	<u>                    </u>
111000.000.29914	FUND BALANCE - RESTRICTED	(394,854)	29,318	29,318			30,474
	TOTAL FUND BALANCE AT END OF YEAR	<u>(394,854)</u>	<u>29,318</u>	<u>29,318</u>	<u>                    </u>	<u>                    </u>	<u>30,474</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1214	HUD CDBG						
	REVENUE TOTALS:	1,619,745	1,229,246	1,841,449	1,077,266	58	1,561,198
	SOURCE TOTALS:	129,448		65,955	65,955	100	
	BEG FUND BAL TOTALS:	(115,195)		6	(394,854)	(6,58)	
	TOTALS:	1,633,998	1,229,246	1,907,410	748,367	39	1,561,198
	EXPENDITURE TOTALS:	2,028,852	1,199,928	1,878,092	702,432	37	1,530,724
	USES TOTALS:						
	END FUND BAL TOTALS:	(394,854)	29,318	29,318			30,474
	TOTALS:	1,633,998	1,229,246	1,907,410	702,432	36	1,561,198

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1215	WORKERS COMPENSATION TRUST						
150900	WORKERS COMPENSATION TRUST						
150900.000.35111	INTEREST-SAVINGS & MONEY MAR	7,679	10,000	10,000	26,061	260	30,000
150900.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	<u>7,679</u>	<u>10,001</u>	<u>10,001</u>	<u>26,061</u>	<u>260</u>	<u>30,001</u>
TOTALS:		7,679	10,001	10,001	26,061	260	30,001

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1215	WORKERS COMPENSATION TRUST					
150900	WORKERS COMPENSATION TRUST					
150900.000.46866	OTHER OPERATING EXPENSES		1	1		1
46000	OTHER OPERATING EXPENSES		1	1		1
150900.000.61111	TRANS TO OPERATING FUND		1,000,000	1,000,000		
61000	OTHER FINANCING USES		1,000,000	1,000,000		
	TOTALS:		1,000,001	1,000,001		1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1215 150900	WORKERS COMPENSATION TRUST WORKERS COMPENSATION TRUST						
150900.000.29214	FUND BALANCE - RESTRICTED	5,225,600	5,230,000	5,230,000	5,233,279	100	4,250,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>5,225,600</u>	<u>5,230,000</u>	<u>5,230,000</u>	<u>5,233,279</u>	<u>100</u>	<u>4,250,000</u>
150900.000.29914	FUND BALANCE - RESTRICTED	5,233,279	4,240,000	4,240,000			4,280,000
	TOTAL FUND BALANCE AT END OF YEAR	<u>5,233,279</u>	<u>4,240,000</u>	<u>4,240,000</u>			<u>4,280,000</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1215	WORKERS COMPENSATION TRUST						
	REVENUE TOTALS:	7,679	10,001	10,001	26,061	260	30,001
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	5,225,600	5,230,000	5,230,000	5,233,279	100	4,250,000
	TOTALS:	5,233,279	5,240,001	5,240,001	5,259,340	100	4,280,001
	EXPENDITURE TOTALS:		1	1			1
	USES TOTALS:		1,000,000	1,000,000			
	END FUND BAL TOTALS:	5,233,279	4,240,000	4,240,000			4,280,000
	TOTALS:	5,233,279	5,240,001	5,240,001			4,280,001

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED
1216	TREXLER NATURE PRESERVE					
060401	TREXLER NATURE PRESERVE					
060401.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1		1
060401.000.32611	TREXLER ESTATE & TRUST GRANT	12,042	5,000	5,000	10,211	204
	32000 GRANTS & REIMBURSEMENTS	<u>12,042</u>	<u>5,001</u>	<u>5,001</u>	<u>10,211</u>	<u>204</u>
060401.000.35111	INTEREST-SAVINGS & MONEY MAR	4,460	1,000	1,000	1,952	195
	35000 INVESTMENT INC	<u>4,460</u>	<u>1,000</u>	<u>1,000</u>	<u>1,952</u>	<u>195</u>
060401.000.37111	RENT-BLDGS & PROPERTY		1	1		1
	37000 RENTS		<u>1</u>	<u>1</u>		<u>1</u>
060401.000.39119	DONATIONS		1	1		1
	39000 OTHER		<u>1</u>	<u>1</u>		<u>1</u>
060401.000.51111	TRANS FROM OPERATING FUND	169,901	169,001	169,001	169,001	100



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
51000	OTHER FINANCING SOURCES	169,901	169,001	169,001	169,001	100	189,001
	TOTALS:	186,403	175,004	175,004	181,164	103	195,004

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1216 060401	TREXLER NATURE PRESERVE TREXLER NATURE PRESERVE						
060401.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES		1	1			1
060401.000.44129	WILDLANDS CONSERVANCY	45,000	50,000	50,000	25,000	50	50,000
060401.000.44623	LV ZOOLOGICAL SOC-OPERATIONS		1	1			1
060401.000.44677	LV ZOOLOGICAL SOC-ELK/BISON	120,000	125,000	125,000	60,000	48	145,000
44000	GRANTS, SUBSIDIES, CONTRACTS	165,000	175,001	175,001	85,000	48	195,001
060401.000.45281	OTHER OPERATING SUPPLIES		1	1			1
45000	MATERIALS & OPERATING SUPPLIES		1	1			1
060401.000.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES		1	1			1
060401.000.61171	TRANS TO OTHER CAP PROJ FUND			4,145			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
61000	OTHER FINANCING USES			4,145			
	TOTALS:	165,000	175,004	179,149	85,000	47	195,004

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1216 060401	TREXLER NATURE PRESERVE TREXLER NATURE PRESERVE						
060401.000.29215	FUND BALANCE - COMMITTED	74,755		4,145	96,158	2,319	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>74,755</u>	<u>          </u>	<u>4,145</u>	<u>96,158</u>	<u>2,319</u>	<u>          </u>
060401.000.29915	FUND BALANCE - COMMITTED	96,158					
	TOTAL FUND BALANCE AT END OF YEAR	<u>96,158</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1216	TREXLER NATURE PRESERVE						
	REVENUE TOTALS:	16,502	6,003	6,003	12,163	202	6,003
	SOURCE TOTALS:	169,901	169,001	169,001	169,001	100	189,001
	BEG FUND BAL TOTALS:	74,755		4,145	96,158	2,319	
	TOTALS:	261,158	175,004	179,149	277,322	154	195,004
	EXPENDITURE TOTALS:	165,000	175,004	175,004	85,000	48	195,004
	USES TOTALS:			4,145			
	END FUND BAL TOTALS:	96,158					
	TOTALS:	261,158	175,004	179,149	85,000	47	195,004

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1218	GENERAL INSURANCE RESERVE						
150600	GENERAL INSURANCE RESERVE						
150600.000.35111	INTEREST-SAVINGS & MONEY MAR	13,782	4,999	4,999	6,969	139	4,999
150600.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	<u>13,782</u>	<u>5,000</u>	<u>5,000</u>	<u>6,969</u>	<u>139</u>	<u>5,000</u>
150600.000.51111	TRANS FROM OPERATING FUND	89,415	496,250	496,250			796,250
150600.000.51112	TRANS FROM CEDARBROOK FUND	24,744	98,750	98,750			98,750
51000	OTHER FINANCING SOURCES	<u>114,159</u>	<u>595,000</u>	<u>595,000</u>			<u>895,000</u>
	TOTALS:	127,941	600,000	600,000	6,969	1	900,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1218	GENERAL INSURANCE RESERVE						
150600	GENERAL INSURANCE RESERVE						
150600.000.46611	GENERAL INSURANCE	60,666	100,000	107,000	105,358	98	100,000
150600.000.46613	AGREEMENTS	52,093	300,000	293,000	106,639	36	300,000
150600.000.46615	CATASTROPHIC MEDICAL RESERVE	15,182	200,000	200,000	26,915	13	500,000
46000	OTHER OPERATING EXPENSES	<u>127,941</u>	<u>600,000</u>	<u>600,000</u>	<u>238,912</u>	<u>39</u>	<u>900,000</u>
TOTALS:		127,941	600,000	600,000	238,912	39	900,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1218	GENERAL INSURANCE RESERVE						
150600	GENERAL INSURANCE RESERVE						
150600.000.29215	FUND BALANCE - COMMITTED	350,000	350,000	350,000	350,000	100	350,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>100</u>	<u>350,000</u>
150600.000.29915	FUND BALANCE - COMMITTED	350,000	350,000	350,000			350,000
	TOTAL FUND BALANCE AT END OF YEAR	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>			<u>350,000</u>



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1218	GENERAL INSURANCE RESERVE						
	REVENUE TOTALS:	13,782	5,000	5,000	6,969	139	5,000
	SOURCE TOTALS:	114,159	595,000	595,000			895,000
	BEG FUND BAL TOTALS:	350,000	350,000	350,000	350,000	100	350,000
	TOTALS:	477,941	950,000	950,000	356,969	37	1,250,000
	EXPENDITURE TOTALS:	127,941	600,000	600,000	238,912	39	900,000
	USES TOTALS:						
	END FUND BAL TOTALS:	350,000	350,000	350,000			350,000
	TOTALS:	477,941	950,000	950,000	238,912	25	1,250,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1219	ATTORNEY GENERAL						
151102	DRUG TASK FORCE						
151102.000.32292	ATTY GEN DRUG TASK FORCE	110,903	137,600	137,600	91,304	66	137,600
151102.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
	32000 GRANTS & REIMBURSEMENTS	<u>110,903</u>	<u>137,601</u>	<u>137,601</u>	<u>91,304</u>	<u>66</u>	<u>137,601</u>
151102.000.35111	INTEREST-SAVINGS & MONEY MAR	710	1	1	187	18,70	1
	35000 INVESTMENT INC	<u>710</u>	<u>1</u>	<u>1</u>	<u>187</u>	<u>18,70</u>	<u>1</u>
	TOTALS:	111,613	137,602	137,602	91,491	66	137,602

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1219	ATTORNEY GENERAL						
151102	DRUG TASK FORCE						
151102.000.41411	OVERTIME PAY	16,361	22,500	22,500	5,521	24	22,500
	41000 PERSONNEL SERVICES	<u>16,361</u>	<u>22,500</u>	<u>22,500</u>	<u>5,521</u>	<u>24</u>	<u>22,500</u>
151102.000.42211	GASOLINE & OIL	27,705	25,000	25,000	12,781	51	25,000
	42000 TRAVEL & TRANSPORTATION	<u>27,705</u>	<u>25,000</u>	<u>25,000</u>	<u>12,781</u>	<u>51</u>	<u>25,000</u>
151102.000.43148	OTHER SPECIALIZED SERVICES	4,433	7,500	15,500	10,306	66	7,500
151102.000.43213	TELEPHONE (MOBILE)	15,293	19,000	19,000	9,980	52	19,000
151102.000.43421	PURCHASED PERSONNEL SERVICES	161	1,000	1,000			1,000
	43000 PROF & TECHNICAL SERVICES	<u>19,887</u>	<u>27,500</u>	<u>35,500</u>	<u>20,286</u>	<u>57</u>	<u>27,500</u>
151102.000.45281	OTHER OPERATING SUPPLIES	60,745	56,967	76,260	30,307	39	56,967
	45000 MATERIALS & OPERATING SUPPLIES	<u>60,745</u>	<u>56,967</u>	<u>76,260</u>	<u>30,307</u>	<u>39</u>	<u>56,967</u>
151102.000.46111	TELEPHONE	362	1,200	1,200	168	14	1,200
151102.000.46311	MAINTENANCE & REPAIR SERVICES		500	500			500
151102.000.46522	DESKTOP COMPUTER EXPENSE	1,112	924	930	354	38	680
151102.000.46868	ADMINISTRATIVE EXPENSE	110	1,000	1,000	30	3	1,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES	<u>1,584</u>	<u>3,624</u>	<u>3,630</u>	<u>552</u>	<u>15</u>	<u>3,380</u>
	TOTALS:	126,282	135,591	162,890	69,447	42	135,347

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL
1219	ATTORNEY GENERAL					
151102	DRUG TASK FORCE					
151102.000.29214	FUND BALANCE - RESTRICTED	26,809		27,299	12,140	44
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>26,809</u>	<u>          </u>	<u>27,299</u>	<u>12,140</u>	<u>44</u>
151102.000.29914	FUND BALANCE - RESTRICTED	12,140	2,011	2,011		2,255
	TOTAL FUND BALANCE AT END OF YEAR	<u>12,140</u>	<u>2,011</u>	<u>2,011</u>	<u>          </u>	<u>2,255</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1      % FUND BAL	PROPOSED
1219	ATTORNEY GENERAL					
	REVENUE TOTALS:	111,613	137,602	137,602	91,491      66	137,602
	SOURCE TOTALS:					
	BEG FUND BAL TOTALS:	26,809		27,299	12,140      44	
	TOTALS:	138,422	137,602	164,901	103,631      62	137,602
	EXPENDITURE TOTALS:	126,282	135,591	162,890	69,447      42	135,347
	USES TOTALS:					
	END FUND BAL TOTALS:	12,140	2,011	2,011		2,255
	TOTALS:	138,422	137,602	164,901	69,447      42	137,602

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1221	HAZARDOUS MATERIAL RESPONSE						
151200	HAZARDOUS MATERIAL RESPONSE						
151200.000.32196	HAZARDOUS MATERIAL GRANT		121,999	121,999	51,244	42	121,999
151200.000.32243	ACT 147		18,928	19,147	18,928	98	18,928
151200.000.32499	OTHER GRANTS & REIMBURSEMENTS	71,556	30,000	40,102	86,045	214	30,000
32000	GRANTS & REIMBURSEMENTS	<u>71,556</u>	<u>170,927</u>	<u>181,248</u>	<u>156,217</u>	<u>86</u>	<u>170,927</u>
151200.000.33151	HAZARDOUS MATERIAL CHEMICAL FE	57,750	65,000	65,000	37,350	57	65,000
151200.000.33154	HAZARDOUS MATERIAL PLANNING FE	10,200	11,000	11,000	6,300	57	11,000
33000	DEPARTMENT EARNINGS	<u>67,950</u>	<u>76,000</u>	<u>76,000</u>	<u>43,650</u>	<u>57</u>	<u>76,000</u>
151200.000.35111	INTEREST-SAVINGS & MONEY MAR	4,635	1	1	711	71,10	1
35000	INVESTMENT INC	<u>4,635</u>	<u>1</u>	<u>1</u>	<u>711</u>	<u>71,10</u>	<u>1</u>
151200.000.51111	TRANS FROM OPERATING FUND	223,269	258,311	258,311	258,311	100	310,218
51000	OTHER FINANCING SOURCES	<u>223,269</u>	<u>258,311</u>	<u>258,311</u>	<u>258,311</u>	<u>100</u>	<u>310,218</u>
TOTALS:		367,410	505,239	515,560	458,889	89	557,146

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1221	HAZARDOUS MATERIAL RESPONSE						
151200	HAZARDOUS MATERIAL RESPONSE						
151200.000.41111	FULL TIME EMPLOYEES	70,313	76,648	76,648	44,220	57	79,747
151200.000.41311	PART TIME EMPLOYEES	164,470	150,000	150,000	85,375	56	150,000
151200.000.41611	WORKERS COMPENSATION COSTS	1,335	1,923	1,923	921	47	1,780
151200.000.41711	HEALTH CARE PLAN	62,067	23,079	22,799	13,574	59	32,363
151200.000.41712	LIFE INSURANCE PREMIUMS	180	167	167	69	41	210
151200.000.41713	CANCER INSURANCE PREMIUMS		1	1			2
151200.000.41714	HEALTH CARE-RX	3,674	3,718	3,718	1,828	49	4,854
151200.000.41715	HEALTH CARE-DENTAL	593	385	635	397	62	728
151200.000.41716	HEALTH CARE-VISION	42	38	68	42	61	49
151200.000.41717	HEALTH CARE-ADMIN		18	18	(9)	(50)	23
151200.000.41721	FEDERAL OLD AGE INSURANCE	11,752	11,539	11,539	6,874	59	14,563
151200.000.41722	STATE UNEMPLOYMENT CHARGES	21	321	321	175	54	162
151200.000.41731	EMPLOYER PENSION CONTRIBUTIONS	20,578	22,438	22,438			30,138
151200.000.41732	UNUSED DISABILITY LEAVE		577	577			728
41000	PERSONNEL SERVICES	<u>335,025</u>	<u>290,852</u>	<u>290,852</u>	<u>153,466</u>	<u>52</u>	<u>315,347</u>
151200.000.42211	GASOLINE & OIL	9,383	7,000	7,000	3,979	56	7,000
42000	TRAVEL & TRANSPORTATION	<u>9,383</u>	<u>7,000</u>	<u>7,000</u>	<u>3,979</u>	<u>56</u>	<u>7,000</u>
151200.000.43213	TELEPHONE (MOBILE)		3,000	3,000			3,000
151200.000.43428	PAYROLL SERVICES	60	68	68	52	76	88



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
43000	PROF & TECHNICAL SERVICES	60	3,068	3,068	52	1	3,088
151200.000.44511	HAZMAT	45,100	65,000	85,461	27,319	31	75,000
151200.000.44554	ACT 147	20,894	18,928	19,147	17,262	90	18,928
151200.000.44564	TECHNICAL RESCUE	20,802	25,000	29,548	4,389	14	40,000
151200.000.44775	HMRF GRANT	24,131	62,000	79,089	17,599	22	62,000
151200.000.44776	HMEP GRANT	5,950	30,000	40,200	10,200	25	30,000
44000	GRANTS, SUBSIDIES, CONTRACTS	116,877	200,928	253,445	76,769	30	225,928
151200.000.46521	DISASTER RECOVERY		1	1			1
151200.000.46522	DESKTOP COMPUTER EXPENSE	3,902	3,388	3,416	1,298	37	5,780
46000	OTHER OPERATING EXPENSES	3,902	3,389	3,417	1,298	37	5,781
151200.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
151200.000.47492	OTHER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES		2	2			2
TOTALS:		465,247	505,239	557,784	235,564	42	557,146

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1221	HAZARDOUS MATERIAL RESPONSE						
151200	HAZARDOUS MATERIAL RESPONSE						
151200.000.29215	FUND BALANCE - COMMITTED			42,224	(97,836)	(231)	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>                    </u>	<u>                    </u>	<u>42,224</u>	<u>(97,836)</u>	<u>(231)</u>	<u>                    </u>
151200.000.29915	FUND BALANCE - COMMITTED	(97,836)					
	TOTAL FUND BALANCE AT END OF YEAR	<u>(97,836)</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1221	HAZARDOUS MATERIAL RESPONSE						
	REVENUE TOTALS:	144,141	246,928	257,249	200,578	77	246,928
	SOURCE TOTALS:	223,269	258,311	258,311	258,311	100	310,218
	BEG FUND BAL TOTALS:			42,224	(97,836)	(231)	
	TOTALS:	367,410	505,239	557,784	361,053	64	557,146
	EXPENDITURE TOTALS:	465,247	505,239	557,784	235,564	42	557,146
	USES TOTALS:						
	END FUND BAL TOTALS:	(97,836)					
	TOTALS:	367,411	505,239	557,784	235,564	42	557,146

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1222	ECONOMIC/COMMUNITY DEVELOPMENT						
151400	ECONOMIC/COMMUNITY DEVELOPMENT						
151400.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1	596	59,60	1
32000	GRANTS & REIMBURSEMENTS		1	1	596	59,60	1
151400.000.33111	FEEES & COMMISSIONS	16,600	1	1	120,850	12,08	1
33000	DEPARTMENT EARNINGS	16,600	1	1	120,850	12,08	1
151400.000.35111	INTEREST-SAVINGS & MONEY MAR	33,716	10,000	10,000	18,941	189	20,000
151400.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	33,716	10,001	10,001	18,941	189	20,001
151400.000.39119	DONATIONS		1	1			1
151400.000.39199	ALL OTHER REVENUE		1	1			1
39000	OTHER		2	2			2
151400.000.51189	TRANS FROM STABILIZATION FUND	200,000					
151400.000.51229	TRANS FROM GAMING FUND		281,306	281,306			296,806

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
51000	OTHER FINANCING SOURCES	<u>200,000</u>	<u>281,306</u>	<u>281,306</u>		<u>296,806</u>	
	TOTALS:	250,316	291,311	291,311	140,387	48	316,811

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1222	ECONOMIC/COMMUNITY DEVELOPMENT						
151400	ECONOMIC/COMMUNITY DEVELOPMENT						
151400.000.43148	OTHER SPECIALIZED SERVICES	16,812	20,000	18,000	2,772	15	19,030
43000	PROF & TECHNICAL SERVICES	<u>16,812</u>	<u>20,000</u>	<u>18,000</u>	<u>2,772</u>	<u>15</u>	<u>19,030</u>
151400.000.44229	EVICTION SERVICES SUBSIDY		1	200,001			1
151400.000.44643	LV ECONOMIC DEVELOPMENT CORP	25,000	25,000	25,000	25,000	100	25,000
151400.000.44661	LV LAND RECYCLING INITIATIVE	55,000	55,000	55,000	55,000	100	55,000
151400.000.44699	COMMUNITY REVITALIZATION	24,150	5,000	5,000			5,000
151400.000.44766	MY BROTHER'S KEEPER INITIATIVE		1	1			1
151400.000.44772	HOMELESS SHELTER	25,000	25,000	25,000	25,000	100	25,000
151400.000.44785	BLIGHTED PROPERTIES	99,900	25,000	25,000			25,000
151400.000.44787	PA MUSIC PRESERVATION SOCIETY		1	1			1
151400.000.44811	YOUTH VIOLENCE REDUCTION GRT	12,800	1	125,502			1
151400.000.44812	RE-ENTRY & JOBS PROGRAM GRT	81,459	1	168,543			1
151400.000.44813	HOMELESSNESS PREVENTION GRT	12,500	1	100,002			1
151400.000.44851	REDEVELOPMENT AUTHORITY		25,000	25,000	25,000	100	25,000
151400.000.44856	PA250-ANNIVERSARY OF D OF I						25,000
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>335,809</u>	<u>160,006</u>	<u>754,050</u>	<u>130,000</u>	<u>17</u>	<u>185,006</u>
151400.000.46897	HUMAN RELATIONS ADVISORY COMTT						500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES					500	
	TOTALS:	352,621	180,006	772,050	132,772	17	204,536

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1222	ECONOMIC/COMMUNITY DEVELOPMENT						
151402	QUALITY OF LIFE						
151402.000.44113	POLICE ATHLETIC LEAGUE	2,000	2,000	2,000	2,000	100	2,000
151402.000.44115	LEHIGH COUNTY HISTORICAL SOC	7,100	2,730	2,730	2,730	100	2,865
151402.000.44116	ALLENTOWN ART MUSEUM	5,000	5,000	5,000	5,000	100	5,000
151402.000.44117	HUMANE SOCIETY						1,000
151402.000.44122	LC AGRICULTURAL SOCIETY	2,500	2,500	2,500	2,500	100	2,500
151402.000.44127	ALLENTOWN PUBLIC LIBRARY		2,500	2,500	2,500	100	2,000
151402.000.44131	BAUM SCHOOL OF ART	2,000	1,000	1,000	1,000	100	500
151402.000.44517	COMMUNITY MUSIC SCHOOL	4,000	4,000	4,000	4,000	100	4,000
151402.000.44521	BURNSIDE PLANTATION	4,000	4,200	4,200	4,200	100	4,200
151402.000.44532	LEHIGH VALLEY BROADCASTERS	1,500	1,500	1,500	1,500	100	1,500
151402.000.44533	WHITEHALL HISTORICAL SOCIETY						1,000
151402.000.44534	ALLENTOWN SYMPHONY ASSOCIATION	4,500	4,500	4,500	4,500	100	4,500
151402.000.44573	REPERTORY DANCE THEATER	3,000	3,000	3,000	3,000	100	3,000
151402.000.44577	VELODROME						1,000
151402.000.44581	AMERICA ON WHEELS	2,400	2,400	2,400	2,400	100	2,400
151402.000.44593	ARTSQUEST	1,000	1,000	1,000	1,000	100	1,000
151402.000.44594	CIVIC THEATER	2,500	2,500	2,500	2,500	100	2,500
151402.000.44615	MOCK TURTLE MARIONETTE THEATRE	2,000	1,000	1,000	1,000	100	1,000
151402.000.44616	DAVINCI'S DISCOVERY CENTER		2,000	2,000	2,000	100	2,000
151402.000.44617	LV ARTS & CULTURAL ALLIANCE	2,500	2,500	2,500	2,500	100	2,500
151402.000.44646	WILDLIFE INFO CENTER	4,000	1,000	1,000	1,000	100	1,000
151402.000.44671	CHAMBER FOUNDATION	2,000	2,000	2,000	2,000	100	2,500
151402.000.44681	LV ZOOLOGICAL SOCIETY	2,000	2,200	2,200	2,200	100	2,200
151402.000.44686	CACLV/NSP		1,000	1,000	1,000	100	
151402.000.44723	ALLENTOWN PUBLIC THEATRE	1,500					
151402.000.44724	GREATER VALLEY YMCA	1,500					1,000
151402.000.44725	AMER FED OF MUSICIANS LOCAL 45	2,500	2,500	2,500	2,500	100	2,500



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
151402.000.44726	BACH CHOIR OF BETHLEHEM	2,000	2,000	2,000	2,000	100	2,000
151402.000.44727	CELTIC CULTURAL ALLIANCE		2,000	2,000	2,000	100	2,000
151402.000.44728	COMMUNITY BIKE WORKS	2,000	2,100	2,100	2,100	100	2,000
151402.000.44732	MINSI TRAILS COUNCIL	3,000	3,000	3,000	3,000	100	
151402.000.44733	MUNICIPAL BAND OF ALLENTOWN	1,050	1,050	1,050	1,050	100	1,050
151402.000.44734	PA SHAKESPEARE FEST AT DESALES	4,600	4,600	4,600	4,600	100	4,600
151402.000.44735	PENNA SINFONIA ORCHESTRA	4,500	4,500	4,500	4,500	100	4,500
151402.000.44736	SALVATION ARMY	1,680	1,750	1,750	1,750	100	1,750
151402.000.44749	ALLENTOWN BAND	2,500	2,500	2,500	2,500	100	2,500
151402.000.44753	SATORI	1,000	1,000	1,000	1,000	100	1,000
151402.000.44757	CAMELOT FOR CHILDREN	2,500	2,500	2,500	2,500	100	2,500
151402.000.44777	LV MILITARY AFFAIRS COUNCIL		1,000	1,000	1,000	100	
151402.000.44781	BRADBURY SULLIVAN COMM CENTER	2,100	2,100	2,100	2,100	100	2,035
151402.000.44783	NORTHERN LEHIGH REC AUTHORITY	2,000	2,000	2,000	2,000	100	1,500
151402.000.44784	PUERTORRICAN CULTURAL ALLIANCE	2,500					2,000
151402.000.44792	BOYS & GIRLS CLUB OF ALLENTOWN	1,500	1,500	1,500	1,500	100	1,500
151402.000.44794	CAMERATA SINGERS	525	550	550	550	100	575
151402.000.44803	NEIGHBORHOOD CENTER	2,000	2,000	2,000	2,000	100	2,000
151402.000.44819	JEWISH COMMUNITY CENTER OF LV		1,000	1,000	1,000	100	1,000
151402.000.44821	NATIONAL MUSEUM OF INDUST HIST	1,000	1,000	1,000	1,000	100	
151402.000.44822	PEACEABLE KINGDOM		1,000	1,000	1,000	100	1,000
151402.000.44827	BIG BROTHERS BIG SISTERS	1,500					1,500
151402.000.44828	BURN PREVENTION NETWORK	1,000					
151402.000.44829	CARING DAM HEARTS	1,000	1,000	1,000	1,000	100	1,000
151402.000.44831	MANITO LIFE CENTER	1,000	1,000	1,000	1,000	100	1,000
151402.000.44832	NORTHERN LEHIGH HISTORICAL SOC	1,000	1,000	1,000	1,000	100	1,000
151402.000.44833	SLATINGTON PUBLIC LIBRARY	1,000	1,000	1,000	1,000	100	1,000
151402.000.44837	THE KINDNESS PROJECT		1,000	1,000	1,000	100	1,000
151402.000.44838	LV JUNETEENTH		1,000	1,000	1,000	100	
151402.000.44839	LV ITALIAN AMERICAN BAND		1,000	1,000	1,000	100	1,000
151402.000.44841	KIDSPEACE		1,000	1,000	1,000	100	

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
151402.000.44842	LV CHILDREN'S CENTER		2,625	2,625	2,625	100	2,600
151402.000.44843	MULHENBERG COLLEGE THEATER & D		2,500	2,500	2,500	100	2,500
151402.000.44844	LC BLACK HERITAGE ASSOC		1,000	1,000	1,000	100	
151402.000.44845	CASA GUADALUPE CENTER		2,000	2,000	2,000	100	2,000
151402.000.44846	CEDAR CREST COLLEGE			2,000	2,000	100	2,000
151402.000.44847	LV DEMENTIA FRIENDLY		1,000	1,000	1,000	100	
151402.000.44848	FRIENDS OF THE 1803 HOUSE		1,000	1,000	1,000	100	
151402.000.44849	ICE HOUSE PERFORMING ARTS		1,000	1,000	1,000	100	
151402.000.44858	EPILEPSY FOUNDATION EPA						1,000
151402.000.44859	NATIONAL SCENIC VISITORS' CTR						500
151402.000.44861	SLATINGTON MASONIC LODGE-CC						1,000
151402.000.44862	SYRIAN ARAB AMERICAN CHARITY						1,000
151402.000.44863	WEISENBERG LOWHILL TWP HISTORI						1,000
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>102,455</u>	<u>111,305</u>	<u>113,305</u>	<u>113,305</u>	<u>100</u>	<u>112,275</u>
TOTALS:		102,455	111,305	113,305	113,305	100	112,275

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1222	ECONOMIC/COMMUNITY DEVELOPMENT						
151400	ECONOMIC/COMMUNITY DEVELOPMENT						
151400.000.29215	FUND BALANCE - COMMITTED	1,147,869		594,044	943,109	158	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>1,147,869</u>	<u>                    </u>	<u>594,044</u>	<u>943,109</u>	<u>158</u>	<u>                    </u>
151400.000.29915	FUND BALANCE - COMMITTED	943,109					
	TOTAL FUND BALANCE AT END OF YEAR	<u>943,109</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1222	ECONOMIC/COMMUNITY DEVELOPMENT						
	REVENUE TOTALS:	50,316	10,005	10,005	140,387	1,403	20,005
	SOURCE TOTALS:	200,000	281,306	281,306			296,806
	BEG FUND BAL TOTALS:	1,147,869		594,044	943,109	158	
	TOTALS:	1,398,185	291,311	885,355	1,083,496	122	316,811
	EXPENDITURE TOTALS:	455,076	291,311	885,355	246,077	27	316,811
	USES TOTALS:						
	END FUND BAL TOTALS:	943,109					
	TOTALS:	1,398,185	291,311	885,355	246,077	27	316,811

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1223	911						
060301	COMMUNICATIONS CENTER						
060301.000.32339	ACT 12-EMERGENCY TELEPHONE SER	7,407,668	8,000,000	8,000,000	3,647,115	45	8,000,000
060301.000.32355	ACT 12-REGIONAL CONSOLIDATION	35,040	1	545,707	545,706	99	1
060301.000.32494	NORTHAMPTON CO MUNI COVERAGE	23,032	30,000	30,000	15,817	52	30,000
060301.000.32499	OTHER GRANTS & REIMBURSEMENTS	235	1	1	185	18,50	1
	32000 GRANTS & REIMBURSEMENTS	<u>7,465,975</u>	<u>8,030,002</u>	<u>8,575,708</u>	<u>4,208,823</u>	<u>49</u>	<u>8,030,002</u>
060301.000.33199	OTHER DEPARTMENTAL EARNINGS	2,483	1,000	1,000	1,025	102	1,000
	33000 DEPARTMENT EARNINGS	<u>2,483</u>	<u>1,000</u>	<u>1,000</u>	<u>1,025</u>	<u>102</u>	<u>1,000</u>
060301.000.35111	INTEREST-SAVINGS & MONEY MAR	329,149	100,000	100,000	177,272	177	200,000
060301.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
	35000 INVESTMENT INC	<u>329,149</u>	<u>100,001</u>	<u>100,001</u>	<u>177,272</u>	<u>177</u>	<u>200,001</u>
	TOTALS:	<u>7,797,607</u>	<u>8,131,003</u>	<u>8,676,709</u>	<u>4,387,120</u>	<u>50</u>	<u>8,231,003</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1223	911						
060301	COMMUNICATIONS CENTER						
060301.000.41111	FULL TIME EMPLOYEES	3,319,020	3,991,849	3,400,628	1,940,422	57	4,118,685
060301.000.41311	PART TIME EMPLOYEES	46,582	40,000	40,000	24,466	61	40,000
060301.000.41411	OVERTIME PAY	705,355	500,000	500,000	413,910	82	500,000
060301.000.41611	WORKERS COMPENSATION COSTS	31,672	47,163	47,163	22,593	47	36,093
060301.000.41711	HEALTH CARE PLAN	819,822	565,951	558,251	332,904	59	656,236
060301.000.41712	LIFE INSURANCE PREMIUMS	4,274	4,087	4,087	1,681	41	4,266
060301.000.41713	CANCER INSURANCE PREMIUMS	8	31	31			33
060301.000.41714	HEALTH CARE-RX	87,816	91,181	91,181	44,820	49	98,435
060301.000.41715	HEALTH CARE-DENTAL	14,068	9,433	16,433	9,667	58	14,765
060301.000.41716	HEALTH CARE-VISION	998	943	1,643	1,019	62	984
060301.000.41717	HEALTH CARE-ADMIN		440	440	(222)	(50)	459
060301.000.41721	FEDERAL OLD AGE INSURANCE	278,919	282,976	282,976	168,600	59	295,306
060301.000.41722	STATE UNEMPLOYMENT CHARGES	498	7,860	7,860	4,298	54	3,281
060301.000.41731	EMPLOYER PENSION CONTRIBUTIONS	488,492	550,231	550,231			611,120
060301.000.41732	UNUSED DISABILITY LEAVE	5,946	14,149	14,149			14,765
060301.000.41755	HEALTH CARE REIMBURSEMENT	5,615	7,200	7,200	2,890	40	5,500
060301.000.41911	BUDGETED VACANCY FACTOR			591,221			
	41000 PERSONNEL SERVICES	<u>5,809,085</u>	<u>6,113,494</u>	<u>6,113,494</u>	<u>2,967,048</u>	<u>48</u>	<u>6,399,928</u>
060301.000.42111	MILEAGE-PERSONAL VEHICLE		500	500			500
060301.000.42112	OTHER TRAVEL EXPENSE		2,500	2,500			2,500
060301.000.42211	GASOLINE & OIL	692	100	100	130	130	100

