



# County of Lehigh 2013 Budget

**PROPOSED**

**No Change--11.9 Mills**

**September 13, 2012**

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The County's "budget process" is a fluid and transparent daily regimen of measuring current year progress against Budget, assessing future influences and making the decisions and necessary adjustments to provide residents with the services they require as efficiently as possible.

## **Lehigh County Budget Process**

- > The County's Budget process requires projecting at least five months of the current year in addition to the full budget year.
- > At best, the State's fiscal actions for the last six months of the Budget year are unknown.

<b>Action</b>	<b>Timing</b>	<b>Data Available</b>
Departmental Budget Development	June	5 Months' Actual for Current Year + History
Departmental Budget Reviews	July	6 Months' Actual + History & State Budget (???)
Final Budget Decisions	Early August	7 Months' Actual + History & State Budget (???)
Formal (Proposed) Budget Release	By August 31	

**Note:**

- The County's budgeted 2013 revenue relies 61.5% on Grants/Reimbursements.

## **Reassessment Update**

- Informal reviews completed in June
  - > 42% of properties will have a County tax increase due to reassessment
- Formal appeals underway and will conclude in October
- The revenue-neutral tax rate determined in November when the Assessment Office certifies the new values
  - > Projected rate, including shift to 100% valuation is approx. 3.9 mills
- The County has a risk of tax losses in 2013 from appeals moving to the Court after Board of Assessment Appeals decisions
  - > Appeals going to Court won't be known until December

# 2012 BUDGET OVERVIEW



## **Budget Headlines**

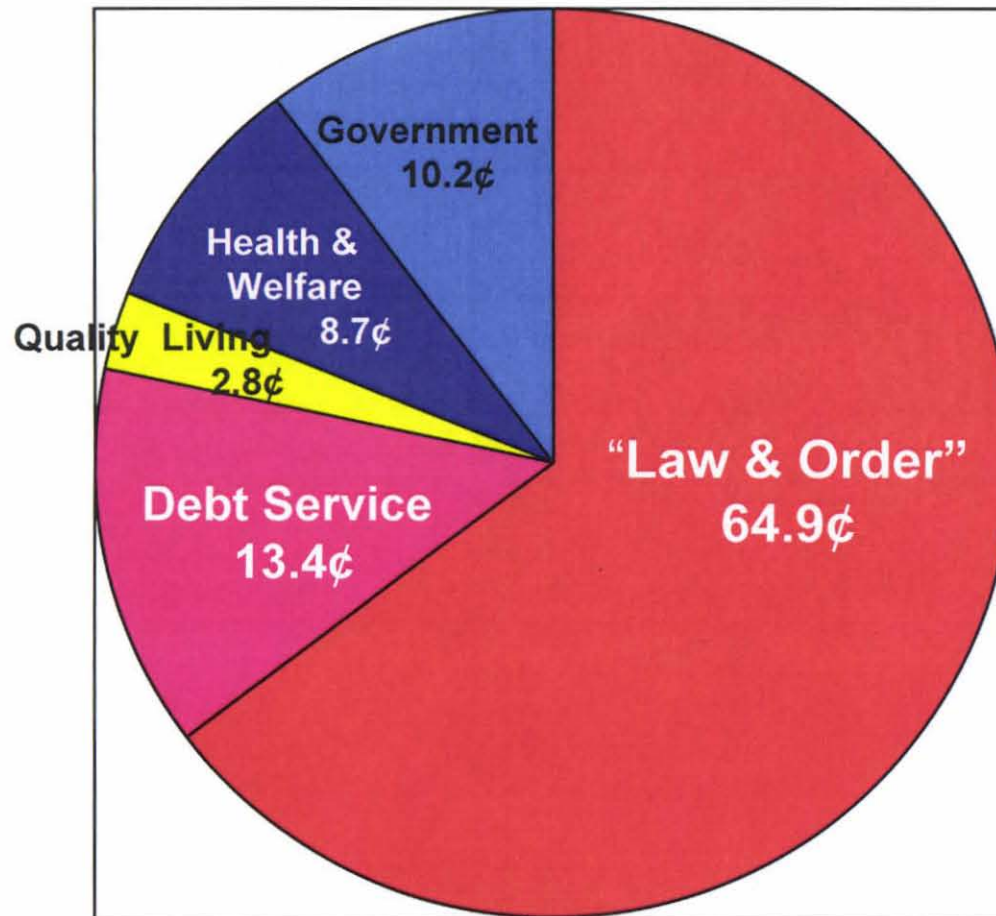
- No change in tax rate—11.9 mills
- Total budget (\$364.9 million) down for 3<sup>rd</sup> consecutive year
  - > Down \$24 million vs. 2012 and \$47 million vs. 2010
- Reassessed property values to be applied in 2013
  - > Adjusted, revenue neutral tax rate to be set in November
- A “one-time expiring tax credit” of \$6.5 million (\$44 per average taxpayer) funded from Stabilization and Gaming Funds
  - > 6.2% tax savings for average taxpayer
  - > Stabilization fund at \$20 million—meeting GFOA guidelines and adequate for cash flow needs
- Personnel count reduced by 21 to 2,057
  - > Down 143 positions (6.5%) vs. 1990 staffing

## **Budget Headlines**

- Non-union pay increases set at 2% general increase or 3% step, not both
  - > Union increases are similar
  - > In line with national forecast for pay increases of 2.9% (Mercer)
  - > Total County payroll up 0.6% vs. 2012
- Green Futures spending only funded from County-owned property sales and grants
- Capital spending above 2012 but below the approved Capital Plan by \$70,000
- Pension Fund contribution increased to \$11.6 million
- Support for “Quality Living” programs maintained
- County funding of Human Services limited to funding required to drawdown State and Federal funds



## Where do my tax dollars go?



"Government" includes capital spending (2.2¢)

## **The Focus on “Law & Order”**

### **Major Initiatives**

- Central Booking opened in 2008
- Records management system (Cody/COBRA) funded for all police departments in 2009
- Crime Center developed and opening in 2012

	<b>2006</b>	<b>2013</b>	<b>Change</b>
Total Staffing	2,200	2,057	<b>(6.5%)</b>
“Law & Order”	794	822	+3.5%
All Other	1,406	1,235	<b>(12.2%)</b>
Tax Dollars Required	\$92,250,299	\$112,581,105	+22.0%
“Law & Order”	\$52,761,059	\$73,017,507	+38.4%
All Other	\$39,489,240	\$39,563,598	<b>+0.2%</b>

## **The Cost of “Law & Order”**

*64.9¢ of 2013 tax dollar spending*

*69.6¢ of 2013 tax dollar revenue*

	<b>2013 Tax Dollars</b>	<b>Cost/Wk.</b>
Corrections	\$29,040,728	\$558,475
Courts	28,829,545	554,414
District Attorney	5,448,417	104,777
Sheriff	4,663,915	89,691
Public Defender	2,263,707	43,533
Coroner	1,657,465	31,874
911/EMS/Public Safety	1,113,730	21,418
Total	\$73,017,507	<b>\$1,404,182</b>

# Operating Fund Balance



## **General Fund—2012 Opening Balance**

Actual Balance	\$15,214,310
Less: Encumbrances/Rollovers*	<u>(4,160,248)</u>
Adjusted Balance	11,054,062
2012 Budget Assumption	<u>(7,675,000)</u>
Net Favorable Balance	<b>+\$3,379,062</b>

\*Payables & Incomplete Capital Projects

### **Positive One-Time 2011 Events (\$3,580,839)**

- Bank of America Escrow Funding Settlement (\$460,865)
- Human Services Underwrite Adjustments (\$1,000,000)
- Transfer from Healthchoices (\$560,000)
- Debt Service Refinancing (\$1,559,974)

## **Projected 1/1/2013 Operating Fund Balance**

8/1/12 Balance	<b>\$3,829,215</b>
Projected Positive Variances	<b>\$4,014,212</b>
Revenues	1,277,409
Expenditures	2,045,637
Transfers	691,166
Sub-Total	<b>\$7,843,427</b>
<b>Required to Balance 2013 Budget</b>	<b>\$7,840,000</b>

# Budget Details



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

2013 PROPOSED BUDGET

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL (MEMORANDUM ONLY)
<b>REVENUES:</b>						
TAXES	99,907,132					99,907,132
GRANTS & REIMBURSEMENTS	67,811,145	141,089,603	75,691		301	208,976,740
DEPARTMENTAL EARNINGS	17,543,192	2,925,473			50,001	20,518,666
JUDICIAL COSTS & FINES	3,831,651	52,000				3,883,651
INVESTMENT INCOME	120,503	118,097	175	21,000	12,502	272,277
RENTS	295,958	2	1,290,000		3,991,356	5,577,316
PAYMENTS IN LIEU OF TAXES	194,450					194,450
OTHER REVENUES	194,522	179,762			301	374,585
<b>TOTAL REVENUES</b>	<b>189,898,553</b>	<b>144,364,937</b>	<b>1,365,866</b>	<b>21,000</b>	<b>4,054,461</b>	<b>339,704,817</b>
<b>EXPENDITURES:</b>						
ELECTED OFFICIALS	19,877,271	1,202,606		213,000		21,292,877
COUNTY EXECUTIVE	3,613,840					3,613,840
ADMINISTRATION	19,625,352	2,066,416		1,630,000		23,321,768
HUMAN SERVICES	590,043	135,500,966			827,330	136,918,339
GENERAL SERVICES	7,572,982	5,339,448		5,202,501	1,462,332	19,577,263
NURSING HOMES	64,352,317	175,801		944,000		65,472,118
CORRECTIONS	33,923,593			3,181,500		37,105,093
DEPARTMENT OF LAW	1,392,084					1,392,084
COURTS	27,583,970	5,214,887		15,000		32,813,857
COMMUNITY & ECONOMIC DEV	1,001,992	1,664,642				2,666,634
DEBT SERVICE			20,811,518			20,811,518
<b>TOTAL EXPENDITURES</b>	<b>179,533,444</b>	<b>151,164,766</b>	<b>20,811,518</b>	<b>11,186,001</b>	<b>2,289,662</b>	<b>364,985,391</b>
OTHER FINANCING SOURCES (USES),						
OTHER FINANCING SOURCES	24,896,128	12,999,291	19,376,415	7,486,001		64,757,835
OTHER FINANCING USES	(49,490,208)	(11,956,167)			(3,311,460)	(64,757,835)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(24,594,080)</b>	<b>1,043,124</b>	<b>19,376,415</b>	<b>7,486,001</b>	<b>(3,311,460)</b>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(14,228,971)	(5,756,705)	(69,237)	(3,679,000)	(1,546,661)	(25,280,574)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>36,435,000</b>	<b>41,280,200</b>	<b>210,000</b>	<b>8,080,000</b>	<b>7,795,000</b>	<b>93,800,200</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>22,206,029</b>	<b>35,523,495</b>	<b>140,763</b>	<b>4,401,000</b>	<b>6,248,339</b>	<b>68,519,626</b>



