

County of Lehigh 2025 Adopted Budget Information

CONTENT

Report

Budget in Context

Revenue/Expenditure Graphs

Condensed Budget

Lehigh County Adopted 2025 Taxes in Context

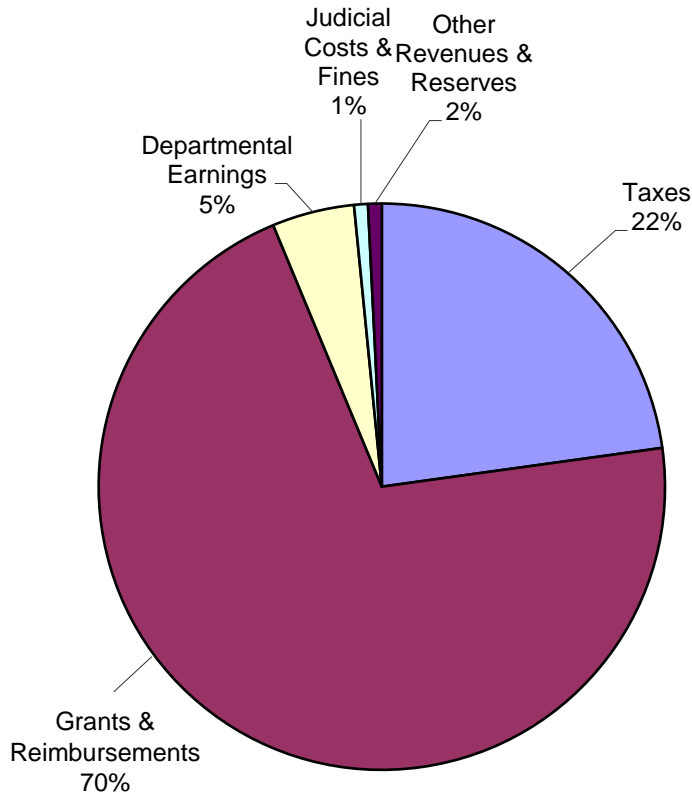
	County <u>Taxes in Detail</u>	Cents / \$1 <u>Co. Taxes</u>
Law & Order		
Courts	27,276,759	0.2232
Corrections	34,050,513	0.2787
District Attorney	8,920,507	0.0730
Sheriff	8,469,560	0.0693
Public Defender	3,868,883	0.0317
Coroner	3,128,007	0.0256
Emergency Management	3,142,714	0.0257
	88,856,943	0.7272
Other Elected Officials		
Controller	1,030,285	0.0084
Commissioners	539,940	0.0044
County Executive	228,180	0.0019
	1,798,405	0.0147
Debt Service	6,586,399	0.0539
Quality of Life		
Voter's Registration	2,161,917	0.0177
Parks & Trails	1,585,116	0.0130
LANTA / Joint Planning	1,618,046	0.0132
AG Extension	318,439	0.0026
Conservation / AG Land	445,942	0.0036
Community & Economic Dev.	999,050	0.0082
Coca Cola Park	90,801	0.0007
Veterans Affairs	420,026	0.0034
	7,639,337	0.0624
Human Services	7,682,163 (1)	0.0629
Capital Projects	2,912,004	0.0238
Nursing Homes	- (2)	-
All Other Functions	6,719,817	0.0551
Subtotal	122,195,068	1.0000
Financing Sources / Uses	(2,524,480)	-
Total County Tax Revenue	119,670,588	1.0000

(1) Additional \$258M pass thru outlay in special revenue fund.

(2) Additional \$102M pass thru outlay in special revenue fund.

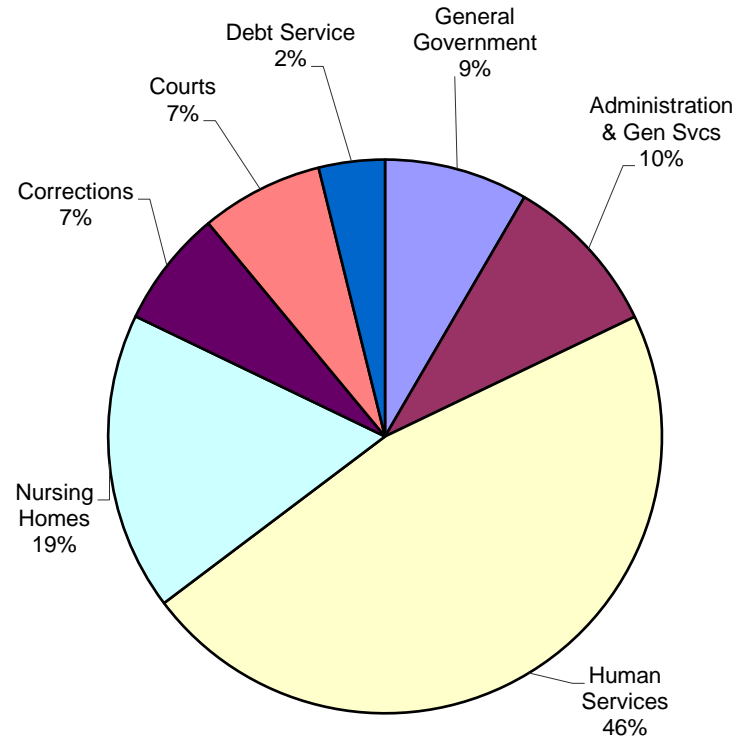
COUNTY OF LEHIGH

2025 Adopted Budget Revenues



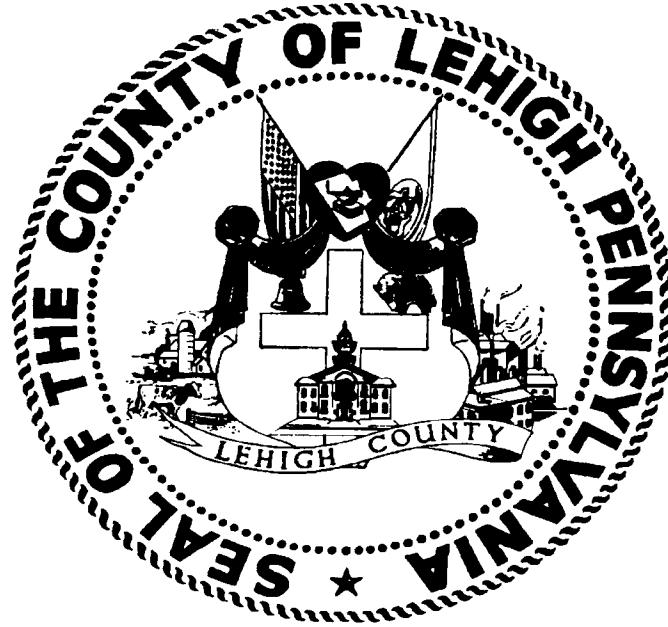
Total Revenues: \$534,036,884

2025 Adopted Budget Expenditures



Total Expenditures: \$550,922,688

COUNTY OF LEHIGH



2025

ADOPTED BUDGET
CONDENSED

**COUNTY OF LEHIGH
2025 BUDGETED FUND STRUCTURE**

GOVERNMENTAL

GENERAL

1101 OPERATING
1142 STABILIZATION

SPECIAL REVENUE

1201 LIQUID FUELS
1202 MENTAL HEALTH
1203 FEDERAL IV-D
1204 HEALTH CHOICES
1205 DRUG AND ALCOHOL
1206 CHILDREN AND YOUTH
1207 AREA AGENCY ON AGING
1208 INFORMATION REFERRAL
1209 BROOKVIEW-INDEPENDENT LIVING
1212 INTELLECTUAL DISABILITIES
1213 HUMAN SERVICES ADMINISTRATION
1214 HUD CDBG
1215 WORKERS COMPENSATION TRUST
1216 TREXLER NATURE PRESERVE
1218 GENERAL INSURANCE RESERVE
1219 ATTORNEY GENERAL
1221 HAZARDOUS MATERIAL RESPONSE
1222 ECONOMIC/COMMUNITY DEVELOPMENT
1223 911
1224 RECORDS IMPROVEMENT
1225 AUTO THEFT
1226 INSURANCE FRAUD
1227 HOTEL TAX
1228 AFFORDABLE HOUSING
1231 PUBLIC SAFETY
1232 GAMING
1233 CEDARBROOK
1234 PARKS FUND
1235 AMERICAN RESCUE PLAN
1236 OPIOID SETTLEMENT FUND

DEBT SERVICE

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

CAPITAL PROJECTS

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

PROPRIETARY

ENTERPRISE

2101 CEDAR VIEW APARTMENTS

INTERNAL SERVICE

2111 GOVERNMENT CENTER

COUNTY OF LEHIGH

2025

ADOPTED BUDGET - CONDENSED

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COUNTY OF LEHIGH
STATEMENT OF GROSS INDEBTEDNESS
As of August 31, 2024

ISSUE	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF MATURITY	AMOUNT OUTSTANDING
General Obligation Bonds	10/26/2016	\$16,690,000	11/15/2025	\$11,440,000
General Obligation Bonds	12/06/2016	\$16,230,000	12/15/2045	\$14,230,000
General Obligation Bonds	03/29/2017	\$13,120,000	12/15/2037	\$13,070,000
General Obligation Bonds	11/12/2019	\$70,960,000	11/15/2049	\$70,570,000
General Obligation Bonds	10/12/2023	\$62,415,000	11/15/2048	\$62,415,000
TOTAL ALL BONDS				\$171,725,000
General Obligation Note	02/23/2009	\$4,975,756	09/1/2024	\$109,000
General Obligation Note	08/11/2010	\$4,768,538	11/15/2025	\$753,289
TOTAL ALL NOTES				\$862,289
TOTAL ALL DEBT				\$172,587,289