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
42000	TRAVEL & TRANSPORTATION	692	3,100	3,100	130	4	3,100
060301.000.43112	AUDITING SERVICES		1	1			1
060301.000.43148	OTHER SPECIALIZED SERVICES	148,500	144,000	194,000	169,250	87	144,000
060301.000.43213	TELEPHONE (MOBILE)	2,022	1	1			1
060301.000.43214	CABLE TELEVISION		1	1			1
060301.000.43428	PAYROLL SERVICES	4,161	4,726	4,726	3,622	76	6,050
43000	PROF & TECHNICAL SERVICES	154,683	148,729	198,729	172,872	86	150,053
060301.000.45241	UNIFORM SUPPLIES		1	1			1
060301.000.45261	PROFESSIONAL BOOKS&PERIODICALS		350	350			350
060301.000.45281	OTHER OPERATING SUPPLIES	9,677	7,500	7,500	4,871	64	7,500
45000	MATERIALS & OPERATING SUPPLIES	9,677	7,851	7,851	4,871	62	7,851
060301.000.46111	TELEPHONE	317,741	400,000	400,000	141,044	35	400,000
060301.000.46113	ELECTRICITY	11,120	10,000	10,000	6,190	61	10,000
060301.000.46311	MAINTENANCE & REPAIR SERVICES	380,137	620,000	651,761	234,001	35	620,000
060301.000.46511	PERSONNEL DEVELOPMENT	4,944	8,000	8,000	543	6	8,000
060301.000.46522	DESKTOP COMPUTER EXPENSE	16,320	20,636	20,754	7,905	38	23,460
060301.000.46524	THIRD PARTY SOFTWARE	73,790	300,000	300,000	70,598	23	300,000
060301.000.46866	OTHER OPERATING EXPENSES		750	750			750

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES	804,052	1,359,386	1,391,265	460,281	33	1,362,210
060301.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1,500	1,500			1,500
060301.000.47393	OTHER EQUIPMENT-REPLACEMENT		2,000	2,000	673	33	2,000
060301.000.47441	COMPUTER EQUIPMENT-NEW	2,016	2,500	2,500	60	2	2,500
47000	CAPITAL EXPENDITURES	2,016	6,000	6,000	733	12	6,000
060301.000.61171	TRANS TO OTHER CAP PROJ FUND	1,318,521		2,000,060	485,685	24	
060301.000.61611	INDIRECT COST ALLOCATION	563,368	667,457	667,457	333,728	49	586,367
61000	OTHER FINANCING USES	1,881,889	667,457	2,667,517	819,413	30	586,367
	TOTALS:	8,662,094	8,306,017	10,387,956	4,425,348	42	8,515,509



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** FUND BAL AS OF 8/1	% FUND BAL	2025 PROPOSED
1223 060301	911 COMMUNICATIONS CENTER						
060301.000.29214	FUND BALANCE - RESTRICTED	8,024,142	4,000,000	5,536,233	7,159,653	129	4,000,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>8,024,142</u>	<u>4,000,000</u>	<u>5,536,233</u>	<u>7,159,653</u>	<u>129</u>	<u>4,000,000</u>
060301.000.29914	FUND BALANCE - RESTRICTED	7,159,653	3,824,986	3,824,986			3,715,494
	TOTAL FUND BALANCE AT END OF YEAR	<u>7,159,653</u>	<u>3,824,986</u>	<u>3,824,986</u>			<u>3,715,494</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1223	911						
	REVENUE TOTALS:	7,797,607	8,131,003	8,676,709	4,387,120	50	8,231,003
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	8,024,142	4,000,000	5,536,233	7,159,653	129	4,000,000
	TOTALS:	15,821,749	12,131,003	14,212,942	11,546,773	81	12,231,003
	EXPENDITURE TOTALS:	6,780,205	7,638,560	7,720,439	3,605,935	46	7,929,142
	USES TOTALS:	1,881,889	667,457	2,667,517	819,413	30	586,367
	END FUND BAL TOTALS:	7,159,653	3,824,986	3,824,986			3,715,494
	TOTALS:	15,821,747	12,131,003	14,212,942	4,425,348	31	12,231,003

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1224	RECORDS IMPROVEMENT						
151601	RECORDER OF DEEDS						
151601.000.33171	RECORDS IMPROVEMENT FEE	91,896	100,000	100,000	52,623	52	100,000
33000	DEPARTMENT EARNINGS	<u>91,896</u>	<u>100,000</u>	<u>100,000</u>	<u>52,623</u>	<u>52</u>	<u>100,000</u>
TOTALS:		91,896	100,000	100,000	52,623	52	100,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1224	RECORDS IMPROVEMENT						
151601	RECORDER OF DEEDS						
151601.000.61111	TRANS TO OPERATING FUND						44,000
151601.000.61171	TRANS TO OTHER CAP PROJ FUND	42,429	150,000	308,209	5,624	1	150,000
61000	OTHER FINANCING USES	<u>42,429</u>	<u>150,000</u>	<u>308,209</u>	<u>5,624</u>	<u>1</u>	<u>194,000</u>
TOTALS:		42,429	150,000	308,209	5,624	1	194,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1224	RECORDS IMPROVEMENT						
151602	GENERAL OPERATIONS						
151602.000.33171	RECORDS IMPROVEMENT FEE	61,177	70,000	70,000	35,082	50	70,000
	33000 DEPARTMENT EARNINGS	<u>61,177</u>	<u>70,000</u>	<u>70,000</u>	<u>35,082</u>	<u>50</u>	<u>70,000</u>
151602.000.35111	INTEREST-SAVINGS & MONEY MAR	20,823	5,000	5,000	11,192	223	10,200
	35000 INVESTMENT INC	<u>20,823</u>	<u>5,000</u>	<u>5,000</u>	<u>11,192</u>	<u>223</u>	<u>10,200</u>
	TOTALS:	82,000	75,000	75,000	46,274	61	80,200

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1224	RECORDS IMPROVEMENT						
151602	GENERAL OPERATIONS						
151602.000.43149	RECORDS RETENTION	194,457	60,000	153,000	85,519	55	175,200
43000	PROF & TECHNICAL SERVICES	<u>194,457</u>	<u>60,000</u>	<u>153,000</u>	<u>85,519</u>	<u>55</u>	<u>175,200</u>
	TOTALS:	194,457	60,000	153,000	85,519	55	175,200

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1224	RECORDS IMPROVEMENT						
151603	ELECTRONIC FILING						
151603.000.33181	ELECTRONIC FILING SVC FEE-ORPH	3,355	3,000	3,000	1,485	49	3,000
151603.000.33216	ELECTRONIC FILING SVC FEE-CIV	56,727	70,000	70,000	34,942	49	70,000
151603.000.33234	ELECTRONIC FILING SVC FEE-REG	4,570	6,000	6,000	2,450	40	6,000
33000	DEPARTMENT EARNINGS	<u>64,652</u>	<u>79,000</u>	<u>79,000</u>	<u>38,877</u>	<u>49</u>	<u>79,000</u>
TOTALS:		64,652	79,000	79,000	38,877	49	79,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1224	RECORDS IMPROVEMENT						
151603	ELECTRONIC FILING						
151603.000.46544	E FILING SERVICE FEE EXP	79,119	90,000	91,051	9,004	9	90,000
	46000 OTHER OPERATING EXPENSES	<u>79,119</u>	<u>90,000</u>	<u>91,051</u>	<u>9,004</u>	<u>9</u>	<u>90,000</u>
151603.000.61111	TRANS TO OPERATING FUND	44,000	44,000	44,000	44,000	100	
	61000 OTHER FINANCING USES	<u>44,000</u>	<u>44,000</u>	<u>44,000</u>	<u>44,000</u>	<u>100</u>	
	TOTALS:	123,119	134,000	135,051	53,004	39	90,000



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1224	RECORDS IMPROVEMENT						
151600	RECORDS IMPROVEMENT						
151600.000.29215	FUND BALANCE - COMMITTED	705,487	300,000	458,209	584,030	127	200,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>705,487</u>	<u>300,000</u>	<u>458,209</u>	<u>584,030</u>	<u>127</u>	<u>200,000</u>
151600.000.29915	FUND BALANCE - COMMITTED	584,030	210,000	115,949			
	TOTAL FUND BALANCE AT END OF YEAR	<u>584,030</u>	<u>210,000</u>	<u>115,949</u>			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1      % FUND BAL	PROPOSED
1224	RECORDS IMPROVEMENT					
	REVENUE TOTALS:	238,548	254,000	254,000	137,774      54	259,200
	SOURCE TOTALS:					
	BEG FUND BAL TOTALS:	705,487	300,000	458,209	584,030      127	200,000
	TOTALS:	944,035	554,000	712,209	721,804      101	459,200
	EXPENDITURE TOTALS:	273,576	150,000	244,051	94,523      38	265,200
	USES TOTALS:	86,429	194,000	352,209	49,624      14	194,000
	END FUND BAL TOTALS:	584,030	210,000	115,949		
	TOTALS:	944,035	554,000	712,209	144,147      20	459,200

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1225	AUTO THEFT						
151700	AUTO THEFT						
151700.000.32238	AUTO THEFT GRANT	647,208	731,555	731,555	522,560	71	755,239
151700.000.32499	OTHER GRANTS & REIMBURSEMENTS		121	121			121
32000	GRANTS & REIMBURSEMENTS	<u>647,208</u>	<u>731,676</u>	<u>731,676</u>	<u>522,560</u>	<u>71</u>	<u>755,360</u>
151700.000.35111	INTEREST-SAVINGS & MONEY MAR	4,296	1,000	1,000	2,484	248	1,000
151700.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	<u>4,296</u>	<u>1,001</u>	<u>1,001</u>	<u>2,484</u>	<u>248</u>	<u>1,001</u>
151700.000.39118	SALE OF SUP & EQUIP - NON TAX		1	1			1
39000	OTHER		<u>1</u>	<u>1</u>			<u>1</u>
TOTALS:		651,504	732,678	732,678	525,044	71	756,362

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1225	AUTO THEFT						
151700	AUTO THEFT						
151700.000.41111	FULL TIME EMPLOYEES	157,217	171,591	171,591	100,126	58	180,536
151700.000.41611	WORKERS COMPENSATION COSTS	1,142	1,868	1,868	894	47	1,399
151700.000.41711	HEALTH CARE PLAN	34,206	22,418	22,138	13,182	59	25,431
151700.000.41712	LIFE INSURANCE PREMIUMS	154	162	162	67	41	165
151700.000.41713	CANCER INSURANCE PREMIUMS		1	1			1
151700.000.41714	HEALTH CARE-RX	3,114	3,612	3,612	1,773	49	3,815
151700.000.41715	HEALTH CARE-DENTAL	507	374	624	376	60	572
151700.000.41716	HEALTH CARE-VISION	36	37	67	40	59	38
151700.000.41717	HEALTH CARE-ADMIN		17	17	(9)	(52)	18
151700.000.41721	FEDERAL OLD AGE INSURANCE	10,059	11,209	11,209	6,676	59	11,444
151700.000.41722	STATE UNEMPLOYMENT CHARGES	18	311	311	170	54	127
151700.000.41731	EMPLOYER PENSION CONTRIBUTIONS	17,609	21,795	21,795			23,682
151700.000.41732	UNUSED DISABILITY LEAVE		560	560			572
151700.000.41755	HEALTH CARE REIMBURSEMENT	280	675	675	336	49	
41000	PERSONNEL SERVICES	<u>224,342</u>	<u>234,630</u>	<u>234,630</u>	<u>123,631</u>	<u>52</u>	<u>247,800</u>
151700.000.42211	GASOLINE & OIL	7,587	15,000	15,000	3,417	22	15,000
42000	TRAVEL & TRANSPORTATION	<u>7,587</u>	<u>15,000</u>	<u>15,000</u>	<u>3,417</u>	<u>22</u>	<u>15,000</u>
151700.000.43213	TELEPHONE (MOBILE)	2,558	4,600	4,600	1,499	32	4,600
151700.000.43412	JANITORIAL SERVICES	1,500	1,200	1,200	780	65	1,200
151700.000.43421	PURCHASED PERSONNEL SERVICES	385,685	395,889	395,889	229,109	57	409,179

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
43000	PROF & TECHNICAL SERVICES	389,743	401,689	401,689	231,388	57	414,979
151700.000.45211	COMPUTER PAPER SUPPLIES		200	200			200
151700.000.45281	OTHER OPERATING SUPPLIES		600	600			600
45000	MATERIALS & OPERATING SUPPLIES		800	800			800
151700.000.46111	TELEPHONE		1,500	1,500			1,500
151700.000.46112	FUEL		1,200	1,200			1,200
151700.000.46113	ELECTRICITY		2,000	2,000			2,000
151700.000.46411	OFFICE RENTAL	15,000	18,000	18,000	7,500	41	15,000
151700.000.46511	PERSONNEL DEVELOPMENT	2,377	5,000	5,000	696	13	5,000
151700.000.46522	DESKTOP COMPUTER EXPENSE	1,547	2,156	2,167	826	38	2,380
151700.000.46866	OTHER OPERATING EXPENSES	5,170	4,000	4,000	3,493	87	4,000
46000	OTHER OPERATING EXPENSES	24,094	33,856	33,867	12,515	36	31,080
151700.000.47241	OTHER IMPROVEMENTS		1	1			1
151700.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
151700.000.47492	OTHER EQUIPMENT-NEW		1	1			1
151700.000.47494	OFFICE FURNITURE-NEW		700	700			700
151700.000.47495	OFFICE MACHINES-NEW		1,000	1,000			1,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES		1,703	1,703		1,703	
151700.000.61171	TRANS TO OTHER CAP PROJ FUND	44,636	45,000	45,000		45,000	
61000	OTHER FINANCING USES	44,636	45,000	45,000		45,000	
TOTALS:		690,402	732,678	732,689	370,951	50	756,362

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL
1225	AUTO THEFT					
151700	AUTO THEFT					
151700.000.29214	FUND BALANCE - RESTRICTED	49,320		11	10,422	94,74
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>49,320</u>	<u>          </u>	<u>11</u>	<u>10,422</u>	<u>94,74</u>
151700.000.29914	FUND BALANCE - RESTRICTED	10,422				
	TOTAL FUND BALANCE AT END OF YEAR	<u>10,422</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1225	AUTO THEFT						
	REVENUE TOTALS:	651,504	732,678	732,678	525,044	71	756,362
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	49,320		11	10,422	94,74	
	TOTALS:	700,824	732,678	732,689	535,466	73	756,362
	EXPENDITURE TOTALS:	645,766	687,678	687,689	370,951	53	711,362
	USES TOTALS:	44,636	45,000	45,000			45,000
	END FUND BAL TOTALS:	10,422					
	TOTALS:	700,824	732,678	732,689	370,951	50	756,362



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1226	INSURANCE FRAUD						
151800	INSURANCE FRAUD						
151800.000.32239	INSURANCE FRAUD GRANT	323,286	398,792	398,792	172,412	43	398,792
151800.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS	<u>323,286</u>	<u>398,793</u>	<u>398,793</u>	<u>172,412</u>	<u>43</u>	<u>398,793</u>
151800.000.35111	INTEREST-SAVINGS & MONEY MAR	1,106	500	500	1,002	200	1,000
151800.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	<u>1,106</u>	<u>501</u>	<u>501</u>	<u>1,002</u>	<u>200</u>	<u>1,001</u>
151800.000.39118	SALE OF SUP & EQUIP - NON TAX		1	1			1
39000	OTHER		<u>1</u>	<u>1</u>			<u>1</u>
151800.000.51111	TRANS FROM OPERATING FUND	39,399	12,137	12,137			33,458
51000	OTHER FINANCING SOURCES	<u>39,399</u>	<u>12,137</u>	<u>12,137</u>			<u>33,458</u>
TOTALS:		363,791	411,432	411,432	173,414	42	433,253

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1226	INSURANCE FRAUD						
151800	INSURANCE FRAUD						
151800.000.41111	FULL TIME EMPLOYEES	134,233	132,692	132,692	77,306	58	139,389
151800.000.41311	PART TIME EMPLOYEES		1	1			1
151800.000.41411	OVERTIME PAY		500	500			500
151800.000.41611	WORKERS COMPENSATION COSTS	1,090	1,450	1,450	696	48	1,084
151800.000.41711	HEALTH CARE PLAN	25,879	17,402	17,127	10,238	59	19,705
151800.000.41712	LIFE INSURANCE PREMIUMS	147	126	126	52	41	128
151800.000.41713	CANCER INSURANCE PREMIUMS		1	1			1
151800.000.41714	HEALTH CARE-RX	2,960	2,804	2,804	1,379	49	2,956
151800.000.41715	HEALTH CARE-DENTAL	484	290	540	304	56	443
151800.000.41716	HEALTH CARE-VISION	34	29	54	31	57	30
151800.000.41717	HEALTH CARE-ADMIN		14	14	(7)	(50)	14
151800.000.41721	FEDERAL OLD AGE INSURANCE	9,602	8,701	8,701	5,185	59	8,867
151800.000.41722	STATE UNEMPLOYMENT CHARGES	17	242	242	132	54	99
151800.000.41731	EMPLOYER PENSION CONTRIBUTIONS	16,819	16,918	16,918			18,351
151800.000.41732	UNUSED DISABILITY LEAVE		435	435			443
151800.000.41755	HEALTH CARE REIMBURSEMENT	280	675	675	224	33	1,250
41000	PERSONNEL SERVICES	<u>191,545</u>	<u>182,280</u>	<u>182,280</u>	<u>95,540</u>	<u>52</u>	<u>193,261</u>
151800.000.42211	GASOLINE & OIL	4,660	8,500	8,500	1,694	19	8,500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
42000	TRAVEL & TRANSPORTATION	4,660	8,500	8,500	1,694	19	8,500
151800.000.43213	TELEPHONE (MOBILE)	1,544	4,000	4,000	906	22	4,000
151800.000.43412	JANITORIAL SERVICES	1,500	1,200	1,200	780	65	1,200
151800.000.43421	PURCHASED PERSONNEL SERVICES	125,365	125,908	125,908	94,441	75	125,908
43000	PROF & TECHNICAL SERVICES	128,409	131,108	131,108	96,127	73	131,108
151800.000.45211	COMPUTER PAPER SUPPLIES		2,000	2,000			2,000
151800.000.45281	OTHER OPERATING SUPPLIES	484	1,600	1,650	649	39	1,600
45000	MATERIALS & OPERATING SUPPLIES	484	3,600	3,650	649	17	3,600
151800.000.46111	TELEPHONE		2,000	2,000			2,000
151800.000.46112	FUEL		2,000	2,000			2,000
151800.000.46113	ELECTRICITY		3,000	3,000			3,000
151800.000.46114	WATER/SEWER		1	1			1
151800.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
151800.000.46411	OFFICE RENTAL	15,000	15,000	15,000	7,500	50	15,000
151800.000.46511	PERSONNEL DEVELOPMENT	90	6,000	6,000			6,000
151800.000.46518	COMPUTER TRAINING		1	1			1
151800.000.46522	DESKTOP COMPUTER EXPENSE	1,547	1,540	1,551	590	38	2,380
151800.000.46611	GENERAL INSURANCE		1	1			1
151800.000.46821	ASSOCIATION DUES	255	400	400			400
151800.000.46866	OTHER OPERATING EXPENSES	4,423	17,000	17,000	1,977	11	17,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES	21,315	46,944	46,955	10,067	21	47,784
151800.000.47441	COMPUTER EQUIPMENT-NEW		1,000	1,000			1,000
151800.000.47492	OTHER EQUIPMENT-NEW		1,000	1,000			1,000
151800.000.47494	OFFICE FURNITURE-NEW		1,000	1,000			1,000
151800.000.47495	OFFICE MACHINES-NEW		1,000	1,000			1,000
47000	CAPITAL EXPENDITURES		4,000	4,000			4,000
151800.000.61171	TRANS TO OTHER CAP PROJ FUND		35,000	70,000			45,000
61000	OTHER FINANCING USES		35,000	70,000			45,000
TOTALS:		346,413	411,432	446,493	204,077	45	433,253

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL
1226	INSURANCE FRAUD					
151800	INSURANCE FRAUD					
151800.000.29214	FUND BALANCE - RESTRICTED	300		35,061	17,676	50
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>300</u>	<u>          </u>	<u>35,061</u>	<u>17,676</u>	<u>50</u>
151800.000.29914	FUND BALANCE - RESTRICTED	17,676				
	TOTAL FUND BALANCE AT END OF YEAR	<u>17,676</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1226	INSURANCE FRAUD						
	REVENUE TOTALS:	324,392	399,295	399,295	173,414	43	399,795
	SOURCE TOTALS:	39,399	12,137	12,137			33,458
	BEG FUND BAL TOTALS:	300		35,061	17,676	50	
	TOTALS:	364,091	411,432	446,493	191,090	42	433,253
	EXPENDITURE TOTALS:	346,413	376,432	376,493	204,077	54	388,253
	USES TOTALS:		35,000	70,000			45,000
	END FUND BAL TOTALS:	17,676					
	TOTALS:	364,089	411,432	446,493	204,077	45	433,253

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****		2024	*****		2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED	
1227	HOTEL TAX							
151900	HOTEL TAX							
151900.000.33176	RETURN CHECK FEE	40	1	1				1
151900.000.33301	FOUR POINTS BY SHERATON		1	1	13,336	1,333		1
151900.000.33302	HOLIDAY INN		1	1				1
151900.000.33304	ALLENWOOD MOTEL		1	1	120	12,00		1
151900.000.33305	AMERICUS CENTRE HOTEL		1	1				1
151900.000.33306	RED CARPET INN/A-TOWN SCOTTISH		1	1	520	52,00		1
151900.000.33307	KNIGHTS INN-CENTER VALLEY		1	1	153	15,30		1
151900.000.33309	COMFORT INN- L V W		1	1	7,891	789,1		1
151900.000.33311	SONESTA SELECT ATOWN & BETH		1	1	6,845	684,5		1
151900.000.33312	RED ROOF-LEHIGH ST.		1	1	2,701	270,1		1
151900.000.33313	PARKVIEW INN		1	1	3,193	319,3		1
151900.000.33314	RODEWAY INN (FORMERLY ECONOLG)		1	1	1,715	171,5		1
151900.000.33315	FAIRFIELD BY MARRIOTT		1	1	11,583	1,158		1
151900.000.33316	GLASBERN		1	1	8,125	812,5		1
151900.000.33317	ALLENTOWN PARK HOTEL		1	1	7,697	769,7		1
151900.000.33318	HAWTHORN SUITES		1	1	4,448	444,8		1
151900.000.33319	HOLIDAY INN CONFERENCE CENTER		1	1				1
151900.000.33321	HOLIDAY INN EXP-ALLEN NORTH		1	1	11,347	1,134		1
151900.000.33322	HOLIDAY INN EXP-HOTEL & SUITES		1	1	8,226	822,6		1
151900.000.33323	STAYBRIDGE SUITES-ALLENTOWN		1	1	11,991	1,199		1
151900.000.33324	HOWARD JOHNSON		1	1	8,361	836,1		1
151900.000.33325	LEHIGH MOTOR INN		1	1				1
151900.000.33326	SCOTTISH INN & SUITE/MCINTOSH		1	1	3,994	399,4		1
151900.000.33327	KNIGHTS INN & SUITES/MICROTEL		1	1	5,655	565,5		1
151900.000.33328	RAMADA INN		1	1	9,157	915,7		1
151900.000.33329	RED ROOF INN		1	1				1
151900.000.33331	SONESTA ES SUITES ATOWN & BETH		1	1	3,701	370,1		1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
151900.000.33332	DAYS HOTEL		1	1	11,703	1,170	1
151900.000.33333	SUPER 8 MOTEL-ALLENTOWN WEST		1	1	3,109	310,9	1
151900.000.33335	EXECUTIVE INN/ECONO-COOP		1	1	572	57,20	1
151900.000.33336	HOLIDAY INN - DORNEY PARK		1	1	8,052	805,2	1
151900.000.33337	SLEEP INN		1	1	4,764	476,4	1
151900.000.33339	HOTEL TRAYLOR		1	1			1
151900.000.33341	IRON RUN MOTEL		1	1			1
151900.000.33342	EGYPTIAN SANDS MOTEL		1	1			1
151900.000.33344	HILTON GARDEN INN-WEST		1	1	13,836	1,383	1
151900.000.33345	HILTON GARDEN INN-AIRPORT		1	1	15,185	1,518	1
151900.000.33346	SAUCON VALLEY COUNTRY CLUB		1	1	4,768	476,8	1
151900.000.33347	SUPER 8/QUALITY INN ALLENTOWN		1	1	4,896	489,6	1
151900.000.33348	DOCKSIDE BED AND BREAKFAST		1	1	210	21,00	1
151900.000.33349	ROYAL MOTEL		1	1			1
151900.000.33351	STAR-STAYBRIDGE		1	1	8,926	892,6	1
151900.000.33352	HAMILTON TOWER		1	1	122	12,20	1
151900.000.33353	HOMEWOOD SUITES BY HILTON-BETH		1	1	13,216	1,321	1
151900.000.33354	HIEX & STES-ALLEN WEST		1	1			1
151900.000.33355	SLATINGTON HOTEL		1	1			1
151900.000.33356	STONE REST GUEST HOUSE		1	1			1
151900.000.33357	HOTEL ROOM TAX	743,063	650,000	650,000	325,436	50	700,000
151900.000.33358	HOMEWOOD SUITES-ROUTE 100		1	1	15,333	1,533	1
151900.000.33359	STERLING HOTEL		1	1			1
151900.000.33361	CENTER VALLEY LODGING		1	1			1
151900.000.33362	HISTORIC BENNER MANSION		1	1			1
151900.000.33363	FLINT HILL FARMS		1	1	130	13,00	1
151900.000.33365	ALBURTIS TAVERN & LODGE		1	1			1
151900.000.33366	RENAISSANCE ALLENTOWN		1	1			1
151900.000.33367	MOTEL 6 - ALLENTOWN		1	1	3,358	335,8	1
151900.000.33368	WOODSPRING SUITES		1	1	8,720	872,0	1
151900.000.33369	SPRINGHILL SUITES		1	1	21,249	2,124	1



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
151900.000.33371	AIRBNB		1	1	9,976	997,6	1
151900.000.33372	ASTOR BINGO HALL		1	1			1
151900.000.33373	HOMWOOD SUITES-CENTER VALLEY		1	1	19,799	1,979	1
151900.000.33374	FAIRFIELD INN-UPPER MACUNGIE		1	1	14,204	1,420	1
151900.000.33375	EAST GORDON STREET		1	1			1
151900.000.33376	CATTY CORNER		1	1			1
151900.000.33377	MISC ONLINE TRAVEL COMPANIES		1	1	1,943	194,3	1
151900.000.33378	ART IS INN		1	1			1
151900.000.33379	JDK PROPERTY GROUP		1	1			1
151900.000.33381	HYATT PLACE/HYATT HOUSE		1	1	29,166	2,916	1
151900.000.33382	HOME 2 SUITES			1	16,936	1,693	1
33000 DEPARTMENT EARNINGS		<u>743,103</u>	<u>650,067</u>	<u>650,068</u>	<u>686,368</u>	<u>105</u>	<u>700,068</u>
151900.000.35111	INTEREST-SAVINGS & MONEY MAR	155,139	50,000	49,999	95,234	190	100,000
151900.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000 INVESTMENT INC		<u>155,139</u>	<u>50,001</u>	<u>50,000</u>	<u>95,234</u>	<u>190</u>	<u>100,001</u>
TOTALS:		898,242	700,068	700,068	781,602	111	800,069

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1227	HOTEL TAX					
151900	HOTEL TAX					
151900.000.61171	TRANS TO OTHER CAP PROJ FUND	254,500	125,000	547,936	14,760	2
61000	OTHER FINANCING USES	<u>254,500</u>	<u>125,000</u>	<u>547,936</u>	<u>14,760</u>	<u>2</u>
	TOTALS:	254,500	125,000	547,936	14,760	2

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1227	HOTEL TAX						
151903	TOURISM DEVELOPMENT-COUNTY OWN						
151903.000.61264	TRF TO COUP BF 2017-BB-TAX EX	125,919	125,594	125,594	62,797	50	291,881
61000	OTHER FINANCING USES	<u>125,919</u>	<u>125,594</u>	<u>125,594</u>	<u>62,797</u>	<u>50</u>	<u>291,881</u>
	TOTALS:	125,919	125,594	125,594	62,797	50	291,881

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****		
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1227	HOTEL TAX						
151904	TOURISM DEVELOPMENT-COMMUNITY						
151904.000.44115	LEHIGH COUNTY HISTORICAL SOC	10,000	10,000	20,000			10,000
151904.000.44116	ALLENTOWN ART MUSEUM		7,000	34,500	7,500	21	7,000
151904.000.44195	UPPER MACUNGIE TOWNSHIP		2,000	2,000			
151904.000.44521	BURNSIDE PLANTATION	2,000	1,000	1,000			1,000
151904.000.44534	ALLENTOWN SYMPHONY ASSOCIATION		5,000	15,000			5,000
151904.000.44576	MACUNGIE MEMORIAL PARK ASSOC		2,000	4,000			
151904.000.44581	AMERICA ON WHEELS	5,236	5,000	6,210			5,000
151904.000.44593	ARTSQUEST	5,000	5,000	5,000			5,000
151904.000.44616	DAVINCI'S DISCOVERY CENTER	7,000	5,500	5,500	5,500	100	5,500
151904.000.44645	LC SPORTS FIELDS ASSOC		12,500	18,060			
151904.000.44646	WILDLIFE INFO CENTER						1,500
151904.000.44681	LV ZOOLOGICAL SOCIETY		6,000	16,000	16,000	100	7,000
151904.000.44682	VELODROME FUND	8,000	9,500	9,500			9,500
151904.000.44693	MARTIN/CORETTA KING MEMORIAL	5,000	2,000	19,041	5,002	26	2,000
151904.000.44728	COMMUNITY BIKE WORKS		2,000	2,000	2,000	100	
151904.000.44734	PA SHAKESPEARE FEST AT DESALES						2,000
151904.000.44742	HISTORIC CATASAUQUA PRES ASSOC						4,000
151904.000.44755	EMMAUS MAIN ST PARTNERS		1,500	3,000	1,500	50	1,500
151904.000.44781	BRADBURY SULLIVAN COMM CENTER	10,000	4,500	4,500			2,500
151904.000.44784	PUERTORRICAN CULTURAL ALLIANCE		2,500	10,000			1,000
151904.000.44804	DOWNTOWN A-TOWN BUS ALLIANCE		3,500	7,000			3,500
151904.000.44805	NC HISTORICAL & GEO SOCIETY	2,000	2,000	2,000	2,000	100	2,000
151904.000.44852	D&L NAT'L HISTORICAL CORRIDOR		4,500	4,500			
151904.000.44853	GREATER NORTHERN LEHIGH COC		1,500	1,500			1,500
151904.000.44854	IRON PIGS CHARATIES		12,000	12,000			
151904.000.44855	LOWER MACUNGIE HISTORICAL SOC		10,000	10,000	10,000	100	10,000
151904.000.44864	WESTERN LEHIGH CHAMBER OF COM						1,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
151904.000.44865	WHITEHALL AREA CHAMBER OF COM					1,000	
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>54,236</u>	<u>116,500</u>	<u>212,311</u>	<u>49,502</u>	<u>23</u>	<u>88,500</u>
	TOTALS:	54,236	116,500	212,311	49,502	23	88,500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1227	HOTEL TAX						
151905	DEV OF FACILITIES/MARKETING						
151905.000.33357	HOTEL ROOM TAX	495,375	400,000	400,000	216,957	54	415,000
33000	DEPARTMENT EARNINGS	<u>495,375</u>	<u>400,000</u>	<u>400,000</u>	<u>216,957</u>	<u>54</u>	<u>415,000</u>
	TOTALS:	495,375	400,000	400,000	216,957	54	415,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1227	HOTEL TAX					
151905	DEV OF FACILITIES/MARKETING					
151905.000.61263	TRF TO SINK BF 2017-BB-TAX EX	25,000	395,000	395,000		460,000
151905.000.61264	TRF TO COUP BF 2017-BB-TAX EX	358,384	357,459	357,459	178,729	171,422
61000	OTHER FINANCING USES	<u>383,384</u>	<u>752,459</u>	<u>752,459</u>	<u>178,729</u>	<u>23</u>
	TOTALS:	383,384	752,459	752,459	178,729	23
						631,422

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1      % FUND BAL	PROPOSED
1227	HOTEL TAX					
151900	HOTEL TAX					
151900.000.29215	FUND BALANCE - COMMITTED	3,455,496	3,000,000	3,535,247	4,031,074      114	3,400,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>3,455,496</u>	<u>3,000,000</u>	<u>3,535,247</u>	<u>4,031,074      114</u>	<u>3,400,000</u>
151900.000.29915	FUND BALANCE - COMMITTED	4,031,074	2,980,515	2,997,015		3,603,265
	TOTAL FUND BALANCE AT END OF YEAR	<u>4,031,074</u>	<u>2,980,515</u>	<u>2,997,015</u>		<u>3,603,265</u>



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1227	HOTEL TAX						
	REVENUE TOTALS:	1,393,617	1,100,068	1,100,068	998,559	90	1,215,069
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	3,455,496	3,000,000	3,535,247	4,031,074	114	3,400,000
	TOTALS:	4,849,113	4,100,068	4,635,315	5,029,633	108	4,615,069
	EXPENDITURE TOTALS:	54,236	116,500	212,311	49,502	23	88,500
	USES TOTALS:	763,803	1,003,053	1,425,989	256,286	17	923,304
	END FUND BAL TOTALS:	4,031,074	2,980,515	2,997,015			3,603,265
	TOTALS:	4,849,113	4,100,068	4,635,315	305,788	6	4,615,069

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1228	AFFORDABLE HOUSING						
152000	AFFORDABLE HOUSING						
152000.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS		1	1			1
152000.000.33161	AFFORDABLE HOUSING FEE	179,847	260,000	260,000	105,018	40	200,000
33000	DEPARTMENT EARNINGS	179,847	260,000	260,000	105,018	40	200,000
152000.000.35111	INTEREST-SAVINGS & MONEY MAR	45,078	20,000	20,000	27,434	137	30,000
152000.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	45,078	20,001	20,001	27,434	137	30,001
TOTALS:		224,925	280,002	280,002	132,452	47	230,002

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1228	AFFORDABLE HOUSING						
152000	AFFORDABLE HOUSING						
152000.000.43148	OTHER SPECIALIZED SERVICES		5,000	5,000			5,000
43000	PROF & TECHNICAL SERVICES		5,000	5,000			5,000
152000.000.44379	VALLEY YOUTH HOUSE		1	1			1
152000.000.44523	VALLEY HOUSING DEVELOPMENT COR		1	1			1
152000.000.44556	COMM ACTION COMMITTEE OF LV		1	50,001			1
152000.000.44647	CATHOLIC CHARITIES		1	1			1
152000.000.44651	HABITAT FOR HUMANITY		1	1			1
152000.000.44652	HADC	150,930	1	1			1
152000.000.44663	NORTH PENN LEGAL SERVICES		1	182			1
152000.000.44687	CONFERENCE OF CHURCHES			72,500			
152000.000.44739	NEW BETHANY MINISTRIES		1	3,182			1
152000.000.44748	NEIGHBORHOOD HOUSING SVCS LV		1	1			1
152000.000.44785	BLIGHTED PROPERTIES			50,000			
152000.000.44796	LC DEPT OF COMM & ECON DEVLPMT			3,115			
44000	GRANTS, SUBSIDIES, CONTRACTS	150,930	9	178,986			9
152000.000.61111	TRANS TO OPERATING FUND	26,977	30,000	30,000			30,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
61000	OTHER FINANCING USES	26,977	30,000	30,000		30,000
	TOTALS:	177,907	35,009	213,986		35,009