# Lehigh County Proposed 2013 Budget in Context

Area	Total Expenditures	County Taxes in Detail	County Taxes	Cents / \$1 Co. Taxes	Mills	Average Cost
<b>Elected Officials</b>	21,252,877		13,101,468	11.64	1.385	83.10
Commissioners		473,729				
District Attorney		5,468,417				
Coroner		1,857,465				
Sheriff		4,663,915				
Controller		736,791				
Judicial Records		646,871				
Judicial Records Deeds		(565,690)				
<b>Executive</b>	3,613,840		3,613,184	3.21	0.362	22.52
County Executive		173,485				
Voters Registration		1,049,260				
Public Defender		2,263,707				
Chief of Staff		126,752				
<b>Administration</b>	23,321,758		1,330,588	1.16	0.138	6.28
Director Admin		230,072				
Fiscal		1,348,942				
Assessment		1,500,274				
IT		3,602,319				
Purchasing / HR		1,420,689				
General Insurance		424,550				
Retirement/Unallocated Benefits		6,054,735				
Tax Claims/Collections		(3,178,469)				
General County		4,728,877				
Payroll Vacancy Factor		(1,500,000)				
Indirect Cost Allocation		(13,276,978)				
General County - Other Sources		(24,423)				
Debt service	20,811,518		15,078,947	13.39	1.563	95.58
Capital projects			2,497,001	2.22	0.264	15.84
<b>Human Services</b>	136,918,339		5,865,648	5.21	0.629	37.30
<b>General Services</b>	15,577,253		7,675,225	7.00	0.833	40.98
General Services		837,967				
Parks		1,113,969				
Maintenance/Util Svcs		2,107,345				
Ag Extension		346,739				
Emerg. Mgt/ Public Safety		758,730				
Work Program/Delet		339,270				
Mailroom /Duplicating		692,918				
911 Center		315,000				
Transportation/Levi Plan		872,500				
Conservation / Ag Land		250,744				
Hamilton Financial Center		126,310				
Minor League Ballpark		75,001				
<b>Nursing Homes</b>	65,472,118		3,643,727	3.24	0.386	23.16
<b>Corrections</b>	37,105,093		25,040,728	25.80	3.070	164.20
<b>Law</b>	1,332,084		1,159,034	1.07	0.127	7.62
<b>Courts</b>	32,813,857		28,825,545	25.61	3.048	182.86
<b>Comm. &amp; Econ Dev</b>	2,690,634		501,981	0.45	0.054	3.24
Subtotal	364,985,391		112,581,105	100.00	11.900	714.00
Beginning Fund Balance			(7,840,000)			
Ending Fund Balance			216,027			
<b>Totals</b>	364,985,391		104,957,132	100.00	11.900	714.00

## Notes:

Beginning Fund Balance \$7,840,000 supporting net expenditures

Stabilization Fund \$5,000,000 and Gaming \$1,500,000 utilized for One time expiring Tax Credit

## **Notable Funding Decisions**

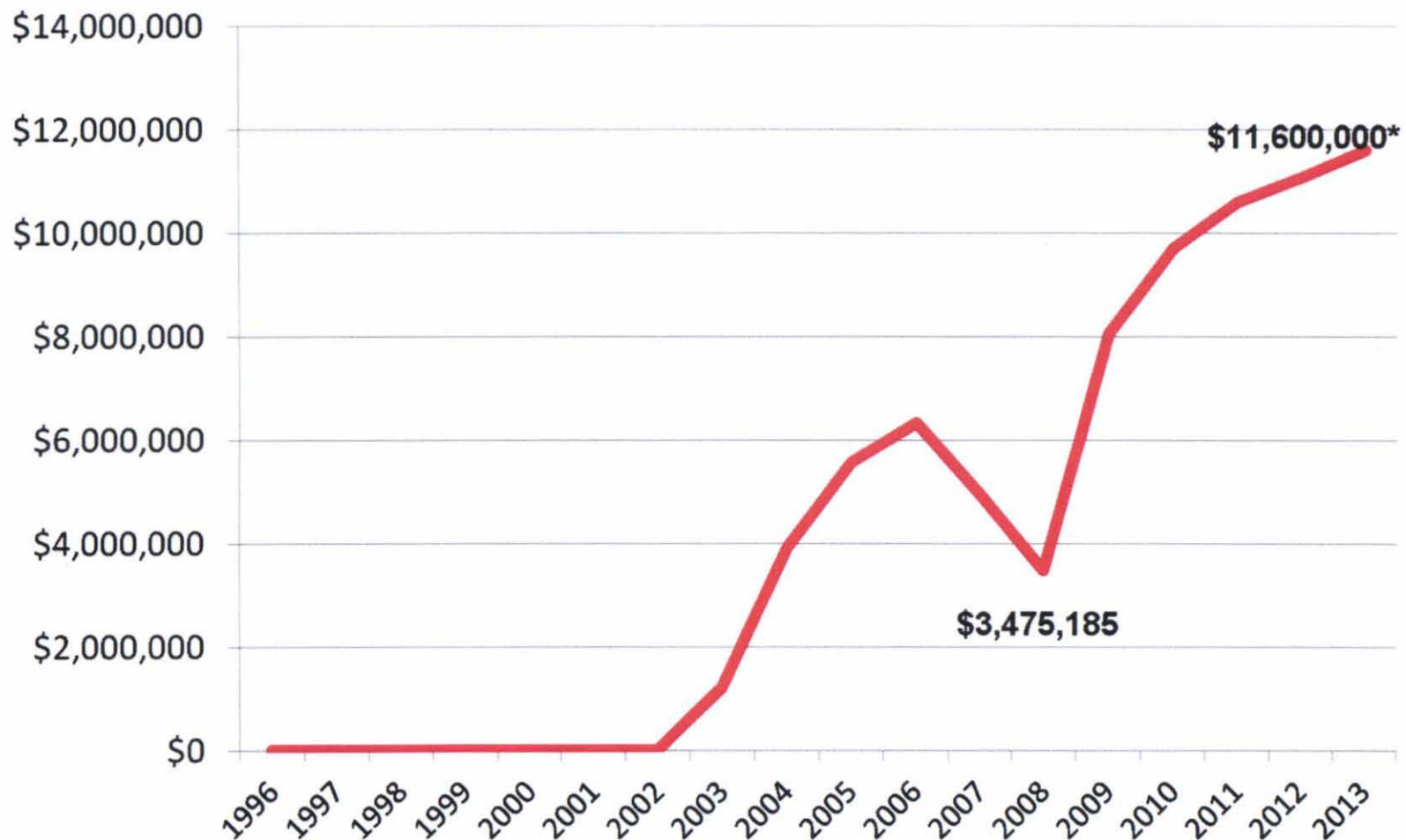
- Planning Commission funding held at \$425,000
- LANTA funding held at \$407,500
- “Quality of Life” grants increased by 6.2% (to \$188,675)
- Historical Society funding held at \$8,000 per month
- Conservation District grant held at \$100,000
- Ag Extension staffing transferred to Penn State
- Funding eliminated for The Program for Women & Families

## **Pension Fund**

- Fund is 84.2% funded (1/1/2012)
  - > Most government pension funds are lower (Northampton = 77.6%)
  - > Full Annual Required Contribution (ARC) is contributed every year
  - > 2013 ARC (est.) = \$11.6 million
- Defined Benefit Plan dictated by PA Act 96 of 1971
  - > Employees are required to contribute 5%
  - > For the past 21 years the employee contribution has averaged 5.77% and the County contribution has been 3.08%
  - > Average County retiree receives approximately \$950/month. (One third is directly from the employee's contribution.)