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 SUMMARY ALL FUND TYPES

2025 ADOPTED BUDGET

	..... GOVERNMENTAL .....				.. PROPRIETARY ..	TOTAL (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	
REVENUES:						
TAXES	119,670,588					119,670,588
GRANTS & REIMBURSEMENTS	6,244,540	366,978,621		1,335,000	1	374,558,162
DEPARTMENTAL EARNINGS	12,488,697	12,963,971			106,719	25,559,387
JUDICIAL COSTS & FINES	3,731,453	4,251				3,735,704
INVESTMENT INCOME	2,300,002	2,060,709		100,002	143,461	4,604,174
RENTS	414,836	18,001	936,700		4,064,624	5,434,161
PAYMENTS IN LIEU OF TAXES	174,000					174,000
OTHER REVENUES	134,492	165,214			1,002	300,708
TOTAL REVENUES	<u>145,158,608</u>	<u>382,190,767</u>	<u>936,700</u>	<u>1,435,002</u>	<u>4,315,807</u>	<u>534,036,884</u>
EXPENDITURES:						
ELECTED OFFICIALS	30,348,944	4,250,366		570,000		35,169,310
COUNTY EXECUTIVE	6,259,637					6,259,637
ADMINISTRATION	25,510,758	1,170,210		590,000		27,270,968
HUMAN SERVICES	562,658	250,674,440		100,000	1,170,537	252,507,635
GENERAL SERVICES	9,687,128	9,789,665		3,815,008	1,893,881	25,185,682
NURSING HOMES		101,808,276		2,160,000		103,968,276
CORRECTIONS	38,598,135			766,000		39,364,135
DEPARTMENT OF LAW	1,560,870					1,560,870
COURTS	35,145,127	5,814,741		95,004		41,054,872
COMMUNITY & ECONOMIC DEV	1,573,678	1,936,035				3,509,713
SPECIAL USE		1,052,980				1,052,980
DEBT SERVICE			14,018,610			14,018,610
TOTAL EXPENDITURES	<u>149,246,935</u>	<u>376,496,713</u>	<u>14,018,610</u>	<u>8,096,012</u>	<u>3,064,418</u>	<u>550,922,688</u>
OTHER FINANCING SOURCES (USES):						
OTHER FINANCING SOURCES	35,030,229	17,037,920	10,230,922	6,046,007		68,345,078
OTHER FINANCING USES	(33,466,382)	(32,920,277)			(1,958,419)	(68,345,078)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,563,847</u>	<u>(15,882,357)</u>	<u>10,230,922</u>	<u>6,046,007</u>	<u>(1,958,419)</u>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(2,524,480)</u>	<u>(10,188,303)</u>	<u>(2,850,988)</u>	<u>(615,003)</u>	<u>(707,030)</u>	<u>(16,885,804)</u>
FUND BALANCES AT BEGINNING OF YEAR	30,300,000	62,200,000	2,868,388	2,800,002	4,600,000	102,768,390
FUND BALANCES AT END OF YEAR	<u>27,775,520</u>	<u>52,011,697</u>	<u>17,400</u>	<u>2,184,999</u>	<u>3,892,970</u>	<u>85,882,586</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

..... GOVERNMENTAL FUNDS				
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
TAXES	118,302,113	118,670,588	118,670,588	119,670,588
GRANTS & REIMBURSEMENTS	354,348,126	361,033,931	365,816,197	374,558,161
DEPARTMENTAL EARNINGS	25,602,831	26,453,289	26,453,290	25,452,668
JUDICIAL COSTS & FINES	3,568,917	3,684,704	3,684,704	3,735,704
INVESTMENT INCOME	10,375,300	4,210,228	2,800,228	4,460,713
RENTS	1,350,092	1,417,537	1,417,536	1,369,537
PAYMENTS IN LIEU OF TAXES	168,664	174,000	174,000	174,000
OTHER REVENUES	533,328	501,704	503,829	299,706
TOTAL REVENUES	<u>514,249,371</u>	<u>516,145,981</u>	<u>519,520,372</u>	<u>529,721,077</u>
EXPENDITURES:				
ELECTED OFFICIALS	31,160,759	33,754,631	36,239,619	35,169,310
COUNTY EXECUTIVE	6,241,989	6,067,966	7,746,270	6,259,637
ADMINISTRATION	25,677,564	26,544,234	27,863,123	27,270,968
HUMAN SERVICES	225,219,618	236,633,410	240,896,660	251,337,098
GENERAL SERVICES	20,444,272	23,633,549	38,450,901	23,291,801
NURSING HOMES	107,789,048	101,998,802	136,453,927	103,968,276
CORRECTIONS	33,704,860	35,807,287	36,963,297	39,364,135
DEPARTMENT OF LAW	1,374,708	1,484,720	1,485,440	1,560,870
COURTS	36,316,388	38,733,997	39,872,094	41,054,872
COMMUNITY & ECONOMIC DEV	11,521,786	3,188,071	5,070,826	3,509,713
SPECIAL USE	7,638,481	1,052,980	55,235,415	1,052,980
DEBT SERVICE	10,766,571	11,127,672	14,242,621	14,018,610
BOND FUND SERIES 2019	2,060,681		1,522,260	
BOND FUND SERIES 2023	1,659,701		58,287,863	
TOTAL EXPENDITURES	<u>521,576,426</u>	<u>520,027,319</u>	<u>700,330,316</u>	<u>547,858,270</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	124,723,327	54,032,309	69,073,769	68,345,078
OTHER FINANCING USES	(58,242,083)	(51,952,311)	(65,952,005)	(66,386,659)
TOTAL OTHER FINANCING SOURCES (USES)	<u>66,481,244</u>	<u>2,079,998</u>	<u>3,121,764</u>	<u>1,958,419</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>59,154,189</u>	<u>(1,801,340)</u>	<u>(177,688,180)</u>	<u>(16,178,774)</u>
FUND BALANCES AT BEGINNING OF YEAR	214,255,431	86,580,003	265,680,955	98,168,390
FUND BALANCES AT END OF YEAR	<u>273,409,620</u> =====	<u>84,778,663</u> =====	<u>87,992,775</u> =====	<u>81,989,616</u> =====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GENERAL FUNDS

	GENERAL FUNDS			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
TAXES	118,302,113	118,670,588	118,670,588	119,670,588
GRANTS & REIMBURSEMENTS	16,753,461	6,027,116	7,341,158	6,244,540
DEPARTMENTAL EARNINGS	11,672,942	13,569,183	13,569,183	12,488,697
JUDICIAL COSTS & FINES	3,563,419	3,679,953	3,679,953	3,731,453
INVESTMENT INCOME	3,033,277	3,000,002	1,100,002	2,300,002
RENTS	393,288	462,836	462,835	414,836
PAYMENTS IN LIEU OF TAXES	168,664	174,000	174,000	174,000
OTHER REVENUES	219,820	134,492	136,616	134,492
TOTAL REVENUES	154,106,984	145,718,170	145,134,335	145,158,608
EXPENDITURES:				
ELECTED OFFICIALS	27,916,408	29,114,735	29,581,315	30,348,944
COUNTY EXECUTIVE	5,727,847	6,067,966	7,154,836	6,259,637
ADMINISTRATION	24,233,475	24,849,224	25,000,173	25,510,758
HUMAN SERVICES	2,708,246	298,951	299,965	562,658
GENERAL SERVICES	9,544,384	9,382,348	9,543,147	9,687,128
CORRECTIONS	33,594,494	35,348,987	35,513,335	38,598,135
DEPARTMENT OF LAW	1,374,708	1,484,720	1,485,440	1,560,870
COURTS	31,035,374	32,933,158	33,591,167	35,145,127
COMMUNITY & ECONOMIC DEV	8,983,622	1,580,332	2,095,068	1,573,678
TOTAL EXPENDITURES	145,118,558	141,060,421	144,264,446	149,246,935
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	16,319,834	23,586,262	23,586,262	35,030,229
OTHER FINANCING USES	(25,674,534)	(29,126,012)	(31,787,628)	(33,466,382)
TOTAL OTHER FINANCING SOURCES (USES)	(9,354,700)	(5,539,750)	(8,201,366)	1,563,847
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(366,274)	(882,001)	(7,331,477)	(2,524,480)
FUND BALANCES AT BEGINNING OF YEAR	38,027,594	31,200,000	37,677,137	30,300,000
FUND BALANCES AT END OF YEAR	37,661,320	30,317,999	30,345,660	27,775,520