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1228	AFFORDABLE HOUSING						
152000	AFFORDABLE HOUSING						
152000.000.29214	FUND BALANCE - RESTRICTED	1,208,164	1,000,000	1,178,977	1,255,182	106	1,000,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>1,208,164</u>	<u>1,000,000</u>	<u>1,178,977</u>	<u>1,255,182</u>	<u>106</u>	<u>1,000,000</u>
152000.000.29914	FUND BALANCE - RESTRICTED	1,255,182	1,244,993	1,244,993			1,194,993
	TOTAL FUND BALANCE AT END OF YEAR	<u>1,255,182</u>	<u>1,244,993</u>	<u>1,244,993</u>			<u>1,194,993</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1228	AFFORDABLE HOUSING						
	REVENUE TOTALS:	224,925	280,002	280,002	132,452	47	230,002
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	1,208,164	1,000,000	1,178,977	1,255,182	106	1,000,000
	TOTALS:	1,433,089	1,280,002	1,458,979	1,387,634	95	1,230,002
	EXPENDITURE TOTALS:	150,930	5,009	183,986			5,009
	USES TOTALS:	26,977	30,000	30,000			30,000
	END FUND BAL TOTALS:	1,255,182	1,244,993	1,244,993			1,194,993
	TOTALS:	1,433,089	1,280,002	1,458,979			1,230,002

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1231	PUBLIC SAFETY						
152200	PUBLIC SAFETY						
152200.000.32417	MARK 43 RMS REVENUE	89,315	250,427	498,427	436,004	87	374,055
	32000 GRANTS & REIMBURSEMENTS	<u>89,315</u>	<u>250,427</u>	<u>498,427</u>	<u>436,004</u>	<u>87</u>	<u>374,055</u>
152200.000.35111	INTEREST-SAVINGS & MONEY MAR	122,444	1	1	49,622	4,962	30,000
152200.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
	35000 INVESTMENT INC	<u>122,444</u>	<u>2</u>	<u>2</u>	<u>49,622</u>	<u>2,481</u>	<u>30,001</u>
152200.000.51111	TRANS FROM OPERATING FUND	250,426	497,683	497,683	497,683	100	374,055
	51000 OTHER FINANCING SOURCES	<u>250,426</u>	<u>497,683</u>	<u>497,683</u>	<u>497,683</u>	<u>100</u>	<u>374,055</u>
	TOTALS:	462,185	748,112	996,112	983,309	98	778,111

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1231	PUBLIC SAFETY						
152200	PUBLIC SAFETY						
152200.000.44817	MARK 43 RMS EXPENSE		748,110	1,496,110	748,110	50	748,110
	44000 GRANTS, SUBSIDIES, CONTRACTS		<u>748,110</u>	<u>1,496,110</u>	<u>748,110</u>	<u>50</u>	<u>748,110</u>
	TOTALS:		748,110	1,496,110	748,110	50	748,110



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1231	PUBLIC SAFETY						
152201	REG INTELL & INVESTIGATION CTR						
152201.000.32363	BLUE GUARDIAN PROGRAM	30,000	1	30,001	30,000	99	1
152201.000.32416	NORTHAMPTON COUNTY REVENUE	100,000	1	1			1
152201.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
152201.000.32532	JAG GRANT		1	55,480	55,000	99	1
152201.000.32533	HOMELAND SECURITY INVESTIVATIO		1	1			1
152201.000.32537	NIBRS GRANT REVENUE		1	291,343	125,000	42	1
152201.000.32615	TREXLER TRUST-RIIC		1	1			1
152201.000.32617	PCCD RIIC IDITS		1	1			1
152201.000.32618	STATE TARGETED RESPONSE		1	1			1
152201.000.32619	CFA GRANT REVENUE		1	1			1
32000	GRANTS & REIMBURSEMENTS	<u>130,000</u>	<u>10</u>	<u>376,831</u>	<u>210,000</u>	<u>55</u>	<u>10</u>
152201.000.51111	TRANS FROM OPERATING FUND	<u>2,204,019</u>	<u>2,266,520</u>	<u>2,266,520</u>	<u>2,266,520</u>	<u>100</u>	<u>2,284,209</u>
51000	OTHER FINANCING SOURCES	<u>2,204,019</u>	<u>2,266,520</u>	<u>2,266,520</u>	<u>2,266,520</u>	<u>100</u>	<u>2,284,209</u>
TOTALS:		<u>2,334,019</u>	<u>2,266,530</u>	<u>2,643,351</u>	<u>2,476,520</u>	<u>93</u>	<u>2,284,219</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1231	PUBLIC SAFETY						
152201	REG INTELL & INVESTIGATION CTR						
152201.000.41111	FULL TIME EMPLOYEES	631,449	713,876	699,554	399,147	57	739,295
152201.000.41311	PART TIME EMPLOYEES		10,000	10,000			10,000
152201.000.41611	WORKERS COMPENSATION COSTS	5,274	7,881	7,881	3,775	47	5,805
152201.000.41711	HEALTH CARE PLAN	117,550	94,574	93,454	55,629	59	105,548
152201.000.41712	LIFE INSURANCE PREMIUMS	712	683	683	281	41	686
152201.000.41713	CANCER INSURANCE PREMIUMS	1	5	5			5
152201.000.41714	HEALTH CARE-RX	14,390	15,237	15,237	7,489	49	15,832
152201.000.41715	HEALTH CARE-DENTAL	2,342	1,576	2,576	1,614	62	2,375
152201.000.41716	HEALTH CARE-VISION	166	158	278	170	61	158
152201.000.41717	HEALTH CARE-ADMIN		74	74	(37)	(50)	74
152201.000.41721	FEDERAL OLD AGE INSURANCE	46,442	47,287	47,287	28,173	59	47,497
152201.000.41722	STATE UNEMPLOYMENT CHARGES	83	1,314	1,314	718	54	528
152201.000.41731	EMPLOYER PENSION CONTRIBUTIONS	81,334	91,947	91,947			98,292
152201.000.41732	UNUSED DISABILITY LEAVE		2,364	2,364	4,429	187	2,375
152201.000.41755	HEALTH CARE REIMBURSEMENT	1,308	2,025	2,025	1,583	78	1,250
152201.000.41911	BUDGETED VACANCY FACTOR			14,322			
41000	PERSONNEL SERVICES	<u>901,051</u>	<u>989,001</u>	<u>989,001</u>	<u>502,971</u>	<u>50</u>	<u>1,029,720</u>
152201.000.42111	MILEAGE-PERSONAL VEHICLE	1,097	1,000	1,000	330	33	1,000
152201.000.42112	OTHER TRAVEL EXPENSE	2,274	2,250	2,250	1,028	45	2,250
152201.000.42116	GRANT REIMBURSED TRAVEL EXPENS			37,962			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
42000	TRAVEL & TRANSPORTATION	3,371	3,250	41,212	1,358	3	3,250
152201.000.43148	OTHER SPECIALIZED SERVICES	609,741	835,000	835,000	437,475	52	835,000
152201.000.43174	TREXLER TRUST GRANT EXPENSE	44,609	1	1			1
152201.000.43175	PCCD RIIC IDITS		1	1			1
152201.000.43176	STATE TARGETED RESPONSE		1	1			1
152201.000.43177	JAG GRANT EXPENSE	10,684	1	44,796	44,316	98	1
152201.000.43178	CFA GRANT EXPENSE		1	1			1
152201.000.43179	NIBRS GRANT EXPENSE		1	291,343	130,300	44	1
152201.000.43213	TELEPHONE (MOBILE)	239	2,300	2,300	144	6	2,300
152201.000.43428	PAYROLL SERVICES	543	616	616	472	76	789
152201.000.43481	BLUE GUARDIAN PROGRAM	9,120	1	51,061	1,125	2	1
152201.000.43482	HOMELAND SECURITY INVESTIVATIO		1	385			1
152201.000.43483	NORTHAMPTON COUNTY EXPENSE	22,000	1	234,244	7,440	3	1
43000	PROF & TECHNICAL SERVICES	696,936	837,925	1,459,749	621,272	42	838,098
152201.000.45261	PROFESSIONAL BOOKS&PERIODICALS	449	400	400	179	44	400
152201.000.45281	OTHER OPERATING SUPPLIES	2,619	5,300	7,980	1,084	13	5,300
45000	MATERIALS & OPERATING SUPPLIES	3,068	5,700	8,380	1,263	15	5,700
152201.000.46311	MAINTENANCE & REPAIR SERVICES		1,000	1,000			1,000
152201.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
152201.000.46511	PERSONNEL DEVELOPMENT	250	3,000	3,000	1,250	41	5,500
152201.000.46522	DESKTOP COMPUTER EXPENSE	7,665	8,932	8,987	3,421	38	10,200
152201.000.46821	ASSOCIATION DUES	755	575	575	405	70	575

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
152201.000.46866	OTHER OPERATING EXPENSES	988	1,250	1,250	1,054	84	1,250
46000	OTHER OPERATING EXPENSES	<u>9,658</u>	<u>14,758</u>	<u>14,813</u>	<u>6,130</u>	<u>41</u>	<u>18,526</u>
152201.000.47391	OFFICE FURNITURE-REPLACEMENT	2,069	2,000	2,000	50	2	2,000
152201.000.47441	COMPUTER EQUIPMENT-NEW	4,616	12,000	12,000	11,235	93	12,000
152201.000.47937	COMPUTER SOFTWARE	230,954	358,000	554,677	174,868	31	358,000
47000	CAPITAL EXPENDITURES	<u>237,639</u>	<u>372,000</u>	<u>568,677</u>	<u>186,153</u>	<u>32</u>	<u>372,000</u>
152201.000.61171	TRANS TO OTHER CAP PROJ FUND	13,132		79,414			
152201.000.61611	INDIRECT COST ALLOCATION	37,972	43,898	43,898	21,950	50	46,926
61000	OTHER FINANCING USES	<u>51,104</u>	<u>43,898</u>	<u>123,312</u>	<u>21,950</u>	<u>17</u>	<u>46,926</u>
TOTALS:		1,902,827	2,266,532	3,205,144	1,341,097	41	2,314,220

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1231	PUBLIC SAFETY						
152200	PUBLIC SAFETY						
152200.000.29215	FUND BALANCE - COMMITTED	1,528,524		1,061,791	2,421,901	228	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>1,528,524</u>	<u>                    </u>	<u>1,061,791</u>	<u>2,421,901</u>	<u>228</u>	<u>                    </u>
152200.000.29915	FUND BALANCE - COMMITTED	2,421,901					
	TOTAL FUND BALANCE AT END OF YEAR	<u>2,421,901</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1231	PUBLIC SAFETY						
	REVENUE TOTALS:	341,759	250,439	875,260	695,626	79	404,066
	SOURCE TOTALS:	2,454,445	2,764,203	2,764,203	2,764,203	100	2,658,264
	BEG FUND BAL TOTALS:	1,528,524		1,061,791	2,421,901	228	
	TOTALS:	4,324,728	3,014,642	4,701,254	5,881,730	125	3,062,330
	EXPENDITURE TOTALS:	1,851,723	2,970,744	4,577,942	2,067,257	45	3,015,404
	USES TOTALS:	51,104	43,898	123,312	21,950	17	46,926
	END FUND BAL TOTALS:	2,421,901					
	TOTALS:	4,324,728	3,014,642	4,701,254	2,089,207	44	3,062,330

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1232	GAMING						
111100	GAMING						
111100.000.33206	TERMINAL REV-SLOTS-COUNTY	774,709	725,000	725,000	575,439	79	725,000
111100.000.33237	TERMINAL REV-TABLES-COUNTY	242,732	225,000	225,000	184,387	81	250,000
111100.000.33257	INTERACTIVE GAMING REVENUE	162,706	100,000	100,000	24,116	24	150,000
	33000 DEPARTMENT EARNINGS	<u>1,180,147</u>	<u>1,050,000</u>	<u>1,050,000</u>	<u>783,942</u>	<u>74</u>	<u>1,125,000</u>
111100.000.35111	INTEREST-SAVINGS & MONEY MAR	165,430	30,000	30,000	115,865	386	50,000
111100.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
	35000 INVESTMENT INC	<u>165,430</u>	<u>30,001</u>	<u>30,001</u>	<u>115,865</u>	<u>386</u>	<u>50,001</u>
	TOTALS:	1,345,577	1,080,001	1,080,001	899,807	83	1,175,001

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1232	GAMING						
111100	GAMING						
111100.000.61111	TRANS TO OPERATING FUND		1,000,000	1,000,000			1,750,000
111100.000.61193	TRANS TO ECONOMIC DEVELOPMENT		281,306	281,306			296,806
61000	OTHER FINANCING USES		1,281,306	1,281,306			2,046,806
TOTALS:			1,281,306	1,281,306			2,046,806



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1232	GAMING						
111100	GAMING						
111100.000.29215	FUND BALANCE - COMMITTED	3,115,566	3,500,000	3,500,000	4,461,143	127	4,000,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>3,115,566</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>4,461,143</u>	<u>127</u>	<u>4,000,000</u>
111100.000.29915	FUND BALANCE - COMMITTED	4,461,143	3,298,695	3,298,695			3,128,195
	TOTAL FUND BALANCE AT END OF YEAR	<u>4,461,143</u>	<u>3,298,695</u>	<u>3,298,695</u>			<u>3,128,195</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1      % FUND BAL	PROPOSED
1232	GAMING					
	REVENUE TOTALS:	1,345,577	1,080,001	1,080,001	899,807      83	1,175,001
	SOURCE TOTALS:					
	BEG FUND BAL TOTALS:	3,115,566	3,500,000	3,500,000	4,461,143      127	4,000,000
	TOTALS:	4,461,143	4,580,001	4,580,001	5,360,950      117	5,175,001
	EXPENDITURE TOTALS:					
	USES TOTALS:		1,281,306	1,281,306		2,046,806
	END FUND BAL TOTALS:	4,461,143	3,298,695	3,298,695		3,128,195
	TOTALS:	4,461,143	4,580,001	4,580,001		5,175,001

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233	CEDARBROOK						
070101	CB-NURSING						
070101.000.41111	FULL TIME EMPLOYEES	107,281	94,744	95,155	50,067	52	179,005
070101.000.41121	FULL TIME BARGAINING UNIT	4,045,006	7,613,073	3,466,930	2,333,818	67	8,022,240
070101.000.41141	FULL TIME MEET & DISCUSS	3,160,105	5,656,609	2,394,751	1,784,471	74	5,402,218
070101.000.41221	REG PART TIME BARGAINING UNIT	311,190	938,544	342,603	148,580	43	962,354
070101.000.41241	REGULAR PART-TIME MEET & DISCU	502,660	624,693	488,261	276,442	56	622,465
070101.000.41321	PART TIME BARGAINING UNIT	574,221	512,866	462,866	316,717	68	512,866
070101.000.41343	PART TIME MEET AND DISCUSS	351,606	780,000	480,000	206,643	43	780,000
070101.000.41411	OVERTIME PAY	979,599	1,328,873	970,279	594,530	61	1,328,873
41000	PERSONNEL SERVICES	<u>10,031,668</u>	<u>17,549,402</u>	<u>8,700,845</u>	<u>5,711,268</u>	<u>65</u>	<u>17,810,021</u>
070101.000.42111	MILEAGE-PERSONAL VEHICLE	149	1,250	1,250	63	5	1,250
070101.000.42112	OTHER TRAVEL EXPENSE	126	2,500	2,500			2,500
42000	TRAVEL & TRANSPORTATION	<u>275</u>	<u>3,750</u>	<u>3,750</u>	<u>63</u>	<u>1</u>	<u>3,750</u>
070101.000.43126	LABORATORY SERVICES	24,699	35,000	35,000	23,248	66	40,000
070101.000.43148	OTHER SPECIALIZED SERVICES	845	10,000	10,000	638	6	5,000
070101.000.43173	AGENCY STAFFING	6,257,022	530,000	5,382,000	4,802,749	89	530,000
070101.000.43431	RADIOLOGY SERVICES	18,999	25,000	25,000	10,258	41	25,000
070101.000.43432	AMBULANCE SERVICES	218,491	170,000	170,000	103,537	60	187,500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
43000	PROF & TECHNICAL SERVICES	6,520,056	770,000	5,622,000	4,940,430	87	787,500
070101.000.45241	UNIFORM SUPPLIES		1	1			1
070101.000.45243	INDIGENT PATIENT CLOTHING	868	13,500	13,500	176	1	8,500
070101.000.45261	PROFESSIONAL BOOKS&PERIODICALS	618	1,500	1,500			1,500
070101.000.45281	OTHER OPERATING SUPPLIES	248,462	200,000	199,700	132,412	66	200,000
070101.000.45289	OTHER MEDICAL EXPENSE	34,263	80,000	77,000	14,222	18	80,000
45000	MATERIALS & OPERATING SUPPLIES	284,211	295,001	291,701	146,810	50	290,001
070101.000.46511	PERSONNEL DEVELOPMENT	1,795	2,500	5,500	2,450	44	5,000
070101.000.46866	OTHER OPERATING EXPENSES		500	1,000			500
46000	OTHER OPERATING EXPENSES	1,795	3,000	6,500	2,450	37	5,500
070101.000.47318	MEDICAL EQUIPMENT-REPLACEMENT		1,300	1,300	79	6	1,300
070101.000.47393	OTHER EQUIPMENT-REPLACEMENT	13,732	16,000	16,343	14,331	87	16,000
070101.000.47412	MEDICAL EQUIPMENT-NEW	1,871	5,000	5,000	355	7	5,000
47000	CAPITAL EXPENDITURES	15,603	22,300	22,643	14,765	65	22,300
	TOTALS:	16,853,608	18,643,453	14,647,439	10,815,786	73	18,919,072

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233	CEDARBROOK						
070102	CB-CENTRAL SERVICES						
070102.000.41111	FULL TIME EMPLOYEES	61,176	63,586	63,586	36,439	57	66,144
070102.000.41121	FULL TIME BARGAINING UNIT	38,393	40,102	40,102	23,236	57	40,102
070102.000.41311	PART TIME EMPLOYEES		1	1			1
070102.000.41321	PART TIME BARGAINING UNIT	33,366	40,014	40,014	20,219	50	40,014
070102.000.41411	OVERTIME PAY		2,000	2,000			2,000
	41000 PERSONNEL SERVICES	<u>132,935</u>	<u>145,703</u>	<u>145,703</u>	<u>79,894</u>	<u>54</u>	<u>148,261</u>
070102.000.42111	MILEAGE-PERSONAL VEHICLE	61	2,200	2,200			2,200
070102.000.42112	OTHER TRAVEL EXPENSE		1	1			1
	42000 TRAVEL & TRANSPORTATION	<u>61</u>	<u>2,201</u>	<u>2,201</u>			<u>2,201</u>
070102.000.45221	MEDICAL SUPPLIES	724,525	980,000	1,132,866	492,635	43	980,000
070102.000.45223	PATIENT RESPIRATORY SUP	52,414	67,000	73,334	27,416	37	67,000
070102.000.45229	MEDICARE MEDICAL SUPPLIES	143,539	178,000	226,911	99,954	44	178,000
070102.000.45241	UNIFORM SUPPLIES		1	1			1
070102.000.45243	INDIGENT PATIENT CLOTHING		10,000	10,000			10,000
070102.000.45281	OTHER OPERATING SUPPLIES	40,843	59,600	59,757	35,741	59	59,600

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	961,321	1,294,601	1,502,869	655,746	43	1,294,601
070102.000.46311	MAINTENANCE & REPAIR SERVICES	150	5,000	6,880	1,880	27	5,000
070102.000.46421	EQUIPMENT LEASE & RENTAL	4,271	25,000	25,000	1,871	7	25,000
070102.000.46511	PERSONNEL DEVELOPMENT		1	1			1
46000	OTHER OPERATING EXPENSES	4,421	30,001	31,881	3,751	11	30,001
070102.000.47318	MEDICAL EQUIPMENT-REPLACEMENT	4,306	6,500	6,500			6,500
070102.000.47393	OTHER EQUIPMENT-REPLACEMENT	3,187	5,000	5,000			5,000
070102.000.47412	MEDICAL EQUIPMENT-NEW	4,089	7,500	7,500			7,500
47000	CAPITAL EXPENDITURES	11,582	19,000	19,000			19,000
TOTALS:		1,110,320	1,491,506	1,701,654	739,391	43	1,494,064

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233	CEDARBROOK						
070103	CB-SOCIAL SERVICES						
070103.000.41111	FULL TIME EMPLOYEES	354,154	373,068	373,068	215,232	57	388,106
070103.000.41311	PART TIME EMPLOYEES	43,483	75,700	75,700	26,822	35	75,700
070103.000.41411	OVERTIME PAY	32	200	200			200
41000	PERSONNEL SERVICES	<u>397,669</u>	<u>448,968</u>	<u>448,968</u>	<u>242,054</u>	<u>53</u>	<u>464,006</u>
070103.000.42111	MILEAGE-PERSONAL VEHICLE	545	3,825	3,825	175	4	3,825
070103.000.42112	OTHER TRAVEL EXPENSE		650	650	55	8	650
42000	TRAVEL & TRANSPORTATION	<u>545</u>	<u>4,475</u>	<u>4,475</u>	<u>230</u>	<u>5</u>	<u>4,475</u>
070103.000.43148	OTHER SPECIALIZED SERVICES		4,000	4,000			4,000
43000	PROF & TECHNICAL SERVICES		<u>4,000</u>	<u>4,000</u>			<u>4,000</u>
070103.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070103.000.45281	OTHER OPERATING SUPPLIES	11,599	5,600	5,773	4,710	81	5,600

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	11,599	5,601	5,774	4,710	81	5,601
070103.000.46511	PERSONNEL DEVELOPMENT	318	500	500			500
070103.000.46821	ASSOCIATION DUES		1	1			1
46000	OTHER OPERATING EXPENSES	318	501	501			501
070103.000.47393	OTHER EQUIPMENT-REPLACEMENT	2,193	2,500	2,500			2,500
47000	CAPITAL EXPENDITURES	2,193	2,500	2,500			2,500
TOTALS:		412,324	466,045	466,218	246,994	52	481,083



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233 070104	CEDARBROOK CB-ADMISSIONS & MARKETING						
070104.000.41111	FULL TIME EMPLOYEES	230,828	237,640	237,640	144,973	61	247,229
070104.000.41311	PART TIME EMPLOYEES		1	16,001	12,795	79	1
070104.000.41411	OVERTIME PAY	41	500	500	87	17	500
41000	PERSONNEL SERVICES	<u>230,869</u>	<u>238,141</u>	<u>254,141</u>	<u>157,855</u>	<u>62</u>	<u>247,730</u>
070104.000.42111	MILEAGE-PERSONAL VEHICLE	220	3,000	3,000	116	3	3,000
070104.000.42112	OTHER TRAVEL EXPENSE	28	25	25	13	52	25
42000	TRAVEL & TRANSPORTATION	<u>248</u>	<u>3,025</u>	<u>3,025</u>	<u>129</u>	<u>4</u>	<u>3,025</u>
070104.000.43148	OTHER SPECIALIZED SERVICES	1,145	3,200	3,820	620	16	3,200
43000	PROF & TECHNICAL SERVICES	<u>1,145</u>	<u>3,200</u>	<u>3,820</u>	<u>620</u>	<u>16</u>	<u>3,200</u>
070104.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070104.000.45281	OTHER OPERATING SUPPLIES	445	500	500	446	89	500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	445	501	501	446	89	501
070104.000.46511	PERSONNEL DEVELOPMENT		250	250			250
070104.000.46821	ASSOCIATION DUES		1	1			1
070104.000.46866	OTHER OPERATING EXPENSES	301	4,800	4,800			4,800
46000	OTHER OPERATING EXPENSES	301	5,051	5,051			5,051
070104.000.47393	OTHER EQUIPMENT-REPLACEMENT		2,000	2,000			2,000
47000	CAPITAL EXPENDITURES		2,000	2,000			2,000
TOTALS:		233,008	251,918	268,538	159,050	59	261,507

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233	CEDARBROOK						
070105	CB-FAITH SERVICES						
070105.000.41311	PART TIME EMPLOYEES	41,111	53,400	52,800	32,148	60	53,400
070105.000.41411	OVERTIME PAY	576	600	1,200	907	75	600
41000	PERSONNEL SERVICES	<u>41,687</u>	<u>54,000</u>	<u>54,000</u>	<u>33,055</u>	<u>61</u>	<u>54,000</u>
070105.000.42111	MILEAGE-PERSONAL VEHICLE		200	200			200
070105.000.42112	OTHER TRAVEL EXPENSE		200	200			200
42000	TRAVEL & TRANSPORTATION		<u>400</u>	<u>400</u>			<u>400</u>
070105.000.45261	PROFESSIONAL BOOKS&PERIODICALS	175	200	200	26	13	200
070105.000.45281	OTHER OPERATING SUPPLIES	620	900	900	676	75	900
45000	MATERIALS & OPERATING SUPPLIES	<u>795</u>	<u>1,100</u>	<u>1,100</u>	<u>702</u>	<u>63</u>	<u>1,100</u>
070105.000.46311	MAINTENANCE & REPAIR SERVICES	84	500	500	151	30	500
070105.000.46511	PERSONNEL DEVELOPMENT		200	200			200
070105.000.46821	ASSOCIATION DUES		220	220			220

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1 %	EXPENDED PROPOSED
46000	OTHER OPERATING EXPENSES	<u>84</u>	<u>920</u>	<u>920</u>	<u>151</u> <u>16</u>	<u>920</u>
	TOTALS:	42,566	56,420	56,420	33,908 60	56,420

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233	CEDARBROOK						
070106	CB-NURSING OFFICE						
070106.000.41111	FULL TIME EMPLOYEES	1,566,878	1,730,108	1,709,828	970,609	56	1,785,919
070106.000.41121	FULL TIME BARGAINING UNIT	318,290	359,117	266,467	100,121	37	150,559
070106.000.41311	PART TIME EMPLOYEES	80,303	26,955	66,955	46,380	69	26,955
070106.000.41321	PART TIME BARGAINING UNIT	69,380	95,000	50,000	12,375	24	95,000
070106.000.41411	OVERTIME PAY	127,390	26,200	103,841	86,598	83	26,200
41000	PERSONNEL SERVICES	<u>2,162,241</u>	<u>2,237,380</u>	<u>2,197,091</u>	<u>1,216,083</u>	<u>55</u>	<u>2,084,633</u>
070106.000.42111	MILEAGE-PERSONAL VEHICLE	555	2,000	2,000	168	8	2,000
070106.000.42112	OTHER TRAVEL EXPENSE	441	5,000	5,000			5,000
42000	TRAVEL & TRANSPORTATION	<u>996</u>	<u>7,000</u>	<u>7,000</u>	<u>168</u>	<u>2</u>	<u>7,000</u>
070106.000.45241	UNIFORM SUPPLIES		1	1			1
070106.000.45281	OTHER OPERATING SUPPLIES	7,273	8,000	8,000	5,202	65	8,000
45000	MATERIALS & OPERATING SUPPLIES	<u>7,273</u>	<u>8,001</u>	<u>8,001</u>	<u>5,202</u>	<u>65</u>	<u>8,001</u>
070106.000.46311	MAINTENANCE & REPAIR SERVICES	99	2,800	2,800	128	4	2,800
070106.000.46511	PERSONNEL DEVELOPMENT	2,216	4,000	4,000	800	20	4,000
070106.000.46821	ASSOCIATION DUES		250	250			250

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1 %	EXPENDED PROPOSED
46000	OTHER OPERATING EXPENSES	<u>2,315</u>	<u>7,050</u>	<u>7,050</u>	<u>928</u> <u>13</u>	<u>7,050</u>
	TOTALS:	2,172,825	2,259,431	2,219,142	1,222,381 55	2,106,684

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233 070107	CEDARBROOK CB-EDUCATIONAL SERVICES						
070107.000.41141	FULL TIME MEET & DISCUSS	173,836	255,841	183,706	106,377	57	258,253
070107.000.41343	PART TIME MEET AND DISCUSS		1	1			1
070107.000.41411	OVERTIME PAY	5,105	3,400	36,953	25,623	69	3,400
070107.000.41759	NURSING CAREER LADDER PROGRAM	100	99	99			1
	41000 PERSONNEL SERVICES	<u>179,041</u>	<u>259,341</u>	<u>220,759</u>	<u>132,000</u>	<u>59</u>	<u>261,655</u>
070107.000.42111	MILEAGE-PERSONAL VEHICLE	179	500	500	82	16	500
070107.000.42112	OTHER TRAVEL EXPENSE	47	500	500			500
	42000 TRAVEL & TRANSPORTATION	<u>226</u>	<u>1,000</u>	<u>1,000</u>	<u>82</u>	<u>8</u>	<u>1,000</u>
070107.000.43148	OTHER SPECIALIZED SERVICES	52,177	43,500	43,500	310		43,500
	43000 PROF & TECHNICAL SERVICES	<u>52,177</u>	<u>43,500</u>	<u>43,500</u>	<u>310</u>		<u>43,500</u>
070107.000.45241	UNIFORM SUPPLIES		1	1			1
070107.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1,000	1,000			1,000
070107.000.45281	OTHER OPERATING SUPPLIES	3,935	4,300	4,300	1,899	44	4,300

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	3,935	5,301	5,301	1,899	35	5,301
070107.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
070107.000.46511	PERSONNEL DEVELOPMENT	150	1,000	1,000	189	18	1,000
070107.000.46516	NURSE'S AIDE TRAINING		5,000	5,000			5,000
46000	OTHER OPERATING EXPENSES	150	6,001	6,001	189	3	6,001
TOTALS:		235,529	315,143	276,561	134,480	48	317,457



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233	CEDARBROOK						
070108	CB-RESIDENT ASSESSMENT						
070108.000.41111	FULL TIME EMPLOYEES	603,726	668,594	668,594	401,365	60	724,069
070108.000.41311	PART TIME EMPLOYEES		1	1			1
070108.000.41411	OVERTIME PAY	2,724	2,000	2,000	64	3	2,000
	41000 PERSONNEL SERVICES	<u>606,450</u>	<u>670,595</u>	<u>670,595</u>	<u>401,429</u>	<u>59</u>	<u>726,070</u>
070108.000.42111	MILEAGE-PERSONAL VEHICLE		250	250			250
070108.000.42112	OTHER TRAVEL EXPENSE		250	250			250
	42000 TRAVEL & TRANSPORTATION		<u>500</u>	<u>500</u>			<u>500</u>
070108.000.43148	OTHER SPECIALIZED SERVICES	159,316	181,500	184,553	74,003	40	181,500
	43000 PROF & TECHNICAL SERVICES	<u>159,316</u>	<u>181,500</u>	<u>184,553</u>	<u>74,003</u>	<u>40</u>	<u>181,500</u>
070108.000.45261	PROFESSIONAL BOOKS&PERIODICALS	82	400	400			400
070108.000.45281	OTHER OPERATING SUPPLIES	2,299	3,500	3,500	685	19	3,500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	2,381	3,900	3,900	685	17	3,900
070108.000.46511	PERSONNEL DEVELOPMENT		2,000	2,000			2,000
070108.000.46821	ASSOCIATION DUES		300	300			300
46000	OTHER OPERATING EXPENSES		2,300	2,300			2,300
TOTALS:		768,147	858,795	861,848	476,117	55	914,270

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233 070109	CEDARBROOK CB-MEDICAL RECORDS						
070109.000.41111	FULL TIME EMPLOYEES	123,115	128,024	128,024	73,860	57	133,162
070109.000.41311	PART TIME EMPLOYEES		1	1			1
070109.000.41321	PART TIME BARGAINING UNIT		15,100	15,100			15,100
070109.000.41411	OVERTIME PAY	95	500	500	49	9	500
41000	PERSONNEL SERVICES	<u>123,210</u>	<u>143,625</u>	<u>143,625</u>	<u>73,909</u>	<u>51</u>	<u>148,763</u>
070109.000.42111	MILEAGE-PERSONAL VEHICLE		500	500			500
070109.000.42112	OTHER TRAVEL EXPENSE		2,500	2,500			2,500
42000	TRAVEL & TRANSPORTATION		<u>3,000</u>	<u>3,000</u>			<u>3,000</u>
070109.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
070109.000.43149	RECORDS RETENTION	1,120	1,500	1,500			1,500
43000	PROF & TECHNICAL SERVICES	<u>1,120</u>	<u>1,501</u>	<u>1,501</u>			<u>1,501</u>
070109.000.45261	PROFESSIONAL BOOKS&PERIODICALS		500	500			500
070109.000.45281	OTHER OPERATING SUPPLIES	3,346	8,300	8,300	3,023	36	8,300

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	3,346	8,800	8,800	3,023	34	8,800
070109.000.46511	PERSONNEL DEVELOPMENT	100	200	200			200
070109.000.46821	ASSOCIATION DUES	199	330	330			330
46000	OTHER OPERATING EXPENSES	299	530	530			530
070109.000.47393	OTHER EQUIPMENT-REPLACEMENT	152	500	500	77	15	500
47000	CAPITAL EXPENDITURES	152	500	500	77	15	500
TOTALS:		128,127	157,956	157,956	77,009	48	163,094

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233 070110	CEDARBROOK CB-PHYSICAL THERAPY						
070110.000.41311	PART TIME EMPLOYEES		1	1			1
070110.000.41321	PART TIME BARGAINING UNIT	22,451	27,500	26,500	12,832	48	27,500
070110.000.41411	OVERTIME PAY	141	200	1,200	212	17	200
41000	PERSONNEL SERVICES	<u>22,592</u>	<u>27,701</u>	<u>27,701</u>	<u>13,044</u>	<u>47</u>	<u>27,701</u>
070110.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
070110.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		<u>2</u>	<u>2</u>			<u>2</u>
070110.000.43122	PHYSICAL THERAPY SERVICES	1,380,625	1,600,000	1,530,500	773,845	50	1,500,000
43000	PROF & TECHNICAL SERVICES	<u>1,380,625</u>	<u>1,600,000</u>	<u>1,530,500</u>	<u>773,845</u>	<u>50</u>	<u>1,500,000</u>
070110.000.45241	UNIFORM SUPPLIES		1	1			1
070110.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070110.000.45281	OTHER OPERATING SUPPLIES	31,083	31,000	35,123	17,963	51	31,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	31,083	31,002	35,125	17,963	51	31,002
070110.000.46311	MAINTENANCE & REPAIR SERVICES	450	500	500			500
46000	OTHER OPERATING EXPENSES	450	500	500			500
070110.000.47318	MEDICAL EQUIPMENT-REPLACEMENT		1	1			1
070110.000.47412	MEDICAL EQUIPMENT-NEW	1,452	12,000	12,000			12,000
47000	CAPITAL EXPENDITURES	1,452	12,001	12,001			12,001
TOTALS:		1,436,202	1,671,206	1,605,829	804,852	50	1,571,206