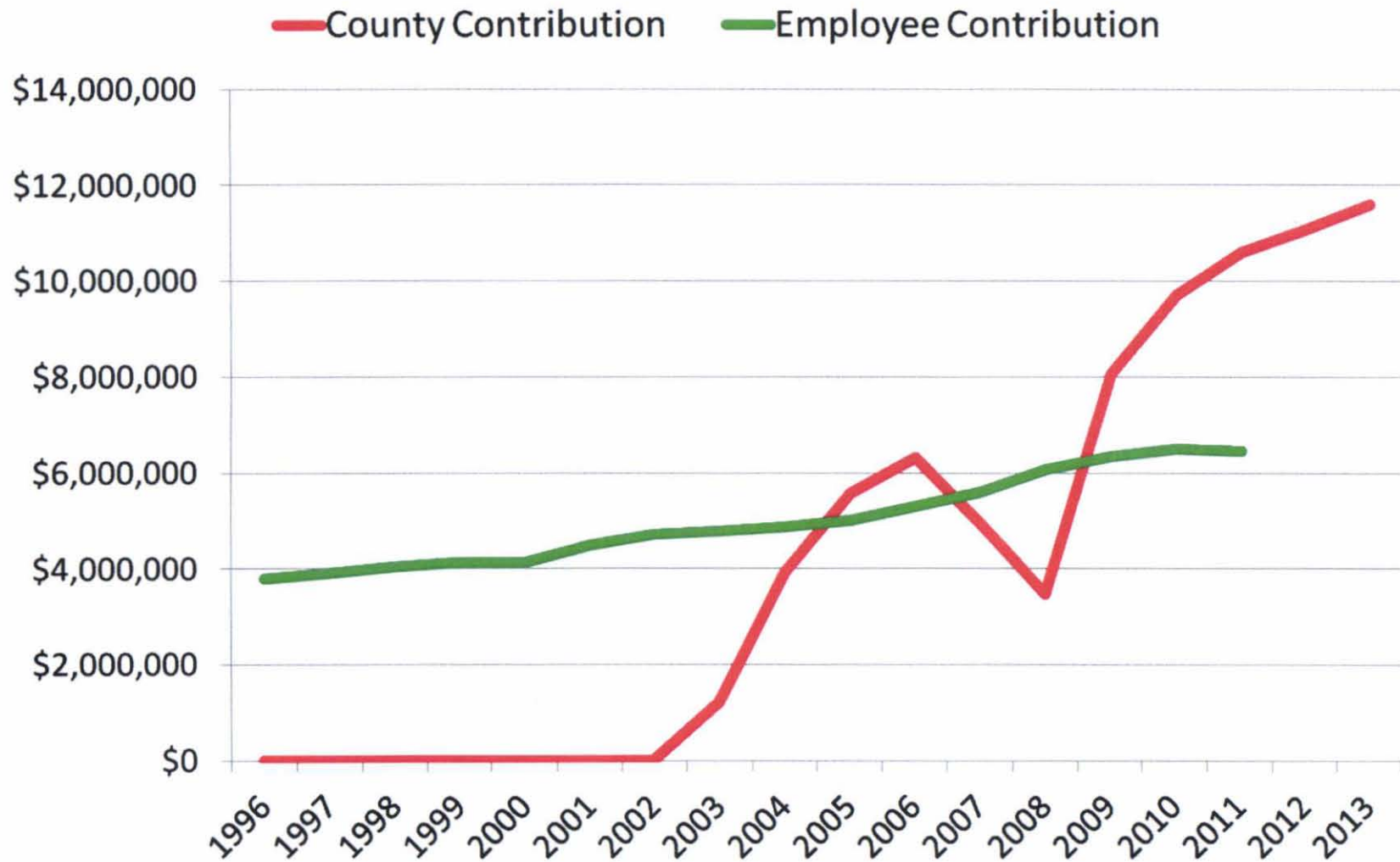
## **County Pension Fund Contribution**

- 2013 Annual Required Contribution (ARC) over \$8 million higher than prior to the recession.



\* HayGroup Estimate

## **Pension Fund Contributions**



## **Debt Service**

- The County's healthy ratings by both S&P and Moody's (Aa1) has enabled us to refinance callable bonds.
- Interest rates on the County's bonds, excluding those for the stadium, average 3.02%
  - > Overall average interest rate is 3.38%
- 85% of total County debt goes out 10 years or less
  - > Stadium debt ties to the 30-year lease
  - > ESCO notes link to energy savings paybacks over 15 years
- Debt Service is 13.4¢ of tax spending
- The 2007 (Courthouse) Bond has \$3.8 million in uncommitted funds

## **County Debt**

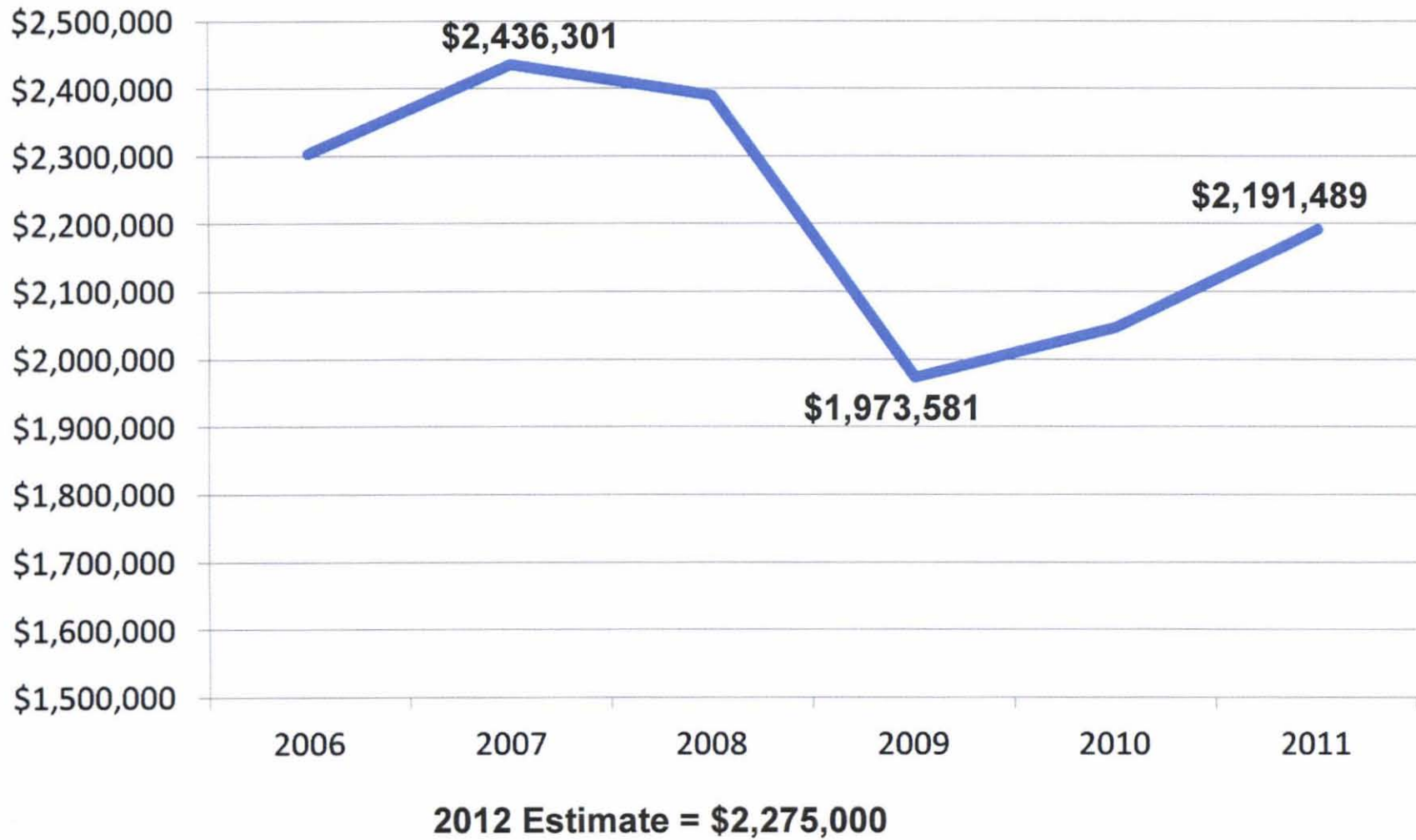
<b>Purpose</b>	<b>Date of Issue</b>	<b>Amount of Issue</b>	<b>Interest Rate</b>	<b>Date of Maturity</b>	<b>Amount Outstanding</b>
<b>Gen. Obligation Bonds</b>					
	8/18/2004	\$47,425,000	3.47%	11/15/2017	\$11,445,000
	12/15/2007	\$76,895,000	4.30%	11/15/2022	\$76,880,000
	2/25/2010	\$17,085,000	1.46%	11/15/2015	\$17,080,000
	7/27/2011	\$32,925,000	1.00%	11/15/2016	\$32,925,000
<b>Stadium Bonds</b>					
Taxable	3/15/2007	\$18,120,000	5.89%	12/15/2037	\$17,050,000
Non-Taxable	3/15/2007	\$13,355,000	4.52%	12/15/2037	\$13,335,000
<b>ESCO Notes</b>					
	2/23/2009	\$4,975,756	3.73%	9/1/2024	\$4,312,000
	8/11/2010	\$4,768,538	2.04%	11/15/2025	\$4,506,805
<b>Total Debt</b>					<b>\$177,533,805</b>
<b>Interest Rate (Average)</b>					<b>3.38%</b>

## **Hotel Tax--Overview**

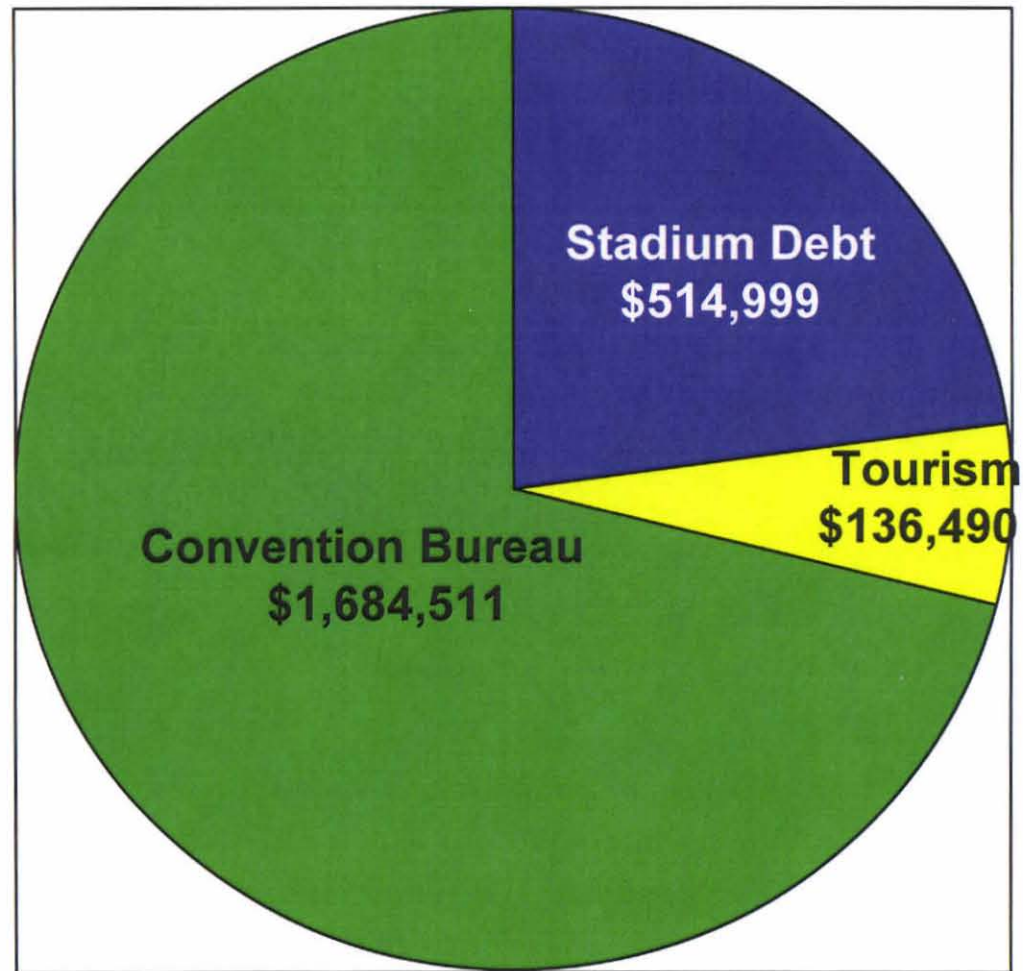
- Revenue derived from “hotels” within Lehigh County’s borders
- Raised from 3½% to 4% in September, 2005 with the increase to go to “County Facilities” (baseball stadium)
  - > Northampton County also got the ½% increase
- Per PA House Bill 157 of 2005 .....
  - > 68.75% of revenue (**2.75%** in tax) goes to the Lehigh Valley Convention Bureau
  - > 18.75% of revenue (**0.75%** in tax) goes to “County Tourism” funding with specific recipients identified annually
  - > 12.5% of revenue (**0.5%** in tax) goes to “County Facilities”
- The 0.5% for “County Facilities” has been insufficient to cover ballpark debt service so “County Tourism” funds have been applied.



