

COUNTY OF LEHIGH

2025

ADOPTED BUDGET DETAILS

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 010100	OPERATING COMMISSIONERS				
010100.000.41111	FULL TIME EMPLOYEES	187,512	198,266	198,266	206,253
010100.000.41131	ELECTED OFFICIALS	64,000	64,000	64,000	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	97,727
41000	PERSONNEL SERVICES	<u>358,842</u>	<u>354,674</u>	<u>354,674</u>	<u>392,981</u>
010100.000.42112	OTHER TRAVEL EXPENSE	597	2,000	2,000	2,000
42000	TRAVEL & TRANSPORTATION	<u>597</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
010100.000.43111	LEGAL SERVICES		1	1	1
010100.000.43112	AUDITING SERVICES	66,685	68,000	68,000	68,000
010100.000.43148	OTHER SPECIALIZED SERVICES	12,690	72,000	72,000	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>140,002</u>
010100.000.45262	OTHER PUBLICATIONS		1	1	1
010100.000.45281	OTHER OPERATING SUPPLIES		2,150	2,752	2,150

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
	45000 MATERIALS & OPERATING SUPPLIES		2,151	2,753	2,151
010100.000.46311	MAINTENANCE & REPAIR SERVICES		500	500	500
010100.000.46511	PERSONNEL DEVELOPMENT	430	1,500	1,500	1,500
010100.000.46854	ADVISORY BOARD EXPENSE		1	1	1
010100.000.46866	OTHER OPERATING EXPENSES	122	800	800	800
	46000 OTHER OPERATING EXPENSES	552	2,801	2,801	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	539,940



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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
010201	DISTRICT ATTORNEY				
010201.000.32261	PCCD GRANT - REVENUE	11,100	1	731	1
010201.000.32294	ACT 57	127,477	118,000	137,400	142,306
010201.000.32338	NALOXONE INITIATIVE GRANT		1	1	1
010201.000.32415	GANG RESISTANCE EDUCAT & TRAIN		1	1	1
010201.000.32497	FORFEITURES REIMBURSEMENT	11,653			
010201.000.32499	OTHER GRANTS & REIMBURSEMENTS	8,792	13,000	13,000	13,000
010201.000.32531	PCCD/CAC GRANT		1	1	1
	32000 GRANTS & REIMBURSEMENTS	<u>159,022</u>	<u>131,004</u>	<u>151,134</u>	<u>155,310</u>
010201.000.33111	FEES & COMMISSIONS		1	1	1
	33000 DEPARTMENT EARNINGS		<u>1</u>	<u>1</u>	<u>1</u>
010201.000.39119	DONATIONS	6,300	16,000	16,000	16,000
010201.000.39199	ALL OTHER REVENUE	2,640	5,500	5,500	5,500
	39000 OTHER	<u>8,940</u>	<u>21,500</u>	<u>21,500</u>	<u>21,500</u>
	TOTALS:	167,962	152,505	172,635	176,811

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
010201	DISTRICT ATTORNEY				
010201.000.41111	FULL TIME EMPLOYEES	4,608,260	5,017,518	4,913,922	5,214,464
010201.000.41131	ELECTED OFFICIALS	211,495	219,955	219,955	227,690
010201.000.41311	PART TIME EMPLOYEES	156,649	180,000	180,000	180,000
010201.000.41331	NON-CLASSIFIED SERVICE	69,493	72,272	72,272	75,163
010201.000.41411	OVERTIME PAY	3,194	4,500	4,500	4,000
010201.000.41631	TRANSCRIBING EXPENSE-INTERNAL	2,092	8,000	13,908	8,000
010201.000.41633	TRANSCRIBING FEES-GRAND JURY	6,105	8,000	9,895	8,000
010201.000.41791	FRINGE BENEFIT ALLOCATION	2,159,427	1,925,130	1,925,130	2,075,460
41000	PERSONNEL SERVICES	<u>7,216,715</u>	<u>7,435,375</u>	<u>7,339,582</u>	<u>7,792,777</u>
010201.000.42111	MILEAGE-PERSONAL VEHICLE	4,370	4,000	6,236	4,000
010201.000.42112	OTHER TRAVEL EXPENSE	7,760	7,500	15,438	12,500
010201.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1	1
010201.000.42211	GASOLINE & OIL	15,988	16,500	17,970	16,500
42000	TRAVEL & TRANSPORTATION	<u>28,118</u>	<u>28,001</u>	<u>39,645</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	27,000
010201.000.43421	PURCHASED PERSONNEL SERVICES		1	1	1
010201.000.43433	PCCD GRANT - EXPENSE	11,100	1	731	1

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	43,252	37,003	50,894	37,003
010201.000.45261	PROFESSIONAL BOOKS&PERIODICALS	20,866	20,000	21,515	20,000
010201.000.45281	OTHER OPERATING SUPPLIES	40,319	37,500	38,354	37,500
45000	MATERIALS & OPERATING SUPPLIES	61,185	57,500	59,869	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	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	7,000
010201.000.46421	EQUIPMENT LEASE & RENTAL		1	1	1
010201.000.46511	PERSONNEL DEVELOPMENT	14,357	20,000	29,158	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	45,500
010201.000.46835	JURY FEES & EXPENSE		15,000	15,000	15,000
010201.000.46836	EXTRADITION EXPENSE	23,888	20,000	24,794	20,000
010201.000.46838	OFFICIAL INVESTIGATIONS	91,058	150,000	150,000	200,000
010201.000.46839	TRANSCRIBING FEES	2,697	10,000	10,000	10,000
010201.000.46842	GRAND JURY EXPENSES	22,133	21,000	21,086	24,000
010201.000.46857	ID PROCESSING EXPENSE		1	1	1
010201.000.46866	OTHER OPERATING EXPENSES	2,183	4,000	8,224	4,000

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	285,618	397,008	441,525	437,508
010201.000.47332	RADIO-REPLACEMENT		1	1	1
010201.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	176	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	3,000
47000	CAPITAL EXPENDITURES	1,785	7,002	7,177	7,002
TOTALS:		7,636,673	7,961,889	7,938,692	8,364,791

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	
32000	GRANTS & REIMBURSEMENTS	<u>46,000</u>	<u>100,000</u>	<u>250,000</u>	<u>100,000</u>
TOTALS:		46,000	100,000	250,000	100,000

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
010202	DRUG TASK FORCE				
010202.000.41111	FULL TIME EMPLOYEES	589,665	620,048	620,048	647,838
010202.000.41311	PART TIME EMPLOYEES		1	1	1
010202.000.41411	OVERTIME PAY		4,000	24,000	4,000
010202.000.41791	FRINGE BENEFIT ALLOCATION	258,704	219,857	219,857	235,699
41000	PERSONNEL SERVICES	<u>848,369</u>	<u>843,906</u>	<u>863,906</u>	<u>887,538</u>
010202.000.42112	OTHER TRAVEL EXPENSE	3,309	3,500	3,500	3,500
010202.000.42211	GASOLINE & OIL		1,000	2,450	2,500
010202.000.42212	VEHICLE REPAIRS	250	1,000	1,000	1,000
42000	TRAVEL & TRANSPORTATION	<u>3,559</u>	<u>5,500</u>	<u>6,950</u>	<u>7,000</u>
010202.000.43148	OTHER SPECIALIZED SERVICES	790	500	500	500
010202.000.43181	HIDTA EXPENSE			130,000	
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>3,675</u>
010202.000.45262	OTHER PUBLICATIONS	264	300	300	300
010202.000.45281	OTHER OPERATING SUPPLIES	7,702	11,750	21,293	11,750

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	7,966	12,050	21,593	12,050
010202.000.46311	MAINTENANCE & REPAIR SERVICES		250	250	250
010202.000.46511	PERSONNEL DEVELOPMENT	1,599	2,000	2,000	2,000
010202.000.46821	ASSOCIATION DUES	640	700	700	700
010202.000.46866	OTHER OPERATING EXPENSES	5,431	5,750	5,750	5,750
46000	OTHER OPERATING EXPENSES	7,670	8,700	8,700	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	920,214

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



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1101 010206	OPERATING DOMESTIC VIOLENCE				
010206.000.41111	FULL TIME EMPLOYEES	83,185	86,474	86,474	77,931
010206.000.41311	PART TIME EMPLOYEES		1	1	1
010206.000.41791	FRINGE BENEFIT ALLOCATION	35,492	30,466	30,466	28,180
	41000 PERSONNEL SERVICES	<u>118,677</u>	<u>116,941</u>	<u>116,941</u>	<u>106,112</u>
010206.000.43421	PURCHASED PERSONNEL SERVICES	63,601	62,500	62,500	62,500
	43000 PROF & TECHNICAL SERVICES	<u>63,601</u>	<u>62,500</u>	<u>62,500</u>	<u>62,500</u>
	TOTALS:	182,278	179,441	179,441	168,612

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 010208	OPERATING VICTIM WITNESS				
010208.000.32289	VICTIM WITNESS	312,735	343,267	343,267	343,267
010208.000.32499	OTHER GRANTS & REIMBURSEMENTS	39,721	1,000	1,000	40,000
32000	GRANTS & REIMBURSEMENTS	<u>352,456</u>	<u>344,267</u>	<u>344,267</u>	<u>383,267</u>
TOTALS:		352,456	344,267	344,267	383,267

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
010208	VICTIM WITNESS				
010208.000.41111	FULL TIME EMPLOYEES	165,608	172,221	172,221	194,355
010208.000.41311	PART TIME EMPLOYEES		1,000	1,000	1,000
010208.000.41791	FRINGE BENEFIT ALLOCATION	70,769	61,026	61,026	70,638
	41000 PERSONNEL SERVICES	<u>236,377</u>	<u>234,247</u>	<u>234,247</u>	<u>265,993</u>
010208.000.42111	MILEAGE-PERSONAL VEHICLE		400	400	400
010208.000.42112	OTHER TRAVEL EXPENSE		1,200	1,200	1,200
	42000 TRAVEL & TRANSPORTATION		<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
010208.000.44155	CRIME VICTIMS COUNCIL	100,000	100,000	100,000	100,000
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
010208.000.45281	OTHER OPERATING SUPPLIES		1	1	1
	45000 MATERIALS & OPERATING SUPPLIES		<u>1</u>	<u>1</u>	<u>1</u>
010208.000.46511	PERSONNEL DEVELOPMENT		450	450	450
010208.000.46866	OTHER OPERATING EXPENSES	2,598	17,786	17,786	17,786

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	12,000
010209.000.33218	DUI PROCESSING CENTER	457	3,000	3,000	3,000
010209.000.33219	DA COST OF PROSECUTION	8,301	21,000	21,000	21,000
010209.000.33222	DUI CENTRAL BOOKING	482,944	600,000	600,000	500,000
010209.000.33223	CENTRAL BOOKING-NON DUI	430,490	650,000	650,000	550,000
010209.000.33231	FINGERPRINTING	5,150	10,000	10,000	10,000
33000	DEPARTMENT EARNINGS	<u>929,134</u>	<u>1,297,500</u>	<u>1,297,500</u>	<u>1,097,500</u>
TOTALS:		929,134	1,297,500	1,297,500	1,097,500

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
010209	REGIONAL CENTRAL BOOKING				
010209.000.41111	FULL TIME EMPLOYEES	421,111	445,992	445,992	464,029
010209.000.41311	PART TIME EMPLOYEES	362,318	315,000	315,000	315,000
010209.000.41411	OVERTIME PAY		1	1	1
010209.000.41791	FRINGE BENEFIT ALLOCATION	334,604	268,102	268,102	281,689
41000	PERSONNEL SERVICES	<u>1,118,033</u>	<u>1,029,095</u>	<u>1,029,095</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	225,000
010209.000.43213	TELEPHONE (MOBILE)	1,364	1,500	1,500	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>228,000</u>
010209.000.45281	OTHER OPERATING SUPPLIES	18,432	18,000	17,500	18,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	18,432	18,000	17,500	18,000
010209.000.46311	MAINTENANCE & REPAIR SERVICES	28,482	35,000	35,000	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	8,500
46000	OTHER OPERATING EXPENSES	32,261	44,001	48,371	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	6,000
47000	CAPITAL EXPENDITURES	2,947	5,001	7,054	8,001
TOTALS:		1,351,697	1,325,698	1,366,963	1,360,322

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	FEES & 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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
010211	FORENSIC LAB				
010211.000.41111	FULL TIME EMPLOYEES	282,029	312,000	249,765	307,965
010211.000.41311	PART TIME EMPLOYEES	4,549	25,000	25,000	25,000
010211.000.41411	OVERTIME PAY		1	1	1
010211.000.41791	FRINGE BENEFIT ALLOCATION	122,296	118,728	118,728	120,398
41000	PERSONNEL SERVICES	<u>408,874</u>	<u>455,729</u>	<u>393,494</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	1,500

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	42	1,500	1,500	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	90,000
010211.000.46821	ASSOCIATION DUES		500	500	500
46000	OTHER OPERATING EXPENSES	51,167	90,001	103,101	95,001
010211.000.47441	COMPUTER EQUIPMENT-NEW	3,827	10,000	10,000	10,000
47000	CAPITAL EXPENDITURES	3,827	10,000	10,000	10,000
TOTALS:		465,065	560,883	511,748	563,518

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 010300	OPERATING CORONER				
010300.000.32261	PCCD GRANT - REVENUE		1	523	1
010300.000.32499	OTHER GRANTS & REIMBURSEMENTS	13,000	1	25,807	13,772
32000	GRANTS & REIMBURSEMENTS	<u>13,000</u>	<u>2</u>	<u>26,330</u>	<u>13,773</u>
010300.000.33111	FEES & COMMISSIONS	161,865	140,000	140,000	140,000
010300.000.33194	DEATH CERTIFICATE FEE	36,758	33,500	33,500	33,500
010300.000.33199	OTHER DEPARTMENTAL EARNINGS	70,610	40,000	40,000	40,000
33000	DEPARTMENT EARNINGS	<u>269,233</u>	<u>213,500</u>	<u>213,500</u>	<u>213,500</u>
010300.000.39199	ALL OTHER REVENUE	135	1	1	1
39000	OTHER	<u>135</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTALS:		282,368	213,503	239,831	227,274

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
010300	CORONER				
010300.000.41111	FULL TIME EMPLOYEES	984,298	1,083,079	1,056,093	1,118,895
010300.000.41131	ELECTED OFFICIALS	74,150	87,700	87,700	90,000
010300.000.41211	REGULAR PART TIME EMPLOYEES	51,685	53,129	53,129	55,270
010300.000.41311	PART TIME EMPLOYEES	22,727	70,000	70,000	90,000
010300.000.41411	OVERTIME PAY	145,081	210,000	210,000	210,000
010300.000.41791	FRINGE BENEFIT ALLOCATION	545,630	507,213	507,213	558,355
41000	PERSONNEL SERVICES	<u>1,823,571</u>	<u>2,011,121</u>	<u>1,984,135</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	15,000
010300.000.42113	TRANSPORT OF CADAVERS	84,710	120,000	120,000	120,000
010300.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1	1
010300.000.42211	GASOLINE & OIL	5,393	7,000	7,000	7,000
42000	TRAVEL & TRANSPORTATION	<u>97,780</u>	<u>142,751</u>	<u>142,751</u>	<u>142,751</u>
010300.000.43213	TELEPHONE (MOBILE)	13,728	11,500	11,500	12,500
010300.000.43411	TRASH REMOVAL	2,211	3,000	3,000	3,000
010300.000.43433	PCCD GRANT - EXPENSE	44,478	1	523	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	60,417	14,501	15,023	15,501
010300.000.45221	MEDICAL SUPPLIES	19,513	60,000	60,000	60,000
010300.000.45241	UNIFORM SUPPLIES	5,323	8,000	8,000	10,000
010300.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1	1
010300.000.45281	OTHER OPERATING SUPPLIES	23,985	25,000	25,000	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	21,500
010300.000.45312	MAINT & REP-MAT & SUPPLIES	2,098	3,000	3,000	3,000
45000	MATERIALS & OPERATING SUPPLIES	74,169	118,501	118,501	120,501
010300.000.46111	TELEPHONE	9,829	17,000	17,000	17,000
010300.000.46112	FUEL	16,970	16,000	16,000	16,000
010300.000.46113	ELECTRICITY	35,170	33,000	33,000	33,000
010300.000.46114	WATER/SEWER	341	1,000	1,000	1,000
010300.000.46311	MAINTENANCE & REPAIR SERVICES	5,064	10,000	10,000	10,000
010300.000.46511	PERSONNEL DEVELOPMENT	10,837	15,000	15,000	15,000
010300.000.46524	THIRD PARTY SOFTWARE	43,264	42,000	42,000	42,000
010300.000.46539	DEATH CERTIFICATE EXPENSE	26,907	33,500	118,777	33,500
010300.000.46611	GENERAL INSURANCE		1	1	1
010300.000.46821	ASSOCIATION DUES	1,060	5,000	17,500	5,000
010300.000.46851	TOXICOLOGY EXPENSE	(2,831)	40,000	40,100	40,000
010300.000.46852	POST MORTEM EXPENSE	333,345	700,000	700,616	700,000
010300.000.46853	BURIAL EXPENSE	3,580	32,500	32,500	32,500
010300.000.46866	OTHER OPERATING EXPENSES	4,139	2,500	2,500	2,500
010300.000.46881	X-RAY EXPENSE	1,113	5,000	5,000	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
010300.000.46887	ENTOMOLOGY		1	1	1
46000	OTHER OPERATING EXPENSES	488,788	952,503	1,050,996	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	1,500
010300.000.47499	EQUIPMENT NEW-CERT FEE		1	1	1
47000	CAPITAL EXPENDITURES	1,392	1,505	1,505	1,505
TOTALS:		2,546,117	3,240,882	3,312,911	3,355,281

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 010401	OPERATING SHERIFF-OPERATIONS				
010401.000.32499	OTHER GRANTS & REIMBURSEMENTS	161,431	50,000	50,000	50,000
	32000 GRANTS & REIMBURSEMENTS	<u>161,431</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
010401.000.33111	FEES & COMMISSIONS	149,286	114,000	114,000	114,000
010401.000.33142	CASH OVERAGE-TELLER	20			
010401.000.33176	RETURN CHECK FEE	120	200	200	200
010401.000.33199	OTHER DEPARTMENTAL EARNINGS	552,060	940,000	940,000	940,000
	33000 DEPARTMENT EARNINGS	<u>701,486</u>	<u>1,054,200</u>	<u>1,054,200</u>	<u>1,054,200</u>
010401.000.39113	NOTARY FEES		100	100	100
010401.000.39119	DONATIONS			200	
010401.000.39199	ALL OTHER REVENUE	349	500	500	500
	39000 OTHER	<u>349</u>	<u>600</u>	<u>800</u>	<u>600</u>
	TOTALS:	863,266	1,104,800	1,105,000	1,104,800

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
010401	SHERIFF-OPERATIONS				
010401.000.41111	FULL TIME EMPLOYEES	1,055,599	1,120,101	1,104,781	1,178,759
010401.000.41131	ELECTED OFFICIALS	74,550	87,700	87,700	90,000
010401.000.41311	PART TIME EMPLOYEES	70,137	54,000	54,000	54,000
010401.000.41411	OVERTIME PAY	1,478			
010401.000.41791	FRINGE BENEFIT ALLOCATION	489,111	429,126	429,126	462,055
41000	PERSONNEL SERVICES	<u>1,690,875</u>	<u>1,690,927</u>	<u>1,675,607</u>	<u>1,784,814</u>
010401.000.42111	MILEAGE-PERSONAL VEHICLE	242	300	300	300
010401.000.42112	OTHER TRAVEL EXPENSE	399	500	500	500
010401.000.42211	GASOLINE & OIL	2,156	2,000	2,000	2,000
42000	TRAVEL & TRANSPORTATION	<u>2,797</u>	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>
010401.000.43111	LEGAL SERVICES	9,970	20,000	15,000	20,000
010401.000.43213	TELEPHONE (MOBILE)	5,797	6,500	6,500	6,500
010401.000.43479	PHYSICAL/PSYCHOLOGICAL EVAL	6,157	4,000	4,000	6,000
43000	PROF & TECHNICAL SERVICES	<u>21,924</u>	<u>30,500</u>	<u>25,500</u>	<u>32,500</u>
010401.000.45241	UNIFORM SUPPLIES	90	2,000	2,000	2,000
010401.000.45261	PROFESSIONAL BOOKS&PERIODICALS	901	500	820	500
010401.000.45281	OTHER OPERATING SUPPLIES	38,024	33,600	34,047	33,600
010401.000.45291	FIREARMS AMMUNITION & SUPPLIES	24,273	20,000	27,636	20,000



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
010401.000.45292	BULLET RESISTANT VEST REPLACE	1,688	20,000	22,630	20,000
	45000 MATERIALS & OPERATING SUPPLIES	<u>64,976</u>	<u>76,100</u>	<u>87,133</u>	<u>76,100</u>
010401.000.46249	K9 PROGRAM	2,125	3,500	3,700	13,500
010401.000.46311	MAINTENANCE & REPAIR SERVICES	11,456	20,000	21,246	15,000
010401.000.46511	PERSONNEL DEVELOPMENT	6,232	12,000	12,000	20,000
010401.000.46524	THIRD PARTY SOFTWARE	40,982	105,000	117,026	105,000
010401.000.46811	ADVERTISING-GENERAL	405	250	250	250
010401.000.46821	ASSOCIATION DUES	1,496	1,500	1,500	1,500
010401.000.46865	OTHER REFUNDS	6,899	5,000	10,600	10,000
010401.000.46866	OTHER OPERATING EXPENSES	10,201	15,000	14,525	15,000
	46000 OTHER OPERATING EXPENSES	<u>79,796</u>	<u>162,250</u>	<u>180,847</u>	<u>180,250</u>
010401.000.47332	RADIO-REPLACEMENT	753	1,000	1,000	1,000
010401.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	2,962	3,000	3,000	3,000
010401.000.47391	OFFICE FURNITURE-REPLACEMENT	400	500	4,261	500
010401.000.47393	OTHER EQUIPMENT-REPLACEMENT	1,528	1,750	1,750	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>11,500</u>
	TOTALS:	1,874,542	1,974,077	1,987,148	2,087,964

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	<u>1,912</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	TOTALS:	991,638	974,905	962,945	824,289

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 010403	OPERATING SHERIFF-SECURITY				
010403.000.41321	PART TIME BARGAINING UNIT	336,652	265,000	265,000	265,000
010403.000.41411	OVERTIME PAY		100	100	1
010403.000.41791	FRINGE BENEFIT ALLOCATION	28,379	20,050	20,050	18,483
	41000 PERSONNEL SERVICES	<u>365,031</u>	<u>285,150</u>	<u>285,150</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	750
	45000 MATERIALS & OPERATING SUPPLIES	<u>711</u>	<u>1,150</u>	<u>1,150</u>	<u>1,150</u>
	TOTALS:	365,742	286,551	286,551	284,885

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 010404	OPERATING SHERIFF-WARRANTS				
010404.000.41121	FULL TIME BARGAINING UNIT	604,529	675,087	675,087	550,197
010404.000.41411	OVERTIME PAY	8,206	20,000	15,000	10,000
010404.000.41791	FRINGE BENEFIT ALLOCATION	261,697	244,882	244,882	206,177
41000	PERSONNEL SERVICES	<u>874,432</u>	<u>939,969</u>	<u>934,969</u>	<u>766,374</u>
010404.000.42211	GASOLINE & OIL	6,496	5,000	5,000	7,000
42000	TRAVEL & TRANSPORTATION	<u>6,496</u>	<u>5,000</u>	<u>5,000</u>	<u>7,000</u>
010404.000.43213	TELEPHONE (MOBILE)	10,775	11,500	11,500	11,500
43000	PROF & TECHNICAL SERVICES	<u>10,775</u>	<u>11,500</u>	<u>11,500</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	1,500
45000	MATERIALS & OPERATING SUPPLIES	<u>528</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
TOTALS:		892,231	960,969	955,969	789,374

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 010405	OPERATING SHERIFF-COURT				
010405.000.41121	FULL TIME BARGAINING UNIT	2,323,156	2,197,046	2,169,112	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	476,250
010405.000.41411	OVERTIME PAY	94,211	105,000	105,000	92,500
010405.000.41791	FRINGE BENEFIT ALLOCATION	1,055,806	916,219	916,219	1,141,442
41000	PERSONNEL SERVICES	<u>3,752,620</u>	<u>3,694,516</u>	<u>3,666,582</u>	<u>4,467,795</u>
010405.000.42111	MILEAGE-PERSONAL VEHICLE	4,396	4,000	4,000	4,000
010405.000.42112	OTHER TRAVEL EXPENSE	2,756	4,000	4,000	4,000
010405.000.42115	STATE TRANSPORTS	6,253	4,500	4,500	4,500
010405.000.42211	GASOLINE & OIL	9,381	15,000	15,000	11,000
42000	TRAVEL & TRANSPORTATION	<u>22,786</u>	<u>27,500</u>	<u>27,500</u>	<u>23,500</u>
010405.000.43213	TELEPHONE (MOBILE)	4,423	5,000	5,000	5,000
43000	PROF & TECHNICAL SERVICES	<u>4,423</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
010405.000.45241	UNIFORM SUPPLIES	18,825	25,000	26,076	25,000
010405.000.45281	OTHER OPERATING SUPPLIES	3,348	3,000	3,000	3,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	<u>22,173</u>	<u>28,000</u>	<u>29,076</u>	<u>28,000</u>
010405.000.46866	OTHER OPERATING EXPENSES	<u>563</u>	<u>500</u>	<u>500</u>	<u>500</u>
46000	OTHER OPERATING EXPENSES	<u>563</u>	<u>500</u>	<u>500</u>	<u>500</u>
TOTALS:		3,802,565	3,755,516	3,728,658	4,524,795

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 010406	OPERATING SHERIFF-MDJ SECURITY				
010406.000.41121	FULL TIME BARGAINING UNIT	933,784	1,064,673	1,055,766	966,613
010406.000.41411	OVERTIME PAY	21,609	5,000	10,000	20,000
010406.000.41791	FRINGE BENEFIT ALLOCATION	407,939	376,853	376,853	351,325
41000	PERSONNEL SERVICES	<u>1,363,332</u>	<u>1,446,526</u>	<u>1,442,619</u>	<u>1,337,938</u>
010406.000.42211	GASOLINE & OIL	5,924	6,000	6,000	6,000
42000	TRAVEL & TRANSPORTATION	<u>5,924</u>	<u>6,000</u>	<u>6,000</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	1,347,938



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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>1</u>
TOTALS:		510	1	1	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 010700	OPERATING CONTROLLER				
010700.000.41111	FULL TIME EMPLOYEES	506,410	536,702	531,520	570,504
010700.000.41131	ELECTED OFFICIALS	74,150	87,700	87,700	90,000
010700.000.41311	PART TIME EMPLOYEES	25,231	30,000	30,000	30,000
010700.000.41411	OVERTIME PAY		1	1	1
010700.000.41791	FRINGE BENEFIT ALLOCATION	258,704	227,028	227,028	249,681
41000	PERSONNEL SERVICES	<u>864,495</u>	<u>881,431</u>	<u>876,249</u>	<u>940,186</u>
010700.000.42111	MILEAGE-PERSONAL VEHICLE	784	2,200	2,200	2,200
010700.000.42112	OTHER TRAVEL EXPENSE	643	3,000	3,000	3,000
42000	TRAVEL & TRANSPORTATION	<u>1,427</u>	<u>5,200</u>	<u>5,200</u>	<u>5,200</u>
010700.000.43111	LEGAL SERVICES	4,150	9,990	15,840	9,990
010700.000.43112	AUDITING SERVICES	6,349	10,000	10,120	10,000
010700.000.43154	PERFORMANCE AUDITS	10,584	30,000	48,000	30,000
43000	PROF & TECHNICAL SERVICES	<u>21,083</u>	<u>49,990</u>	<u>73,960</u>	<u>49,990</u>
010700.000.45261	PROFESSIONAL BOOKS&PERIODICALS	834	1,400	1,400	1,400
010700.000.45281	OTHER OPERATING SUPPLIES	2,126	1,500	1,500	1,500

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	2,960	2,900	2,900	2,900
010700.000.46311	MAINTENANCE & REPAIR SERVICES	2,544	1,200	3,200	3,200
010700.000.46511	PERSONNEL DEVELOPMENT	8,110	14,500	12,500	14,500
010700.000.46821	ASSOCIATION DUES	6,985	8,000	8,000	10,000
010700.000.46866	OTHER OPERATING EXPENSES		209	209	209
46000	OTHER OPERATING EXPENSES	17,639	23,909	23,909	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	1,030,286

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
010901	JUDICIAL RECORDS				
010901.000.33141	CASH OVERAGE-CUSTOMER	29			
010901.000.33176	RETURN CHECK FEE	40	100	100	100
010901.000.33191	CRIMINAL REFUND-FEES	(1,403)	1	1	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	750,000
010901.000.33208	FEES & COMMISSIONS-CRIMINAL	72,677	90,000	90,000	90,000
010901.000.33209	FEES & COMMISSIONS-CIVIL	1,229,677	1,500,000	1,500,000	1,400,000
010901.000.33211	AUTOMATION FEE-CRIMINAL	17,817	28,000	28,000	28,000
010901.000.33212	AUTOMATION FEE-CIVIL	56,917	70,000	70,000	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	26,000
010901.000.33217	CREDIT CARD FEES-CIVIL	5,375	8,000	8,000	8,000
010901.000.33233	AUTOMATION FEE-REG OF WILLS	4,570	7,000	7,000	7,000
010901.000.33235	CASH OVERAGE-CUSTOMER-REG WILL	16	1	1	1
010901.000.33241	CASH OVERAGE-CUSTOMER-CIVIL	88	1	1	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	500
010901.000.33249	RETURN CHECK FEE-WILLS	300	100	100	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	4,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
33000	DEPARTMENT EARNINGS	<u>2,341,760</u>	<u>2,383,711</u>	<u>2,383,711</u>	<u>2,383,711</u>
010901.000.39137	TRANSCRIBING FEES-CRIMINAL	35,640	25,000	25,000	25,000
010901.000.39138	TRANSCRIBING FEES-CIVIL	43,527	30,000	30,000	30,000
010901.000.39199	ALL OTHER REVENUE	49			
39000	OTHER	<u>79,216</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
	TOTALS:	<u>2,420,976</u>	<u>2,438,711</u>	<u>2,438,711</u>	<u>2,438,711</u>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
010901	JUDICIAL RECORDS				
010901.000.41111	FULL TIME EMPLOYEES	1,837,479	2,129,775	2,050,325	2,163,098
010901.000.41131	ELECTED OFFICIALS	66,024	87,700	87,700	90,000
010901.000.41311	PART TIME EMPLOYEES	85,889	170,000	170,000	170,000
010901.000.41411	OVERTIME PAY	16,330	6,000	6,000	6,000
010901.000.41635	TRANSCRIBE-EXP-EXTERNAL-CRIMIN	18,340	25,000	25,000	25,000
010901.000.41636	TRANSCRIBE EXP-EXTERNAL-CIVIL	44,421	30,000	30,000	30,000
010901.000.41791	FRINGE BENEFIT ALLOCATION	883,227	862,611	862,611	898,225
41000	PERSONNEL SERVICES	<u>2,951,710</u>	<u>3,311,086</u>	<u>3,231,636</u>	<u>3,382,323</u>
010901.000.42111	MILEAGE-PERSONAL VEHICLE	814	1,000	1,200	2,000
010901.000.42112	OTHER TRAVEL EXPENSE	2,870	3,000	3,500	3,700
42000	TRAVEL & TRANSPORTATION	<u>3,684</u>	<u>4,000</u>	<u>4,700</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	2,000
010901.000.45261	PROFESSIONAL BOOKS&PERIODICALS	1,984	1,700	1,700	1,700
010901.000.45262	OTHER PUBLICATIONS		1	1	1
010901.000.45281	OTHER OPERATING SUPPLIES	33,700	38,000	43,676	38,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	36,991	41,701	47,400	41,701
010901.000.46311	MAINTENANCE & REPAIR SERVICES	7,948	16,800	19,033	16,800
010901.000.46511	PERSONNEL DEVELOPMENT	3,444	3,500	3,500	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	2,000
010901.000.46863	BANKING SERVICES	7,322	10,000	10,000	10,000
010901.000.46866	OTHER OPERATING EXPENSES		1	1	1
46000	OTHER OPERATING EXPENSES	122,819	142,302	144,035	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	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	4,800
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	14,303
TOTALS:		3,127,367	3,513,892	3,442,374	3,586,829

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
010902	JUDICIAL RECORDS-DEEDS				
010902.000.33139	FORFEITURES	353	1,200	1,200	1,200
010902.000.33143	CASH SHORTAGE-CUSTOMER	11			
010902.000.33168	PUBLIC INFORMATION FEE	62,064	60,000	60,000	60,000
010902.000.33176	RETURN CHECK FEE	20	100	100	100
010902.000.33196	DEEDS REFUND-FEES		1	1	1
010902.000.33199	OTHER DEPARTMENTAL EARNINGS	3,700	6,000	6,000	6,000
010902.000.33210	FEES & COMMISSIONS-DEEDS	1,573,123	1,400,000	1,400,000	1,500,000
	33000 DEPARTMENT EARNINGS	<u>1,639,271</u>	<u>1,467,301</u>	<u>1,467,301</u>	<u>1,567,301</u>
010902.000.39199	ALL OTHER REVENUE	6,675	16,000	16,000	16,000
	39000 OTHER	<u>6,675</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
	TOTALS:	1,645,946	1,483,301	1,483,301	1,583,301



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
010902	JUDICIAL RECORDS-DEEDS				
010902.000.41111	FULL TIME EMPLOYEES	446,457	505,669	485,765	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	188,663
41000	PERSONNEL SERVICES	<u>637,171</u>	<u>731,825</u>	<u>711,921</u>	<u>710,425</u>
010902.000.42111	MILEAGE-PERSONAL VEHICLE		1,000	1,000	1,000
010902.000.42112	OTHER TRAVEL EXPENSE		1,200	1,407	1,500
42000	TRAVEL & TRANSPORTATION		<u>2,200</u>	<u>2,407</u>	<u>2,500</u>
010902.000.43211	DATA RETENTION SERVICES	4,648	10,700	15,237	10,700
43000	PROF & TECHNICAL SERVICES	<u>4,648</u>	<u>10,700</u>	<u>15,237</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	14,200

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	10,836	14,201	15,618	14,201
010902.000.46311	MAINTENANCE & REPAIR SERVICES	2,016	4,500	4,500	4,500
010902.000.46511	PERSONNEL DEVELOPMENT	995	1,000	1,000	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
010902.000.46866	OTHER OPERATING EXPENSES	1,955	2,000	2,000	2,000
46000	OTHER OPERATING EXPENSES	101,116	58,250	58,250	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	2,500
010902.000.47393	OTHER EQUIPMENT-REPLACEMENT		1,000	1,000	1,000
010902.000.47441	COMPUTER EQUIPMENT-NEW		1,500	1,500	1,500
010902.000.47495	OFFICE MACHINES-NEW		500	500	500
47000	CAPITAL EXPENDITURES	1,605	8,000	8,501	8,000
TOTALS:		755,376	825,176	811,934	814,076

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 011500	OPERATING 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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 020100	OPERATING 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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
020100	OFFICE OF COUNTY EXECUTIVE				
020100.000.41111	FULL TIME EMPLOYEES	74,547	79,768	79,768	82,992
020100.000.41131	ELECTED OFFICIALS	75,000	75,000	75,000	75,000
020100.000.41791	FRINGE BENEFIT ALLOCATION	63,928	56,252	56,252	58,865
41000	PERSONNEL SERVICES	<u>213,475</u>	<u>211,020</u>	<u>211,020</u>	<u>216,857</u>
020100.000.42111	MILEAGE-PERSONAL VEHICLE	1,285	540	1,445	540
020100.000.42112	OTHER TRAVEL EXPENSE	6,253	2,500	5,100	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>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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	2,200
020100.000.46821	ASSOCIATION DUES		3,500	3,675	3,500
020100.000.46866	OTHER OPERATING EXPENSES		50	50	50
46000	OTHER OPERATING EXPENSES	1,345	5,950	4,400	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	228,181

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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
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>4</u>
020300.000.39113	NOTARY FEES	1,455	250	250	250
020300.000.39119	DONATIONS		1	1	1
020300.000.39199	ALL OTHER REVENUE	408	400	400	400
39000	OTHER	<u>1,863</u>	<u>651</u>	<u>651</u>	<u>651</u>
TOTALS:		1,505,026	656	656	656

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
020300	OFFICE OF VOTERS REGISTRATION				
020300.000.41111	FULL TIME EMPLOYEES	463,560	484,992	484,992	509,913
020300.000.41311	PART TIME EMPLOYEES	242,790	305,000	305,000	250,000
020300.000.41411	OVERTIME PAY	36,773	100,000	100,000	50,000
020300.000.41791	FRINGE BENEFIT ALLOCATION	317,286	261,687	261,687	340,881
41000	PERSONNEL SERVICES	<u>1,060,409</u>	<u>1,151,679</u>	<u>1,151,679</u>	<u>1,150,794</u>
020300.000.42111	MILEAGE-PERSONAL VEHICLE	2,240	2,000	3,759	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>4,001</u>
020300.000.43144	IT SERVICES		1	1	1
020300.000.43213	TELEPHONE (MOBILE)	4,902	5,000	5,451	5,000
020300.000.43421	PURCHASED PERSONNEL SERVICES	10,950	1,000	11,000	1,000
020300.000.43453	JUDGE OF ELECTION	364,983	341,000	497,339	341,000
020300.000.43475	ELECTION SERVICES	96,936	75,000	73,756	75,000



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	477,771	422,001	587,547	422,001
020300.000.45212	ELECTION SUPPLIES	7,962	10,000	13,538	10,000
020300.000.45214	PRINTING SUPPLIES	254,192	320,000	446,162	320,000
020300.000.45216	VOTING MACHINE SUPPLIES	2,845	10,000	12,155	10,000
020300.000.45252	BULK ACCOUNT #56	58,248	75,000	75,000	75,000
020300.000.45281	OTHER OPERATING SUPPLIES	8,966	15,000	15,169	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	430,500
020300.000.46111	TELEPHONE		400	400	400
020300.000.46254	ELECTION INTEGRITY GRANT EXP	48,464		638,943	
020300.000.46311	MAINTENANCE & REPAIR SERVICES	9,748	12,475	12,475	12,475
020300.000.46412	POLLING PLACE RENTAL	27,525	27,000	61,200	27,000
020300.000.46511	PERSONNEL DEVELOPMENT	1,232	1,500	1,500	1,500
020300.000.46524	THIRD PARTY SOFTWARE	75,030	60,000	57,459	60,000
020300.000.46811	ADVERTISING-GENERAL	22,981	25,000	35,000	25,000
020300.000.46866	OTHER OPERATING EXPENSES	1,280	3,600	3,600	3,600
46000	OTHER OPERATING EXPENSES	186,260	129,975	810,577	129,975
020300.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1	1
020300.000.47392	OFFICE MACHINES-REPLACEMENT		25,000	25,000	25,000
020300.000.47441	COMPUTER EQUIPMENT-NEW	231	300	300	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<u>231</u>	<u>25,302</u>	<u>25,302</u>	<u>25,302</u>
	TOTALS:	2,063,020	2,163,458	3,149,740	2,162,573

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
020400	OFFICE OF PUBLIC DEFENDER				
020400.000.41111	FULL TIME EMPLOYEES	2,015,394	2,255,825	2,234,023	2,333,553
020400.000.41311	PART TIME EMPLOYEES		35,000	35,000	35,000
020400.000.41331	NON-CLASSIFIED SERVICE	272,831	260,150	260,150	283,024
020400.000.41411	OVERTIME PAY		1	1	1
020400.000.41631	TRANSCRIBING EXPENSE-INTERNAL	11,922	8,500	8,500	8,500
020400.000.41791	FRINGE BENEFIT ALLOCATION	982,219	904,982	904,982	991,099
41000	PERSONNEL SERVICES	<u>3,282,366</u>	<u>3,464,458</u>	<u>3,442,656</u>	<u>3,651,177</u>
020400.000.42111	MILEAGE-PERSONAL VEHICLE	2,909	7,800	7,800	7,800
020400.000.42112	OTHER TRAVEL EXPENSE	1,283	500	2,500	500
020400.000.42211	GASOLINE & OIL	67			
42000	TRAVEL & TRANSPORTATION	<u>4,259</u>	<u>8,300</u>	<u>10,300</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	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 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<u>7,744</u>	<u>8,251</u>	<u>13,251</u>	<u>8,251</u>
	TOTALS:	3,442,469	3,682,164	3,760,950	3,868,883

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
030100	DIRECTOR OF ADMINISTRATION				
030100.000.41111	FULL TIME EMPLOYEES	156,594	228,904	228,904	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	90,291
41000	PERSONNEL SERVICES	<u>223,515</u>	<u>305,854</u>	<u>305,854</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	650
43000	PROF & TECHNICAL SERVICES	<u>45</u>	<u>1</u>	<u>650</u>	<u>650</u>
030100.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1	1
030100.000.45281	OTHER OPERATING SUPPLIES	518	500	570	500

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	518	501	571	501
030100.000.46311	MAINTENANCE & REPAIR SERVICES	157	250	100	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	100
46000	OTHER OPERATING EXPENSES	418	1,050	501	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	353,763



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 030200	OPERATING GENERAL COUNTY				
030200.000.32499	OTHER GRANTS & REIMBURSEMENTS	180,421	25,000	97,583	50,000
32000	GRANTS & REIMBURSEMENTS	<u>180,421</u>	<u>25,000</u>	<u>97,583</u>	<u>50,000</u>
030200.000.33118	10% BAIL PROGRAM FEES	94,284	50,000	50,000	75,000
030200.000.33139	FORFEITURES	43,371	50,000	50,000	50,000
030200.000.33176	RETURN CHECK FEE		1	1	1
030200.000.33199	OTHER DEPARTMENTAL EARNINGS	22,483	10,000	10,000	10,000
33000	DEPARTMENT EARNINGS	<u>160,138</u>	<u>110,001</u>	<u>110,001</u>	<u>135,001</u>
030200.000.35111	INTEREST-SAVINGS & MONEY MAR	813,951	840,000	840,000	2,000,000
030200.000.35112	INTEREST-CERTS OF DEPOSIT	1,882,288	1	1	1
35000	INVESTMENT INC	<u>2,696,239</u>	<u>840,001</u>	<u>840,001</u>	<u>2,000,001</u>
030200.000.37111	RENT-BLDGS & PROPERTY	157,358	140,000	140,000	140,000
030200.000.37311	RENT-OTHER PARKING	57,670	55,000	55,000	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
37000	RENTS	215,028	195,001	195,001	195,001
030200.000.39119	DONATIONS	275	1	1	1
030200.000.39199	ALL OTHER REVENUE	56,360	1,000	1,000	1,000
39000	OTHER	56,635	1,001	1,001	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	172,000
030200.000.51122	TRANS FROM MENTAL HEALTH	195,970	164,100	164,100	171,900
030200.000.51123	TRANS FROM FEDERAL IV-D FUND	382,580	376,000	376,000	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	1,166,500
030200.000.51134	TRANS FROM RECORDS IMPROVEMENT	44,000	44,000	44,000	44,000
030200.000.51137	TRANS FROM HEALTH CHOICES FUND	173,000	186,400	186,400	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	550,001
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	16,486,008

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
51000	OTHER FINANCING SOURCES	<u>16,319,834</u>	<u>23,586,262</u>	<u>23,586,262</u>	<u>32,004,709</u>
	TOTALS:	19,628,295	24,757,266	24,829,849	34,385,713

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
030200	GENERAL COUNTY				
030200.000.43111	LEGAL SERVICES	40,853	100,000	47,250	75,000
030200.000.43148	OTHER SPECIALIZED SERVICES	18,882	13,000	31,000	31,000
030200.000.43423	LEHIGH VALLEY PRETRIAL SVCS	957,921			
030200.000.43428	PAYROLL SERVICES	45,890	52,194	52,194	67,512
030200.000.43444	CONSTABLES	83,335	112,000	112,000	112,000
43000	PROF & TECHNICAL SERVICES	1,146,881	277,194	242,444	285,512
030200.000.44133	HISTORICAL SOCIETY-MUSEUM	104,000	96,000	96,000	96,000
030200.000.44222	MILITARY TAX RELIEF PROGRAM		5,000	5,150	5,000
44000	GRANTS, SUBSIDIES, CONTRACTS	104,000	101,000	101,150	101,000
030200.000.45234	COVID-19	55,413		30,665	
45000	MATERIALS & OPERATING SUPPLIES	55,413		30,665	
030200.000.46413	PARKING LOT RENTAL	105,792	78,870	78,870	103,870
030200.000.46431	OFFICE RENT-GOVT CENTER	1,363,397	1,513,771	1,513,771	1,563,304
030200.000.46432	PARKING-GOVT CENTER	10,128	10,128	10,128	9,667
030200.000.46522	DESKTOP COMPUTER EXPENSE	305,374	338,184	340,383	365,160
030200.000.46532	PRIOR YEAR TAX REFUNDS	25,628	50,000	50,000	50,000
030200.000.46611	GENERAL INSURANCE	1,617,338	1,800,000	1,860,600	1,950,000
030200.000.46811	ADVERTISING-GENERAL	29,902	7,200	11,200	7,200