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1101 OPERATING FUND

	..... 1101 OPERATING FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
TAXES	118,302,113	118,670,588	118,670,588	119,670,588
GRANTS & REIMBURSEMENTS	16,753,461	6,027,116	7,341,158	6,244,540
DEPARTMENTAL EARNINGS	11,672,942	13,569,183	13,569,183	12,488,697
JUDICIAL COSTS & FINES	3,563,419	3,679,953	3,679,953	3,731,453
INVESTMENT INCOME	2,696,239	840,001	840,001	2,000,001
RENTS	393,288	462,836	462,835	414,836
PAYMENTS IN LIEU OF TAXES	168,664	174,000	174,000	174,000
OTHER REVENUES	219,820	134,492	136,616	134,492
TOTAL REVENUES	<u>153,769,946</u>	<u>143,558,169</u>	<u>144,874,334</u>	<u>144,858,607</u>
EXPENDITURES:				
ELECTED OFFICIALS	27,916,408	29,114,735	29,581,315	30,348,944
COUNTY EXECUTIVE	5,727,847	6,067,966	7,154,836	6,259,637
ADMINISTRATION	24,233,475	24,849,224	25,000,173	25,510,758
HUMAN SERVICES	2,708,246	298,951	299,965	562,658
GENERAL SERVICES	9,544,384	9,382,348	9,543,147	9,687,128
CORRECTIONS	33,594,494	35,348,987	35,513,335	38,598,135
DEPARTMENT OF LAW	1,374,708	1,484,720	1,485,440	1,560,870
COURTS	31,035,374	32,933,158	33,591,167	35,145,127
COMMUNITY & ECONOMIC DEV	8,983,622	1,580,332	2,095,068	1,573,678
TOTAL EXPENDITURES	<u>145,118,558</u>	<u>141,060,421</u>	<u>144,264,446</u>	<u>149,246,935</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	16,319,834	23,586,262	23,586,262	32,004,709
OTHER FINANCING USES	(25,337,496)	(26,966,011)	(31,527,627)	(32,916,381)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(9,017,662)</u>	<u>(3,379,749)</u>	<u>(7,941,365)</u>	<u>(911,672)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(366,274)</u>	<u>(882,001)</u>	<u>(7,331,477)</u>	<u>(5,300,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	13,027,594	6,200,000	12,677,137	5,300,000
FUND BALANCES AT END OF YEAR	<u>12,661,320</u>	<u>5,317,999</u>	<u>5,345,660</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1142 STABILIZATION FUND

..... 1142 STABILIZATION FUND				
	2023 ACTUAL	2024 BUDGET ADOPTED	REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	337,038	2,160,001	260,001	300,001
TOTAL REVENUES	<u>337,038</u>	<u>2,160,001</u>	<u>260,001</u>	<u>300,001</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES				3,025,520
OTHER FINANCING USES	(337,038)	(2,160,001)	(260,001)	(550,001)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(337,038)</u>	<u>(2,160,001)</u>	<u>(260,001)</u>	<u>2,475,519</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES				<u>2,775,520</u>
FUND BALANCES AT BEGINNING OF YEAR	25,000,000	25,000,000	25,000,000	25,000,000
FUND BALANCES AT END OF YEAR	<u>25,000,000</u> =====	<u>25,000,000</u> =====	<u>25,000,000</u> =====	<u>27,775,520</u> =====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUNDS

	SPECIAL REVENUE FUNDS			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	336,144,435	353,913,849	357,400,036	366,978,621
DEPARTMENTAL EARNINGS	13,929,889	12,884,106	12,884,107	12,963,971
JUDICIAL COSTS & FINES	5,498	4,751	4,751	4,251
INVESTMENT INCOME	5,160,513	1,110,223	1,600,222	2,060,709
RENTS	20,104	18,001	18,001	18,001
OTHER REVENUES	313,508	367,212	367,213	165,214
TOTAL REVENUES	355,573,947	368,298,142	372,274,330	382,190,767
EXPENDITURES:				
ELECTED OFFICIALS	2,970,184	4,170,445	5,805,014	4,250,366
ADMINISTRATION	552,447	755,010	1,028,038	1,170,210
HUMAN SERVICES	222,326,829	236,234,459	239,895,637	250,674,440
GENERAL SERVICES	8,219,151	9,366,695	9,506,968	9,789,665
NURSING HOMES	102,799,986	100,483,802	100,829,430	101,808,276
COURTS	5,228,113	5,627,839	5,630,709	5,814,741
COMMUNITY & ECONOMIC DEV	2,538,164	1,607,739	2,975,758	1,936,035
SPECIAL USE	7,638,481	1,052,980	55,235,415	1,052,980
TOTAL EXPENDITURES	352,273,355	359,298,969	420,906,969	376,496,713
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	21,003,100	15,103,185	15,169,140	17,037,920
OTHER FINANCING USES	(26,596,720)	(22,826,299)	(34,164,377)	(32,920,277)
TOTAL OTHER FINANCING SOURCES (USES)	(5,593,620)	(7,723,114)	(18,995,237)	(15,882,357)
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(2,293,028)	1,276,059	(67,627,876)	(10,188,303)
FUND BALANCES AT BEGINNING OF YEAR	127,950,288	51,780,000	120,606,384	62,200,000
FUND BALANCES AT END OF YEAR	125,657,260	53,056,059	52,978,508	52,011,697

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1201 LIQUID FUELS FUND

	..... 1201 LIQUID FUELS FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	604,430	679,642	679,642	679,642
INVESTMENT INCOME	14,764	5,000	5,000	15,481
OTHER REVENUES	78,777	50,000	50,000	100,000
TOTAL REVENUES	<u>697,971</u>	<u>734,642</u>	<u>734,642</u>	<u>795,123</u>
EXPENDITURES:				
GENERAL SERVICES	685,449	874,642	880,490	935,123
TOTAL EXPENDITURES	<u>685,449</u>	<u>874,642</u>	<u>880,490</u>	<u>935,123</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	27,162			
OTHER FINANCING USES	(59,000)	(60,000)	(60,000)	(60,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(31,838)</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>(60,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(19,316)</u>	<u>(200,000)</u>	<u>(205,848)</u>	<u>(200,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	471,809	200,000	205,848	200,000
FUND BALANCES AT END OF YEAR	<u>452,493</u>	<u> </u>	<u> </u>	<u> </u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1202 MENTAL HEALTH FUND

	..... 1202 MENTAL HEALTH FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	18,430,533	17,883,621	17,883,621	18,314,607
DEPARTMENTAL EARNINGS	7,562	10,002	10,002	10,002
INVESTMENT INCOME	341,652	60,001	60,001	60,001
OTHER REVENUES		2	2	2
TOTAL REVENUES	<u>18,779,747</u>	<u>17,953,626</u>	<u>17,953,626</u>	<u>18,384,612</u>
EXPENDITURES:				
HUMAN SERVICES	16,401,678	17,783,632	17,783,765	18,191,576
TOTAL EXPENDITURES	<u>16,401,678</u>	<u>17,783,632</u>	<u>17,783,765</u>	<u>18,191,576</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	529,609	564,310	564,310	539,158
OTHER FINANCING USES	(786,570)	(734,304)	(734,304)	(732,194)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(256,961)</u>	<u>(169,994)</u>	<u>(169,994)</u>	<u>(193,036)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>2,121,108</u>		<u>(133)</u>	
FUND BALANCES AT BEGINNING OF YEAR	5,032,595		133	
FUND BALANCES AT END OF YEAR	<u>7,153,703</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1203 FEDERAL IV-D FUND

..... 1203 FEDERAL IV-D FUND				
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	4,414,387	4,596,861	4,596,861	4,596,861
DEPARTMENTAL EARNINGS	4,222	5,001	5,001	4,001
JUDICIAL COSTS & FINES	5,498	4,751	4,751	4,251
INVESTMENT INCOME	7,628	2	2	2
OTHER REVENUES	59	301	301	301
TOTAL REVENUES	<u>4,431,794</u>	<u>4,606,916</u>	<u>4,606,916</u>	<u>4,605,416</u>
EXPENDITURES:				
COURTS	5,228,113	5,627,839	5,630,709	5,814,741
TOTAL EXPENDITURES	<u>5,228,113</u>	<u>5,627,839</u>	<u>5,630,709</u>	<u>5,814,741</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	1,916,255	1,860,125	1,860,125	2,151,995
OTHER FINANCING USES	(813,599)	(839,202)	(839,202)	(942,670)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,102,656</u>	<u>1,020,923</u>	<u>1,020,923</u>	<u>1,209,325</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>306,337</u>		<u>(2,870)</u>	
FUND BALANCES AT BEGINNING OF YEAR	(306,337)		2,870	
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1204 HEALTH CHOICES FUND

	..... 1204 HEALTH CHOICES FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	143,453,573	149,977,619	149,977,619	155,574,366
INVESTMENT INCOME	1,311,844	560,001	560,001	1,000,001
TOTAL REVENUES	<u>144,765,417</u>	<u>150,537,620</u>	<u>150,537,620</u>	<u>156,574,367</u>
EXPENDITURES:				
HUMAN SERVICES	139,378,949	151,811,502	153,695,465	157,929,204
TOTAL EXPENDITURES	<u>139,378,949</u>	<u>151,811,502</u>	<u>153,695,465</u>	<u>157,929,204</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(1,235,409)	(1,266,118)	(1,266,118)	(1,385,162)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,235,409)</u>	<u>(1,266,118)</u>	<u>(1,266,118)</u>	<u>(1,385,162)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>4,151,059</u>	<u>(2,540,000)</u>	<u>(4,423,963)</u>	<u>(2,739,999)</u>
FUND BALANCES AT BEGINNING OF YEAR	39,044,547	30,000,000	31,883,963	30,000,000
FUND BALANCES AT END OF YEAR	<u>43,195,606</u> =====	<u>27,460,000</u> =====	<u>27,460,000</u> =====	<u>27,260,001</u> =====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1205 DRUG AND ALCOHOL FUND