## **Hotel Tax**



## 2013 Hotel Tax Allocations



2013 Estimate = \$2,336,000

## **County Tourism Grants**

<b>Organization</b>	<b>Project</b>	<b>Grant</b>
Allentown Art Museum	"Toulouse-Lautrec & His World" (June-September)	\$18,000
Allentown Symphony	"Piano Men—The Music of Elton & Billy" Concert	\$12,500
Historical Society	Vietnam War Exhibit (Fall)	\$15,000
LV Arts Council	Establish Cultural Exchange Co-Op	\$5,000
Lehigh Valley Zoo	Exhibits & Signage for Native American Species	\$21,400
Borough of Catasauqua	ADA Bathroom for George Taylor House	\$15,000
Leaser Lake Heritage Foundation	ADA Fishing Pier & Kayak/Canoe Launcher	\$18,890
Museum of Indian Culture	"Roasting Ears of Corn" Festival	\$10,700
DaVinci Discovery Center	Grossology Exhibit (May-September)	\$10,000
LV Visitor Education Fund	2013 Triple-A Championship Game Events	\$10,000
<b>Total</b>		<b>\$136,490</b>

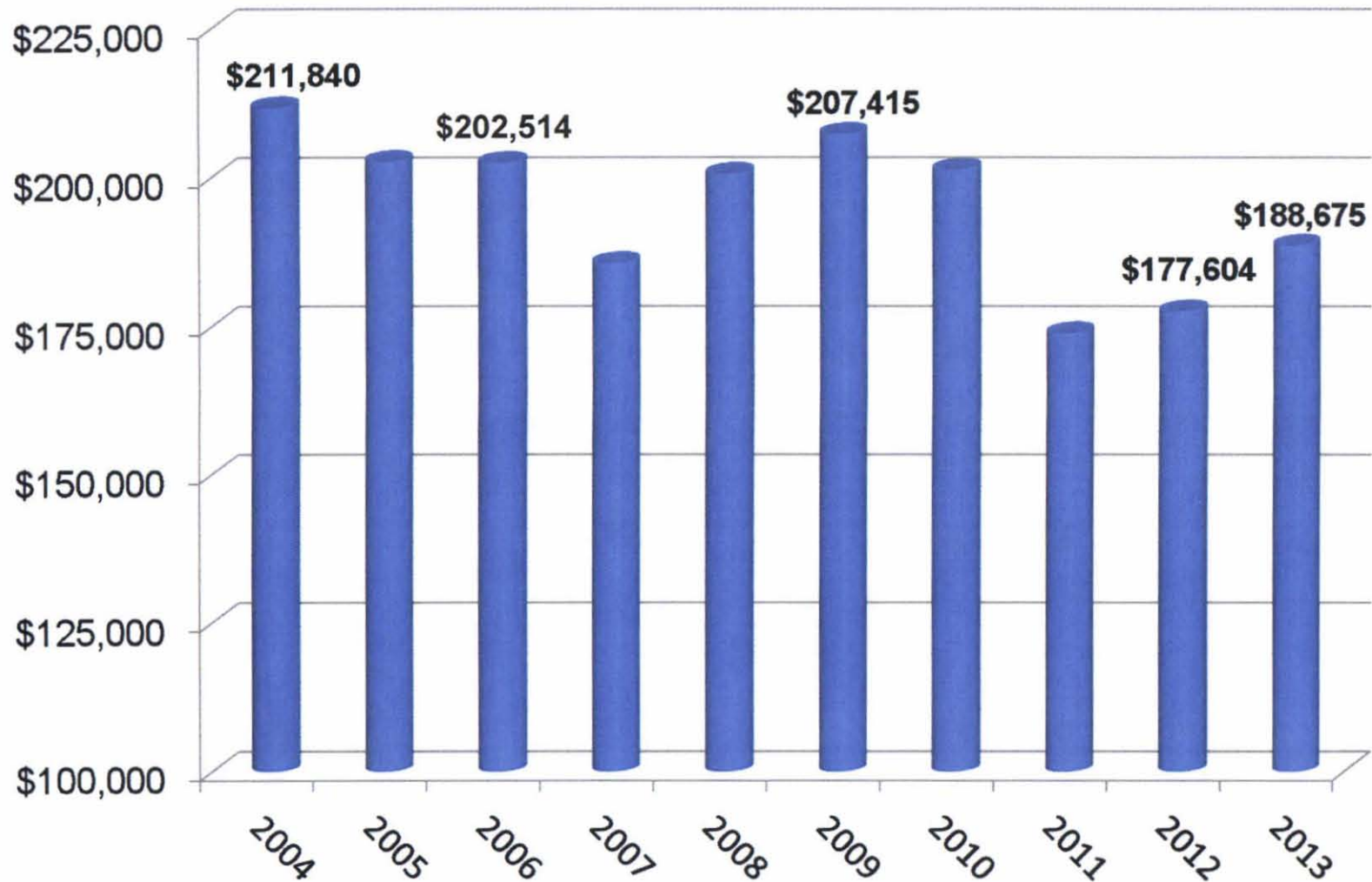
**Note: 2012 funding was \$137,000**

## **“Quality of Life” Grants**

- Grant awards determined by Board/Administration committee
- Overall funding increased 6.2% (to \$188,675)
- 34 of 44 applicants funded
- New funding to 6 organizations
  - > Allentown Public Theater (\$2,000)
  - > Allentown YMCA & YWCA (\$5,000)
  - > Friends of the Allentown Parks (\$2,000)
  - > Lehigh Valley Zoo (\$5,000)
  - > Mock Turtle Marionette Theater (\$2,000)
  - > Salvation Army (\$2,000)

## **“Quality of Life” Grants**

- Modest increases in 2012 and 2013 reflect the difficulties non-profit cultural venues are experiencing in this economy





## **Quality of Life Grants**

<b>Organization</b>	<b>Amount</b>		<b>Organization</b>	<b>Amount</b>
Allentown Art Museum	\$25,000		LC Historical Society	\$5,000
Allentown Music Festivals	\$1,171		Lehigh Gap Nature Center	\$5,000
Allentown Public Library	\$5,000		LV Arts Council	\$3,866
Allentown Public Theatre	\$2,000		LV Broadcasters Assoc.	\$5,000
Allentown Symphony	\$10,000		LV Zoo	\$5,000
Allentown YMCA & YWCA	\$5,000		Liberty Bell Shrine Museum	\$5,250
American Fed. of Musicians	\$6,508		Mayfair	\$10,000
ArtsQuest (Musikfest)	\$6,500		Minsi Trails Council	\$5,789
Bach Choir of Bethlehem	\$5,789		Mock Turtle Theater	\$2,000
Baum School of Art	\$9,667		Muhlenberg Summer Theater	\$7,323
Burnside Plantation	\$3,742		Municipal Band of Allentown	\$1,200
Celtic Fest	\$2,000		PA Shakespeare Festival	\$10,600
Civic Theatre of Allentown	\$5,000		PA Sinfonia Orchestra	\$6,821
Community Bike Works	\$1,508		Police Athletic League	\$2,000
Community Music School	\$4,434		Repertory Dance Theatre	\$5,000
Friends of Allentown Parks	\$2,000		DaVinci Discovery Center	\$5,000
LC Agricultural Society	\$6,507		Salvation Army	\$2,000

## **Gaming Revenue Distribution**

### **Slots Revenue—0.8%**

(2011 = \$853,239)

- 60% (Directly) to City of Allentown
- 35% to “County Impact Needs”
- 5% to “Other Municipalities”

### **Table Games Revenue—0.2%**

(2011 = \$183,621)

- 50% to “County Impact Needs”
- 50% to “Other ***Contiguous*** Municipalities”
  - > Fountain Hill
  - > Salisbury
  - > Hanover