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
030200.000.46821	ASSOCIATION DUES	38,269	35,000	39,250	40,000
030200.000.46831	WITNESS FEES & EXPENSE		2,000	1,850	2,000
030200.000.46863	BANKING SERVICES	150	60,000	23,400	60,000
030200.000.46866	OTHER OPERATING EXPENSES	4,405	2,000	4,500	2,000
	<b>46000 OTHER OPERATING EXPENSES</b>	<b>3,500,383</b>	<b>3,897,153</b>	<b>3,933,952</b>	<b>4,153,201</b>
030200.000.61114	TRANS TO CHILDREN & YOUTH FD	4,548,778	4,548,778	4,548,778	5,723,778
030200.000.61115	TRANS TO AGENCY ON AGING FD	240,000	240,000	240,000	590,000
030200.000.61116	TRANS TO DRUG & ALCOHOL FUND	149,552	149,552	149,552	149,552
030200.000.61119	TRANS TO TREXLER NAT PRES FUND	169,901	169,001	169,001	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	466,833
030200.000.61123	TRANS TO FEDERAL IV-D FUND	1,916,255	1,860,125	1,860,125	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	728,444
030200.000.61171	TRANS TO OTHER CAP PROJ FUND	2,465,336	2,735,252	7,217,926	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	310,218
030200.000.61189	TRANS TO STABILIZATION				3,025,520
030200.000.61228	TRANS TO HUD CDBG FUND	129,448		65,955	
030200.000.61231	TRANS TO PUBLIC SAFETY FUND	2,454,445	2,764,203	2,764,203	2,658,264
030200.000.61233	TRF TO SINK ESCO PROJ PHASE I	11,118	8,618	8,618	
030200.000.61234	TRF TO COUP ESCO PROJ PHASE I	577	161	161	
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	12,781
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	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	790,439

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
61000	OTHER FINANCING USES	<u>19,955,693</u>	<u>20,732,223</u>	<u>25,293,839</u>	<u>26,321,716</u>
	TOTALS:	24,762,370	25,007,570	29,602,050	30,861,429

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
030401	FISCAL OFFICE				
030401.000.31111	REAL ESTATE TAXES	118,128,092	118,432,053	118,432,053	119,448,008
030401.000.31131	REAL ESTATE TAX-DISC ALLOWED	(2,352,913)	(2,313,465)	(2,313,465)	(2,334,420)
030401.000.31141	REAL ESTATE TAX-PENALTIES	284,169	294,700	294,700	300,000
030401.000.31171	REAL ESTATE TAX-PRIOR YEARS	165,542	257,300	257,300	257,000
31000	TAXES	<u>116,224,890</u>	<u>116,670,588</u>	<u>116,670,588</u>	<u>117,670,588</u>
030401.000.33111	FEES & COMMISSIONS	8,145	7,500	7,500	7,500
030401.000.33141	CASH OVERAGE-CUSTOMER	714			
030401.000.33142	CASH OVERAGE-TELLER	(24)			
030401.000.33143	CASH SHORTAGE-CUSTOMER	(47)			
030401.000.33144	CASH SHORTAGE-TELLER	(14)			
030401.000.33168	PUBLIC INFORMATION FEE	48,000	40,000	40,000	40,000
030401.000.33176	RETURN CHECK FEE	7,618	5,000	5,000	5,000
030401.000.33197	INTERNET LIEN CERTIFICATIONS	15,000	25,000	25,000	25,000
030401.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1	1
030401.000.33225	LIEN CERTIFICATIONS	13,220	15,000	15,000	15,000
030401.000.33226	LICENSE COMMISSIONS	43,375	45,000	45,000	45,000
33000	DEPARTMENT EARNINGS	<u>135,987</u>	<u>137,501</u>	<u>137,501</u>	<u>137,501</u>
030401.000.38111	STATE GAME LANDS	9,269	9,000	9,000	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	50,000
030401.000.38114	COMM DEV ASSISTANCE AGREEMENT		5,000	5,000	5,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
	38000 PAYMENTS IN LIEU OF TAXES	<u>168,664</u>	<u>174,000</u>	<u>174,000</u>	<u>174,000</u>
	030401.000.39199 ALL OTHER REVENUE	<u>447</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
	39000 OTHER	<u>447</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
	TOTALS:	116,529,988	116,984,589	116,984,589	117,984,589



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
030401	FISCAL OFFICE				
030401.000.41111	FULL TIME EMPLOYEES	1,283,724	1,459,037	1,386,359	1,473,179
030401.000.41311	PART TIME EMPLOYEES	31,271	65,000	65,000	65,000
030401.000.41411	OVERTIME PAY	8,073	3,500	3,500	3,500
030401.000.41791	FRINGE BENEFIT ALLOCATION	564,872	513,484	513,484	532,997
41000	PERSONNEL SERVICES	<u>1,887,940</u>	<u>2,041,021</u>	<u>1,968,343</u>	<u>2,074,676</u>
030401.000.42111	MILEAGE-PERSONAL VEHICLE	55	500	500	500
030401.000.42112	OTHER TRAVEL EXPENSE		1,100	3,100	1,100
42000	TRAVEL & TRANSPORTATION	<u>55</u>	<u>1,600</u>	<u>3,600</u>	<u>1,600</u>
030401.000.43114	ACCOUNTING SERVICES	22,023	15,000	15,000	15,000
43000	PROF & TECHNICAL SERVICES	<u>22,023</u>	<u>15,000</u>	<u>15,000</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	25,000
030401.000.45286	TAX BILLS EXPENSE	75,227	80,000	103,000	100,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
	45000 MATERIALS & OPERATING SUPPLIES	98,774	105,300	130,722	125,300
030401.000.46311	MAINTENANCE & REPAIR SERVICES	3,653	5,000	5,000	5,000
030401.000.46511	PERSONNEL DEVELOPMENT	364	7,500	7,500	7,500
030401.000.46821	ASSOCIATION DUES	1,237	1,000	1,000	1,000
030401.000.46866	OTHER OPERATING EXPENSES	1,298	100	100	100
	46000 OTHER OPERATING EXPENSES	6,552	13,600	13,600	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	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	5,203
	TOTALS:	2,020,116	2,181,724	2,136,468	2,235,379

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
030403	BUREAU OF COLLECTIONS				
030403.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1	1
32000	GRANTS & REIMBURSEMENTS		1	1	1
030403.000.33116	COSTS AND FINES	1,095,823	1,300,000	1,300,000	1,300,000
030403.000.33141	CASH OVERAGE-CUSTOMER	47			
030403.000.33199	OTHER DEPARTMENTAL EARNINGS		50	50	50
33000	DEPARTMENT EARNINGS	1,095,870	1,300,050	1,300,050	1,300,050
	TOTALS:	1,095,870	1,300,051	1,300,051	1,300,051

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
030403	BUREAU OF COLLECTIONS				
030403.000.41111	FULL TIME EMPLOYEES	697,614	803,711	756,553	822,766
030403.000.41311	PART TIME EMPLOYEES	8,797	25,000	25,000	25,000
030403.000.41411	OVERTIME PAY		1	1	1
030403.000.41791	FRINGE BENEFIT ALLOCATION	301,678	278,572	278,572	293,095
41000	PERSONNEL SERVICES	<u>1,008,089</u>	<u>1,107,284</u>	<u>1,060,126</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	2,000
030403.000.45262	OTHER PUBLICATIONS	6,821	7,000	7,000	7,500
030403.000.45281	OTHER OPERATING SUPPLIES	7,088	7,000	7,487	7,000
45000	MATERIALS & OPERATING SUPPLIES	<u>14,909</u>	<u>16,000</u>	<u>16,487</u>	<u>16,500</u>
030403.000.46311	MAINTENANCE & REPAIR SERVICES	3,790	4,700	4,700	4,700
030403.000.46511	PERSONNEL DEVELOPMENT		500	500	500
030403.000.46861	SUMMONS & WARRANTS	48	700	700	700
030403.000.46863	BANKING SERVICES		1	1	1
030403.000.46866	OTHER OPERATING EXPENSES	4,139	1,500	1,500	1,500

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	7,977	7,401	7,401	7,401
030403.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1	1
030403.000.47392	OFFICE MACHINES-REPLACEMENT	3,346	2,050	2,050	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	2,054
TOTALS:		1,034,321	1,132,840	1,086,169	1,166,918

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 030404	OPERATING BUREAU OF TAX CLAIMS				
030404.000.31181	DELINQUENT TAXES-RE	2,077,223	2,000,000	2,000,000	2,000,000
	31000 TAXES	<u>2,077,223</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
030404.000.33111	FEES & COMMISSIONS	440,729	525,000	525,000	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>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	2,475,005

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<hr/>	<hr/> 5	<hr/> 5	<hr/> 5
	TOTALS:		15	15	15



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
030601	ASSESSMENT OFFICE				
030601.000.32113	STATE TAX EQUAL BOARD	1,534	700	700	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>1,201</u>
030601.000.33111	FEES & COMMISSIONS	35,614	20,000	20,000	30,000
030601.000.33173	ACT 319 APPLICATION FEE	1,150	2,000	2,000	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>194,026</u>
TOTALS:		38,298	184,727	184,727	195,227

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
030601	ASSESSMENT OFFICE				
030601.000.41111	FULL TIME EMPLOYEES	894,704	1,074,922	1,023,907	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	415,197
41000	PERSONNEL SERVICES	<u>1,307,738</u>	<u>1,456,402</u>	<u>1,405,387</u>	<u>1,536,153</u>
030601.000.42111	MILEAGE-PERSONAL VEHICLE	13,161	11,000	11,000	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>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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	1,300
030601.000.45281	OTHER OPERATING SUPPLIES	4,174	4,800	5,246	5,300
45000	MATERIALS & OPERATING SUPPLIES	5,234	5,801	6,247	6,601
030601.000.46239	HOMESTEAD EXCLUSION PROGRAM		1	1	1
030601.000.46311	MAINTENANCE & REPAIR SERVICES		2,000	2,550	2,000
030601.000.46511	PERSONNEL DEVELOPMENT	12,737	5,000	5,000	6,000
030601.000.46524	THIRD PARTY SOFTWARE		1	1	1
030601.000.46821	ASSOCIATION DUES	3,760	3,300	2,750	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	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	1,753,088

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
030602	ASSESSMENT APPEALS				
030602.000.41331	NON-CLASSIFIED SERVICE	91,622	95,284	95,284	99,098
030602.000.41791	FRINGE BENEFIT ALLOCATION	8,161	6,876	6,876	6,606
41000	PERSONNEL SERVICES	<u>99,783</u>	<u>102,160</u>	<u>102,160</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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	<u>                    </u>	<u>          625          </u>	<u>          625          </u>	<u>          625          </u>
	TOTALS:	99,783	103,286	103,286	106,830

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 030701	OPERATING INFORMATION TECHNOLOGY				
030701.000.33111	FEES & COMMISSIONS	2,781	9,000	9,000	9,000
030701.000.33232	UNIFORM PARCEL ID	332,780	400,000	400,000	400,000
33000	DEPARTMENT EARNINGS	<u>335,561</u>	<u>409,000</u>	<u>409,000</u>	<u>409,000</u>
	TOTALS:	335,561	409,000	409,000	409,000



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
030701	INFORMATION TECHNOLOGY				
030701.000.41111	FULL TIME EMPLOYEES	2,478,247	2,696,429	2,607,689	2,785,873
030701.000.41311	PART TIME EMPLOYEES	69,634	80,000	80,000	80,000
030701.000.41411	OVERTIME PAY		1	1	1
030701.000.41791	FRINGE BENEFIT ALLOCATION	1,088,052	935,295	935,295	990,805
41000	PERSONNEL SERVICES	<u>3,635,933</u>	<u>3,711,725</u>	<u>3,622,985</u>	<u>3,856,679</u>
030701.000.42111	MILEAGE-PERSONAL VEHICLE	2,382	2,000	2,000	4,000
030701.000.42112	OTHER TRAVEL EXPENSE	4,599	9,000	9,000	7,000
030701.000.42211	GASOLINE & OIL		200	200	200
42000	TRAVEL & TRANSPORTATION	<u>6,981</u>	<u>11,200</u>	<u>11,200</u>	<u>11,200</u>
030701.000.43144	IT SERVICES	3,503	5,000	5,000	5,000
030701.000.43148	OTHER SPECIALIZED SERVICES	13,929	103,328	104,603	73,328
030701.000.43161	INTERNET SERVICES	34,818	42,000	42,000	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	485,000
030701.000.43167	WEB HOSTING	900	10,000	10,000	10,000
030701.000.43213	TELEPHONE (MOBILE)	3,992	4,500	4,500	4,500

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	512,571	659,828	661,103	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	19,000
45000	MATERIALS & OPERATING SUPPLIES	12,480	19,550	19,994	19,550
030701.000.46111	TELEPHONE	22,800	25,000	25,000	25,000
030701.000.46311	MAINTENANCE & REPAIR SERVICES	18,212	20,000	20,000	20,000
030701.000.46511	PERSONNEL DEVELOPMENT	8,818	12,000	12,000	12,000
030701.000.46524	THIRD PARTY SOFTWARE	161,319	105,000	151,262	135,000
030701.000.46866	OTHER OPERATING EXPENSES		1,000	1,000	1,000
46000	OTHER OPERATING EXPENSES	211,149	163,000	209,262	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	9,000
030701.000.47492	OTHER EQUIPMENT-NEW	924	1,700	1,700	1,700
47000	CAPITAL EXPENDITURES	21,183	11,700	12,820	11,700
TOTALS:		4,400,297	4,577,003	4,537,364	4,721,957

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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>183,461</u>
	TOTALS:	88,000	92,100	92,100	183,461

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
031201	RETIREMENT ADMIN EXPENSES				
031201.000.41111	FULL TIME EMPLOYEES		67,454	29,256	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	6,000,000
031201.000.41712	LIFE INSURANCE PREMIUMS	26,045	25,000	25,000	25,000
031201.000.41713	CANCER INSURANCE PREMIUMS	7,699	7,000	7,000	7,000
031201.000.41714	HEALTH CARE-RX	1,799,016	3,368,000	3,368,000	1,868,000
031201.000.41718	HEALTH CARE-MEDICARE	124,605	100,000	99,000	100,000
031201.000.41791	FRINGE BENEFIT ALLOCATION		22,843	22,843	46,325
41000	PERSONNEL SERVICES	<u>8,128,664</u>	<u>8,090,797</u>	<u>8,051,599</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	150
46000	OTHER OPERATING EXPENSES	<u>130</u>	<u>150</u>	<u>1,150</u>	<u>150</u>
TOTALS:		<u>8,128,894</u>	<u>8,091,047</u>	<u>8,052,849</u>	<u>8,180,569</u>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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>1</u>
	TOTALS:	10,075	1	1	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
031300	VETERAN'S AFFAIRS				
031300.000.41111	FULL TIME EMPLOYEES	173,954	183,685	183,685	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	73,764
41000	PERSONNEL SERVICES	<u>248,144</u>	<u>273,156</u>	<u>273,156</u>	<u>287,122</u>
031300.000.42111	MILEAGE-PERSONAL VEHICLE	552	2,000	2,000	2,000
031300.000.42112	OTHER TRAVEL EXPENSE	601	2,000	2,000	2,000
42000	TRAVEL & TRANSPORTATION	<u>1,153</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
031300.000.43148	OTHER SPECIALIZED SERVICES	1,710	2,000	2,000	2,000
43000	PROF & TECHNICAL SERVICES	<u>1,710</u>	<u>2,000</u>	<u>2,000</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
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
031300.000.44167	AMER LEGION POST 215-CATASAUQU		500	500	500
031300.000.44168	AMER LEGION POST 16-SLATINGTON		500	500	500
031300.000.44169	AMER LEGION POST 739-WHITEHALL	500	500	500	500

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
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
031300.000.44516	AMER LEGION POST 576-AlLENTOWN	500	500	500	500
031300.000.44552	CATHOLIC WAR VETS-#1067 EMMAUS	500	500	500	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
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>9,001</u>
031300.000.45276	GRAVE MARKERS-HEADSTONES	41,640	57,000	87,482	57,000
031300.000.45281	OTHER OPERATING SUPPLIES	1,450	2,100	2,100	2,100
	45000 MATERIALS & OPERATING SUPPLIES	<u>43,090</u>	<u>59,100</u>	<u>89,582</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	300
031300.000.46853	BURIAL EXPENSE	34,300	57,000	57,000	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	<u>34,585</u>	<u>58,751</u>	<u>58,751</u>	<u>58,801</u>
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	<u>584</u>	<u>3</u>	<u>3</u>	<u>3</u>
	TOTALS:	339,446	406,011	446,493	420,027



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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
031400	EMPLOYEE BENEFITS				
031400.000.41611	WORKERS COMPENSATION COSTS	446,670	588,157	588,157	432,213
031400.000.41711	HEALTH CARE PLAN	9,626,815	7,057,872	6,998,872	7,858,403
031400.000.41712	LIFE INSURANCE PREMIUMS	53,827	50,973	50,973	51,080
031400.000.41713	CANCER INSURANCE PREMIUMS	38	393	393	391
031400.000.41714	HEALTH CARE-RX	1,103,027	1,137,101	1,137,101	1,178,762
031400.000.41715	HEALTH CARE-DENTAL	177,154	117,633	167,633	176,814
031400.000.41716	HEALTH CARE-VISION	12,572	11,764	20,764	11,788
031400.000.41717	HEALTH CARE-ADMIN		5,488	5,488	5,501
031400.000.41721	FEDERAL OLD AGE INSURANCE	3,452,423	3,974,432	3,974,432	3,909,529
031400.000.41722	STATE UNEMPLOYMENT CHARGES	6,276	98,025	98,025	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	176,814
031400.000.41741	HEALTH AND WELLNESS PROGRAM	73,139	200,000	200,000	100,000
031400.000.41751	FAMILY SUPPORT NETWORK		1	1	1
031400.000.41752	EMPLOYEE ASST PROG	30,229	40,000	40,000	40,000
031400.000.41753	EDUCATIONAL ASSIST PROG	12,347	13,400	13,400	16,000
031400.000.41755	HEALTH CARE REIMBURSEMENT	137,861	98,100	98,100	107,250
031400.000.41791	FRINGE BENEFIT ALLOCATION	(21,145,408)	(19,483,255)	(19,483,255)	(20,626,012)
41000	PERSONNEL SERVICES	<u>350,731</u>	<u>948,350</u>	<u>948,350</u>	<u>795,961</u>
TOTALS:		350,731	948,350	948,350	795,961

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 031800	OPERATING PROCUREMENT				
031800.000.41111	FULL TIME EMPLOYEES	507,374	533,769	533,769	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	194,686
41000	PERSONNEL SERVICES	<u>723,958</u>	<u>713,200</u>	<u>713,200</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	250
43000	PROF & TECHNICAL SERVICES	<u>239</u>	<u>250</u>	<u>250</u>	<u>250</u>
031800.000.45281	OTHER OPERATING SUPPLIES	4,469	2,850	2,927	2,850

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	4,469	2,850	2,927	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	1,600
031800.000.46821	ASSOCIATION DUES	607	575	575	575
031800.000.46866	OTHER OPERATING EXPENSES		735	735	735
46000	OTHER OPERATING EXPENSES	757	3,236	3,236	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	768,094

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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>250</u>
TOTALS:		8	250	250	250

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
032100	HUMAN RESOURCES				
032100.000.41111	FULL TIME EMPLOYEES	451,073	611,499	575,497	625,706
032100.000.41211	REGULAR PART TIME EMPLOYEES	33,952	33,415	33,415	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	233,875
41000	PERSONNEL SERVICES	692,326	881,922	845,920	910,350
032100.000.42111	MILEAGE-PERSONAL VEHICLE	153	300	300	500
032100.000.42112	OTHER TRAVEL EXPENSE	2,826	5,000	5,000	7,500
42000	TRAVEL & TRANSPORTATION	2,979	5,300	5,300	8,000
032100.000.43112	AUDITING SERVICES		25,000	25,000	25,000
032100.000.43171	EMPLOYEE TRAINING	21,187	45,000	39,450	45,000
032100.000.43421	PURCHASED PERSONNEL SERVICES		1	1	1
43000	PROF & TECHNICAL SERVICES	21,187	70,001	64,451	70,001
032100.000.45261	PROFESSIONAL BOOKS&PERIODICALS		500	500	500
032100.000.45281	OTHER OPERATING SUPPLIES	4,524	6,000	7,220	7,000



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	4,524	6,500	7,720	7,500
032100.000.46117	BOTTLED WATER		100	100	100
032100.000.46311	MAINTENANCE & REPAIR SERVICES	439	500	500	500
032100.000.46511	PERSONNEL DEVELOPMENT	30	500	500	500
032100.000.46518	COMPUTER TRAINING		9,200	14,750	13,000
032100.000.46811	ADVERTISING-GENERAL	1,354	25,000	24,958	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	2,500
032100.000.46866	OTHER OPERATING EXPENSES	948	1,600	1,600	1,600
46000	OTHER OPERATING EXPENSES	20,375	54,900	59,408	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	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	13,643
TOTALS:		741,391	1,032,266	996,264	1,068,444

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
050101	DIRECTOR OF HUMAN SERVICES				
050101.000.32372	COVID-19 CARES ACT RENT RELIEF	2,305,008		1,014	
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</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	2

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
050101	DIRECTOR OF HUMAN SERVICES				
050101.000.41111	FULL TIME EMPLOYEES	203,466	213,054	213,054	221,624
050101.000.41791	FRINGE BENEFIT ALLOCATION	86,805	77,436	77,436	82,573
41000	PERSONNEL SERVICES	<u>290,271</u>	<u>290,490</u>	<u>290,490</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
050101.000.43182	COMMUNITY INTERVENTION SPECIAL				250,000
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>250,004</u>
050101.000.44801	COVID-19 CARES ACT RENT RELIEF	2,412,417		1,014	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
44000	GRANTS, SUBSIDIES, CONTRACTS	2,412,417		1,014	
050101.000.45281	OTHER OPERATING SUPPLIES	472	1,450	1,450	1,450
45000	MATERIALS & OPERATING SUPPLIES	472	1,450	1,450	1,450
050101.000.46211	PUBLIC EDUCATION PROGRAM	472	400	500	400
050101.000.46311	MAINTENANCE & REPAIR SERVICES	264	300	300	300
050101.000.46511	PERSONNEL DEVELOPMENT	500	800	410	800
050101.000.46524	THIRD PARTY SOFTWARE		1	1	1
050101.000.46821	ASSOCIATION DUES	2,990	3,000	3,290	3,000
46000	OTHER OPERATING EXPENSES	4,226	4,501	4,501	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	562,658

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
060100	GENERAL SERVICES				
060100.000.32414	DEMAND RESPONSE REVENUE		1	1	1
060100.000.32499	OTHER GRANTS & REIMBURSEMENTS	4,044	1	1	43,000
32000	GRANTS & REIMBURSEMENTS	<u>4,044</u>	<u>2</u>	<u>2</u>	<u>43,001</u>
060100.000.33111	FEES & COMMISSIONS		1	1	1
060100.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1	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>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	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>20,002</u>
TOTALS:		56,541	27,007	27,007	70,006

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
060100	GENERAL SERVICES				
060100.000.41111	FULL TIME EMPLOYEES	583,411	699,484	626,329	686,962
060100.000.41311	PART TIME EMPLOYEES	29,156	50,000	78,125	50,000
060100.000.41791	FRINGE BENEFIT ALLOCATION	261,483	253,228	253,228	264,700
	41000 PERSONNEL SERVICES	<u>874,050</u>	<u>1,002,712</u>	<u>957,682</u>	<u>1,001,662</u>
060100.000.42111	MILEAGE-PERSONAL VEHICLE		400	400	400
060100.000.42112	OTHER TRAVEL EXPENSE	16	50	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>1,150</u>
060100.000.43148	OTHER SPECIALIZED SERVICES	84,253	1	187	85,000
060100.000.43165	SECURITY SERVICES		1	1	1
060100.000.43213	TELEPHONE (MOBILE)	2,428	800	1,800	800
060100.000.43215	TELEPHONE ANSWERING SERVICE		1	1	1
060100.000.43458	SOLID WASTE MGMT PLAN		1	84,001	1
060100.000.43464	ENERGY AUDITS	4,500			

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	91,181	804	85,990	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	2,800
45000	MATERIALS & OPERATING SUPPLIES	1,991	2,801	2,140	2,801
060100.000.46111	TELEPHONE	40,189	72,500	79,816	72,500
060100.000.46311	MAINTENANCE & REPAIR SERVICES	157	500	500	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	300
060100.000.46866	OTHER OPERATING EXPENSES	2,765	1,000	3,500	1,000
46000	OTHER OPERATING EXPENSES	43,446	78,302	88,179	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	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 ADOPTED BUDGET

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



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	40,000
37000	RENTS	<u>32,945</u>	<u>40,000</u>	<u>39,999</u>	<u>40,000</u>
060200.000.39119	DONATIONS		1	1	1
060200.000.39199	ALL OTHER REVENUE			1,924	
39000	OTHER		<u>1</u>	<u>1,925</u>	<u>1</u>
	TOTALS:	49,164	40,002	41,925	40,002

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
060200	OFFICE OF PARKS & RECREATION				
060200.000.41111	FULL TIME EMPLOYEES	774,752	816,485	789,982	833,039
060200.000.41311	PART TIME EMPLOYEES	53,382	100,000	100,000	100,000
060200.000.41411	OVERTIME PAY	1,063	1,500	1,500	1,500
060200.000.41791	FRINGE BENEFIT ALLOCATION	354,061	300,829	300,829	321,576
41000	PERSONNEL SERVICES	<u>1,183,258</u>	<u>1,218,814</u>	<u>1,192,311</u>	<u>1,256,115</u>
060200.000.42211	GASOLINE & OIL	37,230	28,000	28,000	28,000
42000	TRAVEL & TRANSPORTATION	<u>37,230</u>	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>
060200.000.43148	OTHER SPECIALIZED SERVICES	9,962	4,000	4,860	4,000
060200.000.43213	TELEPHONE (MOBILE)	4,299	5,000	5,700	5,000
060200.000.43411	TRASH REMOVAL	9,708	8,000	8,392	8,000
43000	PROF & TECHNICAL SERVICES	<u>23,969</u>	<u>17,000</u>	<u>18,952</u>	<u>17,000</u>
060200.000.45241	UNIFORM SUPPLIES	2,662	3,000	3,000	5,000
060200.000.45281	OTHER OPERATING SUPPLIES	18,470	18,000	12,502	18,000
060200.000.45287	FERTILIZER-SEED-CHEMICALS	7,527	11,000	9,000	11,000
060200.000.45312	MAINT & REP-MAT & SUPPLIES	45,061	29,500	29,575	35,000
060200.000.45313	VELODROME FACILITY SUPPLIES	1,565	1,600	1,600	1,600

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 060302	OPERATING EMERGENCY MANAGEMENT				
060302.000.32222	EMA	150,748	243,000	243,000	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	250,000
32000	GRANTS & REIMBURSEMENTS	<u>150,748</u>	<u>508,001</u>	<u>508,001</u>	<u>512,001</u>
	TOTALS:	150,748	508,001	508,001	512,001

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
060302	EMERGENCY MANAGEMENT				
060302.000.41111	FULL TIME EMPLOYEES	336,601	355,598	343,806	359,008
060302.000.41411	OVERTIME PAY	8,475	5,000	5,000	5,000
060302.000.41791	FRINGE BENEFIT ALLOCATION	147,311	120,802	120,802	125,256
	41000 PERSONNEL SERVICES	<u>492,387</u>	<u>481,400</u>	<u>469,608</u>	<u>489,264</u>
060302.000.42111	MILEAGE-PERSONAL VEHICLE	1,800	2,000	2,000	2,000
060302.000.42112	OTHER TRAVEL EXPENSE	1,634	2,000	2,000	2,000
	42000 TRAVEL & TRANSPORTATION	<u>3,434</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
060302.000.43213	TELEPHONE (MOBILE)	17,723	12,475	12,475	12,475
	43000 PROF & TECHNICAL SERVICES	<u>17,723</u>	<u>12,475</u>	<u>12,475</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	60,000
060302.000.44641	CITIZENS CORPS	8,122	15,000	25,477	15,000
060302.000.44738	PRE-DISASTER MITIGATION GRANT	48	15,000	29,951	15,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
44000	GRANTS, SUBSIDIES, CONTRACTS	53,170	95,000	135,428	95,000
060302.000.45261	PROFESSIONAL BOOKS&PERIODICALS	142	400	400	400
060302.000.45281	OTHER OPERATING SUPPLIES	2,311	2,490	2,490	2,490
45000	MATERIALS & OPERATING SUPPLIES	2,453	2,890	2,890	2,890
060302.000.46112	FUEL	644	3,000	5,189	3,000
060302.000.46113	ELECTRICITY		3,000	3,000	3,000
060302.000.46311	MAINTENANCE & REPAIR SERVICES	1,344	1,000	2,500	1,000
060302.000.46415	BUILDING RENTAL		1	1	1
060302.000.46511	PERSONNEL DEVELOPMENT	1,903	3,000	3,000	45,000
060302.000.46531	EMERGENCY PREPAREDNESS	33,330	30,000	30,520	30,000
060302.000.46866	OTHER OPERATING EXPENSES	922	600	600	600
46000	OTHER OPERATING EXPENSES	38,143	40,601	44,810	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<hr/>	<hr/> 3 <hr/>	<hr/> 3 <hr/>	<hr/> 3 <hr/>
TOTALS:		607,310	636,369	669,214	686,233

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
060501	UTILITY SVC-VEHICLES				
060501.000.41111	FULL TIME EMPLOYEES	163,672	181,246	181,246	188,562
060501.000.41411	OVERTIME PAY	2,813			
060501.000.41791	FRINGE BENEFIT ALLOCATION	71,197	60,718	60,718	64,884
41000	PERSONNEL SERVICES	<u>237,682</u>	<u>241,964</u>	<u>241,964</u>	<u>253,446</u>
060501.000.42211	GASOLINE & OIL	2,671	3,500	3,500	3,500
060501.000.42212	VEHICLE REPAIRS	87,805	90,000	90,000	90,000
42000	TRAVEL & TRANSPORTATION	<u>90,476</u>	<u>93,500</u>	<u>93,500</u>	<u>93,500</u>
060501.000.45241	UNIFORM SUPPLIES	1,315	400	400	400
060501.000.45281	OTHER OPERATING SUPPLIES	542	550	550	550
060501.000.45312	MAINT & REP-MAT & SUPPLIES	710	1,000	1,000	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	25,000
45000	MATERIALS & OPERATING SUPPLIES	<u>10,033</u>	<u>27,950</u>	<u>17,950</u>	<u>27,950</u>
060501.000.46112	FUEL	4,772	4,600	4,600	4,600
060501.000.46311	MAINTENANCE & REPAIR SERVICES	1,294	1,100	1,100	1,100
060501.000.46511	PERSONNEL DEVELOPMENT	100	100	100	100
060501.000.46866	OTHER OPERATING EXPENSES	6,762	2,000	2,000	2,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	12,928	7,800	7,800	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	382,699

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 060700	OPERATING MAINTENANCE				
060700.000.41111	FULL TIME EMPLOYEES	886,377	966,969	918,952	986,323
060700.000.41311	PART TIME EMPLOYEES	35,861	35,000	35,000	35,000
060700.000.41411	OVERTIME PAY	15,034	10,000	10,000	10,000
060700.000.41791	FRINGE BENEFIT ALLOCATION	400,242	339,014	339,014	354,880
41000	PERSONNEL SERVICES	<u>1,337,514</u>	<u>1,350,983</u>	<u>1,302,966</u>	<u>1,386,203</u>
060700.000.42211	GASOLINE & OIL	429	600	600	600
42000	TRAVEL & TRANSPORTATION	<u>429</u>	<u>600</u>	<u>600</u>	<u>600</u>
060700.000.43213	TELEPHONE (MOBILE)	165	400	400	400
060700.000.43411	TRASH REMOVAL	12,289	13,800	15,311	13,800
43000	PROF & TECHNICAL SERVICES	<u>12,454</u>	<u>14,200</u>	<u>15,711</u>	<u>14,200</u>
060700.000.45241	UNIFORM SUPPLIES	3,934	3,200	3,497	3,200
060700.000.45281	OTHER OPERATING SUPPLIES	1,328	1,000	1,000	1,000
060700.000.45311	JANITORIAL SUPPLIES	25,736	50,000	37,760	50,000
060700.000.45312	MAINT & REP-MAT & SUPPLIES	49,723	45,000	66,314	45,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	80,721	99,200	108,571	99,200
060700.000.46112	FUEL	109,554	125,000	128,490	125,000
060700.000.46113	ELECTRICITY	701,732	380,000	380,000	380,000
060700.000.46114	WATER/SEWER	22,160	20,000	20,000	20,000
060700.000.46311	MAINTENANCE & REPAIR SERVICES	152,949	150,000	161,391	150,000
060700.000.46421	EQUIPMENT LEASE & RENTAL	747	300	550	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	676,300
060700.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1	1
060700.000.47393	OTHER EQUIPMENT-REPLACEMENT	6,939	2,900	2,650	2,900
060700.000.47441	COMPUTER EQUIPMENT-NEW		1	1	1
47000	CAPITAL EXPENDITURES	6,939	2,902	2,652	2,902
TOTALS:		2,425,199	2,144,185	2,121,931	2,179,405

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 060800	OPERATING WORK PROGRAM				
060800.000.41111	FULL TIME EMPLOYEES	220,210	234,291	234,291	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	94,186
41000	PERSONNEL SERVICES	<u>314,284</u>	<u>352,829</u>	<u>352,829</u>	<u>367,900</u>
060800.000.42211	GASOLINE & OIL	3,296	6,000	8,841	6,000
42000	TRAVEL & TRANSPORTATION	<u>3,296</u>	<u>6,000</u>	<u>8,841</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	1,000
060800.000.45281	OTHER OPERATING SUPPLIES	1,605	4,250	6,895	4,250
45000	MATERIALS & OPERATING SUPPLIES	<u>1,730</u>	<u>5,250</u>	<u>7,895</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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	390,404

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
060900	AGRICULTURE EXTENSION				
060900.000.41111	FULL TIME EMPLOYEES	34,142	31,606	31,606	32,875
060900.000.41791	FRINGE BENEFIT ALLOCATION	14,539	10,588	10,588	11,312
	41000 PERSONNEL SERVICES	<u>48,681</u>	<u>42,194</u>	<u>42,194</u>	<u>44,187</u>
060900.000.43411	TRASH REMOVAL	495	850	850	850
	43000 PROF & TECHNICAL SERVICES	<u>495</u>	<u>850</u>	<u>850</u>	<u>850</u>
060900.000.44342	AGRICULTURE EXTENSION GRANTS	261,750	261,750	261,750	261,750
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>261,750</u>	<u>261,750</u>	<u>261,750</u>	<u>261,750</u>
060900.000.45281	OTHER OPERATING SUPPLIES		1	1	1
060900.000.45311	JANITORIAL SUPPLIES	357	450	450	450
060900.000.45312	MAINT & REP-MAT & SUPPLIES	21	300	300	300
	45000 MATERIALS & OPERATING SUPPLIES	<u>378</u>	<u>751</u>	<u>751</u>	<u>751</u>
060900.000.46113	ELECTRICITY	15,095	11,500	11,500	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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	<u>15,095</u>	<u>13,301</u>	<u>13,301</u>	<u>13,301</u>
	TOTALS:	326,399	318,846	318,846	320,839

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 061400	OPERATING MAIL ROOM				
061400.000.41111	FULL TIME EMPLOYEES	86,898	93,995	93,995	97,802
061400.000.41311	PART TIME EMPLOYEES	24,898	26,000	26,000	26,000
061400.000.41791	FRINGE BENEFIT ALLOCATION	47,678	40,199	40,199	42,600
	41000 PERSONNEL SERVICES	<u>159,474</u>	<u>160,194</u>	<u>160,194</u>	<u>166,402</u>
061400.000.45251	METER POSTAGE	405,616	410,000	410,000	430,000
061400.000.45252	BULK ACCOUNT #56	3,500	5,000	6,500	5,000
061400.000.45255	BUSINESS REPLY ACCOUNT		1	1	1
061400.000.45281	OTHER OPERATING SUPPLIES	4,536	2,410	2,410	2,410
	45000 MATERIALS & OPERATING SUPPLIES	<u>413,652</u>	<u>417,411</u>	<u>418,911</u>	<u>437,411</u>
061400.000.46311	MAINTENANCE & REPAIR SERVICES	3,540	5,700	7,860	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>5,701</u>
	TOTALS:	<u>576,666</u>	<u>583,306</u>	<u>586,966</u>	<u>609,514</u>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
061600	DUPLICATING SERVICES				
061600.000.33111	FEEES & COMMISSIONS	143	500	500	500
061600.000.33142	CASH OVERAGE-TELLER	1			
33000	DEPARTMENT EARNINGS	<u>144</u>	<u>500</u>	<u>500</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	501

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
061600	DUPLICATING SERVICES				
061600.000.41311	PART TIME EMPLOYEES	39,579	40,000	40,000	40,000
061600.000.41791	FRINGE BENEFIT ALLOCATION	16,891	2,877	2,877	2,654
41000	PERSONNEL SERVICES	<u>56,470</u>	<u>42,877</u>	<u>42,877</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	8,501
45000	MATERIALS & OPERATING SUPPLIES	<u>13,702</u>	<u>8,501</u>	<u>8,501</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	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	16,502	16,052	16,052	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	67,211

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 061901	OPERATING 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 ADOPTED BUDGET

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

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2025 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 062102	OPERATING AGRICULTURAL LAND PRESERVATION				
062102.000.32174	FARMLAND PRESERVATION PROGRAM	125,730	168,000	168,000	168,000
	32000 GRANTS & REIMBURSEMENTS	<u>125,730</u>	<u>168,000</u>	<u>168,000</u>	<u>168,000</u>
062102.000.33111	FEES & COMMISSIONS	7,000	8,500	8,500	8,500
062102.000.33117	GARDEN PLOT FEES	7,745	8,000	8,000	8,000
	33000 DEPARTMENT EARNINGS	<u>14,745</u>	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>
062102.000.39119	DONATIONS		1	1	1
	39000 OTHER		<u>1</u>	<u>1</u>	<u>1</u>
	TOTALS:	140,475	184,501	184,501	184,501

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
062102	AGRICULTURAL LAND PRESERVATION				
062102.000.41111	FULL TIME EMPLOYEES	125,091	130,229	130,229	135,450
062102.000.41311	PART TIME EMPLOYEES	20,451	45,000	45,000	45,000
062102.000.41791	FRINGE BENEFIT ALLOCATION	62,217	58,702	58,702	62,093
	41000 PERSONNEL SERVICES	<u>207,759</u>	<u>233,931</u>	<u>233,931</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	102,500
062102.000.43143	APPRAISAL SERVICES	17,000	28,900	30,800	28,900
062102.000.43148	OTHER SPECIALIZED SERVICES	36,099	37,000	38,900	37,000
	43000 PROF & TECHNICAL SERVICES	<u>162,247</u>	<u>168,400</u>	<u>173,552</u>	<u>168,400</u>
062102.000.45275	GARDEN PLOT SUPPLIES	948	1,500	1,500	1,500
062102.000.45281	OTHER OPERATING SUPPLIES	3,301	4,000	4,000	4,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	4,249	5,500	5,500	5,500
062102.000.46113	ELECTRICITY	4,910	2,000	3,090	2,000
062102.000.46527	AGRICULTURAL INCUBATION PROJ	6,805	5,000	5,000	5,000
062102.000.46866	OTHER OPERATING EXPENSES	7,573	5,000	7,427	5,000
46000	OTHER OPERATING EXPENSES	19,288	12,000	15,517	12,000
TOTALS:		393,669	421,831	430,500	430,443

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 062300	OPERATING HAMILTON FINANCIAL CENTER				
062300.000.37115	RENT-VERIZON	35,000	35,000	35,000	35,000
062300.000.37116	RENT-UPS		720	720	720
062300.000.37123	RENT-DAVISON & MCCARTHY	3,624	3,215	3,215	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	23,500
062300.000.37127	RENT-JAINDL PROPERTIES, LLC	30,888	30,000	30,000	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>129,435</u>
	TOTALS:	93,315	177,435	177,435	129,435

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
062300	HAMILTON FINANCIAL CENTER				
062300.000.41111	FULL TIME EMPLOYEES	23,213	24,721	10,773	18,335
062300.000.41732	UNUSED DISABILITY LEAVE			3,016	
062300.000.41791	FRINGE BENEFIT ALLOCATION	9,835	8,282	8,282	6,309
	41000 PERSONNEL SERVICES	<u>33,048</u>	<u>33,003</u>	<u>22,071</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	4,200
062300.000.45312	MAINT & REP-MAT & SUPPLIES	6,204	7,500	7,500	7,500
	45000 MATERIALS & OPERATING SUPPLIES	<u>10,293</u>	<u>11,950</u>	<u>11,950</u>	<u>11,950</u>
062300.000.46111	TELEPHONE	1,470	1,500	1,500	1,500
062300.000.46112	FUEL	1,113	1,200	1,200	1,200
062300.000.46113	ELECTRICITY	101,099	90,000	92,900	90,000
062300.000.46114	WATER/SEWER	5,934	5,500	7,065	5,500
062300.000.46311	MAINTENANCE & REPAIR SERVICES	24,916	30,000	35,083	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	85,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	<u>221,365</u>	<u>230,650</u>	<u>247,448</u>	<u>230,650</u>
	TOTALS:	264,706	275,603	281,469	267,244



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 062400	OPERATING MINOR LEAGUE BALLPARK				
062400.000.45312	MAINT & REP-MAT & SUPPLIES	15,685	11,500	11,500	11,500
	45000 MATERIALS & OPERATING SUPPLIES	<u>15,685</u>	<u>11,500</u>	<u>11,500</u>	<u>11,500</u>
062400.000.46311	MAINTENANCE & REPAIR SERVICES	51,951	71,000	81,653	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>71,001</u>
062400.000.47492	OTHER EQUIPMENT-NEW	6,561	8,300	8,300	8,300
	47000 CAPITAL EXPENDITURES	<u>6,561</u>	<u>8,300</u>	<u>8,300</u>	<u>8,300</u>
	TOTALS:	74,197	90,801	101,454	90,801

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2025 ADOPTED BUDGET

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

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2025 ADOPTED BUDGET

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

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	1,000
062600.000.46112	FUEL	5,180	6,500	6,500	6,500
062600.000.46113	ELECTRICITY	80,231	60,000	77,000	60,000
062600.000.46114	WATER/SEWER	1,146	1,500	4,500	1,500
062600.000.46311	MAINTENANCE & REPAIR SERVICES	17,110	19,000	16,000	19,000
	46000 OTHER OPERATING EXPENSES	104,837	88,000	105,000	88,000
	TOTALS:	104,837	89,250	106,250	89,250

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
080100	OFFICE OF THE JAIL				
080100.000.32261	PCCD GRANT - REVENUE		241,176	547,192	1
080100.000.32499	OTHER GRANTS & REIMBURSEMENTS	33,000	30,000	30,000	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>124,001</u>
080100.000.33111	FEES & COMMISSIONS	41,463	43,225	43,225	39,400
080100.000.33135	JAIL ROOM AND BOARD	8,033	4,800	4,800	5,200
080100.000.33137	HOLDING FEES-NON COUNTY	1,770,231	2,360,100	2,360,100	2,020,640
080100.000.33149	TELEPHONE COMMISSIONS	615,952	623,995	623,995	119,748
080100.000.33176	RETURN CHECK FEE		1	1	1
080100.000.33199	OTHER DEPARTMENTAL EARNINGS	7,144	7,900	7,900	7,900
080100.000.33245	INTAKE PROCESSING FEE	106,869	103,000	103,000	103,000
080100.000.33411	COMMISSARY COMMISSIONS	418,163	428,250	428,250	428,250
	33000 DEPARTMENT EARNINGS	<u>2,967,855</u>	<u>3,571,271</u>	<u>3,571,271</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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
39000	OTHER	<u>                    </u>	<u>                    2</u>	<u>                    2</u>	<u>                    2</u>
	TOTALS:	3,237,791	3,927,449	4,233,465	2,848,142