	..... 1205 DRUG AND ALCOHOL FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	7,255,787	7,031,762	8,263,326	7,182,506
INVESTMENT INCOME	166,810	40,001	40,001	100,001
OTHER REVENUES		1	1	1
TOTAL REVENUES	<u>7,422,597</u>	<u>7,071,764</u>	<u>8,303,328</u>	<u>7,282,508</u>
EXPENDITURES:				
HUMAN SERVICES	7,053,368	6,910,557	8,144,140	7,171,681
TOTAL EXPENDITURES	<u>7,053,368</u>	<u>6,910,557</u>	<u>8,144,140</u>	<u>7,171,681</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	149,552	149,552	149,552	149,552
OTHER FINANCING USES	(276,353)	(310,759)	(310,759)	(260,379)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(126,801)</u>	<u>(161,207)</u>	<u>(161,207)</u>	<u>(110,827)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>242,428</u>		<u>(2,019)</u>	
FUND BALANCES AT BEGINNING OF YEAR	4,132,341		2,019	
FUND BALANCES AT END OF YEAR	<u>4,374,769</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1206 CHILDREN AND YOUTH FUND

	..... 1206 CHILDREN AND YOUTH FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	24,461,261	32,939,395	32,939,395	38,594,748
DEPARTMENTAL EARNINGS		2,000	2,000	2,000
INVESTMENT INCOME	323,713	2	2	2
OTHER REVENUES	179,824	252,000	252,000	2
TOTAL REVENUES	<u>24,964,798</u>	<u>33,193,397</u>	<u>33,193,397</u>	<u>38,596,752</u>
EXPENDITURES:				
HUMAN SERVICES	35,110,462	35,858,189	35,859,192	42,414,605
TOTAL EXPENDITURES	<u>35,110,462</u>	<u>35,858,189</u>	<u>35,859,192</u>	<u>42,414,605</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	4,548,778	4,548,778	4,548,778	5,723,778
OTHER FINANCING USES	(1,698,005)	(1,883,986)	(1,958,986)	(1,905,925)
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,850,773</u>	<u>2,664,792</u>	<u>2,589,792</u>	<u>3,817,853</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(7,294,891)</u>		<u>(76,003)</u>	
FUND BALANCES AT BEGINNING OF YEAR	(4,332,259)		76,003	
FUND BALANCES AT END OF YEAR	<u>(11,627,150)</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1207 AREA AGENCY ON AGING FUND

	..... 1207 AREA AGENCY ON AGING FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	12,628,542	12,878,865	13,340,437	12,814,199
DEPARTMENTAL EARNINGS	80,160	85,642	85,642	86,506
INVESTMENT INCOME	43,451	35,692	35,692	35,000
OTHER REVENUES	9,080	15,500	15,500	15,500
TOTAL REVENUES	<u>12,761,233</u>	<u>13,015,699</u>	<u>13,477,271</u>	<u>12,951,205</u>
EXPENDITURES:				
HUMAN SERVICES	12,408,096	11,985,002	12,517,186	12,238,048
TOTAL EXPENDITURES	<u>12,408,096</u>	<u>11,985,002</u>	<u>12,517,186</u>	<u>12,238,048</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	281,250	300,000	300,000	622,000
OTHER FINANCING USES	(1,116,525)	(1,330,697)	(1,330,697)	(1,335,157)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(835,275)</u>	<u>(1,030,697)</u>	<u>(1,030,697)</u>	<u>(713,157)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(482,138)</u>		<u>(70,612)</u>	
FUND BALANCES AT BEGINNING OF YEAR	710,885		70,612	
FUND BALANCES AT END OF YEAR	<u>228,747</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1208 INFORMATION REFERRAL FUND

	..... 1208 INFORMATION REFERRAL FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		17,501	17,501	17,501
INVESTMENT INCOME	7,970	2,001	2,001	2,001
TOTAL REVENUES	<u>7,970</u>	<u>19,502</u>	<u>19,502</u>	<u>19,502</u>
EXPENDITURES:				
HUMAN SERVICES	669,673	790,251	799,140	828,282
TOTAL EXPENDITURES	<u>669,673</u>	<u>790,251</u>	<u>799,140</u>	<u>828,282</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	804,207	895,325	895,325	958,500
OTHER FINANCING USES	(182,955)	(124,576)	(124,576)	(149,720)
TOTAL OTHER FINANCING SOURCES (USES)	<u>621,252</u>	<u>770,749</u>	<u>770,749</u>	<u>808,780</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(40,451)</u>		<u>(8,889)</u>	
FUND BALANCES AT BEGINNING OF YEAR	59,077		8,889	
FUND BALANCES AT END OF YEAR	<u>18,626</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1209 BROOKVIEW-INDEPENDENT LIVING FUND

	..... 1209 BROOKVIEW-INDEPENDENT LIVING FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	298,419	306,002	306,002	306,002
INVESTMENT INCOME	33,187	5,001	5,001	20,001
OTHER REVENUES	36,407	44,001	44,001	44,001
TOTAL REVENUES	<u>368,013</u>	<u>355,004</u>	<u>355,004</u>	<u>370,004</u>
EXPENDITURES:				
NURSING HOMES	154,197	200,701	203,266	200,701
TOTAL EXPENDITURES	<u>154,197</u>	<u>200,701</u>	<u>203,266</u>	<u>200,701</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(108,472)	(265,197)	(265,197)	(23,244)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(108,472)</u>	<u>(265,197)</u>	<u>(265,197)</u>	<u>(23,244)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>105,344</u>	<u>(110,894)</u>	<u>(113,459)</u>	<u>146,059</u>
FUND BALANCES AT BEGINNING OF YEAR	881,522	700,000	702,565	800,000
FUND BALANCES AT END OF YEAR	<u>986,866</u>	<u>589,106</u>	<u>589,106</u>	<u>946,059</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1212 INTELLECTUAL DISABILITIES FUND

	..... 1212 INTELLECTUAL DISABILITIES FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	9,439,495	9,178,774	9,178,774	9,880,118
INVESTMENT INCOME	187,877	50,002	50,002	100,000
TOTAL REVENUES	<u>9,627,372</u>	<u>9,228,776</u>	<u>9,228,776</u>	<u>9,980,118</u>
EXPENDITURES:				
HUMAN SERVICES	9,750,697	9,408,528	9,409,951	10,172,391
TOTAL EXPENDITURES	<u>9,750,697</u>	<u>9,408,528</u>	<u>9,409,951</u>	<u>10,172,391</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	728,444	728,444	728,444	728,444
OTHER FINANCING USES	(478,399)	(548,692)	(548,692)	(536,171)
TOTAL OTHER FINANCING SOURCES (USES)	<u>250,045</u>	<u>179,752</u>	<u>179,752</u>	<u>192,273</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>126,720</u>		<u>(1,423)</u>	
FUND BALANCES AT BEGINNING OF YEAR	3,751,942		1,423	
FUND BALANCES AT END OF YEAR	<u>3,878,662</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1213 HUMAN SVCS ADMINISTRATION FUND

	..... 1213 HUMAN SVCS ADMINISTRATION FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	6,992	1	1	1
TOTAL REVENUES	<u>6,992</u>	<u>1</u>	<u>1</u>	<u>1</u>
EXPENDITURES:				
HUMAN SERVICES	1,553,906	1,686,798	1,686,798	1,728,653
TOTAL EXPENDITURES	<u>1,553,906</u>	<u>1,686,798</u>	<u>1,686,798</u>	<u>1,728,653</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	1,587,954	1,736,693	1,736,693	1,781,746
OTHER FINANCING USES	(41,040)	(49,896)	(49,896)	(53,094)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,546,914</u>	<u>1,686,797</u>	<u>1,686,797</u>	<u>1,728,652</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1214 HUD CDBG FUND

	..... 1214 HUD CDBG FUND		
	2023 ACTUAL	2024 BUDGET ADOPTED	2025 BUDGET ADOPTED
REVENUES:			
GRANTS & REIMBURSEMENTS	1,597,966	1,229,244	1,841,447
DEPARTMENTAL EARNINGS	6,462	1	1
INVESTMENT INCOME	15,317	1	1
TOTAL REVENUES	<u>1,619,745</u>	<u>1,229,246</u>	<u>1,841,449</u>
EXPENDITURES:			
COMMUNITY & ECONOMIC DEV	2,028,852	1,199,928	1,878,092
TOTAL EXPENDITURES	<u>2,028,852</u>	<u>1,199,928</u>	<u>1,878,092</u>
OTHER FINANCING SOURCES (USES):			
OTHER FINANCING SOURCES	129,448		65,955
TOTAL OTHER FINANCING SOURCES (USES)	<u>129,448</u>		<u>65,955</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(279,659)</u>	<u>29,318</u>	<u>29,312</u>
FUND BALANCES AT BEGINNING OF YEAR	(115,195)		6
FUND BALANCES AT END OF YEAR	<u>(394,854)</u>	<u>29,318</u>	<u>30,474</u>
	=====	=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1215 WORKERS COMPENSATION TRUST FUND

	..... 1215 WORKERS COMPENSATION TRUST FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	7,679	10,001	10,001	30,001
TOTAL REVENUES	<u>7,679</u>	<u>10,001</u>	<u>10,001</u>	<u>30,001</u>
EXPENDITURES:				
ADMINISTRATION		1	1	1
TOTAL EXPENDITURES		<u>1</u>	<u>1</u>	<u>1</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES		(1,000,000)	(1,000,000)	
TOTAL OTHER FINANCING SOURCES (USES)		<u>(1,000,000)</u>	<u>(1,000,000)</u>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>7,679</u>	<u>(990,000)</u>	<u>(990,000)</u>	<u>30,000</u>
FUND BALANCES AT BEGINNING OF YEAR	5,225,600	5,230,000	5,230,000	4,250,000
FUND BALANCES AT END OF YEAR	<u>5,233,279</u> =====	<u>4,240,000</u> =====	<u>4,240,000</u> =====	<u>4,280,000</u> =====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1216 TREXLER NATURE PRESERVE FUND