### **Evaluation Committee**

Board Chairman

District 5 Commissioner

County Executive

Director of Community & Economic Development

## **Gaming Revenue**

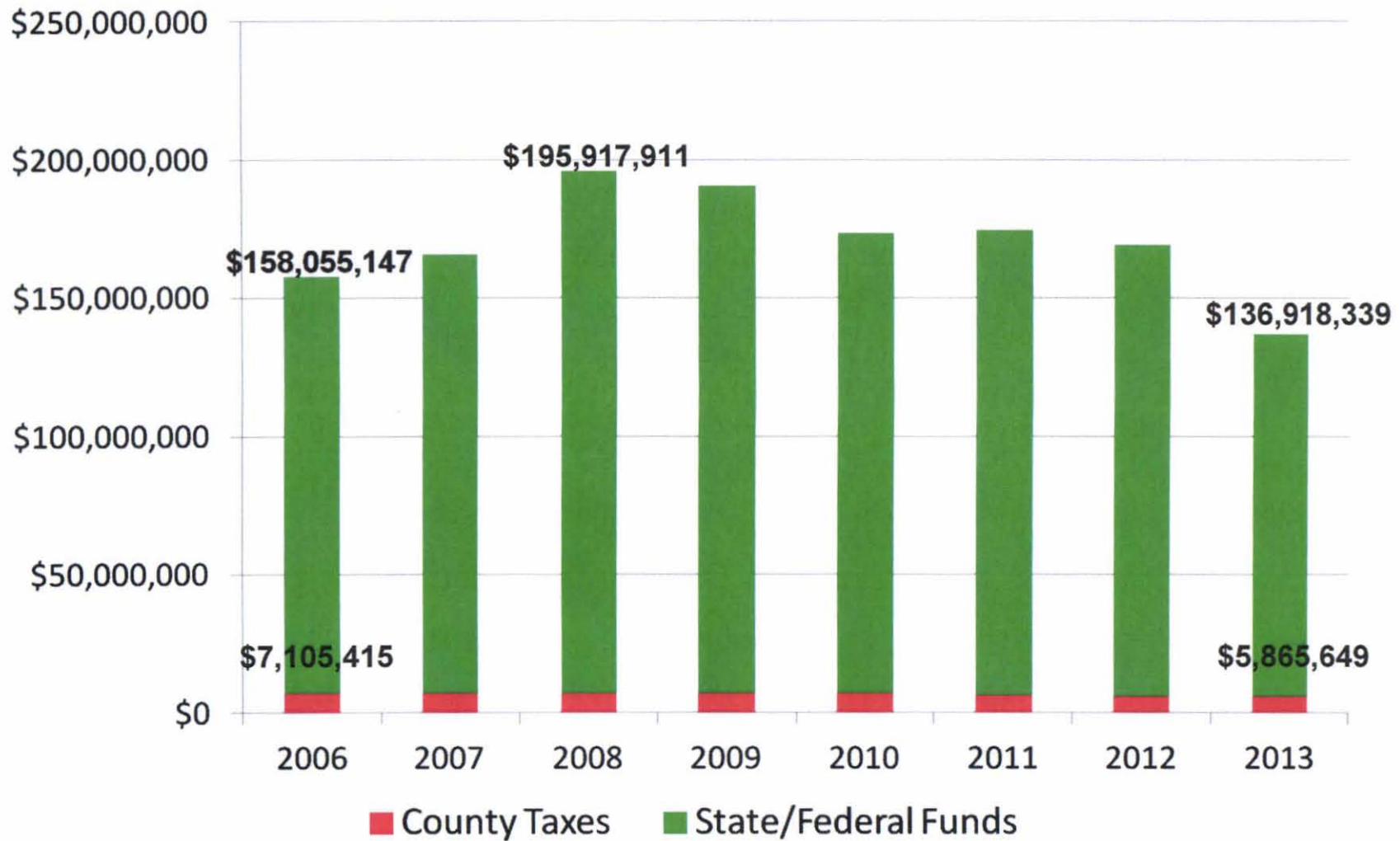
2013 Opening Balance	\$1,265,000
2013 Revenue (est.)	\$1,211,000
Available Funds	\$2,476,000
Applied to One-Time Tax Credit	(\$1,500,000)
Municipal Commitments	(\$147,935)
Est. 2013 Year-End Balance	\$828,065
County Funds	\$206,437
Municipal Funds	\$621,628



## **Human Services**

- Total spending through the County is down \$32.4 million
  - > State shifting \$21.5 million in Aging waiver (child care) payments directly to providers
  - > Healthchoices funding reduced by \$8.6 million
- There is no County “overmatch” spending
  - > County tax funds meet minimum requirement to draw down State and Federal funds
  - > Staffing reduced in Aging to reflect waiver funding stream shift
  - > Additional ID positions outsourced to SAM, Inc. in January, 2012
  - > \$23 in State/Federal spending flows through the County for each \$1 in County tax dollars
- Further State cuts in their 2013-14 Budget presents some risk to the County’s ability to make corresponding cuts
  - > Staffing is already at minimum required by the caseworker union CBA which doesn’t expire until 12/31/13

## **Human Services Budget**



## **Capital Plan Projects**

- Budgeted 2013 spending matches the approved Capital Plan except for elimination of \$70,000 in Cedarbrook projects funded in 2012.
- Most major projects have been completed or are near completion
  - ▶ Courthouse ▶ Coca-Cola Park ▶ Work Release Center Renovation
  - ▶ Bridge Replacements ▶ Central Booking ▶ Regional Crime Center
  - ▶ ESCO-funded Upgrades for Cedarbrook, Cedarview & Prison
  - ▶ Major Upgrading of IT Infrastructure & Programs
- Priority 2013 projects include:
  - > Completing the Medicolegal (aka “Grim”) Center by 4<sup>th</sup> quarter (2007 courthouse bond)
  - > Replacement of the prison’s HVAC system (2007 courthouse bond)
  - > Ongoing replacement/upgrading of the County’s IT infrastructure
  - > Ongoing bridge repair/maintenance

## **Green Futures**

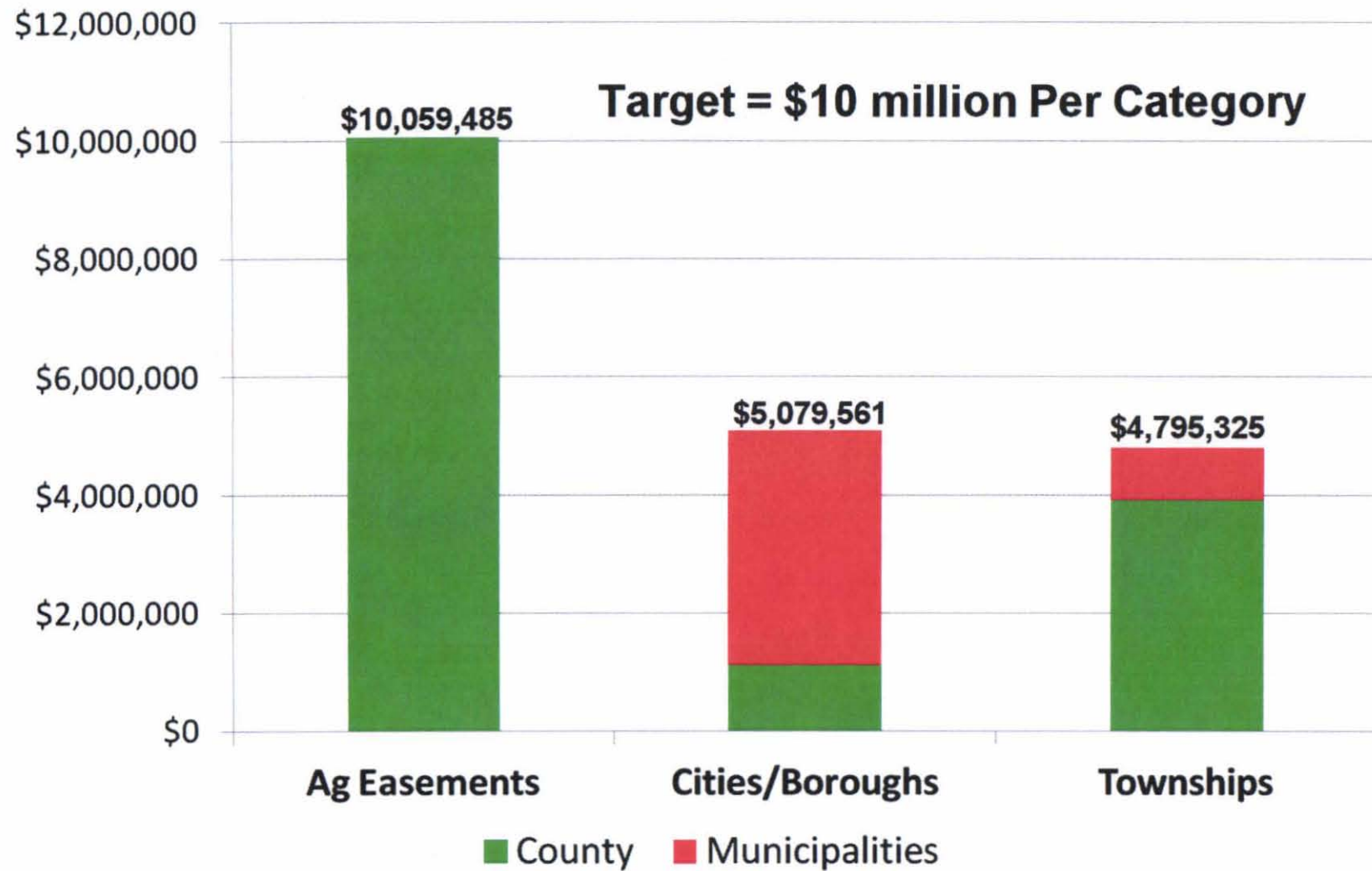
*(Details in Appendix)*

- May, 2002 (non-binding) referendum authorized \$30 million in debt
  - > County opted to proceed without borrowing
- Resolution 2004-06 established the “Green Future Fund Implementation Program”
- **Goal:** Invest \$30 million over 10 years
  - > \$10 million for agricultural easements
  - > \$10 million for preservation of parks/open space
  - > \$10 million for park improvements
- Committed to date: \$19.9 million
  - > Over 20,000 acres of farmland preserved
  - > \$1.6 million pending for committed municipality projects

## **Pending Committed Municipality Projects**

<b>Project</b>	<b>Ordinance</b>	<b>\$ Pending</b>
Keck Park	2007-121	187,799
Lehigh Parkway Improvement	2008-211	90,000
Field/Court Improvement	2008-211	87,500
Lehigh River Trail--East	2008-211	187,500
Little Lehigh Parkway	2010-136	171,875
West Sand Island	2006-214	213,089
Sand Island Lock #42	2008-200	36,000
Cedarview/Westside Parks	2009-143	165,000
Triangle Park	2009-102	209,000
No. Lehigh Community Center	2001-195	100,000
Saylor Kilns	Agreement	116,356
<b>Total</b>		<b>\$1,564,119</b>