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233	CEDARBROOK						
070111	CB-OCCUPATIONAL THERAPY						
070111.000.42111	MILEAGE-PERSONAL VEHICLE		1	1		1	
070111.000.42112	OTHER TRAVEL EXPENSE		1	1		1	
42000	TRAVEL & TRANSPORTATION		<u>2</u>	<u>2</u>		<u>2</u>	
070111.000.43123	OCCUPATIONAL THERAPY SERVICES	960,609	1,210,000	1,210,000	579,550	47	1,160,000
43000	PROF & TECHNICAL SERVICES	<u>960,609</u>	<u>1,210,000</u>	<u>1,210,000</u>	<u>579,550</u>	<u>47</u>	<u>1,160,000</u>
070111.000.45281	OTHER OPERATING SUPPLIES	3,161	3,000	3,000			3,000
45000	MATERIALS & OPERATING SUPPLIES	<u>3,161</u>	<u>3,000</u>	<u>3,000</u>			<u>3,000</u>
	TOTALS:	963,770	1,213,002	1,213,002	579,550	47	1,163,002

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233 070112	CEDARBROOK CB-BARBER/BEAUTY SHOP						
070112.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
42000	TRAVEL & TRANSPORTATION		1	1			1
070112.000.43147	BARBER & BEAUTY SERVICES	101,870	140,000	140,000	60,604	43	140,000
43000	PROF & TECHNICAL SERVICES	101,870	140,000	140,000	60,604	43	140,000
070112.000.45241	UNIFORM SUPPLIES		1	1			1
070112.000.45281	OTHER OPERATING SUPPLIES		2,525	2,525			2,525
45000	MATERIALS & OPERATING SUPPLIES		2,526	2,526			2,526
070112.000.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES		1	1			1
TOTALS:		101,870	142,528	142,528	60,604	42	142,528



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233 070113	CEDARBROOK CB-RESPIRATORY THERAPY						
070113.000.43429	RESPIRATORY SERVICES	105,942	105,000	105,000	39,920	38	105,000
43000	PROF & TECHNICAL SERVICES	<u>105,942</u>	<u>105,000</u>	<u>105,000</u>	<u>39,920</u>	<u>38</u>	<u>105,000</u>
	TOTALS:	105,942	105,000	105,000	39,920	38	105,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233 070114	CEDARBROOK CB-SPEECH THERAPY						
070114.000.43127	SPEECH SERVICES	475,022	575,000	575,000	278,392	48	525,000
43000	PROF & TECHNICAL SERVICES	<u>475,022</u>	<u>575,000</u>	<u>575,000</u>	<u>278,392</u>	<u>48</u>	<u>525,000</u>
070114.000.45281	OTHER OPERATING SUPPLIES		1	1			1
45000	MATERIALS & OPERATING SUPPLIES		<u>1</u>	<u>1</u>			<u>1</u>
	TOTALS:	475,022	575,001	575,001	278,392	48	525,001

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233	CEDARBROOK						
070115	CB-LIFE ENRICHMENT						
070115.000.41111	FULL TIME EMPLOYEES	181,105	196,165	196,165	114,005	58	204,111
070115.000.41121	FULL TIME BARGAINING UNIT	507,083	532,588	527,362	306,048	58	546,736
070115.000.41311	PART TIME EMPLOYEES		15,300	10,300			15,300
070115.000.41321	PART TIME BARGAINING UNIT	64,132	100,000	99,700	40,437	40	100,000
070115.000.41411	OVERTIME PAY	12,546	5,600	10,200	5,506	53	5,600
41000	PERSONNEL SERVICES	764,866	849,653	843,727	465,996	55	871,747
070115.000.42111	MILEAGE-PERSONAL VEHICLE	924	1,000	1,000	601	60	1,000
070115.000.42112	OTHER TRAVEL EXPENSE	80	1,070	1,070	30	2	1,070
42000	TRAVEL & TRANSPORTATION	1,004	2,070	2,070	631	30	2,070
070115.000.45241	UNIFORM SUPPLIES		500	500			500
070115.000.45261	PROFESSIONAL BOOKS&PERIODICALS		160	160			160
070115.000.45281	OTHER OPERATING SUPPLIES	20,746	16,000	16,000	8,574	53	16,000
45000	MATERIALS & OPERATING SUPPLIES	20,746	16,660	16,660	8,574	51	16,660
070115.000.46311	MAINTENANCE & REPAIR SERVICES	783	825	825	497	60	825
070115.000.46511	PERSONNEL DEVELOPMENT	125	760	760	50	6	760
070115.000.46821	ASSOCIATION DUES	1,008	1,100	1,100	535	48	1,100
070115.000.46866	OTHER OPERATING EXPENSES	4,128	3,967	3,967	1,788	45	3,967

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES	6,044	6,652	6,652	2,870	43	6,652
070115.000.47492	OTHER EQUIPMENT-NEW	1,625	2,000	2,000	727	36	2,000
47000	CAPITAL EXPENDITURES	1,625	2,000	2,000	727	36	2,000
TOTALS:		794,285	877,035	871,109	478,798	54	899,129

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233 070122	CEDARBROOK CB-PHARMACY						
070122.000.43476	PHARMACY SERVICES	168,214	145,000	145,000	95,847	66	145,000
	43000 PROF & TECHNICAL SERVICES	<u>168,214</u>	<u>145,000</u>	<u>145,000</u>	<u>95,847</u>	<u>66</u>	<u>145,000</u>
070122.000.45224	NON-PRESCRIPTION DRUGS	121,416	150,000	150,000	63,149	42	150,000
070122.000.45225	PRESCRIPTION DRUGS	387,780	400,000	400,000	209,105	52	400,000
	45000 MATERIALS & OPERATING SUPPLIES	<u>509,196</u>	<u>550,000</u>	<u>550,000</u>	<u>272,254</u>	<u>49</u>	<u>550,000</u>
070122.000.46524	THIRD PARTY SOFTWARE		1	1			1
	46000 OTHER OPERATING EXPENSES		<u>1</u>	<u>1</u>			<u>1</u>
	TOTALS:	677,410	695,001	695,001	368,101	52	695,001

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1233	CEDARBROOK						
070131	CB-ADMINISTRATION						
070131.000.32125	MEDICAL ASSISTANCE	2,639,788	5,523,635	5,523,635	2,727,105	49	4,323,635
070131.000.32138	MEDICARE A	1,260,723	2,476,998	2,476,998	505,337	20	1,676,988
070131.000.32159	MEDICARE A-COINS	222,754	550,000	550,000	44,796	8	250,000
070131.000.32161	PRIVATE INSURANCE	647,867	894,989	894,989	697,259	77	2,124,989
070131.000.32197	MEDICARE B-THERAPY	2,162,216	2,795,678	2,795,678	992,563	35	1,512,678
070131.000.32198	MEDICARE B-COINS-THERAPY	350,447	524,371	524,371	85,294	16	234,371
070131.000.32218	MEDICARE B-MEDICAL SUPPLIES		43,877	43,877	2,675	6	43,877
070131.000.32257	PRIVATE PAY REVENUE	2,465,442	2,950,325	2,950,325	2,259,286	76	3,450,325
070131.000.32266	MEDICAL ASSISTANCE-HMO	177,744	17,357	17,357	157,891	909	307,357
070131.000.32293	MED B GLUCOSE		1	1			1
070131.000.32342	INTERGOVERNMENTAL TRANSFER	57,110,831	38,200,000	38,200,000	25,094,366	65	42,795,752
070131.000.32357	MEDICARE BAD DEBT REIMB	97,028	50,000	50,000	280,628	561	50,000
070131.000.32359	MCO - AMERIHEALTH	12,080,147	21,295,768	21,295,768	7,156,593	33	19,639,397
070131.000.32361	MCO - UPMC	9,946,002	13,662,415	13,662,415	5,191,738	38	12,834,229
070131.000.32362	MCO - PA HEALTH	11,206,582	14,589,651	14,589,651	4,002,550	27	13,761,466
070131.000.32366	COVID-19		1	1			1
070131.000.32377	UHC OPTUM CAP	1,419,706	1,600,000	1,600,000	603,827	37	1
070131.000.32378	DAY ONE		1	1			1
070131.000.32379	DISH		1	1			1
070131.000.32381	OTHER OPTUM REVENUE	190,068	135,190	135,190	200,415	148	1,605,189
070131.000.32499	OTHER GRANTS & REIMBURSEMENTS	14,500	105,162	105,162	2,797,166	2,659	105,162

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
32000	GRANTS & REIMBURSEMENTS	101,991,845	105,415,420	105,415,420	52,799,489	50	104,715,420
070131.000.33129	PATIENT PAYMENTS-LTC	5,342,741	5,650,070	5,650,070	3,073,188	54	5,650,070
070131.000.33132	MEAL REIMBURSEMENTS		75,000	75,000	27,964	37	75,000
070131.000.33144	CASH SHORTAGE-TELLER				(20)		
070131.000.33176	RETURN CHECK FEE		20	20			20
070131.000.33199	OTHER DEPARTMENTAL EARNINGS	128,581	47,500	47,500	4,658	9	47,500
33000	DEPARTMENT EARNINGS	5,471,322	5,772,590	5,772,590	3,105,790	53	5,772,590
070131.000.35111	INTEREST-SAVINGS & MONEY MAR	535,790	100,000	100,000	270,095	270	200,000
35000	INVESTMENT INC	535,790	100,000	100,000	270,095	270	200,000
070131.000.37111	RENT-BLDGS & PROPERTY	20,104	18,000	18,000	10,795	59	18,000
37000	RENTS	20,104	18,000	18,000	10,795	59	18,000
070131.000.39117	SALE OF PROPERTY		1	1			1
070131.000.39119	DONATIONS		1	1			1
070131.000.39199	ALL OTHER REVENUE	3,172	5,000	5,000	3,121	62	5,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
39000	OTHER	3,172	5,002	5,002	3,121	62	5,002
070131.000.51142	TRANS FROM BROOKVIEW-IND LIV	99,268	240,000	240,000	51,823	21	
070131.000.51272	TRF FR AMERICAN RESCUE PLAN FD	7,000,000					
51000	OTHER FINANCING SOURCES	7,099,268	240,000	240,000	51,823	21	
TOTALS:		115,121,501	111,551,012	111,551,012	56,241,113	50	110,711,012



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233 070131	CEDARBROOK CB-ADMINISTRATION						
070131.000.41111	FULL TIME EMPLOYEES	448,915	488,904	488,904	282,960	57	510,265
070131.000.41311	PART TIME EMPLOYEES		1	1			1
070131.000.41411	OVERTIME PAY	609	380	380	107	28	380
41000	PERSONNEL SERVICES	<u>449,524</u>	<u>489,285</u>	<u>489,285</u>	<u>283,067</u>	<u>57</u>	<u>510,646</u>
070131.000.42111	MILEAGE-PERSONAL VEHICLE	479	1,000	550	295	53	1,000
070131.000.42112	OTHER TRAVEL EXPENSE	991	1,000	1,000	596	59	1,000
42000	TRAVEL & TRANSPORTATION	<u>1,470</u>	<u>2,000</u>	<u>1,550</u>	<u>891</u>	<u>57</u>	<u>2,000</u>
070131.000.43111	LEGAL SERVICES	15,632	45,000	45,000	4,866	10	80,000
070131.000.43144	IT SERVICES	259	1	301	236	78	1
070131.000.43148	OTHER SPECIALIZED SERVICES	194,782	125,000	125,000	76,442	61	125,000
070131.000.43213	TELEPHONE (MOBILE)	4,079	45,000	34,600	3,888	11	25,000
43000	PROF & TECHNICAL SERVICES	<u>214,752</u>	<u>215,001</u>	<u>204,901</u>	<u>85,432</u>	<u>41</u>	<u>230,001</u>
070131.000.45234	COVID-19	1,984		576	576	100	
070131.000.45254	OTHER POSTAGE	13,582	15,000	15,000	5,262	35	15,000
070131.000.45261	PROFESSIONAL BOOKS&PERIODICALS		2,000	2,000	200	10	2,000
070131.000.45281	OTHER OPERATING SUPPLIES	13,769	11,500	11,000	8,044	73	11,500
070131.000.45312	MAINT & REP-MAT & SUPPLIES		1,000	1,000			1,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	29,335	29,500	29,576	14,082	47	29,500
070131.000.46111	TELEPHONE	23,130	35,000	31,000	15,290	49	35,000
070131.000.46311	MAINTENANCE & REPAIR SERVICES	2,271	3,000	3,000	1,498	49	3,000
070131.000.46511	PERSONNEL DEVELOPMENT	470	500	950	862	90	500
070131.000.46522	DESKTOP COMPUTER EXPENSE	77,841	99,176	99,721	37,990	38	112,880
070131.000.46524	THIRD PARTY SOFTWARE		1	1			1
070131.000.46565	INTERGOVERNMENTAL TRANSFER	36,019,929	30,000,000	30,000,000	23,267,191	77	30,000,000
070131.000.46611	GENERAL INSURANCE	443,343	511,000	580,800	578,742	99	511,000
070131.000.46733	OTHER INTEREST EXPENSE		1	1			1
070131.000.46811	ADVERTISING-GENERAL	5,500	2,500	12,997	7,073	54	2,500
070131.000.46821	ASSOCIATION DUES	1,740	15,000	15,000	6,132	40	15,000
070131.000.46863	BANKING SERVICES	561	6,000	6,000			6,000
070131.000.46866	OTHER OPERATING EXPENSES	821	2,000	2,500	2,189	87	2,000
070131.000.46893	NURSING FACILITY ASSESSMENT	1,650,451	1,650,000	1,460,000	1,455,609	99	1,500,000
46000	OTHER OPERATING EXPENSES	38,226,057	32,324,178	32,211,970	25,372,576	78	32,187,882
070131.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	12,096	50,000	52,060	5,353	10	50,000
070131.000.47393	OTHER EQUIPMENT-REPLACEMENT	1,942	5,000	5,000	2,280	45	5,000
47000	CAPITAL EXPENDITURES	14,038	55,000	57,060	7,633	13	55,000
070131.000.61111	TRANS TO OPERATING FUND		1,000,000	1,000,000			11,000,000
070131.000.61171	TRANS TO OTHER CAP PROJ FUND	1,099,940	1,515,000	4,075,076	456,322	11	2,160,000
070131.000.61177	TRANS TO GEN INSUR RESERVE	24,744	98,750	98,750			98,750
070131.000.61233	TRF TO SINK ESCO PROJ PHASE I	311,118	241,153	241,153	160,025	66	

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
070131.000.61234	TRF TO COUP ESCO PROJ PHASE I	16,155	4,512	4,512	3,697	81	
070131.000.61259	TRF TO SINKING BD FD 2016	718,200	762,300	762,300			
070131.000.61267	TRF TO COUPON BD FD 2016	92,792	64,064	64,064	32,032	50	
070131.000.61269	TRF TO SINK FUND 2019	247,000	260,000	260,000			
070131.000.61271	TRF TO COUP FUND 2019	1,493,308	1,480,958	1,480,958	740,479	50	
070131.000.61611	INDIRECT COST ALLOCATION	3,899,339	4,113,208	4,113,208	2,056,604	50	
61000	OTHER FINANCING USES	<u>7,902,596</u>	<u>9,539,945</u>	<u>12,100,021</u>	<u>3,449,159</u>	<u>28</u>	<u>19,879,545</u>
TOTALS:		46,837,772	42,654,909	45,094,363	29,212,840	64	52,894,574

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233	CEDARBROOK						
070133	CB-FACILITIES						
070133.000.41111	FULL TIME EMPLOYEES	161,398	172,078	172,078	99,276	57	179,005
070133.000.41121	FULL TIME BARGAINING UNIT	525,186	568,582	559,284	329,237	58	586,413
070133.000.41211	REGULAR PART TIME EMPLOYEES	27,704	30,751	30,751	18,015	58	31,989
070133.000.41311	PART TIME EMPLOYEES		18,500	18,500			18,500
070133.000.41321	PART TIME BARGAINING UNIT	17,662	50,000	50,000	28,509	57	50,000
070133.000.41411	OVERTIME PAY	9,000	20,000	20,000	6,188	30	20,000
41000	PERSONNEL SERVICES	<u>740,950</u>	<u>859,911</u>	<u>850,613</u>	<u>481,225</u>	<u>56</u>	<u>885,907</u>
070133.000.42111	MILEAGE-PERSONAL VEHICLE		500	500			500
070133.000.42112	OTHER TRAVEL EXPENSE		1	1			1
070133.000.42211	GASOLINE & OIL	10,824	7,500	7,500	4,133	55	7,500
42000	TRAVEL & TRANSPORTATION	<u>10,824</u>	<u>8,001</u>	<u>8,001</u>	<u>4,133</u>	<u>51</u>	<u>8,001</u>
070133.000.43148	OTHER SPECIALIZED SERVICES	2,400	7,000	7,000	1,200	17	7,000
070133.000.43214	CABLE TELEVISION	54,108	55,000	55,000	36,785	66	55,000
43000	PROF & TECHNICAL SERVICES	<u>56,508</u>	<u>62,000</u>	<u>62,000</u>	<u>37,985</u>	<u>61</u>	<u>62,000</u>
070133.000.45241	UNIFORM SUPPLIES		2,700	2,700			2,700
070133.000.45261	PROFESSIONAL BOOKS&PERIODICALS	175	500	500			500
070133.000.45281	OTHER OPERATING SUPPLIES	1,468	1,250	1,250	637	50	1,250
070133.000.45312	MAINT & REP-MAT & SUPPLIES	202,596	250,000	275,798	160,521	58	250,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	204,239	254,450	280,248	161,158	57	254,450
070133.000.46112	FUEL	183,833	200,000	200,000	109,195	54	200,000
070133.000.46113	ELECTRICITY	323,966	340,000	340,000	195,721	57	340,000
070133.000.46114	WATER/SEWER	104,822	160,000	160,000	65,442	40	160,000
070133.000.46311	MAINTENANCE & REPAIR SERVICES	228,936	275,000	335,319	241,682	72	275,000
070133.000.46421	EQUIPMENT LEASE & RENTAL	2,478	10,000	10,000			10,000
070133.000.46511	PERSONNEL DEVELOPMENT		500	500			500
070133.000.46866	OTHER OPERATING EXPENSES		500	500	50	10	500
46000	OTHER OPERATING EXPENSES	844,035	986,000	1,046,319	612,090	58	986,000
070133.000.47217	BUILDING IMPROVEMENTS	9,875	21,639	21,639			21,639
070133.000.47393	OTHER EQUIPMENT-REPLACEMENT		15,000	15,000			15,000
47000	CAPITAL EXPENDITURES	9,875	36,639	36,639			36,639
TOTALS:		1,866,431	2,207,001	2,283,820	1,296,591	56	2,232,997

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233	CEDARBROOK						
070134	CB-HUMAN RESOURCES						
070134.000.41111	FULL TIME EMPLOYEES	287,812	331,490	321,305	174,554	54	329,555
070134.000.41311	PART TIME EMPLOYEES		41,500	25,500			41,500
070134.000.41321	PART TIME BARGAINING UNIT		1	1			1
070134.000.41411	OVERTIME PAY	649	4,000	4,000	736	18	4,000
070134.000.41611	WORKERS COMPENSATION COSTS	197,383	276,520	276,520	132,533	47	199,494
070134.000.41711	HEALTH CARE PLAN	1,306,084	3,318,239	3,273,739	1,951,846	59	3,627,170
070134.000.41712	LIFE INSURANCE PREMIUMS	26,638	23,965	23,965	9,855	41	23,577
070134.000.41713	CANCER INSURANCE PREMIUMS	51	184	184			181
070134.000.41714	HEALTH CARE-RX	546,890	534,605	534,605	262,876	49	544,075
070134.000.41715	HEALTH CARE-DENTAL	87,670	55,304	95,304	57,392	60	81,611
070134.000.41716	HEALTH CARE-VISION	6,222	5,530	10,030	5,988	59	5,441
070134.000.41717	HEALTH CARE-ADMIN		2,581	2,581	(1,301)	(50)	2,539
070134.000.41721	FEDERAL OLD AGE INSURANCE	1,739,443	1,659,119	1,659,119	988,515	59	1,632,226
070134.000.41722	STATE UNEMPLOYMENT CHARGES	3,106	46,087	46,087	25,200	54	18,136
070134.000.41731	EMPLOYER PENSION CONTRIBUTIONS	3,794,266	3,226,066	3,226,066			3,377,802
070134.000.41732	UNUSED DISABILITY LEAVE	68,758	82,956	82,956	72,792	87	81,611
070134.000.41741	HEALTH AND WELLNESS PROGRAM		1	1			1
070134.000.41753	EDUCATIONAL ASSIST PROG	1,282	3,300	3,300	221	6	1,600
070134.000.41755	HEALTH CARE REIMBURSEMENT	19,653	23,400	23,400	13,974	59	18,750
	41000 PERSONNEL SERVICES	<u>8,085,907</u>	<u>9,634,848</u>	<u>9,608,663</u>	<u>3,695,181</u>	<u>38</u>	<u>9,989,270</u>
070134.000.42111	MILEAGE-PERSONAL VEHICLE	40	900	900			900
070134.000.42112	OTHER TRAVEL EXPENSE	17	200	200			200

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
42000	TRAVEL & TRANSPORTATION	57	1,100	1,100			1,100
070134.000.43148	OTHER SPECIALIZED SERVICES	66,411	115,000	115,000	40,923	35	105,000
070134.000.43428	PAYROLL SERVICES	25,448	28,630	28,630	21,939	76	36,386
43000	PROF & TECHNICAL SERVICES	91,859	143,630	143,630	62,862	43	141,386
070134.000.45261	PROFESSIONAL BOOKS&PERIODICALS		100	100			100
070134.000.45281	OTHER OPERATING SUPPLIES	6,907	12,400	12,400	2,862	23	12,400
45000	MATERIALS & OPERATING SUPPLIES	6,907	12,500	12,500	2,862	22	12,500
070134.000.46311	MAINTENANCE & REPAIR SERVICES	320	1,500	1,500	163	10	1,500
070134.000.46511	PERSONNEL DEVELOPMENT	244	3,500	3,500			3,500
070134.000.46811	ADVERTISING-GENERAL	67,352	60,500	60,500	27,360	45	60,500
070134.000.46821	ASSOCIATION DUES		1,301	1,301			1,301
070134.000.46866	OTHER OPERATING EXPENSES	125	2,500	2,500	64	2	2,500
46000	OTHER OPERATING EXPENSES	68,041	69,301	69,301	27,587	39	69,301
070134.000.47393	OTHER EQUIPMENT-REPLACEMENT		4,000	4,000			4,000
070134.000.47492	OTHER EQUIPMENT-NEW		1,000	1,000	210	21	1,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES		5,000	5,000	210	4	5,000
	TOTALS:	8,252,771	9,866,379	9,840,194	3,788,702	38	10,218,557



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233	CEDARBROOK						
070135	CB-FINANCIAL SERVICES						
070135.000.41111	FULL TIME EMPLOYEES	331,735	370,115	353,827	202,267	57	396,074
070135.000.41121	FULL TIME BARGAINING UNIT	31,964	41,246	41,246	23,955	58	42,515
070135.000.41311	PART TIME EMPLOYEES	27,034	40,000	40,000	11,789	29	40,000
070135.000.41321	PART TIME BARGAINING UNIT	41,510	31,000	31,000	12,764	41	31,000
070135.000.41411	OVERTIME PAY	1,987	5,000	5,000	3,270	65	5,000
41000	PERSONNEL SERVICES	434,230	487,361	471,073	254,045	53	514,589
070135.000.42111	MILEAGE-PERSONAL VEHICLE	1,217	1,200	1,200	346	28	1,200
070135.000.42112	OTHER TRAVEL EXPENSE	587	100	900	645	71	100
42000	TRAVEL & TRANSPORTATION	1,804	1,300	2,100	991	47	1,300
070135.000.43148	OTHER SPECIALIZED SERVICES	177,569	118,500	168,500	154,513	91	168,500
070135.000.43149	RECORDS RETENTION		1,000	1,000			1,000
43000	PROF & TECHNICAL SERVICES	177,569	119,500	169,500	154,513	91	169,500
070135.000.45261	PROFESSIONAL BOOKS&PERIODICALS		250	250			250
070135.000.45281	OTHER OPERATING SUPPLIES	5,033	12,789	8,789	1,286	14	12,789
070135.000.45312	MAINT & REP-MAT & SUPPLIES		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	5,033	13,040	9,040	1,286	14	13,040
070135.000.46311	MAINTENANCE & REPAIR SERVICES	787	1,000	1,000	48	4	1,000
070135.000.46511	PERSONNEL DEVELOPMENT	665	1,500	700			1,500
070135.000.46571	PRIOR YEAR RESIDENT REFUNDS	14,655		142,200	114,576	80	30,000
070135.000.46866	OTHER OPERATING EXPENSES	18,608	15,001	19,001	15,261	80	15,001
46000	OTHER OPERATING EXPENSES	34,715	17,501	162,901	129,885	79	47,501
TOTALS:		653,351	638,702	814,614	540,720	66	745,930

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233	CEDARBROOK						
070136	CB-SECURITY						
070136.000.41311	PART TIME EMPLOYEES		1	1			1
070136.000.41411	OVERTIME PAY		1	1			1
41000	PERSONNEL SERVICES		<u>2</u>	<u>2</u>			<u>2</u>
070136.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		<u>1</u>	<u>1</u>			<u>1</u>
070136.000.43148	OTHER SPECIALIZED SERVICES	523,372	445,000	445,000	318,738	71	515,000
070136.000.43213	TELEPHONE (MOBILE)		150	150			150
43000	PROF & TECHNICAL SERVICES	<u>523,372</u>	<u>445,150</u>	<u>445,150</u>	<u>318,738</u>	<u>71</u>	<u>515,150</u>
070136.000.45241	UNIFORM SUPPLIES		1	1			1
070136.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070136.000.45281	OTHER OPERATING SUPPLIES		1	1			1
070136.000.45312	MAINT & REP-MAT & SUPPLIES		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES		4	4		4	
070136.000.46311	MAINTENANCE & REPAIR SERVICES		1	1		1	
070136.000.46511	PERSONNEL DEVELOPMENT		1	1		1	
070136.000.46821	ASSOCIATION DUES		1	1		1	
070136.000.46866	OTHER OPERATING EXPENSES		1	1		1	
46000	OTHER OPERATING EXPENSES		4	4		4	
070136.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1		1	
070136.000.47492	OTHER EQUIPMENT-NEW		1	1		1	
47000	CAPITAL EXPENDITURES		2	2		2	
TOTALS:		523,372	445,163	445,163	318,738	71	515,163

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233 070141	CEDARBROOK CB-LAUNDRY/LINEN						
070141.000.41121	FULL TIME BARGAINING UNIT	165,923	176,506	176,506	96,380	54	170,784
070141.000.41311	PART TIME EMPLOYEES		1	1			1
070141.000.41321	PART TIME BARGAINING UNIT	28,877	52,500	52,500	24,557	46	52,500
070141.000.41411	OVERTIME PAY	4,263	2,000	2,000	939	46	2,000
41000	PERSONNEL SERVICES	<u>199,063</u>	<u>231,007</u>	<u>231,007</u>	<u>121,876</u>	<u>52</u>	<u>225,285</u>
070141.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
070141.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		<u>2</u>	<u>2</u>			<u>2</u>
070141.000.43414	LAUNDRY SERVICES	739,555	1,030,000	1,030,000	447,958	43	980,000
43000	PROF & TECHNICAL SERVICES	<u>739,555</u>	<u>1,030,000</u>	<u>1,030,000</u>	<u>447,958</u>	<u>43</u>	<u>980,000</u>
070141.000.45241	UNIFORM SUPPLIES		1	1			1
070141.000.45281	OTHER OPERATING SUPPLIES	5,341	4,000	4,018	2,886	71	4,000
070141.000.45312	MAINT & REP-MAT & SUPPLIES		400	400			400

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	5,341	4,401	4,419	2,886	65	4,401
070141.000.46311	MAINTENANCE & REPAIR SERVICES		200	200			200
070141.000.46511	PERSONNEL DEVELOPMENT		1	1			1
070141.000.46821	ASSOCIATION DUES		1	1			1
46000	OTHER OPERATING EXPENSES		202	202			202
070141.000.47393	OTHER EQUIPMENT-REPLACEMENT	700	2,500	2,500	170	6	2,500
070141.000.47492	OTHER EQUIPMENT-NEW	1,595	2,500	2,500			2,500
47000	CAPITAL EXPENDITURES	2,295	5,000	5,000	170	3	5,000
TOTALS:		946,254	1,270,612	1,270,630	572,890	45	1,214,890

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233	CEDARBROOK						
070142	CB-ENVIRONMENTAL SVCS						
070142.000.41111	FULL TIME EMPLOYEES	136,993	157,117	153,855	81,446	52	157,159
070142.000.41121	FULL TIME BARGAINING UNIT	1,202,758	1,265,536	1,246,958	713,263	57	1,295,691
070142.000.41311	PART TIME EMPLOYEES		1	1			1
070142.000.41321	PART TIME BARGAINING UNIT	74,827	120,000	120,000	69,705	58	120,000
070142.000.41411	OVERTIME PAY	39,854	25,700	25,700	17,741	69	25,700
	41000 PERSONNEL SERVICES	<u>1,454,432</u>	<u>1,568,354</u>	<u>1,546,514</u>	<u>882,155</u>	<u>57</u>	<u>1,598,551</u>
070142.000.42111	MILEAGE-PERSONAL VEHICLE	60	400	400	149	37	400
070142.000.42112	OTHER TRAVEL EXPENSE		1	1			1
	42000 TRAVEL & TRANSPORTATION	<u>60</u>	<u>401</u>	<u>401</u>	<u>149</u>	<u>37</u>	<u>401</u>
070142.000.43411	TRASH REMOVAL	89,737	95,000	95,000	68,612	72	105,000
070142.000.43413	SPRAYING SERVICE	6,650	6,000	9,045	8,940	98	11,000
070142.000.43415	WINDOW CLEANING SERVICES	8,338	15,000	11,455			15,000
	43000 PROF & TECHNICAL SERVICES	<u>104,725</u>	<u>116,000</u>	<u>115,500</u>	<u>77,552</u>	<u>67</u>	<u>131,000</u>
070142.000.45111	STOCKROOM SUPPLIES	5,357	15,000	14,320	7,243	50	15,000
070142.000.45241	UNIFORM SUPPLIES		1	1			1
070142.000.45281	OTHER OPERATING SUPPLIES	60,682	80,000	92,203	57,148	61	80,000
070142.000.45312	MAINT & REP-MAT & SUPPLIES	942	5,000	7,660	2,659	34	5,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	66,981	100,001	114,184	67,050	58	100,001
070142.000.46311	MAINTENANCE & REPAIR SERVICES	18,919	20,000	21,300	21,186	99	20,000
070142.000.46511	PERSONNEL DEVELOPMENT		400	400			400
46000	OTHER OPERATING EXPENSES	18,919	20,400	21,700	21,186	97	20,400
070142.000.47393	OTHER EQUIPMENT-REPLACEMENT	3,802	6,000	7,300	2,963	40	6,000
47000	CAPITAL EXPENDITURES	3,802	6,000	7,300	2,963	40	6,000
	TOTALS:	1,648,919	1,811,156	1,805,599	1,051,055	58	1,856,353



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233 070143	CEDARBROOK CB-DINING SERVICES						
070143.000.43425	MANAGEMENT FEE	147,890	144,446	144,446	91,501	63	144,446
070143.000.43445	DINING SERVICES	2,699,142	2,465,000	2,465,000	1,444,584	58	2,365,000
	43000 PROF & TECHNICAL SERVICES	<u>2,847,032</u>	<u>2,609,446</u>	<u>2,609,446</u>	<u>1,536,085</u>	<u>58</u>	<u>2,509,446</u>
070143.000.45232	GROCERIES, MEATS, PROVISIONS	1,385,395	1,496,200	1,496,200	766,330	51	1,421,200
070143.000.45241	UNIFORM SUPPLIES		1	1			1
070143.000.45281	OTHER OPERATING SUPPLIES	279,388	233,200	233,900	136,841	58	233,200
070143.000.45312	MAINT & REP-MAT & SUPPLIES		2,000	1,900			2,000
	45000 MATERIALS & OPERATING SUPPLIES	<u>1,664,783</u>	<u>1,731,401</u>	<u>1,732,001</u>	<u>903,171</u>	<u>52</u>	<u>1,656,401</u>
070143.000.46311	MAINTENANCE & REPAIR SERVICES	25,760	12,000	12,000	8,113	67	12,000
070143.000.46611	GENERAL INSURANCE	30,569	35,323	29,223	18,926	64	35,323
070143.000.46866	OTHER OPERATING EXPENSES	425	1	401	325	81	1
	46000 OTHER OPERATING EXPENSES	<u>56,754</u>	<u>47,324</u>	<u>41,624</u>	<u>27,364</u>	<u>65</u>	<u>47,324</u>
070143.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES		1	1		1	
	TOTALS:	4,568,569	4,388,172	4,383,072	2,466,620	56	4,213,172

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233 070150	CEDARBROOK CB-VACANCY FACTOR						
070150.000.41911	BUDGETED VACANCY FACTOR		(1,205,000)	2,933,265			(1,205,000)
41000	PERSONNEL SERVICES		(1,205,000)	2,933,265			(1,205,000)
	TOTALS:		(1,205,000)	2,933,265			(1,205,000)

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233	CEDARBROOK						
070201	FH-NURSING						
070201.000.41111	FULL TIME EMPLOYEES	280,217	452,254	407,809	163,843	40	380,702
070201.000.41121	FULL TIME BARGAINING UNIT	1,849,199	2,932,976	1,651,954	1,139,216	68	3,171,360
070201.000.41141	FULL TIME MEET & DISCUSS	2,295,815	2,800,171	1,887,360	1,433,595	75	2,990,637
070201.000.41211	REGULAR PART TIME EMPLOYEES	1,957	101,469	25,724			
070201.000.41221	REG PART TIME BARGAINING UNIT	124,573	454,974	98,410	60,114	61	458,630
070201.000.41241	REGULAR PART-TIME MEET & DISCU	147,270	296,657	217,842	74,623	34	298,159
070201.000.41321	PART TIME BARGAINING UNIT	384,323	420,000	370,000	191,611	51	420,000
070201.000.41343	PART TIME MEET AND DISCUSS	242,853	320,000	270,000	120,640	44	320,000
070201.000.41411	OVERTIME PAY	629,405	450,000	450,000	331,108	73	450,000
	41000 PERSONNEL SERVICES	<u>5,955,612</u>	<u>8,228,501</u>	<u>5,379,099</u>	<u>3,514,750</u>	<u>65</u>	<u>8,489,488</u>
070201.000.42111	MILEAGE-PERSONAL VEHICLE	325	400	400	48	12	400
070201.000.42112	OTHER TRAVEL EXPENSE	309	101	101			101
	42000 TRAVEL & TRANSPORTATION	<u>634</u>	<u>501</u>	<u>501</u>	<u>48</u>	<u>9</u>	<u>501</u>
070201.000.43148	OTHER SPECIALIZED SERVICES	2,690	7,000	7,000	384	5	7,000
070201.000.43173	AGENCY STAFFING	2,983,837	300,000	1,855,000	1,665,676	89	300,000
070201.000.43431	RADIOLOGY SERVICES	6,042	10,000	10,000	3,504	35	10,000
070201.000.43432	AMBULANCE SERVICES	142,462	120,000	120,000	62,800	52	120,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
43000	PROF & TECHNICAL SERVICES	3,135,031	437,000	1,992,000	1,732,364	86	437,000
070201.000.45241	UNIFORM SUPPLIES		1	1			1
070201.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070201.000.45281	OTHER OPERATING SUPPLIES	5,156	8,000	8,000	386	4	8,000
070201.000.45312	MAINT & REP-MAT & SUPPLIES		1	1			1
45000	MATERIALS & OPERATING SUPPLIES	5,156	8,003	8,003	386	4	8,003
070201.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
070201.000.46511	PERSONNEL DEVELOPMENT	150	500	500	175	35	500
070201.000.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES	150	502	502	175	34	502
070201.000.47492	OTHER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES		1	1			1
TOTALS:		9,096,583	8,674,508	7,380,106	5,247,723	71	8,935,495