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
080100	OFFICE OF THE JAIL				
080100.000.41111	FULL TIME EMPLOYEES	3,561,481	3,819,167	3,716,560	3,912,582
080100.000.41121	FULL TIME BARGAINING UNIT	9,279,412	10,621,758	10,063,528	11,292,109
080100.000.41311	PART TIME EMPLOYEES	80,718	95,000	95,000	95,000
080100.000.41321	PART TIME BARGAINING UNIT	85,956	56,000	56,000	90,000
080100.000.41411	OVERTIME PAY	2,166,078	2,300,000	2,300,000	2,985,000
080100.000.41511	HOLIDAY PAY	534,911	600,000	600,000	
080100.000.41791	FRINGE BENEFIT ALLOCATION	6,707,483	5,996,108	5,996,108	6,234,602
41000	PERSONNEL SERVICES	22,416,039	23,488,033	22,827,196	24,609,293
080100.000.42111	MILEAGE-PERSONAL VEHICLE	1,073	800	800	800
080100.000.42112	OTHER TRAVEL EXPENSE	2,723	2,100	2,100	2,100
080100.000.42211	GASOLINE & OIL	3,728	5,000	5,000	5,000
42000	TRAVEL & TRANSPORTATION	7,524	7,900	7,900	7,900
080100.000.43111	LEGAL SERVICES	10,386	10,000	10,000	10,000
080100.000.43121	PHYSICIAN SERVICES	4,887,084	4,872,870	4,872,870	6,964,000
080100.000.43126	LABORATORY SERVICES	2,500	2,100	2,100	2,100
080100.000.43213	TELEPHONE (MOBILE)	330	475	475	475
080100.000.43214	CABLE TELEVISION	24,999	26,250	26,250	26,250
080100.000.43411	TRASH REMOVAL	25,563	28,600	28,600	31,400
080100.000.43421	PURCHASED PERSONNEL SERVICES	94,992	5,000	5,000	5,000
080100.000.43433	PCCD GRANT - EXPENSE	200,980	241,176	281,372	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	5,246,834	5,186,471	5,226,667	7,039,226
080100.000.44835	SCAAP	6,593	1	24,407	1
44000	GRANTS, SUBSIDIES, CONTRACTS	6,593	1	24,407	1
080100.000.45232	GROCERIES, MEATS, PROVISIONS	1,608,023	1,700,000	1,700,000	1,803,000
080100.000.45241	UNIFORM SUPPLIES	48,909	130,000	144,796	140,000
080100.000.45242	CLOTHING, SHOES, FURNISHING	104,077	122,000	125,161	122,000
080100.000.45281	OTHER OPERATING SUPPLIES	237,725	220,000	225,925	220,000
080100.000.45312	MAINT & REP-MAT & SUPPLIES	124,034	155,000	164,643	155,000
45000	MATERIALS & OPERATING SUPPLIES	2,122,768	2,327,000	2,360,525	2,440,000
080100.000.46111	TELEPHONE	3,619	6,000	6,000	4,500
080100.000.46112	FUEL	95,023	99,000	99,000	107,000
080100.000.46113	ELECTRICITY	690,757	670,000	670,000	698,000
080100.000.46114	WATER/SEWER	224,761	250,000	250,000	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	335,000
080100.000.46511	PERSONNEL DEVELOPMENT		1	1	1
080100.000.46821	ASSOCIATION DUES	515	1,000	1,000	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	10,000
080100.000.46863	BANKING SERVICES		500	500	500
080100.000.46866	OTHER OPERATING EXPENSES	7,630	12,500	12,500	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
080100.000.46871	JAIL LABOR (INMATE)	64,665	80,000	80,000	80,000
080100.000.46872	MAINTENANCE-ADULTS/JUVENILES		1	1	1
080100.000.46873	GEN EDUCATION DEGREE EXPENSE	16,011	24,100	24,100	24,100
	46000 OTHER OPERATING EXPENSES	<u>1,437,865</u>	<u>1,487,103</u>	<u>1,545,022</u>	<u>1,534,953</u>
080100.000.47342	OTHER KITCHEN EQUIPMENT-REP	6,709	12,000	17,168	12,000
080100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	1,874	1,320	1,320	4,320
080100.000.47391	OFFICE FURNITURE-REPLACEMENT	2,911	2,650	2,650	2,650
080100.000.47392	OFFICE MACHINES-REPLACEMENT		1	1	1
080100.000.47393	OTHER EQUIPMENT-REPLACEMENT	2,069	1,275	1,275	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
	47000 CAPITAL EXPENDITURES	<u>13,563</u>	<u>17,251</u>	<u>22,419</u>	<u>20,251</u>
	TOTALS:	31,251,186	32,513,759	32,014,136	35,651,624

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 080600	OPERATING COMMUNITY CORRECTIONS CENTER				
080600.000.32261	PCCD GRANT - REVENUE	9,567	1	1	1
080600.000.32499	OTHER GRANTS & REIMBURSEMENTS	85,275	140,000	140,000	48,000
	32000 GRANTS & REIMBURSEMENTS	<u>94,842</u>	<u>140,001</u>	<u>140,001</u>	<u>48,001</u>
080600.000.33111	FEES & COMMISSIONS	60,978	67,300	67,300	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	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>151,478</u>
	TOTALS:	226,825	365,833	365,833	199,479

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
080600	COMMUNITY CORRECTIONS CENTER				
080600.000.41111	FULL TIME EMPLOYEES	299,400	670,695	454,644	662,313
080600.000.41121	FULL TIME BARGAINING UNIT	156,656	766,705	358,616	822,974
080600.000.41311	PART TIME EMPLOYEES	17,216	40,000	40,000	40,000
080600.000.41411	OVERTIME PAY	14,592	315,000	315,000	264,000
080600.000.41511	HOLIDAY PAY	7,634	34,000	34,000	
080600.000.41791	FRINGE BENEFIT ALLOCATION	211,667	644,897	644,897	635,450
41000	PERSONNEL SERVICES	<u>707,165</u>	<u>2,471,297</u>	<u>1,847,157</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	753,550
080600.000.43126	LABORATORY SERVICES	4,465	6,000	6,000	6,000
080600.000.43213	TELEPHONE (MOBILE)	671	1,000	1,000	1,000
080600.000.43214	CABLE TELEVISION		2,150	2,150	2,150
080600.000.43411	TRASH REMOVAL	1,315	11,500	11,500	11,500
080600.000.43421	PURCHASED PERSONNEL SERVICES	44,733	50,000	50,000	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	709,706	688,121	688,121	804,201
080600.000.45232	GROCERIES, MEATS, PROVISIONS	5,980	90,075	90,075	93,000
080600.000.45241	UNIFORM SUPPLIES		8,000	8,000	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	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	144,000
080600.000.46111	TELEPHONE	3,642	3,500	3,500	3,500
080600.000.46112	FUEL	15,466	25,000	25,000	25,000
080600.000.46113	ELECTRICITY	46,373	55,000	55,000	55,000
080600.000.46114	WATER/SEWER	4,920	25,500	25,500	24,000
080600.000.46311	MAINTENANCE & REPAIR SERVICES	47,167	68,000	71,134	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	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	117,568	200,504	203,638	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	3,572,452

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
080900	DIRECTOR OF CORRECTIONS				
080900.000.41111	FULL TIME EMPLOYEES	513,337	561,829	556,979	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	202,849
41000	PERSONNEL SERVICES	<u>735,706</u>	<u>759,810</u>	<u>754,960</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	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	51,540
43000	PROF & TECHNICAL SERVICES	<u>57,640</u>	<u>46,703</u>	<u>46,703</u>	<u>56,543</u>
080900.000.46511	PERSONNEL DEVELOPMENT	4,884	6,000	6,000	6,000
080900.000.46535	SAVIN EXPENSE		19,000	19,000	19,000
080900.000.46821	ASSOCIATION DUES	120	400	400	400

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
46000	OTHER OPERATING EXPENSES	5,004	25,400	25,400	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	874,059



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 090100	OPERATING DEPARTMENT OF LAW				
090100.000.33138	ORDINANCES	3,740	2,800	2,800	2,800
090100.000.33199	OTHER DEPARTMENTAL EARNINGS	48,601	100,000	100,000	75,000
33000	DEPARTMENT EARNINGS	<u>52,341</u>	<u>102,800</u>	<u>102,800</u>	<u>77,800</u>
090100.000.39113	NOTARY FEES	<u>275</u>	<u>225</u>	<u>225</u>	<u>225</u>
39000	OTHER	<u>275</u>	<u>225</u>	<u>225</u>	<u>225</u>
	TOTALS:	52,616	103,025	103,025	78,025

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
090100	DEPARTMENT OF LAW				
090100.000.41111	FULL TIME EMPLOYEES	367,203	440,543	406,973	460,200
090100.000.41311	PART TIME EMPLOYEES	62,412	89,910	89,910	89,910
090100.000.41331	NON-CLASSIFIED SERVICE	529,108	550,266	550,266	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	418,370
41000	PERSONNEL SERVICES	<u>1,368,159</u>	<u>1,465,112</u>	<u>1,431,542</u>	<u>1,541,262</u>
090100.000.42111	MILEAGE-PERSONAL VEHICLE	312	650	850	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>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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES		1,003	1,003	1,003
090100.000.45261	PROFESSIONAL BOOKS&PERIODICALS	33	4,000	4,000	4,000
090100.000.45281	OTHER OPERATING SUPPLIES	1,886	2,000	2,000	2,000
45000	MATERIALS & OPERATING SUPPLIES	1,919	6,000	6,000	6,000
090100.000.46311	MAINTENANCE & REPAIR SERVICES	43	500	500	500
090100.000.46421	EQUIPMENT LEASE & RENTAL		1	1	1
090100.000.46511	PERSONNEL DEVELOPMENT	1,882	1,800	2,250	1,800
090100.000.46821	ASSOCIATION DUES	2,344	2,500	2,500	2,500
090100.000.46839	TRANSCRIBING FEES		500	500	500
090100.000.46866	OTHER OPERATING EXPENSES		1,000	1,070	1,000
090100.000.46878	SETTLEMENT COSTS		1	1	1
46000	OTHER OPERATING EXPENSES	4,269	6,302	6,822	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<u>                    </u>	<u>          5,003          </u>	<u>          5,003          </u>	<u>          5,003          </u>
	TOTALS:	1,374,708	1,484,720	1,451,870	1,560,870

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	25,000
100100.000.32499	OTHER GRANTS & REIMBURSEMENTS	82,776	125,000	125,000	125,000
	32000 GRANTS & REIMBURSEMENTS	<u>547,411</u>	<u>595,000</u>	<u>595,000</u>	<u>600,000</u>
100100.000.33111	FEES & COMMISSIONS	24,300	32,000	32,000	32,000
100100.000.33115	REIMB OF MAINTENANCE COSTS	278,270	375,000	375,000	375,000
	33000 DEPARTMENT EARNINGS	<u>302,570</u>	<u>407,000</u>	<u>407,000</u>	<u>407,000</u>
100100.000.34121	ADMIN/SUPERVISION FEE	44,715	50,000	50,000	50,000
100100.000.34124	EQUITABLE DISTRIBUTION	58,000	62,500	62,500	70,000
	34000 JUDICIAL COSTS & FINES	<u>102,715</u>	<u>112,500</u>	<u>112,500</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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
39000	OTHER	<u>12,382</u>	<u>1,001</u>	<u>1,001</u>	<u>1,001</u>
	TOTALS:	965,078	1,115,501	1,115,501	1,128,001



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
100100	COURT ADMINISTRATION				
100100.000.41111	FULL TIME EMPLOYEES	2,792,351	3,054,585	2,976,008	3,170,690
100100.000.41121	FULL TIME BARGAINING UNIT	1,963,089	2,179,675	2,170,853	2,181,547
100100.000.41311	PART TIME EMPLOYEES	154,000	77,760	106,560	77,760
100100.000.41321	PART TIME BARGAINING UNIT	242,654	230,900	230,900	230,900
100100.000.41411	OVERTIME PAY	1,546	5,000	5,000	3,500
100100.000.41611	WORKERS COMPENSATION COSTS	116,765	175,759	175,759	129,029
100100.000.41631	TRANSCRIBING EXPENSE-INTERNAL	20,781	30,000	30,000	30,000
100100.000.41711	HEALTH CARE PLAN	3,103,081	2,109,109	2,081,309	2,345,978
100100.000.41712	LIFE INSURANCE PREMIUMS	15,758	15,233	15,233	15,249
100100.000.41713	CANCER INSURANCE PREMIUMS	30	117	117	117
100100.000.41714	HEALTH CARE-RX	322,692	339,801	339,801	351,897
100100.000.41715	HEALTH CARE-DENTAL	51,862	35,152	60,152	52,785
100100.000.41716	HEALTH CARE-VISION	3,681	3,515	6,315	3,519
100100.000.41717	HEALTH CARE-ADMIN		1,640	1,640	1,642
100100.000.41721	FEDERAL OLD AGE INSURANCE	1,028,275	1,054,555	1,054,555	1,055,690
100100.000.41722	STATE UNEMPLOYMENT CHARGES	1,837	29,293	29,293	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	52,785
100100.000.41755	HEALTH CARE REIMBURSEMENT	35,530	42,975	42,975	59,000
100100.000.41791	FRINGE BENEFIT ALLOCATION	(4,352,477)	(3,932,695)	(3,932,695)	(4,292,587)

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
41000	PERSONNEL SERVICES	7,383,696	7,555,625	7,497,026	7,665,923
100100.000.42111	MILEAGE-PERSONAL VEHICLE	2,439	2,000	2,000	3,000
100100.000.42112	OTHER TRAVEL EXPENSE	1,844	500	500	1,000
42000	TRAVEL & TRANSPORTATION	4,283	2,500	2,500	4,000
100100.000.43111	LEGAL SERVICES	80,692	115,000	115,000	142,000
100100.000.43118	OTHER LEGAL SERVICES	329,857	350,000	350,000	387,000
100100.000.43145	LANGUAGE INTERPRETATION SVCS	233,846	225,000	225,000	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	276,091
100100.000.43213	TELEPHONE (MOBILE)	353	350	350	350
100100.000.43421	PURCHASED PERSONNEL SERVICES	5,819	7,000	7,000	7,000
100100.000.43423	LEHIGH VALLEY PRETRIAL SVCS		976,584	976,584	976,584
100100.000.43428	PAYROLL SERVICES	14,473	16,438	16,438	21,042
100100.000.43451	JNET		1	1	1
100100.000.43468	COURT REPORTING SERVICES	946	2,500	2,500	2,500
100100.000.43469	MENTAL HEALTH REVIEW OFFICERS	28,800	31,680	31,680	33,264
100100.000.43471	WEBSITE MAINT/ENHANCEMENT	12,000	25,000	50,000	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	75,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	984,383	2,088,499	2,113,499	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	46,000
45000	MATERIALS & OPERATING SUPPLIES	40,224	47,100	48,738	52,100
100100.000.46111	TELEPHONE	6,049	7,000	7,000	7,000
100100.000.46255	PA CASA PROGRAM EXPENSES		1	1	1
100100.000.46311	MAINTENANCE & REPAIR SERVICES	19,207	22,500	23,000	21,500
100100.000.46411	OFFICE RENTAL	22,549	22,956	22,956	23,460
100100.000.46511	PERSONNEL DEVELOPMENT	15,293	15,000	15,000	15,000
100100.000.46522	DESKTOP COMPUTER EXPENSE	138,523	164,472	165,444	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	14,700
100100.000.46811	ADVERTISING-GENERAL	1,400	500	950	1,000
100100.000.46821	ASSOCIATION DUES	4,225	6,000	6,000	6,000
100100.000.46832	ARBITRATION FEES	75,500	85,000	85,000	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	125,000
100100.000.46837	MASTER EXPENSE	1,819	2,500	2,500	2,500
100100.000.46866	OTHER OPERATING EXPENSES	9,732	12,000	11,550	12,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	689,496	674,429	676,136	723,981
100100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	1,492	4,000	4,000	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	15,000
100100.000.47393	OTHER EQUIPMENT-REPLACEMENT	833	2,000	3,115	2,000
100100.000.47441	COMPUTER EQUIPMENT-NEW	2,607	4,000	4,180	4,000
100100.000.47492	OTHER EQUIPMENT-NEW	2,301	8,000	8,000	5,000
100100.000.47494	OFFICE FURNITURE-NEW		1,000	1,043	1,000
100100.000.47495	OFFICE MACHINES-NEW	418	1,000	1,000	1,000
47000	CAPITAL EXPENDITURES	8,284	54,500	57,484	39,500
100100.000.61611	INDIRECT COST ALLOCATION	5,381,803	6,233,788	6,233,788	6,594,665
61000	OTHER FINANCING USES	5,381,803	6,233,788	6,233,788	6,594,665
TOTALS:		14,492,169	16,656,441	16,629,171	17,242,003

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 100150	OPERATING 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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
100301	ADULT PROBATION				
100301.000.32123	ADULT PROBATION GRANT	573,536	573,000	573,000	509,000
100301.000.32211	ACT 35 SUPERVISION FEE		703,491	703,491	560,000
100301.000.32221	INTERMEDIATE PUNISHMENT	112,780	110,000	120,002	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	1
100301.000.32374	AOPC DRUG COURT GRANT REVENUE	7,786	1	7,752	1
100301.000.32499	OTHER GRANTS & REIMBURSEMENTS	100,773	120,000	120,000	120,000
	32000 GRANTS & REIMBURSEMENTS	<u>864,049</u>	<u>1,506,494</u>	<u>1,559,875</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	600,000
100301.000.34117	RETAIL THEFT PROGRAM	826	2,000	2,000	1,000
100301.000.34121	ADMIN/SUPERVISION FEE	731,660	700,000	700,000	770,000
100301.000.34125	ELECTRONIC MONITORING FEE	87,237	150,000	150,000	125,000
100301.000.34127	COMPETENCY/ACCOUNTABILITY FEE	145	350	350	350
100301.000.34128	URINALYSIS FEE	13,384	15,000	15,000	15,000
100301.000.34129	PROBATION VIOLATION FEE	21,904	40,000	40,000	40,000
100301.000.34131	INTERSTATE APPLICATION FEE	1,306	3,000	3,000	3,000
100301.000.34148	PAVE	6,893	8,000	8,000	8,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
34000	JUDICIAL COSTS & FINES	<u>1,396,569</u>	<u>1,518,351</u>	<u>1,518,351</u>	<u>1,562,351</u>
	TOTALS:	2,260,618	3,024,845	3,078,226	2,840,178

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
100301	ADULT PROBATION				
100301.000.41111	FULL TIME EMPLOYEES	870,584	912,411	912,411	925,394
100301.000.41121	FULL TIME BARGAINING UNIT	2,580,883	2,774,890	2,766,923	2,684,497
100301.000.41321	PART TIME BARGAINING UNIT	95,045	125,000	125,000	125,000
100301.000.41411	OVERTIME PAY	67,480	100,000	100,000	90,000
100301.000.41791	FRINGE BENEFIT ALLOCATION	1,542,996	1,366,011	1,366,011	1,468,853
41000	PERSONNEL SERVICES	5,156,988	5,278,312	5,270,345	5,293,744
100301.000.42111	MILEAGE-PERSONAL VEHICLE	7,912	12,000	12,000	11,000
100301.000.42112	OTHER TRAVEL EXPENSE	2,928	4,000	4,000	4,750
100301.000.42114	AUTO INSURANCE REIMBURSEMENT		250	250	250
100301.000.42211	GASOLINE & OIL	8,177	8,000	8,000	8,000
42000	TRAVEL & TRANSPORTATION	19,017	24,250	24,250	24,000
100301.000.43211	DATA RETENTION SERVICES		1	1	1
100301.000.43213	TELEPHONE (MOBILE)	11,285	15,000	15,000	15,000
100301.000.43421	PURCHASED PERSONNEL SERVICES	4,406	4,150	4,150	4,150
100301.000.43433	PCCD GRANT - EXPENSE		1	8,825	1
100301.000.43452	GPS MONITORING	52,674	85,000	85,000	85,000



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	68,365	104,152	112,976	104,152
100301.000.45278	LABORATORY SUPPLIES	7,327	8,000	8,000	8,000
100301.000.45281	OTHER OPERATING SUPPLIES	17,573	25,000	27,245	27,245
45000	MATERIALS & OPERATING SUPPLIES	24,900	33,000	35,245	35,245
100301.000.46217	DUI PROGRAM		550	550	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	4,250
100301.000.46511	PERSONNEL DEVELOPMENT	29,356	8,000	20,481	8,000
100301.000.46568	PCCD DRUG TREATMENT GRANT EXP	17,764		1,804	
100301.000.46569	AOPC DRUG COURT GRANT EXP	5,975	1	7,752	1
100301.000.46821	ASSOCIATION DUES	2,020	3,500	3,500	3,500
100301.000.46862	APPLICANT/EMPLOYEE PHYSICALS	1,250	1,500	1,500	1,500
100301.000.46866	OTHER OPERATING EXPENSES	52	500	25,500	30,500
46000	OTHER OPERATING EXPENSES	57,756	17,054	64,090	48,304
100301.000.47332	RADIO-REPLACEMENT		1	1	1
100301.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	110	3,000	1,800	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	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 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
100302	JUVENILE PROBATION				
100302.000.32115	ACT 148-CHILD WELFARE	601,131	443,475	443,475	943,819
100302.000.32124	JUV PROB SVCS GRANT	420,651	420,651	420,651	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
100302.000.32352	SCA-REINTEGRATION SPECIALIST	30,135		59,590	
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>1,419,209</u>
100302.000.33111	FEES & COMMISSIONS	250	500	500	500
100302.000.33147	UNDERAGE DRINKING PROGRAM	420	900	900	900
	33000 DEPARTMENT EARNINGS	<u>670</u>	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>
100302.000.34117	RETAIL THEFT PROGRAM		1	1	1
100302.000.34125	ELECTRONIC MONITORING FEE	7,325	1	1	1
	34000 JUDICIAL COSTS & FINES	<u>7,325</u>	<u>2</u>	<u>2</u>	<u>2</u>
	TOTALS:	<u>1,112,163</u>	<u>920,267</u>	<u>987,357</u>	<u>1,420,611</u>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
100302	JUVENILE PROBATION				
100302.000.41111	FULL TIME EMPLOYEES	893,464	939,161	939,161	976,997
100302.000.41121	FULL TIME BARGAINING UNIT	2,285,283	2,499,140	2,431,712	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	98,800
100302.000.41411	OVERTIME PAY	39,261	50,000	50,000	50,000
100302.000.41791	FRINGE BENEFIT ALLOCATION	1,378,756	1,253,299	1,253,299	1,365,497
41000	PERSONNEL SERVICES	<u>4,607,973</u>	<u>4,840,401</u>	<u>4,772,973</u>	<u>4,932,800</u>
100302.000.42111	MILEAGE-PERSONAL VEHICLE	4,888	5,000	5,000	6,000
100302.000.42112	OTHER TRAVEL EXPENSE	5,587	8,000	8,000	7,000
100302.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1	1
100302.000.42211	GASOLINE & OIL	16,144	16,000	17,361	16,000
42000	TRAVEL & TRANSPORTATION	<u>26,619</u>	<u>29,001</u>	<u>30,362</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	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	46,738

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	69,700	60,240	131,946	61,740
100302.000.45281	OTHER OPERATING SUPPLIES	21,523	20,500	20,572	20,500
45000	MATERIALS & OPERATING SUPPLIES	21,523	20,500	20,572	20,500
100302.000.46111	TELEPHONE		1	1	1
100302.000.46252	SCA-REINTEGRATION SPECIALIST	34,584		59,590	
100302.000.46311	MAINTENANCE & REPAIR SERVICES	2,104	3,000	3,000	3,000
100302.000.46511	PERSONNEL DEVELOPMENT	957	450	450	450
100302.000.46821	ASSOCIATION DUES	400	700	700	700
100302.000.46866	OTHER OPERATING EXPENSES	4,163	8,000	12,027	8,000
100302.000.46872	MAINTENANCE-ADULTS/JUVENILES	918,764	1,645,195	1,826,430	1,700,000
46000	OTHER OPERATING EXPENSES	960,972	1,657,346	1,902,198	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	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	2,000
100302.000.47494	OFFICE FURNITURE-NEW		500	847	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<u>4,556</u>	<u>7,200</u>	<u>7,547</u>	<u>7,200</u>
	TOTALS:	5,691,343	6,614,688	6,865,598	6,763,392

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

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

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

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



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	3,500
32000	GRANTS & REIMBURSEMENTS		3,500	33,500	63,500
100400.000.33174	AUTOMATION FEE	3,370	3,500	3,500	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	3,000
33000	DEPARTMENT EARNINGS	6,773	6,521	6,521	6,521
100400.000.34116	COURT FEES AND COSTS	273,940	190,000	190,000	190,000
100400.000.34151	GUARDIAN TRACKING SYSTEM	900	100	100	100
34000	JUDICIAL COSTS & FINES	274,840	190,100	190,100	190,100
100400.000.39136	TRANSCRIBING FEES	406	5,000	5,000	5,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
39000	OTHER	<u>406</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	TOTALS:	282,019	205,121	235,121	265,121

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
100400	CLERK OF ORPHANS COURT				
100400.000.41111	FULL TIME EMPLOYEES	204,880	216,924	216,924	225,680
100400.000.41121	FULL TIME BARGAINING UNIT	263,523	281,092	265,222	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	3,000
100400.000.41634	TRANSCRIBING EXPENSE-EXTERNAL	391	2,000	2,000	2,000
100400.000.41791	FRINGE BENEFIT ALLOCATION	201,249	175,400	175,400	189,291
41000	PERSONNEL SERVICES	<u>672,631</u>	<u>679,417</u>	<u>663,547</u>	<u>686,693</u>
100400.000.42111	MILEAGE-PERSONAL VEHICLE		450	450	450
100400.000.42112	OTHER TRAVEL EXPENSE		250	250	250
42000	TRAVEL & TRANSPORTATION		<u>700</u>	<u>700</u>	<u>700</u>
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	71,700

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	37,443	72,200	102,200	147,200
100400.000.45281	OTHER OPERATING SUPPLIES	7,102	7,500	7,500	7,500
45000	MATERIALS & OPERATING SUPPLIES	7,102	7,500	7,500	7,500
100400.000.46311	MAINTENANCE & REPAIR SERVICES	3,964	4,800	4,800	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	3,000
100400.000.46821	ASSOCIATION DUES	750	750	750	750
100400.000.46863	BANKING SERVICES	3,312	3,000	3,000	3,000
100400.000.46866	OTHER OPERATING EXPENSES		165	165	165
46000	OTHER OPERATING EXPENSES	10,845	13,715	13,715	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	1,300
100400.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1	1
100400.000.47441	COMPUTER EQUIPMENT-NEW	930	1,000	1,000	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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<u>930</u>	<u>2,805</u>	<u>2,805</u>	<u>2,805</u>
	TOTALS:	728,951	776,337	790,467	858,613

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
100601	JUVENILES				
100601.000.32129	FOSTER CARE TITLE IV-E	103,896	150,000	150,000	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>228,851</u>
100601.000.33115	REIMB OF MAINTENANCE COSTS	67,676	110,000	110,000	91,000
	33000 DEPARTMENT EARNINGS	<u>67,676</u>	<u>110,000</u>	<u>110,000</u>	<u>91,000</u>
	TOTALS:	192,820	374,866	374,866	319,851

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	1,750,000
100601.000.44355	YDC PLACEMENTS-IN KIND	(1,460,892)	(1,750,000)	(1,750,000)	(1,750,000)
100601.000.44711	JUVENILE PLACEMENTS	4,176,953	3,650,000	3,654,971	4,950,000
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>4,228,749</u>	<u>3,800,000</u>	<u>3,804,971</u>	<u>5,150,000</u>
	TOTALS:	4,228,749	3,800,000	3,804,971	5,150,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	1,101
33000	DEPARTMENT EARNINGS		<u>1,102</u>	<u>1,102</u>	<u>1,102</u>
100800.000.34133	COURT FEES AND COSTS 31-1-01	182,054	140,000	140,000	140,000
100800.000.34134	COURT FEES AND COSTS 31-1-02	177,376	185,000	185,000	185,000
100800.000.34135	COURT FEES AND COSTS 31-1-03	147,431	155,000	155,000	155,000
100800.000.34136	COURT FEES AND COSTS 31-1-04	158,174	144,000	144,000	144,000
100800.000.34137	COURT FEES AND COSTS 31-1-05	148,229	150,000	150,000	150,000
100800.000.34138	COURT FEES AND COSTS 31-1-06	127,733	135,000	135,000	135,000
100800.000.34139	COURT FEES AND COSTS 31-1-07	135,613	130,000	130,000	130,000
100800.000.34141	COURT FEES AND COSTS 31-1-08	106,619	110,000	110,000	110,000
100800.000.34142	COURT FEES AND COSTS 31-2-01	169,014	160,000	160,000	160,000
100800.000.34143	COURT FEES AND COSTS 31-2-02	107,576	110,000	110,000	110,000
100800.000.34145	COURT FEES AND COSTS 31-3-01	68,413	70,000	70,000	70,000
100800.000.34146	COURT FEES AND COSTS 31-3-02	157,000	175,000	175,000	175,000
100800.000.34147	COURT FEES AND COSTS 31-3-03	96,738	115,000	115,000	115,000
100800.000.34152	COURT FEES AND COSTS 31-1-09		80,000	80,000	80,000



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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1101	OPERATING				
100800	MAGISTERIAL DISTRICT JUDGES				
100800.000.41111	FULL TIME EMPLOYEES	1,123,496	1,242,156	1,208,473	1,287,956
100800.000.41121	FULL TIME BARGAINING UNIT	1,456,252	1,767,069	1,633,647	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	70,000
100800.000.41411	OVERTIME PAY	52,640	70,000	70,000	70,000
100800.000.41791	FRINGE BENEFIT ALLOCATION	1,153,228	1,068,452	1,068,452	1,193,271
41000	PERSONNEL SERVICES	<u>3,854,295</u>	<u>4,167,703</u>	<u>4,050,598</u>	<u>4,375,716</u>
100800.000.42111	MILEAGE-PERSONAL VEHICLE	2,280	4,000	4,000	4,000
100800.000.42112	OTHER TRAVEL EXPENSE	954	1,500	1,500	1,500
42000	TRAVEL & TRANSPORTATION	<u>3,234</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
100800.000.43213	TELEPHONE (MOBILE)	8,721	9,100	9,100	9,100
100800.000.43412	JANITORIAL SERVICES	34,814	55,000	55,000	55,000
100800.000.43421	PURCHASED PERSONNEL SERVICES	59,169	64,400	64,400	66,500
43000	PROF & TECHNICAL SERVICES	<u>102,704</u>	<u>128,500</u>	<u>128,500</u>	<u>130,600</u>
100800.000.45281	OTHER OPERATING SUPPLIES	166,940	155,000	161,612	155,000
100800.000.45312	MAINT & REP-MAT & SUPPLIES		2,000	3,995	2,000
100800.000.45511	POSTAGE 31-1-01	50,000	56,000	56,000	56,000
100800.000.45513	POSTAGE 31-1-03	33,000	35,000	35,000	35,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
100800.000.45514	POSTAGE 31-1-04	41,000	35,000	35,000	35,000
100800.000.45515	POSTAGE 31-1-05	31,000	29,000	29,000	29,000
100800.000.45516	POSTAGE 31-1-06	17,000	18,000	18,000	18,000
100800.000.45517	POSTAGE 31-1-07	22,000	26,000	26,000	26,000
100800.000.45518	POSTAGE 31-1-08	18,000	16,000	16,000	16,000
100800.000.45521	POSTAGE 31-2-02	19,000	19,000	19,000	19,000
100800.000.45523	POSTAGE 31-3-01	6,000	10,000	10,000	10,000
100800.000.45524	POSTAGE 31-3-02	24,000	24,100	24,100	24,100
100800.000.45525	POSTAGE 31-3-03	18,000	20,000	20,000	20,000
100800.000.45526	POSTAGE 31-1-09	5,000	35,000	35,000	35,000
45000 MATERIALS & OPERATING SUPPLIES		<u>450,940</u>	<u>480,100</u>	<u>488,707</u>	<u>480,100</u>
100800.000.46111	TELEPHONE	88,100	110,800	110,800	110,800
100800.000.46112	FUEL	11,334	13,000	13,000	18,000
100800.000.46113	ELECTRICITY	44,838	52,200	52,200	52,200
100800.000.46114	WATER/SEWER	597	500	500	500
100800.000.46311	MAINTENANCE & REPAIR SERVICES	22,787	36,000	37,961	36,000
100800.000.46411	OFFICE RENTAL		1	1	1
100800.000.46421	EQUIPMENT LEASE & RENTAL	3,713	18,900	18,900	18,900
100800.000.46442	OFFICE RENTAL 31-1-03	56,970	57,000	57,000	57,000
100800.000.46443	OFFICE RENTAL 31-1-04	44,800	48,000	48,000	48,000
100800.000.46444	OFFICE RENTAL 31-1-05	69,138	69,500	69,500	73,700
100800.000.46445	OFFICE RENTAL 31-1-06	43,961	46,800	46,800	46,800
100800.000.46446	OFFICE RENTAL 31-1-07	47,600	48,800	48,800	50,000
100800.000.46447	OFFICE RENTAL 31-1-08	59,478	59,500	59,500	59,500
100800.000.46448	OFFICE RENTAL 31-2-02	104,348	107,200	107,200	110,400
100800.000.46449	OFFICE RENTAL 31-2-03	58,300	58,300	58,300	5,000
100800.000.46451	OFFICE RENTAL 31-3-01	31,713	32,000	32,000	32,700
100800.000.46452	OFFICE RENTAL 31-3-02	45,536	48,000	48,000	48,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
100800.000.46453	OFFICE RENTAL 31-3-03	28,438	30,500	30,500	30,500
100800.000.46455	OFFICE RENTAL 31-1-09	13,600	81,600	81,600	81,600
100800.000.46456	OFFICE RENTAL 51-1-01				100,000
100800.000.46511	PERSONNEL DEVELOPMENT	1,818	2,000	2,000	5,000
100800.000.46567	MDJ SECURITY REIMBURSEMENT EXP	4,222	1	20,001	1
100800.000.46821	ASSOCIATION DUES	625	850	850	1,100
100800.000.46863	BANKING SERVICES	26,110	26,900	26,900	26,900
100800.000.46866	OTHER OPERATING EXPENSES	961	1,000	1,000	1,000
46000	OTHER OPERATING EXPENSES	<u>808,987</u>	<u>949,352</u>	<u>971,313</u>	<u>1,013,602</u>
100800.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	1,737	2,000	2,000	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	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	1,500
100800.000.47494	OFFICE FURNITURE-NEW	17,803	7,500	43,078	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>90,000</u>
TOTALS:		5,253,442	5,768,655	5,717,696	6,095,518

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 100900	OPERATING LAW LIBRARY				
100900.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1	1
32000	GRANTS & REIMBURSEMENTS		1	1	1
100900.000.33176	RETURN CHECK FEE		1	1	1
100900.000.33199	OTHER DEPARTMENTAL EARNINGS	1,819	12,000	12,000	12,000
33000	DEPARTMENT EARNINGS	1,819	12,001	12,001	12,001
TOTALS:		1,819	12,002	12,002	12,002

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
100900	LAW LIBRARY				
100900.000.41111	FULL TIME EMPLOYEES	95,160	101,837	101,837	105,934
100900.000.41311	PART TIME EMPLOYEES		1	1	1
100900.000.41321	PART TIME BARGAINING UNIT	83,373	94,675	94,675	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	75,675
41000	PERSONNEL SERVICES	<u>254,781</u>	<u>268,546</u>	<u>268,546</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	145,000
100900.000.45262	OTHER PUBLICATIONS	103,465	110,000	110,000	115,000
100900.000.45281	OTHER OPERATING SUPPLIES	1,526	1,750	1,750	1,750
45000	MATERIALS & OPERATING SUPPLIES	<u>237,950</u>	<u>251,750</u>	<u>243,650</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	1,400
100900.000.46525	ONLINE LEGAL SERVICES	172,228	175,000	175,000	187,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
100900.000.46821	ASSOCIATION DUES	335	450	450	450
46000	OTHER OPERATING EXPENSES	<u>173,283</u>	<u>177,852</u>	<u>177,852</u>	<u>189,852</u>
100900.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	548	1,000	1,000	1,000
100900.000.47391	OFFICE FURNITURE-REPLACEMENT		500	500	500
100900.000.47392	OFFICE MACHINES-REPLACEMENT		1	1	1
100900.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	8,101	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>2,003</u>
TOTALS:		666,601	700,153	700,153	732,392

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
110100	DIR OF COMMUNITY & ECON DEV				
110100.000.41111	FULL TIME EMPLOYEES	363,407	411,236	357,426	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	130,289
41000	PERSONNEL SERVICES	<u>518,629</u>	<u>579,791</u>	<u>525,981</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	5,800
110100.000.43213	TELEPHONE (MOBILE)	480	600	600	600
43000	PROF & TECHNICAL SERVICES	<u>2,853</u>	<u>6,400</u>	<u>6,400</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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
44000	GRANTS, SUBSIDIES, CONTRACTS			4,000	75,000
110100.000.45261	PROFESSIONAL BOOKS&PERIODICALS	251	700	700	700
110100.000.45281	OTHER OPERATING SUPPLIES	632	2,430	6,008	2,430
45000	MATERIALS & OPERATING SUPPLIES	883	3,130	6,708	3,130
110100.000.46311	MAINTENANCE & REPAIR SERVICES	548	1,000	2,259	1,000
110100.000.46511	PERSONNEL DEVELOPMENT	233	2,000	2,000	2,000
110100.000.46821	ASSOCIATION DUES	4,890	5,000	5,000	5,000
46000	OTHER OPERATING EXPENSES	5,671	8,000	9,259	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	575,913

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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>15,000</u>
	TOTALS:	15,000	15,000	15,000	15,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
110400	COMMUNITY DEVELOPMENT				
110400.000.32282	RACP	8,132,500	1	567,501	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>4</u>
TOTALS:		8,373,590	4	567,504	4

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
110400	COMMUNITY DEVELOPMENT				
110400.000.41111	FULL TIME EMPLOYEES	135,669	281,570	215,615	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	109,140
41000	PERSONNEL SERVICES	<u>207,294</u>	<u>383,912</u>	<u>317,957</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	1
110400.000.44798	COVID-19 ESG-CV GRANTS	97,445			
110400.000.44814	COVID-19 ESG-CODE BLUE		1	1	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
44000	GRANTS, SUBSIDIES, CONTRACTS	8,229,945	3	567,503	3
110400.000.45281	OTHER OPERATING SUPPLIES	102	100	350	100
45000	MATERIALS & OPERATING SUPPLIES	102	100	350	100
110400.000.46866	OTHER OPERATING EXPENSES	804	4,572	4,322	4,572
110400.000.46897	HUMAN RELATIONS ADVISORY COMTT		1,000	1,000	1,000
46000	OTHER OPERATING EXPENSES	804	5,572	5,322	5,572
TOTALS:		8,438,145	389,788	891,333	407,945

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101	OPERATING				
111300	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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
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



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 111500	OPERATING 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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1101 030200	OPERATING GENERAL COUNTY				
030200.000.29221	FUND BALANCE - UNASSIGNED	13,027,594	6,200,000	12,677,137	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>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>	<u>                    </u>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1101	OPERATING				
	REVENUE TOTALS:	153,769,946	143,558,169	144,874,334	144,858,607
	SOURCE TOTALS:	16,319,834	23,586,262	23,586,262	32,004,709
	BEG FUND BAL TOTALS:	13,027,594	6,200,000	12,677,137	5,300,000
	TOTALS:	183,117,374	173,344,431	181,137,733	182,163,316
	EXPENDITURE TOTALS:	145,118,558	141,060,421	144,264,446	149,246,935
	USES TOTALS:	25,337,496	26,966,011	31,527,627	32,916,381
	END FUND BAL TOTALS:	12,661,320	5,317,999	5,345,660	
	TOTALS:	183,117,374	173,344,431	181,137,733	182,163,316

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1142	STABILIZATION				
151300	STABILIZATION				
151300.000.35111	INTEREST-SAVINGS & MONEY MAR	337,038	2,160,000	260,000	300,000
151300.000.35112	INTEREST-CERTS OF DEPOSIT		1	1	1
35000	INVESTMENT INC	<u>337,038</u>	<u>2,160,001</u>	<u>260,001</u>	<u>300,001</u>
151300.000.51111	TRANS FROM OPERATING FUND				3,025,520
51000	OTHER FINANCING SOURCES				<u>3,025,520</u>
	TOTALS:	337,038	2,160,001	260,001	3,325,521

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1142	STABILIZATION				
151300	STABILIZATION				
151300.000.61111	TRANS TO OPERATING FUND	137,038	2,160,001	260,001	550,001
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>550,001</u>
	TOTALS:	337,038	2,160,001	260,001	550,001

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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
	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>
151300.000.29912	FUND BALANCE - UNASSIGNED	25,000,000	24,000,000	24,000,000	26,600,520
151300.000.29914	FUND BALANCE - RESTRICTED		1,000,000	1,000,000	1,175,000
	TOTAL FUND BALANCE AT END OF YEAR	<u>25,000,000</u>	<u>25,000,000</u>	<u>25,000,000</u>	<u>27,775,520</u>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1142	STABILIZATION				
	REVENUE TOTALS:	337,038	2,160,001	260,001	300,001
	SOURCE TOTALS:				3,025,520
	BEG 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	28,325,521
	EXPENDITURE TOTALS:				
	USES TOTALS:	337,038	2,160,001	260,001	550,001
	END FUND BAL TOTALS:	25,000,000	25,000,000	25,000,000	27,775,520
	TOTALS:	25,337,038	27,160,001	25,260,001	28,325,521

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1201 060502	LIQUID FUELS UTILITY SVC-BRIDGES				
060502.000.32152	STATE REIMB-LIQUID FUELS	604,430	679,642	679,642	679,642
32000	GRANTS & REIMBURSEMENTS	<u>604,430</u>	<u>679,642</u>	<u>679,642</u>	<u>679,642</u>
060502.000.35111	INTEREST-SAVINGS & MONEY MAR	14,764	5,000	5,000	15,481
35000	INVESTMENT INC	<u>14,764</u>	<u>5,000</u>	<u>5,000</u>	<u>15,481</u>
060502.000.39199	ALL OTHER REVENUE	78,777	50,000	50,000	100,000
39000	OTHER	<u>78,777</u>	<u>50,000</u>	<u>50,000</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	795,123



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1201	LIQUID FUELS				
060502	UTILITY SVC-BRIDGES				
060502.000.41111	FULL TIME EMPLOYEES	328,855	474,473	467,001	515,184
060502.000.41411	OVERTIME PAY	558	6,000	6,000	6,000
060502.000.41611	WORKERS COMPENSATION COSTS	3,523	5,231	5,231	4,038
060502.000.41711	HEALTH CARE PLAN	39,822	62,773	61,903	73,416
060502.000.41712	LIFE INSURANCE PREMIUMS	475	453	453	477
060502.000.41713	CANCER INSURANCE PREMIUMS	1	3	3	4
060502.000.41714	HEALTH CARE-RX	9,743	10,113	10,113	11,012
060502.000.41715	HEALTH CARE-DENTAL	1,565	1,046	1,846	1,652
060502.000.41716	HEALTH CARE-VISION	111	105	175	110
060502.000.41717	HEALTH CARE-ADMIN		49	49	51
060502.000.41721	FEDERAL OLD AGE INSURANCE	31,023	31,387	31,387	33,037
060502.000.41722	STATE UNEMPLOYMENT CHARGES	55	872	872	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
060502.000.41911	BUDGETED VACANCY FACTOR			7,472	
41000	PERSONNEL SERVICES	470,059	655,104	655,104	715,368
060502.000.42111	MILEAGE-PERSONAL VEHICLE		1	1	1
060502.000.42211	GASOLINE & OIL	10,337	12,000	14,594	12,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
42000	TRAVEL & TRANSPORTATION	10,337	12,001	14,595	12,001
060502.000.43213	TELEPHONE (MOBILE)	1,156	1,920	1,920	1,920
060502.000.43428	PAYROLL SERVICES	482	548	548	701
43000	PROF & TECHNICAL SERVICES	1,638	2,468	2,468	2,621
060502.000.45241	UNIFORM SUPPLIES	1,724	2,000	2,000	2,000
060502.000.45273	BRIDGE SUPPLIES	2,277	20,000	20,000	20,000
060502.000.45281	OTHER OPERATING SUPPLIES	273	1,000	1,048	1,000
060502.000.45312	MAINT & REP-MAT & SUPPLIES	1,923	2,000	1,863	2,000
45000	MATERIALS & OPERATING SUPPLIES	6,197	25,000	24,911	25,000
060502.000.46113	ELECTRICITY	120,349	120,000	123,250	120,000
060502.000.46311	MAINTENANCE & REPAIR SERVICES	72,138	55,000	55,000	55,000
060502.000.46511	PERSONNEL DEVELOPMENT		250	250	250
060502.000.46522	DESKTOP COMPUTER EXPENSE	516	616	620	680
060502.000.46866	OTHER OPERATING EXPENSES	2,985	3,000	3,089	3,000
46000	OTHER OPERATING EXPENSES	195,988	178,866	182,209	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	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<u>1,230</u>	<u>1,203</u>	<u>1,203</u>	<u>1,203</u>
060502.000.61611	INDIRECT COST ALLOCATION	<u>59,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
61000	OTHER FINANCING USES	<u>59,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
TOTALS:		744,449	934,642	940,490	995,123