## **Green Futures Allocations To Date**



## **Green Futures—Fund Balance**

<b>2013 Beginning Fund Balance*</b>	<b>\$3,595,000</b>
<b>Revenues</b>	
DCNR Grant	\$797,000
Interest Earned	\$6,002
<b>Budget Allocations</b>	
Committed Municipal Projects	\$1,564,119
Open Space (per Capital Plan)	\$400,000
Park Improvements (per Capital Plan)	\$400,000
Ag Easements	\$800,000
Ag Incubator	\$30,000
Jordan Greenway	\$778,000
Unassigned	\$425,883

\* Includes \$2,750,000 from Dorney Park land sale

# Personnel/Wages/Benefits





## **County “Government Workers” are .....**

### **“Law & Order”**

- Deputy Sheriffs
- Assistant District Attorneys
- Corrections Officers
- Probation Officers
- Public Defenders
- Detectives
- Court Staff
- 911 Operators
- Emergency Response Teams
- Domestic Rel. Counselors

### **Assistance/Other**

- Caseworkers for:
  - > Children & Youth
  - > Mental Health/Retardation
  - > Aging
  - > Drug & Alcohol
- Crisis Workers
- RN's and LPN's
- Nurses' Aides
- IT Professionals
- Plumbers, Mechanics, etc.
- Purchasing Agents
- HR Professionals
- Auditors & Accountants
- Clerical Workers
- Attorneys

**..... and Homeowners and Taxpayers**

## **Personnel Factoids**

- 56.3% of overall employee costs are County tax-funded
  - > Employee costs are aggressively allocated to other funding sources
- 58.1% (1,195) employees are in bargaining units
- Median Salary = \$50,393; Average Salary = \$52,348
- Fringe Benefit Factor = 36.7%
- Average Age: Men = 46.25; Women = 45.38
- Average Years of Service: Men = 13.45; Women = 13.38
- 694 of 1,412 Retirees receive health care coverage
  - > 154 Active Employees will be eligible

## **Personnel-Related Costs**

- 23 positions deleted
- 2 positions added:
  - > Assistant District Attorney
  - > Medicolegal Center Operations Manager
- “Step” increases (3%) and no general increase for eligible non-union employees and union employees in “Meet & Discuss” units
  - > Impacts 542 employees
  - > Total cost = \$803,294
- 2% increase (only) for non-union employees and union employees in “Meet & Discuss” units at the top step
  - > Impacts 447 employees
  - > Total cost = \$662,820

## **Deleted Positions (23)**

### **Assessment (3)**

- All via attrition

### **Human Services—ID (6)**

- Transferred to SAM, Inc.

### **Human Services—Aging (5)**

- Reductions to be made by year end; some may move to open positions in C&Y

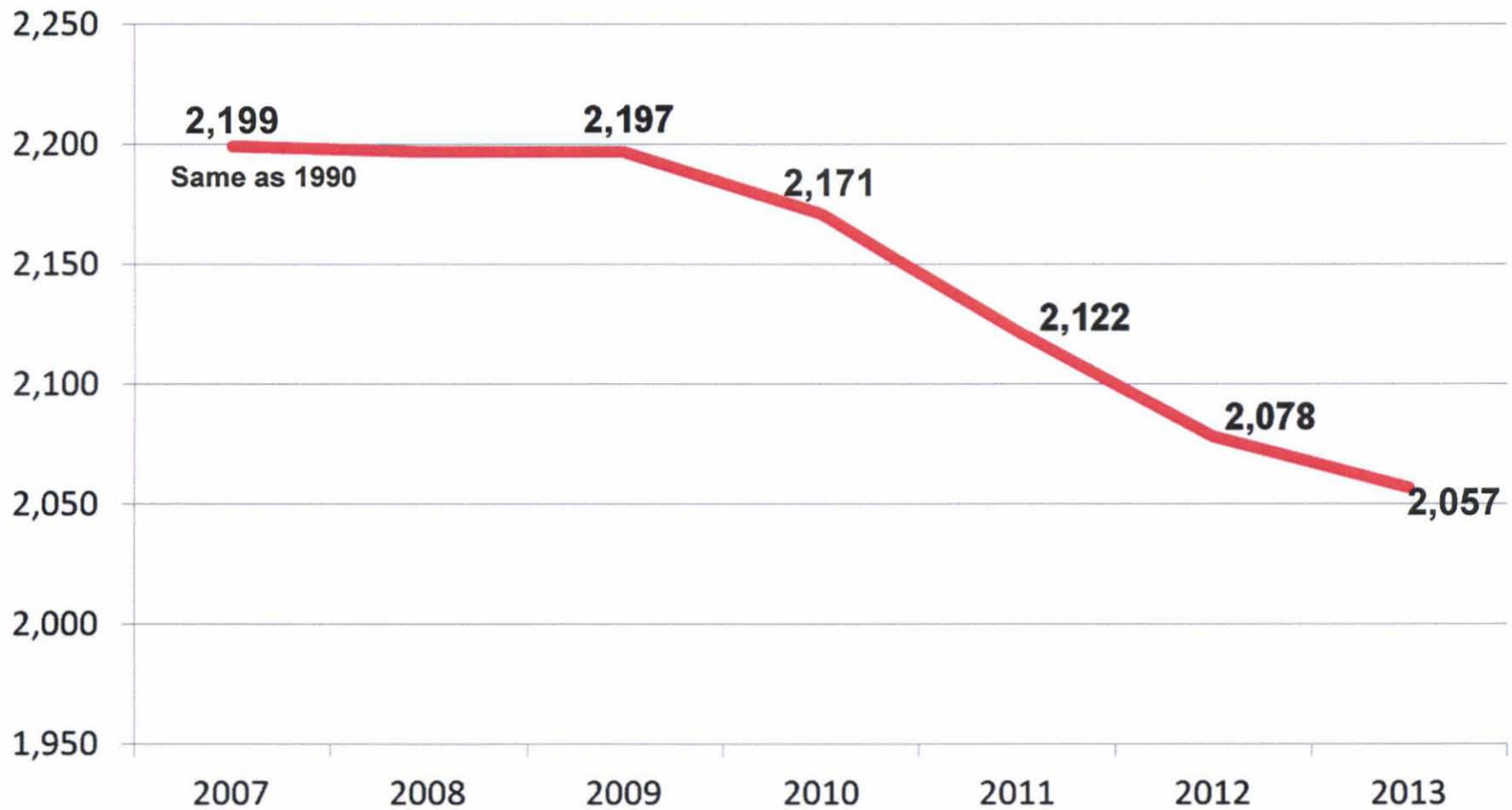
### **Ag Extension (3)**

- Positions transferred to Penn State

### **Juvenile Detention (6)**

- Positions eliminated in 2012 due to decline in census

## County Personnel Count



## **Personnel Counts**

	<b>2012</b>	<b>2013</b>	<b>% Organized</b>
Cedarbrook	653	653	87%
Corrections	319	313	67%
Human Services	293	282	59%
Courts	302	302	68%
Sheriff	59	59	78%
<b>Sub-Total</b>	<b>1,626</b>	<b>1,609</b>	<b>74.3%</b>
All Other	452	448	None
<b>Total</b>	<b>2,078</b>	<b>2,057</b>	<b>58.1%</b>

## **Bargaining Units**

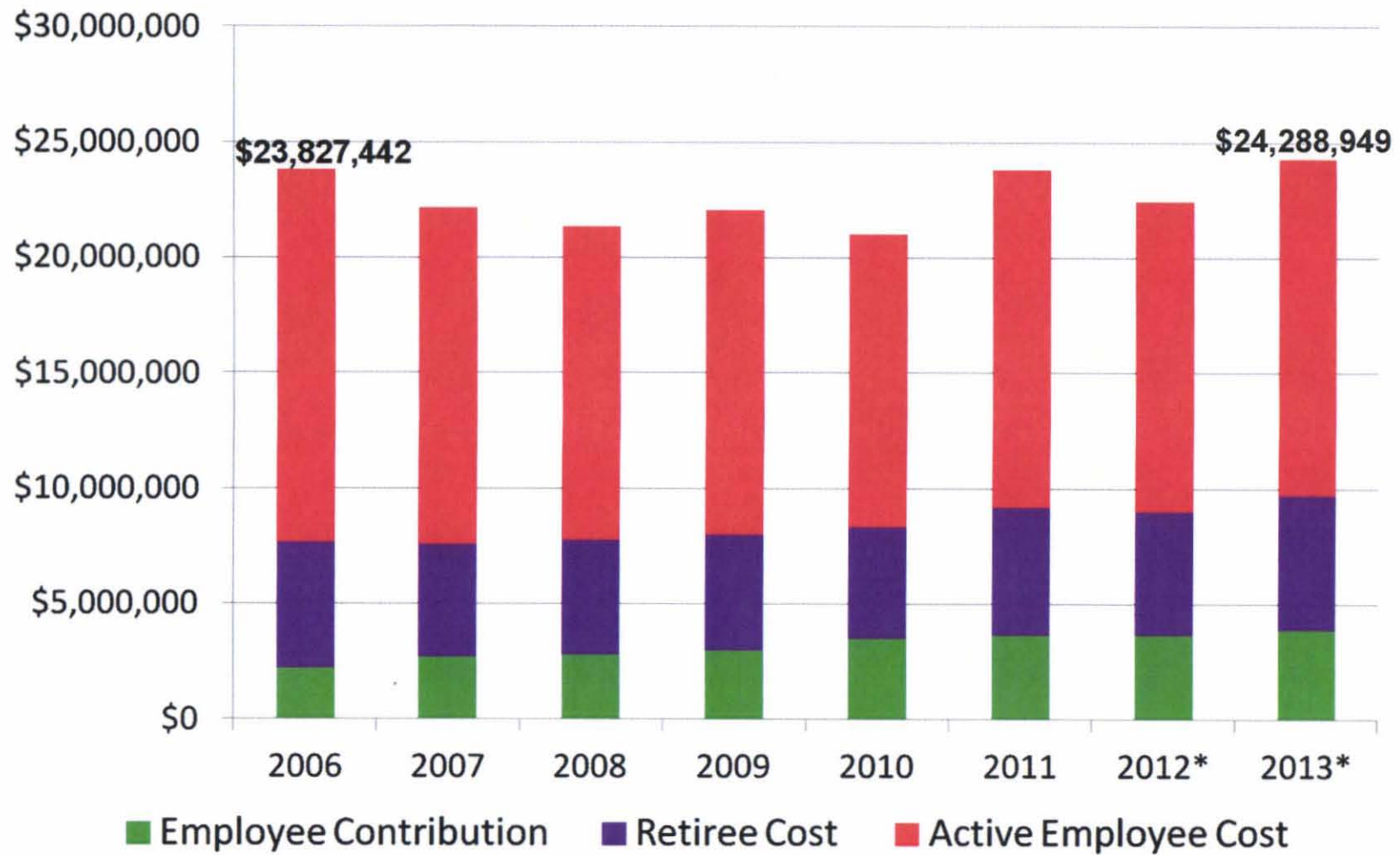
- One contract (Deputy Sheriffs—46 members) expires at the end of this year
  - > Negotiations have just started
  - > Binding arbitration is the likely end result
- Four major contracts expire at the end of 2013
  - > UFCW--422 Cedarbrook employees (primarily CNA's)
  - > AFSCME--210 Corrections Officers (eligible for binding arbitration)
  - > AFSCME--205 Court employees (eligible for binding arbitration)
  - > PSSU--149 Human Services employees
- Bargaining units have partnered well with the County
  - > Decoupling of “step” and general increases
  - > Eliminating special healthcare plans and agreeing to higher contributions
  - > Significant reductions in eligible sick days
  - > Significant reduction in pay increases
  - > Longevity pay concessions
  - > No contract arbitrations