	..... 1216 TREXLER NATURE PRESERVE FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	12,042	5,001	5,001	5,001
INVESTMENT INCOME	4,460	1,000	1,000	1,000
RENTS		1	1	1
OTHER REVENUES		1	1	1
TOTAL REVENUES	<u>16,502</u>	<u>6,003</u>	<u>6,003</u>	<u>6,003</u>
EXPENDITURES:				
GENERAL SERVICES	165,000	175,004	175,004	195,004
TOTAL EXPENDITURES	<u>165,000</u>	<u>175,004</u>	<u>175,004</u>	<u>195,004</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	169,901	169,001	169,001	189,001
OTHER FINANCING USES			(4,145)	
TOTAL OTHER FINANCING SOURCES (USES)	<u>169,901</u>	<u>169,001</u>	<u>164,856</u>	<u>189,001</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>21,403</u>		<u>(4,145)</u>	
FUND BALANCES AT BEGINNING OF YEAR	<u>74,755</u>		<u>4,145</u>	
FUND BALANCES AT END OF YEAR	<u>96,158</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1218 GENERAL INSURANCE RESERVE FUND

..... 1218 GENERAL INSURANCE RESERVE FUND				
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	13,782	5,000	5,000	5,000
TOTAL REVENUES	<u>13,782</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
EXPENDITURES:				
ADMINISTRATION	127,941	600,000	600,000	900,000
TOTAL EXPENDITURES	<u>127,941</u>	<u>600,000</u>	<u>600,000</u>	<u>900,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	114,159	595,000	595,000	895,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>114,159</u>	<u>595,000</u>	<u>595,000</u>	<u>895,000</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES				
FUND BALANCES AT BEGINNING OF YEAR	350,000	350,000	350,000	350,000
FUND BALANCES AT END OF YEAR	<u>350,000</u> =====	<u>350,000</u> =====	<u>350,000</u> =====	<u>350,000</u> =====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1219 ATTORNEY GENERAL FUND

..... 1219 ATTORNEY GENERAL FUND				
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	110,903	137,601	137,601	137,601
INVESTMENT INCOME	710	1	1	1
TOTAL REVENUES	<u>111,613</u>	<u>137,602</u>	<u>137,602</u>	<u>137,602</u>
EXPENDITURES:				
ELECTED OFFICIALS	126,282	135,591	162,890	135,347
TOTAL EXPENDITURES	<u>126,282</u>	<u>135,591</u>	<u>162,890</u>	<u>135,347</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(14,669)</u>	<u>2,011</u>	<u>(25,288)</u>	<u>2,255</u>
FUND BALANCES AT BEGINNING OF YEAR	26,809		27,299	
FUND BALANCES AT END OF YEAR	<u>12,140</u>	<u>2,011</u>	<u>2,011</u>	<u>2,255</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1221 HAZARDOUS MATERIAL RESPONSE FUND

	..... 1221 HAZARDOUS MATERIAL RESPONSE FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	71,556	170,927	181,248	170,927
DEPARTMENTAL EARNINGS	67,950	76,000	76,000	76,000
INVESTMENT INCOME	4,635	1	1	1
TOTAL REVENUES	<u>144,141</u>	<u>246,928</u>	<u>257,249</u>	<u>246,928</u>
EXPENDITURES:				
GENERAL SERVICES	465,247	505,239	557,784	557,146
TOTAL EXPENDITURES	<u>465,247</u>	<u>505,239</u>	<u>557,784</u>	<u>557,146</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	223,269	258,311	258,311	310,218
TOTAL OTHER FINANCING SOURCES (USES)	<u>223,269</u>	<u>258,311</u>	<u>258,311</u>	<u>310,218</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(97,837)</u>		<u>(42,224)</u>	
FUND BALANCES AT BEGINNING OF YEAR			42,224	
FUND BALANCES AT END OF YEAR	<u>(97,837)</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1222 ECONOMIC/COMMUNITY DEVELOPMENT FUND

..... 1222 ECONOMIC/COMMUNITY DEVELOPMENT FUND				
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		1	1	1
DEPARTMENTAL EARNINGS	16,600	1	1	1
INVESTMENT INCOME	33,716	10,001	10,001	20,001
OTHER REVENUES		2	2	2
TOTAL REVENUES	<u>50,316</u>	<u>10,005</u>	<u>10,005</u>	<u>20,005</u>
EXPENDITURES:				
COMMUNITY & ECONOMIC DEV	455,076	291,311	885,355	316,811
TOTAL EXPENDITURES	<u>455,076</u>	<u>291,311</u>	<u>885,355</u>	<u>316,811</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	200,000	281,306	281,306	296,806
TOTAL OTHER FINANCING SOURCES (USES)	<u>200,000</u>	<u>281,306</u>	<u>281,306</u>	<u>296,806</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(204,760)</u>		<u>(594,044)</u>	
FUND BALANCES AT BEGINNING OF YEAR	1,147,869		594,044	
FUND BALANCES AT END OF YEAR	<u>943,109</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1223 911 FUND

	..... 1223 911 FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	7,465,975	8,030,002	8,575,708	8,030,002
DEPARTMENTAL EARNINGS	2,483	1,000	1,000	1,000
INVESTMENT INCOME	329,149	100,001	100,001	200,001
TOTAL REVENUES	<u>7,797,607</u>	<u>8,131,003</u>	<u>8,676,709</u>	<u>8,231,003</u>
EXPENDITURES:				
GENERAL SERVICES	6,780,205	7,638,560	7,720,439	7,929,142
TOTAL EXPENDITURES	<u>6,780,205</u>	<u>7,638,560</u>	<u>7,720,439</u>	<u>7,929,142</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(1,881,889)	(667,457)	(2,667,517)	(586,367)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,881,889)</u>	<u>(667,457)</u>	<u>(2,667,517)</u>	<u>(586,367)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(864,487)</u>	<u>(175,014)</u>	<u>(1,711,247)</u>	<u>(284,506)</u>
FUND BALANCES AT BEGINNING OF YEAR	8,024,142	4,000,000	5,536,233	4,000,000
FUND BALANCES AT END OF YEAR	<u>7,159,655</u> =====	<u>3,824,986</u> =====	<u>3,824,986</u> =====	<u>3,715,494</u> =====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1224 RECORDS IMPROVEMENT FUND

	..... 1224 RECORDS IMPROVEMENT FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	217,725	249,000	249,000	249,000
INVESTMENT INCOME	20,823	5,000	5,000	10,200
TOTAL REVENUES	<u>238,548</u>	<u>254,000</u>	<u>254,000</u>	<u>259,200</u>
EXPENDITURES:				
ADMINISTRATION	273,576	150,000	244,051	265,200
TOTAL EXPENDITURES	<u>273,576</u>	<u>150,000</u>	<u>244,051</u>	<u>265,200</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(86,429)	(194,000)	(352,209)	(194,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(86,429)</u>	<u>(194,000)</u>	<u>(352,209)</u>	<u>(194,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(121,457)</u>	<u>(90,000)</u>	<u>(342,260)</u>	<u>(200,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	705,487	300,000	458,209	200,000
FUND BALANCES AT END OF YEAR	<u>584,030</u>	<u>210,000</u>	<u>115,949</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1225 AUTO THEFT FUND

	..... 1225 AUTO THEFT FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	647,208	731,676	731,676	755,360
INVESTMENT INCOME	4,296	1,001	1,001	1,001
OTHER REVENUES		1	1	1
TOTAL REVENUES	<u>651,504</u>	<u>732,678</u>	<u>732,678</u>	<u>756,362</u>
EXPENDITURES:				
ELECTED OFFICIALS	645,766	687,678	687,689	711,362
TOTAL EXPENDITURES	<u>645,766</u>	<u>687,678</u>	<u>687,689</u>	<u>711,362</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(44,636)	(45,000)	(45,000)	(45,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(44,636)</u>	<u>(45,000)</u>	<u>(45,000)</u>	<u>(45,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(38,898)</u>		(11)	
FUND BALANCES AT BEGINNING OF YEAR	49,320		11	
FUND BALANCES AT END OF YEAR	<u>10,422</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1226 INSURANCE FRAUD FUND

	1226 INSURANCE FRAUD FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	323,286	398,793	398,793	398,793
INVESTMENT INCOME	1,106	501	501	1,001
OTHER REVENUES		1	1	1
TOTAL REVENUES	<u>324,392</u>	<u>399,295</u>	<u>399,295</u>	<u>399,795</u>
EXPENDITURES:				
ELECTED OFFICIALS	346,413	376,432	376,493	388,253
TOTAL EXPENDITURES	<u>346,413</u>	<u>376,432</u>	<u>376,493</u>	<u>388,253</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	39,399	12,137	12,137	33,458
OTHER FINANCING USES		(35,000)	(70,000)	(45,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>39,399</u>	<u>(22,863)</u>	<u>(57,863)</u>	<u>(11,542)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>17,378</u>		<u>(35,061)</u>	
FUND BALANCES AT BEGINNING OF YEAR	300		35,061	
FUND BALANCES AT END OF YEAR	<u>17,678</u>			