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1201	LIQUID FUELS				
	REVENUE TOTALS:	697,971	734,642	734,642	795,123
	SOURCE TOTALS:	27,162			
	BEG FUND BAL TOTALS:	471,809	200,000	205,848	200,000
	TOTALS:	1,196,942	934,642	940,490	995,123
	EXPENDITURE TOTALS:	685,449	874,642	880,490	935,123
	USES TOTALS:	59,000	60,000	60,000	60,000
	END FUND BAL TOTALS:	452,493			
	TOTALS:	1,196,942	934,642	940,490	995,123

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1202	MENTAL HEALTH				
050401	MENTAL HEALTH				
050401.000.32125	MEDICAL ASSISTANCE	3,402	5,000	5,000	5,000
050401.000.32269	CASE MANAGEMENT	136,601	150,000	150,000	150,000
050401.000.32333	HUMAN SERVICES BLOCK GRANT	4,439,465	4,423,210	4,423,210	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>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	72,325
51000	OTHER FINANCING SOURCES	<u>188,184</u>	<u>197,885</u>	<u>197,885</u>	<u>197,733</u>
TOTALS:		4,809,200	4,776,097	4,776,097	4,858,810

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1202	MENTAL HEALTH				
050401	MENTAL HEALTH				
050401.000.41111	FULL TIME EMPLOYEES	511,993	542,506	542,506	564,366
050401.000.41121	FULL TIME BARGAINING UNIT	1,747,536	2,058,633	1,861,952	2,045,829
050401.000.41141	FULL TIME MEET & DISCUSS	161,304	234,188	234,188	234,188
050401.000.41311	PART TIME EMPLOYEES	53,005	50,000	50,000	50,000
050401.000.41321	PART TIME BARGAINING UNIT	257,548	175,000	175,000	175,000
050401.000.41411	OVERTIME PAY	122,548	125,000	125,000	125,000
050401.000.41611	WORKERS COMPENSATION COSTS	24,154	34,782	34,782	24,893
050401.000.41711	HEALTH CARE PLAN	521,930	417,382	411,782	452,607
050401.000.41712	LIFE INSURANCE PREMIUMS	3,260	3,014	3,014	2,942
050401.000.41713	CANCER INSURANCE PREMIUMS	6	23	23	23
050401.000.41714	HEALTH CARE-RX	67,012	67,245	67,245	67,891
050401.000.41715	HEALTH CARE-DENTAL	10,728	6,956	11,956	10,184
050401.000.41716	HEALTH CARE-VISION	761	696	1,296	679
050401.000.41717	HEALTH CARE-ADMIN		325	325	317
050401.000.41721	FEDERAL OLD AGE INSURANCE	212,706	218,051	218,051	222,393
050401.000.41722	STATE UNEMPLOYMENT CHARGES	380	5,797	5,797	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	10,184
050401.000.41755	HEALTH CARE REIMBURSEMENT	4,115	4,950	4,950	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
41000	PERSONNEL SERVICES	4,072,444	4,360,771	4,360,771	4,416,000
050401.000.43428	PAYROLL SERVICES	2,472	2,740	2,740	3,507
43000	PROF & TECHNICAL SERVICES	2,472	2,740	2,740	3,507
050401.000.61111	TRANS TO OPERATING FUND	195,970	164,100	164,100	171,900
050401.000.61128	TRANS TO IR FUND	20,111	22,459	22,459	63,059
050401.000.61214	TRANS TO HUM SVCS ADMIN FUND	219,892	226,027	226,027	204,344
61000	OTHER FINANCING USES	435,973	412,586	412,586	439,303
TOTALS:		4,510,889	4,776,097	4,776,097	4,858,810



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1202	MENTAL HEALTH				
050401	MENTAL HEALTH				
098	OPERATIONS				
050401.098.32333	HUMAN SERVICES BLOCK GRANT	691,156	553,959	553,959	550,396
050401.098.32499	OTHER GRANTS & REIMBURSEMENTS		1	1	1
	32000 GRANTS & REIMBURSEMENTS	<u>691,156</u>	<u>553,960</u>	<u>553,960</u>	<u>550,397</u>
050401.098.35111	INTEREST-SAVINGS & MONEY MAR	341,652	60,000	60,000	60,000
050401.098.35112	INTEREST-CERTS OF DEPOSIT		1	1	1
	35000 INVESTMENT INC	<u>341,652</u>	<u>60,001</u>	<u>60,001</u>	<u>60,001</u>
050401.098.39119	DONATIONS		1	1	1
	39000 OTHER		<u>1</u>	<u>1</u>	<u>1</u>
050401.098.51111	TRANS FROM OPERATING FUND	37,234	37,234	37,234	37,234
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
51000	OTHER FINANCING SOURCES	<u>37,234</u>	<u>62,234</u>	<u>62,234</u>	<u>37,234</u>
	TOTALS:	1,070,042	676,196	676,196	647,633

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1202	MENTAL HEALTH				
050401	MENTAL HEALTH				
098	OPERATIONS				
050401.098.42111	MILEAGE-PERSONAL VEHICLE	17,791	38,000	28,000	38,000
050401.098.42112	OTHER TRAVEL EXPENSE	3,718	2,000	7,000	2,000
050401.098.42114	AUTO INSURANCE REIMBURSEMENT		200	200	200
050401.098.42211	GASOLINE & OIL	1,376	1,000	1,000	1,000
42000	TRAVEL & TRANSPORTATION	<u>22,885</u>	<u>41,200</u>	<u>36,200</u>	<u>41,200</u>
050401.098.43111	LEGAL SERVICES	5,141	5,000	5,000	5,000
050401.098.43148	OTHER SPECIALIZED SERVICES		800	800	800
050401.098.43213	TELEPHONE (MOBILE)	9,729	12,000	12,000	12,000
050401.098.43421	PURCHASED PERSONNEL SERVICES		10,001	10,001	10,001
43000	PROF & TECHNICAL SERVICES	<u>14,870</u>	<u>27,801</u>	<u>27,801</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	15,000
45000	MATERIALS & OPERATING SUPPLIES	<u>9,403</u>	<u>15,001</u>	<u>16,001</u>	<u>15,001</u>
050401.098.46111	TELEPHONE	1,330	300	400	300
050401.098.46311	MAINTENANCE & REPAIR SERVICES	2,497	1,000	25,125	1,000
050401.098.46431	OFFICE RENT-GOVT CENTER	147,767	164,056	164,056	161,912
050401.098.46432	PARKING-GOVT CENTER	3,288	3,299	3,299	3,223

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
050401.098.46511	PERSONNEL DEVELOPMENT	29,758	5,000	10,000	5,000
050401.098.46522	DESKTOP COMPUTER EXPENSE	18,990	20,636	20,769	23,120
050401.098.46811	ADVERTISING-GENERAL	293	1	111	1
050401.098.46821	ASSOCIATION DUES	4,558	4,500	4,600	4,500
050401.098.46854	ADVISORY BOARD EXPENSE	404	10,400	1,300	10,400
050401.098.46866	OTHER OPERATING EXPENSES	51,054	45,000	43,665	45,000
46000	OTHER OPERATING EXPENSES	<u>259,939</u>	<u>254,192</u>	<u>273,325</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	7,007
050401.098.61611	INDIRECT COST ALLOCATION	348,027	319,223	319,223	285,884
61000	OTHER FINANCING USES	<u>350,597</u>	<u>321,718</u>	<u>321,718</u>	<u>292,891</u>
TOTALS:		657,694	676,196	676,329	647,633

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	101,684
050401.401.32499	OTHER GRANTS & REIMBURSEMENTS	10,000	1	1	1
	32000 GRANTS & REIMBURSEMENTS	<u>134,052</u>	<u>97,402</u>	<u>97,402</u>	<u>101,686</u>
050401.401.33122	PROGRAM INCOME	6,150	10,000	10,000	10,000
	33000 DEPARTMENT EARNINGS	<u>6,150</u>	<u>10,000</u>	<u>10,000</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	115,196

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1202	MENTAL HEALTH				
050401	MENTAL HEALTH				
401	EMERGENCY/CRISIS INTERVENTION				
050401.401.43111	LEGAL SERVICES	26,745	45,000	45,000	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	3,000
050401.401.43215	TELEPHONE ANSWERING SERVICE	2,863	3,693	3,693	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>75,811</u>
050401.401.44357	MH CONTRACTS	30,361	35,100	35,100	39,384
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>30,361</u>	<u>35,100</u>	<u>35,100</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	115,196

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	968,502
	32000 GRANTS & REIMBURSEMENTS	<u>1,382,312</u>	<u>1,120,656</u>	<u>1,120,656</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:	1,402,159	1,140,504	1,140,504	1,118,351

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	152,847
050401.402.44335	PARTIAL HOSPITALIZATION		1	1	1
050401.402.44357	MH CONTRACTS	530,291	965,500	965,500	965,500
44000	GRANTS, SUBSIDIES, CONTRACTS	640,502	1,140,502	1,140,502	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	1,118,351



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1202	MENTAL HEALTH				
050401	MENTAL HEALTH				
403	VOCATIONAL REHABILITATION				
050401.403.32219	COMMUNITY HOSPITAL PRG(CHIPPS)		1	1	1
050401.403.32333	HUMAN SERVICES BLOCK GRANT	318,996	302,921	302,921	307,205
	32000 GRANTS & REIMBURSEMENTS	<u>318,996</u>	<u>302,922</u>	<u>302,922</u>	<u>307,206</u>
050401.403.51111	TRANS FROM OPERATING FUND	6,579	6,579	6,579	6,579
	51000 OTHER FINANCING SOURCES	<u>6,579</u>	<u>6,579</u>	<u>6,579</u>	<u>6,579</u>
	TOTALS:	325,575	309,501	309,501	313,785

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	313,784
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>283,228</u>	<u>309,501</u>	<u>309,501</u>	<u>313,785</u>
	TOTALS:	283,228	309,501	309,501	313,785

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	1,222,139
	32000 GRANTS & REIMBURSEMENTS	<u>1,435,478</u>	<u>1,117,856</u>	<u>1,117,856</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	1,235,203

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1202	MENTAL HEALTH				
050401	MENTAL HEALTH				
404	SOCIAL RECREATION				
050401.404.44357	MH CONTRACTS	1,290,608	1,080,919	1,080,919	1,185,203
050401.404.44398	NAMI	36,700	50,000	50,000	50,000
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>1,327,308</u>	<u>1,130,919</u>	<u>1,130,919</u>	<u>1,235,203</u>
	TOTALS:	1,327,308	1,130,919	1,130,919	1,235,203

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	51,680
050401.405.32333	HUMAN SERVICES BLOCK GRANT	9,640,843	8,400,932	8,400,932	10,321,917
	32000 GRANTS & REIMBURSEMENTS	<u>9,847,523</u>	<u>10,112,613</u>	<u>10,112,613</u>	<u>10,373,598</u>
050401.405.33122	PROGRAM INCOME	1,412	1	1	1
	33000 DEPARTMENT EARNINGS	<u>1,412</u>	<u>1</u>	<u>1</u>	<u>1</u>
050401.405.51111	TRANS FROM OPERATING FUND	261,193	261,193	261,193	261,193
	51000 OTHER FINANCING SOURCES	<u>261,193</u>	<u>261,193</u>	<u>261,193</u>	<u>261,193</u>
	TOTALS:	10,110,128	10,373,807	10,373,807	10,634,792

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	8,474,992
050401.405.44357	MH CONTRACTS	1,735,294	2,159,800	2,159,800	2,159,800
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>9,702,074</u>	<u>10,373,807</u>	<u>10,373,807</u>	<u>10,634,792</u>
	TOTALS:	9,702,074	10,373,807	10,373,807	10,634,792

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1202 050401	MENTAL HEALTH MENTAL HEALTH				
098	OPERATIONS				
050401.098.29214	FUND BALANCE - RESTRICTED	5,032,595		133	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>5,032,595</u>		<u>133</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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1202	MENTAL HEALTH				
	REVENUE TOTALS:	18,779,747	17,953,626	17,953,626	18,384,612
	SOURCE TOTALS:	529,609	564,310	564,310	539,158
	BEG FUND BAL TOTALS:	5,032,595		133	
	TOTALS:	24,341,951	18,517,936	18,518,069	18,923,770
	EXPENDITURE TOTALS:	16,401,678	17,783,632	17,783,765	18,191,576
	USES TOTALS:	786,570	734,304	734,304	732,194
	END FUND BAL TOTALS:	7,153,703			
	TOTALS:	24,341,951	18,517,936	18,518,069	18,923,770



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1203	FEDERAL IV-D				
100501	DOMESTIC RELATIONS				
100501.000.32112	DOM REL-IV-D	3,663,612	3,816,861	3,816,861	3,816,861
100501.000.32165	DOM REL INCENTIVES	750,775	725,000	725,000	725,000
100501.000.32499	OTHER GRANTS & REIMBURSEMENTS		55,000	55,000	55,000
	32000 GRANTS & REIMBURSEMENTS	<u>4,414,387</u>	<u>4,596,861</u>	<u>4,596,861</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	4,000
	33000 DEPARTMENT EARNINGS	<u>4,222</u>	<u>5,001</u>	<u>5,001</u>	<u>4,001</u>
100501.000.34111	SUPPORT CHARGES	616	750	750	250
100501.000.34112	ATTACHMENT COSTS	747	1	1	1
100501.000.34149	GENETIC TESTING	4,135	4,000	4,000	4,000
	34000 JUDICIAL COSTS & FINES	<u>5,498</u>	<u>4,751</u>	<u>4,751</u>	<u>4,251</u>
100501.000.35111	INTEREST-SAVINGS & MONEY MAR	7,628	1	1	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
35000	INVESTMENT INC	7,628	2	2	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	2,151,995
51000	OTHER FINANCING SOURCES	1,916,255	1,860,125	1,860,125	2,151,995
	TOTALS:	6,348,049	6,467,041	6,467,041	6,757,411

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1203	FEDERAL IV-D				
100501	DOMESTIC RELATIONS				
100501.000.41111	FULL TIME EMPLOYEES	1,080,990	1,103,834	1,101,243	1,201,138
100501.000.41121	FULL TIME BARGAINING UNIT	2,525,245	2,922,835	2,826,681	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	2,044
100501.000.41611	WORKERS COMPENSATION COSTS	28,929	43,662	43,662	31,941
100501.000.41631	TRANSCRIBING EXPENSE-INTERNAL		1	101	1
100501.000.41711	HEALTH CARE PLAN	696,283	523,943	517,343	580,754
100501.000.41712	LIFE INSURANCE PREMIUMS	3,904	3,784	3,784	3,775
100501.000.41713	CANCER INSURANCE PREMIUMS	7	29	29	29
100501.000.41714	HEALTH CARE-RX	80,071	84,413	84,413	87,113
100501.000.41715	HEALTH CARE-DENTAL	12,849	8,732	14,732	13,067
100501.000.41716	HEALTH CARE-VISION	912	873	1,473	871
100501.000.41717	HEALTH CARE-ADMIN		408	408	407
100501.000.41721	FEDERAL OLD AGE INSURANCE	254,760	261,972	261,972	374,474
100501.000.41722	STATE UNEMPLOYMENT CHARGES	455	7,277	7,277	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	13,067
100501.000.41755	HEALTH CARE REIMBURSEMENT	15,500	18,225	18,225	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
41000	PERSONNEL SERVICES	5,146,422	5,486,121	5,486,221	5,677,672
100501.000.42111	MILEAGE-PERSONAL VEHICLE	1,006	2,500	2,500	2,500
100501.000.42112	OTHER TRAVEL EXPENSE	5,297	5,000	5,000	5,000
42000	TRAVEL & TRANSPORTATION	6,303	7,500	7,500	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	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
100501.000.43213	TELEPHONE (MOBILE)		1	1	1
100501.000.43421	PURCHASED PERSONNEL SERVICES	1,304	2,000	2,000	2,000
100501.000.43428	PAYROLL SERVICES	3,739	4,247	4,247	5,436
43000	PROF & TECHNICAL SERVICES	26,260	31,749	31,549	32,938
100501.000.45211	COMPUTER PAPER SUPPLIES		1	1	1
100501.000.45254	OTHER POSTAGE	199	500	500	500
100501.000.45261	PROFESSIONAL BOOKS&PERIODICALS	235	4,000	4,000	4,000
100501.000.45281	OTHER OPERATING SUPPLIES	16,371	21,700	23,251	21,700

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
	45000 MATERIALS & OPERATING SUPPLIES	16,805	26,201	27,752	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	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	8,160
100501.000.46811	ADVERTISING-GENERAL		1	1	1
100501.000.46821	ASSOCIATION DUES	450	595	595	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	500
	46000 OTHER OPERATING EXPENSES	31,297	62,267	62,442	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	1,000
100501.000.47392	OFFICE MACHINES-REPLACEMENT	826	5,000	6,244	5,000
100501.000.47393	OTHER EQUIPMENT-REPLACEMENT		2,000	2,000	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	1,026	14,001	15,245	14,001
100501.000.61111	TRANS TO OPERATING FUND	382,580	376,000	376,000	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	491,570
61000	OTHER FINANCING USES	813,599	839,202	839,202	942,670
TOTALS:		6,041,712	6,467,041	6,469,911	6,757,411

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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>2,870</u>	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1203	FEDERAL IV-D				
	REVENUE TOTALS:	4,431,794	4,606,916	4,606,916	4,605,416
	SOURCE TOTALS:	1,916,255	1,860,125	1,860,125	2,151,995
	BEG FUND BAL TOTALS:	(306,337)		2,870	
	TOTALS:	6,041,712	6,467,041	6,469,911	6,757,411
	EXPENDITURE TOTALS:	5,228,113	5,627,839	5,630,709	5,814,741
	USES TOTALS:	813,599	839,202	839,202	942,670
	END FUND BAL TOTALS:				
	TOTALS:	6,041,712	6,467,041	6,469,911	6,757,411



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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1204	HEALTH CHOICES				
050406	HEALTH CHOICES				
050406.000.41111	FULL TIME EMPLOYEES	353,297	495,164	425,804	511,492
050406.000.41121	FULL TIME BARGAINING UNIT	152,003	157,322	157,322	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	5,221
050406.000.41711	HEALTH CARE PLAN	80,480	85,247	84,127	94,932
050406.000.41712	LIFE INSURANCE PREMIUMS	638	616	616	617
050406.000.41713	CANCER INSURANCE PREMIUMS	1	5	5	5
050406.000.41714	HEALTH CARE-RX	13,075	13,734	13,734	14,240
050406.000.41715	HEALTH CARE-DENTAL	2,099	1,421	2,421	2,136
050406.000.41716	HEALTH CARE-VISION	149	142	262	142
050406.000.41717	HEALTH CARE-ADMIN		66	66	66
050406.000.41721	FEDERAL OLD AGE INSURANCE	41,616	42,623	42,623	42,719
050406.000.41722	STATE UNEMPLOYMENT CHARGES	74	1,184	1,184	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>925,021</u>
050406.000.43428	PAYROLL SERVICES	482	548	548	701

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	482	548	548	701
050406.000.61111	TRANS TO OPERATING FUND	173,000	186,400	186,400	195,200
050406.000.61122	TRANS TO MENTAL HEALTH	62,776	72,477	72,477	72,325
050406.000.61214	TRANS TO HUM SVCS ADMIN FUND	344,884	351,618	351,618	366,380
61000	OTHER FINANCING USES	580,660	610,495	610,495	633,905
TOTALS:		1,302,184	1,500,683	1,500,683	1,559,627

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1204	HEALTH CHOICES				
050406	HEALTH CHOICES				
098	OPERATIONS				
050406.098.32262	HEALTH CHOICES	32,350,683	35,750,186	35,750,186	34,300,636
050406.098.32499	OTHER GRANTS & REIMBURSEMENTS	94,275	1	1	1
	32000 GRANTS & REIMBURSEMENTS	<u>32,444,958</u>	<u>35,750,187</u>	<u>35,750,187</u>	<u>34,300,637</u>
050406.098.35111	INTEREST-SAVINGS & MONEY MAR	1,311,844	560,000	560,000	1,000,000
050406.098.35112	INTEREST-CERTS OF DEPOSIT		1	1	1
	35000 INVESTMENT INC	<u>1,311,844</u>	<u>560,001</u>	<u>560,001</u>	<u>1,000,001</u>
	TOTALS:	33,756,802	36,310,188	36,310,188	35,300,638

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1204	HEALTH CHOICES				
050406	HEALTH CHOICES				
098	OPERATIONS				
050406.098.42111	MILEAGE-PERSONAL VEHICLE	3,183	9,000	9,000	9,000
050406.098.42112	OTHER TRAVEL EXPENSE	93	3,000	3,000	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>12,001</u>
050406.098.43111	LEGAL SERVICES	341	1,000	1,000	1,000
050406.098.43112	AUDITING SERVICES	45,000	50,000	50,000	49,500
050406.098.43117	ACTUARIAL SERVICES	42,000	45,000	45,000	45,000
050406.098.43118	OTHER LEGAL SERVICES	11,749	25,000	25,000	25,000
050406.098.43148	OTHER SPECIALIZED SERVICES	1,000	3,000	3,000	3,000
050406.098.43213	TELEPHONE (MOBILE)	796	2,500	2,500	2,500
	43000 PROF & TECHNICAL SERVICES	<u>100,886</u>	<u>126,500</u>	<u>126,500</u>	<u>126,000</u>
050406.098.44359	HEALTH CHOICES CONTRACTS	8,679	223,699	21,199	223,699
050406.098.44361	MCO ASSESSMENT	34,068,558	35,075,094	35,075,094	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	693,600

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
	44000 GRANTS, SUBSIDIES, CONTRACTS	34,174,783	35,448,795	35,466,295	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	38,562
050406.098.46432	PARKING-GOVT CENTER	756	767	767	767
050406.098.46511	PERSONNEL DEVELOPMENT	3,138	4,000	4,000	4,000
050406.098.46522	DESKTOP COMPUTER EXPENSE	5,297	5,852	5,891	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	2,000
	46000 OTHER OPERATING EXPENSES	45,136	59,269	59,308	59,270
050406.098.47441	COMPUTER EQUIPMENT-NEW	1,921	4,000	6,500	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	1,921	7,000	9,500	7,000
050406.098.61128	TRANS TO IR FUND	404,617	444,884	444,884	475,896
050406.098.61611	INDIRECT COST ALLOCATION	250,132	210,739	210,739	275,361
61000	OTHER FINANCING USES	654,749	655,623	655,623	751,257
TOTALS:		34,981,081	36,310,188	36,330,227	35,300,638

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1204	HEALTH CHOICES				
050406	HEALTH CHOICES				
461	MEDICAL CLAIMS TRUST				
050406.461.32262	HEALTH CHOICES	100,731,119	103,875,416	103,875,416	111,434,817
050406.461.32351	MEDICAL REINSURANCE RECOVERIES	874,823	1	1	1
050406.461.32499	OTHER GRANTS & REIMBURSEMENTS	2,393	1	1	1
32000	GRANTS & REIMBURSEMENTS	<u>101,608,335</u>	<u>103,875,418</u>	<u>103,875,418</u>	<u>111,434,819</u>
	TOTALS:	101,608,335	103,875,418	103,875,418	111,434,819



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1204	HEALTH CHOICES				
050406	HEALTH CHOICES				
461	MEDICAL CLAIMS TRUST				
050406.461.44413	MEDICAL CLAIMS	99,251,601	103,180,859	103,180,859	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	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>111,434,818</u>
050406.461.46536	HEALTH CHOICES REPAYMENT		1	1,426,485	1
	46000 OTHER OPERATING EXPENSES		<u>1</u>	<u>1,426,485</u>	<u>1</u>
	TOTALS:	93,923,313	103,875,418	105,301,902	111,434,819

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1204	HEALTH CHOICES				
050406	HEALTH CHOICES				
464	PROVIDER GEN/ADMIN				
050406.464.44417	MCO ADMIN FEES	7,933,310	8,251,329	8,251,329	7,679,280
050406.464.44418	MCO HIPF		1	1	1
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>7,933,310</u>	<u>8,251,330</u>	<u>8,251,330</u>	<u>7,679,281</u>
	TOTALS:	7,933,310	8,251,330	8,251,330	7,679,281

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1204 050406	HEALTH CHOICES 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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1204	HEALTH CHOICES				
050406	HEALTH CHOICES				
465	REINVESTMENT PLAN				
050406.465.44383	WRAP AROUND PROG-PINEBROOK	379,209	425,000	485,000	425,000
050406.465.44392	RESPITE-VALLEY YOUTH HOUSE	5,105	125,000	125,000	150,000
050406.465.44421	2 TO 1 ABA SUPPORT SERVICES	210,130	240,000	290,000	240,000
050406.465.44687	CONFERENCE OF CHURCHES	957,560	900,000	1,007,440	1,050,000
050406.465.44688	CLEARINGHOUSE-CONF OF CHURCHES	232,377	300,000	390,000	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	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>2,740,001</u>
	TOTALS:	1,807,409	2,540,001	2,977,441	2,740,001

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1204	HEALTH CHOICES				
050406	HEALTH CHOICES				
098	OPERATIONS				
050406.098.29214	FUND BALANCE - RESTRICTED	39,044,547	30,000,000	31,883,963	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>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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1204	HEALTH CHOICES				
	REVENUE TOTALS:	144,765,417	150,537,620	150,537,620	156,574,367
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	39,044,547	30,000,000	31,883,963	30,000,000
	TOTALS:	183,809,964	180,537,620	182,421,583	186,574,367
	EXPENDITURE TOTALS:	139,378,949	151,811,502	153,695,465	157,929,204
	USES TOTALS:	1,235,409	1,266,118	1,266,118	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	186,574,367

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1205	DRUG AND ALCOHOL				
050403	DRUG AND ALCOHOL				
050403.000.32116	DRUG & ALCOHOL	354,908	280,897	280,897	296,213
050403.000.32333	HUMAN SERVICES BLOCK GRANT	147,892	284,932	284,932	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>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	611,378

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1205	DRUG AND ALCOHOL				
050403	DRUG AND ALCOHOL				
050403.000.41111	FULL TIME EMPLOYEES	158,725	168,126	168,126	174,886
050403.000.41121	FULL TIME BARGAINING UNIT	129,578	159,283	118,443	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	15,000
050403.000.41611	WORKERS COMPENSATION COSTS	2,637	3,924	3,924	2,845
050403.000.41711	HEALTH CARE PLAN	54,510	47,087	46,537	51,729
050403.000.41712	LIFE INSURANCE PREMIUMS	356	340	340	336
050403.000.41713	CANCER INSURANCE PREMIUMS	1	3	3	3
050403.000.41714	HEALTH CARE-RX	7,301	7,586	7,586	7,759
050403.000.41715	HEALTH CARE-DENTAL	1,171	785	1,285	1,164
050403.000.41716	HEALTH CARE-VISION	83	78	128	78
050403.000.41717	HEALTH CARE-ADMIN		37	37	36
050403.000.41721	FEDERAL OLD AGE INSURANCE	23,224	23,544	23,544	23,278
050403.000.41722	STATE UNEMPLOYMENT CHARGES	41	654	654	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>504,049</u>
050403.000.43428	PAYROLL SERVICES	301	342	342	438

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	<u>301</u>	<u>342</u>	<u>342</u>	<u>438</u>
050403.000.61214	TRANS TO HUM SVCS ADMIN FUND	<u>72,885</u>	<u>102,792</u>	<u>102,792</u>	<u>106,891</u>
61000	OTHER FINANCING USES	<u>72,885</u>	<u>102,792</u>	<u>102,792</u>	<u>106,891</u>
TOTALS:		509,433	595,662	595,662	611,378

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1205	DRUG AND ALCOHOL				
050403	DRUG AND ALCOHOL				
098	OPERATIONS				
050403.098.32116	DRUG & ALCOHOL	166,532	93,591	93,591	28,589
050403.098.32333	HUMAN SERVICES BLOCK GRANT	35,068	120,489	120,489	70,803
	32000 GRANTS & REIMBURSEMENTS	<u>201,600</u>	<u>214,080</u>	<u>214,080</u>	<u>99,392</u>
050403.098.35111	INTEREST-SAVINGS & MONEY MAR	166,810	40,000	40,000	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>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	14,052
	51000 OTHER FINANCING SOURCES	<u>14,052</u>	<u>14,052</u>	<u>14,052</u>	<u>14,052</u>
	TOTALS:	382,462	268,134	268,134	213,446

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1205	DRUG AND ALCOHOL				
050403	DRUG AND ALCOHOL				
098	OPERATIONS				
050403.098.42111	MILEAGE-PERSONAL VEHICLE	1,489	3,640	3,640	3,640
050403.098.42112	OTHER TRAVEL EXPENSE	2,902	1,200	4,545	1,200
	42000 TRAVEL & TRANSPORTATION	<u>4,391</u>	<u>4,840</u>	<u>8,185</u>	<u>4,840</u>
050403.098.43111	LEGAL SERVICES	114	200	200	200
050403.098.43213	TELEPHONE (MOBILE)	1,524	1,500	1,500	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>1,701</u>
050403.098.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1	1
050403.098.45281	OTHER OPERATING SUPPLIES	437	1,500	900	1,500
	45000 MATERIALS & OPERATING SUPPLIES	<u>437</u>	<u>1,501</u>	<u>901</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	19,269
050403.098.46432	PARKING-GOVT CENTER	384	384	384	384
050403.098.46511	PERSONNEL DEVELOPMENT	2,386	2,650	4,850	2,650
050403.098.46522	DESKTOP COMPUTER EXPENSE	2,347	2,772	2,789	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
050403.098.46854	ADVISORY BOARD EXPENSE	10	150	150	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>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	4,000
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>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	1,054
050403.098.61611	INDIRECT COST ALLOCATION	202,520	181,625	181,625	152,434
61000	OTHER FINANCING USES	<u>203,468</u>	<u>207,967</u>	<u>207,967</u>	<u>153,488</u>
TOTALS:		247,529	268,134	270,153	213,446

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1205	DRUG AND ALCOHOL				
050403	DRUG AND ALCOHOL				
301	TREATMENT				
050403.301.32116	DRUG & ALCOHOL	508,248	451,063	451,063	451,063
050403.301.32131	D&A FEDERAL BLOCK GRANT	2,746,610	1,111,632	1,111,632	503,002
050403.301.32244	TCAP	45,440	204,461	204,461	64,461
050403.301.32333	HUMAN SERVICES BLOCK GRANT	776,042	617,756	617,756	617,756
050403.301.32356	MEDICATION ASSISTED TREATMENT		1	1	1
050403.301.32499	OTHER GRANTS & REIMBURSEMENTS	111,431	121,000	121,000	121,000
	32000 GRANTS & REIMBURSEMENTS	<u>4,187,771</u>	<u>2,505,913</u>	<u>2,505,913</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	1,817,141



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1205	DRUG AND ALCOHOL				
050403	DRUG AND ALCOHOL				
301	TREATMENT				
050403.301.44332	OUTPATIENT SERVICES	293,164	798,683	783,683	295,000
050403.301.44333	INPATIENT SERVICES	757,327	1,110,395	1,100,395	1,110,395
050403.301.44335	PARTIAL HOSPITALIZATION	3,752	25,260	40,260	25,260
050403.301.44339	INTENSIVE OUTPATIENT	101,950	153,349	153,349	135,000
050403.301.44352	METHADONE	71,926	43,259	43,259	43,259
050403.301.44422	VIVITROL-ASSISTED TREATMENT		1	1	1
050403.301.44424	INPATIENT DETOX	132,078	157,826	157,826	157,826
050403.301.44425	HALFWAY HOUSE	21,791	197,256	197,256	18,000
050403.301.44426	MEDICALLY MANAGED INPATIENT	17,149	4,000	14,000	4,000
050403.301.44427	MEDICALLY MANAGED DETOX	8,677	8,400	8,400	8,400
050403.301.44428	PHYSICIAN AND PHARMACY	12,289	67,342	67,342	20,000
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>1,420,103</u>	<u>2,565,771</u>	<u>2,565,771</u>	<u>1,817,141</u>
	TOTALS:	1,420,103	2,565,771	2,565,771	1,817,141

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1205	DRUG AND ALCOHOL				
050403	DRUG AND ALCOHOL				
302	PREVENTION				
050403.302.32116	DRUG & ALCOHOL	179,015	176,217	176,217	176,217
050403.302.32131	D&A FEDERAL BLOCK GRANT	854,965	1,836,507	1,926,071	1,387,166
050403.302.32333	HUMAN SERVICES BLOCK GRANT	175,336	85,682	85,682	85,682
	32000 GRANTS & REIMBURSEMENTS	<u>1,209,316</u>	<u>2,098,406</u>	<u>2,187,970</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	1,687,394

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1205	DRUG AND ALCOHOL				
050403	DRUG AND ALCOHOL				
303	TREATMENT RELATED SERVICES				
050403.303.32116	DRUG & ALCOHOL	209,795	216,495	216,495	165,664
050403.303.32131	D&A FEDERAL BLOCK GRANT	340,173	769,473	1,911,473	2,251,629
050403.303.32244	TCAP	194,624	237,779	237,779	197,539
050403.303.32333	HUMAN SERVICES BLOCK GRANT	390,308	415,786	415,786	465,072
050403.303.32373	PCCD DRUG TREATMENT GRANT REV	19,400	8,000	8,000	15,316
	32000 GRANTS & REIMBURSEMENTS	<u>1,154,300</u>	<u>1,647,533</u>	<u>2,789,533</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>3,102,701</u>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
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	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	215,000
050403.303.44431	RECOVERY SUPPORT SERVICES	748,798	319,271	565,271	720,000
050403.303.44432	DDAP APPROVE - OTHER HOUSING	802,158	207,439	847,439	802,200
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>3,446,742</u>	<u>1,655,014</u>	<u>2,797,014</u>	<u>3,102,701</u>
	TOTALS:	3,446,742	1,655,014	2,797,014	3,102,701

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1205	DRUG AND ALCOHOL				
	REVENUE TOTALS:	7,422,597	7,071,764	8,303,328	7,282,508
	SOURCE TOTALS:	149,552	149,552	149,552	149,552
	BEG FUND BAL TOTALS:	4,132,341		2,019	
	TOTALS:	11,704,490	7,221,316	8,454,899	7,432,060
	EXPENDITURE TOTALS:	7,053,368	6,910,557	8,144,140	7,171,681
	USES TOTALS:	276,353	310,759	310,759	260,379
	END FUND BAL TOTALS:	4,374,769			
	TOTALS:	11,704,490	7,221,316	8,454,899	7,432,060

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1206	CHILDREN AND YOUTH				
050200	CHILDREN AND YOUTH				
050200.000.32115	ACT 148-CHILD WELFARE	235,075	6,907,429	7,357,429	6,792,596
050200.000.32125	MEDICAL ASSISTANCE	49,632	14,697	14,697	41,985
050200.000.32129	FOSTER CARE TITLE IV-E	7,294	1,299,445	1,299,445	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	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>8,512,869</u>
050200.000.51111	TRANS FROM OPERATING FUND	2,814,609	2,814,609	2,814,609	1,989,609
	51000 OTHER FINANCING SOURCES	<u>2,814,609</u>	<u>2,814,609</u>	<u>2,814,609</u>	<u>1,989,609</u>
	TOTALS:	3,487,868	11,348,951	11,798,951	10,502,478



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1206	CHILDREN AND YOUTH				
050200	CHILDREN AND YOUTH				
050200.000.41111	FULL TIME EMPLOYEES	1,422,908	1,465,338	1,378,587	1,475,553
050200.000.41121	FULL TIME BARGAINING UNIT	3,859,499	4,645,335	4,123,667	4,772,825
050200.000.41141	FULL TIME MEET & DISCUSS	1,192,752	1,200,184	1,138,132	1,172,270
050200.000.41311	PART TIME EMPLOYEES	252,085	89,954	289,954	89,954
050200.000.41321	PART TIME BARGAINING UNIT	106,345	135,000	135,000	135,000
050200.000.41331	NON-CLASSIFIED SERVICE	62,034	65,015	65,015	67,616
050200.000.41411	OVERTIME PAY	401,057	100,000	350,000	100,000
050200.000.41611	WORKERS COMPENSATION COSTS	58,141	84,386	84,386	61,274
050200.000.41631	TRANSCRIBING EXPENSE-INTERNAL	23	2,000	2,000	2,000
050200.000.41711	HEALTH CARE PLAN	1,410,829	1,012,635	999,435	1,114,080
050200.000.41712	LIFE INSURANCE PREMIUMS	7,846	7,314	7,314	7,242
050200.000.41713	CANCER INSURANCE PREMIUMS	15	56	56	56
050200.000.41714	HEALTH CARE-RX	161,058	163,147	163,147	167,112
050200.000.41715	HEALTH CARE-DENTAL	25,824	16,877	28,877	25,067
050200.000.41716	HEALTH CARE-VISION	1,833	1,688	2,888	1,671
050200.000.41717	HEALTH CARE-ADMIN		788	788	780
050200.000.41721	FEDERAL OLD AGE INSURANCE	512,008	554,303	554,303	595,081
050200.000.41722	STATE UNEMPLOYMENT CHARGES	915	14,064	14,064	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	25,067
050200.000.41755	HEALTH CARE REIMBURSEMENT	8,307	8,775	8,775	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
41000	PERSONNEL SERVICES	10,412,089	10,576,681	11,026,681	10,867,455
050200.000.43428	PAYROLL SERVICES	6,935	7,877	7,877	10,083
43000	PROF & TECHNICAL SERVICES	6,935	7,877	7,877	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	172,000
050200.000.61214	TRANS TO HUM SVCS ADMIN FUND	560,188	599,693	599,693	627,340
61000	OTHER FINANCING USES	713,188	763,793	763,793	799,340
TOTALS:		11,132,212	11,348,951	11,798,951	11,677,478

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1206	CHILDREN AND YOUTH				
050200	CHILDREN AND YOUTH				
098	OPERATIONS				
050200.098.32115	ACT 148-CHILD WELFARE	992,526	753,636	803,636	1,000,000
050200.098.32129	FOSTER CARE TITLE IV-E	12,601	454,882	454,882	427,684
050200.098.32236	FAMILY SERVICE REFORM		1	1	1
050200.098.32247	AFCARS	643,562	552,819	552,819	654,446
	32000 GRANTS & REIMBURSEMENTS	<u>1,648,689</u>	<u>1,761,338</u>	<u>1,811,338</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	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>2</u>
050200.098.39119	DONATIONS		1	1	1
050200.098.39199	ALL OTHER REVENUE	179,824	251,999	251,999	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
39000	OTHER	<u>179,824</u>	<u>252,000</u>	<u>252,000</u>	<u>2</u>
050200.098.51111	TRANS FROM OPERATING FUND	<u>395,158</u>	<u>395,158</u>	<u>395,158</u>	<u>395,158</u>
51000	OTHER FINANCING SOURCES	<u>395,158</u>	<u>395,158</u>	<u>395,158</u>	<u>395,158</u>
	TOTALS:	2,547,384	2,408,500	2,458,500	2,477,295

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1206	CHILDREN AND YOUTH				
050200	CHILDREN AND YOUTH				
098	OPERATIONS				
050200.098.42111	MILEAGE-PERSONAL VEHICLE	146,980	93,637	93,637	212,054
050200.098.42112	OTHER TRAVEL EXPENSE	22,685	8,250	18,250	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>223,003</u>
050200.098.43111	LEGAL SERVICES	14,818	18,765	8,765	18,765
050200.098.43213	TELEPHONE (MOBILE)	57,897	29,459	39,459	29,459
050200.098.43215	TELEPHONE ANSWERING SERVICE	5,697	7,000	7,000	7,000
050200.098.43421	PURCHASED PERSONNEL SERVICES	283,200	396,000	366,000	396,000
43000	PROF & TECHNICAL SERVICES	<u>361,612</u>	<u>451,224</u>	<u>421,224</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	19,582

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
	45000 MATERIALS & OPERATING SUPPLIES	35,011	19,582	19,582	19,582
050200.098.46111	TELEPHONE	1,428	9,500	9,500	9,500
050200.098.46311	MAINTENANCE & REPAIR SERVICES	3,601	5,533	5,533	5,533
050200.098.46421	EQUIPMENT LEASE & RENTAL		1	1	1
050200.098.46431	OFFICE RENT-GOVT CENTER	413,411	458,489	458,489	467,090
050200.098.46432	PARKING-GOVT CENTER	9,120	9,131	9,131	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	9,847
050200.098.46522	DESKTOP COMPUTER EXPENSE	73,098	87,472	87,985	90,780
050200.098.46611	GENERAL INSURANCE		1	1	1
050200.098.46821	ASSOCIATION DUES	5,210	5,500	5,500	5,500
050200.098.46831	WITNESS FEES & EXPENSE	38,501	15,000	35,000	15,000
050200.098.46854	ADVISORY BOARD EXPENSE	360	500	500	500
050200.098.46866	OTHER OPERATING EXPENSES	89,349	29,521	49,521	29,521
	46000 OTHER OPERATING EXPENSES	657,331	678,495	729,008	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	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<u>2,303</u>	<u>34,419</u>	<u>54,419</u>	<u>34,419</u>
050200.098.61128	TRANS TO IR FUND	118,917	137,037	137,037	170,613
050200.098.61171	TRANS TO OTHER CAP PROJ FUND			75,000	
050200.098.61611	INDIRECT COST ALLOCATION	865,900	983,156	983,156	935,972
61000	OTHER FINANCING USES	<u>984,817</u>	<u>1,120,193</u>	<u>1,195,193</u>	<u>1,106,585</u>
	TOTALS:	2,210,757	2,408,500	2,534,013	2,477,295

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
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	416,265
050200.201.32125	MEDICAL ASSISTANCE		1	1	1
050200.201.32129	FOSTER CARE TITLE IV-E	36,842	313,714	313,714	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	27,558
050200.201.32261	PCCD GRANT - REVENUE	13,813	480,553	480,553	333,212
050200.201.32312	EVIDENCED BASED PROGRAM GRANT	109,546	48,880	48,880	48,880
050200.201.32324	HOUSING INITIATIVE GRANT		30,756	30,756	230,756
050200.201.32371	FAMILY FIRST PREVENTION	169,493		20,000	
	32000 GRANTS & REIMBURSEMENTS	<u>3,174,500</u>	<u>1,317,729</u>	<u>1,097,729</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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
51000	OTHER FINANCING SOURCES	<u>361,485</u>	<u>361,485</u>	<u>361,485</u>	<u>361,485</u>
	TOTALS:	3,535,985	1,679,215	1,459,215	1,731,874

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	130,000
050200.201.43421	PURCHASED PERSONNEL SERVICES	7,058	3,356	3,356	3,356
050200.201.43433	PCCD GRANT - EXPENSE	65,376	480,553	480,553	333,212
43000	PROF & TECHNICAL SERVICES	<u>220,696</u>	<u>613,909</u>	<u>613,909</u>	<u>466,568</u>
050200.201.44215	CHILD FINANCIAL AID SUBSIDY	349,233	102,000	102,000	102,000
050200.201.44353	PREVENTION	32,742	324,794	204,794	524,794
050200.201.44362	CHILD ABUSE/PROTECTIVE SVCS	411,105	636,010	536,010	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>1,262,806</u>
050200.201.46866	OTHER OPERATING EXPENSES	1,234	2,500	2,500	2,500
46000	OTHER OPERATING EXPENSES	<u>1,234</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
TOTALS:		1,015,010	1,679,215	1,459,215	1,731,874

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
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	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	1,024,105
050200.202.32312	EVIDENCED BASED PROGRAM GRANT	1,773,141	1,944,739	1,944,739	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	
	32000 GRANTS & REIMBURSEMENTS	<u>8,289,472</u>	<u>6,156,335</u>	<u>3,556,335</u>	<u>6,108,975</u>
	TOTALS:	8,289,472	6,156,335	3,556,335	6,108,975

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	3,162,455
050200.202.44337	HOMEMAKER SERVICES		1	1	1
050200.202.44363	FAMILY PRESERVATION	1,634,592	1,771,519	1,271,519	1,771,519
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>4,053,341</u>	<u>6,156,335</u>	<u>3,556,335</u>	<u>4,933,975</u>
	TOTALS:	4,053,341	6,156,335	3,556,335	4,933,975