## **Healthcare**

- Total costs projected to increase to \$24.3 million (+8.1%)
  - > Only 1.9% above 2006 costs
  - > \$5.8 million (23.9%) of costs are for retirees
- Employees contribute 20%+ of County cost
  - > Employee contributions up \$1.6 million (73.8%) vs. 2006 despite significant staffing reductions
  - > Contribution rate for coverage of additional family members will be increased to 25% for non-union and “Meet & Discuss” union employees
- “Wellness” efforts will be increased in 2013
  - > A healthier workforce is the key to controlling long-term costs
  - > Highmark and InHouse Physicians teaming to ramp up “wellness” participation



## Healthcare Costs



\* Estimated

# Closing Perspectives



## **Average Lehigh County Tax Bill**



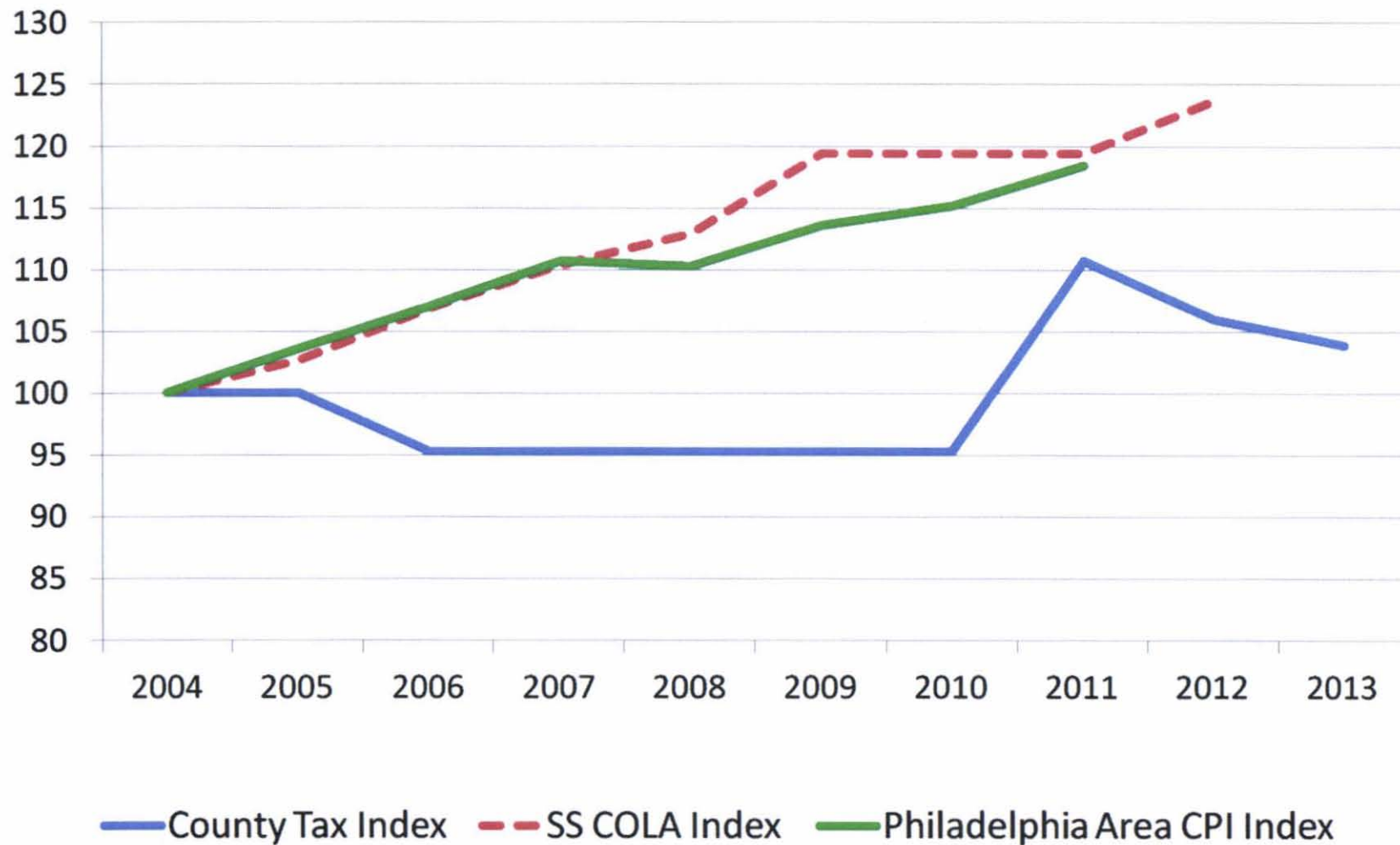
## **Comparative Tax Bills\***



\* Based on average Lehigh County residential tax bill

## **Government Gone Wild?**

► Over 10 years, the County's tax bill has trended well below the Social Security COLA and the Philadelphia Area CPI



## **Government Gone Wild?**

- Tax dollar spending has trailed the Spending Pledge\* endorsed by both parties in 2005



\* Commitment to limit spending increases to the combination of CPI and population growth

# **What will the County do with my \$670\* in 2013 taxes?**

## **Law & Order**

- Operate a Corrections system
- Provide a Court system
- Fund/staff operations of the District Attorney, Sheriff, Coroner, Public Defender, 911 center and Emergency Mgmt.

## **Quality Living**

- Preserve open space
- Provide agricultural services
- Contribute to municipal/township parks
- Provide/maintain Coca Cola Park, the Velodrome, Trexler Game Preserve, soccer fields, parks, trails and 47 bridges
- Support the Arts
- Support mass transit and planning

## **Health & Welfare**

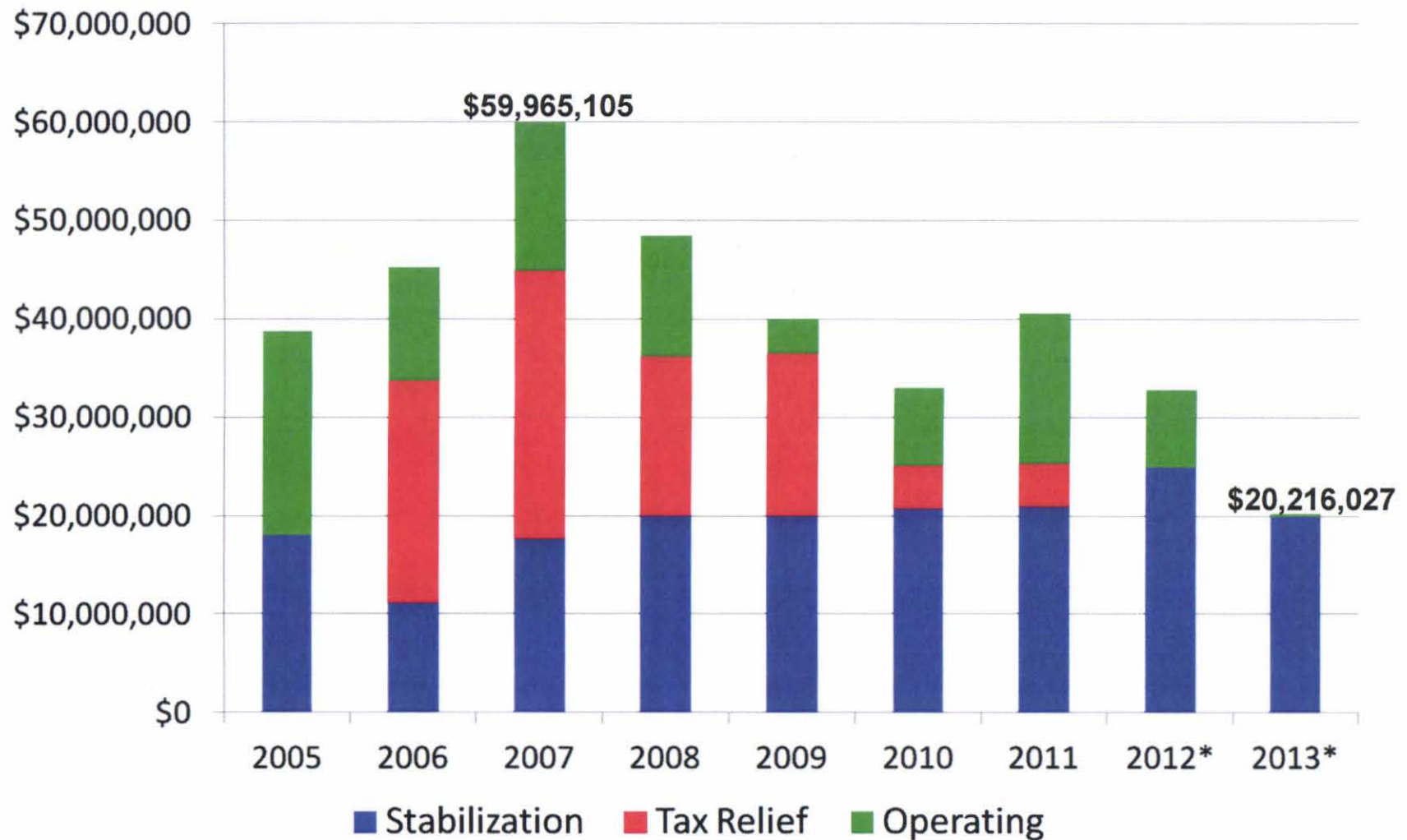
- Provide care & protection for at risk children and senior citizens
- Provide support/treatment for those with mental disabilities and their families
- Provide care for up to 680 nursing home residents
- Provide housing for the low income elderly