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1227 HOTEL TAX FUND

	..... 1227 HOTEL TAX FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	1,238,478	1,050,067	1,050,068	1,115,068
INVESTMENT INCOME	155,139	50,001	50,000	100,001
TOTAL REVENUES	<u>1,393,617</u>	<u>1,100,068</u>	<u>1,100,068</u>	<u>1,215,069</u>
EXPENDITURES:				
COMMUNITY & ECONOMIC DEV	54,236	116,500	212,311	88,500
TOTAL EXPENDITURES	<u>54,236</u>	<u>116,500</u>	<u>212,311</u>	<u>88,500</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(763,803)	(1,003,053)	(1,425,989)	(923,304)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(763,803)</u>	<u>(1,003,053)</u>	<u>(1,425,989)</u>	<u>(923,304)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>575,578</u>	<u>(19,485)</u>	<u>(538,232)</u>	<u>203,265</u>
FUND BALANCES AT BEGINNING OF YEAR	3,455,496	3,000,000	3,535,247	3,400,000
FUND BALANCES AT END OF YEAR	<u>4,031,074</u> =====	<u>2,980,515</u> =====	<u>2,997,015</u> =====	<u>3,603,265</u> =====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1228 AFFORDABLE HOUSING FUND

	..... 1228 AFFORDABLE HOUSING FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		1	1	1
DEPARTMENTAL EARNINGS	179,847	260,000	260,000	200,000
INVESTMENT INCOME	45,078	20,001	20,001	30,001
TOTAL REVENUES	<u>224,925</u>	<u>280,002</u>	<u>280,002</u>	<u>230,002</u>
EXPENDITURES:				
ADMINISTRATION	150,930	5,009	183,986	5,009
TOTAL EXPENDITURES	<u>150,930</u>	<u>5,009</u>	<u>183,986</u>	<u>5,009</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(26,977)	(30,000)	(30,000)	(30,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(26,977)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>47,018</u>	<u>244,993</u>	<u>66,016</u>	<u>194,993</u>
FUND BALANCES AT BEGINNING OF YEAR	1,208,164	1,000,000	1,178,977	1,000,000
FUND BALANCES AT END OF YEAR	<u>1,255,182</u>	<u>1,244,993</u>	<u>1,244,993</u>	<u>1,194,993</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1231 PUBLIC SAFETY FUND

	..... 1231 PUBLIC SAFETY FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	219,315	250,437	875,258	374,065
INVESTMENT INCOME	122,444	2	2	30,001
TOTAL REVENUES	<u>341,759</u>	<u>250,439</u>	<u>875,260</u>	<u>404,066</u>
EXPENDITURES:				
ELECTED OFFICIALS	1,851,723	2,970,744	4,577,942	3,015,404
TOTAL EXPENDITURES	<u>1,851,723</u>	<u>2,970,744</u>	<u>4,577,942</u>	<u>3,015,404</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	2,454,445	2,764,203	2,764,203	2,658,264
OTHER FINANCING USES	(51,104)	(43,898)	(123,312)	(46,926)
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,403,341</u>	<u>2,720,305</u>	<u>2,640,891</u>	<u>2,611,338</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>893,377</u>		<u>(1,061,791)</u>	
FUND BALANCES AT BEGINNING OF YEAR	1,528,524		1,061,791	
FUND BALANCES AT END OF YEAR	<u>2,421,901</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1232 GAMING FUND

..... 1232 GAMING FUND				
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	1,180,147	1,050,000	1,050,000	1,125,000
INVESTMENT INCOME	165,430	30,001	30,001	50,001
TOTAL REVENUES	<u>1,345,577</u>	<u>1,080,001</u>	<u>1,080,001</u>	<u>1,175,001</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES		(1,281,306)	(1,281,306)	(2,046,806)
TOTAL OTHER FINANCING SOURCES (USES)		<u>(1,281,306)</u>	<u>(1,281,306)</u>	<u>(2,046,806)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>1,345,577</u>	<u>(201,305)</u>	<u>(201,305)</u>	<u>(871,805)</u>
FUND BALANCES AT BEGINNING OF YEAR	3,115,566	3,500,000	3,500,000	4,000,000
FUND BALANCES AT END OF YEAR	<u>4,461,143</u> =====	<u>3,298,695</u> =====	<u>3,298,695</u> =====	<u>3,128,195</u> =====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1233 CEDARBROOK FUND

	..... 1233 CEDARBROOK FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	103,861,151	107,526,123	107,526,123	107,526,123
DEPARTMENTAL EARNINGS	8,183,704	8,736,413	8,736,413	8,736,413
INVESTMENT INCOME	535,921	100,001	100,001	200,001
RENTS	20,104	18,000	18,000	18,000
OTHER REVENUES	9,361	5,402	5,402	5,402
TOTAL REVENUES	<u>112,610,241</u>	<u>116,385,939</u>	<u>116,385,939</u>	<u>116,485,939</u>
EXPENDITURES:				
NURSING HOMES	102,645,789	100,283,101	100,626,164	101,607,575
TOTAL EXPENDITURES	<u>102,645,789</u>	<u>100,283,101</u>	<u>100,626,164</u>	<u>101,607,575</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	7,099,268	240,000	240,000	
OTHER FINANCING USES	(9,321,113)	(11,063,158)	(13,623,234)	(21,379,156)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,221,845)</u>	<u>(10,823,158)</u>	<u>(13,383,234)</u>	<u>(21,379,156)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>7,742,607</u>	<u>5,279,680</u>	<u>2,376,541</u>	<u>(6,500,792)</u>
FUND BALANCES AT BEGINNING OF YEAR	4,813,119	3,500,000	6,403,139	14,000,000
FUND BALANCES AT END OF YEAR	<u>12,555,726</u> =====	<u>8,779,680</u> =====	<u>8,779,680</u> =====	<u>7,499,208</u> =====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1234 PARKS FUND FUND

	..... 1234 PARKS FUND FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	1,147,025	250,002	250,002	365,002
INVESTMENT INCOME	94,806	20,001	20,001	50,001
OTHER REVENUES			1	
TOTAL REVENUES	<u>1,241,831</u>	<u>270,003</u>	<u>270,004</u>	<u>415,003</u>
EXPENDITURES:				
GENERAL SERVICES	123,250	173,250	173,251	173,250
TOTAL EXPENDITURES	<u>123,250</u>	<u>173,250</u>	<u>173,251</u>	<u>173,250</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(252,332)	(50,000)	(4,144,398)	(240,002)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(252,332)</u>	<u>(50,000)</u>	<u>(4,144,398)</u>	<u>(240,002)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>866,249</u>	<u>46,753</u>	<u>(4,047,645)</u>	<u>1,751</u>
FUND BALANCES AT BEGINNING OF YEAR	2,370,502		4,094,398	
FUND BALANCES AT END OF YEAR	<u>3,236,751</u> =====	<u>46,753</u> =====	<u>46,753</u> =====	<u>1,751</u> =====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1235 AMERICAN RESCUE PLAN FUND

	..... 1235 AMERICAN RESCUE PLAN FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		1	1	1
INVESTMENT INCOME	1,104,540	2	400,002	2
TOTAL REVENUES	<u>1,104,540</u>	<u>3</u>	<u>400,003</u>	<u>3</u>
EXPENDITURES:				
SPECIAL USE	6,813,808	1	53,441,412	1
TOTAL EXPENDITURES	<u>6,813,808</u>	<u>1</u>	<u>53,441,412</u>	<u>1</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(7,372,110)		(1,758,840)	
TOTAL OTHER FINANCING SOURCES (USES)	<u>(7,372,110)</u>		<u>(1,758,840)</u>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(13,081,378)</u>	2	<u>(54,800,249)</u>	2
FUND BALANCES AT BEGINNING OF YEAR	46,036,014		54,800,251	
FUND BALANCES AT END OF YEAR	<u>32,954,636</u>	<u>2</u>	<u>2</u>	<u>2</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1236 OPIOID SETTLEMENT FUND FUND

..... 1236 OPIOID SETTLEMENT FUND FUND				
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	2,446,130	1,052,977	1,052,977	1,052,977
INVESTMENT INCOME	55,594	2	90,002	2
TOTAL REVENUES	<u>2,501,724</u>	<u>1,052,979</u>	<u>1,142,979</u>	<u>1,052,979</u>
EXPENDITURES:				
SPECIAL USE	824,673	1,052,979	1,794,003	1,052,979
TOTAL EXPENDITURES	<u>824,673</u>	<u>1,052,979</u>	<u>1,794,003</u>	<u>1,052,979</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES			(150,000)	
TOTAL OTHER FINANCING SOURCES (USES)			<u>(150,000)</u>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>1,677,051</u>		<u>(801,024)</u>	
FUND BALANCES AT BEGINNING OF YEAR	487,694		801,024	
FUND BALANCES AT END OF YEAR	<u>2,164,745</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 DEBT SERVICE FUNDS