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233 070202	CEDARBROOK FH-CENTRAL SERVICES						
070202.000.41111	FULL TIME EMPLOYEES	42,307	44,054	43,954	25,416	57	45,822
070202.000.41221	REG PART TIME BARGAINING UNIT	22,746	28,071	28,071	16,349	58	28,071
070202.000.41311	PART TIME EMPLOYEES		1	1			1
070202.000.41321	PART TIME BARGAINING UNIT	2,867	18,000	18,000			18,000
070202.000.41411	OVERTIME PAY		1	101	7	6	1
41000	PERSONNEL SERVICES	67,920	90,127	90,127	41,772	46	91,895
070202.000.42111	MILEAGE-PERSONAL VEHICLE	251	1	1			1
070202.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION	251	2	2			2
070202.000.45221	MEDICAL SUPPLIES	29,310	20,000	20,000	8,079	40	20,000
070202.000.45223	PATIENT RESPIRATORY SUP	7,300	12,000	12,000	3,998	33	12,000
070202.000.45241	UNIFORM SUPPLIES		1	1			1
070202.000.45281	OTHER OPERATING SUPPLIES	45,159	38,700	38,700	19,348	49	38,700
45000	MATERIALS & OPERATING SUPPLIES	81,769	70,701	70,701	31,425	44	70,701
070202.000.46311	MAINTENANCE & REPAIR SERVICES	75	1,000	2,520	1,520	60	1,000
070202.000.46421	EQUIPMENT LEASE & RENTAL		1,750	1,750			1,750
070202.000.46866	OTHER OPERATING EXPENSES		1	1			1

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES	75	2,751	4,271	1,520	35	2,751
070202.000.47318	MEDICAL EQUIPMENT-REPLACEMENT		1	1			1
070202.000.47412	MEDICAL EQUIPMENT-NEW	252	4,500	4,500			4,500
47000	CAPITAL EXPENDITURES	252	4,501	4,501			4,501
TOTALS:		150,267	168,082	169,602	74,717	44	169,850

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233 070203	CEDARBROOK FH-SOCIAL SERVICES						
070203.000.41111	FULL TIME EMPLOYEES	134,368	139,630	139,630	80,286	57	145,246
070203.000.41311	PART TIME EMPLOYEES	27,681	40,000	40,000	16,307	40	40,000
070203.000.41321	PART TIME BARGAINING UNIT		1	1			1
070203.000.41411	OVERTIME PAY		1	1			1
41000	PERSONNEL SERVICES	<u>162,049</u>	<u>179,632</u>	<u>179,632</u>	<u>96,593</u>	<u>53</u>	<u>185,248</u>
070203.000.42111	MILEAGE-PERSONAL VEHICLE		50	50	12	24	50
070203.000.42112	OTHER TRAVEL EXPENSE		10	110	16	14	10
42000	TRAVEL & TRANSPORTATION		<u>60</u>	<u>160</u>	<u>28</u>	<u>17</u>	<u>60</u>
070203.000.43148	OTHER SPECIALIZED SERVICES		250	250			250
43000	PROF & TECHNICAL SERVICES		<u>250</u>	<u>250</u>			<u>250</u>
070203.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070203.000.45281	OTHER OPERATING SUPPLIES	586	1,200	1,200	526	43	1,200



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	586	1,201	1,201	526	43	1,201
070203.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
070203.000.46511	PERSONNEL DEVELOPMENT		250	150			250
070203.000.46821	ASSOCIATION DUES		1	1			1
46000	OTHER OPERATING EXPENSES		252	152			252
070203.000.47393	OTHER EQUIPMENT-REPLACEMENT	748	2,500	2,500	410	16	2,500
47000	CAPITAL EXPENDITURES	748	2,500	2,500	410	16	2,500
TOTALS:		163,383	183,895	183,895	97,557	53	189,511

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233 070206	CEDARBROOK FH-NURSING OFFICE						
070206.000.41111	FULL TIME EMPLOYEES	686,763	706,587	706,587	453,437	64	811,734
070206.000.41121	FULL TIME BARGAINING UNIT	131,789	134,833	114,833	25,451	22	
070206.000.41211	REGULAR PART TIME EMPLOYEES						62,579
070206.000.41311	PART TIME EMPLOYEES		1	1			1
070206.000.41321	PART TIME BARGAINING UNIT	13,958	62,000	42,000	3,940	9	62,000
070206.000.41411	OVERTIME PAY	46,097	25,000	65,000	49,030	75	25,000
41000	PERSONNEL SERVICES	<u>878,607</u>	<u>928,421</u>	<u>928,421</u>	<u>531,858</u>	<u>57</u>	<u>961,314</u>
070206.000.42111	MILEAGE-PERSONAL VEHICLE	24	500	500			500
070206.000.42112	OTHER TRAVEL EXPENSE		1,000	1,000			1,000
42000	TRAVEL & TRANSPORTATION	<u>24</u>	<u>1,500</u>	<u>1,500</u>			<u>1,500</u>
070206.000.45241	UNIFORM SUPPLIES		1	1			1
070206.000.45281	OTHER OPERATING SUPPLIES	12,560	17,000	17,000	2,392	14	17,000
45000	MATERIALS & OPERATING SUPPLIES	<u>12,560</u>	<u>17,001</u>	<u>17,001</u>	<u>2,392</u>	<u>14</u>	<u>17,001</u>
070206.000.46311	MAINTENANCE & REPAIR SERVICES	1,318	2,500	2,500			2,500
070206.000.46511	PERSONNEL DEVELOPMENT	803	1,500	1,500	85	5	1,500
070206.000.46821	ASSOCIATION DUES		75	75			75
070206.000.46866	OTHER OPERATING EXPENSES		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES	2,121	4,076	4,076	85	2	4,076
	TOTALS:	893,312	950,998	950,998	534,335	56	983,891

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233	CEDARBROOK						
070207	FH-EDUCATIONAL SERVICES						
070207.000.41311	PART TIME EMPLOYEES		1	1			1
070207.000.41411	OVERTIME PAY		1	1			1
41000	PERSONNEL SERVICES		<u>2</u>	<u>2</u>			<u>2</u>
070207.000.42111	MILEAGE-PERSONAL VEHICLE		200	200			200
070207.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		<u>201</u>	<u>201</u>			<u>201</u>
070207.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES		<u>1</u>	<u>1</u>			<u>1</u>
070207.000.45241	UNIFORM SUPPLIES		1	1			1
070207.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070207.000.45281	OTHER OPERATING SUPPLIES	126	450	450	76	16	450

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	126	452	452	76	16	452
070207.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
070207.000.46511	PERSONNEL DEVELOPMENT		500	500	71	14	500
070207.000.46516	NURSE'S AIDE TRAINING		1	1			1
46000	OTHER OPERATING EXPENSES		502	502	71	14	502
TOTALS:		126	1,158	1,158	147	12	1,158

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233 070208	CEDARBROOK FH-RESIDENT ASSESSMENT						
070208.000.41111	FULL TIME EMPLOYEES	179,799	189,488	189,488	108,956	57	197,142
070208.000.41311	PART TIME EMPLOYEES	5,944	46,500	46,500			46,500
070208.000.41411	OVERTIME PAY	953	1,000	1,000			1,000
41000	PERSONNEL SERVICES	<u>186,696</u>	<u>236,988</u>	<u>236,988</u>	<u>108,956</u>	<u>45</u>	<u>244,642</u>
070208.000.42111	MILEAGE-PERSONAL VEHICLE		200	200			200
070208.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		<u>201</u>	<u>201</u>			<u>201</u>
070208.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070208.000.45281	OTHER OPERATING SUPPLIES	293	750	750	106	14	750
45000	MATERIALS & OPERATING SUPPLIES	<u>293</u>	<u>751</u>	<u>751</u>	<u>106</u>	<u>14</u>	<u>751</u>
070208.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
070208.000.46511	PERSONNEL DEVELOPMENT		500	500			500

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES		501	501		501	
	TOTALS:	186,989	238,441	238,441	109,062	45	246,095

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233	CEDARBROOK						
070210	FH-PHYSICAL THERAPY						
070210.000.41311	PART TIME EMPLOYEES		1	1			1
070210.000.41321	PART TIME BARGAINING UNIT		1	1			1
41000	PERSONNEL SERVICES		<u>2</u>	<u>2</u>			<u>2</u>
070210.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
070210.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		<u>2</u>	<u>2</u>			<u>2</u>
070210.000.43213	TELEPHONE (MOBILE)		1	1			1
43000	PROF & TECHNICAL SERVICES		<u>1</u>	<u>1</u>			<u>1</u>
070210.000.45241	UNIFORM SUPPLIES		1	1			1
070210.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070210.000.45281	OTHER OPERATING SUPPLIES	10,622	8,800	8,800	5,114	58	8,800



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	10,622	8,802	8,802	5,114	58	8,802
070210.000.46311	MAINTENANCE & REPAIR SERVICES	235	250	250			250
070210.000.46511	PERSONNEL DEVELOPMENT		1	1			1
46000	OTHER OPERATING EXPENSES	235	251	251			251
070210.000.47318	MEDICAL EQUIPMENT-REPLACEMENT		1	1			1
070210.000.47412	MEDICAL EQUIPMENT-NEW		2,000	2,000			2,000
47000	CAPITAL EXPENDITURES		2,001	2,001			2,001
TOTALS:		10,857	11,059	11,059	5,114	46	11,059

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233	CEDARBROOK						
070211	FH-OCCUPATIONAL THERAPY						
070211.000.41311	PART TIME EMPLOYEES		1	1			1
070211.000.41411	OVERTIME PAY		1	1			1
41000	PERSONNEL SERVICES		<u>2</u>	<u>2</u>			<u>2</u>
070211.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
070211.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		<u>2</u>	<u>2</u>			<u>2</u>
070211.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070211.000.45281	OTHER OPERATING SUPPLIES	6,148	4,500	4,559	1,967	43	4,500
45000	MATERIALS & OPERATING SUPPLIES	<u>6,148</u>	<u>4,501</u>	<u>4,560</u>	<u>1,967</u>	<u>43</u>	<u>4,501</u>
070211.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
070211.000.46866	OTHER OPERATING EXPENSES		1,500	1,500			1,500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES		1,501	1,501		1,501	
	TOTALS:	6,148	6,006	6,065	1,967	32	6,006

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233	CEDARBROOK						
070214	FH-SPEECH THERAPY						
070214.000.41311	PART TIME EMPLOYEES		1	1			1
070214.000.41411	OVERTIME PAY		1	1			1
41000	PERSONNEL SERVICES		<u>2</u>	<u>2</u>			<u>2</u>
070214.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
42000	TRAVEL & TRANSPORTATION		<u>1</u>	<u>1</u>			<u>1</u>
070214.000.45281	OTHER OPERATING SUPPLIES		1	1			1
45000	MATERIALS & OPERATING SUPPLIES		<u>1</u>	<u>1</u>			<u>1</u>
070214.000.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES		<u>1</u>	<u>1</u>			<u>1</u>
TOTALS:			5	5			5

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233	CEDARBROOK						
070215	FH-LIFE ENRICHMENT						
070215.000.41121	FULL TIME BARGAINING UNIT	246,651	250,959	250,959	149,211	59	269,703
070215.000.41311	PART TIME EMPLOYEES		1	1			1
070215.000.41321	PART TIME BARGAINING UNIT	10,467	60,000	53,500	4,174	7	60,000
070215.000.41411	OVERTIME PAY	17,138	3,100	10,300	5,905	57	3,100
41000	PERSONNEL SERVICES	<u>274,256</u>	<u>314,060</u>	<u>314,760</u>	<u>159,290</u>	<u>50</u>	<u>332,804</u>
070215.000.42111	MILEAGE-PERSONAL VEHICLE	318	200	200			200
070215.000.42112	OTHER TRAVEL EXPENSE	24	725	725	60	8	725
42000	TRAVEL & TRANSPORTATION	<u>342</u>	<u>925</u>	<u>925</u>	<u>60</u>	<u>6</u>	<u>925</u>
070215.000.45241	UNIFORM SUPPLIES	650	1,075	1,075			1,075
070215.000.45261	PROFESSIONAL BOOKS&PERIODICALS	151	160	160			160
070215.000.45281	OTHER OPERATING SUPPLIES	9,008	6,825	7,325	4,409	60	6,825
45000	MATERIALS & OPERATING SUPPLIES	<u>9,809</u>	<u>8,060</u>	<u>8,560</u>	<u>4,409</u>	<u>51</u>	<u>8,060</u>
070215.000.46311	MAINTENANCE & REPAIR SERVICES	300	500	500	367	73	500
070215.000.46511	PERSONNEL DEVELOPMENT		660	660			660
070215.000.46821	ASSOCIATION DUES		160	160			160
070215.000.46866	OTHER OPERATING EXPENSES	1,603	1,560	1,560	711	45	1,560

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1 %	EXPENDED PROPOSED
46000	OTHER OPERATING EXPENSES	<u>1,903</u>	<u>2,880</u>	<u>2,880</u>	<u>1,078</u> 37	<u>2,880</u>
	TOTALS:	286,310	325,925	327,125	164,837 50	344,669

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1233 070231	CEDARBROOK FH-ADMINISTRATION						
070231.000.32159	MEDICARE A-COINS	6,942	5,943	5,943	1,020	17	5,943
070231.000.32257	PRIVATE PAY REVENUE	1,862,364	2,104,760	2,104,760	1,023,496	48	2,804,760
	32000 GRANTS & REIMBURSEMENTS	<u>1,869,306</u>	<u>2,110,703</u>	<u>2,110,703</u>	<u>1,024,516</u>	<u>48</u>	<u>2,810,703</u>
070231.000.33129	PATIENT PAYMENTS-LTC	2,712,174	2,942,823	2,942,823	1,578,591	53	2,942,823
070231.000.33132	MEAL REIMBURSEMENTS		1,000	1,000	3,364	336	1,000
070231.000.33199	OTHER DEPARTMENTAL EARNINGS	208	20,000	20,000			20,000
	33000 DEPARTMENT EARNINGS	<u>2,712,382</u>	<u>2,963,823</u>	<u>2,963,823</u>	<u>1,581,955</u>	<u>53</u>	<u>2,963,823</u>
070231.000.35111	INTEREST-SAVINGS & MONEY MAR	131	1	1	8,443	844,3	1
	35000 INVESTMENT INC	<u>131</u>	<u>1</u>	<u>1</u>	<u>8,443</u>	<u>844,3</u>	<u>1</u>
070231.000.39199	ALL OTHER REVENUE	6,189	400	400	734	183	400
	39000 OTHER	<u>6,189</u>	<u>400</u>	<u>400</u>	<u>734</u>	<u>183</u>	<u>400</u>
	TOTALS:	4,588,008	5,074,927	5,074,927	2,615,648	51	5,774,927

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233 070231	CEDARBROOK FH-ADMINISTRATION						
070231.000.41111	FULL TIME EMPLOYEES	170,792	181,730	181,730	104,828	57	189,052
070231.000.41311	PART TIME EMPLOYEES		1	1			1
070231.000.41411	OVERTIME PAY	556	500	500	317	63	500
41000	PERSONNEL SERVICES	<u>171,348</u>	<u>182,231</u>	<u>182,231</u>	<u>105,145</u>	<u>57</u>	<u>189,553</u>
070231.000.42111	MILEAGE-PERSONAL VEHICLE	184	1,000	1,000	55	5	1,000
070231.000.42112	OTHER TRAVEL EXPENSE	346	750	750			750
42000	TRAVEL & TRANSPORTATION	<u>530</u>	<u>1,750</u>	<u>1,750</u>	<u>55</u>	<u>3</u>	<u>1,750</u>
070231.000.43213	TELEPHONE (MOBILE)		1	1			1
43000	PROF & TECHNICAL SERVICES		<u>1</u>	<u>1</u>			<u>1</u>
070231.000.45254	OTHER POSTAGE	5,075	3,200	3,200	432	13	3,200
070231.000.45261	PROFESSIONAL BOOKS&PERIODICALS		500	500	100	20	500
070231.000.45281	OTHER OPERATING SUPPLIES	3,063	7,000	7,479	2,275	30	7,000



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	8,138	10,700	11,179	2,807	25	10,700
070231.000.46111	TELEPHONE	49,741	20,000	32,500	31,282	96	40,000
070231.000.46311	MAINTENANCE & REPAIR SERVICES	1,869	8,500	6,000	226	3	8,500
070231.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
070231.000.46511	PERSONNEL DEVELOPMENT	600	1,000	1,000	320	32	1,000
070231.000.46522	DESKTOP COMPUTER EXPENSE	34,336	41,272	41,515	15,809	38	43,180
070231.000.46611	GENERAL INSURANCE		40,000	38,000			40,000
070231.000.46811	ADVERTISING-GENERAL		1,500	1,500	1,035	69	1,500
070231.000.46821	ASSOCIATION DUES		1	1			1
46000	OTHER OPERATING EXPENSES	86,546	112,274	120,517	48,672	40	134,182
070231.000.47393	OTHER EQUIPMENT-REPLACEMENT	2,276	3,000	3,000	56	1	3,000
47000	CAPITAL EXPENDITURES	2,276	3,000	3,000	56	1	3,000
070231.000.61611	INDIRECT COST ALLOCATION	1,418,517	1,523,213	1,523,213	761,606	49	1,499,611
61000	OTHER FINANCING USES	1,418,517	1,523,213	1,523,213	761,606	49	1,499,611
	TOTALS:	1,687,355	1,833,169	1,841,891	918,341	49	1,838,797

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233 070233	CEDARBROOK FH-FACILITIES						
070233.000.41111	FULL TIME EMPLOYEES	65,528	68,120	68,120	39,304	57	70,866
070233.000.41121	FULL TIME BARGAINING UNIT	198,229	208,566	208,566	112,815	54	201,743
070233.000.41311	PART TIME EMPLOYEES		1	1			1
070233.000.41321	PART TIME BARGAINING UNIT	18,548	20,000	20,000	1,970	9	20,000
070233.000.41411	OVERTIME PAY	3,721	8,000	8,000	2,096	26	8,000
	41000 PERSONNEL SERVICES	<u>286,026</u>	<u>304,687</u>	<u>304,687</u>	<u>156,185</u>	<u>51</u>	<u>300,610</u>
070233.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
070233.000.42112	OTHER TRAVEL EXPENSE		1	1			1
070233.000.42211	GASOLINE & OIL	2,854	2,000	2,000	1,534	76	2,000
	42000 TRAVEL & TRANSPORTATION	<u>2,854</u>	<u>2,002</u>	<u>2,002</u>	<u>1,534</u>	<u>76</u>	<u>2,002</u>
070233.000.43214	CABLE TELEVISION	21,079	22,000	22,000	14,602	66	22,000
	43000 PROF & TECHNICAL SERVICES	<u>21,079</u>	<u>22,000</u>	<u>22,000</u>	<u>14,602</u>	<u>66</u>	<u>22,000</u>
070233.000.45241	UNIFORM SUPPLIES		500	500			500
070233.000.45261	PROFESSIONAL BOOKS&PERIODICALS		500	500			500
070233.000.45281	OTHER OPERATING SUPPLIES	642	750	750	245	32	750
070233.000.45312	MAINT & REP-MAT & SUPPLIES	40,429	58,426	63,874	16,565	25	58,426

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	41,071	60,176	65,624	16,810	25	60,176
070233.000.46112	FUEL	42,190	35,000	35,000	29,564	84	55,000
070233.000.46113	ELECTRICITY	165,288	160,000	160,000	95,063	59	160,000
070233.000.46114	WATER/SEWER	87,048	87,500	87,500	50,665	57	87,500
070233.000.46225	EQUIPMENT/SUPPLIES		1	1			1
070233.000.46311	MAINTENANCE & REPAIR SERVICES	103,579	145,000	146,000	54,374	37	145,000
070233.000.46511	PERSONNEL DEVELOPMENT		500	500			500
070233.000.46821	ASSOCIATION DUES		500	500			500
46000	OTHER OPERATING EXPENSES	398,105	428,501	429,501	229,666	53	448,501
070233.000.47217	BUILDING IMPROVEMENTS	11,305	20,000	20,221	4,340	21	20,000
070233.000.47393	OTHER EQUIPMENT-REPLACEMENT	587	3,000	3,000	216	7	3,000
070233.000.47492	OTHER EQUIPMENT-NEW		1,000	1,000			1,000
47000	CAPITAL EXPENDITURES	11,892	24,000	24,221	4,556	18	24,000
TOTALS:		761,027	841,366	848,035	423,353	49	857,289

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233	CEDARBROOK						
070234	FH-HUMAN RESOURCES						
070234.000.41111	FULL TIME EMPLOYEES	62,052	66,248	66,248	38,225	57	68,931
070234.000.41311	PART TIME EMPLOYEES		1	1			1
070234.000.41411	OVERTIME PAY	257	2,000	2,000	215	10	2,000
070234.000.41611	WORKERS COMPENSATION COSTS	80,004	118,110	118,110	56,582	47	86,920
070234.000.41711	HEALTH CARE PLAN	1,459,306	1,417,323	1,398,523	833,691	59	1,580,364
070234.000.41712	LIFE INSURANCE PREMIUMS	10,797	10,236	10,236	4,209	41	10,272
070234.000.41713	CANCER INSURANCE PREMIUMS	21	79	79			79
070234.000.41714	HEALTH CARE-RX	221,612	228,347	228,347	112,247	49	237,054
070234.000.41715	HEALTH CARE-DENTAL	35,535	23,622	40,622	24,250	59	35,558
070234.000.41716	HEALTH CARE-VISION	2,522	2,362	4,162	2,552	61	2,370
070234.000.41717	HEALTH CARE-ADMIN		1,102	1,102	(556)	(50)	1,106
070234.000.41721	FEDERAL OLD AGE INSURANCE	704,550	708,662	708,662	422,224	59	711,164
070234.000.41722	STATE UNEMPLOYMENT CHARGES	1,259	19,685	19,685	10,764	54	7,902
070234.000.41731	EMPLOYER PENSION CONTRIBUTIONS	1,233,919	1,377,953	1,377,953			1,471,714
070234.000.41732	UNUSED DISABILITY LEAVE	47,575	35,433	35,433	108		35,558
070234.000.41741	HEALTH AND WELLNESS PROGRAM		1	1			1
070234.000.41753	EDUCATIONAL ASSIST PROG	1,804	3,300	3,300	1,000	30	2,400
070234.000.41755	HEALTH CARE REIMBURSEMENT	6,231	7,650	7,650	5,663	74	9,000
41000	PERSONNEL SERVICES	<u>3,867,444</u>	<u>4,022,114</u>	<u>4,022,114</u>	<u>1,511,174</u>	<u>37</u>	<u>4,262,394</u>
070234.000.42111	MILEAGE-PERSONAL VEHICLE	8	250	250			250
070234.000.42112	OTHER TRAVEL EXPENSE		50	50	32	64	50

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
42000	TRAVEL & TRANSPORTATION	8	300	300	32	10	300
070234.000.43428	PAYROLL SERVICES	10,432	12,123	12,123	9,290	76	15,606
43000	PROF & TECHNICAL SERVICES	10,432	12,123	12,123	9,290	76	15,606
070234.000.45281	OTHER OPERATING SUPPLIES	491	2,000	2,000	396	19	2,000
45000	MATERIALS & OPERATING SUPPLIES	491	2,000	2,000	396	19	2,000
070234.000.46311	MAINTENANCE & REPAIR SERVICES		600	600			600
070234.000.46511	PERSONNEL DEVELOPMENT		1	1			1
070234.000.46866	OTHER OPERATING EXPENSES		500	500			500
46000	OTHER OPERATING EXPENSES		1,101	1,101			1,101
TOTALS:		3,878,375	4,037,638	4,037,638	1,520,892	37	4,281,401

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233 070235	CEDARBROOK FH-FINANCIAL SERVICES						
070235.000.41111	FULL TIME EMPLOYEES	50,917	52,936	52,936	30,551	57	55,058
070235.000.41121	FULL TIME BARGAINING UNIT	39,312	41,246	41,246	23,796	57	42,515
070235.000.41311	PART TIME EMPLOYEES	15,490	21,000	21,000	13,470	64	21,000
070235.000.41321	PART TIME BARGAINING UNIT	38,429	25,000	25,000	12,035	48	25,000
070235.000.41411	OVERTIME PAY	1,462	2,000	2,000	767	38	2,000
	41000 PERSONNEL SERVICES	<u>145,610</u>	<u>142,182</u>	<u>142,182</u>	<u>80,619</u>	<u>56</u>	<u>145,573</u>
070235.000.42111	MILEAGE-PERSONAL VEHICLE	94	400	400			400
070235.000.42112	OTHER TRAVEL EXPENSE		20	20			20
	42000 TRAVEL & TRANSPORTATION	<u>94</u>	<u>420</u>	<u>420</u>			<u>420</u>
070235.000.45281	OTHER OPERATING SUPPLIES	2,174	1,400	1,400	772	55	1,400
	45000 MATERIALS & OPERATING SUPPLIES	<u>2,174</u>	<u>1,400</u>	<u>1,400</u>	<u>772</u>	<u>55</u>	<u>1,400</u>
070235.000.46311	MAINTENANCE & REPAIR SERVICES		300	300			300
070235.000.46511	PERSONNEL DEVELOPMENT		100	100			100

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
46000	OTHER OPERATING EXPENSES		400	400		400	
TOTALS:		147,878	144,402	144,402	81,391	56	147,793

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1233	CEDARBROOK						
070241	FH-LAUNDRY/LINEN						
070241.000.41121	FULL TIME BARGAINING UNIT	49,117	51,849	51,849	29,104	56	53,284
070241.000.41221	REG PART TIME BARGAINING UNIT	27,214	26,237	26,237	15,200	57	27,052
070241.000.41311	PART TIME EMPLOYEES		1	1			1
070241.000.41321	PART TIME BARGAINING UNIT	37,743	40,000	40,000	20,275	50	40,000
070241.000.41411	OVERTIME PAY	731	1,500	1,500	1,056	70	1,500
41000	PERSONNEL SERVICES	<u>114,805</u>	<u>119,587</u>	<u>119,587</u>	<u>65,635</u>	<u>54</u>	<u>121,837</u>
070241.000.45241	UNIFORM SUPPLIES		200	200			200
070241.000.45281	OTHER OPERATING SUPPLIES	610	800	800	337	42	800
070241.000.45312	MAINT & REP-MAT & SUPPLIES	150	1,000	1,000	596	59	1,000
45000	MATERIALS & OPERATING SUPPLIES	<u>760</u>	<u>2,000</u>	<u>2,000</u>	<u>933</u>	<u>46</u>	<u>2,000</u>
070241.000.46311	MAINTENANCE & REPAIR SERVICES		1,000	1,000			1,000
46000	OTHER OPERATING EXPENSES		<u>1,000</u>	<u>1,000</u>			<u>1,000</u>
TOTALS:		115,565	122,587	122,587	66,568	54	124,837



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233	CEDARBROOK						
070242	FH-ENVIRONMENTAL SVCS						
070242.000.41111	FULL TIME EMPLOYEES	63,866	68,890	68,890	36,800	53	66,352
070242.000.41121	FULL TIME BARGAINING UNIT	439,833	449,121	404,121	264,881	65	463,894
070242.000.41311	PART TIME EMPLOYEES		1	1			1
070242.000.41321	PART TIME BARGAINING UNIT	86,183	50,000	90,000	66,076	73	50,000
070242.000.41411	OVERTIME PAY	12,854	5,000	10,000	6,092	60	5,000
	41000 PERSONNEL SERVICES	<u>602,736</u>	<u>573,012</u>	<u>573,012</u>	<u>373,849</u>	<u>65</u>	<u>585,247</u>
070242.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
070242.000.42112	OTHER TRAVEL EXPENSE		1	1			1
	42000 TRAVEL & TRANSPORTATION		<u>2</u>	<u>2</u>			<u>2</u>
070242.000.43411	TRASH REMOVAL	35,291	35,000	35,000	30,730	87	45,000
070242.000.43413	SPRAYING SERVICE	3,120	3,500	3,200	1,560	48	3,500
070242.000.43415	WINDOW CLEANING SERVICES	1,219	2,000	2,300	2,280	99	2,000
	43000 PROF & TECHNICAL SERVICES	<u>39,630</u>	<u>40,500</u>	<u>40,500</u>	<u>34,570</u>	<u>85</u>	<u>50,500</u>
070242.000.45241	UNIFORM SUPPLIES		1	1			1
070242.000.45281	OTHER OPERATING SUPPLIES	41,194	31,500	31,587	21,526	68	31,500
070242.000.45312	MAINT & REP-MAT & SUPPLIES	855	2,000	2,150	150	6	2,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	42,049	33,501	33,738	21,676	64	33,501
070242.000.46311	MAINTENANCE & REPAIR SERVICES	550	1,500	1,500			1,500
070242.000.46511	PERSONNEL DEVELOPMENT		200	200			200
46000	OTHER OPERATING EXPENSES	550	1,700	1,700			1,700
070242.000.47492	OTHER EQUIPMENT-NEW	1,014	3,500	4,800	2,651	55	3,500
47000	CAPITAL EXPENDITURES	1,014	3,500	4,800	2,651	55	3,500
TOTALS:		685,979	652,215	653,752	432,746	66	674,450

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233	CEDARBROOK						
070243	FH-DINING SERVICES						
070243.000.43425	MANAGEMENT FEE	74,665	69,700	69,700	52,313	75	69,700
070243.000.43445	DINING SERVICES	1,203,041	1,012,720	1,012,720	723,150	71	1,387,720
	43000 PROF & TECHNICAL SERVICES	<u>1,277,706</u>	<u>1,082,420</u>	<u>1,082,420</u>	<u>775,463</u>	<u>71</u>	<u>1,457,420</u>
070243.000.45232	GROCERIES, MEATS, PROVISIONS	688,084	601,124	598,124	415,865	69	601,124
070243.000.45281	OTHER OPERATING SUPPLIES	99,815	94,426	94,426	74,983	79	94,426
070243.000.45312	MAINT & REP-MAT & SUPPLIES	1,693	5,000	5,000	1,563	31	5,000
	45000 MATERIALS & OPERATING SUPPLIES	<u>789,592</u>	<u>700,550</u>	<u>697,550</u>	<u>492,411</u>	<u>70</u>	<u>700,550</u>
070243.000.46311	MAINTENANCE & REPAIR SERVICES	2,062	5,000	5,000	300	6	5,000
070243.000.46611	GENERAL INSURANCE	18,994	10,000	19,000	14,836	78	10,000
070243.000.46866	OTHER OPERATING EXPENSES		300	300			300
	46000 OTHER OPERATING EXPENSES	<u>21,056</u>	<u>15,300</u>	<u>24,300</u>	<u>15,136</u>	<u>62</u>	<u>15,300</u>
070243.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES		1	1		1	
	TOTALS:	2,088,354	1,798,271	1,804,271	1,283,010	71	2,173,271

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1233 070250	CEDARBROOK FH-VACANCY FACTOR						
070250.000.41911	BUDGETED VACANCY FACTOR		(500,000)	794,402			(500,000)
41000	PERSONNEL SERVICES		(500,000)	794,402			(500,000)
	TOTALS:		(500,000)	794,402			(500,000)

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1233 070131	CEDARBROOK CB-ADMINISTRATION						
070131.000.29215	FUND BALANCE - COMMITTED	4,813,119	3,500,000	6,403,139	12,555,726	196	14,000,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>4,813,119</u>	<u>3,500,000</u>	<u>6,403,139</u>	<u>12,555,726</u>	<u>196</u>	<u>14,000,000</u>
070131.000.29915	FUND BALANCE - COMMITTED	12,555,726	8,779,680	8,779,680			7,499,208
	TOTAL FUND BALANCE AT END OF YEAR	<u>12,555,726</u>	<u>8,779,680</u>	<u>8,779,680</u>			<u>7,499,208</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1233	CEDARBROOK						
	REVENUE TOTALS:	112,610,241	116,385,939	116,385,939	58,804,938	50	116,485,939
	SOURCE TOTALS:	7,099,268	240,000	240,000	51,823	21	
	BEG FUND BAL TOTALS:	4,813,119	3,500,000	6,403,139	12,555,726	196	14,000,000
	TOTALS:	124,522,628	120,125,939	123,029,078	71,412,487	58	130,485,939
	EXPENDITURE TOTALS:	102,645,789	100,283,101	100,626,164	62,514,484	62	101,607,575
	USES TOTALS:	9,321,113	11,063,158	13,623,234	4,210,765	30	21,379,156
	END FUND BAL TOTALS:	12,555,726	8,779,680	8,779,680			7,499,208
	TOTALS:	124,522,628	120,125,939	123,029,078	66,725,249	54	130,485,939

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1234	PARKS FUND						
150500	PARKS FUND						
150500.000.32296	DCNR GRANT	379,498	1	1			1
150500.000.32329	GAS WELL IMPACT FEE	448,285	250,000	250,000	274,135	109	365,000
150500.000.32499	OTHER GRANTS & REIMBURSEMENTS	319,242	1	1	369	36,90	1
	32000 GRANTS & REIMBURSEMENTS	<u>1,147,025</u>	<u>250,002</u>	<u>250,002</u>	<u>274,504</u>	<u>109</u>	<u>365,002</u>
150500.000.35111	INTEREST-SAVINGS & MONEY MAR	94,806	20,000	20,000	66,774	333	50,000
150500.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
	35000 INVESTMENT INC	<u>94,806</u>	<u>20,001</u>	<u>20,001</u>	<u>66,774</u>	<u>333</u>	<u>50,001</u>
150500.000.39199	ALL OTHER REVENUE			1	197	19,70	
	39000 OTHER			<u>1</u>	<u>197</u>	<u>19,70</u>	
	TOTALS:	<u>1,241,831</u>	<u>270,003</u>	<u>270,004</u>	<u>341,475</u>	<u>126</u>	<u>415,003</u>