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
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	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	121,929
050200.203.32535	OJJDP GRANT REVENUE	124,202	631,825	631,825	474,692
	32000 GRANTS & REIMBURSEMENTS	<u>323,690</u>	<u>809,190</u>	<u>809,190</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	699,105

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1206	CHILDREN AND YOUTH				
050200	CHILDREN AND YOUTH				
203	LIFE SKILLS EDUCATION				
050200.203.44364	FAMILY LIFE SKILLS	148,132	224,413	224,413	224,413
050200.203.44433	OJJDP GRANT EXPENSE	143,625	631,825	631,825	474,692
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>291,757</u>	<u>856,238</u>	<u>856,238</u>	<u>699,105</u>
	TOTALS:	291,757	856,238	856,238	699,105

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	468,120
050200.204.32242	TEMP ASSISTANCE NEEDY FAMILIES	58,571	67,230	67,230	67,230
050200.204.32312	EVIDENCED BASED PROGRAM GRANT	550,238	400,000	400,000	400,000
32000	GRANTS & REIMBURSEMENTS	<u>1,138,080</u>	<u>935,350</u>	<u>905,350</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	964,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	964,000
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>892,585</u>	<u>964,000</u>	<u>934,000</u>	<u>964,000</u>
TOTALS:		892,585	964,000	934,000	964,000



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	7,136,391
050200.205.32129	FOSTER CARE TITLE IV-E	1,540,278	3,415,478	3,415,478	3,442,676
050200.205.32135	SOCIAL SECURITY MAINTENANCE	62,833	84,385	84,385	84,385
050200.205.32139	CHILD WELFARE TITLE XX	229,495	229,494	229,494	229,494
050200.205.32167	INDEPENDENT LIVING GRANT	757,659	886,001	886,001	1,067,922
050200.205.32214	TITLE IV-B	104,607	120,698	120,698	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	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>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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	14,952,259

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	5,500
42000	TRAVEL & TRANSPORTATION	<u>3,983</u>	<u>5,500</u>	<u>5,500</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	4,062,656
050200.205.44224	KINSHIP MAINTENANCE SUBSIDY	1,176,984	1,625,250	1,925,250	1,625,250
050200.205.44225	EMERGENCY CAREGIVER MAINT SUB	266,079	252,500	402,500	252,500
050200.205.44226	ADOPTION NON-RECUR LEGAL FEES	37,486	31,800	31,800	31,800
050200.205.44227	SUBSIDIZED PERM LEGAL CUSTOD	852,324	1,092,611	882,611	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	264,990
050200.205.44356	FOSTER/GROUP/SHELTER CARE	10,455,823	6,428,999	9,328,999	7,574,389
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>15,598,173</u>	<u>13,731,609</u>	<u>14,781,609</u>	<u>14,904,197</u>
050200.205.46866	OTHER OPERATING EXPENSES	27,635	42,561	43,051	42,561

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	<u>27,635</u>	<u>42,561</u>	<u>43,051</u>	<u>42,561</u>
	TOTALS:	15,629,791	13,779,671	14,830,161	14,952,259

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
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	5,821,898
050200.206.32129	FOSTER CARE TITLE IV-E	3,680	101,870	101,870	165,630
050200.206.32135	SOCIAL SECURITY MAINTENANCE	21,809	5,615	5,615	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>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	6,884,544

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1206	CHILDREN AND YOUTH				
	REVENUE TOTALS:	24,964,798	33,193,397	33,193,397	38,596,752
	SOURCE TOTALS:	4,548,778	4,548,778	4,548,778	5,723,778
	BEG FUND BAL TOTALS:	(4,332,259)		76,003	
	TOTALS:	25,181,317	37,742,175	37,818,178	44,320,530
	EXPENDITURE TOTALS:	35,110,462	35,858,189	35,859,192	42,414,605
	USES TOTALS:	1,698,005	1,883,986	1,958,986	1,905,925
	END FUND BAL TOTALS:	(11,627,150)			
	TOTALS:	25,181,317	37,742,175	37,818,178	44,320,530



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	3,737,473
050601.000.32253	60+ WAIVER PROGRAM	1,033,555	991,248	991,248	1,189,253
050601.000.32333	HUMAN SERVICES BLOCK GRANT	183,468	173,746	173,746	196,106
	32000 GRANTS & REIMBURSEMENTS	<u>5,115,021</u>	<u>5,175,560</u>	<u>5,175,560</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	32,000
	51000 OTHER FINANCING SOURCES	<u>41,250</u>	<u>60,000</u>	<u>60,000</u>	<u>382,000</u>
	TOTALS:	5,156,271	5,235,560	5,235,560	5,504,832

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	3,566,600
050601.000.41211	REGULAR PART TIME EMPLOYEES	21,270	30,751	30,751	31,989
050601.000.41311	PART TIME EMPLOYEES	102,286	85,800	85,800	88,803
050601.000.41411	OVERTIME PAY	113,236	99,075	99,075	102,543
050601.000.41611	WORKERS COMPENSATION COSTS	25,264	37,632	37,632	29,316
050601.000.41631	TRANSCRIBING EXPENSE-INTERNAL		500	500	500
050601.000.41711	HEALTH CARE PLAN	559,854	451,588	445,988	533,021
050601.000.41712	LIFE INSURANCE PREMIUMS	3,410	3,261	3,261	3,465
050601.000.41713	CANCER INSURANCE PREMIUMS	7	25	25	27
050601.000.41714	HEALTH CARE-RX	70,092	72,756	72,756	79,953
050601.000.41715	HEALTH CARE-DENTAL	11,222	7,526	12,526	11,993
050601.000.41716	HEALTH CARE-VISION	796	753	1,353	800
050601.000.41717	HEALTH CARE-ADMIN		351	351	373
050601.000.41721	FEDERAL OLD AGE INSURANCE	222,490	225,794	225,794	239,859
050601.000.41722	STATE UNEMPLOYMENT CHARGES	398	6,272	6,272	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	11,993
050601.000.41755	HEALTH CARE REIMBURSEMENT	6,000	7,425	7,425	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>5,208,775</u>
050601.000.43428	PAYROLL SERVICES	2,955	3,356	3,356	4,559

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	<u>2,955</u>	<u>3,356</u>	<u>3,356</u>	<u>4,559</u>
050601.000.61214	TRANS TO HUM SVCS ADMIN FUND	<u>244,273</u>	<u>278,957</u>	<u>278,957</u>	<u>291,498</u>
61000	OTHER FINANCING USES	<u>244,273</u>	<u>278,957</u>	<u>278,957</u>	<u>291,498</u>
TOTALS:		4,555,906	5,235,560	5,235,560	5,504,832

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	1,353,659
32000	GRANTS & REIMBURSEMENTS	<u>1,299,335</u>	<u>1,545,912</u>	<u>1,620,912</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	1,353,660

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1207	AREA AGENCY ON AGING				
050601	AREA AGENCY ON AGING				
098	OPERATIONS				
050601.098.42111	MILEAGE-PERSONAL VEHICLE	40,402	37,200	37,200	48,420
050601.098.42112	OTHER TRAVEL EXPENSE	5,255	7,000	7,000	7,500
050601.098.42114	AUTO INSURANCE REIMBURSEMENT	373	400	450	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>56,371</u>
050601.098.43213	TELEPHONE (MOBILE)	37,075	35,000	35,000	35,000
	43000 PROF & TECHNICAL SERVICES	<u>37,075</u>	<u>35,000</u>	<u>35,000</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	45,998
	45000 MATERIALS & OPERATING SUPPLIES	<u>282,386</u>	<u>119,001</u>	<u>136,690</u>	<u>45,999</u>
050601.098.46111	TELEPHONE	4,165	5,000	5,000	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	208,162
050601.098.46432	PARKING-GOVT CENTER	3,756	3,760	3,760	4,143
050601.098.46511	PERSONNEL DEVELOPMENT	30,950	15,000	64,260	6,000
050601.098.46522	DESKTOP COMPUTER EXPENSE	35,814	47,740	47,992	50,320
050601.098.46811	ADVERTISING-GENERAL	270,762	135,000	208,450	50,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
050601.098.46821	ASSOCIATION DUES	14,720	15,000	22,147	18,710
050601.098.46854	ADVISORY BOARD EXPENSE		150	150	150
050601.098.46866	OTHER OPERATING EXPENSES	132,669	96,166	93,930	30,000
	46000 OTHER OPERATING EXPENSES	<u>661,228</u>	<u>506,771</u>	<u>634,644</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	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>6</u>
050601.098.61611	INDIRECT COST ALLOCATION	662,983	812,304	812,304	841,799
	61000 OTHER FINANCING USES	<u>662,983</u>	<u>812,304</u>	<u>812,304</u>	<u>841,799</u>
	TOTALS:	<u>1,717,241</u>	<u>1,545,915</u>	<u>1,691,527</u>	<u>1,353,660</u>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
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	145,224
050601.602.32226	AGING BLOCK GRANT	2,404,001	1,997,831	1,922,831	1,412,972
050601.602.32253	60+ WAIVER PROGRAM	532,426	813,673	813,673	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	206,820
050601.602.32499	OTHER GRANTS & REIMBURSEMENTS	47,837	2,000	2,000	154,530
	32000 GRANTS & REIMBURSEMENTS	<u>3,465,939</u>	<u>3,147,930</u>	<u>3,072,930</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	74,320
050601.602.33159	SLIDING FEE SCALE INCOME	6,810	6,500	6,500	7,565
050601.602.33178	GUARDIANSHIP FEES	5,250	6,000	6,000	4,500
050601.602.33179	REP PAYEE INCOME	150	240	240	120
	33000 DEPARTMENT EARNINGS	<u>80,160</u>	<u>85,641</u>	<u>85,641</u>	<u>86,505</u>
050601.602.35111	INTEREST-SAVINGS & MONEY MAR	43,451	35,690	35,690	35,000

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

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



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	188,077
050601.602.43152	MEDIATION PROGRAM	130,782	145,000	145,000	145,000
050601.602.43215	TELEPHONE ANSWERING SERVICE	1,452	1,850	1,850	1,500
050601.602.43419	FOOD CATERING SERVICE	1,039,845	870,000	870,000	1,018,986
050601.602.43422	ELDERLY ESTATE MANAGEMENT SVCS	65,898	90,270	90,270	71,789
050601.602.43447	IN-HOME SERVICES	547,099	504,470	429,470	562,953
	43000 PROF & TECHNICAL SERVICES	<u>1,949,483</u>	<u>1,796,590</u>	<u>1,721,590</u>	<u>1,988,305</u>
050601.602.44151	HOMEMAKER SERVICES	176,539	142,197	142,197	147,300
050601.602.44218	RENT SUBSIDIES	213,872	253,800	253,800	206,820
050601.602.44311	CLIENT TRANSPORTATION	33,905	40,000	40,000	45,000
050601.602.44322	COUNSELING SERVICES	1,541	2,355	2,355	2,000
050601.602.44336	RECREATIONAL & SOCIAL SVCS	615,936	555,252	555,252	508,318
050601.602.44341	OTHER HUMAN SERVICES CONTRACTS	396,700	472,330	472,330	167,203
050601.602.44366	DAY CARE SERVICES		10,000	10,000	10,000
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>1,438,493</u>	<u>1,475,934</u>	<u>1,475,934</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	2,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	5,839	12,800	12,800	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	201,860
61000	OTHER FINANCING USES	209,269	239,436	239,436	201,860
	TOTALS:	3,603,084	3,524,761	3,449,761	3,279,807

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	2,753,355
050601.605.32333	HUMAN SERVICES BLOCK GRANT	267,980	717,680	717,680	681,551
	32000 GRANTS & REIMBURSEMENTS	<u>2,748,247</u>	<u>3,009,463</u>	<u>3,471,035</u>	<u>3,434,906</u>
	TOTALS:	2,748,247	3,009,463	3,471,035	3,434,906

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	681,551
050601.605.44313	MATP/LANTA	2,972,729	2,291,783	2,753,355	2,753,355
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>3,648,390</u>	<u>3,009,463</u>	<u>3,471,035</u>	<u>3,434,906</u>
	TOTALS:	3,648,390	3,009,463	3,471,035	3,434,906

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1207	AREA AGENCY ON AGING				
	REVENUE TOTALS:	12,761,233	13,015,699	13,477,271	12,951,205
	SOURCE TOTALS:	281,250	300,000	300,000	622,000
	BEG FUND BAL TOTALS:	710,885		70,612	
	TOTALS:	13,753,368	13,315,699	13,847,883	13,573,205
	EXPENDITURE TOTALS:	12,408,096	11,985,002	12,517,186	12,238,048
	USES TOTALS:	1,116,525	1,330,697	1,330,697	1,335,157
	END FUND BAL TOTALS:	228,747			
	TOTALS:	13,753,368	13,315,699	13,847,883	13,573,205

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	2,000
050102.000.35112	INTEREST-CERTS OF DEPOSIT		1	1	1
35000	INVESTMENT INC	7,970	2,001	2,001	2,001
050102.000.51114	TRANS FROM CHILDREN & YOUTH FD	118,917	137,037	137,037	170,613
050102.000.51115	TRANS FROM AGENCY ON AGING FD	209,269	239,436	239,436	201,860
050102.000.51116	TRANS FROM DRUG & ALCOHOL FUND	948	1,342	1,342	1,054
050102.000.51122	TRANS FROM MENTAL HEALTH	22,681	24,954	24,954	70,066
050102.000.51137	TRANS FROM HEALTH CHOICES FUND	404,617	444,884	444,884	475,896
050102.000.51144	TRF FROM INTELLECTUAL DISABIL	47,775	47,672	47,672	39,011
51000	OTHER FINANCING SOURCES	804,207	895,325	895,325	958,500
TOTALS:		812,177	914,827	914,827	978,002

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1208	INFORMATION REFERRAL				
050102	INFORMATION REFERRAL				
050102.000.41111	FULL TIME EMPLOYEES	94,930	167,981	133,401	179,816
050102.000.41121	FULL TIME BARGAINING UNIT	331,288	354,173	354,173	365,685
050102.000.41311	PART TIME EMPLOYEES		1	1	1
050102.000.41321	PART TIME BARGAINING UNIT		1	1	1
050102.000.41411	OVERTIME PAY	509	2,000	2,000	2,000
050102.000.41611	WORKERS COMPENSATION COSTS	3,828	5,707	5,707	4,242
050102.000.41711	HEALTH CARE PLAN	68,943	68,480	67,580	77,123
050102.000.41712	LIFE INSURANCE PREMIUMS	517	495	495	501
050102.000.41713	CANCER INSURANCE PREMIUMS	1	4	4	4
050102.000.41714	HEALTH CARE-RX	10,603	11,033	11,033	11,568
050102.000.41715	HEALTH CARE-DENTAL	1,701	1,141	1,941	1,735
050102.000.41716	HEALTH CARE-VISION	121	114	214	116
050102.000.41717	HEALTH CARE-ADMIN		53	53	54
050102.000.41721	FEDERAL OLD AGE INSURANCE	33,715	34,240	34,240	34,705
050102.000.41722	STATE UNEMPLOYMENT CHARGES	60	951	951	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	751,493
050102.000.42111	MILEAGE-PERSONAL VEHICLE	487	2,000	2,000	2,000
050102.000.42112	OTHER TRAVEL EXPENSE	422	1,000	1,000	1,000
050102.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1	1
050102.000.42211	GASOLINE & OIL	79	100	100	100



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
42000	TRAVEL & TRANSPORTATION	988	3,101	3,101	3,101
050102.000.43111	LEGAL SERVICES	819	1,921	1,921	1,921
050102.000.43213	TELEPHONE (MOBILE)	505	750	750	750
050102.000.43428	PAYROLL SERVICES	482	548	548	701
43000	PROF & TECHNICAL SERVICES	1,806	3,219	3,219	3,372
050102.000.45261	PROFESSIONAL BOOKS&PERIODICALS	246	100	100	100
050102.000.45281	OTHER OPERATING SUPPLIES	5,377	2,500	2,500	2,500
45000	MATERIALS & OPERATING SUPPLIES	5,623	2,600	2,600	2,600
050102.000.46311	MAINTENANCE & REPAIR SERVICES	4,632	6,675	6,675	6,675
050102.000.46431	OFFICE RENT-GOVT CENTER	27,493	30,524	30,524	30,849
050102.000.46432	PARKING-GOVT CENTER	612	614	614	614
050102.000.46511	PERSONNEL DEVELOPMENT	100	500	500	500
050102.000.46522	DESKTOP COMPUTER EXPENSE	2,819	3,696	3,716	4,420
050102.000.46559	SYSTEMS OF CARE	12,967	17,500	25,500	17,500
050102.000.46866	OTHER OPERATING EXPENSES	3,711	7,154	8,023	7,154

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	52,334	66,663	75,552	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	149,720
61000	OTHER FINANCING USES	182,955	124,576	124,576	149,720
	TOTALS:	852,628	914,827	923,716	978,002

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1208	INFORMATION REFERRAL				
	REVENUE TOTALS:	7,970	19,502	19,502	19,502
	SOURCE TOTALS:	804,207	895,325	895,325	958,500
	BEG FUND BAL TOTALS:	59,077		8,889	
	TOTALS:	871,254	914,827	923,716	978,002
	EXPENDITURE TOTALS:	669,673	790,251	799,140	828,282
	USES TOTALS:	182,955	124,576	124,576	149,720
	END FUND BAL TOTALS:	18,626			
	TOTALS:	871,254	914,827	923,716	978,002

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1209 070900	BROOKVIEW-INDEPENDENT LIVING BROOKVIEW-INDEPENDENT LIVING				
070900.000.33129	PATIENT PAYMENTS-LTC	298,419	306,000	306,000	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>306,002</u>
070900.000.35111	INTEREST-SAVINGS & MONEY MAR	33,187	5,000	5,000	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>20,001</u>
070900.000.39119	DONATIONS		1	1	1
070900.000.39199	ALL OTHER REVENUE	36,407	44,000	44,000	44,000
39000	OTHER	<u>36,407</u>	<u>44,001</u>	<u>44,001</u>	<u>44,001</u>
TOTALS:		368,013	355,004	355,004	370,004

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1209 070900	BROOKVIEW-INDEPENDENT LIVING BROOKVIEW-INDEPENDENT LIVING				
070900.000.43148	OTHER SPECIALIZED SERVICES	592	2,000	2,400	2,000
43000	PROF & TECHNICAL SERVICES	<u>592</u>	<u>2,000</u>	<u>2,400</u>	<u>2,000</u>
070900.000.45281	OTHER OPERATING SUPPLIES	47,083	60,000	62,165	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>65,000</u>
070900.000.46112	FUEL	17,845	2,500	7,500	2,500
070900.000.46113	ELECTRICITY	36,052	65,000	60,000	65,000
070900.000.46114	WATER/SEWER	11,937	28,000	28,000	28,000
070900.000.46242	PDA WAIVER EXPENSE		1	1	1
070900.000.46311	MAINTENANCE & REPAIR SERVICES	35,546	30,000	30,000	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>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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	438	5,000	5,000	5,000
070900.000.61112	TRANS TO CEDARBROOK FUND	99,268	240,000	240,000	
070900.000.61611	INDIRECT COST ALLOCATION	9,204	25,197	25,197	23,244
61000	OTHER FINANCING USES	108,472	265,197	265,197	23,244
TOTALS:		262,669	465,898	468,463	223,945

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1209 070900	BROOKVIEW-INDEPENDENT LIVING BROOKVIEW-INDEPENDENT LIVING				
070900.000.29215	FUND BALANCE - COMMITTED	881,522	700,000	702,565	800,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>881,522</u>	<u>700,000</u>	<u>702,565</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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1209	BROOKVIEW-INDEPENDENT LIVING				
	REVENUE TOTALS:	368,013	355,004	355,004	370,004
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	881,522	700,000	702,565	800,000
	TOTALS:	1,249,535	1,055,004	1,057,569	1,170,004
	EXPENDITURE TOTALS:	154,197	200,701	203,266	200,701
	USES TOTALS:	108,472	265,197	265,197	23,244
	END FUND BAL TOTALS:	986,865	589,106	589,106	946,059
	TOTALS:	1,249,534	1,055,004	1,057,569	1,170,004

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1212	INTELLECTUAL DISABILITIES				
050402	INTELLECTUAL DISABILITIES				
050402.000.32125	MEDICAL ASSISTANCE	534,514	496,828	496,828	500,000
050402.000.32278	ID WAIVER	629,303	511,275	511,275	511,275
050402.000.32279	EARLY INTERVENTION	1,867,229	1,670,610	1,711,110	1,640,938
050402.000.32333	HUMAN SERVICES BLOCK GRANT	587,633	1,005,137	1,005,137	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>3,657,350</u>
050402.000.35111	INTEREST-SAVINGS & MONEY MAR	187,877	50,000	50,000	100,000
	35000 INVESTMENT INC	<u>187,877</u>	<u>50,000</u>	<u>50,000</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>3,967,504</u>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1212	INTELLECTUAL DISABILITIES				
050402	INTELLECTUAL DISABILITIES				
050402.000.41111	FULL TIME EMPLOYEES	724,138	830,981	830,981	872,310
050402.000.41121	FULL TIME BARGAINING UNIT	1,426,802	1,564,468	1,541,331	1,510,444
050402.000.41141	FULL TIME MEET & DISCUSS	224,392	234,187	234,187	238,597
050402.000.41311	PART TIME EMPLOYEES	37,413		40,500	
050402.000.41321	PART TIME BARGAINING UNIT	33,723	50,000	50,000	50,000
050402.000.41343	PART TIME MEET AND DISCUSS	2,698			
050402.000.41411	OVERTIME PAY	36,320	35,000	35,000	35,000
050402.000.41611	WORKERS COMPENSATION COSTS	19,667	29,657	29,657	21,115
050402.000.41711	HEALTH CARE PLAN	496,922	355,887	351,387	383,911
050402.000.41712	LIFE INSURANCE PREMIUMS	2,654	2,570	2,570	2,495
050402.000.41713	CANCER INSURANCE PREMIUMS	5	20	20	19
050402.000.41714	HEALTH CARE-RX	54,463	57,337	57,337	57,587
050402.000.41715	HEALTH CARE-DENTAL	8,735	5,931	9,931	8,638
050402.000.41716	HEALTH CARE-VISION	620	593	1,093	576
050402.000.41717	HEALTH CARE-ADMIN		277	277	269
050402.000.41721	FEDERAL OLD AGE INSURANCE	173,195	187,304	187,304	191,833
050402.000.41722	STATE UNEMPLOYMENT CHARGES	309	4,943	4,943	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	8,638
050402.000.41755	HEALTH CARE REIMBURSEMENT	1,308	1,800	1,800	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
41000	PERSONNEL SERVICES	3,546,684	3,715,853	3,756,353	3,744,120
050402.000.43428	PAYROLL SERVICES	1,990	2,329	2,329	2,981
43000	PROF & TECHNICAL SERVICES	1,990	2,329	2,329	2,981
050402.000.61128	TRANS TO IR FUND	42,736	42,905	42,905	35,110
050402.000.61214	TRANS TO HUM SVCS ADMIN FUND	145,832	177,606	177,606	185,293
61000	OTHER FINANCING USES	188,568	220,511	220,511	220,403
TOTALS:		3,737,242	3,938,693	3,979,193	3,967,504

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1212	INTELLECTUAL DISABILITIES				
050402	INTELLECTUAL DISABILITIES				
098	OPERATIONS				
050402.098.32279	EARLY INTERVENTION	112,000	168,292	168,292	111,868
050402.098.32333	HUMAN SERVICES BLOCK GRANT	434,334	353,518	374,518	404,638
	32000 GRANTS & REIMBURSEMENTS	<u>546,334</u>	<u>521,810</u>	<u>542,810</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	24,558
	51000 OTHER FINANCING SOURCES	<u>23,026</u>	<u>23,026</u>	<u>23,026</u>	<u>24,558</u>
	TOTALS:	569,360	544,838	565,838	541,064

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1212	INTELLECTUAL DISABILITIES				
050402	INTELLECTUAL DISABILITIES				
098	OPERATIONS				
050402.098.42111	MILEAGE-PERSONAL VEHICLE	16,365	16,900	16,900	16,900
050402.098.42112	OTHER TRAVEL EXPENSE	333	2,000	2,000	2,000
050402.098.42114	AUTO INSURANCE REIMBURSEMENT	161	1,000	1,000	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>20,000</u>
050402.098.43111	LEGAL SERVICES	5,368	6,000	5,500	6,000
050402.098.43148	OTHER SPECIALIZED SERVICES		100	100	100
050402.098.43213	TELEPHONE (MOBILE)	11,147	6,000	8,500	6,000
050402.098.43215	TELEPHONE ANSWERING SERVICE		500	500	500
050402.098.43421	PURCHASED PERSONNEL SERVICES	599	500	1,000	500
43000	PROF & TECHNICAL SERVICES	<u>17,114</u>	<u>13,100</u>	<u>15,600</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	14,500

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	17,978	14,600	15,480	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	134,930
050402.098.46432	PARKING-GOVT CENTER	2,604	2,609	2,609	2,686
050402.098.46511	PERSONNEL DEVELOPMENT	2,493	7,000	7,000	7,000
050402.098.46522	DESKTOP COMPUTER EXPENSE	10,768	12,628	12,705	15,980
050402.098.46811	ADVERTISING-GENERAL		100	100	100
050402.098.46821	ASSOCIATION DUES	4,558	3,600	4,600	3,600
050402.098.46854	ADVISORY BOARD EXPENSE		300	300	300
050402.098.46866	OTHER OPERATING EXPENSES	14,666	10,000	14,466	10,000
46000	OTHER OPERATING EXPENSES	151,929	167,457	173,000	176,096
050402.098.47351	COMPUTER EQUIPMENT-REPLACEMENT	29,154	500	4,000	500
050402.098.47393	OTHER EQUIPMENT-REPLACEMENT	339	500	5,500	500
050402.098.47441	COMPUTER EQUIPMENT-NEW	4,482	500	5,500	500
47000	CAPITAL EXPENDITURES	33,975	1,500	15,000	1,500
050402.098.61128	TRANS TO IR FUND	5,039	4,767	4,767	3,901
050402.098.61611	INDIRECT COST ALLOCATION	284,792	323,414	323,414	311,867

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
61000	OTHER FINANCING USES	<u>289,831</u>	<u>328,181</u>	<u>328,181</u>	<u>315,768</u>
	TOTALS:	527,686	544,838	567,261	541,064



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1212	INTELLECTUAL DISABILITIES				
050402	INTELLECTUAL DISABILITIES				
451	FAMILY SUPPORT SERVICES				
050402.451.32333	HUMAN SERVICES BLOCK GRANT	383,239	415,477	394,477	369,915
	32000 GRANTS & REIMBURSEMENTS	<u>383,239</u>	<u>415,477</u>	<u>394,477</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	381,000

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1212	INTELLECTUAL DISABILITIES				
050402	INTELLECTUAL DISABILITIES				
452	ADULT DAY PROGRAMS				
050402.452.32277	ID BASE ALLOCATION	152,475	152,474	152,474	152,474
050402.452.32333	HUMAN SERVICES BLOCK GRANT	178,846	60,974	60,974	60,974
	32000 GRANTS & REIMBURSEMENTS	<u>331,321</u>	<u>213,448</u>	<u>213,448</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	215,276

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
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	107,000
44000	GRANTS, SUBSIDIES, CONTRACTS	<u>38,508</u>	<u>215,276</u>	<u>215,276</u>	<u>215,276</u>
	TOTALS:	38,508	215,276	215,276	215,276

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1212	INTELLECTUAL DISABILITIES				
050402	INTELLECTUAL DISABILITIES				
453	EARLY INTERVENTION				
050402.453.32279	EARLY INTERVENTION	2,985,649	2,926,807	2,886,307	3,242,700
32000	GRANTS & REIMBURSEMENTS	<u>2,985,649</u>	<u>2,926,807</u>	<u>2,886,307</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	3,603,000

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	1,827,901
	32000 GRANTS & REIMBURSEMENTS	<u>1,519,571</u>	<u>1,402,818</u>	<u>1,402,818</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	1,985,718

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

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



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1212	INTELLECTUAL DISABILITIES				
050402	INTELLECTUAL DISABILITIES				
455	CLIENT TRANSPORTATION				
050402.455.32333	HUMAN SERVICES BLOCK GRANT	25,548	14,564	14,564	14,564
	32000 GRANTS & REIMBURSEMENTS	<u>25,548</u>	<u>14,564</u>	<u>14,564</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	15,000

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1212	INTELLECTUAL DISABILITIES				
	REVENUE TOTALS:	9,627,372	9,228,776	9,228,776	9,980,118
	SOURCE TOTALS:	728,444	728,444	728,444	728,444
	BEG FUND BAL TOTALS:	3,751,942		1,423	
	TOTALS:	14,107,758	9,957,220	9,958,643	10,708,562
	EXPENDITURE TOTALS:	9,750,697	9,408,528	9,409,951	10,172,391
	USES TOTALS:	478,399	548,692	548,692	536,171
	END FUND BAL TOTALS:	3,878,662			
	TOTALS:	14,107,758	9,957,220	9,958,643	10,708,562

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1213	HUMAN SVCS ADMINISTRATION				
050103	HUMAN SVCS ADMINISTRATION				
050103.000.35111	INTEREST-SAVINGS & MONEY MAR	6,992	1	1	1
35000	INVESTMENT INC	<u>6,992</u>	<u>1</u>	<u>1</u>	<u>1</u>
050103.000.51114	TRANS FROM CHILDREN & YOUTH FD	560,188	599,693	599,693	627,340
050103.000.51115	TRANS FROM AGENCY ON AGING FD	244,273	278,957	278,957	291,498
050103.000.51116	TRANS FROM DRUG & ALCOHOL FUND	72,885	102,792	102,792	106,891
050103.000.51122	TRANS FROM MENTAL HEALTH	219,892	226,027	226,027	204,344
050103.000.51137	TRANS FROM HEALTH CHOICES FUND	344,884	351,618	351,618	366,380
050103.000.51144	TRF FROM INTELLECTUAL DISABIL	145,832	177,606	177,606	185,293
51000	OTHER FINANCING SOURCES	<u>1,587,954</u>	<u>1,736,693</u>	<u>1,736,693</u>	<u>1,781,746</u>
	TOTALS:	1,594,946	1,736,694	1,736,694	1,781,747

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1213	HUMAN SVCS ADMINISTRATION				
050103	HUMAN SVCS ADMINISTRATION				
050103.000.41111	FULL TIME EMPLOYEES	943,496	1,123,177	1,055,778	1,164,801
050103.000.41141	FULL TIME MEET & DISCUSS	100,679	84,136	84,136	62,941
050103.000.41311	PART TIME EMPLOYEES	44,240	25,811	25,811	25,811
050103.000.41611	WORKERS COMPENSATION COSTS	8,948	13,462	13,462	9,751
050103.000.41711	HEALTH CARE PLAN	192,087	161,547	159,327	177,288
050103.000.41712	LIFE INSURANCE PREMIUMS	1,208	1,167	1,167	1,152
050103.000.41713	CANCER INSURANCE PREMIUMS	2	9	9	9
050103.000.41714	HEALTH CARE-RX	24,780	26,027	26,027	26,593
050103.000.41715	HEALTH CARE-DENTAL	3,974	2,692	4,692	3,989
050103.000.41716	HEALTH CARE-VISION	282	269	489	266
050103.000.41717	HEALTH CARE-ADMIN		126	126	124
050103.000.41721	FEDERAL OLD AGE INSURANCE	78,795	84,143	84,143	84,813
050103.000.41722	STATE UNEMPLOYMENT CHARGES	141	2,244	2,244	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	
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>1,727,513</u>
050103.000.43428	PAYROLL SERVICES	784	890	890	1,140

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	784	890	890	1,140
050103.000.61611	INDIRECT COST ALLOCATION	41,040	49,896	49,896	53,094
61000	OTHER FINANCING USES	41,040	49,896	49,896	53,094
TOTALS:		1,594,946	1,736,694	1,736,694	1,781,747

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1213 050103	HUMAN SVCS ADMINISTRATION HUMAN SVCS ADMINISTRATION				
050103.000.29912	FUND BALANCE - UNASSIGNED	(61,804)			
050103.000.29914	FUND BALANCE - RESTRICTED	61,804			
TOTAL FUND BALANCE AT END OF YEAR		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1213	HUMAN SVCS ADMINISTRATION				
	REVENUE TOTALS:	6,992	1	1	1
	SOURCE TOTALS:	1,587,954	1,736,693	1,736,693	1,781,746
	BEG FUND BAL TOTALS:				
	TOTALS:	1,594,946	1,736,694	1,736,694	1,781,747
	EXPENDITURE TOTALS:	1,553,906	1,686,798	1,686,798	1,728,653
	USES TOTALS:	41,040	49,896	49,896	53,094
	END FUND BAL TOTALS:				
	TOTALS:	1,594,946	1,736,694	1,736,694	1,781,747

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1214	HUD CDBG				
111000	HUD CDBG				
111000.000.32149	COMMUNITY DEVELOPMENT BLOCK GR	1,159,024	1,229,243	1,441,446	1,241,195
111000.000.32364	COVID-19 CDBG-CV GRANT	438,942		400,000	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>1,561,196</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	1
	35000 INVESTMENT INC	<u>15,317</u>	<u>1</u>	<u>1</u>	<u>1</u>
111000.000.51111	TRANS FROM OPERATING FUND	129,448		65,955	
	51000 OTHER FINANCING SOURCES	<u>129,448</u>		<u>65,955</u>	
	TOTALS:	<u>1,749,193</u>	<u>1,229,246</u>	<u>1,907,404</u>	<u>1,561,198</u>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1214	HUD CDBG				
111000	HUD CDBG				
111000.000.41111	FULL TIME EMPLOYEES	196,902	70,158	136,113	72,987
111000.000.41311	PART TIME EMPLOYEES		14,000	14,000	14,000
111000.000.41611	WORKERS COMPENSATION COSTS	623	916	916	674
111000.000.41711	HEALTH CARE PLAN	52,777	10,995	10,885	12,253
111000.000.41712	LIFE INSURANCE PREMIUMS	84	79	79	80
111000.000.41713	CANCER INSURANCE PREMIUMS		1	1	1
111000.000.41714	HEALTH CARE-RX	1,557	1,771	1,771	1,838
111000.000.41715	HEALTH CARE-DENTAL	277	183	283	276
111000.000.41716	HEALTH CARE-VISION	20	18	28	18
111000.000.41717	HEALTH CARE-ADMIN		9	9	9
111000.000.41721	FEDERAL OLD AGE INSURANCE	5,485	5,498	5,498	5,514
111000.000.41722	STATE UNEMPLOYMENT CHARGES	10	153	153	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>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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	49,500
111000.000.43421	PURCHASED PERSONNEL SERVICES		1	1	1
111000.000.43428	PAYROLL SERVICES	60	68	68	88
43000	PROF & TECHNICAL SERVICES	51,766	49,570	49,570	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	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	1
111000.000.44528	COOPERSBURG BOROUGH		1	1	1
111000.000.44544	ADULT LITERACY COUNCIL	10,842	1	2,221	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
111000.000.44549	LV CENTER FOR INDEPENDENT LIV	11,866	25,000	25,000	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	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	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	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	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	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	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
111000.000.44857	LV REDEVELOPMENT AUTHORITY				75,000
44000	GRANTS, SUBSIDIES, CONTRACTS	1,698,708	1,009,656	1,622,359	1,335,684
111000.000.45281	OTHER OPERATING SUPPLIES	322	430	430	430
45000	MATERIALS & OPERATING SUPPLIES	322	430	430	430
111000.000.46311	MAINTENANCE & REPAIR SERVICES	92	1	251	1
111000.000.46511	PERSONNEL DEVELOPMENT	1,020	3,000	3,000	3,000
111000.000.46522	DESKTOP COMPUTER EXPENSE	791	924	930	1,020
111000.000.46866	OTHER OPERATING EXPENSES	8,816	15,000	14,250	15,000
46000	OTHER OPERATING EXPENSES	10,719	18,925	18,431	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	1,530,724

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1214	HUD CDBG				
111000	HUD CDBG				
111000.000.29214	FUND BALANCE - RESTRICTED	(115,195)		6	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>(115,195)</u>	<u>                    </u>	<u>6</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>30,474</u>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1214	HUD CDBG				
	REVENUE TOTALS:	1,619,745	1,229,246	1,841,449	1,561,198
	SOURCE TOTALS:	129,448		65,955	
	BEG FUND BAL TOTALS:	(115,195)		6	
	TOTALS:	1,633,998	1,229,246	1,907,410	1,561,198
	EXPENDITURE TOTALS:	2,028,852	1,199,928	1,878,092	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	1,561,198



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1215	WORKERS COMPENSATION TRUST				
150900	WORKERS COMPENSATION TRUST				
150900.000.35111	INTEREST-SAVINGS & MONEY MAR	7,679	10,000	10,000	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>30,001</u>
TOTALS:		7,679	10,001	10,001	30,001

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1215	WORKERS COMPENSATION TRUST				
150900	WORKERS COMPENSATION TRUST				
150900.000.29214	FUND BALANCE - RESTRICTED	5,225,600	5,230,000	5,230,000	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>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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1215	WORKERS COMPENSATION TRUST				
	REVENUE TOTALS:	7,679	10,001	10,001	30,001
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	5,225,600	5,230,000	5,230,000	4,250,000
	TOTALS:	5,233,279	5,240,001	5,240,001	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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	5,000
32000	GRANTS & REIMBURSEMENTS	<u>12,042</u>	<u>5,001</u>	<u>5,001</u>	<u>5,001</u>
060401.000.35111	INTEREST-SAVINGS & MONEY MAR	4,460	1,000	1,000	1,000
35000	INVESTMENT INC	<u>4,460</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</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	189,001

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
51000	OTHER FINANCING SOURCES	<u>169,901</u>	<u>169,001</u>	<u>169,001</u>	<u>189,001</u>
	TOTALS:	186,403	175,004	175,004	195,004

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1216	TREXLER NATURE PRESERVE				
060401	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	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	145,000
44000	GRANTS, SUBSIDIES, CONTRACTS	165,000	175,001	175,001	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 ADOPTED BUDGET

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



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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1216	TREXLER NATURE PRESERVE				
	REVENUE TOTALS:	16,502	6,003	6,003	6,003
	SOURCE TOTALS:	169,901	169,001	169,001	189,001
	BEG FUND BAL TOTALS:	74,755		4,145	
	TOTALS:	261,158	175,004	179,149	195,004
	EXPENDITURE TOTALS:	165,000	175,004	175,004	195,004
	USES TOTALS:			4,145	
	END FUND BAL TOTALS:	96,158			
	TOTALS:	261,158	175,004	179,149	195,004

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1218	GENERAL INSURANCE RESERVE				
150600	GENERAL INSURANCE RESERVE				
150600.000.35111	INTEREST-SAVINGS & MONEY MAR	13,782	4,999	4,999	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>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	900,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1218	GENERAL INSURANCE RESERVE				
150600	GENERAL INSURANCE RESERVE				
150600.000.46611	GENERAL INSURANCE	60,666	100,000	107,000	100,000
150600.000.46613	AGREEMENTS	52,093	300,000	293,000	300,000
150600.000.46615	CATASTROPHIC MEDICAL RESERVE	15,182	200,000	200,000	500,000
46000	OTHER OPERATING EXPENSES	<u>127,941</u>	<u>600,000</u>	<u>600,000</u>	<u>900,000</u>
TOTALS:		127,941	600,000	600,000	900,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1218	GENERAL INSURANCE RESERVE				
150600	GENERAL INSURANCE RESERVE				
150600.000.29215	FUND BALANCE - COMMITTED	350,000	350,000	350,000	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>
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1218	GENERAL INSURANCE RESERVE				
	REVENUE TOTALS:	13,782	5,000	5,000	5,000
	SOURCE TOTALS:	114,159	595,000	595,000	895,000
	BEG FUND BAL TOTALS:	350,000	350,000	350,000	350,000
	TOTALS:	477,941	950,000	950,000	1,250,000
	EXPENDITURE TOTALS:	127,941	600,000	600,000	900,000
	USES TOTALS:				
	END FUND BAL TOTALS:	350,000	350,000	350,000	350,000
	TOTALS:	477,941	950,000	950,000	1,250,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1219	ATTORNEY GENERAL				
151102	DRUG TASK FORCE				
151102.000.32292	ATTY GEN DRUG TASK FORCE	110,903	137,600	137,600	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>137,601</u>
151102.000.35111	INTEREST-SAVINGS & MONEY MAR	710	1	1	1
35000	INVESTMENT INC	<u>710</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTALS:		111,613	137,602	137,602	137,602

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1219	ATTORNEY GENERAL				
151102	DRUG TASK FORCE				
151102.000.41411	OVERTIME PAY	16,361	22,500	22,500	22,500
41000	PERSONNEL SERVICES	<u>16,361</u>	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>
151102.000.42211	GASOLINE & OIL	27,705	25,000	25,000	25,000
42000	TRAVEL & TRANSPORTATION	<u>27,705</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
151102.000.43148	OTHER SPECIALIZED SERVICES	4,433	7,500	15,500	7,500
151102.000.43213	TELEPHONE (MOBILE)	15,293	19,000	19,000	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>27,500</u>
151102.000.45281	OTHER OPERATING SUPPLIES	60,745	56,967	76,260	56,967
45000	MATERIALS & OPERATING SUPPLIES	<u>60,745</u>	<u>56,967</u>	<u>76,260</u>	<u>56,967</u>
151102.000.46111	TELEPHONE	362	1,200	1,200	1,200
151102.000.46311	MAINTENANCE & REPAIR SERVICES		500	500	500
151102.000.46522	DESKTOP COMPUTER EXPENSE	1,112	924	930	680
151102.000.46868	ADMINISTRATIVE EXPENSE	110	1,000	1,000	1,000



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	<u>1,584</u>	<u>3,624</u>	<u>3,630</u>	<u>3,380</u>
TOTALS:		126,282	135,591	162,890	135,347

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET		2025 BUDGET ADOPTED
			ADOPTED	REVISED AS OF 8/1	
1219	ATTORNEY GENERAL				
	REVENUE TOTALS:	111,613	137,602	137,602	137,602
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	26,809		27,299	
	TOTALS:	138,422	137,602	164,901	137,602
	EXPENDITURE TOTALS:	126,282	135,591	162,890	135,347
	USES TOTALS:				
	END FUND BAL TOTALS:	12,140	2,011	2,011	2,255
	TOTALS:	138,422	137,602	164,901	137,602

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1221	HAZARDOUS MATERIAL RESPONSE				
151200	HAZARDOUS MATERIAL RESPONSE				
151200.000.41111	FULL TIME EMPLOYEES	70,313	76,648	76,648	79,747
151200.000.41311	PART TIME EMPLOYEES	164,470	150,000	150,000	150,000
151200.000.41611	WORKERS COMPENSATION COSTS	1,335	1,923	1,923	1,780
151200.000.41711	HEALTH CARE PLAN	62,067	23,079	22,799	32,363
151200.000.41712	LIFE INSURANCE PREMIUMS	180	167	167	210
151200.000.41713	CANCER INSURANCE PREMIUMS		1	1	2
151200.000.41714	HEALTH CARE-RX	3,674	3,718	3,718	4,854
151200.000.41715	HEALTH CARE-DENTAL	593	385	635	728
151200.000.41716	HEALTH CARE-VISION	42	38	68	49
151200.000.41717	HEALTH CARE-ADMIN		18	18	23
151200.000.41721	FEDERAL OLD AGE INSURANCE	11,752	11,539	11,539	14,563
151200.000.41722	STATE UNEMPLOYMENT CHARGES	21	321	321	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>315,347</u>
151200.000.42211	GASOLINE & OIL	9,383	7,000	7,000	7,000
42000	TRAVEL & TRANSPORTATION	<u>9,383</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
151200.000.43213	TELEPHONE (MOBILE)		3,000	3,000	3,000
151200.000.43428	PAYROLL SERVICES	60	68	68	88

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	60	3,068	3,068	3,088
151200.000.44511	HAZMAT	45,100	65,000	85,461	75,000
151200.000.44554	ACT 147	20,894	18,928	19,147	18,928
151200.000.44564	TECHNICAL RESCUE	20,802	25,000	29,548	40,000
151200.000.44775	HMRF GRANT	24,131	62,000	79,089	62,000
151200.000.44776	HMEP GRANT	5,950	30,000	40,200	30,000
44000	GRANTS, SUBSIDIES, CONTRACTS	116,877	200,928	253,445	225,928
151200.000.46521	DISASTER RECOVERY		1	1	1
151200.000.46522	DESKTOP COMPUTER EXPENSE	3,902	3,388	3,416	5,780
46000	OTHER OPERATING EXPENSES	3,902	3,389	3,417	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	557,146