	DEBT SERVICE FUNDS			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		17,963		
RENTS	936,700	936,700	936,700	936,700
TOTAL REVENUES	<u>936,700</u>	<u>954,663</u>	<u>936,700</u>	<u>936,700</u>
EXPENDITURES:				
DEBT SERVICE	10,766,571	11,127,672	14,242,621	14,018,610
TOTAL EXPENDITURES	<u>10,766,571</u>	<u>11,127,672</u>	<u>14,242,621</u>	<u>14,018,610</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	15,873,860	10,177,609	10,195,572	10,230,922
TOTAL OTHER FINANCING SOURCES (USES)	<u>15,873,860</u>	<u>10,177,609</u>	<u>10,195,572</u>	<u>10,230,922</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>6,043,989</u>	<u>4,600</u>	<u>(3,110,349)</u>	<u>(2,850,988)</u>
FUND BALANCES AT BEGINNING OF YEAR	(47,586)	1	5,968,339	2,868,388
FUND BALANCES AT END OF YEAR	<u>5,996,403</u>	<u>4,601</u>	<u>2,857,990</u>	<u>17,400</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1321 SINKING FUND ESCO PROJ PHASE I FUND

	..... 1321 SINKING FUND ESCO PROJ PHASE I FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	418,000	324,000	324,000	
TOTAL EXPENDITURES	<u>418,000</u>	<u>324,000</u>	<u>324,000</u>	<u> </u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	418,000	324,000	324,000	
TOTAL OTHER FINANCING SOURCES (USES)	<u>418,000</u>	<u>324,000</u>	<u>324,000</u>	<u> </u>
FUND BALANCES AT END OF YEAR	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1323 SINK FD ESCO PROJ PHASE II FUND

	..... 1323 SINK FD ESCO PROJ PHASE II FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	361,401	371,545	371,545	381,744
TOTAL EXPENDITURES	<u>361,401</u>	<u>371,545</u>	<u>371,545</u>	<u>381,744</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	361,401	371,545	371,545	381,744
TOTAL OTHER FINANCING SOURCES (USES)	<u>361,401</u>	<u>371,545</u>	<u>371,545</u>	<u>381,744</u>
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1327 SINKING FUND SERIES 2016 FUND

	..... 1327 SINKING FUND SERIES 2016 FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	5,130,000	5,445,000	5,445,000	5,995,000
TOTAL EXPENDITURES	<u>5,130,000</u>	<u>5,445,000</u>	<u>5,445,000</u>	<u>5,995,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,130,000	5,445,000	5,445,000	5,995,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,130,000</u>	<u>5,445,000</u>	<u>5,445,000</u>	<u>5,995,000</u>
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1328 SINK FUND BF 2016-BB-TAXABLE FUND

	..... 1328 SINK FUND BF 2016-BB-TAXABLE FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
RENTS	431,104	449,600	449,600	467,400
TOTAL REVENUES	<u>431,104</u>	<u>449,600</u>	<u>449,600</u>	<u>467,400</u>
EXPENDITURES:				
DEBT SERVICE	430,000	445,000	445,000	465,000
TOTAL EXPENDITURES	<u>430,000</u>	<u>445,000</u>	<u>445,000</u>	<u>465,000</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>1,104</u>	<u>4,600</u>	<u>4,600</u>	<u>2,400</u>
FUND BALANCES AT BEGINNING OF YEAR	10,600		1	15,000
FUND BALANCES AT END OF YEAR	<u>11,704</u> =====	<u>4,600</u> =====	<u>4,601</u> =====	<u>17,400</u> =====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1329 SINK FUND BF 2017-BB-TAX EXMPT FUND

	..... 1329 SINK FUND BF 2017-BB-TAX EXMPT FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	25,000	395,000	395,000	460,000
TOTAL EXPENDITURES	<u>25,000</u>	<u>395,000</u>	<u>395,000</u>	<u>460,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	25,000	395,000	395,000	460,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>25,000</u>	<u>395,000</u>	<u>395,000</u>	<u>460,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1333 SINK FUND SERIES 2019 FUND

..... 1333 SINK FUND SERIES 2019 FUND				
	2023 ACTUAL	2024 BUDGET ADOPTED	BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	380,000	400,000	400,000	415,000
TOTAL EXPENDITURES	<u>380,000</u>	<u>400,000</u>	<u>400,000</u>	<u>415,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	380,000	400,000	400,000	415,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>380,000</u>	<u>400,000</u>	<u>400,000</u>	<u>415,000</u>
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1371 COUPON ACCT ESCO PROJ PHASE I FUND

	..... 1371 COUPON ACCT ESCO PROJ PHASE I FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	21,705	6,062	6,062	
TOTAL EXPENDITURES	<u>21,705</u>	<u>6,062</u>	<u>6,062</u>	<u></u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	21,705	6,062	6,062	
TOTAL OTHER FINANCING SOURCES (USES)	<u>21,705</u>	<u>6,062</u>	<u>6,062</u>	<u></u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1373 COUP ACCT ESCO PROJ PHASE II FUND

..... 1373 COUP ACCT ESCO PROJ PHASE II FUND				
	2023 ACTUAL	2024 BUDGET ADOPTED	REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		17,963		
TOTAL REVENUES	<u> </u>	<u>17,963</u>	<u> </u>	<u> </u>
EXPENDITURES:				
DEBT SERVICE	51,666	34,915	34,915	17,678
TOTAL EXPENDITURES	<u>51,666</u>	<u>34,915</u>	<u>34,915</u>	<u>17,678</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	124,919	16,952	34,915	17,678
TOTAL OTHER FINANCING SOURCES (USES)	<u>124,919</u>	<u>16,952</u>	<u>34,915</u>	<u>17,678</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>73,253</u>	<u> </u>	<u> </u>	<u> </u>
FUND BALANCES AT BEGINNING OF YEAR	(73,254)	1	1	
FUND BALANCES AT END OF YEAR	<u>(1)</u>	<u>1</u>	<u>1</u>	<u> </u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1377 COUPON ACCOUNT SERIES 2016 FUND

	..... 1377 COUPON ACCOUNT SERIES 2016 FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	662,800	457,600	457,600	239,800
TOTAL EXPENDITURES	<u>662,800</u>	<u>457,600</u>	<u>457,600</u>	<u>239,800</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	662,800	457,600	457,600	239,800
TOTAL OTHER FINANCING SOURCES (USES)	<u>662,800</u>	<u>457,600</u>	<u>457,600</u>	<u>239,800</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1378 COUP ACCT BF 2016-BB-TAXABLE FUND

	..... 1378 COUP ACCT BF 2016-BB-TAXABLE FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
RENTS	505,596	487,100	487,100	469,300
TOTAL REVENUES	<u>505,596</u>	<u>487,100</u>	<u>487,100</u>	<u>469,300</u>
EXPENDITURES:				
DEBT SERVICE	504,300	487,100	487,100	469,300
TOTAL EXPENDITURES	<u>504,300</u>	<u>487,100</u>	<u>487,100</u>	<u>469,300</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>1,296</u>			
FUND BALANCES AT BEGINNING OF YEAR	15,068		1	
FUND BALANCES AT END OF YEAR	<u>16,364</u>	<u>=====</u>	<u>1</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1379 COUP ACCT BF 2017-BB-TAX EXMPT FUND

	..... 1379 COUP ACCT BF 2017-BB-TAX EXMPT FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	484,303	483,053	483,053	463,303
TOTAL EXPENDITURES	<u>484,303</u>	<u>483,053</u>	<u>483,053</u>	<u>463,303</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	484,303	483,053	483,053	463,303
TOTAL OTHER FINANCING SOURCES (USES)	<u>484,303</u>	<u>483,053</u>	<u>483,053</u>	<u>463,303</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1383 COUP FUND SERIES 2019 FUND

	..... 1383 COUP FUND SERIES 2019 FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	2,297,396	2,278,397	2,278,397	2,258,397
TOTAL EXPENDITURES	<u>2,297,396</u>	<u>2,278,397</u>	<u>2,278,397</u>	<u>2,258,397</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	2,297,396	2,278,397	2,278,397	2,258,397
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,297,396</u>	<u>2,278,397</u>	<u>2,278,397</u>	<u>2,258,397</u>
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1384 COUP FUND SERIES 2023 FUND

..... 1384 COUP FUND SERIES 2023 FUND				
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE			3,114,949	2,853,388
TOTAL EXPENDITURES			3,114,949	2,853,388
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,968,336			
TOTAL OTHER FINANCING SOURCES (USES)	5,968,336			
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	5,968,336		(3,114,949)	(2,853,388)
FUND BALANCES AT BEGINNING OF YEAR			5,968,336	2,853,388
FUND BALANCES AT END OF YEAR	5,968,336		2,853,387	2,853,388

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 CAPITAL PROJECTS FUNDS

	CAPITAL PROJECTS FUNDS			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	1,450,230	1,075,003	1,075,003	1,335,000
INVESTMENT INCOME	2,181,510	100,003	100,004	100,002
TOTAL REVENUES	3,631,740	1,175,006	1,175,007	1,435,002
EXPENDITURES:				
ELECTED OFFICIALS	274,167	469,451	853,290	570,000
COUNTY EXECUTIVE	514,142		591,434	
ADMINISTRATION	891,642	940,000	1,834,912	590,000
HUMAN SERVICES	184,543	100,000	701,058	100,000
GENERAL SERVICES	2,680,737	4,884,506	19,400,786	3,815,008
NURSING HOMES	4,989,062	1,515,000	35,624,497	2,160,000
CORRECTIONS	110,366	458,300	1,449,962	766,000
COURTS	52,901	173,000	650,218	95,004
BOND FUND SERIES 2019	2,060,681		1,522,260	
BOND FUND SERIES 2023	1,659,701		58,287,863	
TOTAL EXPENDITURES	13,417,942	8,540,257	120,916,280	8,096,012
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	71,526,533	5,165,253	20,122,795	6,046,007
OTHER FINANCING USES	(5,970,829)			
TOTAL OTHER FINANCING SOURCES (USES)	65,555,704	5,165,253	20,122,795	6,046,007
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	55,769,502	(2,199,998)	(99,618,478)	(615,003)
FUND BALANCES AT BEGINNING OF YEAR	48,325,135	3,600,002	101,429,095	2,800,002
FUND BALANCES AT END OF YEAR	104,094,637	1,400,004	1,810,617	2,184,999