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1234	PARKS FUND						
150500	PARKS FUND						
150500.000.44342	AGRICULTURE EXTENSION GRANTS	123,250	173,250	173,251	129,938	74	173,250
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>123,250</u>	<u>173,250</u>	<u>173,251</u>	<u>129,938</u>	<u>74</u>	<u>173,250</u>
150500.000.61171	TRANS TO OTHER CAP PROJ FUND	252,332	50,000	4,144,398	118,447	2	240,002
61000	OTHER FINANCING USES	<u>252,332</u>	<u>50,000</u>	<u>4,144,398</u>	<u>118,447</u>	<u>2</u>	<u>240,002</u>
	TOTALS:	375,582	223,250	4,317,649	248,385	5	413,252

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1234	PARKS FUND						
150500	PARKS FUND						
150500.000.29215	FUND BALANCE - COMMITTED	2,370,502		4,094,398	3,236,751	79	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>2,370,502</u>	<u>                    </u>	<u>4,094,398</u>	<u>3,236,751</u>	<u>79</u>	<u>                    </u>
150500.000.29915	FUND BALANCE - COMMITTED	3,236,751	46,753	46,753			1,751
	TOTAL FUND BALANCE AT END OF YEAR	<u>3,236,751</u>	<u>46,753</u>	<u>46,753</u>	<u>                    </u>	<u>                    </u>	<u>1,751</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1234	PARKS FUND						
	REVENUE TOTALS:	1,241,831	270,003	270,004	341,475	126	415,003
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	2,370,502		4,094,398	3,236,751	79	
	TOTALS:	3,612,333	270,003	4,364,402	3,578,226	81	415,003
	EXPENDITURE TOTALS:	123,250	173,250	173,251	129,938	74	173,250
	USES TOTALS:	252,332	50,000	4,144,398	118,447	2	240,002
	END FUND BAL TOTALS:	3,236,751	46,753	46,753			1,751
	TOTALS:	3,612,333	270,003	4,364,402	248,385	5	415,003

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1235	AMERICAN RESCUE PLAN						
152300	AMERICAN RESCUE PLAN						
152300.000.32534	AMERICAN RESCUE PLAN		1	1			1
32000	GRANTS & REIMBURSEMENTS		1	1			1
152300.000.35111	INTEREST-SAVINGS & MONEY MAR	1,104,540	1	400,001	185,491	46	1
152300.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	1,104,540	2	400,002	185,491	46	2
TOTALS:		1,104,540	3	400,003	185,491	46	3

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1235	AMERICAN RESCUE PLAN						
152300	AMERICAN RESCUE PLAN						
152300.000.44816	AMERICAN RESCUE PLAN EXPENSE	6,813,808	1	53,441,412	17,237,596	32	1
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>6,813,808</u>	<u>1</u>	<u>53,441,412</u>	<u>17,237,596</u>	<u>32</u>	<u>1</u>
152300.000.61111	TRANS TO OPERATING FUND	262,950		1,750,000			
152300.000.61112	TRANS TO CEDARBROOK FUND	7,000,000					
152300.000.61171	TRANS TO OTHER CAP PROJ FUND	109,160		8,840			
	61000 OTHER FINANCING USES	<u>7,372,110</u>		<u>1,758,840</u>			
	TOTALS:	14,185,918	1	55,200,252	17,237,596	31	1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** FUND BAL AS OF 8/1	% FUND BAL	2025 PROPOSED
1235	AMERICAN RESCUE PLAN						
152300	AMERICAN RESCUE PLAN						
152300.000.29214	FUND BALANCE - RESTRICTED	46,036,014		54,800,251	32,954,636	60	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>46,036,014</u>	<u>                    </u>	<u>54,800,251</u>	<u>32,954,636</u>	<u>60</u>	<u>                    </u>
152300.000.29914	FUND BALANCE - RESTRICTED	32,954,636	2	2			2
	TOTAL FUND BALANCE AT END OF YEAR	<u>32,954,636</u>	<u>2</u>	<u>2</u>	<u>                    </u>	<u>                    </u>	<u>2</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1235	AMERICAN RESCUE PLAN						
	REVENUE TOTALS:	1,104,540	3	400,003	185,491	46	3
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	46,036,014		54,800,251	32,954,636	60	
	TOTALS:	47,140,554	3	55,200,254	33,140,127	60	3
	EXPENDITURE TOTALS:	6,813,808	1	53,441,412	17,237,596	32	1
	USES TOTALS:	7,372,110		1,758,840			
	END FUND BAL TOTALS:	32,954,636	2	2			2
	TOTALS:	47,140,554	3	55,200,254	17,237,596	31	3

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1236	OPIOID SETTLEMENT FUND						
152400	OPIOID SETTLEMENT FUND						
152400.000.33258	OPIOID SETTLEMENT EARNINGS	2,446,130	1,052,977	1,052,977			1,052,977
33000	DEPARTMENT EARNINGS	<u>2,446,130</u>	<u>1,052,977</u>	<u>1,052,977</u>			<u>1,052,977</u>
152400.000.35111	INTEREST-SAVINGS & MONEY MAR	55,594	1	90,001	40,122	44	1
152400.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	<u>55,594</u>	<u>2</u>	<u>90,002</u>	<u>40,122</u>	<u>44</u>	<u>2</u>
	TOTALS:	2,501,724	1,052,979	1,142,979	40,122	3	1,052,979



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1236	OPIOID SETTLEMENT FUND						
152400	OPIOID SETTLEMENT FUND						
152400.000.44834	OPIOID SETTLEMENT EXPENSE	824,673	1,052,979	1,794,003	778,832	43	1,052,979
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>824,673</u>	<u>1,052,979</u>	<u>1,794,003</u>	<u>778,832</u>	<u>43</u>	<u>1,052,979</u>
152400.000.61111	TRANS TO OPERATING FUND			150,000			
61000	OTHER FINANCING USES			<u>150,000</u>			
	TOTALS:	824,673	1,052,979	1,944,003	778,832	40	1,052,979

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1236	OPIOID SETTLEMENT FUND						
152400	OPIOID SETTLEMENT FUND						
152400.000.29214	FUND BALANCE - RESTRICTED	487,694		801,024	2,164,745	270	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>487,694</u>	<u>                    </u>	<u>801,024</u>	<u>2,164,745</u>	<u>270</u>	<u>                    </u>
152400.000.29914	FUND BALANCE - RESTRICTED	2,164,745					
	TOTAL FUND BALANCE AT END OF YEAR	<u>2,164,745</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1236	OPIOID SETTLEMENT FUND						
	REVENUE TOTALS:	2,501,724	1,052,979	1,142,979	40,122	3	1,052,979
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	487,694		801,024	2,164,745	270	
	TOTALS:	2,989,418	1,052,979	1,944,003	2,204,867	113	1,052,979
	EXPENDITURE TOTALS:	824,673	1,052,979	1,794,003	778,832	43	1,052,979
	USES TOTALS:			150,000			
	END FUND BAL TOTALS:	2,164,745					
	TOTALS:	2,989,418	1,052,979	1,944,003	778,832	40	1,052,979

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED
1321	SINKING FUND ESCO PROJ PHASE I					
170121	SINKING FUND ESCO PROJ PHASE I					
170121.000.51111	TRANS FROM OPERATING FUND	11,118	8,618	8,618	5,719	66
170121.000.51112	TRANS FROM CEDARBROOK FUND	311,118	241,153	241,153	160,025	66
170121.000.51124	TRANS FROM CEDAR VIEW FUND	95,764	74,229	74,229	49,257	66
51000	OTHER FINANCING SOURCES	<u>418,000</u>	<u>324,000</u>	<u>324,000</u>	<u>215,001</u>	<u>66</u>
TOTALS:		418,000	324,000	324,000	215,001	66

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1321	SINKING FUND ESCO PROJ PHASE I					
170121	SINKING FUND ESCO PROJ PHASE I					
170121.000.46711	PRINCIPAL PAYMENTS	418,000	324,000	324,000	215,000	66
46000	OTHER OPERATING EXPENSES	<u>418,000</u>	<u>324,000</u>	<u>324,000</u>	<u>215,000</u>	<u>66</u>
	TOTALS:	418,000	324,000	324,000	215,000	66

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1321	SINKING FUND ESCO PROJ PHASE I					
	REVENUE TOTALS:					
	SOURCE TOTALS:	418,000	324,000	324,000	215,001	66
	BEG FUND BAL TOTALS:					
	TOTALS:	418,000	324,000	324,000	215,001	66
	EXPENDITURE TOTALS:	418,000	324,000	324,000	215,000	66
	USES TOTALS:					
	END FUND BAL TOTALS:					
	TOTALS:	418,000	324,000	324,000	215,000	66

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1323	SINK FD ESCO PROJ PHASE II						
170123	SINK FD ESCO PROJ PHASE II						
170123.000.51111	TRANS FROM OPERATING FUND	261,293	268,627	268,627			276,001
170123.000.51129	TRANS FROM GOVT CTR FUND	100,108	102,918	102,918			105,743
51000	OTHER FINANCING SOURCES	<u>361,401</u>	<u>371,545</u>	<u>371,545</u>			<u>381,744</u>
TOTALS:		361,401	371,545	371,545			381,744

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1323	SINK FD ESCO PROJ PHASE II					
170123	SINK FD ESCO PROJ PHASE II					
170123.000.46711	PRINCIPAL PAYMENTS	361,401	371,545	371,545		381,744
46000	OTHER OPERATING EXPENSES	<u>361,401</u>	<u>371,545</u>	<u>371,545</u>		<u>381,744</u>
	TOTALS:	361,401	371,545	371,545		381,744



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1      % EXPENDED	PROPOSED
1323	SINK FD ESCO PROJ PHASE II					
	REVENUE TOTALS:					
	SOURCE TOTALS:	361,401	371,545	371,545		381,744
	BEG FUND BAL TOTALS:					
	TOTALS:	361,401	371,545	371,545		381,744
	EXPENDITURE TOTALS:	361,401	371,545	371,545		381,744
	USES TOTALS:					
	END FUND BAL TOTALS:					
	TOTALS:	361,401	371,545	371,545		381,744

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1327	SINKING FUND SERIES 2016						
170127	SINKING FUND SERIES 2016						
170127.000.51111	TRANS FROM OPERATING FUND	4,411,800	4,682,700	4,682,700			5,155,700
170127.000.51112	TRANS FROM CEDARBROOK FUND	718,200	762,300	762,300			839,300
51000	OTHER FINANCING SOURCES	<u>5,130,000</u>	<u>5,445,000</u>	<u>5,445,000</u>			<u>5,995,000</u>
	TOTALS:	5,130,000	5,445,000	5,445,000			5,995,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1327	SINKING FUND SERIES 2016					
170127	SINKING FUND SERIES 2016					
170127.000.46711	PRINCIPAL PAYMENTS	5,130,000	5,445,000	5,445,000		5,995,000
46000	OTHER OPERATING EXPENSES	<u>5,130,000</u>	<u>5,445,000</u>	<u>5,445,000</u>		<u>5,995,000</u>
TOTALS:		5,130,000	5,445,000	5,445,000		5,995,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1327	SINKING FUND SERIES 2016						
	REVENUE TOTALS:						
	SOURCE TOTALS:	5,130,000	5,445,000	5,445,000			5,995,000
	BEG FUND BAL TOTALS:						
	TOTALS:	5,130,000	5,445,000	5,445,000			5,995,000
	EXPENDITURE TOTALS:	5,130,000	5,445,000	5,445,000			5,995,000
	USES TOTALS:						
	END FUND BAL TOTALS:						
	TOTALS:	5,130,000	5,445,000	5,445,000			5,995,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1328	SINK FUND BF 2016-BB-TAXABLE						
170128	SINK FUND BF 2016-BB-TAXABLE						
170128.000.37112	RENT-MINOR LEAGUE BALLPARK	431,104	449,600	449,600	224,808	50	467,400
37000	RENTS	<u>431,104</u>	<u>449,600</u>	<u>449,600</u>	<u>224,808</u>	<u>50</u>	<u>467,400</u>
	TOTALS:	431,104	449,600	449,600	224,808	50	467,400

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1      % EXPENDED	PROPOSED
1328	SINK FUND BF 2016-BB-TAXABLE					
170128	SINK FUND BF 2016-BB-TAXABLE					
170128.000.46711	PRINCIPAL PAYMENTS	430,000	445,000	445,000		465,000
46000	OTHER OPERATING EXPENSES	<u>430,000</u>	<u>445,000</u>	<u>445,000</u>		<u>465,000</u>
	TOTALS:	430,000	445,000	445,000		465,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1328	SINK FUND BF 2016-BB-TAXABLE						
170128	SINK FUND BF 2016-BB-TAXABLE						
170128.000.29214	FUND BALANCE - RESTRICTED	10,600		1	11,704	1,170	15,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>10,600</u>	<u>          </u>	<u>1</u>	<u>11,704</u>	<u>1,170</u>	<u>15,000</u>
170128.000.29914	FUND BALANCE - RESTRICTED	11,704	4,600	4,601			17,400
	TOTAL FUND BALANCE AT END OF YEAR	<u>11,704</u>	<u>4,600</u>	<u>4,601</u>	<u>          </u>	<u>          </u>	<u>17,400</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1328	SINK FUND BF 2016-BB-TAXABLE						
	REVENUE TOTALS:	431,104	449,600	449,600	224,808	50	467,400
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	10,600		1	11,704	1,170	15,000
	TOTALS:	441,704	449,600	449,601	236,512	52	482,400
	EXPENDITURE TOTALS:	430,000	445,000	445,000			465,000
	USES TOTALS:						
	END FUND BAL TOTALS:	11,704	4,600	4,601			17,400
	TOTALS:	441,704	449,600	449,601			482,400



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED
1329	SINK FUND BF 2017-BB-TAX EXMPT					
170129	SINK FUND BF 2017-BB-TAX EXMPT					
170129.000.51217	TRANS FROM HOTEL TAX	25,000	395,000	395,000		460,000
51000	OTHER FINANCING SOURCES	<u>25,000</u>	<u>395,000</u>	<u>395,000</u>		<u>460,000</u>
	TOTALS:	25,000	395,000	395,000		460,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1329	SINK FUND BF 2017-BB-TAX EXMPT						
170129	SINK FUND BF 2017-BB-TAX EXMPT						
170129.000.46711	PRINCIPAL PAYMENTS	25,000	395,000	395,000			460,000
46000	OTHER OPERATING EXPENSES	<u>25,000</u>	<u>395,000</u>	<u>395,000</u>			<u>460,000</u>
	TOTALS:	25,000	395,000	395,000			460,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1      % EXPENDED	PROPOSED
1329	SINK FUND BF 2017-BB-TAX EXMPT					
	REVENUE TOTALS:					
	SOURCE TOTALS:	25,000	395,000	395,000		460,000
	BEG FUND BAL TOTALS:					
	TOTALS:	25,000	395,000	395,000		460,000
	EXPENDITURE TOTALS:	25,000	395,000	395,000		460,000
	USES TOTALS:					
	END FUND BAL TOTALS:					
	TOTALS:	25,000	395,000	395,000		460,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1333	SINK FUND SERIES 2019						
170133	SINK FUND SERIES 2019						
170133.000.51111	TRANS FROM OPERATING FUND	133,000	140,000	140,000			145,250
170133.000.51112	TRANS FROM CEDARBROOK FUND	247,000	260,000	260,000			269,750
51000	OTHER FINANCING SOURCES	<u>380,000</u>	<u>400,000</u>	<u>400,000</u>			<u>415,000</u>
TOTALS:		380,000	400,000	400,000			415,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1333	SINK FUND SERIES 2019					
170133	SINK FUND SERIES 2019					
170133.000.46711	PRINCIPAL PAYMENTS	380,000	400,000	400,000		415,000
46000	OTHER OPERATING EXPENSES	<u>380,000</u>	<u>400,000</u>	<u>400,000</u>		<u>415,000</u>
	TOTALS:	380,000	400,000	400,000		415,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1      % EXPENDED	PROPOSED
1333	SINK FUND SERIES 2019					
	REVENUE TOTALS:					
	SOURCE TOTALS:	380,000	400,000	400,000		415,000
	BEG FUND BAL TOTALS:					
	TOTALS:	380,000	400,000	400,000		415,000
	EXPENDITURE TOTALS:	380,000	400,000	400,000		415,000
	USES TOTALS:					
	END FUND BAL TOTALS:					
	TOTALS:	380,000	400,000	400,000		415,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED
1371	COUPON ACCT ESCO PROJ PHASE I					
170221	COUPON ACCT ESCO PROJ PHASE I					
170221.000.51111	TRANS FROM OPERATING FUND	577	161	161	132	81
170221.000.51112	TRANS FROM CEDARBROOK FUND	16,155	4,512	4,512	3,697	81
170221.000.51124	TRANS FROM CEDAR VIEW FUND	4,973	1,389	1,389	1,138	81
51000	OTHER FINANCING SOURCES	<u>21,705</u>	<u>6,062</u>	<u>6,062</u>	<u>4,967</u>	<u>81</u>
TOTALS:		21,705	6,062	6,062	4,967	81

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1371	COUPON ACCT ESCO PROJ PHASE I					
170221	COUPON ACCT ESCO PROJ PHASE I					
170221.000.46721	INTEREST PAYMENTS	21,705	6,062	6,062	4,968	81
46000	OTHER OPERATING EXPENSES	<u>21,705</u>	<u>6,062</u>	<u>6,062</u>	<u>4,968</u>	<u>81</u>
TOTALS:		21,705	6,062	6,062	4,968	81



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1371	COUPON ACCT ESCO PROJ PHASE I					
	REVENUE TOTALS:					
	SOURCE TOTALS:	21,705	6,062	6,062	4,967	81
	BEG FUND BAL TOTALS:					
	TOTALS:	21,705	6,062	6,062	4,967	81
	EXPENDITURE TOTALS:	21,705	6,062	6,062	4,968	81
	USES TOTALS:					
	END FUND BAL TOTALS:					
	TOTALS:	21,705	6,062	6,062	4,968	81

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED
1373	COUP ACCT ESCO PROJ PHASE II					
170223	COUP ACCT ESCO PROJ PHASE II					
170223.000.32499	OTHER GRANTS & REIMBURSEMENTS		17,963			
32000	GRANTS & REIMBURSEMENTS		17,963			
170223.000.51111	TRANS FROM OPERATING FUND	115,572	12,256	25,243	12,419	49
170223.000.51129	TRANS FROM GOVT CTR FUND	9,347	4,696	9,672	4,758	49
51000	OTHER FINANCING SOURCES	124,919	16,952	34,915	17,177	49
TOTALS:		124,919	34,915	34,915	17,177	49
						17,678

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1373	COUP ACCT ESCO PROJ PHASE II						
170223	COUP ACCT ESCO PROJ PHASE II						
170223.000.46721	INTEREST PAYMENTS	51,666	34,915	34,915	17,177	49	17,678
46000	OTHER OPERATING EXPENSES	<u>51,666</u>	<u>34,915</u>	<u>34,915</u>	<u>17,177</u>	<u>49</u>	<u>17,678</u>
	TOTALS:	51,666	34,915	34,915	17,177	49	17,678

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1373	COUP ACCT ESCO PROJ PHASE II						
170223	COUP ACCT ESCO PROJ PHASE II						
170223.000.29214	FUND BALANCE - RESTRICTED	(73,254)	1	1			
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>(73,254)</u>	<u>1</u>	<u>1</u>	<u>          </u>	<u>          </u>	<u>          </u>
170223.000.29914	FUND BALANCE - RESTRICTED		1	1			
	TOTAL FUND BALANCE AT END OF YEAR	<u>          </u>	<u>1</u>	<u>1</u>	<u>          </u>	<u>          </u>	<u>          </u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1373	COUP ACCT ESCO PROJ PHASE II						
	REVENUE TOTALS:		17,963				
	SOURCE TOTALS:	124,919	16,952	34,915	17,177	49	17,678
	BEG FUND BAL TOTALS:	(73,254)	1	1			
	TOTALS:	51,665	34,916	34,916	17,177	49	17,678
	EXPENDITURE TOTALS:	51,666	34,915	34,915	17,177	49	17,678
	USES TOTALS:		1	1			
	END FUND BAL TOTALS:						
	TOTALS:	51,666	34,916	34,916	17,177	49	17,678

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1377	COUPON ACCOUNT SERIES 2016						
170227	COUPON ACCOUNT SERIES 2016						
170227.000.51111	TRANS FROM OPERATING FUND	570,008	393,536	393,536	196,768	50	206,228
170227.000.51112	TRANS FROM CEDARBROOK FUND	92,792	64,064	64,064	32,032	50	33,572
51000	OTHER FINANCING SOURCES	<u>662,800</u>	<u>457,600</u>	<u>457,600</u>	<u>228,800</u>	<u>50</u>	<u>239,800</u>
TOTALS:		662,800	457,600	457,600	228,800	50	239,800

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1377	COUPON ACCOUNT SERIES 2016						
170227	COUPON ACCOUNT SERIES 2016						
170227.000.46721	INTEREST PAYMENTS	662,800	457,600	457,600	228,800	50	239,800
46000	OTHER OPERATING EXPENSES	<u>662,800</u>	<u>457,600</u>	<u>457,600</u>	<u>228,800</u>	<u>50</u>	<u>239,800</u>
TOTALS:		662,800	457,600	457,600	228,800	50	239,800

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1377	COUPON ACCOUNT SERIES 2016						
	REVENUE TOTALS:						
	SOURCE TOTALS:	662,800	457,600	457,600	228,800	50	239,800
	BEG FUND BAL TOTALS:						
	TOTALS:	662,800	457,600	457,600	228,800	50	239,800
	EXPENDITURE TOTALS:						
	USES TOTALS:	662,800	457,600	457,600	228,800	50	239,800
	END FUND BAL TOTALS:						
	TOTALS:	662,800	457,600	457,600	228,800	50	239,800



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1378	COUP ACCT BF 2016-BB-TAXABLE						
170228	COUP ACCT BF 2016-BB-TAXABLE						
170228.000.37112	RENT-MINOR LEAGUE BALLPARK	505,596	487,100	487,100	243,542	49	469,300
37000	RENTS	<u>505,596</u>	<u>487,100</u>	<u>487,100</u>	<u>243,542</u>	<u>49</u>	<u>469,300</u>
	TOTALS:	505,596	487,100	487,100	243,542	49	469,300

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1378	COUP ACCT BF 2016-BB-TAXABLE						
170228	COUP ACCT BF 2016-BB-TAXABLE						
170228.000.46721	INTEREST PAYMENTS	504,300	487,100	487,100	243,550	50	469,300
46000	OTHER OPERATING EXPENSES	<u>504,300</u>	<u>487,100</u>	<u>487,100</u>	<u>243,550</u>	<u>50</u>	<u>469,300</u>
	TOTALS:	504,300	487,100	487,100	243,550	50	469,300

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1378	COUP ACCT BF 2016-BB-TAXABLE						
170228	COUP ACCT BF 2016-BB-TAXABLE						
170228.000.29214	FUND BALANCE - RESTRICTED	15,068		1	16,364	1,636	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>15,068</u>	<u>          </u>	<u>1</u>	<u>16,364</u>	<u>1,636</u>	<u>          </u>
170228.000.29914	FUND BALANCE - RESTRICTED	16,364		1			
	TOTAL FUND BALANCE AT END OF YEAR	<u>16,364</u>	<u>          </u>	<u>1</u>	<u>          </u>	<u>          </u>	<u>          </u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1378	COUP ACCT BF 2016-BB-TAXABLE						
	REVENUE TOTALS:	505,596	487,100	487,100	243,542	49	469,300
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	15,068		1	16,364	1,636	
	TOTALS:	520,664	487,100	487,101	259,906	53	469,300
	EXPENDITURE TOTALS:	504,300	487,100	487,100	243,550	50	469,300
	USES TOTALS:						
	END FUND BAL TOTALS:	16,364		1			
	TOTALS:	520,664	487,100	487,101	243,550	49	469,300

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1379	COUP ACCT BF 2017-BB-TAX EXMPT						
170229	COUP ACCT BF 2017-BB-TAX EXMPT						
170229.000.51217	TRANS FROM HOTEL TAX	484,303	483,053	483,053	241,526	49	463,303
51000	OTHER FINANCING SOURCES	<u>484,303</u>	<u>483,053</u>	<u>483,053</u>	<u>241,526</u>	<u>49</u>	<u>463,303</u>
	TOTALS:	484,303	483,053	483,053	241,526	49	463,303

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1379	COUP ACCT BF 2017-BB-TAX EXMPT						
170229	COUP ACCT BF 2017-BB-TAX EXMPT						
170229.000.46721	INTEREST PAYMENTS	484,303	483,053	483,053	241,526	49	463,303
46000	OTHER OPERATING EXPENSES	<u>484,303</u>	<u>483,053</u>	<u>483,053</u>	<u>241,526</u>	<u>49</u>	<u>463,303</u>
	TOTALS:	484,303	483,053	483,053	241,526	49	463,303

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1379	COUP ACCT BF 2017-BB-TAX EXMPT						
	REVENUE TOTALS:						
	SOURCE TOTALS:	484,303	483,053	483,053	241,526	49	463,303
	BEG FUND BAL TOTALS:						
	TOTALS:	484,303	483,053	483,053	241,526	49	463,303
	EXPENDITURE TOTALS:						
	USES TOTALS:	484,303	483,053	483,053	241,526	49	463,303
	END FUND BAL TOTALS:						
	TOTALS:	484,303	483,053	483,053	241,526	49	463,303

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1383	COUP FUND SERIES 2019						
170233	COUP FUND SERIES 2019						
170233.000.51111	TRANS FROM OPERATING FUND	804,088	797,439	797,439	398,719	49	790,439
170233.000.51112	TRANS FROM CEDARBROOK FUND	1,493,308	1,480,958	1,480,958	740,479	50	1,467,958
51000	OTHER FINANCING SOURCES	<u>2,297,396</u>	<u>2,278,397</u>	<u>2,278,397</u>	<u>1,139,198</u>	<u>49</u>	<u>2,258,397</u>
TOTALS:		2,297,396	2,278,397	2,278,397	1,139,198	49	2,258,397



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1383	COUP FUND SERIES 2019						
170233	COUP FUND SERIES 2019						
170233.000.46721	INTEREST PAYMENTS	2,297,396	2,278,397	2,278,397	1,139,198	49	2,258,397
46000	OTHER OPERATING EXPENSES	<u>2,297,396</u>	<u>2,278,397</u>	<u>2,278,397</u>	<u>1,139,198</u>	<u>49</u>	<u>2,258,397</u>
	TOTALS:	2,297,396	2,278,397	2,278,397	1,139,198	49	2,258,397

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1383	COUP FUND SERIES 2019						
	REVENUE TOTALS:						
	SOURCE TOTALS:	2,297,396	2,278,397	2,278,397	1,139,198	49	2,258,397
	BEG FUND BAL TOTALS:						
	TOTALS:	2,297,396	2,278,397	2,278,397	1,139,198	49	2,258,397
	EXPENDITURE TOTALS:						
	USES TOTALS:	2,297,396	2,278,397	2,278,397	1,139,198	49	2,258,397
	END FUND BAL TOTALS:						
	TOTALS:	2,297,396	2,278,397	2,278,397	1,139,198	49	2,258,397

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	***** 2024 *****		*****		2025
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1384	COUP FUND SERIES 2023						
170234	COUP FUND SERIES 2023						
170234.000.51274	TRF FROM BOND FUND 2023	5,968,336					
	51000 OTHER FINANCING SOURCES	<u>5,968,336</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	TOTALS:	5,968,336					

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1384	COUP FUND SERIES 2023						
170234	COUP FUND SERIES 2023						
170234.000.46721	INTEREST PAYMENTS			3,114,949	1,688,254	54	2,853,388
46000	OTHER OPERATING EXPENSES			3,114,949	1,688,254	54	2,853,388
	TOTALS:			3,114,949	1,688,254	54	2,853,388

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1384	COUP FUND SERIES 2023						
170234	COUP FUND SERIES 2023						
170234.000.29214	FUND BALANCE - RESTRICTED			5,968,336	5,968,336	100	2,853,388
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>                    </u>	<u>                    </u>	<u>5,968,336</u>	<u>5,968,336</u>	<u>100</u>	<u>2,853,388</u>
170234.000.29914	FUND BALANCE - RESTRICTED	5,968,336		2,853,387			
	TOTAL FUND BALANCE AT END OF YEAR	<u>5,968,336</u>	<u>                    </u>	<u>2,853,387</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1384	COUP FUND SERIES 2023						
	REVENUE TOTALS:						
	SOURCE TOTALS:	5,968,336					
	BEG FUND BAL TOTALS:			5,968,336	5,968,336	100	2,853,388
	TOTALS:	5,968,336		5,968,336	5,968,336	100	2,853,388
	EXPENDITURE TOTALS:			3,114,949	1,688,254	54	2,853,388
	USES TOTALS:						
	END FUND BAL TOTALS:	5,968,336		2,853,387			
	TOTALS:	5,968,336		5,968,336	1,688,254	28	2,853,388

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240100	OTHER CAPITAL PROJECTS						
240100.000.51111	TRANS FROM OPERATING FUND	2,465,336	2,735,252	7,217,926	1,595,792	22	2,912,004
240100.000.51112	TRANS FROM CEDARBROOK FUND	1,099,940	1,515,000	4,075,076	456,322	11	2,160,000
240100.000.51114	TRANS FROM CHILDREN & YOUTH FD			75,000	63,197	84	
240100.000.51119	TRANS FROM TREXLER NAT PRES FD			4,145			
240100.000.51123	TRANS FROM FEDERAL IV-D FUND						12,000
240100.000.51124	TRANS FROM CEDAR VIEW FUND	184,543	100,000	626,058	488,262	77	100,000
240100.000.51129	TRANS FROM GOVT CTR FUND	524	410,001	920,733	350		382,000
240100.000.51131	TRANS FROM 911 FUND	1,318,521		2,000,060	485,685	24	
240100.000.51134	TRANS FROM RECORDS IMPROVEMENT	42,429	150,000	308,209	5,624	1	150,000
240100.000.51135	TRANS FROM AUTO THEFT FUND	44,636	45,000	45,000			45,000
240100.000.51136	TRANS FROM INSURANCE FRAUD FUN		35,000	70,000			45,000
240100.000.51175	TRANS FROM PARKS FUND	252,332	50,000	4,144,398	118,447	2	240,002
240100.000.51217	TRANS FROM HOTEL TAX	254,500	125,000	547,936	14,760	2	1
240100.000.51231	TRANS FROM PUBLIC SAFETY FUND	13,132		79,414			
240100.000.51272	TRF FR AMERICAN RESCUE PLAN FD	109,160		8,840			
51000	OTHER FINANCING SOURCES	<u>5,785,053</u>	<u>5,165,253</u>	<u>20,122,795</u>	<u>3,228,439</u>	<u>16</u>	<u>6,046,007</u>
	TOTALS:	5,785,053	5,165,253	20,122,795	3,228,439	16	6,046,007

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1406 240102	OTHER CAPITAL PROJECTS OTHER CAP PROJ-DISTRICT ATTY						
240102.000.47492	OTHER EQUIPMENT-NEW		10,600	10,600			
47000	CAPITAL EXPENDITURES		10,600	10,600			
482	VEHICLE FOR DA OFFICE-NARCOTIC						
240102.482.47421	VEHICLES-NEW	45,986	45,000	45,000			45,000
47000	CAPITAL EXPENDITURES	45,986	45,000	45,000			45,000
	TOTALS:	45,986	55,600	55,600			45,000



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****		
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240103	OTHER CAP PROJ-CORONER						
240103.000.47241	OTHER IMPROVEMENTS		12,000	12,000			15,000
240103.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		5,850	5,850			
240103.000.47393	OTHER EQUIPMENT-REPLACEMENT		14,500	14,500			
240103.000.47934	MAJOR MAINTENANCE		11,500	11,500	9,824	85	
47000	CAPITAL EXPENDITURES		<u>43,850</u>	<u>43,850</u>	<u>9,824</u>	<u>22</u>	<u>15,000</u>
TOTALS:			43,850	43,850	9,824	22	15,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1406	OTHER CAPITAL PROJECTS					
240104	OTHER CAP PROJ-SHERIFF					
240104.000.47392	OFFICE MACHINES-REPLACEMENT	9,453				
240104.000.47492	OTHER EQUIPMENT-NEW		20,000	20,000	19,402	97
47000	CAPITAL EXPENDITURES	<u>9,453</u>	<u>20,000</u>	<u>20,000</u>	<u>19,402</u>	<u>97</u>
009	X-RAY EQUIPMENT REPLACEMENT					
240104.009.47393	OTHER EQUIPMENT-REPLACEMENT		100,000	100,000		
47000	CAPITAL EXPENDITURES		<u>100,000</u>	<u>100,000</u>		
258	BULLET RESISTENT VEST-REPLACE					
240104.258.47393	OTHER EQUIPMENT-REPLACEMENT	17,963	20,000	54,910	49,976	91
47000	CAPITAL EXPENDITURES	<u>17,963</u>	<u>20,000</u>	<u>54,910</u>	<u>49,976</u>	<u>91</u>
264	SECURITY SYS STANDARD & UPGRAD					
240104.264.47217	BUILDING IMPROVEMENTS	113,700	1	109,721	106,626	97
						250,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES	113,700	1	109,721	106,626	97	250,000
	TOTALS:	141,116	140,001	284,631	176,004	61	270,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1406	OTHER CAPITAL PROJECTS						
240191	OTHER CAP PROJ-JUDICIAL REC						
553	JUDICIAL RECORDS EQUIPMENT						
240191.553.47492	OTHER EQUIPMENT-NEW			46,000			
47000	CAPITAL EXPENDITURES			46,000			
TOTALS:				46,000			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1406	OTHER CAPITAL PROJECTS					
240192	OTHER CAP PROJ-JUD REC-DEEDS					
240192.000.47392	OFFICE MACHINES-REPLACEMENT			21,500		
240192.000.47393	OTHER EQUIPMENT-REPLACEMENT			6,916		
47000	CAPITAL EXPENDITURES			28,416		
705	JUD REC MICROFILM/SCANNING					
240192.705.47929	MICROFILMING	42,429	150,000	279,793	129,792	46
47000	CAPITAL EXPENDITURES	42,429	150,000	279,793	129,792	46
	TOTALS:	42,429	150,000	308,209	129,792	42
						150,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1406	OTHER CAPITAL PROJECTS						
240203	OTHER CAP PROJ-VOTERS REG						
240203.000.47393	OTHER EQUIPMENT-REPLACEMENT	514,142		4,858			
240203.000.47441	COMPUTER EQUIPMENT-NEW			586,576	16,000	2	
47000	CAPITAL EXPENDITURES	<u>514,142</u>		<u>591,434</u>	<u>16,000</u>	<u>2</u>	
TOTALS:		514,142		591,434	16,000	2	