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

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

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

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



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1222	ECONOMIC/COMMUNITY DEVELOPMENT				
151400	ECONOMIC/COMMUNITY DEVELOPMENT				
151400.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1	1
32000	GRANTS & REIMBURSEMENTS		1	1	1
151400.000.33111	FEES & COMMISSIONS	16,600	1	1	1
33000	DEPARTMENT EARNINGS	16,600	1	1	1
151400.000.35111	INTEREST-SAVINGS & MONEY MAR	33,716	10,000	10,000	20,000
151400.000.35112	INTEREST-CERTS OF DEPOSIT		1	1	1
35000	INVESTMENT INC	33,716	10,001	10,001	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	316,811

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1222	ECONOMIC/COMMUNITY DEVELOPMENT				
151400	ECONOMIC/COMMUNITY DEVELOPMENT				
151400.000.43148	OTHER SPECIALIZED SERVICES	16,812	20,000	18,000	19,030
43000	PROF & TECHNICAL SERVICES	<u>16,812</u>	<u>20,000</u>	<u>18,000</u>	<u>19,030</u>
151400.000.44229	EVICTIION SERVICES SUBSIDY		1	200,001	1
151400.000.44643	LV ECONOMIC DEVELOPMENT CORP	25,000	25,000	25,000	25,000
151400.000.44661	LV LAND RECYCLING INITIATIVE	55,000	55,000	55,000	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
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
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>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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u> 500
	TOTALS:	352,621	180,006	772,050	204,536

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
151402.000.44842	LV CHILDREN'S CENTER		2,625	2,625	2,600
151402.000.44843	MULHENBERG COLLEGE THEATER & D		2,500	2,500	2,500
151402.000.44844	LC BLACK HERITAGE ASSOC		1,000	1,000	
151402.000.44845	CASA GUADALUPE CENTER		2,000	2,000	2,000
151402.000.44846	CEDAR CREST COLLEGE			2,000	2,000
151402.000.44847	LV DEMENTIA FRIENDLY		1,000	1,000	
151402.000.44848	FRIENDS OF THE 1803 HOUSE		1,000	1,000	
151402.000.44849	ICE HOUSE PERFORMING ARTS		1,000	1,000	
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>112,275</u>
	TOTALS:	102,455	111,305	113,305	112,275

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

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



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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1223 060301	911 COMMUNICATIONS CENTER				
060301.000.32339	ACT 12-EMERGENCY TELEPHONE SER	7,407,668	8,000,000	8,000,000	8,000,000
060301.000.32355	ACT 12-REGIONAL CONSOLIDATION	35,040	1	545,707	1
060301.000.32494	NORTHAMPTON CO MUNI COVERAGE	23,032	30,000	30,000	30,000
060301.000.32499	OTHER GRANTS & REIMBURSEMENTS	235	1	1	1
	32000 GRANTS & REIMBURSEMENTS	<u>7,465,975</u>	<u>8,030,002</u>	<u>8,575,708</u>	<u>8,030,002</u>
060301.000.33199	OTHER DEPARTMENTAL EARNINGS	2,483	1,000	1,000	1,000
	33000 DEPARTMENT EARNINGS	<u>2,483</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
060301.000.35111	INTEREST-SAVINGS & MONEY MAR	329,149	100,000	100,000	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>200,001</u>
	TOTALS:	<u>7,797,607</u>	<u>8,131,003</u>	<u>8,676,709</u>	<u>8,231,003</u>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1223	911				
060301	COMMUNICATIONS CENTER				
060301.000.41111	FULL TIME EMPLOYEES	3,319,020	3,991,849	3,400,628	4,118,685
060301.000.41311	PART TIME EMPLOYEES	46,582	40,000	40,000	40,000
060301.000.41411	OVERTIME PAY	705,355	500,000	500,000	500,000
060301.000.41611	WORKERS COMPENSATION COSTS	31,672	47,163	47,163	36,093
060301.000.41711	HEALTH CARE PLAN	819,822	565,951	558,251	656,236
060301.000.41712	LIFE INSURANCE PREMIUMS	4,274	4,087	4,087	4,266
060301.000.41713	CANCER INSURANCE PREMIUMS	8	31	31	33
060301.000.41714	HEALTH CARE-RX	87,816	91,181	91,181	98,435
060301.000.41715	HEALTH CARE-DENTAL	14,068	9,433	16,433	14,765
060301.000.41716	HEALTH CARE-VISION	998	943	1,643	984
060301.000.41717	HEALTH CARE-ADMIN		440	440	459
060301.000.41721	FEDERAL OLD AGE INSURANCE	278,919	282,976	282,976	295,306
060301.000.41722	STATE UNEMPLOYMENT CHARGES	498	7,860	7,860	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	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>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	100

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
42000	TRAVEL & TRANSPORTATION	692	3,100	3,100	3,100
060301.000.43112	AUDITING SERVICES		1	1	1
060301.000.43148	OTHER SPECIALIZED SERVICES	148,500	144,000	194,000	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	6,050
43000	PROF & TECHNICAL SERVICES	154,683	148,729	198,729	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	7,500
45000	MATERIALS & OPERATING SUPPLIES	9,677	7,851	7,851	7,851
060301.000.46111	TELEPHONE	317,741	400,000	400,000	400,000
060301.000.46113	ELECTRICITY	11,120	10,000	10,000	10,000
060301.000.46311	MAINTENANCE & REPAIR SERVICES	380,137	620,000	651,761	620,000
060301.000.46511	PERSONNEL DEVELOPMENT	4,944	8,000	8,000	8,000
060301.000.46522	DESKTOP COMPUTER EXPENSE	16,320	20,636	20,754	23,460
060301.000.46524	THIRD PARTY SOFTWARE	73,790	300,000	300,000	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	804,052	1,359,386	1,391,265	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	2,000
060301.000.47441	COMPUTER EQUIPMENT-NEW	2,016	2,500	2,500	2,500
47000	CAPITAL EXPENDITURES	2,016	6,000	6,000	6,000
060301.000.61171	TRANS TO OTHER CAP PROJ FUND	1,318,521		2,000,060	
060301.000.61611	INDIRECT COST ALLOCATION	563,368	667,457	667,457	586,367
61000	OTHER FINANCING USES	1,881,889	667,457	2,667,517	586,367
	TOTALS:	8,662,094	8,306,017	10,387,956	8,515,509

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1223 060301	911 COMMUNICATIONS CENTER				
060301.000.29214	FUND BALANCE - RESTRICTED	8,024,142	4,000,000	5,536,233	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>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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1223	911				
	REVENUE TOTALS:	7,797,607	8,131,003	8,676,709	8,231,003
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	8,024,142	4,000,000	5,536,233	4,000,000
	TOTALS:	15,821,749	12,131,003	14,212,942	12,231,003
	EXPENDITURE TOTALS:	6,780,205	7,638,560	7,720,439	7,929,142
	USES TOTALS:	1,881,889	667,457	2,667,517	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	12,231,003

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

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



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	150,000
61000	OTHER FINANCING USES	<u>42,429</u>	<u>150,000</u>	<u>308,209</u>	<u>194,000</u>
	TOTALS:	42,429	150,000	308,209	194,000

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1224	RECORDS IMPROVEMENT				
151603	ELECTRONIC FILING				
151603.000.33181	ELECTRONIC FILING SVC FEE-ORPH	3,355	3,000	3,000	3,000
151603.000.33216	ELECTRONIC FILING SVC FEE-CIV	56,727	70,000	70,000	70,000
151603.000.33234	ELECTRONIC FILING SVC FEE-REG	4,570	6,000	6,000	6,000
33000	DEPARTMENT EARNINGS	<u>64,652</u>	<u>79,000</u>	<u>79,000</u>	<u>79,000</u>
TOTALS:		64,652	79,000	79,000	79,000

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1224	RECORDS IMPROVEMENT				
151600	RECORDS IMPROVEMENT				
151600.000.29215	FUND BALANCE - COMMITTED	705,487	300,000	458,209	200,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>705,487</u>	<u>300,000</u>	<u>458,209</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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1224	RECORDS IMPROVEMENT				
	REVENUE TOTALS:	238,548	254,000	254,000	259,200
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	705,487	300,000	458,209	200,000
	TOTALS:	944,035	554,000	712,209	459,200
	EXPENDITURE TOTALS:	273,576	150,000	244,051	265,200
	USES TOTALS:	86,429	194,000	352,209	194,000
	END FUND BAL TOTALS:	584,030	210,000	115,949	
	TOTALS:	944,035	554,000	712,209	459,200

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1225	AUTO THEFT				
151700	AUTO THEFT				
151700.000.32238	AUTO THEFT GRANT	647,208	731,555	731,555	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>755,360</u>
151700.000.35111	INTEREST-SAVINGS & MONEY MAR	4,296	1,000	1,000	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>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	756,362



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1225	AUTO THEFT				
151700	AUTO THEFT				
151700.000.41111	FULL TIME EMPLOYEES	157,217	171,591	171,591	180,536
151700.000.41611	WORKERS COMPENSATION COSTS	1,142	1,868	1,868	1,399
151700.000.41711	HEALTH CARE PLAN	34,206	22,418	22,138	25,431
151700.000.41712	LIFE INSURANCE PREMIUMS	154	162	162	165
151700.000.41713	CANCER INSURANCE PREMIUMS		1	1	1
151700.000.41714	HEALTH CARE-RX	3,114	3,612	3,612	3,815
151700.000.41715	HEALTH CARE-DENTAL	507	374	624	572
151700.000.41716	HEALTH CARE-VISION	36	37	67	38
151700.000.41717	HEALTH CARE-ADMIN		17	17	18
151700.000.41721	FEDERAL OLD AGE INSURANCE	10,059	11,209	11,209	11,444
151700.000.41722	STATE UNEMPLOYMENT CHARGES	18	311	311	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	
41000	PERSONNEL SERVICES	224,342	234,630	234,630	247,800
151700.000.42211	GASOLINE & OIL	7,587	15,000	15,000	15,000
42000	TRAVEL & TRANSPORTATION	7,587	15,000	15,000	15,000
151700.000.43213	TELEPHONE (MOBILE)	2,558	4,600	4,600	4,600
151700.000.43412	JANITORIAL SERVICES	1,500	1,200	1,200	1,200
151700.000.43421	PURCHASED PERSONNEL SERVICES	385,685	395,889	395,889	409,179

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	389,743	401,689	401,689	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	15,000
151700.000.46511	PERSONNEL DEVELOPMENT	2,377	5,000	5,000	5,000
151700.000.46522	DESKTOP COMPUTER EXPENSE	1,547	2,156	2,167	2,380
151700.000.46866	OTHER OPERATING EXPENSES	5,170	4,000	4,000	4,000
46000	OTHER OPERATING EXPENSES	24,094	33,856	33,867	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	756,362

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1225	AUTO THEFT				
	REVENUE TOTALS:	651,504	732,678	732,678	756,362
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	49,320		11	
	TOTALS:	700,824	732,678	732,689	756,362
	EXPENDITURE TOTALS:	645,766	687,678	687,689	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	756,362

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1226	INSURANCE FRAUD				
151800	INSURANCE FRAUD				
151800.000.32239	INSURANCE FRAUD GRANT	323,286	398,792	398,792	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>398,793</u>
151800.000.35111	INTEREST-SAVINGS & MONEY MAR	1,106	500	500	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>1,001</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	433,253

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1226	INSURANCE FRAUD				
151800	INSURANCE FRAUD				
151800.000.41111	FULL TIME EMPLOYEES	134,233	132,692	132,692	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	1,084
151800.000.41711	HEALTH CARE PLAN	25,879	17,402	17,127	19,705
151800.000.41712	LIFE INSURANCE PREMIUMS	147	126	126	128
151800.000.41713	CANCER INSURANCE PREMIUMS		1	1	1
151800.000.41714	HEALTH CARE-RX	2,960	2,804	2,804	2,956
151800.000.41715	HEALTH CARE-DENTAL	484	290	540	443
151800.000.41716	HEALTH CARE-VISION	34	29	54	30
151800.000.41717	HEALTH CARE-ADMIN		14	14	14
151800.000.41721	FEDERAL OLD AGE INSURANCE	9,602	8,701	8,701	8,867
151800.000.41722	STATE UNEMPLOYMENT CHARGES	17	242	242	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	1,250
41000	PERSONNEL SERVICES	<u>191,545</u>	<u>182,280</u>	<u>182,280</u>	<u>193,261</u>
151800.000.42211	GASOLINE & OIL	4,660	8,500	8,500	8,500

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
42000	TRAVEL & TRANSPORTATION	4,660	8,500	8,500	8,500
151800.000.43213	TELEPHONE (MOBILE)	1,544	4,000	4,000	4,000
151800.000.43412	JANITORIAL SERVICES	1,500	1,200	1,200	1,200
151800.000.43421	PURCHASED PERSONNEL SERVICES	125,365	125,908	125,908	125,908
43000	PROF & TECHNICAL SERVICES	128,409	131,108	131,108	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	1,600
45000	MATERIALS & OPERATING SUPPLIES	484	3,600	3,650	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	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	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	17,000



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	21,315	46,944	46,955	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	433,253

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
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	1
151900.000.33302	HOLIDAY INN		1	1	1
151900.000.33304	ALLENWOOD MOTEL		1	1	1
151900.000.33305	AMERICUS CENTRE HOTEL		1	1	1
151900.000.33306	RED CARPET INN/A-TOWN SCOTTISH		1	1	1
151900.000.33307	KNIGHTS INN-CENTER VALLEY		1	1	1
151900.000.33309	COMFORT INN- L V W		1	1	1
151900.000.33311	SONESTA SELECT ATOWN & BETH		1	1	1
151900.000.33312	RED ROOF-LEHIGH ST.		1	1	1
151900.000.33313	PARKVIEW INN		1	1	1
151900.000.33314	RODEWAY INN (FORMERLY ECONOLG)		1	1	1
151900.000.33315	FAIRFIELD BY MARRIOTT		1	1	1
151900.000.33316	GLASBERN		1	1	1
151900.000.33317	ALLENTOWN PARK HOTEL		1	1	1
151900.000.33318	HAWTHORN SUITES		1	1	1
151900.000.33319	HOLIDAY INN CONFERENCE CENTER		1	1	1
151900.000.33321	HOLIDAY INN EXP-ALLEN NORTH		1	1	1
151900.000.33322	HOLIDAY INN EXP-HOTEL & SUITES		1	1	1
151900.000.33323	STAYBRIDGE SUITES-ALLENTOWN		1	1	1
151900.000.33324	HOWARD JOHNSON		1	1	1
151900.000.33325	LEHIGH MOTOR INN		1	1	1
151900.000.33326	SCOTTISH INN & SUITE/MCINTOSH		1	1	1
151900.000.33327	KNIGHTS INN & SUITES/MICROTEL		1	1	1
151900.000.33328	RAMADA INN		1	1	1
151900.000.33329	RED ROOF INN		1	1	1
151900.000.33331	SONESTA ES SUITES ATOWN & BETH		1	1	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
151900.000.33332	DAYS HOTEL		1	1	1
151900.000.33333	SUPER 8 MOTEL-ALLENTOWN WEST		1	1	1
151900.000.33335	EXECUTIVE INN/ECONO-COOP		1	1	1
151900.000.33336	HOLIDAY INN - DORNEY PARK		1	1	1
151900.000.33337	SLEEP INN		1	1	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	1
151900.000.33345	HILTON GARDEN INN-AIRPORT		1	1	1
151900.000.33346	SAUCON VALLEY COUNTRY CLUB		1	1	1
151900.000.33347	SUPER 8/QUALITY INN ALLENTOWN		1	1	1
151900.000.33348	DOCKSIDE BED AND BREAKFAST		1	1	1
151900.000.33349	ROYAL MOTEL		1	1	1
151900.000.33351	STAR-STAYBRIDGE		1	1	1
151900.000.33352	HAMILTON TOWER		1	1	1
151900.000.33353	HOMWOOD SUITES BY HILTON-BETH		1	1	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	700,000
151900.000.33358	HOMWOOD SUITES-ROUTE 100		1	1	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	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	1
151900.000.33368	WOODSPRING SUITES		1	1	1
151900.000.33369	SPRINGHILL SUITES		1	1	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
151900.000.33371	AIRBNB		1	1	1
151900.000.33372	ASTOR BINGO HALL		1	1	1
151900.000.33373	HOMEWOOD SUITES-CENTER VALLEY		1	1	1
151900.000.33374	FAIRFIELD INN-UPPER MACUNGIE		1	1	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
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	1
151900.000.33382	HOME 2 SUITES			1	1
33000 DEPARTMENT EARNINGS		<u>743,103</u>	<u>650,067</u>	<u>650,068</u>	<u>700,068</u>
151900.000.35111	INTEREST-SAVINGS & MONEY MAR	155,139	50,000	49,999	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>100,001</u>
TOTALS:		898,242	700,068	700,068	800,069

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1227 151903	HOTEL TAX TOURISM DEVELOPMENT-COUNTY OWN				
151903.000.61264 TRF TO COUP BF 2017-BB-TAX EX		125,919	125,594	125,594	291,881
61000 OTHER FINANCING USES		<u>125,919</u>	<u>125,594</u>	<u>125,594</u>	<u>291,881</u>
TOTALS:		125,919	125,594	125,594	291,881



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
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	7,000
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
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	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	2,000
151904.000.44728	COMMUNITY BIKE WORKS		2,000	2,000	
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
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
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
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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>88,500</u>
	TOTALS:	54,236	116,500	212,311	88,500

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1227 151905	HOTEL TAX DEV OF FACILITIES/MARKETING				
151905.000.33357	HOTEL ROOM TAX	495,375	400,000	400,000	415,000
	33000 DEPARTMENT EARNINGS	<u>495,375</u>	<u>400,000</u>	<u>400,000</u>	<u>415,000</u>
TOTALS:		495,375	400,000	400,000	415,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	171,422
61000	OTHER FINANCING USES	<u>383,384</u>	<u>752,459</u>	<u>752,459</u>	<u>631,422</u>
TOTALS:		383,384	752,459	752,459	631,422

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1227	HOTEL TAX				
151900	HOTEL TAX				
151900.000.29215	FUND BALANCE - COMMITTED	3,455,496	3,000,000	3,535,247	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>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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1227	HOTEL TAX				
	REVENUE TOTALS:	1,393,617	1,100,068	1,100,068	1,215,069
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	3,455,496	3,000,000	3,535,247	3,400,000
	TOTALS:	4,849,113	4,100,068	4,635,315	4,615,069
	EXPENDITURE TOTALS:	54,236	116,500	212,311	88,500
	USES TOTALS:	763,803	1,003,053	1,425,989	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	4,615,069

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	200,000
33000	DEPARTMENT EARNINGS	179,847	260,000	260,000	200,000
152000.000.35111	INTEREST-SAVINGS & MONEY MAR	45,078	20,000	20,000	30,000
152000.000.35112	INTEREST-CERTS OF DEPOSIT		1	1	1
35000	INVESTMENT INC	45,078	20,001	20,001	30,001
TOTALS:		224,925	280,002	280,002	230,002

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 DEVLPMNT			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



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
61000	OTHER FINANCING USES	<u>26,977</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
	TOTALS:	177,907	35,009	213,986	35,009

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1228	AFFORDABLE HOUSING				
152000	AFFORDABLE HOUSING				
152000.000.29214	FUND BALANCE - RESTRICTED	1,208,164	1,000,000	1,178,977	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>1,000,000</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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1228	AFFORDABLE HOUSING				
	REVENUE TOTALS:	224,925	280,002	280,002	230,002
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	1,208,164	1,000,000	1,178,977	1,000,000
	TOTALS:	1,433,089	1,280,002	1,458,979	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1231	PUBLIC SAFETY				
152200	PUBLIC SAFETY				
152200.000.32417	MARK 43 RMS REVENUE	89,315	250,427	498,427	374,055
	32000 GRANTS & REIMBURSEMENTS	<u>89,315</u>	<u>250,427</u>	<u>498,427</u>	<u>374,055</u>
152200.000.35111	INTEREST-SAVINGS & MONEY MAR	122,444	1	1	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>30,001</u>
152200.000.51111	TRANS FROM OPERATING FUND	250,426	497,683	497,683	374,055
	51000 OTHER FINANCING SOURCES	<u>250,426</u>	<u>497,683</u>	<u>497,683</u>	<u>374,055</u>
	TOTALS:	462,185	748,112	996,112	778,111

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1231	PUBLIC SAFETY				
152200	PUBLIC SAFETY				
152200.000.44817	MARK 43 RMS EXPENSE		748,110	1,496,110	748,110
	44000 GRANTS, SUBSIDIES, CONTRACTS		748,110	1,496,110	748,110
	TOTALS:		748,110	1,496,110	748,110

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1231	PUBLIC SAFETY				
152201	REG INTELL & INVESTIGATION CTR				
152201.000.32363	BLUE GUARDIAN PROGRAM	30,000	1	30,001	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	1
152201.000.32533	HOMELAND SECURITY INVESTIVATIO		1	1	1
152201.000.32537	NIBRS GRANT REVENUE		1	291,343	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>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>2,284,209</u>
51000	OTHER FINANCING SOURCES	<u>2,204,019</u>	<u>2,266,520</u>	<u>2,266,520</u>	<u>2,284,209</u>
TOTALS:		2,334,019	2,266,530	2,643,351	2,284,219

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1231	PUBLIC SAFETY				
152201	REG INTELL & INVESTIGATION CTR				
152201.000.41111	FULL TIME EMPLOYEES	631,449	713,876	699,554	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	5,805
152201.000.41711	HEALTH CARE PLAN	117,550	94,574	93,454	105,548
152201.000.41712	LIFE INSURANCE PREMIUMS	712	683	683	686
152201.000.41713	CANCER INSURANCE PREMIUMS	1	5	5	5
152201.000.41714	HEALTH CARE-RX	14,390	15,237	15,237	15,832
152201.000.41715	HEALTH CARE-DENTAL	2,342	1,576	2,576	2,375
152201.000.41716	HEALTH CARE-VISION	166	158	278	158
152201.000.41717	HEALTH CARE-ADMIN		74	74	74
152201.000.41721	FEDERAL OLD AGE INSURANCE	46,442	47,287	47,287	47,497
152201.000.41722	STATE UNEMPLOYMENT CHARGES	83	1,314	1,314	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	2,375
152201.000.41755	HEALTH CARE REIMBURSEMENT	1,308	2,025	2,025	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>1,029,720</u>
152201.000.42111	MILEAGE-PERSONAL VEHICLE	1,097	1,000	1,000	1,000
152201.000.42112	OTHER TRAVEL EXPENSE	2,274	2,250	2,250	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
42000	TRAVEL & TRANSPORTATION	3,371	3,250	41,212	3,250
152201.000.43148	OTHER SPECIALIZED SERVICES	609,741	835,000	835,000	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	1
152201.000.43178	CFA GRANT EXPENSE		1	1	1
152201.000.43179	NIBRS GRANT EXPENSE		1	291,343	1
152201.000.43213	TELEPHONE (MOBILE)	239	2,300	2,300	2,300
152201.000.43428	PAYROLL SERVICES	543	616	616	789
152201.000.43481	BLUE GUARDIAN PROGRAM	9,120	1	51,061	1
152201.000.43482	HOMELAND SECURITY INVESTIVATIO		1	385	1
152201.000.43483	NORTHAMPTON COUNTY EXPENSE	22,000	1	234,244	1
43000	PROF & TECHNICAL SERVICES	696,936	837,925	1,459,749	838,098
152201.000.45261	PROFESSIONAL BOOKS&PERIODICALS	449	400	400	400
152201.000.45281	OTHER OPERATING SUPPLIES	2,619	5,300	7,980	5,300
45000	MATERIALS & OPERATING SUPPLIES	3,068	5,700	8,380	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	5,500
152201.000.46522	DESKTOP COMPUTER EXPENSE	7,665	8,932	8,987	10,200
152201.000.46821	ASSOCIATION DUES	755	575	575	575



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
152201.000.46866	OTHER OPERATING EXPENSES	988	1,250	1,250	1,250
46000	OTHER OPERATING EXPENSES	<u>9,658</u>	<u>14,758</u>	<u>14,813</u>	<u>18,526</u>
152201.000.47391	OFFICE FURNITURE-REPLACEMENT	2,069	2,000	2,000	2,000
152201.000.47441	COMPUTER EQUIPMENT-NEW	4,616	12,000	12,000	12,000
152201.000.47937	COMPUTER SOFTWARE	230,954	358,000	554,677	358,000
47000	CAPITAL EXPENDITURES	<u>237,639</u>	<u>372,000</u>	<u>568,677</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	46,926
61000	OTHER FINANCING USES	<u>51,104</u>	<u>43,898</u>	<u>123,312</u>	<u>46,926</u>
TOTALS:		1,902,827	2,266,532	3,205,144	2,314,220

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1231	PUBLIC SAFETY				
152200	PUBLIC SAFETY				
152200.000.29215 FUND BALANCE - COMMITTED		1,528,524	<hr/>	1,061,791	<hr/>
TOTAL FUND BALANCE AT BEGINNING OF YEAR		<hr/> 1,528,524 <hr/>	<hr/>	<hr/> 1,061,791 <hr/>	<hr/>
152200.000.29915 FUND BALANCE - COMMITTED		2,421,901	<hr/>	<hr/>	<hr/>
TOTAL FUND BALANCE AT END OF YEAR		<hr/> 2,421,901 <hr/>	<hr/>	<hr/>	<hr/>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1231	PUBLIC SAFETY				
	REVENUE TOTALS:	341,759	250,439	875,260	404,066
	SOURCE TOTALS:	2,454,445	2,764,203	2,764,203	2,658,264
	BEG FUND BAL TOTALS:	1,528,524		1,061,791	
	TOTALS:	4,324,728	3,014,642	4,701,254	3,062,330
	EXPENDITURE TOTALS:	1,851,723	2,970,744	4,577,942	3,015,404
	USES TOTALS:	51,104	43,898	123,312	46,926
	END FUND BAL TOTALS:	2,421,901			
	TOTALS:	4,324,728	3,014,642	4,701,254	3,062,330

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1232	GAMING				
111100	GAMING				
111100.000.33206	TERMINAL REV-SLOTS-COUNTY	774,709	725,000	725,000	725,000
111100.000.33237	TERMINAL REV-TABLES-COUNTY	242,732	225,000	225,000	250,000
111100.000.33257	INTERACTIVE GAMING REVENUE	162,706	100,000	100,000	150,000
33000	DEPARTMENT EARNINGS	<u>1,180,147</u>	<u>1,050,000</u>	<u>1,050,000</u>	<u>1,125,000</u>
111100.000.35111	INTEREST-SAVINGS & MONEY MAR	165,430	30,000	30,000	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>50,001</u>
	TOTALS:	1,345,577	1,080,001	1,080,001	1,175,001

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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		<u>1,281,306</u>	<u>1,281,306</u>	<u>2,046,806</u>
	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1232	GAMING				
111100	GAMING				
111100.000.29215	FUND BALANCE - COMMITTED	3,115,566	3,500,000	3,500,000	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>4,000,000</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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1232	GAMING				
	REVENUE TOTALS:	1,345,577	1,080,001	1,080,001	1,175,001
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	3,115,566	3,500,000	3,500,000	4,000,000
	TOTALS:	4,461,143	4,580,001	4,580,001	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070101	CB-NURSING				
070101.000.41111	FULL TIME EMPLOYEES	107,281	94,744	95,155	179,005
070101.000.41121	FULL TIME BARGAINING UNIT	4,045,006	7,613,073	3,466,930	8,022,240
070101.000.41141	FULL TIME MEET & DISCUSS	3,160,105	5,656,609	2,394,751	5,402,218
070101.000.41221	REG PART TIME BARGAINING UNIT	311,190	938,544	342,603	962,354
070101.000.41241	REGULAR PART-TIME MEET & DISCU	502,660	624,693	488,261	622,465
070101.000.41321	PART TIME BARGAINING UNIT	574,221	512,866	462,866	512,866
070101.000.41343	PART TIME MEET AND DISCUSS	351,606	780,000	480,000	780,000
070101.000.41411	OVERTIME PAY	979,599	1,328,873	970,279	1,328,873
41000	PERSONNEL SERVICES	<u>10,031,668</u>	<u>17,549,402</u>	<u>8,700,845</u>	<u>17,810,021</u>
070101.000.42111	MILEAGE-PERSONAL VEHICLE	149	1,250	1,250	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>3,750</u>
070101.000.43126	LABORATORY SERVICES	24,699	35,000	35,000	40,000
070101.000.43148	OTHER SPECIALIZED SERVICES	845	10,000	10,000	5,000
070101.000.43173	AGENCY STAFFING	6,257,022	530,000	5,382,000	530,000
070101.000.43431	RADIOLOGY SERVICES	18,999	25,000	25,000	25,000
070101.000.43432	AMBULANCE SERVICES	218,491	170,000	170,000	187,500



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	6,520,056	770,000	5,622,000	787,500
070101.000.45241	UNIFORM SUPPLIES		1	1	1
070101.000.45243	INDIGENT PATIENT CLOTHING	868	13,500	13,500	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	200,000
070101.000.45289	OTHER MEDICAL EXPENSE	34,263	80,000	77,000	80,000
45000	MATERIALS & OPERATING SUPPLIES	284,211	295,001	291,701	290,001
070101.000.46511	PERSONNEL DEVELOPMENT	1,795	2,500	5,500	5,000
070101.000.46866	OTHER OPERATING EXPENSES		500	1,000	500
46000	OTHER OPERATING EXPENSES	1,795	3,000	6,500	5,500
070101.000.47318	MEDICAL EQUIPMENT-REPLACEMENT		1,300	1,300	1,300
070101.000.47393	OTHER EQUIPMENT-REPLACEMENT	13,732	16,000	16,343	16,000
070101.000.47412	MEDICAL EQUIPMENT-NEW	1,871	5,000	5,000	5,000
47000	CAPITAL EXPENDITURES	15,603	22,300	22,643	22,300
TOTALS:		16,853,608	18,643,453	14,647,439	18,919,072

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070102	CB-CENTRAL SERVICES				
070102.000.41111	FULL TIME EMPLOYEES	61,176	63,586	63,586	66,144
070102.000.41121	FULL TIME BARGAINING UNIT	38,393	40,102	40,102	40,102
070102.000.41311	PART TIME EMPLOYEES		1	1	1
070102.000.41321	PART TIME BARGAINING UNIT	33,366	40,014	40,014	40,014
070102.000.41411	OVERTIME PAY		2,000	2,000	2,000
41000	PERSONNEL SERVICES	132,935	145,703	145,703	148,261
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	61	2,201	2,201	2,201
070102.000.45221	MEDICAL SUPPLIES	724,525	980,000	1,132,866	980,000
070102.000.45223	PATIENT RESPIRATORY SUP	52,414	67,000	73,334	67,000
070102.000.45229	MEDICARE MEDICAL SUPPLIES	143,539	178,000	226,911	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	59,600

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	961,321	1,294,601	1,502,869	1,294,601
070102.000.46311	MAINTENANCE & REPAIR SERVICES	150	5,000	6,880	5,000
070102.000.46421	EQUIPMENT LEASE & RENTAL	4,271	25,000	25,000	25,000
070102.000.46511	PERSONNEL DEVELOPMENT		1	1	1
46000	OTHER OPERATING EXPENSES	4,421	30,001	31,881	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	1,494,064

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070103	CB-SOCIAL SERVICES				
070103.000.41111	FULL TIME EMPLOYEES	354,154	373,068	373,068	388,106
070103.000.41311	PART TIME EMPLOYEES	43,483	75,700	75,700	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>464,006</u>
070103.000.42111	MILEAGE-PERSONAL VEHICLE	545	3,825	3,825	3,825
070103.000.42112	OTHER TRAVEL EXPENSE		650	650	650
42000	TRAVEL & TRANSPORTATION	<u>545</u>	<u>4,475</u>	<u>4,475</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	5,600

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	11,599	5,601	5,774	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	481,083

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070104	CB-ADMISSIONS & MARKETING				
070104.000.41111	FULL TIME EMPLOYEES	230,828	237,640	237,640	247,229
070104.000.41311	PART TIME EMPLOYEES		1	16,001	1
070104.000.41411	OVERTIME PAY	41	500	500	500
41000	PERSONNEL SERVICES	<u>230,869</u>	<u>238,141</u>	<u>254,141</u>	<u>247,730</u>
070104.000.42111	MILEAGE-PERSONAL VEHICLE	220	3,000	3,000	3,000
070104.000.42112	OTHER TRAVEL EXPENSE	28	25	25	25
42000	TRAVEL & TRANSPORTATION	<u>248</u>	<u>3,025</u>	<u>3,025</u>	<u>3,025</u>
070104.000.43148	OTHER SPECIALIZED SERVICES	1,145	3,200	3,820	3,200
43000	PROF & TECHNICAL SERVICES	<u>1,145</u>	<u>3,200</u>	<u>3,820</u>	<u>3,200</u>
070104.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1	1
070104.000.45281	OTHER OPERATING SUPPLIES	445	500	500	500

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	445	501	501	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	261,507

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070105	CB-FAITH SERVICES				
070105.000.41311	PART TIME EMPLOYEES	41,111	53,400	52,800	53,400
070105.000.41411	OVERTIME PAY	576	600	1,200	600
41000	PERSONNEL SERVICES	<u>41,687</u>	<u>54,000</u>	<u>54,000</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	200
070105.000.45281	OTHER OPERATING SUPPLIES	620	900	900	900
45000	MATERIALS & OPERATING SUPPLIES	<u>795</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
070105.000.46311	MAINTENANCE & REPAIR SERVICES	84	500	500	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	<u>84</u>	<u>920</u>	<u>920</u>	<u>920</u>
	TOTALS:	42,566	56,420	56,420	56,420

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233 070106	CEDARBROOK CB-NURSING OFFICE				
070106.000.41111	FULL TIME EMPLOYEES	1,566,878	1,730,108	1,709,828	1,785,919
070106.000.41121	FULL TIME BARGAINING UNIT	318,290	359,117	266,467	150,559
070106.000.41311	PART TIME EMPLOYEES	80,303	26,955	66,955	26,955
070106.000.41321	PART TIME BARGAINING UNIT	69,380	95,000	50,000	95,000
070106.000.41411	OVERTIME PAY	127,390	26,200	103,841	26,200
41000	PERSONNEL SERVICES	<u>2,162,241</u>	<u>2,237,380</u>	<u>2,197,091</u>	<u>2,084,633</u>
070106.000.42111	MILEAGE-PERSONAL VEHICLE	555	2,000	2,000	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>7,000</u>
070106.000.45241	UNIFORM SUPPLIES		1	1	1
070106.000.45281	OTHER OPERATING SUPPLIES	7,273	8,000	8,000	8,000
45000	MATERIALS & OPERATING SUPPLIES	<u>7,273</u>	<u>8,001</u>	<u>8,001</u>	<u>8,001</u>
070106.000.46311	MAINTENANCE & REPAIR SERVICES	99	2,800	2,800	2,800
070106.000.46511	PERSONNEL DEVELOPMENT	2,216	4,000	4,000	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	<u>2,315</u>	<u>7,050</u>	<u>7,050</u>	<u>7,050</u>
	TOTALS:	2,172,825	2,259,431	2,219,142	2,106,684

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233 070107	CEDARBROOK CB-EDUCATIONAL SERVICES				
070107.000.41141	FULL TIME MEET & DISCUSS	173,836	255,841	183,706	258,253
070107.000.41343	PART TIME MEET AND DISCUSS		1	1	1
070107.000.41411	OVERTIME PAY	5,105	3,400	36,953	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>261,655</u>
070107.000.42111	MILEAGE-PERSONAL VEHICLE	179	500	500	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>1,000</u>
070107.000.43148	OTHER SPECIALIZED SERVICES	52,177	43,500	43,500	43,500
43000	PROF & TECHNICAL SERVICES	<u>52,177</u>	<u>43,500</u>	<u>43,500</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	4,300

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	3,935	5,301	5,301	5,301
070107.000.46311	MAINTENANCE & REPAIR SERVICES		1	1	1
070107.000.46511	PERSONNEL DEVELOPMENT	150	1,000	1,000	1,000
070107.000.46516	NURSE'S AIDE TRAINING		5,000	5,000	5,000
46000	OTHER OPERATING EXPENSES	150	6,001	6,001	6,001
TOTALS:		235,529	315,143	276,561	317,457

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233 070108	CEDARBROOK CB-RESIDENT ASSESSMENT				
070108.000.41111	FULL TIME EMPLOYEES	603,726	668,594	668,594	724,069
070108.000.41311	PART TIME EMPLOYEES		1	1	1
070108.000.41411	OVERTIME PAY	2,724	2,000	2,000	2,000
41000	PERSONNEL SERVICES	<u>606,450</u>	<u>670,595</u>	<u>670,595</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	181,500
43000	PROF & TECHNICAL SERVICES	<u>159,316</u>	<u>181,500</u>	<u>184,553</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	3,500

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	<u>2,381</u>	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>
070108.000.46511	PERSONNEL DEVELOPMENT		2,000	2,000	2,000
070108.000.46821	ASSOCIATION DUES		300	300	300
46000	OTHER OPERATING EXPENSES	<u></u>	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>
TOTALS:		768,147	858,795	861,848	914,270

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233 070109	CEDARBROOK CB-MEDICAL RECORDS				
070109.000.41111	FULL TIME EMPLOYEES	123,115	128,024	128,024	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	500
41000	PERSONNEL SERVICES	<u>123,210</u>	<u>143,625</u>	<u>143,625</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	8,300



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	<u>3,346</u>	<u>8,800</u>	<u>8,800</u>	<u>8,800</u>
070109.000.46511	PERSONNEL DEVELOPMENT	100	200	200	200
070109.000.46821	ASSOCIATION DUES	199	330	330	330
46000	OTHER OPERATING EXPENSES	<u>299</u>	<u>530</u>	<u>530</u>	<u>530</u>
070109.000.47393	OTHER EQUIPMENT-REPLACEMENT	152	500	500	500
47000	CAPITAL EXPENDITURES	<u>152</u>	<u>500</u>	<u>500</u>	<u>500</u>
	TOTALS:	128,127	157,956	157,956	163,094

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070110	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	27,500
070110.000.41411	OVERTIME PAY	141	200	1,200	200
41000	PERSONNEL SERVICES	<u>22,592</u>	<u>27,701</u>	<u>27,701</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	1,500,000
43000	PROF & TECHNICAL SERVICES	<u>1,380,625</u>	<u>1,600,000</u>	<u>1,530,500</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	31,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	31,083	31,002	35,125	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	1,571,206

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233 070111	CEDARBROOK CB-OCCUPATIONAL THERAPY				
070111.000.42111	MILEAGE-PERSONAL VEHICLE		1	1	1
070111.000.42112	OTHER TRAVEL EXPENSE		1	1	1
42000	TRAVEL & TRANSPORTATION		2	2	2
070111.000.43123	OCCUPATIONAL THERAPY SERVICES	960,609	1,210,000	1,210,000	1,160,000
43000	PROF & TECHNICAL SERVICES	960,609	1,210,000	1,210,000	1,160,000
070111.000.45281	OTHER OPERATING SUPPLIES	3,161	3,000	3,000	3,000
45000	MATERIALS & OPERATING SUPPLIES	3,161	3,000	3,000	3,000
	TOTALS:	963,770	1,213,002	1,213,002	1,163,002

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	140,000
43000	PROF & TECHNICAL SERVICES	101,870	140,000	140,000	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	142,528

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233 070113	CEDARBROOK CB-RESPIRATORY THERAPY				
070113.000.43429	RESPIRATORY SERVICES	105,942	105,000	105,000	105,000
43000	PROF & TECHNICAL SERVICES	<u>105,942</u>	<u>105,000</u>	<u>105,000</u>	<u>105,000</u>
TOTALS:		105,942	105,000	105,000	105,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233 070114	CEDARBROOK CB-SPEECH THERAPY				
070114.000.43127	SPEECH SERVICES	475,022	575,000	575,000	525,000
	43000 PROF & TECHNICAL SERVICES	<u>475,022</u>	<u>575,000</u>	<u>575,000</u>	<u>525,000</u>
070114.000.45281	OTHER OPERATING SUPPLIES		1	1	1
	45000 MATERIALS & OPERATING SUPPLIES	<u></u>	<u>1</u>	<u>1</u>	<u>1</u>
	TOTALS:	475,022	575,001	575,001	525,001

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070115	CB-LIFE ENRICHMENT				
070115.000.41111	FULL TIME EMPLOYEES	181,105	196,165	196,165	204,111
070115.000.41121	FULL TIME BARGAINING UNIT	507,083	532,588	527,362	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	100,000
070115.000.41411	OVERTIME PAY	12,546	5,600	10,200	5,600
41000	PERSONNEL SERVICES	764,866	849,653	843,727	871,747
070115.000.42111	MILEAGE-PERSONAL VEHICLE	924	1,000	1,000	1,000
070115.000.42112	OTHER TRAVEL EXPENSE	80	1,070	1,070	1,070
42000	TRAVEL & TRANSPORTATION	1,004	2,070	2,070	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	16,000
45000	MATERIALS & OPERATING SUPPLIES	20,746	16,660	16,660	16,660
070115.000.46311	MAINTENANCE & REPAIR SERVICES	783	825	825	825
070115.000.46511	PERSONNEL DEVELOPMENT	125	760	760	760
070115.000.46821	ASSOCIATION DUES	1,008	1,100	1,100	1,100
070115.000.46866	OTHER OPERATING EXPENSES	4,128	3,967	3,967	3,967



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	6,044	6,652	6,652	6,652
070115.000.47492	OTHER EQUIPMENT-NEW	1,625	2,000	2,000	2,000
47000	CAPITAL EXPENDITURES	1,625	2,000	2,000	2,000
TOTALS:		794,285	877,035	871,109	899,129

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233 070122	CEDARBROOK CB-PHARMACY				
070122.000.43476	PHARMACY SERVICES	168,214	145,000	145,000	145,000
43000	PROF & TECHNICAL SERVICES	<u>168,214</u>	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>
070122.000.45224	NON-PRESCRIPTION DRUGS	121,416	150,000	150,000	150,000
070122.000.45225	PRESCRIPTION DRUGS	387,780	400,000	400,000	400,000
45000	MATERIALS & OPERATING SUPPLIES	<u>509,196</u>	<u>550,000</u>	<u>550,000</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	695,001

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1233	CEDARBROOK				
070131	CB-ADMINISTRATION				
070131.000.32125	MEDICAL ASSISTANCE	2,639,788	5,523,635	5,523,635	4,323,635
070131.000.32138	MEDICARE A	1,260,723	2,476,998	2,476,998	1,676,988
070131.000.32159	MEDICARE A-COINS	222,754	550,000	550,000	250,000
070131.000.32161	PRIVATE INSURANCE	647,867	894,989	894,989	2,124,989
070131.000.32197	MEDICARE B-THERAPY	2,162,216	2,795,678	2,795,678	1,512,678
070131.000.32198	MEDICARE B-COINS-THERAPY	350,447	524,371	524,371	234,371
070131.000.32218	MEDICARE B-MEDICAL SUPPLIES		43,877	43,877	43,877
070131.000.32257	PRIVATE PAY REVENUE	2,465,442	2,950,325	2,950,325	3,450,325
070131.000.32266	MEDICAL ASSISTANCE-HMO	177,744	17,357	17,357	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	42,795,752
070131.000.32357	MEDICARE BAD DEBT REIMB	97,028	50,000	50,000	50,000
070131.000.32359	MCO - AMERIHEALTH	12,080,147	21,295,768	21,295,768	19,639,397
070131.000.32361	MCO - UPMC	9,946,002	13,662,415	13,662,415	12,834,229
070131.000.32362	MCO - PA HEALTH	11,206,582	14,589,651	14,589,651	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	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	1,605,189
070131.000.32499	OTHER GRANTS & REIMBURSEMENTS	14,500	105,162	105,162	105,162

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
32000	GRANTS & REIMBURSEMENTS	101,991,845	105,415,420	105,415,420	104,715,420
070131.000.33129	PATIENT PAYMENTS-LTC	5,342,741	5,650,070	5,650,070	5,650,070
070131.000.33132	MEAL REIMBURSEMENTS		75,000	75,000	75,000
070131.000.33176	RETURN CHECK FEE		20	20	20
070131.000.33199	OTHER DEPARTMENTAL EARNINGS	128,581	47,500	47,500	47,500
33000	DEPARTMENT EARNINGS	5,471,322	5,772,590	5,772,590	5,772,590
070131.000.35111	INTEREST-SAVINGS & MONEY MAR	535,790	100,000	100,000	200,000
35000	INVESTMENT INC	535,790	100,000	100,000	200,000
070131.000.37111	RENT-BLDGS & PROPERTY	20,104	18,000	18,000	18,000
37000	RENTS	20,104	18,000	18,000	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	5,000