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1406 OTHER CAPITAL PROJECTS FUND

..... 1406 OTHER CAPITAL PROJECTS FUND				
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
EXPENDITURES:				
ELECTED OFFICIALS	274,167	469,451	853,290	570,000
COUNTY EXECUTIVE	514,142		591,434	
ADMINISTRATION	891,642	940,000	1,834,912	590,000
HUMAN SERVICES	184,543	100,000	701,058	100,000
GENERAL SERVICES	2,548,193	1,509,502	9,958,005	1,765,003
NURSING HOMES	1,209,100	1,515,000	4,083,916	2,160,000
CORRECTIONS	110,366	458,300	1,449,962	766,000
COURTS	52,901	173,000	650,218	95,004
TOTAL EXPENDITURES	<u>5,785,054</u>	<u>5,165,253</u>	<u>20,122,795</u>	<u>6,046,007</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,785,053	5,165,253	20,122,795	6,046,007
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,785,053</u>	<u>5,165,253</u>	<u>20,122,795</u>	<u>6,046,007</u>
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1419 INFRASTRUCTURE FUND FUND

	..... 1419 INFRASTRUCTURE FUND FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	1,450,230	1,075,003	1,075,003	1,335,000
INVESTMENT INCOME	390,229	100,001	100,001	100,000
TOTAL REVENUES	<u>1,840,459</u>	<u>1,175,004</u>	<u>1,175,004</u>	<u>1,435,000</u>
EXPENDITURES:				
GENERAL SERVICES	113,371	3,375,004	9,442,781	2,050,005
TOTAL EXPENDITURES	<u>113,371</u>	<u>3,375,004</u>	<u>9,442,781</u>	<u>2,050,005</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>1,727,088</u>	<u>(2,200,000)</u>	<u>(8,267,777)</u>	<u>(615,005)</u>
FUND BALANCES AT BEGINNING OF YEAR	9,380,223	3,600,000	10,078,389	2,800,000
FUND BALANCES AT END OF YEAR	<u>11,107,311</u> =====	<u>1,400,000</u> =====	<u>1,810,612</u> =====	<u>2,184,995</u> =====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1429 BOND FUND SERIES 2016 FUND

	..... 1429 BOND FUND SERIES 2016 FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	(1,337)	1	1	
TOTAL REVENUES	<u>(1,337)</u>	<u>1</u>	<u>1</u>	<u></u>
EXPENDITURES:				
GENERAL SERVICES	19,173			
TOTAL EXPENDITURES	<u>19,173</u>	<u></u>	<u></u>	<u></u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(2,493)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,493)</u>	<u></u>	<u></u>	<u></u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(23,003)</u>	<u>1</u>	<u>1</u>	<u></u>
FUND BALANCES AT BEGINNING OF YEAR	23,002	1	1	
FUND BALANCES AT END OF YEAR	<u>(1)</u>	<u>2</u>	<u>2</u>	<u></u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1435 BOND FUND SERIES 2019 FUND

	..... 1435 BOND FUND SERIES 2019 FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	1,758,677	1	1	1
TOTAL REVENUES	<u>1,758,677</u>	<u>1</u>	<u>1</u>	<u>1</u>
EXPENDITURES:				
NURSING HOMES	3,779,962		31,540,581	
BOND FUND SERIES 2019	2,060,681		1,522,260	
TOTAL EXPENDITURES	<u>5,840,643</u>		<u>33,062,841</u>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(4,081,966)</u>	<u>1</u>	<u>(33,062,840)</u>	<u>1</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>38,921,910</u>	<u>1</u>	<u>33,062,842</u>	<u>1</u>
FUND BALANCES AT END OF YEAR	<u>34,839,944</u> =====	<u>2</u> =====	<u>2</u> =====	<u>2</u> =====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1436 BOND FUND SERIES 2023 FUND

..... 1436 BOND FUND SERIES 2023 FUND				
	2023 ACTUAL	2024 BUDGET ADOPTED	REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	33,941		1	1
TOTAL REVENUES	<u>33,941</u>		<u>1</u>	<u>1</u>
EXPENDITURES:				
BOND FUND SERIES 2023	1,659,701		58,287,863	
TOTAL EXPENDITURES	<u>1,659,701</u>		<u>58,287,863</u>	
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	65,741,480			
OTHER FINANCING USES	(5,968,336)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>59,773,144</u>			
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>58,147,384</u>		<u>(58,287,862)</u>	<u>1</u>
FUND BALANCES AT BEGINNING OF YEAR			58,287,863	1
FUND BALANCES AT END OF YEAR	<u>58,147,384</u>		<u>1</u>	<u>2</u>
	=====		=====	=====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
PROPRIETARY FUNDS

	..... PROPRIETARY FUNDS			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	210	1	1	1
DEPARTMENTAL EARNINGS	74,892	102,695	102,695	106,719
INVESTMENT INCOME	274,093	70,832	70,832	143,461
RENTS	3,686,863	3,927,462	3,927,462	4,064,624
OTHER REVENUES	1,726	2,001	2,001	1,002
TOTAL REVENUES	<u>4,037,784</u>	<u>4,102,991</u>	<u>4,102,991</u>	<u>4,315,807</u>
EXPENDITURES:				
HUMAN SERVICES	991,474	1,147,707	1,228,880	1,170,537
GENERAL SERVICES	1,555,322	1,805,848	1,862,236	1,893,881
TOTAL EXPENDITURES	<u>2,546,796</u>	<u>2,953,555</u>	<u>3,091,116</u>	<u>3,064,418</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(739,764)	(2,079,998)	(3,121,764)	(1,958,419)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(739,764)</u>	<u>(2,079,998)</u>	<u>(3,121,764)</u>	<u>(1,958,419)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>751,224</u>	<u>(930,562)</u>	<u>(2,109,889)</u>	<u>(707,030)</u>
FUND BALANCES AT BEGINNING OF YEAR	6,047,494	5,000,000	6,139,351	4,600,000
FUND BALANCES AT END OF YEAR	<u>6,798,718</u> =====	<u>4,069,438</u> =====	<u>4,029,462</u> =====	<u>3,892,970</u> =====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 2101 CEDAR VIEW APARTMENTS FUND

	..... 2101 CEDAR VIEW APARTMENTS FUND			
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS				
DEPARTMENTAL EARNINGS	74,892	102,695	102,695	106,719
INVESTMENT INCOME	58,892	30,831	30,831	43,460
RENTS	1,319,363	1,308,020	1,308,020	1,361,854
OTHER REVENUES	1,137	1,001	1,001	1,001
TOTAL REVENUES	<u>1,454,284</u>	<u>1,442,547</u>	<u>1,442,547</u>	<u>1,513,034</u>
EXPENDITURES:				
HUMAN SERVICES	991,474	1,147,707	1,228,880	1,170,537
TOTAL EXPENDITURES	<u>991,474</u>	<u>1,147,707</u>	<u>1,228,880</u>	<u>1,170,537</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(489,785)	(400,883)	(926,941)	(299,279)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(489,785)</u>	<u>(400,883)</u>	<u>(926,941)</u>	<u>(299,279)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(26,975)</u>	<u>(106,043)</u>	<u>(713,274)</u>	<u>43,218</u>
FUND BALANCES AT BEGINNING OF YEAR	1,420,275	600,000	1,172,231	600,000
FUND BALANCES AT END OF YEAR	<u>1,393,300</u> =====	<u>493,957</u> =====	<u>458,957</u> =====	<u>643,218</u> =====

COUNTY OF LEHIGH - 2025 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 2111 GOVERNMENT CENTER FUND

..... 2111 GOVERNMENT CENTER FUND				
	2023 ACTUAL	2024 BUDGET ADOPTED	2024 BUDGET REVISED AS OF 8/1	2025 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	210	1	1	1
INVESTMENT INCOME	215,201	40,001	40,001	100,001
RENTS	2,367,500	2,619,442	2,619,442	2,702,770
OTHER REVENUES	589	1,000	1,000	1
TOTAL REVENUES	<u>2,583,500</u>	<u>2,660,444</u>	<u>2,660,444</u>	<u>2,802,773</u>
EXPENDITURES:				
GENERAL SERVICES	1,555,322	1,805,848	1,862,236	1,893,881
TOTAL EXPENDITURES	<u>1,555,322</u>	<u>1,805,848</u>	<u>1,862,236</u>	<u>1,893,881</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(249,979)	(1,679,115)	(2,194,823)	(1,659,140)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(249,979)</u>	<u>(1,679,115)</u>	<u>(2,194,823)</u>	<u>(1,659,140)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>778,199</u>	<u>(824,519)</u>	<u>(1,396,615)</u>	<u>(750,248)</u>
FUND BALANCES AT BEGINNING OF YEAR	4,627,219	4,400,000	4,967,120	4,000,000
FUND BALANCES AT END OF YEAR	<u>5,405,418</u> =====	<u>3,575,481</u> =====	<u>3,570,505</u> =====	<u>3,249,752</u> =====