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1406	OTHER CAPITAL PROJECTS						
240302	OTHER CAP PROJ-GENERAL COUNTY						
730	COUNTY VEHICLE REPLACEMENTS						
240302.730.47331	VEHICLES-REPLACEMENT	365,205	310,000	606,234	580,031	95	310,000
47000	CAPITAL EXPENDITURES	<u>365,205</u>	<u>310,000</u>	<u>606,234</u>	<u>580,031</u>	<u>95</u>	<u>310,000</u>
	TOTALS:	365,205	310,000	606,234	580,031	95	310,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1406	OTHER CAPITAL PROJECTS						
240371	OTHER CAP PROJ-IT						
019	ERP (ENTERPRISE RESOURCE PLAN)						
240371.019.47441	COMPUTER EQUIPMENT-NEW			1	(40,000)	(4,00	
47000	CAPITAL EXPENDITURES			1	(40,000)	(4,00	
129	DATA CTR INFRAST LIFECYCLE MGT						
240371.129.47351	COMPUTER EQUIPMENT-REPLACEMENT	228,720		128,713			
47000	CAPITAL EXPENDITURES	228,720		128,713			
131	APPLIC ASSESSMENT & MIGRATION						
240371.131.47441	COMPUTER EQUIPMENT-NEW		350,000	550,000			100,000
47000	CAPITAL EXPENDITURES		350,000	550,000			100,000
296	SECURITY INFRASTRUCTURE						
240371.296.47441	COMPUTER EQUIPMENT-NEW	29,363	30,000	201,349	114,293	56	30,000



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES	29,363	30,000	201,349	114,293	56	30,000
494	PUBLIC HEARING ROOM AUDIO UPGR						
240371.494.47351	COMPUTER EQUIPMENT-REPLACEMENT	524		11,862			
47000	CAPITAL EXPENDITURES	524		11,862			
712	END USER PLATFORMS						
240371.712.47351	COMPUTER EQUIPMENT-REPLACEMENT	267,830	250,000	336,753	206,126	61	150,000
47000	CAPITAL EXPENDITURES	267,830	250,000	336,753	206,126	61	150,000
	TOTALS:	526,437	630,000	1,228,678	280,419	22	280,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1406	OTHER CAPITAL PROJECTS					
240502	OTHER CAP PROJ-CHILDREN&YOUTH					
240502.000.47391	OFFICE FURNITURE-REPLACEMENT			75,000	63,197	84
47000	CAPITAL EXPENDITURES			75,000	63,197	84
	TOTALS:			75,000	63,197	84

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1406	OTHER CAPITAL PROJECTS					
240508	OTHER CAP PROJ-CEDAR VIEW					
240508.000.47217	BUILDING IMPROVEMENTS	171,818		500,583	462,812	92
240508.000.47393	OTHER EQUIPMENT-REPLACEMENT	12,725		25,475	25,450	99
47000	CAPITAL EXPENDITURES	<u>184,543</u>		<u>526,058</u>	<u>488,262</u>	<u>92</u>
161	MAJOR MAINTENANCE					
240508.161.47934	MAJOR MAINTENANCE		100,000	100,000		100,000
47000	CAPITAL EXPENDITURES		<u>100,000</u>	<u>100,000</u>		<u>100,000</u>
	TOTALS:	184,543	100,000	626,058	488,262	77

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1406 240601	OTHER CAPITAL PROJECTS OTHER CAP PROJ-GENERAL SVCS						
240601.000.44621	NORTHERN LEHIGH COMMUNITY CTR			1			
	44000 GRANTS, SUBSIDIES, CONTRACTS			1			
240601.000.47392	OFFICE MACHINES-REPLACEMENT		4,500	4,500			
	47000 CAPITAL EXPENDITURES		4,500	4,500			
362	RIVERSIDE DRIVE PAVING						
240601.362.47231	PAVING	347		147,858			
	47000 CAPITAL EXPENDITURES	347		147,858			
495	ZOO INFRASTRUCTURE IMPROVEMNTS						
240601.495.47233	PARK IMPROVEMENT			5,195			200,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES			5,195		200,000	
713	MAJOR MAINTENANCE						
240601.713.47934	MAJOR MAINTENANCE	394,502	250,000	639,495	324,479	50	300,000
47000	CAPITAL EXPENDITURES	394,502	250,000	639,495	324,479	50	300,000
	TOTALS:	394,849	254,500	797,049	324,479	40	500,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240602	OTHER CAP PROJ-PARKS & REC						
240602.000.47217	BUILDING IMPROVEMENTS	19,850					
240602.000.47233	PARK IMPROVEMENT						15,000
240602.000.47334	TRACTOR-REPLACEMENT	14,438					
240602.000.47393	OTHER EQUIPMENT-REPLACEMENT	23,548					40,000
240602.000.47934	MAJOR MAINTENANCE	3,050		4,747			
47000	CAPITAL EXPENDITURES	<u>60,886</u>		<u>4,747</u>			<u>55,000</u>
002	TRACTOR-REPLACEMENT						
240602.002.47334	TRACTOR-REPLACEMENT	44,381	75,000	75,000	70,645	94	
47000	CAPITAL EXPENDITURES	<u>44,381</u>	<u>75,000</u>	<u>75,000</u>	<u>70,645</u>	<u>94</u>	
091	LEHIGH MOUNTAIN PARK DEVELOP						
240602.091.47233	PARK IMPROVEMENT			1			1

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES			1			1
194	JORDAN CREEK GREENWAY						
240602.194.47232	IMPROVEMENTS-LAND	95,371		367,118	75,075	20	
47000	CAPITAL EXPENDITURES	95,371		367,118	75,075	20	
225	BURNSIDE PLANTATION RENO						
240602.225.47232	IMPROVEMENTS-LAND						50,000
47000	CAPITAL EXPENDITURES						50,000
229	VENTRAC UTILITY EQUIP						
240602.229.47492	OTHER EQUIPMENT-NEW						95,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES						95,000
234	D&L TRAIL EXPAND CEMENTON-ATWN						
240602.234.47232	IMPROVEMENTS-LAND	36,360	1	2,007,756			
47000	CAPITAL EXPENDITURES	36,360	1	2,007,756			
237	TNP-ROAD REPAIRS						
240602.237.47233	PARK IMPROVEMENT		50,000	50,000	22,750	45	
47000	CAPITAL EXPENDITURES		50,000	50,000	22,750	45	
399	D&L TRAILHEAD-TREICHLERS						
240602.399.47118	PARKING FACILITIES			98,952	27,675	27	1



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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES			98,952	27,675	27	1
447	TNP-UPGRD MASTER SITE PLAN						
240602.447.47232	IMPROVEMENTS-LAND	25		247,974	49,980	20	
47000	CAPITAL EXPENDITURES	25		247,974	49,980	20	
496	TNP-MOUNTAIN BIKE TRAIL						
240602.496.47232	IMPROVEMENTS-LAND	1,120					
47000	CAPITAL EXPENDITURES	1,120					
506	TREXLER ENVIRO CTR HVAC RPL						
240602.506.47217	BUILDING IMPROVEMENTS	85,710					

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES	85,710					
539	LOCKRIDGE PARK ASPHALT PAV&REP						
240602.539.47232	IMPROVEMENTS-LAND			1,931			
47000	CAPITAL EXPENDITURES			1,931			
541	ELK FENCE REPLACEMENT						
240602.541.47233	PARK IMPROVEMENT			50,000			
47000	CAPITAL EXPENDITURES			50,000			
551	INFIELD GROOMER MACHINE						
240602.551.47393	OTHER EQUIPMENT-REPLACEMENT						40,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES						40,000
721	CEDAR CREEK PKWAY WEST EXPAN						
240602.721.47233	PARK IMPROVEMENT	73,228		1,124,980	853,581	75	
47000	CAPITAL EXPENDITURES	73,228		1,124,980	853,581	75	
914	VELODROME TRACK RESURFACING						
240602.914.47242	VELODROME FACILITY IMPROVEMENT			133,557	750		
47000	CAPITAL EXPENDITURES			133,557	750		
926	SAYLOR PARK RENOVATIONS						
240602.926.47233	PARK IMPROVEMENT						1

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES			1			
948	LOCKRIDGE FURNACE REPAIRS						
240602.948.47233	PARK IMPROVEMENT			4,686			
47000	CAPITAL EXPENDITURES			4,686			
TOTALS:		397,081	125,001	4,166,703	1,100,456	26	240,002

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1406	OTHER CAPITAL PROJECTS						
240605	OTHER CAP PROJ-UTILITY SVCS						
240605.000.47393	OTHER EQUIPMENT-REPLACEMENT	6,995		505			
47000	CAPITAL EXPENDITURES	<u>6,995</u>		<u>505</u>			
	TOTALS:	6,995		505			

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1406	OTHER CAPITAL PROJECTS						
240607	OTHER CAP PROJ-MAINTENANCE						
240607.000.47393	OTHER EQUIPMENT-REPLACEMENT						18,000
240607.000.47492	OTHER EQUIPMENT-NEW						5,000
47000	CAPITAL EXPENDITURES						23,000
155	TREATMENT FACILTY ENG STUDY						
240607.155.47217	BUILDING IMPROVEMENTS		50,000	100,000			
47000	CAPITAL EXPENDITURES		50,000	100,000			
184	AG CENTER CARPET REPLACEMENT						
240607.184.47241	OTHER IMPROVEMENTS		50,000	50,000			
47000	CAPITAL EXPENDITURES		50,000	50,000			
254	DETOX CENTER UPGRADES						
240607.254.47217	BUILDING IMPROVEMENTS		20,000	110,000	33,360	30	20,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES		20,000	110,000	33,360	30	20,000
445	COURTHOUSE FACILITY SPACE UPGR						
240607.445.47217	BUILDING IMPROVEMENTS			350,302	288,043	82	50,000
47000	CAPITAL EXPENDITURES			350,302	288,043	82	50,000
557	HVAC REPLACEMENT FOR 911 CTR						
240607.557.47217	BUILDING IMPROVEMENTS			1			
47000	CAPITAL EXPENDITURES			1			
TOTALS:			120,000	610,303	321,403	52	93,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****		2024	*****		2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED	
1406	OTHER CAPITAL PROJECTS							
240608	OTHER CAP PROJ-WORK PROG							
240608.000.47393	OTHER EQUIPMENT-REPLACEMENT	15,989						
47000	CAPITAL EXPENDITURES	<u>15,989</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	TOTALS:	15,989						



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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1406	OTHER CAPITAL PROJECTS						
240614	OTHER CAP PROJ-MAIL ROOM						
560	MAIL PROCESSING MACHINES						
240614.560.47393	OTHER EQUIPMENT-REPLACEMENT	35,068		14,932			
47000	CAPITAL EXPENDITURES	<u>35,068</u>		<u>14,932</u>			
	TOTALS:	35,068		14,932			

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240621	OTHER CAP PROJ-ENVIRON SVC						
238	AGRICULTURAL INCUBATOR PROG						
240621.238.47941	AGRICULTURAL INCUBATOR PROG	6,725		25,129	4,485	17	
47000	CAPITAL EXPENDITURES	<u>6,725</u>		<u>25,129</u>	<u>4,485</u>	<u>17</u>	
544	COMMUNITY GARDENS DEER FENCING						
240621.544.47233	PARK IMPROVEMENT			37,000			
47000	CAPITAL EXPENDITURES			<u>37,000</u>			
	TOTALS:	6,725		62,129	4,485	7	

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240624	OTHER CAP PROJ-MN LEAG BALL PK						
144	BASEBALL STADIUM MAJOR MAINT						
240624.144.47217	BUILDING IMPROVEMENTS	254,500	250,000	672,936	14,760	2	1
47000	CAPITAL EXPENDITURES	<u>254,500</u>	<u>250,000</u>	<u>672,936</u>	<u>14,760</u>	<u>2</u>	<u>1</u>
	TOTALS:	254,500	250,000	672,936	14,760	2	1

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1406 240631	OTHER CAPITAL PROJECTS OTHER CAP PROJ-COMM CTR						
240631.000.47393	OTHER EQUIPMENT-REPLACEMENT			172,500			
47000	CAPITAL EXPENDITURES			172,500			
252	911 CAD REPLACEMENT						
240631.252.47393	OTHER EQUIPMENT-REPLACEMENT	8,888		47,684			
47000	CAPITAL EXPENDITURES	8,888		47,684			
311	EMS A5 SIMULCAST PROJECT						
240631.311.47393	OTHER EQUIPMENT-REPLACEMENT	20,230		229,672	199,114	86	
47000	CAPITAL EXPENDITURES	20,230		229,672	199,114	86	
376	911 TELEPHONE SWITCH SOFTWARE						
240631.376.47393	OTHER EQUIPMENT-REPLACEMENT			15,989			

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES			15,989			
443	911 CONSOLIDATE (ALLENTOWN/LC)						
240631.443.47914	OTHER CAPITAL EXPENDITURES	1,289,403		1,534,215	447,069	29	
47000	CAPITAL EXPENDITURES	1,289,403		1,534,215	447,069	29	
558	911 RADIO SYSTEM UPGRADE						
240631.558.47393	OTHER EQUIPMENT-REPLACEMENT	101,624		270,958	78,930	29	
47000	CAPITAL EXPENDITURES	101,624		270,958	78,930	29	
TOTALS:		1,420,145		2,271,018	725,113	31	

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1406	OTHER CAPITAL PROJECTS						
240632	OTHER CAP PROJ-EMER MGMT						
240632.000.47393	OTHER EQUIPMENT-REPLACEMENT			20,000			
47000	CAPITAL EXPENDITURES			20,000			
473	WEAPONS OF MASS DEST METERS						
240632.473.47393	OTHER EQUIPMENT-REPLACEMENT					50,000	
47000	CAPITAL EXPENDITURES					50,000	
561	POLICE CRISIS TRAINING CTR						
240632.561.47959	TRAINING CENTER		350,000	350,000	175,000	50	500,000
47000	CAPITAL EXPENDITURES		350,000	350,000	175,000	50	500,000
TOTALS:			350,000	370,000	175,000	47	550,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1406	OTHER CAPITAL PROJECTS						
240641	OTHER CAP PROJ-TREXLER NAT PRS						
140	ZOO INFRASTRUCTURE REPAIRS						
240641.140.47243	TREXLER NAT PRES IMPROVEMENTS	3,709		4,145			
47000	CAPITAL EXPENDITURES	<u>3,709</u>		<u>4,145</u>			
	TOTALS:	3,709		4,145			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240801	OTHER CAP PROJ-JAIL						
240801.000.47342	OTHER KITCHEN EQUIPMENT-REP	11,760	7,300	7,775	5,651	72	
240801.000.47393	OTHER EQUIPMENT-REPLACEMENT	8,639	26,000	57,308	32,340	56	6,000
47000	CAPITAL EXPENDITURES	<u>20,399</u>	<u>33,300</u>	<u>65,083</u>	<u>37,991</u>	<u>58</u>	<u>6,000</u>
147	UPGRADE IT SERVER FIRE PROTECT						
240801.147.47351	COMPUTER EQUIPMENT-REPLACEMENT			154,230	154,230	100	
47000	CAPITAL EXPENDITURES			<u>154,230</u>	<u>154,230</u>	<u>100</u>	
217	INDIVIDUAL RECREATION UNITS						
240801.217.47217	BUILDING IMPROVEMENTS						160,000
47000	CAPITAL EXPENDITURES						<u>160,000</u>
219	MAJOR MAINTENANCE						
240801.219.47934	MAJOR MAINTENANCE	80,748	200,000	837,779	583,345	69	200,000



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES	80,748	200,000	837,779	583,345	69	200,000
364	HANDHELD COMMUNICATION RADIOS						
240801.364.47332	RADIO-REPLACEMENT	1,829	20,000	20,000	2,496	12	
47000	CAPITAL EXPENDITURES	1,829	20,000	20,000	2,496	12	
486	HOT WATER HEATER ELEMENT BUNDL						
240801.486.47217	BUILDING IMPROVEMENTS			32,549			
47000	CAPITAL EXPENDITURES			32,549			
522	UPPER PARKING LOT						
240801.522.47231	PAVING						125,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES						125,000
523	LOWER PARKING LOT						
240801.523.47231	PAVING						200,000
47000	CAPITAL EXPENDITURES						200,000
530	CELL DOORS						
240801.530.47217	BUILDING IMPROVEMENTS			1			
47000	CAPITAL EXPENDITURES			1			
543	INTERCOM SYSTEM						
240801.543.47393	OTHER EQUIPMENT-REPLACEMENT						50,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES						50,000
563	CELL LOCK REPLACEMENT						
240801.563.47217	BUILDING IMPROVEMENTS						25,000
47000	CAPITAL EXPENDITURES						25,000
564	CORRECTION OFFICER PODIUM						
240801.564.47391	OFFICE FURNITURE-REPLACEMENT	7,390	50,000	135,320	9,625	7	
47000	CAPITAL EXPENDITURES	7,390	50,000	135,320	9,625	7	
565	WALK IN COOLER & FREEZER DOOR						
240801.565.47393	OTHER EQUIPMENT-REPLACEMENT		35,000	35,000			

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES		35,000	35,000			
566	ASCO POWER TRANSFER SWITCH						
240801.566.47217	BUILDING IMPROVEMENTS			50,000			
47000	CAPITAL EXPENDITURES			50,000			
567	HEAVY DUTY WASHING MACHINE						
240801.567.47393	OTHER EQUIPMENT-REPLACEMENT		120,000	120,000			
47000	CAPITAL EXPENDITURES		120,000	120,000			
TOTALS:		110,366	458,300	1,449,962	787,687	54	766,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1406 241001	OTHER CAPITAL PROJECTS OTHER CAP PROJ-COURT ADMIN						
241001.000.47392	OFFICE MACHINES-REPLACEMENT	12,778		3,221			
241001.000.47393	OTHER EQUIPMENT-REPLACEMENT	6,090		4,910	108	2	
47000	CAPITAL EXPENDITURES	<u>18,868</u>		<u>8,131</u>	<u>108</u>	<u>1</u>	
542	DIGITAL AUDIO RECORDING DEVICE						
241001.542.47492	OTHER EQUIPMENT-NEW			6,271	1,650	26	
47000	CAPITAL EXPENDITURES			<u>6,271</u>	<u>1,650</u>	<u>26</u>	
555	COURTHOUSE CHAIR REPLACEMENT						
241001.555.47391	OFFICE FURNITURE-REPLACEMENT	33,439	150,000	367,910	34,429	9	
47000	CAPITAL EXPENDITURES	<u>33,439</u>	<u>150,000</u>	<u>367,910</u>	<u>34,429</u>	<u>9</u>	
556	COURTHOUSE RECORDING						
241001.556.47492	OTHER EQUIPMENT-NEW			200,000	14,179	7	

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES			200,000	14,179	7	
	TOTALS:	52,307	150,000	582,312	50,366	8	

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025		
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED	
1406	OTHER CAPITAL PROJECTS							
241005	OTHER CAP PROJ-DOMESTIC REL							
241005.000.47392	OFFICE MACHINES-REPLACEMENT						5,000	
241005.000.47393	OTHER EQUIPMENT-REPLACEMENT						7,000	
47000	CAPITAL EXPENDITURES						12,000	
TOTALS:								12,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****		
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1406	OTHER CAPITAL PROJECTS						
241008	OTHER CAP PROJ-MAG DIST JUDGES						
241008.000.47241	OTHER IMPROVEMENTS		10,000	10,000			
241008.000.47391	OFFICE FURNITURE-REPLACEMENT			15,000			40,000
241008.000.47393	OTHER EQUIPMENT-REPLACEMENT						18,000
241008.000.47441	COMPUTER EQUIPMENT-NEW	203		3,797			
241008.000.47494	OFFICE FURNITURE-NEW			17,500	290	1	
241008.000.47495	OFFICE MACHINES-NEW	391		3,609			
47000	CAPITAL EXPENDITURES	<u>594</u>	<u>10,000</u>	<u>49,906</u>	<u>290</u>		<u>58,000</u>
	TOTALS:	594	10,000	49,906	290		58,000



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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1406	OTHER CAPITAL PROJECTS						
241031	OTHER CAP PROJ-ADULT PROB						
241031.000.47392	OFFICE MACHINES-REPLACEMENT			5,000			
241031.000.47492	OTHER EQUIPMENT-NEW		13,000	13,000			
47000	CAPITAL EXPENDITURES		13,000	18,000			
190	ADULT PROB TASER REPLACE						
241031.190.47393	OTHER EQUIPMENT-REPLACEMENT						25,000
47000	CAPITAL EXPENDITURES						25,000
TOTALS:			13,000	18,000			25,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025		
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED	
1406	OTHER CAPITAL PROJECTS							
241032	OTHER CAP PROJ-JUV PROB							
192	JUV DETENTION / TREATMENT CTR							
241032.192.47217	BUILDING IMPROVEMENTS						4	
47000	CAPITAL EXPENDITURES						4	
TOTALS:								4

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1406 241201	OTHER CAPITAL PROJECTS OTHER CAP PROJ-GOVT CTR						
004	GC-PARCADE CONCRETE REPAIRS						
241201.004.47217	BUILDING IMPROVEMENTS		100,000	370,000			100,000
47000	CAPITAL EXPENDITURES		100,000	370,000			100,000
162	GC-CARPET REPLACEMENT						
241201.162.47217	BUILDING IMPROVEMENTS		210,000	210,000			
47000	CAPITAL EXPENDITURES		210,000	210,000			
185	GC-ROOF REPLACEMENT						
241201.185.47217	BUILDING IMPROVEMENTS		100,000	100,000			250,000
47000	CAPITAL EXPENDITURES		100,000	100,000			250,000
191	HEATING COIL REPLACEMENT						
241201.191.47217	BUILDING IMPROVEMENTS		1	159,202	36,100	22	32,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES		1	159,202	36,100	22	32,000
532	PARKADE CONCRETE REPAIRS						
241201.532.47217	BUILDING IMPROVEMENTS			69,669	23,369	33	
47000	CAPITAL EXPENDITURES			69,669	23,369	33	
TOTALS:			410,001	908,871	59,469	6	382,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1406	OTHER CAPITAL PROJECTS						
241517	OTHER CAP PROJ-AUTO THEFT						
481	VEHICLE - AUTO THEFT						
241517.481.47421	VEHICLES-NEW	44,636	45,000	45,000			45,000
47000	CAPITAL EXPENDITURES	<u>44,636</u>	<u>45,000</u>	<u>45,000</u>			<u>45,000</u>
	TOTALS:	44,636	45,000	45,000			45,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****		2024	*****		2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED	
1406	OTHER CAPITAL PROJECTS							
241518	OTHER CAP PROJ-INSURANCE FRAUD							
483	VEHICLE - INSURANCE FRAUD							
241518.483.47421	VEHICLES-NEW		35,000	70,000				45,000
47000	CAPITAL EXPENDITURES		<u>35,000</u>	<u>70,000</u>				<u>45,000</u>
	TOTALS:		35,000	70,000				45,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1406	OTHER CAPITAL PROJECTS						
241522	OTHER CAP PROJ-PUBLIC SAFETY						
529	NEW RECORDS MGMT SYS FOR RIIC						
241522.529.47441	COMPUTER EQUIPMENT-NEW	13,132		79,414			
47000	CAPITAL EXPENDITURES	<u>13,132</u>		<u>79,414</u>			
	TOTALS:	13,132		79,414			

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1406	OTHER CAPITAL PROJECTS						
247101	OTHER CAP PROJ-CB NURSING						
276	RESIDENT CARE EQUIP REPLACE						
247101.276.47393	OTHER EQUIPMENT-REPLACEMENT	537,724	275,000	347,047			300,000
47000	CAPITAL EXPENDITURES	<u>537,724</u>	<u>275,000</u>	<u>347,047</u>			<u>300,000</u>
	TOTALS:	537,724	275,000	347,047			300,000



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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1406	OTHER CAPITAL PROJECTS						
247131	OTHER CAP PROJ-CB ADMIN						
158	IT EQUIPMENT						
247131.158.47351	COMPUTER EQUIPMENT-REPLACEMENT	63,116	85,000	195,424	69,361	35	85,000
47000	CAPITAL EXPENDITURES	<u>63,116</u>	<u>85,000</u>	<u>195,424</u>	<u>69,361</u>	<u>35</u>	<u>85,000</u>
	TOTALS:	63,116	85,000	195,424	69,361	35	85,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1406	OTHER CAPITAL PROJECTS						
247133	OTHER CAP PROJ-CB FACILITIES						
018	BLDGS & INFRA SYSTEMS & STRUCT						
247133.018.47217	BUILDING IMPROVEMENTS	233,127	575,000	751,382	129,232	17	625,000
	47000 CAPITAL EXPENDITURES	<u>233,127</u>	<u>575,000</u>	<u>751,382</u>	<u>129,232</u>	<u>17</u>	<u>625,000</u>
263	FACILITY RESIDENT UNIT RENOV						
247133.263.47217	BUILDING IMPROVEMENTS			132,715			50,000
	47000 CAPITAL EXPENDITURES			<u>132,715</u>			<u>50,000</u>
270	PAVE PARKING LOTS & ACCESS						
247133.270.47231	PAVING			55,000	23,897	43	120,000
	47000 CAPITAL EXPENDITURES			<u>55,000</u>	<u>23,897</u>	<u>43</u>	<u>120,000</u>
338	MAJOR MAINTENANCE						
247133.338.47217	BUILDING IMPROVEMENTS	25,580		106,917	89,373	83	
247133.338.47934	MAJOR MAINTENANCE	27,131	100,000	346,980			100,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES	52,711	100,000	453,897	89,373	19	100,000
521	OUTDOOR MAINTENANCE EQUIPMENT						
247133.521.47393	OTHER EQUIPMENT-REPLACEMENT	11,156		29,344	29,342	99	
47000	CAPITAL EXPENDITURES	11,156		29,344	29,342	99	
549	PHASE TWO CEDARBROOK RENO						
247133.549.47217	BUILDING IMPROVEMENTS						100,000
47000	CAPITAL EXPENDITURES						100,000
863	SIDEWALK & CURB BRICK POINT						
247133.863.47217	BUILDING IMPROVEMENTS			45,000	6,885	15	125,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1 %	EXPENDED PROPOSED
47000	CAPITAL EXPENDITURES			45,000	6,885 15	125,000
	TOTALS:	296,994	675,000	1,467,338	278,729 18	1,120,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1406	OTHER CAPITAL PROJECTS						
247143	OTHER CAP PROJ-DINING SVCS						
324	FOOD SERVICES						
247143.324.47342	OTHER KITCHEN EQUIPMENT-REP	7,596	100,000	275,539	17,937	6	100,000
47000	CAPITAL EXPENDITURES	<u>7,596</u>	<u>100,000</u>	<u>275,539</u>	<u>17,937</u>	<u>6</u>	<u>100,000</u>
	TOTALS:	7,596	100,000	275,539	17,937	6	100,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1406	OTHER CAPITAL PROJECTS						
247215	OTHER CAP PROJ-FH-THERAPY REC						
519	RESIDENT TRANSPORT VEHICLES						
247215.519.47421	VEHICLES-NEW	185,913		8,840			
47000	CAPITAL EXPENDITURES	<u>185,913</u>		<u>8,840</u>			
	TOTALS:	185,913		8,840			

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1406	OTHER CAPITAL PROJECTS						
247233	OTHER CAP PROJ-FH FACILIITES						
154	RESIDENT ROOM IMPROVEMENT						
247233.154.47217	BUILDING IMPROVEMENTS	37,377	50,000	174,586	81,582	46	50,000
47000	CAPITAL EXPENDITURES	<u>37,377</u>	<u>50,000</u>	<u>174,586</u>	<u>81,582</u>	<u>46</u>	<u>50,000</u>
368	FURNITURE REPLACEMENT						
247233.368.47393	OTHER EQUIPMENT-REPLACEMENT		25,000	51,088			25,000
47000	CAPITAL EXPENDITURES		<u>25,000</u>	<u>51,088</u>			<u>25,000</u>
416	WALL GUARD NURSING UNITS						
247233.416.47217	BUILDING IMPROVEMENTS	52,870		41,683	21,682	52	
47000	CAPITAL EXPENDITURES	<u>52,870</u>		<u>41,683</u>	<u>21,682</u>	<u>52</u>	
477	MAJOR MAINTENANCE						
247233.477.47934	MAJOR MAINTENANCE	7,759	90,000	404,330			160,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
47000	CAPITAL EXPENDITURES	<u>7,759</u>	<u>90,000</u>	<u>404,330</u>			<u>160,000</u>
518	BUILD & INFRA SYS & STRUCT						
247233.518.47217	BUILDING IMPROVEMENTS	<u>19,751</u>	<u>115,000</u>	<u>844,227</u>	<u>537,135</u>	<u>63</u>	<u>300,000</u>
47000	CAPITAL EXPENDITURES	<u>19,751</u>	<u>115,000</u>	<u>844,227</u>	<u>537,135</u>	<u>63</u>	<u>300,000</u>
	TOTALS:	117,757	280,000	1,515,914	640,399	42	535,000



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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1406	OTHER CAPITAL PROJECTS					
247243	OTHER CAP PROJ-FH DINING SVCS					
441	FOOD SERVICE EQUIPMENT					
247243.441.47342	OTHER KITCHEN EQUIPMENT-REP		100,000	273,814		20,000
47000	CAPITAL EXPENDITURES		<u>100,000</u>	<u>273,814</u>		<u>20,000</u>
	TOTALS:		100,000	273,814		20,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025 PROPOSED
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	
1406	OTHER CAPITAL PROJECTS					
	REVENUE TOTALS:					
	SOURCE TOTALS:	5,785,053	5,165,253	20,122,795	3,228,439	16
	BEG FUND BAL TOTALS:					6,046,007
	TOTALS:	5,785,053	5,165,253	20,122,795	3,228,439	16
	EXPENDITURE TOTALS:					
	USES TOTALS:	5,785,054	5,165,253	20,122,795	6,313,463	31
	END FUND BAL TOTALS:					6,046,007
	TOTALS:	5,785,054	5,165,253	20,122,795	6,313,463	31

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1419	INFRASTRUCTURE FUND						
380652	INFRASTRUCTURE-UTIL SVC-BR						
380652.000.32188	STATE REIMB-BRIDGE BILL		1	1			
380652.000.32311	ACT 44	236,266	225,000	225,000			235,000
380652.000.32329	GAS WELL IMPACT FEE	748,492	450,000	450,000			650,000
380652.000.32337	ACT 89	448,548	400,000	400,000	226,060	56	450,000
380652.000.32499	OTHER GRANTS & REIMBURSEMENTS	16,924	2	2	69,017	3,450	
32000	GRANTS & REIMBURSEMENTS	<u>1,450,230</u>	<u>1,075,003</u>	<u>1,075,003</u>	<u>295,077</u>	<u>27</u>	<u>1,335,000</u>
380652.000.35111	INTEREST-SAVINGS & MONEY MAR	390,229	100,000	100,000	250,580	250	100,000
380652.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			
35000	INVESTMENT INC	<u>390,229</u>	<u>100,001</u>	<u>100,001</u>	<u>250,580</u>	<u>250</u>	<u>100,000</u>
TOTALS:		1,840,459	1,175,004	1,175,004	545,657	46	1,435,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1419	INFRASTRUCTURE FUND						
380652	INFRASTRUCTURE-UTIL SVC-BR						
069	BLOSE'S BRIDGE						
380652.069.47224	OTHER BRIDGE IMPROVEMENTS	18,665	250,000	381,335	149,670	39	250,000
	47000 CAPITAL EXPENDITURES	<u>18,665</u>	<u>250,000</u>	<u>381,335</u>	<u>149,670</u>	<u>39</u>	<u>250,000</u>
078	READING RD BRIDGE-CEDAR CREEK						
380652.078.47253	READING ROAD BRIDGE			200,000			
	47000 CAPITAL EXPENDITURES			<u>200,000</u>			
079	STREAM SED REMOVAL & REPARIAN						
380652.079.47272	STREAM SED REMOVAL & RIPARIAN			1			
	47000 CAPITAL EXPENDITURES			<u>1</u>			
182	BRIDGES-GENERAL MAJ MAINT PROJ						
380652.182.47934	MAJOR MAINTENANCE		200,000	1,625,017			200,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES		200,000	1,625,017			200,000
236	CONCRETE STRUCT MEMB SURFACE						
380652.236.47224	OTHER BRIDGE IMPROVEMENTS		25,000	180,832			
47000	CAPITAL EXPENDITURES		25,000	180,832			
240	WIRE MILL BRIDGE						
380652.240.47277	WIRE MILL BRIDGE			20,000			
47000	CAPITAL EXPENDITURES			20,000			
355	BRIDGE 90 REHAB-NORTHAMPTON CO						
380652.355.47224	OTHER BRIDGE IMPROVEMENTS	37,425		72,575			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
47000	CAPITAL EXPENDITURES	37,425		72,575		
427	STONE MASONRY REPAIR/REPOINT					
380652.427.47224	OTHER BRIDGE IMPROVEMENTS			100,000		
47000	CAPITAL EXPENDITURES			100,000		
507	DEVONSHIRE BRIDGE					
380652.507.47224	OTHER BRIDGE IMPROVEMENTS		1	4		1
47000	CAPITAL EXPENDITURES		1	4		1
508	RUHETOWN BRIDGE					
380652.508.47286	RUHETOWN BRIDGE		350,000	900,001		400,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES		350,000	900,001			400,000
509	KOCHER'S BRIDGE						
380652.509.47269	KOCHERS BRIDGE		150,000	350,001			100,000
47000	CAPITAL EXPENDITURES		150,000	350,001			100,000
510	MOSSERVILLE BRIDGE						
380652.510.47287	MOSSERVILLE BRIDGE		1	100,004			1
47000	CAPITAL EXPENDITURES		1	100,004			1
511	OSWALD'S MILL BRIDGE						
380652.511.47288	OSWALD'S MILL BRIDGE		100,000	300,002			300,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES		100,000	300,002			300,000
512	LONG'S BRIDGE						
380652.512.47289	LONG'S BRIDGE		100,000	275,001			100,000
47000	CAPITAL EXPENDITURES		100,000	275,001			100,000
513	URLICH'S MILL BRIDGE						
380652.513.47811	URLICH'S MILL BRIDGE		100,000	533,423			100,000
47000	CAPITAL EXPENDITURES		100,000	533,423			100,000
514	REX'S COVERED BRIDGE						
380652.514.47261	REX'S COVERED BRIDGE		1	325,002			1



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
47000	CAPITAL EXPENDITURES		1	325,002		1
515	SAEGER'S QUARRY BRIDGE					
380652.515.47812	SAEGER'S QUARRY BRIDGE		300,000	375,002		100,000
47000	CAPITAL EXPENDITURES		300,000	375,002		100,000
516	HAMILTON ST JORDAN CREEK BRIDG					
380652.516.47224	OTHER BRIDGE IMPROVEMENTS		300,000	300,003		
47000	CAPITAL EXPENDITURES		300,000	300,003		
517	PINE STREET BRIDGE					
380652.517.47264	PINE STREET BRIDGE		75,000	663,107		250,000
380652.517.47285	ADA COMPLIANCE EXPENSES			65,000		

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES		75,000	728,107			250,000
568	EMERALD BRIDGE #2						
380652.568.47813	EMERALD BRIDGE #2		750,000	875,001			250,000
47000	CAPITAL EXPENDITURES		750,000	875,001			250,000
569	KRESSLEY BRIDGE						
380652.569.47814	KRESSLEY BRIDGE		25,000	25,000			
47000	CAPITAL EXPENDITURES		25,000	25,000			
739	COPLAY/NORTHAMPTON BRIDGE						
380652.739.47226	COPLAY/NORTHAMPTON BRIDGE			6,600	6,600	100	