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
39000	OTHER	3,172	5,002	5,002	5,002
070131.000.51142	TRANS FROM BROOKVIEW-IND LIV	99,268	240,000	240,000	
070131.000.51272	TRF FR AMERICAN RESCUE PLAN FD	7,000,000			
51000	OTHER FINANCING SOURCES	7,099,268	240,000	240,000	
TOTALS:		115,121,501	111,551,012	111,551,012	110,711,012

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070131	CB-ADMINISTRATION				
070131.000.41111	FULL TIME EMPLOYEES	448,915	488,904	488,904	510,265
070131.000.41311	PART TIME EMPLOYEES		1	1	1
070131.000.41411	OVERTIME PAY	609	380	380	380
41000	PERSONNEL SERVICES	<u>449,524</u>	<u>489,285</u>	<u>489,285</u>	<u>510,646</u>
070131.000.42111	MILEAGE-PERSONAL VEHICLE	479	1,000	550	1,000
070131.000.42112	OTHER TRAVEL EXPENSE	991	1,000	1,000	1,000
42000	TRAVEL & TRANSPORTATION	<u>1,470</u>	<u>2,000</u>	<u>1,550</u>	<u>2,000</u>
070131.000.43111	LEGAL SERVICES	15,632	45,000	45,000	80,000
070131.000.43144	IT SERVICES	259	1	301	1
070131.000.43148	OTHER SPECIALIZED SERVICES	194,782	125,000	125,000	125,000
070131.000.43213	TELEPHONE (MOBILE)	4,079	45,000	34,600	25,000
43000	PROF & TECHNICAL SERVICES	<u>214,752</u>	<u>215,001</u>	<u>204,901</u>	<u>230,001</u>
070131.000.45234	COVID-19	1,984		576	
070131.000.45254	OTHER POSTAGE	13,582	15,000	15,000	15,000
070131.000.45261	PROFESSIONAL BOOKS&PERIODICALS		2,000	2,000	2,000
070131.000.45281	OTHER OPERATING SUPPLIES	13,769	11,500	11,000	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
	45000 MATERIALS & OPERATING SUPPLIES	29,335	29,500	29,576	29,500
070131.000.46111	TELEPHONE	23,130	35,000	31,000	35,000
070131.000.46311	MAINTENANCE & REPAIR SERVICES	2,271	3,000	3,000	3,000
070131.000.46511	PERSONNEL DEVELOPMENT	470	500	950	500
070131.000.46522	DESKTOP COMPUTER EXPENSE	77,841	99,176	99,721	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	30,000,000
070131.000.46611	GENERAL INSURANCE	443,343	511,000	580,800	511,000
070131.000.46733	OTHER INTEREST EXPENSE		1	1	1
070131.000.46811	ADVERTISING-GENERAL	5,500	2,500	12,997	2,500
070131.000.46821	ASSOCIATION DUES	1,740	15,000	15,000	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	2,000
070131.000.46893	NURSING FACILITY ASSESSMENT	1,650,451	1,650,000	1,460,000	1,500,000
	46000 OTHER OPERATING EXPENSES	38,226,057	32,324,178	32,211,970	32,187,882
070131.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	12,096	50,000	52,060	50,000
070131.000.47393	OTHER EQUIPMENT-REPLACEMENT	1,942	5,000	5,000	5,000
	47000 CAPITAL EXPENDITURES	14,038	55,000	57,060	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	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	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
070131.000.61234	TRF TO COUP ESCO PROJ PHASE I	16,155	4,512	4,512	
070131.000.61259	TRF TO SINKING BD FD 2016	718,200	762,300	762,300	839,300
070131.000.61267	TRF TO COUPON BD FD 2016	92,792	64,064	64,064	33,572
070131.000.61269	TRF TO SINK FUND 2019	247,000	260,000	260,000	269,750
070131.000.61271	TRF TO COUP FUND 2019	1,493,308	1,480,958	1,480,958	1,467,958
070131.000.61611	INDIRECT COST ALLOCATION	3,899,339	4,113,208	4,113,208	4,010,215
61000	OTHER FINANCING USES	<u>7,902,596</u>	<u>9,539,945</u>	<u>12,100,021</u>	<u>19,879,545</u>
TOTALS:		46,837,772	42,654,909	45,094,363	52,894,574



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070133	CB-FACILITIES				
070133.000.41111	FULL TIME EMPLOYEES	161,398	172,078	172,078	179,005
070133.000.41121	FULL TIME BARGAINING UNIT	525,186	568,582	559,284	586,413
070133.000.41211	REGULAR PART TIME EMPLOYEES	27,704	30,751	30,751	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	50,000
070133.000.41411	OVERTIME PAY	9,000	20,000	20,000	20,000
41000	PERSONNEL SERVICES	<u>740,950</u>	<u>859,911</u>	<u>850,613</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	7,500
42000	TRAVEL & TRANSPORTATION	<u>10,824</u>	<u>8,001</u>	<u>8,001</u>	<u>8,001</u>
070133.000.43148	OTHER SPECIALIZED SERVICES	2,400	7,000	7,000	7,000
070133.000.43214	CABLE TELEVISION	54,108	55,000	55,000	55,000
43000	PROF & TECHNICAL SERVICES	<u>56,508</u>	<u>62,000</u>	<u>62,000</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	1,250
070133.000.45312	MAINT & REP-MAT & SUPPLIES	202,596	250,000	275,798	250,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	204,239	254,450	280,248	254,450
070133.000.46112	FUEL	183,833	200,000	200,000	200,000
070133.000.46113	ELECTRICITY	323,966	340,000	340,000	340,000
070133.000.46114	WATER/SEWER	104,822	160,000	160,000	160,000
070133.000.46311	MAINTENANCE & REPAIR SERVICES	228,936	275,000	335,319	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	500
46000	OTHER OPERATING EXPENSES	844,035	986,000	1,046,319	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	2,232,997

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1233	CEDARBROOK				
070134	CB-HUMAN RESOURCES				
070134.000.41111	FULL TIME EMPLOYEES	287,812	331,490	321,305	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	4,000
070134.000.41611	WORKERS COMPENSATION COSTS	197,383	276,520	276,520	199,494
070134.000.41711	HEALTH CARE PLAN	1,306,084	3,318,239	3,273,739	3,627,170
070134.000.41712	LIFE INSURANCE PREMIUMS	26,638	23,965	23,965	23,577
070134.000.41713	CANCER INSURANCE PREMIUMS	51	184	184	181
070134.000.41714	HEALTH CARE-RX	546,890	534,605	534,605	544,075
070134.000.41715	HEALTH CARE-DENTAL	87,670	55,304	95,304	81,611
070134.000.41716	HEALTH CARE-VISION	6,222	5,530	10,030	5,441
070134.000.41717	HEALTH CARE-ADMIN		2,581	2,581	2,539
070134.000.41721	FEDERAL OLD AGE INSURANCE	1,739,443	1,659,119	1,659,119	1,632,226
070134.000.41722	STATE UNEMPLOYMENT CHARGES	3,106	46,087	46,087	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	81,611
070134.000.41741	HEALTH AND WELLNESS PROGRAM		1	1	1
070134.000.41753	EDUCATIONAL ASSIST PROG	1,282	3,300	3,300	1,600
070134.000.41755	HEALTH CARE REIMBURSEMENT	19,653	23,400	23,400	18,750
	41000 PERSONNEL SERVICES	<u>8,085,907</u>	<u>9,634,848</u>	<u>9,608,663</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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
42000	TRAVEL & TRANSPORTATION	57	1,100	1,100	1,100
070134.000.43148	OTHER SPECIALIZED SERVICES	66,411	115,000	115,000	105,000
070134.000.43428	PAYROLL SERVICES	25,448	28,630	28,630	36,386
43000	PROF & TECHNICAL SERVICES	91,859	143,630	143,630	141,386
070134.000.45261	PROFESSIONAL BOOKS&PERIODICALS		100	100	100
070134.000.45281	OTHER OPERATING SUPPLIES	6,907	12,400	12,400	12,400
45000	MATERIALS & OPERATING SUPPLIES	6,907	12,500	12,500	12,500
070134.000.46311	MAINTENANCE & REPAIR SERVICES	320	1,500	1,500	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	60,500
070134.000.46821	ASSOCIATION DUES		1,301	1,301	1,301
070134.000.46866	OTHER OPERATING EXPENSES	125	2,500	2,500	2,500
46000	OTHER OPERATING EXPENSES	68,041	69,301	69,301	69,301
070134.000.47393	OTHER EQUIPMENT-REPLACEMENT		4,000	4,000	4,000
070134.000.47492	OTHER EQUIPMENT-NEW		1,000	1,000	1,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<hr/>	<hr/> 5,000 <hr/>	<hr/> 5,000 <hr/>	<hr/> 5,000 <hr/>
TOTALS:		8,252,771	9,866,379	9,840,194	10,218,557

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070135	CB-FINANCIAL SERVICES				
070135.000.41111	FULL TIME EMPLOYEES	331,735	370,115	353,827	396,074
070135.000.41121	FULL TIME BARGAINING UNIT	31,964	41,246	41,246	42,515
070135.000.41311	PART TIME EMPLOYEES	27,034	40,000	40,000	40,000
070135.000.41321	PART TIME BARGAINING UNIT	41,510	31,000	31,000	31,000
070135.000.41411	OVERTIME PAY	1,987	5,000	5,000	5,000
41000	PERSONNEL SERVICES	434,230	487,361	471,073	514,589
070135.000.42111	MILEAGE-PERSONAL VEHICLE	1,217	1,200	1,200	1,200
070135.000.42112	OTHER TRAVEL EXPENSE	587	100	900	100
42000	TRAVEL & TRANSPORTATION	1,804	1,300	2,100	1,300
070135.000.43148	OTHER SPECIALIZED SERVICES	177,569	118,500	168,500	168,500
070135.000.43149	RECORDS RETENTION		1,000	1,000	1,000
43000	PROF & TECHNICAL SERVICES	177,569	119,500	169,500	169,500
070135.000.45261	PROFESSIONAL BOOKS&PERIODICALS		250	250	250
070135.000.45281	OTHER OPERATING SUPPLIES	5,033	12,789	8,789	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	5,033	13,040	9,040	13,040
070135.000.46311	MAINTENANCE & REPAIR SERVICES	787	1,000	1,000	1,000
070135.000.46511	PERSONNEL DEVELOPMENT	665	1,500	700	1,500
070135.000.46571	PRIOR YEAR RESIDENT REFUNDS	14,655		142,200	30,000
070135.000.46866	OTHER OPERATING EXPENSES	18,608	15,001	19,001	15,001
46000	OTHER OPERATING EXPENSES	34,715	17,501	162,901	47,501
	TOTALS:	653,351	638,702	814,614	745,930

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	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>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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
	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	515,163

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233 070141	CEDARBROOK CB-LAUNDRY/LINEN				
070141.000.41121	FULL TIME BARGAINING UNIT	165,923	176,506	176,506	170,784
070141.000.41311	PART TIME EMPLOYEES		1	1	1
070141.000.41321	PART TIME BARGAINING UNIT	28,877	52,500	52,500	52,500
070141.000.41411	OVERTIME PAY	4,263	2,000	2,000	2,000
41000	PERSONNEL SERVICES	<u>199,063</u>	<u>231,007</u>	<u>231,007</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	980,000
43000	PROF & TECHNICAL SERVICES	<u>739,555</u>	<u>1,030,000</u>	<u>1,030,000</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	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	5,341	4,401	4,419	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	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	5,000
TOTALS:		946,254	1,270,612	1,270,630	1,214,890

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070142	CB-ENVIRONMENTAL SVCS				
070142.000.41111	FULL TIME EMPLOYEES	136,993	157,117	153,855	157,159
070142.000.41121	FULL TIME BARGAINING UNIT	1,202,758	1,265,536	1,246,958	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	120,000
070142.000.41411	OVERTIME PAY	39,854	25,700	25,700	25,700
41000	PERSONNEL SERVICES	<u>1,454,432</u>	<u>1,568,354</u>	<u>1,546,514</u>	<u>1,598,551</u>
070142.000.42111	MILEAGE-PERSONAL VEHICLE	60	400	400	400
070142.000.42112	OTHER TRAVEL EXPENSE		1	1	1
42000	TRAVEL & TRANSPORTATION	<u>60</u>	<u>401</u>	<u>401</u>	<u>401</u>
070142.000.43411	TRASH REMOVAL	89,737	95,000	95,000	105,000
070142.000.43413	SPRAYING SERVICE	6,650	6,000	9,045	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>131,000</u>
070142.000.45111	STOCKROOM SUPPLIES	5,357	15,000	14,320	15,000
070142.000.45241	UNIFORM SUPPLIES		1	1	1
070142.000.45281	OTHER OPERATING SUPPLIES	60,682	80,000	92,203	80,000
070142.000.45312	MAINT & REP-MAT & SUPPLIES	942	5,000	7,660	5,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	66,981	100,001	114,184	100,001
070142.000.46311	MAINTENANCE & REPAIR SERVICES	18,919	20,000	21,300	20,000
070142.000.46511	PERSONNEL DEVELOPMENT		400	400	400
46000	OTHER OPERATING EXPENSES	18,919	20,400	21,700	20,400
070142.000.47393	OTHER EQUIPMENT-REPLACEMENT	3,802	6,000	7,300	6,000
47000	CAPITAL EXPENDITURES	3,802	6,000	7,300	6,000
TOTALS:		1,648,919	1,811,156	1,805,599	1,856,353

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070143	CB-DINING SERVICES				
070143.000.43425	MANAGEMENT FEE	147,890	144,446	144,446	144,446
070143.000.43445	DINING SERVICES	2,699,142	2,465,000	2,465,000	2,365,000
43000	PROF & TECHNICAL SERVICES	<u>2,847,032</u>	<u>2,609,446</u>	<u>2,609,446</u>	<u>2,509,446</u>
070143.000.45232	GROCERIES, MEATS, PROVISIONS	1,385,395	1,496,200	1,496,200	1,421,200
070143.000.45241	UNIFORM SUPPLIES		1	1	1
070143.000.45281	OTHER OPERATING SUPPLIES	279,388	233,200	233,900	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>1,656,401</u>
070143.000.46311	MAINTENANCE & REPAIR SERVICES	25,760	12,000	12,000	12,000
070143.000.46611	GENERAL INSURANCE	30,569	35,323	29,223	35,323
070143.000.46866	OTHER OPERATING EXPENSES	425	1	401	1
46000	OTHER OPERATING EXPENSES	<u>56,754</u>	<u>47,324</u>	<u>41,624</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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<hr/> <hr/>	<hr/> 1 <hr/>	<hr/> 1 <hr/>	<hr/> 1 <hr/>
TOTALS:		4,568,569	4,388,172	4,383,072	4,213,172

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233 070150	CEDARBROOK CB-VACANCY FACTOR				
070150.000.41911 BUDGETED VACANCY FACTOR			(1,205,000)	2,933,265	(1,205,000)
41000 PERSONNEL SERVICES			<u>(1,205,000)</u>	<u>2,933,265</u>	<u>(1,205,000)</u>
	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070201	FH-NURSING				
070201.000.41111	FULL TIME EMPLOYEES	280,217	452,254	407,809	380,702
070201.000.41121	FULL TIME BARGAINING UNIT	1,849,199	2,932,976	1,651,954	3,171,360
070201.000.41141	FULL TIME MEET & DISCUSS	2,295,815	2,800,171	1,887,360	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	458,630
070201.000.41241	REGULAR PART-TIME MEET & DISCU	147,270	296,657	217,842	298,159
070201.000.41321	PART TIME BARGAINING UNIT	384,323	420,000	370,000	420,000
070201.000.41343	PART TIME MEET AND DISCUSS	242,853	320,000	270,000	320,000
070201.000.41411	OVERTIME PAY	629,405	450,000	450,000	450,000
	41000 PERSONNEL SERVICES	<u>5,955,612</u>	<u>8,228,501</u>	<u>5,379,099</u>	<u>8,489,488</u>
070201.000.42111	MILEAGE-PERSONAL VEHICLE	325	400	400	400
070201.000.42112	OTHER TRAVEL EXPENSE	309	101	101	101
	42000 TRAVEL & TRANSPORTATION	<u>634</u>	<u>501</u>	<u>501</u>	<u>501</u>
070201.000.43148	OTHER SPECIALIZED SERVICES	2,690	7,000	7,000	7,000
070201.000.43173	AGENCY STAFFING	2,983,837	300,000	1,855,000	300,000
070201.000.43431	RADIOLOGY SERVICES	6,042	10,000	10,000	10,000
070201.000.43432	AMBULANCE SERVICES	142,462	120,000	120,000	120,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	3,135,031	437,000	1,992,000	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	8,000
070201.000.45312	MAINT & REP-MAT & SUPPLIES		1	1	1
45000	MATERIALS & OPERATING SUPPLIES	5,156	8,003	8,003	8,003
070201.000.46311	MAINTENANCE & REPAIR SERVICES		1	1	1
070201.000.46511	PERSONNEL DEVELOPMENT	150	500	500	500
070201.000.46866	OTHER OPERATING EXPENSES		1	1	1
46000	OTHER OPERATING EXPENSES	150	502	502	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	8,935,495

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070202	FH-CENTRAL SERVICES				
070202.000.41111	FULL TIME EMPLOYEES	42,307	44,054	43,954	45,822
070202.000.41221	REG PART TIME BARGAINING UNIT	22,746	28,071	28,071	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	1
41000	PERSONNEL SERVICES	67,920	90,127	90,127	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	20,000
070202.000.45223	PATIENT RESPIRATORY SUP	7,300	12,000	12,000	12,000
070202.000.45241	UNIFORM SUPPLIES		1	1	1
070202.000.45281	OTHER OPERATING SUPPLIES	45,159	38,700	38,700	38,700
45000	MATERIALS & OPERATING SUPPLIES	81,769	70,701	70,701	70,701
070202.000.46311	MAINTENANCE & REPAIR SERVICES	75	1,000	2,520	1,000
070202.000.46421	EQUIPMENT LEASE & RENTAL		1,750	1,750	1,750
070202.000.46866	OTHER OPERATING EXPENSES		1	1	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	75	2,751	4,271	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	169,850

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070203	FH-SOCIAL SERVICES				
070203.000.41111	FULL TIME EMPLOYEES	134,368	139,630	139,630	145,246
070203.000.41311	PART TIME EMPLOYEES	27,681	40,000	40,000	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>185,248</u>
070203.000.42111	MILEAGE-PERSONAL VEHICLE		50	50	50
070203.000.42112	OTHER TRAVEL EXPENSE		10	110	10
42000	TRAVEL & TRANSPORTATION		<u>60</u>	<u>160</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	1,200

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	586	1,201	1,201	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	2,500
47000	CAPITAL EXPENDITURES	748	2,500	2,500	2,500
	TOTALS:	163,383	183,895	183,895	189,511

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070206	FH-NURSING OFFICE				
070206.000.41111	FULL TIME EMPLOYEES	686,763	706,587	706,587	811,734
070206.000.41121	FULL TIME BARGAINING UNIT	131,789	134,833	114,833	
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	62,000
070206.000.41411	OVERTIME PAY	46,097	25,000	65,000	25,000
41000	PERSONNEL SERVICES	878,607	928,421	928,421	961,314
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	24	1,500	1,500	1,500
070206.000.45241	UNIFORM SUPPLIES		1	1	1
070206.000.45281	OTHER OPERATING SUPPLIES	12,560	17,000	17,000	17,000
45000	MATERIALS & OPERATING SUPPLIES	12,560	17,001	17,001	17,001
070206.000.46311	MAINTENANCE & REPAIR SERVICES	1,318	2,500	2,500	2,500
070206.000.46511	PERSONNEL DEVELOPMENT	803	1,500	1,500	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	<u>2,121</u>	<u>4,076</u>	<u>4,076</u>	<u>4,076</u>
	TOTALS:	893,312	950,998	950,998	983,891



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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		2	2	2
070207.000.42111	MILEAGE-PERSONAL VEHICLE		200	200	200
070207.000.42112	OTHER TRAVEL EXPENSE		1	1	1
42000	TRAVEL & TRANSPORTATION		201	201	201
070207.000.43148	OTHER SPECIALIZED SERVICES		1	1	1
43000	PROF & TECHNICAL SERVICES		1	1	1
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	450

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	126	452	452	452
070207.000.46311	MAINTENANCE & REPAIR SERVICES		1	1	1
070207.000.46511	PERSONNEL DEVELOPMENT		500	500	500
070207.000.46516	NURSE'S AIDE TRAINING		1	1	1
46000	OTHER OPERATING EXPENSES		502	502	502
TOTALS:		126	1,158	1,158	1,158

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070208	FH-RESIDENT ASSESSMENT				
070208.000.41111	FULL TIME EMPLOYEES	179,799	189,488	189,488	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>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	750
45000	MATERIALS & OPERATING SUPPLIES	<u>293</u>	<u>751</u>	<u>751</u>	<u>751</u>
070208.000.46311	MAINTENANCE & REPAIR SERVICES		1	1	1
070208.000.46511	PERSONNEL DEVELOPEMENT		500	500	500

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	<u>                    </u>	<u>          501          </u>	<u>          501          </u>	<u>          501          </u>
	TOTALS:	186,989	238,441	238,441	246,095

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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		2	2	2
070210.000.42111	MILEAGE-PERSONAL VEHICLE		1	1	1
070210.000.42112	OTHER TRAVEL EXPENSE		1	1	1
42000	TRAVEL & TRANSPORTATION		2	2	2
070210.000.43213	TELEPHONE (MOBILE)		1	1	1
43000	PROF & TECHNICAL SERVICES		1	1	1
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	8,800

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	10,622	8,802	8,802	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	11,059

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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		2	2	2
070211.000.42111	MILEAGE-PERSONAL VEHICLE		1	1	1
070211.000.42112	OTHER TRAVEL EXPENSE		1	1	1
42000	TRAVEL & TRANSPORTATION		2	2	2
070211.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1	1
070211.000.45281	OTHER OPERATING SUPPLIES	6,148	4,500	4,559	4,500
45000	MATERIALS & OPERATING SUPPLIES	6,148	4,501	4,560	4,501
070211.000.46311	MAINTENANCE & REPAIR SERVICES		1	1	1
070211.000.46866	OTHER OPERATING EXPENSES		1,500	1,500	1,500

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	<u>                    </u>	<u>          1,501          </u>	<u>          1,501          </u>	<u>          1,501          </u>
	TOTALS:	6,148	6,006	6,065	6,006



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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233 070215	CEDARBROOK FH-LIFE ENRICHMENT				
070215.000.41121	FULL TIME BARGAINING UNIT	246,651	250,959	250,959	269,703
070215.000.41311	PART TIME EMPLOYEES		1	1	1
070215.000.41321	PART TIME BARGAINING UNIT	10,467	60,000	53,500	60,000
070215.000.41411	OVERTIME PAY	17,138	3,100	10,300	3,100
41000	PERSONNEL SERVICES	<u>274,256</u>	<u>314,060</u>	<u>314,760</u>	<u>332,804</u>
070215.000.42111	MILEAGE-PERSONAL VEHICLE	318	200	200	200
070215.000.42112	OTHER TRAVEL EXPENSE	24	725	725	725
42000	TRAVEL & TRANSPORTATION	<u>342</u>	<u>925</u>	<u>925</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	6,825
45000	MATERIALS & OPERATING SUPPLIES	<u>9,809</u>	<u>8,060</u>	<u>8,560</u>	<u>8,060</u>
070215.000.46311	MAINTENANCE & REPAIR SERVICES	300	500	500	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	1,560

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	<u>1,903</u>	<u>2,880</u>	<u>2,880</u>	<u>2,880</u>
	TOTALS:	286,310	325,925	327,125	344,669

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070231	FH-ADMINISTRATION				
070231.000.32159	MEDICARE A-COINS	6,942	5,943	5,943	5,943
070231.000.32257	PRIVATE PAY REVENUE	1,862,364	2,104,760	2,104,760	2,804,760
32000	GRANTS & REIMBURSEMENTS	<u>1,869,306</u>	<u>2,110,703</u>	<u>2,110,703</u>	<u>2,810,703</u>
070231.000.33129	PATIENT PAYMENTS-LTC	2,712,174	2,942,823	2,942,823	2,942,823
070231.000.33132	MEAL REIMBURSEMENTS		1,000	1,000	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>2,963,823</u>
070231.000.35111	INTEREST-SAVINGS & MONEY MAR	131	1	1	1
35000	INVESTMENT INC	<u>131</u>	<u>1</u>	<u>1</u>	<u>1</u>
070231.000.39199	ALL OTHER REVENUE	6,189	400	400	400
39000	OTHER	<u>6,189</u>	<u>400</u>	<u>400</u>	<u>400</u>
TOTALS:		4,588,008	5,074,927	5,074,927	5,774,927

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070231	FH-ADMINISTRATION				
070231.000.41111	FULL TIME EMPLOYEES	170,792	181,730	181,730	189,052
070231.000.41311	PART TIME EMPLOYEES		1	1	1
070231.000.41411	OVERTIME PAY	556	500	500	500
41000	PERSONNEL SERVICES	<u>171,348</u>	<u>182,231</u>	<u>182,231</u>	<u>189,553</u>
070231.000.42111	MILEAGE-PERSONAL VEHICLE	184	1,000	1,000	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>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	3,200
070231.000.45261	PROFESSIONAL BOOKS&PERIODICALS		500	500	500
070231.000.45281	OTHER OPERATING SUPPLIES	3,063	7,000	7,479	7,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
	45000 MATERIALS & OPERATING SUPPLIES	8,138	10,700	11,179	10,700
070231.000.46111	TELEPHONE	49,741	20,000	32,500	40,000
070231.000.46311	MAINTENANCE & REPAIR SERVICES	1,869	8,500	6,000	8,500
070231.000.46421	EQUIPMENT LEASE & RENTAL		1	1	1
070231.000.46511	PERSONNEL DEVELOPMENT	600	1,000	1,000	1,000
070231.000.46522	DESKTOP COMPUTER EXPENSE	34,336	41,272	41,515	43,180
070231.000.46611	GENERAL INSURANCE		40,000	38,000	40,000
070231.000.46811	ADVERTISING-GENERAL		1,500	1,500	1,500
070231.000.46821	ASSOCIATION DUES		1	1	1
	46000 OTHER OPERATING EXPENSES	86,546	112,274	120,517	134,182
070231.000.47393	OTHER EQUIPMENT-REPLACEMENT	2,276	3,000	3,000	3,000
	47000 CAPITAL EXPENDITURES	2,276	3,000	3,000	3,000
070231.000.61611	INDIRECT COST ALLOCATION	1,418,517	1,523,213	1,523,213	1,499,611
	61000 OTHER FINANCING USES	1,418,517	1,523,213	1,523,213	1,499,611
	TOTALS:	1,687,355	1,833,169	1,841,891	1,838,797

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070233	FH-FACILITIES				
070233.000.41111	FULL TIME EMPLOYEES	65,528	68,120	68,120	70,866
070233.000.41121	FULL TIME BARGAINING UNIT	198,229	208,566	208,566	201,743
070233.000.41311	PART TIME EMPLOYEES		1	1	1
070233.000.41321	PART TIME BARGAINING UNIT	18,548	20,000	20,000	20,000
070233.000.41411	OVERTIME PAY	3,721	8,000	8,000	8,000
41000	PERSONNEL SERVICES	<u>286,026</u>	<u>304,687</u>	<u>304,687</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	2,000
42000	TRAVEL & TRANSPORTATION	<u>2,854</u>	<u>2,002</u>	<u>2,002</u>	<u>2,002</u>
070233.000.43214	CABLE TELEVISION	21,079	22,000	22,000	22,000
43000	PROF & TECHNICAL SERVICES	<u>21,079</u>	<u>22,000</u>	<u>22,000</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	750
070233.000.45312	MAINT & REP-MAT & SUPPLIES	40,429	58,426	63,874	58,426

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	41,071	60,176	65,624	60,176
070233.000.46112	FUEL	42,190	35,000	35,000	55,000
070233.000.46113	ELECTRICITY	165,288	160,000	160,000	160,000
070233.000.46114	WATER/SEWER	87,048	87,500	87,500	87,500
070233.000.46225	EQUIPMENT/SUPPLIES		1	1	1
070233.000.46311	MAINTENANCE & REPAIR SERVICES	103,579	145,000	146,000	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	448,501
070233.000.47217	BUILDING IMPROVEMENTS	11,305	20,000	20,221	20,000
070233.000.47393	OTHER EQUIPMENT-REPLACEMENT	587	3,000	3,000	3,000
070233.000.47492	OTHER EQUIPMENT-NEW		1,000	1,000	1,000
47000	CAPITAL EXPENDITURES	11,892	24,000	24,221	24,000
TOTALS:		761,027	841,366	848,035	857,289



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1233	CEDARBROOK				
070234	FH-HUMAN RESOURCES				
070234.000.41111	FULL TIME EMPLOYEES	62,052	66,248	66,248	68,931
070234.000.41311	PART TIME EMPLOYEES		1	1	1
070234.000.41411	OVERTIME PAY	257	2,000	2,000	2,000
070234.000.41611	WORKERS COMPENSATION COSTS	80,004	118,110	118,110	86,920
070234.000.41711	HEALTH CARE PLAN	1,459,306	1,417,323	1,398,523	1,580,364
070234.000.41712	LIFE INSURANCE PREMIUMS	10,797	10,236	10,236	10,272
070234.000.41713	CANCER INSURANCE PREMIUMS	21	79	79	79
070234.000.41714	HEALTH CARE-RX	221,612	228,347	228,347	237,054
070234.000.41715	HEALTH CARE-DENTAL	35,535	23,622	40,622	35,558
070234.000.41716	HEALTH CARE-VISION	2,522	2,362	4,162	2,370
070234.000.41717	HEALTH CARE-ADMIN		1,102	1,102	1,106
070234.000.41721	FEDERAL OLD AGE INSURANCE	704,550	708,662	708,662	711,164
070234.000.41722	STATE UNEMPLOYMENT CHARGES	1,259	19,685	19,685	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	35,558
070234.000.41741	HEALTH AND WELLNESS PROGRAM		1	1	1
070234.000.41753	EDUCATIONAL ASSIST PROG	1,804	3,300	3,300	2,400
070234.000.41755	HEALTH CARE REIMBURSEMENT	6,231	7,650	7,650	9,000
41000	PERSONNEL SERVICES	<u>3,867,444</u>	<u>4,022,114</u>	<u>4,022,114</u>	<u>4,262,394</u>
070234.000.42111	MILEAGE-PERSONAL VEHICLE	8	250	250	250
070234.000.42112	OTHER TRAVEL EXPENSE		50	50	50

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
42000	TRAVEL & TRANSPORTATION	8	300	300	300
070234.000.43428	PAYROLL SERVICES	10,432	12,123	12,123	15,606
43000	PROF & TECHNICAL SERVICES	10,432	12,123	12,123	15,606
070234.000.45281	OTHER OPERATING SUPPLIES	491	2,000	2,000	2,000
45000	MATERIALS & OPERATING SUPPLIES	491	2,000	2,000	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	4,281,401

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070235	FH-FINANCIAL SERVICES				
070235.000.41111	FULL TIME EMPLOYEES	50,917	52,936	52,936	55,058
070235.000.41121	FULL TIME BARGAINING UNIT	39,312	41,246	41,246	42,515
070235.000.41311	PART TIME EMPLOYEES	15,490	21,000	21,000	21,000
070235.000.41321	PART TIME BARGAINING UNIT	38,429	25,000	25,000	25,000
070235.000.41411	OVERTIME PAY	1,462	2,000	2,000	2,000
41000	PERSONNEL SERVICES	<u>145,610</u>	<u>142,182</u>	<u>142,182</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	1,400
45000	MATERIALS & OPERATING SUPPLIES	<u>2,174</u>	<u>1,400</u>	<u>1,400</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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	<u>                    </u>	<u>          400</u>	<u>          400</u>	<u>          400</u>
	TOTALS:	147,878	144,402	144,402	147,793

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070241	FH-LAUNDRY/LINEN				
070241.000.41121	FULL TIME BARGAINING UNIT	49,117	51,849	51,849	53,284
070241.000.41221	REG PART TIME BARGAINING UNIT	27,214	26,237	26,237	27,052
070241.000.41311	PART TIME EMPLOYEES		1	1	1
070241.000.41321	PART TIME BARGAINING UNIT	37,743	40,000	40,000	40,000
070241.000.41411	OVERTIME PAY	731	1,500	1,500	1,500
41000	PERSONNEL SERVICES	<u>114,805</u>	<u>119,587</u>	<u>119,587</u>	<u>121,837</u>
070241.000.45241	UNIFORM SUPPLIES		200	200	200
070241.000.45281	OTHER OPERATING SUPPLIES	610	800	800	800
070241.000.45312	MAINT & REP-MAT & SUPPLIES	150	1,000	1,000	1,000
45000	MATERIALS & OPERATING SUPPLIES	<u>760</u>	<u>2,000</u>	<u>2,000</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:		<u>115,565</u>	<u>122,587</u>	<u>122,587</u>	<u>124,837</u>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070242	FH-ENVIRONMENTAL SVCS				
070242.000.41111	FULL TIME EMPLOYEES	63,866	68,890	68,890	66,352
070242.000.41121	FULL TIME BARGAINING UNIT	439,833	449,121	404,121	463,894
070242.000.41311	PART TIME EMPLOYEES		1	1	1
070242.000.41321	PART TIME BARGAINING UNIT	86,183	50,000	90,000	50,000
070242.000.41411	OVERTIME PAY	12,854	5,000	10,000	5,000
41000	PERSONNEL SERVICES	<u>602,736</u>	<u>573,012</u>	<u>573,012</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	45,000
070242.000.43413	SPRAYING SERVICE	3,120	3,500	3,200	3,500
070242.000.43415	WINDOW CLEANING SERVICES	1,219	2,000	2,300	2,000
43000	PROF & TECHNICAL SERVICES	<u>39,630</u>	<u>40,500</u>	<u>40,500</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	31,500
070242.000.45312	MAINT & REP-MAT & SUPPLIES	855	2,000	2,150	2,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	42,049	33,501	33,738	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	3,500
47000	CAPITAL EXPENDITURES	1,014	3,500	4,800	3,500
TOTALS:		685,979	652,215	653,752	674,450

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233	CEDARBROOK				
070243	FH-DINING SERVICES				
070243.000.43425	MANAGEMENT FEE	74,665	69,700	69,700	69,700
070243.000.43445	DINING SERVICES	1,203,041	1,012,720	1,012,720	1,387,720
43000	PROF & TECHNICAL SERVICES	<u>1,277,706</u>	<u>1,082,420</u>	<u>1,082,420</u>	<u>1,457,420</u>
070243.000.45232	GROCERIES, MEATS, PROVISIONS	688,084	601,124	598,124	601,124
070243.000.45281	OTHER OPERATING SUPPLIES	99,815	94,426	94,426	94,426
070243.000.45312	MAINT & REP-MAT & SUPPLIES	1,693	5,000	5,000	5,000
45000	MATERIALS & OPERATING SUPPLIES	<u>789,592</u>	<u>700,550</u>	<u>697,550</u>	<u>700,550</u>
070243.000.46311	MAINTENANCE & REPAIR SERVICES	2,062	5,000	5,000	5,000
070243.000.46611	GENERAL INSURANCE	18,994	10,000	19,000	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>15,300</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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<u>                    </u>	<u>                    1</u>	<u>                    1</u>	<u>                    1</u>
	TOTALS:	2,088,354	1,798,271	1,804,271	2,173,271

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1233 070131	CEDARBROOK CB-ADMINISTRATION				
070131.000.29215	FUND BALANCE - COMMITTED	4,813,119	3,500,000	6,403,139	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>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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1233	CEDARBROOK				
	REVENUE TOTALS:	112,610,241	116,385,939	116,385,939	116,485,939
	SOURCE TOTALS:	7,099,268	240,000	240,000	
	BEG FUND BAL TOTALS:	4,813,119	3,500,000	6,403,139	14,000,000
	TOTALS:	124,522,628	120,125,939	123,029,078	130,485,939
	EXPENDITURE TOTALS:	102,645,789	100,283,101	100,626,164	101,607,575
	USES TOTALS:	9,321,113	11,063,158	13,623,234	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	130,485,939

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	365,000
150500.000.32499	OTHER GRANTS & REIMBURSEMENTS	319,242	1	1	1
	32000 GRANTS & REIMBURSEMENTS	<u>1,147,025</u>	<u>250,002</u>	<u>250,002</u>	<u>365,002</u>
150500.000.35111	INTEREST-SAVINGS & MONEY MAR	94,806	20,000	20,000	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>50,001</u>
150500.000.39199	ALL OTHER REVENUE			1	
	39000 OTHER			<u>1</u>	
	TOTALS:	1,241,831	270,003	270,004	415,003

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1234	PARKS FUND				
150500	PARKS FUND				
150500.000.44342	AGRICULTURE EXTENSION GRANTS	123,250	173,250	173,251	173,250
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>123,250</u>	<u>173,250</u>	<u>173,251</u>	<u>173,250</u>
150500.000.61171	TRANS TO OTHER CAP PROJ FUND	252,332	50,000	4,144,398	240,002
	61000 OTHER FINANCING USES	<u>252,332</u>	<u>50,000</u>	<u>4,144,398</u>	<u>240,002</u>
	TOTALS:	375,582	223,250	4,317,649	413,252

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1234	PARKS FUND				
150500	PARKS FUND				
150500.000.29215	FUND BALANCE - COMMITTED	2,370,502		4,094,398	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>2,370,502</u>	<u>                    </u>	<u>4,094,398</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>1,751</u>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1234	PARKS FUND				
	REVENUE TOTALS:	1,241,831	270,003	270,004	415,003
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	2,370,502		4,094,398	
	TOTALS:	3,612,333	270,003	4,364,402	415,003
	EXPENDITURE TOTALS:	123,250	173,250	173,251	173,250
	USES TOTALS:	252,332	50,000	4,144,398	240,002
	END FUND BAL TOTALS:	3,236,751	46,753	46,753	1,751
	TOTALS:	3,612,333	270,003	4,364,402	415,003



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	1
152300.000.35112	INTEREST-CERTS OF DEPOSIT		1	1	1
35000	INVESTMENT INC	1,104,540	2	400,002	2
TOTALS:		1,104,540	3	400,003	3

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1235	AMERICAN RESCUE PLAN				
152300	AMERICAN RESCUE PLAN				
152300.000.44816	AMERICAN RESCUE PLAN EXPENSE	6,813,808	1	53,441,412	1
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>6,813,808</u>	<u>1</u>	<u>53,441,412</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	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1235	AMERICAN RESCUE PLAN				
152300	AMERICAN RESCUE PLAN				
152300.000.29214	FUND BALANCE - RESTRICTED	46,036,014		54,800,251	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>46,036,014</u>	<u>                    </u>	<u>54,800,251</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>2</u>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1235	AMERICAN RESCUE PLAN				
	REVENUE TOTALS:	1,104,540	3	400,003	3
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	46,036,014		54,800,251	
	TOTALS:	47,140,554	3	55,200,254	3
	EXPENDITURE TOTALS:	6,813,808	1	53,441,412	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	3

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	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>2</u>
TOTALS:		2,501,724	1,052,979	1,142,979	1,052,979

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1236	OPIOID SETTLEMENT FUND				
152400	OPIOID SETTLEMENT FUND				
152400.000.44834	OPIOID SETTLEMENT EXPENSE	824,673	1,052,979	1,794,003	1,052,979
	44000 GRANTS, SUBSIDIES, CONTRACTS	<u>824,673</u>	<u>1,052,979</u>	<u>1,794,003</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	1,052,979

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1236	OPIOID SETTLEMENT FUND				
152400	OPIOID SETTLEMENT FUND				
152400.000.29214	FUND BALANCE - RESTRICTED	487,694	<hr/>	801,024	<hr/>
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<hr/> 487,694	<hr/>	<hr/> 801,024	<hr/>
152400.000.29914	FUND BALANCE - RESTRICTED	2,164,745	<hr/>	<hr/>	<hr/>
	TOTAL FUND BALANCE AT END OF YEAR	<hr/> 2,164,745	<hr/>	<hr/>	<hr/>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1236	OPIOID SETTLEMENT FUND				
	REVENUE TOTALS:	2,501,724	1,052,979	1,142,979	1,052,979
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	487,694		801,024	
	TOTALS:	2,989,418	1,052,979	1,944,003	1,052,979
	EXPENDITURE TOTALS:	824,673	1,052,979	1,794,003	1,052,979
	USES TOTALS:			150,000	
	END FUND BAL TOTALS:	2,164,745			
	TOTALS:	2,989,418	1,052,979	1,944,003	1,052,979



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	
170121.000.51112	TRANS FROM CEDARBROOK FUND	311,118	241,153	241,153	
170121.000.51124	TRANS FROM CEDAR VIEW FUND	95,764	74,229	74,229	
51000	OTHER FINANCING SOURCES	<u>418,000</u>	<u>324,000</u>	<u>324,000</u>	<u>          </u>
TOTALS:		418,000	324,000	324,000	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	
46000	OTHER OPERATING EXPENSES	<u>418,000</u>	<u>324,000</u>	<u>324,000</u>	<u>                    </u>
TOTALS:		418,000	324,000	324,000	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1321	SINKING FUND ESCO PROJ PHASE I				
	REVENUE TOTALS:				
	SOURCE TOTALS:	418,000	324,000	324,000	
	BEG FUND BAL TOTALS:				
	TOTALS:	418,000	324,000	324,000	
	EXPENDITURE TOTALS:	418,000	324,000	324,000	
	USES TOTALS:				
	END FUND BAL TOTALS:				
	TOTALS:	418,000	324,000	324,000	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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:				
	USES TOTALS:	361,401	371,545	371,545	381,744
	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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:				
	USES TOTALS:	5,130,000	5,445,000	5,445,000	5,995,000
	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	467,400
37000	RENTS	<u>431,104</u>	<u>449,600</u>	<u>449,600</u>	<u>467,400</u>
TOTALS:		431,104	449,600	449,600	467,400

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1328	SINK FUND BF 2016-BB-TAXABLE				
170128	SINK FUND BF 2016-BB-TAXABLE				
170128.000.29214	FUND BALANCE - RESTRICTED	10,600		1	15,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>10,600</u>	<u>          </u>	<u>1</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>17,400</u>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1328	SINK FUND BF 2016-BB-TAXABLE				
	REVENUE TOTALS:	431,104	449,600	449,600	467,400
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	10,600		1	15,000
	TOTALS:	441,704	449,600	449,601	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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:				
	USES TOTALS:	25,000	395,000	395,000	460,000
	END FUND BAL TOTALS:				
	TOTALS:	25,000	395,000	395,000	460,000



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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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:				
	USES TOTALS:	380,000	400,000	400,000	415,000
	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1371	COUPON ACCT ESCO PROJ PHASE I				
170221	COUPON ACCT ESCO PROJ PHASE I				
170221.000.51111	TRANS FROM OPERATING FUND	577	161	161	
170221.000.51112	TRANS FROM CEDARBROOK FUND	16,155	4,512	4,512	
170221.000.51124	TRANS FROM CEDAR VIEW FUND	4,973	1,389	1,389	
51000	OTHER FINANCING SOURCES	<u>21,705</u>	<u>6,062</u>	<u>6,062</u>	<u></u>
TOTALS:		21,705	6,062	6,062	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1371 170221	COUPON ACCT ESCO PROJ PHASE I COUPON ACCT ESCO PROJ PHASE I				
170221.000.46721	INTEREST PAYMENTS	21,705	6,062	6,062	
46000	OTHER OPERATING EXPENSES	<u>21,705</u>	<u>6,062</u>	<u>6,062</u>	<u>          </u>
TOTALS:		21,705	6,062	6,062	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1371	COUPON ACCT ESCO PROJ PHASE I				
	REVENUE TOTALS:				
	SOURCE TOTALS:	21,705	6,062	6,062	
	BEG FUND BAL TOTALS:				
	TOTALS:	21,705	6,062	6,062	
	EXPENDITURE TOTALS:				
	USES TOTALS:	21,705	6,062	6,062	
	END FUND BAL TOTALS:				
	TOTALS:	21,705	6,062	6,062	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	12,781
170223.000.51129	TRANS FROM GOVT CTR FUND	9,347	4,696	9,672	4,897
	51000 OTHER FINANCING SOURCES	124,919	16,952	34,915	17,678
	TOTALS:	124,919	34,915	34,915	17,678

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1373 170223	COUP ACCT ESCO PROJ PHASE II COUP ACCT ESCO PROJ PHASE II				
170223.000.46721	INTEREST PAYMENTS	51,666	34,915	34,915	17,678
46000	OTHER OPERATING EXPENSES	<u>51,666</u>	<u>34,915</u>	<u>34,915</u>	<u>17,678</u>
TOTALS:		51,666	34,915	34,915	17,678



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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>	
170223.000.29914	FUND BALANCE - RESTRICTED		1	1	
	TOTAL FUND BALANCE AT END OF YEAR		<u>1</u>	<u>1</u>	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1373	COUP ACCT ESCO PROJ PHASE II				
	REVENUE TOTALS:		17,963		
	SOURCE TOTALS:	124,919	16,952	34,915	17,678
	BEG FUND BAL TOTALS:	(73,254)	1	1	
	TOTALS:	51,665	34,916	34,916	17,678
	EXPENDITURE TOTALS:	51,666	34,915	34,915	17,678
	USES TOTALS:		1	1	
	END FUND BAL TOTALS:				
	TOTALS:	51,666	34,916	34,916	17,678

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1377	COUPON ACCOUNT SERIES 2016				
170227	COUPON ACCOUNT SERIES 2016				
170227.000.51111	TRANS FROM OPERATING FUND	570,008	393,536	393,536	206,228
170227.000.51112	TRANS FROM CEDARBROOK FUND	92,792	64,064	64,064	33,572
51000	OTHER FINANCING SOURCES	<u>662,800</u>	<u>457,600</u>	<u>457,600</u>	<u>239,800</u>
TOTALS:		662,800	457,600	457,600	239,800

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1377 170227	COUPON ACCOUNT SERIES 2016 COUPON ACCOUNT SERIES 2016				
170227.000.46721	INTEREST PAYMENTS	662,800	457,600	457,600	239,800
46000	OTHER OPERATING EXPENSES	<u>662,800</u>	<u>457,600</u>	<u>457,600</u>	<u>239,800</u>
TOTALS:		662,800	457,600	457,600	239,800

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1377	COUPON ACCOUNT SERIES 2016				
	REVENUE TOTALS:				
	SOURCE TOTALS:	662,800	457,600	457,600	239,800
	BEG FUND BAL TOTALS:				
	TOTALS:	662,800	457,600	457,600	239,800
	EXPENDITURE TOTALS:				
	USES TOTALS:	662,800	457,600	457,600	239,800
	END FUND BAL TOTALS:				
	TOTALS:	662,800	457,600	457,600	239,800

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	469,300
37000	RENTS	<u>505,596</u>	<u>487,100</u>	<u>487,100</u>	<u>469,300</u>
TOTALS:		505,596	487,100	487,100	469,300

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	469,300
46000	OTHER OPERATING EXPENSES	<u>504,300</u>	<u>487,100</u>	<u>487,100</u>	<u>469,300</u>
TOTALS:		504,300	487,100	487,100	469,300

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1378	COUP ACCT BF 2016-BB-TAXABLE				
170228	COUP ACCT BF 2016-BB-TAXABLE				
170228.000.29214	FUND BALANCE - RESTRICTED	15,068		1	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>15,068</u>		<u>1</u>	
170228.000.29914	FUND BALANCE - RESTRICTED	16,364		1	
	TOTAL FUND BALANCE AT END OF YEAR	<u>16,364</u>		<u>1</u>	



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1378	COUP ACCT BF 2016-BB-TAXABLE				
	REVENUE TOTALS:	505,596	487,100	487,100	469,300
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	15,068		1	
	TOTALS:	520,664	487,100	487,101	469,300
	EXPENDITURE TOTALS:	504,300	487,100	487,100	469,300
	USES TOTALS:				
	END FUND BAL TOTALS:	16,364		1	
	TOTALS:	520,664	487,100	487,101	469,300

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	463,303
	51000 OTHER FINANCING SOURCES	<u>484,303</u>	<u>483,053</u>	<u>483,053</u>	<u>463,303</u>
	TOTALS:	484,303	483,053	483,053	463,303

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	463,303
46000	OTHER OPERATING EXPENSES	<u>484,303</u>	<u>483,053</u>	<u>483,053</u>	<u>463,303</u>
	TOTALS:	484,303	483,053	483,053	463,303

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1379	COUP ACCT BF 2017-BB-TAX EXMPT				
	REVENUE TOTALS:				
	SOURCE TOTALS:	484,303	483,053	483,053	463,303
	BEG FUND BAL TOTALS:				
	TOTALS:	484,303	483,053	483,053	463,303
	EXPENDITURE TOTALS:				
	USES TOTALS:	484,303	483,053	483,053	463,303
	END FUND BAL TOTALS:				
	TOTALS:	484,303	483,053	483,053	463,303

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1383	COUP FUND SERIES 2019				
170233	COUP FUND SERIES 2019				
170233.000.51111	TRANS FROM OPERATING FUND	804,088	797,439	797,439	790,439
170233.000.51112	TRANS FROM CEDARBROOK FUND	1,493,308	1,480,958	1,480,958	1,467,958
51000	OTHER FINANCING SOURCES	<u>2,297,396</u>	<u>2,278,397</u>	<u>2,278,397</u>	<u>2,258,397</u>
TOTALS:		2,297,396	2,278,397	2,278,397	2,258,397

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1383	COUP FUND SERIES 2019				
170233	COUP FUND SERIES 2019				
170233.000.46721	INTEREST PAYMENTS	2,297,396	2,278,397	2,278,397	2,258,397
46000	OTHER OPERATING EXPENSES	<u>2,297,396</u>	<u>2,278,397</u>	<u>2,278,397</u>	<u>2,258,397</u>
	TOTALS:	2,297,396	2,278,397	2,278,397	2,258,397

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1383	COUP FUND SERIES 2019				
	REVENUE TOTALS:				
	SOURCE TOTALS:	2,297,396	2,278,397	2,278,397	2,258,397
	BEG FUND BAL TOTALS:				
	TOTALS:	2,297,396	2,278,397	2,278,397	2,258,397
	EXPENDITURE TOTALS:				
	USES TOTALS:	2,297,396	2,278,397	2,278,397	2,258,397
	END FUND BAL TOTALS:				
	TOTALS:	2,297,396	2,278,397	2,278,397	2,258,397

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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>			
	TOTALS:	5,968,336			



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1384	COUP FUND SERIES 2023				
170234	COUP FUND SERIES 2023				
170234.000.46721	INTEREST PAYMENTS			3,114,949	2,853,388
	46000 OTHER OPERATING EXPENSES			3,114,949	2,853,388
	TOTALS:			3,114,949	2,853,388

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1384	COUP FUND SERIES 2023				
170234	COUP FUND SERIES 2023				
170234.000.29214	FUND BALANCE - RESTRICTED			5,968,336	2,853,388
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>                    </u>	<u>                    </u>	<u>5,968,336</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>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1384	COUP FUND SERIES 2023				
	REVENUE TOTALS:				
	SOURCE TOTALS:	5,968,336			
	BEG FUND BAL TOTALS:			5,968,336	2,853,388
	TOTALS:	5,968,336		5,968,336	2,853,388
	EXPENDITURE TOTALS:			3,114,949	2,853,388
	USES TOTALS:				
	END FUND BAL TOTALS:	5,968,336		2,853,387	
	TOTALS:	5,968,336		5,968,336	2,853,388

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240100	OTHER CAPITAL PROJECTS				
240100.000.51111	TRANS FROM OPERATING FUND	2,465,336	2,735,252	7,217,926	2,912,004
240100.000.51112	TRANS FROM CEDARBROOK FUND	1,099,940	1,515,000	4,075,076	2,160,000
240100.000.51114	TRANS FROM CHILDREN & YOUTH FD			75,000	
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	100,000
240100.000.51129	TRANS FROM GOVT CTR FUND	524	410,001	920,733	382,000
240100.000.51131	TRANS FROM 911 FUND	1,318,521		2,000,060	
240100.000.51134	TRANS FROM RECORDS IMPROVEMENT	42,429	150,000	308,209	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	240,002
240100.000.51217	TRANS FROM HOTEL TAX	254,500	125,000	547,936	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>6,046,007</u>
TOTALS:		5,785,053	5,165,253	20,122,795	6,046,007

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240102	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	
47000	CAPITAL EXPENDITURES		43,850	43,850	15,000
	TOTALS:		43,850	43,850	15,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240104	OTHER CAP PROJ-SHERIFF				
240104.000.47392	OFFICE MACHINES-REPLACEMENT	9,453		20,000	
240104.000.47492	OTHER EQUIPMENT-NEW		20,000	20,000	
47000	CAPITAL EXPENDITURES	<u>9,453</u>	<u>20,000</u>	<u>20,000</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	20,000
47000	CAPITAL EXPENDITURES	<u>17,963</u>	<u>20,000</u>	<u>54,910</u>	<u>20,000</u>
264	SECURITY SYS STANDARD & UPGRAD				
240104.264.47217	BUILDING IMPROVEMENTS	113,700	1	109,721	250,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<u>113,700</u>	<u>1</u>	<u>109,721</u>	<u>250,000</u>
	TOTALS:	141,116	140,001	284,631	270,000



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1406 240191	OTHER CAPITAL PROJECTS 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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	150,000
47000	CAPITAL EXPENDITURES	42,429	150,000	279,793	150,000
	TOTALS:	42,429	150,000	308,209	150,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	
47000	CAPITAL EXPENDITURES	<u>514,142</u>	<u>                    </u>	<u>591,434</u>	<u>                    </u>
	TOTALS:	514,142		591,434	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	310,000
47000	CAPITAL EXPENDITURES	<u>365,205</u>	<u>310,000</u>	<u>606,234</u>	<u>310,000</u>
TOTALS:		365,205	310,000	606,234	310,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240371	OTHER CAP PROJ-IT				
019	ERP (ENTERPRISE RESOURCE PLAN)				
240371.019.47441	COMPUTER EQUIPMENT-NEW			1	
47000	CAPITAL EXPENDITURES			1	
129	DATA CTR INFRASTR 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	30,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	29,363	30,000	201,349	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	150,000
47000	CAPITAL EXPENDITURES	267,830	250,000	336,753	150,000
	TOTALS:	526,437	630,000	1,228,678	280,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1406 240502	OTHER CAPITAL PROJECTS OTHER CAP PROJ-CHILDREN&YOUTH				
240502.000.47391	OFFICE FURNITURE-REPLACEMENT			75,000	
47000	CAPITAL EXPENDITURES			75,000	
TOTALS:				75,000	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240508	OTHER CAP PROJ-CEDAR VIEW				
240508.000.47217	BUILDING IMPROVEMENTS	171,818		500,583	
240508.000.47393	OTHER EQUIPMENT-REPLACEMENT	12,725		25,475	
47000	CAPITAL EXPENDITURES	<u>184,543</u>		<u>526,058</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	100,000



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240601	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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES			5,195	200,000
713	MAJOR MAINTENANCE				
240601.713.47934	MAJOR MAINTENANCE	394,502	250,000	639,495	300,000
47000	CAPITAL EXPENDITURES	394,502	250,000	639,495	300,000
	TOTALS:	394,849	254,500	797,049	500,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	
47000	CAPITAL EXPENDITURES	<u>44,381</u>	<u>75,000</u>	<u>75,000</u>	
091	LEHIGH MOUNTAIN PARK DEVELOP				
240602.091.47233	PARK IMPROVEMENT			1	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES			1	1
194	JORDAN CREEK GREENWAY				
240602.194.47232	IMPROVEMENTS-LAND	95,371		367,118	
47000	CAPITAL EXPENDITURES	95,371		367,118	
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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	
47000	CAPITAL EXPENDITURES		50,000	50,000	
399	D&L TRAILHEAD-TREICHLERS				
240602.399.47118	PARKING FACILITIES			98,952	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES			98,952	1
447	TNP-UPGRD MASTER SITE PLAN				
240602.447.47232	IMPROVEMENTS-LAND	25		247,974	
47000	CAPITAL EXPENDITURES	25		247,974	
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			

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES				40,000
721	CEDAR CREEK PKWAY WEST EXPAN				
240602.721.47233	PARK IMPROVEMENT	73,228		1,124,980	
47000	CAPITAL EXPENDITURES	73,228		1,124,980	
914	VELODROME TRACK RESURFACING				
240602.914.47242	VELODROME FACILITY IMPROVEMENT			133,557	
47000	CAPITAL EXPENDITURES			133,557	
926	SAYLOR PARK RENOVATIONS				
240602.926.47233	PARK IMPROVEMENT				1



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<hr/> <hr/>	<hr/> <hr/>	<hr/> 1 <hr/>	<hr/> <hr/>
948	LOCKRIDGE FURNACE REPAIRS	<hr/> <hr/>	<hr/> <hr/>	4,686	<hr/> <hr/>
240602.948.47233	PARK IMPROVEMENT	<hr/> <hr/>	<hr/> <hr/>	4,686	<hr/> <hr/>
47000	CAPITAL EXPENDITURES	<hr/> <hr/>	<hr/> <hr/>	<hr/> 4,686 <hr/>	<hr/> <hr/>
TOTALS:		397,081	125,001	4,166,703	240,002

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1406 240605	OTHER CAPITAL PROJECTS 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	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	20,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES		20,000	110,000	20,000
445	COURTHOUSE FACILITY SPACE UPGR				
240607.445.47217	BUILDING IMPROVEMENTS			350,302	50,000
47000	CAPITAL EXPENDITURES			350,302	50,000
557	HVAC REPLACEMENT FOR 911 CTR				
240607.557.47217	BUILDING IMPROVEMENTS			1	
47000	CAPITAL EXPENDITURES			1	
TOTALS:			120,000	610,303	93,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1406 240608	OTHER CAPITAL PROJECTS OTHER CAP PROJ-WORK PROG				
240608.000.47393	OTHER EQUIPMENT-REPLACEMENT	15,989			
	47000 CAPITAL EXPENDITURES	<u>15,989</u>			
	TOTALS:	15,989			

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET ADOPTED
		ACTUAL	ADOPTED	REVISED AS OF 8/1	
1406	OTHER CAPITAL PROJECTS				
240621	OTHER CAP PROJ-ENVIRON SVC				
238	AGRICULTURAL INCUBATOR PROG				
240621.238.47941	AGRICULTURAL INCUBATOR PROG	6,725		25,129	
47000	CAPITAL EXPENDITURES	<u>6,725</u>		<u>25,129</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	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	1
47000	CAPITAL EXPENDITURES	<u>254,500</u>	<u>250,000</u>	<u>672,936</u>	<u>1</u>
	TOTALS:	254,500	250,000	672,936	1



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240631	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	
	47000 CAPITAL EXPENDITURES	20,230		229,672	
376	911 TELEPHONE SWITCH SOFTWARE				
240631.376.47393	OTHER EQUIPMENT-REPLACEMENT			15,989	

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES			15,989	
443	911 CONSOLIDATE (ALLENTOWN/LC)				
240631.443.47914	OTHER CAPITAL EXPENDITURES	1,289,403		1,534,215	
47000	CAPITAL EXPENDITURES	1,289,403		1,534,215	
558	911 RADIO SYSTEM UPGRADE				
240631.558.47393	OTHER EQUIPMENT-REPLACEMENT	101,624		270,958	
47000	CAPITAL EXPENDITURES	101,624		270,958	
	TOTALS:	1,420,145		2,271,018	

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	500,000
47000	CAPITAL EXPENDITURES		350,000	350,000	500,000
TOTALS:			350,000	370,000	550,000

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240801	OTHER CAP PROJ-JAIL				
240801.000.47342	OTHER KITCHEN EQUIPMENT-REP	11,760	7,300	7,775	
240801.000.47393	OTHER EQUIPMENT-REPLACEMENT	8,639	26,000	57,308	6,000
47000	CAPITAL EXPENDITURES	<u>20,399</u>	<u>33,300</u>	<u>65,083</u>	<u>6,000</u>
147	UPGRADE IT SERVER FIRE PROTECT				
240801.147.47351	COMPUTER EQUIPMENT-REPLACEMENT			154,230	
47000	CAPITAL EXPENDITURES			<u>154,230</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	200,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	80,748	200,000	837,779	200,000
364	HANDHELD COMMUNICATION RADIOS				
240801.364.47332	RADIO-REPLACEMENT	1,829	20,000	20,000	
47000	CAPITAL EXPENDITURES	1,829	20,000	20,000	
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> 125,000 <hr/>
523	LOWER PARKING LOT				
240801.523.47231	PAVING				<hr/> 200,000 <hr/>
47000	CAPITAL EXPENDITURES	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> 200,000 <hr/>
530	CELL DOORS				
240801.530.47217	BUILDING IMPROVEMENTS			1	
47000	CAPITAL EXPENDITURES	<hr/> <hr/>	<hr/> <hr/>	<hr/> 1 <hr/>	<hr/> <hr/>
543	INTERCOM SYSTEM				
240801.543.47393	OTHER EQUIPMENT-REPLACEMENT				<hr/> 50,000 <hr/>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	
47000	CAPITAL EXPENDITURES	7,390	50,000	135,320	
565	WALK IN COOLER & FREEZER DOOR				
240801.565.47393	OTHER EQUIPMENT-REPLACEMENT		35,000	35,000	



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	766,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
241001	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	
47000	CAPITAL EXPENDITURES	<u>18,868</u>		<u>8,131</u>	
542	DIGITAL AUDIO RECORDING DEVICE				
241001.542.47492	OTHER EQUIPMENT-NEW			6,271	
47000	CAPITAL EXPENDITURES			<u>6,271</u>	
555	COURTHOUSE CHAIR REPLACEMENT				
241001.555.47391	OFFICE FURNITURE-REPLACEMENT	33,439	150,000	367,910	
47000	CAPITAL EXPENDITURES	<u>33,439</u>	<u>150,000</u>	<u>367,910</u>	
556	COURTHOUSE RECORDING				
241001.556.47492	OTHER EQUIPMENT-NEW			200,000	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<hr/> <hr/>	<hr/> <hr/>	<hr/> 200,000 <hr/>	<hr/> <hr/>
TOTALS:		52,307	150,000	582,312	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
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	
241008.000.47495	OFFICE MACHINES-NEW	391		3,609	
47000	CAPITAL EXPENDITURES	<u>594</u>	<u>10,000</u>	<u>49,906</u>	<u>58,000</u>
TOTALS:		594	10,000	49,906	58,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1406 241032	OTHER CAPITAL PROJECTS OTHER CAP PROJ-JUV PROB				
192	JUV DETENTION / TREATMENT CTR				
241032.192.47217	BUILDING IMPROVEMENTS				4
47000	CAPITAL EXPENDITURES				4
TOTALS:					4

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
241201	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	32,000



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<hr/>	<hr/> 1 <hr/>	<hr/> 159,202 <hr/>	<hr/> 32,000 <hr/>
532	PARKADE CONCRETE REPAIRS	<hr/>	<hr/>	69,669	<hr/>
241201.532.47217	BUILDING IMPROVEMENTS	<hr/>	<hr/>	69,669	<hr/>
47000	CAPITAL EXPENDITURES	<hr/>	<hr/>	<hr/> 69,669 <hr/>	<hr/>
TOTALS:			410,001	908,871	382,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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		35,000	70,000	45,000
	TOTALS:		35,000	70,000	45,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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></u>	<u>79,414</u>	<u></u>
	TOTALS:	13,132		79,414	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	85,000
47000	CAPITAL EXPENDITURES	<u>63,116</u>	<u>85,000</u>	<u>195,424</u>	<u>85,000</u>
	TOTALS:	63,116	85,000	195,424	85,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	625,000
47000	CAPITAL EXPENDITURES	<u>233,127</u>	<u>575,000</u>	<u>751,382</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	120,000
47000	CAPITAL EXPENDITURES			<u>55,000</u>	<u>120,000</u>
338	MAJOR MAINTENANCE				
247133.338.47217	BUILDING IMPROVEMENTS	25,580		106,917	
247133.338.47934	MAJOR MAINTENANCE	27,131	100,000	346,980	100,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	52,711	100,000	453,897	100,000
521	OUTDOOR MAINTENANCE EQUIPMENT				
247133.521.47393	OTHER EQUIPMENT-REPLACEMENT	11,156		29,344	
47000	CAPITAL EXPENDITURES	11,156		29,344	
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	125,000



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<hr/>	<hr/>	<hr/> 45,000 <hr/>	<hr/> 125,000 <hr/>
	TOTALS:	296,994	675,000	1,467,338	1,120,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	100,000
47000	CAPITAL EXPENDITURES	<u>7,596</u>	<u>100,000</u>	<u>275,539</u>	<u>100,000</u>
	TOTALS:	7,596	100,000	275,539	100,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	50,000
47000	CAPITAL EXPENDITURES	<u>37,377</u>	<u>50,000</u>	<u>174,586</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	
47000	CAPITAL EXPENDITURES	<u>52,870</u>		<u>41,683</u>	
477	MAJOR MAINTENANCE				
247233.477.47934	MAJOR MAINTENANCE	7,759	90,000	404,330	160,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	7,759	90,000	404,330	160,000
518	BUILD & INFRA SYS & STRUCT				
247233.518.47217	BUILDING IMPROVEMENTS	19,751	115,000	844,227	300,000
47000	CAPITAL EXPENDITURES	19,751	115,000	844,227	300,000
	TOTALS:	117,757	280,000	1,515,914	535,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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		100,000	273,814	20,000
TOTALS:			100,000	273,814	20,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
	REVENUE TOTALS:				
	SOURCE TOTALS:	5,785,053	5,165,253	20,122,795	6,046,007
	BEG FUND BAL TOTALS:				
	TOTALS:	5,785,053	5,165,253	20,122,795	6,046,007
	EXPENDITURE TOTALS:				
	USES TOTALS:	5,785,054	5,165,253	20,122,795	6,046,007
	END FUND BAL TOTALS:				
	TOTALS:	5,785,054	5,165,253	20,122,795	6,046,007

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
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	450,000
380652.000.32499	OTHER GRANTS & REIMBURSEMENTS	16,924	2	2	
	32000 GRANTS & REIMBURSEMENTS	<u>1,450,230</u>	<u>1,075,003</u>	<u>1,075,003</u>	<u>1,335,000</u>
380652.000.35111	INTEREST-SAVINGS & MONEY MAR	390,229	100,000	100,000	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>100,000</u>
	TOTALS:	1,840,459	1,175,004	1,175,004	1,435,000



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1419	INFRASTRUCTURE FUND				
380652	INFRASTRUCTURE-UTIL SVC-BR				
069	BLOSE'S BRIDGE				
380652.069.47224	OTHER BRIDGE IMPROVEMENTS	18,665	250,000	381,335	250,000
47000	CAPITAL EXPENDITURES	<u>18,665</u>	<u>250,000</u>	<u>381,335</u>	<u>250,000</u>
078	READING RD BRIDGE-CEDAR CREEK				
380652.078.47253	READING ROAD BRIDGE			200,000	
47000	CAPITAL EXPENDITURES	<u></u>	<u></u>	<u>200,000</u>	<u></u>
079	STREAM SED REMOVAL & REPARIAN				
380652.079.47272	STREAM SED REMOVAL & RIPARIAN			1	
47000	CAPITAL EXPENDITURES	<u></u>	<u></u>	<u>1</u>	<u></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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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

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2025 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES			6,600	
743	GUIDE RAIL UPGRADE				
380652.743.47224	OTHER BRIDGE IMPROVEMENTS		1	75,006	1
47000	CAPITAL EXPENDITURES		1	75,006	1
751	WALNUT ST BR OVER TROUT CREEK				
380652.751.47229	WALNUT ST BR OVER TROUT CREEK	30,974		374,925	
47000	CAPITAL EXPENDITURES	30,974		374,925	
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	2,050,005

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1419 380652	INFRASTRUCTURE FUND INFRASTRUCTURE-UTIL SVC-BR				
380652.000.29215	FUND BALANCE - COMMITTED	9,380,223	3,600,000	10,078,389	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>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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1419	INFRASTRUCTURE FUND				
	REVENUE TOTALS:	1,840,459	1,175,004	1,175,004	1,435,000
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	9,380,223	3,600,000	10,078,389	2,800,000
	TOTALS:	11,220,682	4,775,004	11,253,393	4,235,000
	EXPENDITURE TOTALS:	113,371	3,375,004	9,442,781	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	4,235,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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>
	TOTALS:	(1,337)	1	1	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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>	<u>          </u>	<u>          </u>	<u>          </u>
	TOTALS:	2,493			

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1429 480607	BOND FUND SERIES 2016 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:		<u>19,173</u>			

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1429 480100	BOND FUND SERIES 2016 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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1435 550100	BOND FUND SERIES 2019 BOND FUND SERIES 2019				
550100.000.35111	INTEREST-SAVINGS & MONEY MAR	1,758,677	1	1	1
35000	INVESTMENT INC	<u>1,758,677</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTALS:		1,758,677	1	1	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1435 550104	BOND FUND SERIES 2019 BOND FUND SER 2019-SHERIFF				
264	SECURITY SYS STANDARD & UPGRAD				
550104.264.47217	BUILDING IMPROVEMENTS	381,598		439,427	
47000	CAPITAL EXPENDITURES	<u>381,598</u>		<u>439,427</u>	
TOTALS:		381,598		439,427	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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>          </u>	<u>1,746</u>	<u>          </u>
	TOTALS:	76,550		1,746	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1435 550371	BOND FUND SERIES 2019 BOND FUND SER 2019-IT				
131	APPLIC ASSESSMENT & MIGRATION				
550371.131.47351	COMPUTER EQUIPMENT-REPLACEMENT	127,000		273,000	
	47000 CAPITAL EXPENDITURES	<u>127,000</u>		<u>273,000</u>	
	TOTALS:	<u>127,000</u>		<u>273,000</u>	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1435 550607	BOND FUND SERIES 2019 BOND FUND SER 2019-MAINTENANCE				
354	OLD COURTHOUSE RENOV/RESTORE				
550607.354.47217	BUILDING IMPROVEMENTS	244,333		104,833	
47000	CAPITAL EXPENDITURES	<u>244,333</u>		<u>104,833</u>	
	TOTALS:	<u>244,333</u>		<u>104,833</u>	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1435 550801	BOND FUND SERIES 2019 BOND FUND SER 2019-JAIL				
487	ENGIN/REPLACE ELECTRIC BOILERS				
550801.487.47217	BUILDING IMPROVEMENTS	1,231,200		503,254	
	47000 CAPITAL EXPENDITURES	<u>1,231,200</u>		<u>503,254</u>	
	TOTALS:	<u>1,231,200</u>		<u>503,254</u>	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1435 551201	BOND FUND SERIES 2019 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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	
47000	CAPITAL EXPENDITURES	<u>3,779,962</u>	<u>                    </u>	<u>31,540,581</u>	<u>                    </u>
	TOTALS:	3,779,962		31,540,581	



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1435	BOND FUND SERIES 2019				
550100	BOND FUND SERIES 2019				
550100.000.29214	FUND BALANCE - RESTRICTED	38,921,910	1	33,062,842	1
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>38,921,910</u>	<u>1</u>	<u>33,062,842</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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1435	BOND FUND SERIES 2019				
	REVENUE TOTALS:	1,758,677	1	1	1
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	38,921,910	1	33,062,842	1
	TOTALS:	40,680,587	2	33,062,843	2
	EXPENDITURE TOTALS:	5,840,643		33,062,841	
	USES TOTALS:				
	END FUND BAL TOTALS:	34,839,944	2	2	2
	TOTALS:	40,680,587	2	33,062,843	2

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
1436	BOND FUND SERIES 2023				
560100	BOND FUND SERIES 2023				
560100.000.35111	INTEREST-SAVINGS & MONEY MAR	33,941		1	1
	35000 INVESTMENT INC	<u>33,941</u>	<u>                    </u>	<u>1</u>	<u>1</u>
560100.000.51511	PROCEEDS OF GEN OBLIG BONDS	65,741,480			
	51000 OTHER FINANCING SOURCES	<u>65,741,480</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	TOTALS:	65,775,421		1	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1436 560100	BOND FUND SERIES 2023 BOND FUND SERIES 2023				
560100.000.46878	SETTLEMENT COSTS	106,825			
46000	OTHER OPERATING EXPENSES	<u>106,825</u>			
560100.000.61273	TRF TO COUP FUND 2023	5,968,336			
61000	OTHER FINANCING USES	<u>5,968,336</u>			
TOTALS:		6,075,161			

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1436 560104	BOND FUND SERIES 2023 BOND FUND SER 2023-SHERIFF				
264	SECURITY SYS STANDARD & UPGRAD				
560104.264.47393	OTHER EQUIPMENT-REPLACEMENT			850,000	
47000	CAPITAL EXPENDITURES			850,000	
TOTALS:				850,000	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1436 560371	BOND FUND SERIES 2023 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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1436 560601	BOND FUND SERIES 2023 BOND FUND SER 2023-GEN SERVICE				
495	ZOO INFRASTRUCTURE IMPROVEMNTS				
560601.495.47217	BUILDING IMPROVEMENTS			475,000	
47000	CAPITAL EXPENDITURES			475,000	
559	DUMP TRUCK-REPLACEMENT				
560601.559.47393	OTHER EQUIPMENT-REPLACEMENT			260,500	
47000	CAPITAL EXPENDITURES			260,500	
TOTALS:				735,500	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	
47000	CAPITAL EXPENDITURES			170,000	
538	SECURITY GATE REPLACEMENT				
560602.538.47217	BUILDING IMPROVEMENTS			100,000	
47000	CAPITAL EXPENDITURES			100,000	
547	VELDROME WEST BARN ROOF REPLAC				
560602.547.47217	BUILDING IMPROVEMENTS			185,000	



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<hr/> <hr/>	<hr/> <hr/>	185,000	<hr/> <hr/>
552	RODALE PARK ASPHALT MAINT				
560602.552.47232	IMPROVEMENTS-LAND			330,000	
47000	CAPITAL EXPENDITURES	<hr/> <hr/>	<hr/> <hr/>	330,000	<hr/> <hr/>
948	LOCKRIDGE FURNACE REPAIRS				
560602.948.47217	BUILDING IMPROVEMENTS			1,850,000	
47000	CAPITAL EXPENDITURES	<hr/> <hr/>	<hr/> <hr/>	1,850,000	<hr/> <hr/>
	TOTALS:			4,885,000	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1436 560607	BOND FUND SERIES 2023 BOND FUND SER 2023-MAINTENANCE				
445	COURTHOUSE FACILITY SPACE UPGR				
560607.445.47217	BUILDING IMPROVEMENTS			689,500	
47000	CAPITAL EXPENDITURES			689,500	
TOTALS:				689,500	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1436 560621	BOND FUND SERIES 2023 BOND FUND SER 2023-AGLAND PRES				
800	AG CONSERVATION EASEMENTS				
560621.800.47131	AGRICULTURAL CONSERV PROGRAM	1,552,876		1,447,123	
	47000 CAPITAL EXPENDITURES	<u>1,552,876</u>		<u>1,447,123</u>	
	TOTALS:	<u>1,552,876</u>		<u>1,447,123</u>	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1436 560624	BOND FUND SERIES 2023 BOND FUND SER 2023-COMM CTR				
558	911 RADIO SYSTEM UPGRADE				
560624.558.47351	COMPUTER EQUIPMENT-REPLACEMENT			44,350,000	
47000	CAPITAL EXPENDITURES			44,350,000	
	TOTALS:			44,350,000	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	
47000	CAPITAL EXPENDITURES			175,000	
548	HAZMAT COORDINATOR RESPON VECH				
560632.548.47331	VEHICLES-REPLACEMENT			90,000	
47000	CAPITAL EXPENDITURES			90,000	
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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	_____	_____	700,000	_____
TOTALS:				1,765,000	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	
47000	CAPITAL EXPENDITURES			400,000	
562	JAIL WINDOW REPLACEMENT				
560801.562.47217	BUILDING IMPROVEMENTS			1,555,740	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	<hr/> <hr/>	<hr/> <hr/>	1,555,740	<hr/> <hr/>
TOTALS:				2,565,740	



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1436 560100	BOND FUND SERIES 2023 BOND FUND SERIES 2023				
560100.000.29214	FUND BALANCE - RESTRICTED			58,287,863	1
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<hr/>	<hr/>	<hr/> 58,287,863	<hr/> 1
560100.000.29914	FUND BALANCE - RESTRICTED	58,147,385		1	2
	TOTAL FUND BALANCE AT END OF YEAR	<hr/> 58,147,385	<hr/>	<hr/> 1	<hr/> 2

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
1436	BOND FUND SERIES 2023				
	REVENUE TOTALS:	33,941		1	1
	SOURCE TOTALS:	65,741,480			
	BEG FUND BAL TOTALS:			58,287,863	1
	TOTALS:	65,775,421		58,287,864	2
	EXPENDITURE TOTALS:	1,659,701		58,287,863	
	USES TOTALS:	5,968,336			
	END FUND BAL TOTALS:	58,147,385		1	2
	TOTALS:	65,775,422		58,287,864	2

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
2101	CEDAR VIEW APARTMENTS				
050802	CEDAR VIEW APARTMENTS				
050802.000.33176	RETURN CHECK FEE	183	200	200	200
050802.000.33199	OTHER DEPARTMENTAL EARNINGS	74,709	102,495	102,495	106,519
33000	DEPARTMENT EARNINGS	<u>74,892</u>	<u>102,695</u>	<u>102,695</u>	<u>106,719</u>
050802.000.35111	INTEREST-SAVINGS & MONEY MAR	58,892	30,830	30,830	43,459
050802.000.35112	INTEREST-CERTS OF DEPOSIT		1	1	1
35000	INVESTMENT INC	<u>58,892</u>	<u>30,831</u>	<u>30,831</u>	<u>43,460</u>
050802.000.37411	RENT-CEDARVIEW APARTMENTS	1,319,363	1,308,020	1,308,020	1,361,854
37000	RENTS	<u>1,319,363</u>	<u>1,308,020</u>	<u>1,308,020</u>	<u>1,361,854</u>
050802.000.39119	DONATIONS		1	1	1
050802.000.39199	ALL OTHER REVENUE	1,137	1,000	1,000	1,000
39000	OTHER	<u>1,137</u>	<u>1,001</u>	<u>1,001</u>	<u>1,001</u>
TOTALS:		1,454,284	1,442,547	1,442,547	1,513,034

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
2101	CEDAR VIEW APARTMENTS				
050802	CEDAR VIEW APARTMENTS				
050802.000.41111	FULL TIME EMPLOYEES	304,188	339,617	339,617	353,251
050802.000.41311	PART TIME EMPLOYEES	17,346	20,000	20,000	20,000
050802.000.41411	OVERTIME PAY	13,353	15,200	15,200	15,200
050802.000.41611	WORKERS COMPENSATION COSTS	2,677	4,081	4,081	3,010
050802.000.41711	HEALTH CARE PLAN	66,339	48,969	48,419	54,718
050802.000.41712	LIFE INSURANCE PREMIUMS	361	354	354	356
050802.000.41713	CANCER INSURANCE PREMIUMS	1	3	3	3
050802.000.41714	HEALTH CARE-RX	7,434	7,890	7,890	8,208
050802.000.41715	HEALTH CARE-DENTAL	1,189	816	1,316	1,231
050802.000.41716	HEALTH CARE-VISION	84	82	132	82
050802.000.41717	HEALTH CARE-ADMIN		38	38	38
050802.000.41721	FEDERAL OLD AGE INSURANCE	23,573	24,485	24,485	24,623
050802.000.41722	STATE UNEMPLOYMENT CHARGES	42	680	680	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>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	800

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
42000	TRAVEL & TRANSPORTATION	952	901	901	901
050802.000.43213	TELEPHONE (MOBILE)	3,427	3,264	3,264	3,557
050802.000.43214	CABLE TELEVISION	41,717	42,000	42,000	42,000
050802.000.43215	TELEPHONE ANSWERING SERVICE	1,399	1,500	1,500	1,500
050802.000.43411	TRASH REMOVAL	16,368	17,856	17,856	23,590
050802.000.43428	PAYROLL SERVICES	302	342	342	438
43000	PROF & TECHNICAL SERVICES	63,213	64,962	64,962	71,085
050802.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1	1
050802.000.45281	OTHER OPERATING SUPPLIES	2,734	4,500	4,782	4,500
050802.000.45312	MAINT & REP-MAT & SUPPLIES	33,144	50,000	53,297	50,000
45000	MATERIALS & OPERATING SUPPLIES	35,878	54,501	58,080	54,501
050802.000.46111	TELEPHONE	4,473	6,795	8,107	2,717
050802.000.46112	FUEL	52,870	90,640	101,969	90,640
050802.000.46113	ELECTRICITY	119,936	109,800	117,218	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	9,000
050802.000.46311	MAINTENANCE & REPAIR SERVICES	97,494	110,000	138,825	110,000
050802.000.46511	PERSONNEL DEVELOPMENT		1	1	1
050802.000.46522	DESKTOP COMPUTER EXPENSE	1,289	3,388	3,398	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	8,600

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
050802.000.46867	PAYMENTS IN LIEU	5,000	5,000	5,000	5,000
050802.000.46895	APPLICATION EXPENSE	1,705	1,500	1,500	1,500
	46000 OTHER OPERATING EXPENSES	<u>318,204</u>	<u>395,975</u>	<u>481,569</u>	<u>390,549</u>
050802.000.47213	BUILDING IMPROV-CEDARVIEW	64,857	65,000	65,000	65,000
050802.000.47393	OTHER EQUIPMENT-REPLACEMENT	30,500	55,320	47,320	55,320
	47000 CAPITAL EXPENDITURES	<u>95,357</u>	<u>120,320</u>	<u>112,320</u>	<u>120,320</u>
050802.000.61115	TRANS TO AGENCY ON AGING FD	41,250	60,000	60,000	32,000
050802.000.61171	TRANS TO OTHER CAP PROJ FUND	184,543	100,000	626,058	100,000
050802.000.61233	TRF TO SINK ESCO PROJ PHASE I	95,764	74,229	74,229	
050802.000.61234	TRF TO COUP ESCO PROJ PHASE I	4,973	1,389	1,389	
050802.000.61611	INDIRECT COST ALLOCATION	163,255	165,265	165,265	167,279
	61000 OTHER FINANCING USES	<u>489,785</u>	<u>400,883</u>	<u>926,941</u>	<u>299,279</u>
	TOTALS:	1,481,259	1,548,590	2,155,821	1,469,816

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
2101	CEDAR VIEW APARTMENTS				
050802	CEDAR VIEW APARTMENTS				
050802.000.29411	RETAINED EARNINGS	1,420,275	600,000	1,172,231	600,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	<u>1,420,275</u>	<u>600,000</u>	<u>1,172,231</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>

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
2101	CEDAR VIEW APARTMENTS				
	REVENUE TOTALS:	1,454,284	1,442,547	1,442,547	1,513,034
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	1,420,275	600,000	1,172,231	600,000
	TOTALS:	2,874,559	2,042,547	2,614,778	2,113,034
	EXPENDITURE TOTALS:	991,474	1,147,707	1,228,880	1,170,537
	USES TOTALS:	489,785	400,883	926,941	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	2,113,034



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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
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	100,000
120100.000.35112	INTEREST-CERTS OF DEPOSIT		1	1	1
35000	INVESTMENT INC	215,201	40,001	40,001	100,001
120100.000.37311	RENT-OTHER PARKING	48,000	48,000	48,000	48,000
120100.000.37511	OFFICE RENT-GENERAL COUNTY	1,363,397	1,513,771	1,513,771	1,563,304
120100.000.37512	OFFICE RENT-CHILDREN & YOUTH	413,411	458,489	458,489	467,090
120100.000.37513	OFFICE RENT-AGING	168,392	186,955	186,955	208,162
120100.000.37514	OFFICE RENT-DRUG & ALCOHOL	17,191	19,086	19,086	19,269
120100.000.37516	OFFICE RENT-MH	147,767	164,056	164,056	161,912
120100.000.37517	OFFICE RENT-IR	27,493	30,524	30,524	30,849
120100.000.37518	OFFICE RENT-HEALTH CHOICES	34,361	38,149	38,149	38,562
120100.000.37519	OFFICE RENT-ID	116,840	129,720	129,720	134,930
120100.000.37531	PARKING-GENERAL COUNTY	10,128	10,128	10,128	9,667
120100.000.37532	PARKING-CHILDREN & YOUTH	9,120	9,131	9,131	9,208
120100.000.37533	PARKING-AGING	3,756	3,760	3,760	4,143
120100.000.37534	PARKING-DRUG & ALCOHOL	384	384	384	384
120100.000.37536	PARKING-MH	3,288	3,299	3,299	3,223
120100.000.37537	PARKING-IR	612	614	614	614
120100.000.37538	PARKING-HEALTH CHOICES	756	767	767	767

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
120100.000.37539	PARKING-ID	2,604	2,609	2,609	2,686
37000	RENTS	<u>2,367,500</u>	<u>2,619,442</u>	<u>2,619,442</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	2,802,773

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
2111	GOVERNMENT CENTER				
120100	GOVERNMENT CENTER				
120100.000.41111	FULL TIME EMPLOYEES	728,969	970,375	878,225	1,008,958
120100.000.41411	OVERTIME PAY	44,310	6,000	6,000	6,000
120100.000.41611	WORKERS COMPENSATION COSTS	7,348	10,625	10,625	7,863
120100.000.41711	HEALTH CARE PLAN	108,634	127,500	125,820	142,970
120100.000.41712	LIFE INSURANCE PREMIUMS	992	921	921	929
120100.000.41713	CANCER INSURANCE PREMIUMS	2	7	7	7
120100.000.41714	HEALTH CARE-RX	20,347	20,542	20,542	21,446
120100.000.41715	HEALTH CARE-DENTAL	3,264	2,125	3,625	3,217
120100.000.41716	HEALTH CARE-VISION	232	213	393	214
120100.000.41717	HEALTH CARE-ADMIN		99	99	100
120100.000.41721	FEDERAL OLD AGE INSURANCE	64,708	63,750	63,750	64,337
120100.000.41722	STATE UNEMPLOYMENT CHARGES	116	1,771	1,771	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	3,217
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>1,393,114</u>
120100.000.42211	GASOLINE & OIL	3,424	2,500	2,500	2,500

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
42000	TRAVEL & TRANSPORTATION	3,424	2,500	2,500	2,500
120100.000.43213	TELEPHONE (MOBILE)		500	500	500
120100.000.43411	TRASH REMOVAL	13,957	16,000	16,000	16,000
120100.000.43428	PAYROLL SERVICES	1,206	1,370	1,370	1,754
43000	PROF & TECHNICAL SERVICES	15,163	17,870	17,870	18,254
120100.000.45241	UNIFORM SUPPLIES	2,027	3,500	3,600	3,500
120100.000.45281	OTHER OPERATING SUPPLIES	2,318	2,750	2,650	2,750
120100.000.45311	JANITORIAL SUPPLIES	21,597	23,500	25,880	23,500
120100.000.45312	MAINT & REP-MAT & SUPPLIES	59,575	55,000	56,620	65,000
45000	MATERIALS & OPERATING SUPPLIES	85,517	84,750	88,750	94,750
120100.000.46112	FUEL	41,450	55,000	55,000	55,000
120100.000.46113	ELECTRICITY	193,543	180,000	180,000	180,000
120100.000.46114	WATER/SEWER	24,130	13,500	13,500	13,500
120100.000.46311	MAINTENANCE & REPAIR SERVICES	82,293	110,000	162,349	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	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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	346,821	367,152	419,540	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	1,166,500
120100.000.61171	TRANS TO OTHER CAP PROJ FUND	524	410,001	920,733	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	4,897
61000	OTHER FINANCING USES	249,979	1,679,115	2,194,823	1,659,140
TOTALS:		1,805,301	3,484,963	4,057,059	3,553,021

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
2111 120100	GOVERNMENT CENTER GOVERNMENT CENTER				
120100.000.29411	RETAINED EARNINGS	4,627,219	4,400,000	4,967,120	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>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 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
2111	GOVERNMENT CENTER				
	REVENUE TOTALS:	2,583,500	2,660,444	2,660,444	2,802,773
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	4,627,219	4,400,000	4,967,120	4,000,000
	TOTALS:	7,210,719	7,060,444	7,627,564	6,802,773
	EXPENDITURE TOTALS:	1,555,322	1,805,848	1,862,236	1,893,881
	USES TOTALS:	249,979	1,679,115	2,194,823	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	6,802,773

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2023	2024 BUDGET		2025 BUDGET
		ACTUAL	ADOPTED	REVISED AS OF 8/1	ADOPTED
	COUNTY REVENUE TOTALS:	518,287,155	520,248,972	523,623,363	534,036,884
	COUNTY SOURCE TOTALS:	124,723,327	54,032,309	69,073,769	68,345,078
	COUNTY BEG FUND BAL TOTALS:	220,302,925	91,580,003	271,820,306	102,768,390
	TOTALS:	863,313,407	665,861,284	864,517,438	705,150,352
	COUNTY EXPENDITURE TOTALS:	524,123,222	522,980,874	703,421,432	550,922,688
	COUNTY USES TOTALS:	58,981,847	54,032,309	69,073,769	68,345,078
	COUNTY END FUND BAL TOTALS:	280,208,338	88,848,101	92,022,237	85,882,586
	TOTALS:	863,313,407	665,861,284	864,517,438	705,150,352

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