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES			6,600	6,600	100	
743	GUIDE RAIL UPGRADE						
380652.743.47224	OTHER BRIDGE IMPROVEMENTS		1	75,006	6,650	8	1
47000	CAPITAL EXPENDITURES		1	75,006	6,650	8	1
751	WALNUT ST BR OVER TROUT CREEK						
380652.751.47229	WALNUT ST BR OVER TROUT CREEK	30,974		374,925	20,074	5	
47000	CAPITAL EXPENDITURES	30,974		374,925	20,074	5	
905	WEHR'S COVERED BRIDGE-JORDAN						
380652.905.47224	OTHER BRIDGE IMPROVEMENTS			50,003			
380652.905.47278	WEHR'S COVERED BRIDGE-JORDAN		650,000	1,158,404			1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES		650,000	1,208,407			1
920	BITTNER'S CORNER BRIDGE						
380652.920.47259	BITTNER'S CORNER BRIDGE			1			
47000	CAPITAL EXPENDITURES			1			
936	GEIGER'S COVERED BRIDGE						
380652.936.47275	GEIGER'S COVERED BRIDGE	26,307		111,531			
47000	CAPITAL EXPENDITURES	26,307		111,531			
TOTALS:		113,371	3,375,004	9,442,781	182,994	1	2,050,005

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1419	INFRASTRUCTURE FUND						
380652	INFRASTRUCTURE-UTIL SVC-BR						
380652.000.29215	FUND BALANCE - COMMITTED	9,380,223	3,600,000	10,078,389	11,107,312	110	2,800,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>9,380,223</u>	<u>3,600,000</u>	<u>10,078,389</u>	<u>11,107,312</u>	<u>110</u>	<u>2,800,000</u>
380652.000.29915	FUND BALANCE - COMMITTED	11,107,312	1,400,000	1,810,612			2,184,995
	TOTAL FUND BALANCE AT END OF YEAR	<u>11,107,312</u>	<u>1,400,000</u>	<u>1,810,612</u>			<u>2,184,995</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1419	INFRASTRUCTURE FUND						
	REVENUE TOTALS:	1,840,459	1,175,004	1,175,004	545,657	46	1,435,000
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	9,380,223	3,600,000	10,078,389	11,107,312	110	2,800,000
	TOTALS:	11,220,682	4,775,004	11,253,393	11,652,969	103	4,235,000
	EXPENDITURE TOTALS:	113,371	3,375,004	9,442,781	182,994	1	2,050,005
	USES TOTALS:						
	END FUND BAL TOTALS:	11,107,312	1,400,000	1,810,612			2,184,995
	TOTALS:	11,220,683	4,775,004	11,253,393	182,994	1	4,235,000

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1429	BOND FUND SERIES 2016						
480100	BOND FUND SERIES 2016						
480100.000.35111	INTEREST-SAVINGS & MONEY MAR	(1,337)	1	1			
35000	INVESTMENT INC	<u>(1,337)</u>	<u>1</u>	<u>1</u>	<u>          </u>	<u>          </u>	<u>          </u>
	TOTALS:	(1,337)	1	1			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****		2024	*****		2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED	
1429	BOND FUND SERIES 2016							
480100	BOND FUND SERIES 2016							
480100.000.61111	TRANS TO OPERATING FUND	2,493						
61000	OTHER FINANCING USES	<u>2,493</u>						
	TOTALS:	2,493						



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1429	BOND FUND SERIES 2016						
480607	BOND FUND SER 2016-MAINTENANCE						
354	OLD COURTHOUSE RENOV/RESTORE						
480607.354.47217	BUILDING IMPROVEMENTS	19,173					
47000	CAPITAL EXPENDITURES	<u>19,173</u>					
	TOTALS:	19,173					

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1429	BOND FUND SERIES 2016						
480100	BOND FUND SERIES 2016						
480100.000.29214	FUND BALANCE - RESTRICTED	23,002	1	1			
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>23,002</u>	<u>1</u>	<u>1</u>			
480100.000.29914	FUND BALANCE - RESTRICTED		2	2			
	TOTAL FUND BALANCE AT END OF YEAR		<u>2</u>	<u>2</u>			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1429	BOND FUND SERIES 2016						
	REVENUE TOTALS:	(1,337)	1	1			
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	23,002	1	1			
	TOTALS:	21,665	2	2			
	EXPENDITURE TOTALS:	19,173					
	USES TOTALS:	2,493					
	END FUND BAL TOTALS:		2	2			
	TOTALS:	21,666	2	2			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1435	BOND FUND SERIES 2019						
550100	BOND FUND SERIES 2019						
550100.000.35111	INTEREST-SAVINGS & MONEY MAR	1,758,677	1	1	911,724	91,17	1
35000	INVESTMENT INC	<u>1,758,677</u>	<u>1</u>	<u>1</u>	<u>911,724</u>	<u>91,17</u>	<u>1</u>
	TOTALS:	1,758,677	1	1	911,724	91,172	1

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1435	BOND FUND SERIES 2019					
550104	BOND FUND SER 2019-SHERIFF					
264	SECURITY SYS STANDARD & UPGRAD					
550104.264.47217	BUILDING IMPROVEMENTS	381,598		439,427	428,276	97
47000	CAPITAL EXPENDITURES	<u>381,598</u>		<u>439,427</u>	<u>428,276</u>	<u>97</u>
	TOTALS:	381,598		439,427	428,276	97

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1435	BOND FUND SERIES 2019						
550203	BOND FUND SER 2019-VOTERS REG						
248	REPLACE AGING VOTING MACHINES						
550203.248.47441	COMPUTER EQUIPMENT-NEW	76,550		1,746			
47000	CAPITAL EXPENDITURES	<u>76,550</u>		<u>1,746</u>			
	TOTALS:	76,550		1,746			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1435	BOND FUND SERIES 2019					
550371	BOND FUND SER 2019-IT					
131	APPLIC ASSESSMENT & MIGRATION					
550371.131.47351	COMPUTER EQUIPMENT-REPLACEMENT	127,000		273,000	174,936	64
47000	CAPITAL EXPENDITURES	<u>127,000</u>		<u>273,000</u>	<u>174,936</u>	<u>64</u>
	TOTALS:	127,000		273,000	174,936	64

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1435	BOND FUND SERIES 2019					
550607	BOND FUND SER 2019-MAINTENANCE					
354	OLD COURTHOUSE RENOV/RESTORE					
550607.354.47217	BUILDING IMPROVEMENTS	244,333		104,833	104,833	100
47000	CAPITAL EXPENDITURES	<u>244,333</u>		<u>104,833</u>	<u>104,833</u>	<u>100</u>
	TOTALS:	244,333		104,833	104,833	100



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1435	BOND FUND SERIES 2019					
550801	BOND FUND SER 2019-JAIL					
487	ENGIN/REPLACE ELECTRIC BOILERS					
550801.487.47217	BUILDING IMPROVEMENTS	1,231,200		503,254	503,087	99
47000	CAPITAL EXPENDITURES	<u>1,231,200</u>		<u>503,254</u>	<u>503,087</u>	<u>99</u>
	TOTALS:	1,231,200		503,254	503,087	99

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1435	BOND FUND SERIES 2019						
551201	BOND FUND SER 2019-GOVT CENTER						
532	PARKADE CONCRETE REPAIRS						
551201.532.47217	BUILDING IMPROVEMENTS			200,000			
47000	CAPITAL EXPENDITURES			200,000			
	TOTALS:			200,000			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1435	BOND FUND SERIES 2019						
557133	BOND FUND SER 2019-CB FACILITI						
080	RECONFIGURE BUILDING UNITS						
557133.080.47217	BUILDING IMPROVEMENTS	3,779,962		31,540,581	31,540,581	100	
47000	CAPITAL EXPENDITURES	<u>3,779,962</u>		<u>31,540,581</u>	<u>31,540,581</u>	<u>100</u>	
	TOTALS:	3,779,962		31,540,581	31,540,581	100	

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1435	BOND FUND SERIES 2019						
550100	BOND FUND SERIES 2019						
550100.000.29214	FUND BALANCE - RESTRICTED	38,921,910	1	33,062,842	34,839,944	105	1
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>38,921,910</u>	<u>1</u>	<u>33,062,842</u>	<u>34,839,944</u>	<u>105</u>	<u>1</u>
550100.000.29914	FUND BALANCE - RESTRICTED	34,839,944	2	2			2
	TOTAL FUND BALANCE AT END OF YEAR	<u>34,839,944</u>	<u>2</u>	<u>2</u>			<u>2</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****		2024	*****		2025
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED	
1435	BOND FUND SERIES 2019							
	REVENUE TOTALS:	1,758,677	1		1	911,724	91,17	1
	SOURCE TOTALS:							
	BEG FUND BAL TOTALS:	38,921,910	1	33,062,842		34,839,944	105	1
	TOTALS:	40,680,587	2	33,062,843		35,751,668	108	2
	EXPENDITURE TOTALS:	5,840,643		33,062,841		32,751,713	99	
	USES TOTALS:							
	END FUND BAL TOTALS:	34,839,944	2		2			2
	TOTALS:	40,680,587	2	33,062,843		32,751,713	99	2

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
1436	BOND FUND SERIES 2023						
560100	BOND FUND SERIES 2023						
560100.000.35111	INTEREST-SAVINGS & MONEY MAR	33,941		1	150,567	15,05	1
35000	INVESTMENT INC	<u>33,941</u>		<u>1</u>	<u>150,567</u>	<u>15,05</u>	<u>1</u>
560100.000.51511	PROCEEDS OF GEN OBLIG BONDS	65,741,480					
51000	OTHER FINANCING SOURCES	<u>65,741,480</u>					
	TOTALS:	65,775,421		1	150,567	15,056	1

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	***** 2024 *****		*****		2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1436	BOND FUND SERIES 2023						
560100	BOND FUND SERIES 2023						
560100.000.46878	SETTLEMENT COSTS	106,825					
	46000 OTHER OPERATING EXPENSES	<u>106,825</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
560100.000.61273	TRF TO COUP FUND 2023	5,968,336					
	61000 OTHER FINANCING USES	<u>5,968,336</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	TOTALS:	6,075,161					

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1436	BOND FUND SERIES 2023						
560104	BOND FUND SER 2023-SHERIFF						
264	SECURITY SYS STANDARD & UPGRAD						
560104.264.47393	OTHER EQUIPMENT-REPLACEMENT			850,000	589,074	69	
47000	CAPITAL EXPENDITURES			850,000	589,074	69	
TOTALS:				850,000	589,074	69	



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1436	BOND FUND SERIES 2023						
560371	BOND FUND SER 2023-IT						
131	APPLIC ASSESSMENT & MIGRATION						
560371.131.47351	COMPUTER EQUIPMENT-REPLACEMENT			1,000,000			
47000	CAPITAL EXPENDITURES			1,000,000			
TOTALS:				1,000,000			

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
1436	BOND FUND SERIES 2023					
560601	BOND FUND SER 2023-GEN SERVICE					
495	ZOO INFRASTRUCTURE IMPROVEMNTS					
560601.495.47217	BUILDING IMPROVEMENTS			475,000	36,950	7
47000	CAPITAL EXPENDITURES			475,000	36,950	7
559	DUMP TRUCK-REPLACEMENT					
560601.559.47393	OTHER EQUIPMENT-REPLACEMENT			260,500	260,475	99
47000	CAPITAL EXPENDITURES			260,500	260,475	99
	TOTALS:			735,500	297,425	40

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1436	BOND FUND SERIES 2023						
560602	BOND FUND SER 2023-PARKS						
234	D&L TRAIL EXPAND CEMENTON-ATWN						
560602.234.47232	IMPROVEMENTS-LAND			2,250,000			
47000	CAPITAL EXPENDITURES			2,250,000			
528	CEDAR CREEK WEST BARN R&M						
560602.528.47217	BUILDING IMPROVEMENTS			170,000	7,500	4	
47000	CAPITAL EXPENDITURES			170,000	7,500	4	
538	SECURITY GATE REPLACEMENT						
560602.538.47217	BUILDING IMPROVEMENTS			100,000	7,308	7	
47000	CAPITAL EXPENDITURES			100,000	7,308	7	
547	VELDROME WEST BARN ROOF REPLAC						
560602.547.47217	BUILDING IMPROVEMENTS			185,000	17,468	9	

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
47000	CAPITAL EXPENDITURES			185,000	17,468	9	
552	RODALE PARK ASPHALT MAINT						
560602.552.47232	IMPROVEMENTS-LAND			330,000	16,600	5	
47000	CAPITAL EXPENDITURES			330,000	16,600	5	
948	LOCKRIDGE FURNACE REPAIRS						
560602.948.47217	BUILDING IMPROVEMENTS			1,850,000	41,250	2	
47000	CAPITAL EXPENDITURES			1,850,000	41,250	2	
TOTALS:				4,885,000	90,126	1	

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1436	BOND FUND SERIES 2023						
560607	BOND FUND SER 2023-MAINTENANCE						
445	COURTHOUSE FACILITY SPACE UPGR						
560607.445.47217	BUILDING IMPROVEMENTS			689,500	22,200	3	
47000	CAPITAL EXPENDITURES			689,500	22,200	3	
	TOTALS:			689,500	22,200	3	

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1436	BOND FUND SERIES 2023						
560621	BOND FUND SER 2023-AGLAND PRES						
800	AG CONSERVATION EASEMENTS						
560621.800.47131	AGRICULTURAL CONSERV PROGRAM	1,552,876		1,447,123	193,274	13	
47000	CAPITAL EXPENDITURES	<u>1,552,876</u>		<u>1,447,123</u>	<u>193,274</u>	<u>13</u>	
	TOTALS:	1,552,876		1,447,123	193,274	13	

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1436	BOND FUND SERIES 2023						
560624	BOND FUND SER 2023-COMM CTR						
558	911 RADIO SYSTEM UPGRADE						
560624.558.47351	COMPUTER EQUIPMENT-REPLACEMENT			44,350,000	14,294,433	32	
47000	CAPITAL EXPENDITURES			44,350,000	14,294,433	32	
	TOTALS:			44,350,000	14,294,433	32	

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
1436	BOND FUND SERIES 2023						
560632	BOND FUND SER 2023-EMER MGMT						
012	FIRE TRAINING CENTER						
560632.012.47959	TRAINING CENTER			800,000			
47000	CAPITAL EXPENDITURES			800,000			
474	REMOTE MONITORING SYSTEM						
560632.474.47393	OTHER EQUIPMENT-REPLACEMENT			175,000	167,520	95	
47000	CAPITAL EXPENDITURES			175,000	167,520	95	
548	HAZMAT COORDINATOR RESPON VECH						
560632.548.47331	VEHICLES-REPLACEMENT			90,000	88,346	98	
47000	CAPITAL EXPENDITURES			90,000	88,346	98	
561	POLICE CRISIS TRAINING CTR						
560632.561.47959	TRAINING CENTER			700,000			



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
47000	CAPITAL EXPENDITURES			700,000		
	TOTALS:			1,765,000	255,866	14

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
1436	BOND FUND SERIES 2023						
560801	BOND FUND SER 2023-JAIL						
522	UPPER PARKING LOT						
560801.522.47217	BUILDING IMPROVEMENTS			330,000			
47000	CAPITAL EXPENDITURES			330,000			
523	LOWER PARKING LOT						
560801.523.47217	BUILDING IMPROVEMENTS			280,000			
47000	CAPITAL EXPENDITURES			280,000			
543	INTERCOM SYSTEM						
560801.543.47217	BUILDING IMPROVEMENTS			400,000	91,600	22	
47000	CAPITAL EXPENDITURES			400,000	91,600	22	
562	JAIL WINDOW REPLACEMENT						
560801.562.47217	BUILDING IMPROVEMENTS			1,555,740	38,300	2	

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED
47000	CAPITAL EXPENDITURES			1,555,740	38,300	2
	TOTALS:			2,565,740	129,900	5



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
1436	BOND FUND SERIES 2023						
	REVENUE TOTALS:	33,941		1	150,567	15,05	1
	SOURCE TOTALS:	65,741,480					
	BEG FUND BAL TOTALS:			58,287,863	58,147,385	99	1
	TOTALS:	65,775,421		58,287,864	58,297,952	100	2
	EXPENDITURE TOTALS:	1,659,701		58,287,863	15,872,298	27	
	USES TOTALS:	5,968,336					
	END FUND BAL TOTALS:	58,147,385		1			2
	TOTALS:	65,775,422		58,287,864	15,872,298	27	2

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
2101	CEDAR VIEW APARTMENTS						
050802	CEDAR VIEW APARTMENTS						
050802.000.32499	OTHER GRANTS & REIMBURSEMENTS				530		
32000	GRANTS & REIMBURSEMENTS				530		
050802.000.33176	RETURN CHECK FEE	183	200	200	40	20	200
050802.000.33199	OTHER DEPARTMENTAL EARNINGS	74,709	102,495	102,495	48,749	47	106,519
33000	DEPARTMENT EARNINGS	74,892	102,695	102,695	48,789	47	106,719
050802.000.35111	INTEREST-SAVINGS & MONEY MAR	58,892	30,830	30,830	26,394	85	43,459
050802.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	58,892	30,831	30,831	26,394	85	43,460
050802.000.37411	RENT-CEDARVIEW APARTMENTS	1,319,363	1,308,020	1,308,020	801,193	61	1,361,854
37000	RENTS	1,319,363	1,308,020	1,308,020	801,193	61	1,361,854
050802.000.39119	DONATIONS		1	1			1
050802.000.39199	ALL OTHER REVENUE	1,137	1,000	1,000	946	94	1,000

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
39000	OTHER	1,137	1,001	1,001	946	94	1,001
	TOTALS:	1,454,284	1,442,547	1,442,547	877,852	60	1,513,034

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
2101	CEDAR VIEW APARTMENTS						
050802	CEDAR VIEW APARTMENTS						
050802.000.41111	FULL TIME EMPLOYEES	304,188	339,617	339,617	196,058	57	353,251
050802.000.41311	PART TIME EMPLOYEES	17,346	20,000	20,000	12,019	60	20,000
050802.000.41411	OVERTIME PAY	13,353	15,200	15,200	8,836	58	15,200
050802.000.41611	WORKERS COMPENSATION COSTS	2,677	4,081	4,081	1,955	47	3,010
050802.000.41711	HEALTH CARE PLAN	66,339	48,969	48,419	28,810	59	54,718
050802.000.41712	LIFE INSURANCE PREMIUMS	361	354	354	145	40	356
050802.000.41713	CANCER INSURANCE PREMIUMS	1	3	3			3
050802.000.41714	HEALTH CARE-RX	7,434	7,890	7,890	3,878	49	8,208
050802.000.41715	HEALTH CARE-DENTAL	1,189	816	1,316	833	63	1,231
050802.000.41716	HEALTH CARE-VISION	84	82	132	88	66	82
050802.000.41717	HEALTH CARE-ADMIN		38	38	(19)	(50)	38
050802.000.41721	FEDERAL OLD AGE INSURANCE	23,573	24,485	24,485	14,591	59	24,623
050802.000.41722	STATE UNEMPLOYMENT CHARGES	42	680	680	372	54	274
050802.000.41731	EMPLOYER PENSION CONTRIBUTIONS	41,283	47,609	47,609			50,956
050802.000.41732	UNUSED DISABILITY LEAVE		1,224	1,224			1,231
	41000 PERSONNEL SERVICES	<u>477,870</u>	<u>511,048</u>	<u>511,048</u>	<u>267,566</u>	<u>52</u>	<u>533,181</u>
050802.000.42111	MILEAGE-PERSONAL VEHICLE		100	100			100
050802.000.42112	OTHER TRAVEL EXPENSE		1	1			1
050802.000.42211	GASOLINE & OIL	952	800	800	482	60	800



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
42000	TRAVEL & TRANSPORTATION	952	901	901	482	53	901
050802.000.43213	TELEPHONE (MOBILE)	3,427	3,264	3,264	2,080	63	3,557
050802.000.43214	CABLE TELEVISION	41,717	42,000	42,000	28,361	67	42,000
050802.000.43215	TELEPHONE ANSWERING SERVICE	1,399	1,500	1,500	665	44	1,500
050802.000.43411	TRASH REMOVAL	16,368	17,856	17,856	13,125	73	23,590
050802.000.43428	PAYROLL SERVICES	302	342	342	262	76	438
43000	PROF & TECHNICAL SERVICES	63,213	64,962	64,962	44,493	68	71,085
050802.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
050802.000.45281	OTHER OPERATING SUPPLIES	2,734	4,500	4,782	1,964	41	4,500
050802.000.45312	MAINT & REP-MAT & SUPPLIES	33,144	50,000	53,297	36,294	68	50,000
45000	MATERIALS & OPERATING SUPPLIES	35,878	54,501	58,080	38,258	65	54,501
050802.000.46111	TELEPHONE	4,473	6,795	8,107	1,593	19	2,717
050802.000.46112	FUEL	52,870	90,640	101,969	35,867	35	90,640
050802.000.46113	ELECTRICITY	119,936	109,800	117,218	70,622	60	109,800
050802.000.46114	WATER/SEWER	20,503	25,000	50,000			25,000
050802.000.46214	RECREATION PROGRAM	7,879	9,000	12,000	9,973	83	9,000
050802.000.46311	MAINTENANCE & REPAIR SERVICES	97,494	110,000	138,825	69,507	50	110,000
050802.000.46511	PERSONNEL DEVELOPMENT		1	1			1
050802.000.46522	DESKTOP COMPUTER EXPENSE	1,289	3,388	3,398	1,298	38	2,040
050802.000.46611	GENERAL INSURANCE		26,250	26,250			26,250
050802.000.46863	BANKING SERVICES		1	1			1
050802.000.46866	OTHER OPERATING EXPENSES	7,055	8,600	17,300	11,477	66	8,600

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
050802.000.46867	PAYMENTS IN LIEU	5,000	5,000	5,000	5,000	100	5,000
050802.000.46895	APPLICATION EXPENSE	1,705	1,500	1,500	1,091	72	1,500
	46000 OTHER OPERATING EXPENSES	<u>318,204</u>	<u>395,975</u>	<u>481,569</u>	<u>206,428</u>	<u>42</u>	<u>390,549</u>
050802.000.47213	BUILDING IMPROV-CEDARVIEW	64,857	65,000	65,000	50,284	77	65,000
050802.000.47393	OTHER EQUIPMENT-REPLACEMENT	30,500	55,320	47,320	4,210	8	55,320
	47000 CAPITAL EXPENDITURES	<u>95,357</u>	<u>120,320</u>	<u>112,320</u>	<u>54,494</u>	<u>48</u>	<u>120,320</u>
050802.000.61115	TRANS TO AGENCY ON AGING FD	41,250	60,000	60,000	14,629	24	32,000
050802.000.61171	TRANS TO OTHER CAP PROJ FUND	184,543	100,000	626,058	488,262	77	100,000
050802.000.61233	TRF TO SINK ESCO PROJ PHASE I	95,764	74,229	74,229	49,257	66	
050802.000.61234	TRF TO COUP ESCO PROJ PHASE I	4,973	1,389	1,389	1,138	81	
050802.000.61611	INDIRECT COST ALLOCATION	163,255	165,265	165,265	82,632	49	167,279
	61000 OTHER FINANCING USES	<u>489,785</u>	<u>400,883</u>	<u>926,941</u>	<u>635,918</u>	<u>68</u>	<u>299,279</u>
	TOTALS:	1,481,259	1,548,590	2,155,821	1,247,639	57	1,469,816

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
2101 050802	CEDAR VIEW APARTMENTS CEDAR VIEW APARTMENTS						
050802.000.29411	RETAINED EARNINGS	1,420,275	600,000	1,172,231	1,393,300	118	600,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>1,420,275</u>	<u>600,000</u>	<u>1,172,231</u>	<u>1,393,300</u>	<u>118</u>	<u>600,000</u>
050802.000.29913	RETAINED EARNINGS	1,393,300	493,957	458,957			643,218
	TOTAL FUND BALANCE AT END OF YEAR	<u>1,393,300</u>	<u>493,957</u>	<u>458,957</u>			<u>643,218</u>

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1      % FUND BAL	PROPOSED
2101	CEDAR VIEW APARTMENTS					
	REVENUE TOTALS:	1,454,284	1,442,547	1,442,547	877,852      60	1,513,034
	SOURCE TOTALS:					
	BEG FUND BAL TOTALS:	1,420,275	600,000	1,172,231	1,393,300      118	600,000
	TOTALS:	2,874,559	2,042,547	2,614,778	2,271,152      86	2,113,034
	EXPENDITURE TOTALS:	991,474	1,147,707	1,228,880	611,721      49	1,170,537
	USES TOTALS:	489,785	400,883	926,941	635,918      68	299,279
	END FUND BAL TOTALS:	1,393,300	493,957	458,957		643,218
	TOTALS:	2,874,559	2,042,547	2,614,778	1,247,639      47	2,113,034

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** RECEIVED AS OF 8/1	% RECEIVED	2025 PROPOSED
2111	GOVERNMENT CENTER						
120100	GOVERNMENT CENTER						
120100.000.32499	OTHER GRANTS & REIMBURSEMENTS	210	1	1			1
32000	GRANTS & REIMBURSEMENTS	210	1	1			1
120100.000.35111	INTEREST-SAVINGS & MONEY MAR	215,201	40,000	40,000	130,038	325	100,000
120100.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	215,201	40,001	40,001	130,038	325	100,001
120100.000.37311	RENT-OTHER PARKING	48,000	48,000	48,000	24,000	50	48,000
120100.000.37511	OFFICE RENT-GENERAL COUNTY	1,363,397	1,513,771	1,513,771	1,009,176	66	1,563,304
120100.000.37512	OFFICE RENT-CHILDREN & YOUTH	413,411	458,489	458,489	305,656	66	467,090
120100.000.37513	OFFICE RENT-AGING	168,392	186,955	186,955	124,632	66	208,162
120100.000.37514	OFFICE RENT-DRUG & ALCOHOL	17,191	19,086	19,086	12,720	66	19,269
120100.000.37516	OFFICE RENT-MH	147,767	164,056	164,056	109,368	66	161,912
120100.000.37517	OFFICE RENT-IR	27,493	30,524	30,524	20,344	66	30,849
120100.000.37518	OFFICE RENT-HEALTH CHOICES	34,361	38,149	38,149	25,432	66	38,562
120100.000.37519	OFFICE RENT-ID	116,840	129,720	129,720	86,480	66	134,930
120100.000.37531	PARKING-GENERAL COUNTY	10,128	10,128	10,128	6,752	66	9,667
120100.000.37532	PARKING-CHILDREN & YOUTH	9,120	9,131	9,131	6,080	66	9,208
120100.000.37533	PARKING-AGING	3,756	3,760	3,760	2,504	66	4,143
120100.000.37534	PARKING-DRUG & ALCOHOL	384	384	384	256	66	384
120100.000.37536	PARKING-MH	3,288	3,299	3,299	2,192	66	3,223
120100.000.37537	PARKING-IR	612	614	614	408	66	614
120100.000.37538	PARKING-HEALTH CHOICES	756	767	767	504	65	767

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 8/1	% RECEIVED	PROPOSED
120100.000.37539	PARKING-ID	2,604	2,609	2,609	1,736	66	2,686
37000	RENTS	<u>2,367,500</u>	<u>2,619,442</u>	<u>2,619,442</u>	<u>1,738,240</u>	<u>66</u>	<u>2,702,770</u>
120100.000.39199	ALL OTHER REVENUE	589	1,000	1,000			1
39000	OTHER	<u>589</u>	<u>1,000</u>	<u>1,000</u>			<u>1</u>
TOTALS:		2,583,500	2,660,444	2,660,444	1,868,278	70	2,802,773

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2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 8/1	% EXPENDED	PROPOSED
2111	GOVERNMENT CENTER						
120100	GOVERNMENT CENTER						
120100.000.41111	FULL TIME EMPLOYEES	728,969	970,375	878,225	455,558	51	1,008,958
120100.000.41411	OVERTIME PAY	44,310	6,000	6,000	18,214	303	6,000
120100.000.41611	WORKERS COMPENSATION COSTS	7,348	10,625	10,625	5,091	47	7,863
120100.000.41711	HEALTH CARE PLAN	108,634	127,500	125,820	74,994	59	142,970
120100.000.41712	LIFE INSURANCE PREMIUMS	992	921	921	379	41	929
120100.000.41713	CANCER INSURANCE PREMIUMS	2	7	7			7
120100.000.41714	HEALTH CARE-RX	20,347	20,542	20,542	10,098	49	21,446
120100.000.41715	HEALTH CARE-DENTAL	3,264	2,125	3,625	2,191	60	3,217
120100.000.41716	HEALTH CARE-VISION	232	213	393	230	58	214
120100.000.41717	HEALTH CARE-ADMIN		99	99	(50)	(50)	100
120100.000.41721	FEDERAL OLD AGE INSURANCE	64,708	63,750	63,750	37,981	59	64,337
120100.000.41722	STATE UNEMPLOYMENT CHARGES	116	1,771	1,771	968	54	715
120100.000.41731	EMPLOYER PENSION CONTRIBUTIONS	113,330	123,958	123,958			133,141
120100.000.41732	UNUSED DISABILITY LEAVE	11,185	3,187	3,187	3,015	94	3,217
120100.000.41911	BUDGETED VACANCY FACTOR			92,150			
41000	PERSONNEL SERVICES	<u>1,103,437</u>	<u>1,331,073</u>	<u>1,331,073</u>	<u>608,669</u>	<u>45</u>	<u>1,393,114</u>
120100.000.42211	GASOLINE & OIL	3,424	2,500	2,500	1,496	59	2,500

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
42000	TRAVEL & TRANSPORTATION	3,424	2,500	2,500	1,496	59	2,500
120100.000.43213	TELEPHONE (MOBILE)		500	500			500
120100.000.43411	TRASH REMOVAL	13,957	16,000	16,000	13,034	81	16,000
120100.000.43428	PAYROLL SERVICES	1,206	1,370	1,370	1,050	76	1,754
43000	PROF & TECHNICAL SERVICES	15,163	17,870	17,870	14,084	78	18,254
120100.000.45241	UNIFORM SUPPLIES	2,027	3,500	3,600	3,556	98	3,500
120100.000.45281	OTHER OPERATING SUPPLIES	2,318	2,750	2,650	891	33	2,750
120100.000.45311	JANITORIAL SUPPLIES	21,597	23,500	25,880	24,536	94	23,500
120100.000.45312	MAINT & REP-MAT & SUPPLIES	59,575	55,000	56,620	38,837	68	65,000
45000	MATERIALS & OPERATING SUPPLIES	85,517	84,750	88,750	67,820	76	94,750
120100.000.46112	FUEL	41,450	55,000	55,000	26,693	48	55,000
120100.000.46113	ELECTRICITY	193,543	180,000	180,000	97,555	54	180,000
120100.000.46114	WATER/SEWER	24,130	13,500	13,500	9,375	69	13,500
120100.000.46311	MAINTENANCE & REPAIR SERVICES	82,293	110,000	162,349	91,139	56	125,000
120100.000.46421	EQUIPMENT LEASE & RENTAL		300	300			300
120100.000.46511	PERSONNEL DEVELOPMENT		500	500			500
120100.000.46522	DESKTOP COMPUTER EXPENSE	5,405	5,852	5,891	2,242	38	6,460
120100.000.46866	OTHER OPERATING EXPENSES		2,000	2,000			2,000



C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	***** ADOPTED	2024 REVISED	***** EXPENDED AS OF 8/1	% EXPENDED	2025 PROPOSED
46000	OTHER OPERATING EXPENSES	346,821	367,152	419,540	227,004	54	382,760
120100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
120100.000.47393	OTHER EQUIPMENT-REPLACEMENT	960	2,500	2,500			2,500
120100.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
120100.000.47492	OTHER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES	960	2,503	2,503			2,503
120100.000.61111	TRANS TO OPERATING FUND	140,000	1,161,500	1,161,500	80,750	6	1,166,500
120100.000.61171	TRANS TO OTHER CAP PROJ FUND	524	410,001	920,733	350		382,000
120100.000.61238	TRF TO SINK ESCO PROJ PHASE II	100,108	102,918	102,918			105,743
120100.000.61239	TRF TO COUP ESCO PROJ PHASE II	9,347	4,696	9,672	4,758	49	4,897
61000	OTHER FINANCING USES	249,979	1,679,115	2,194,823	85,858	3	1,659,140
TOTALS:		1,805,301	3,484,963	4,057,059	1,004,931	24	3,553,021

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
2111 120100	GOVERNMENT CENTER GOVERNMENT CENTER						
120100.000.29411	RETAINED EARNINGS	4,627,219	4,400,000	4,967,120	5,405,417	108	4,000,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>4,627,219</u>	<u>4,400,000</u>	<u>4,967,120</u>	<u>5,405,417</u>	<u>108</u>	<u>4,000,000</u>
120100.000.29913	RETAINED EARNINGS	5,405,417	3,575,481	3,570,505			3,249,752
	TOTAL FUND BALANCE AT END OF YEAR	<u>5,405,417</u>	<u>3,575,481</u>	<u>3,570,505</u>			<u>3,249,752</u>

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
2111	GOVERNMENT CENTER						
	REVENUE TOTALS:	2,583,500	2,660,444	2,660,444	1,868,278	70	2,802,773
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	4,627,219	4,400,000	4,967,120	5,405,417	108	4,000,000
	TOTALS:	7,210,719	7,060,444	7,627,564	7,273,695	95	6,802,773
	EXPENDITURE TOTALS:	1,555,322	1,805,848	1,862,236	919,073	49	1,893,881
	USES TOTALS:	249,979	1,679,115	2,194,823	85,858	3	1,659,140
	END FUND BAL TOTALS:	5,405,417	3,575,481	3,570,505			3,249,752
	TOTALS:	7,210,718	7,060,444	7,627,564	1,004,931	13	6,802,773

C O U N T Y O F L E H I G H  
2025 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	*****	2024	*****	2025	
		ACTUAL	ADOPTED	REVISED	FUND BAL AS OF 8/1	% FUND BAL	PROPOSED
	COUNTY REVENUE TOTALS:	518,287,155	520,248,972	523,623,363	337,242,508	64	534,036,884
	COUNTY SOURCE TOTALS:	124,723,327	54,032,309	69,073,769	22,484,101	32	66,244,558
	COUNTY BEG FUND BAL TOTALS:	220,302,925	91,580,003	271,820,306	280,208,338	103	102,768,390
	TOTALS:	863,313,407	665,861,284	864,517,438	639,934,947	74	703,049,832
	COUNTY EXPENDITURE TOTALS:	524,123,222	522,980,874	703,421,432	376,345,335	53	553,698,208
	COUNTY USES TOTALS:	58,981,847	54,032,309	69,073,769	22,484,100	32	66,244,558
	COUNTY END FUND BAL TOTALS:	280,208,338	88,848,101	92,022,237			83,107,066
	TOTALS:	863,313,407	665,861,284	864,517,438	398,829,435	46	703,049,832

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