\* Amount to be paid by average taxpayer



## **Year-End General Fund Balances**

► Trimmed to return “excess” to taxpayers and still provide protection



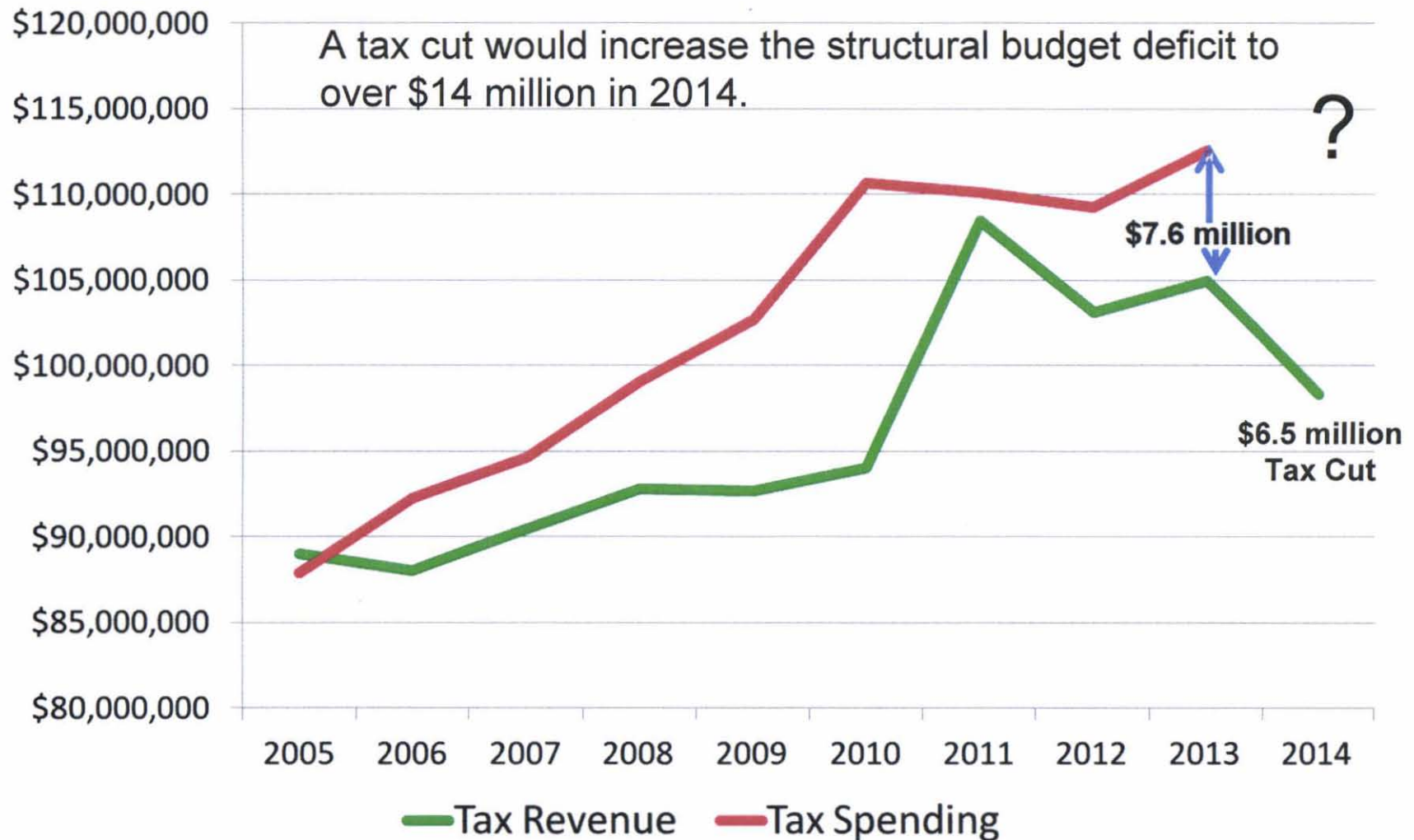
\* Estimated



## **Why Provide a Tax Credit?**

- We are returning “excess” reserves to taxpayers who continue to struggle with the weak economy
- The \$44 tax credit will fully offset a 2013 **County** tax increase due to reassessment for more than 20,000 properties.
- With reserves no longer an option to bridge the structural budget gap, the commitment of no tax increase in 2014 adds urgency to the County’s need to “make ends meet” and balance the budget as our taxpayers are doing.
  - > Performance Management and Priority-Based Budgeting processes will be introduced to help achieve the objective

## Why a One-Time Credit and Not a Tax Cut?



# Appendix



### Fund Balance - Historical Data

	Actual 1/1/02 Fund Balance	Actual 1/1/03 Fund Balance	Actual 1/1/04 Fund Balance	Actual 1/1/05 Fund Balance	Actual 1/1/06 Fund Balance	Actual 1/1/07 Fund Balance	Actual 1/1/08 Fund Balance	Actual 1/1/09 Fund Balance	Actual 1/1/10 Fund Balance	Actual 1/1/11 Fund Balance	Actual 1/1/12 Fund Balance	Proposed 1/1/13 Fund Balance	Proposed 12/31/13 Fund Balance
1101 Operating	557,500	58,469	17,062,394	14,600,589	20,625,556	11,475,071	15,058,301	12,235,060	3,538,479	7,883,015	15,214,310	7,840,000	216,027
1111 Cedarbrook	25	25	2,193,543	300,533	605,970	126,378	1,251,619	706,998	2,721,721	2,149,190	681,992		
1121 OCYS	(2,414,160)												
1122 AAA	1,231,356												
1125 IR	26,514												
1135 Special Park / Green Futures	1,727,633	1,348,056	1,921,538	7,956,442	7,422,749	2,895,599	2,834,844	11,577,818	7,494,939	2,491,823	4,438,228	3,595,000	1,990,002
1137 Welsenberger	1,998,090	25,000											
1142 Contractual invest. / Stabilization	16,167,775	5,227,316	11,122,546	18,482,384	18,125,400	11,209,267	17,629,135	20,000,000	20,000,000	20,800,000	21,000,000	25,000,000	20,000,000
1144 DCIC	56,468	12,263											
1152 Pretreatment Plant					816,339	1,377,576	582,388						
1153 Composting Project							(117,506)	(105,829)	(57,321)	(6,008)			
1154 Tax Relief						22,559,111	27,277,669	16,264,970	16,510,069	4,350,000	4,371,284		
<b>GENERAL FUNDS</b>	<b>19,344,201</b>	<b>6,671,129</b>	<b>32,300,021</b>	<b>41,339,948</b>	<b>47,596,014</b>	<b>49,643,032</b>	<b>64,516,450</b>	<b>60,668,717</b>	<b>50,207,887</b>	<b>37,668,020</b>	<b>45,705,614</b>	<b>36,435,000</b>	<b>22,206,029</b>
1201 Liquid Fuels	614,492	572,079	520,010	509,704	876,515	946,723	1,027,019	1,384,916	1,563,751	2,265,551	2,215,430	1,535,000	602,148
1202 Mental Health	4,117,438	8,437,941	1,124,092	2,531,167	2,775,315	2,373,158	1,692,262	885,668	571,787	4,909,843	9,610,405		
1203 IV - D	(577,449)	(343,239)	(365,276)	10,353	29,562	57,470	29,818						
1204 Health Choices	80,199	1,902,035	28,333,351	32,376,801	34,647,823	38,151,845	40,386,059	41,627,711	33,697,111	36,633,757	31,382,646	27,625,000	25,351,452
1205 Drug and Alcohol	630,832	477,594	56,120	1,488,618	1,515,001	1,632,306	1,769,326	1,458,559	1,910,645	2,422,701	1,965,857		
1206 OCYS		(1,591,965)	(1,635,303)	(3,131,372)	3,470,754	799,834	3,787,005	3,626,886	(1,948,154)	357,122	(885,791)		
1207 AAA		(412,944)	(486,856)	294,179	384,285	807,969	380,789	1,735,568	1,715,316	586,141	320,086		
1208 IR		2,628		26,832	10,965	23,407	36,235	31,878		66,634	40,279		
1209 Brookview Independent Living				(76,134)	16,712	115,818	229,870	318,609	425,968	529,664	633,717	735,000	435,818
1211 Comm Dev Block Grant						77,566	57,039	37,526	(13,824)	51,657			
1212 Intellectual Disabilities			5,506,668	2,963,085	2,367,629	4,817,633	6,449,174	10,470,080	4,883,025	2,855,372	2,673,595		
1213 Human Svcs Administration													
1214 HUD CDBG								(55,742)	(86,059)	(129,293)	(175,603)		
1215 Worker's Comp	831,636	948,739	967,743	1,990,143	2,360,694	2,483,520	3,112,075	3,159,317	3,228,952	3,243,198	3,260,394	3,265,000	3,271,500
1216 Game Preserve/ Trexler Nature Preserve	119,372	183,488	44,544		1,969,086	2,031,908	2,135,407	1,827,823	1,191,750	461,024	1,083,614	625,000	262,603
1217 Big Rock	17,267	17,654	18,008	15,205	14,060	13,784	13,456	13,200	12,913	11,827	10,703	10,200	9,725
1218 General Insurance	128,602	300,000	300,000	300,000	300,000	527,828	300,000	300,000	430,418	421,019	350,000	350,000	350,000
1219 Attorney General	616,492	709,078	(20,616)	(12,314)	5,574	14,177	1,417				55		
1221 Hazmat	212,003	162,560	168,485	158,070	138,435	109,270	156,339	122,632	116,879	114,062	165,114	155,000	148,669
1222 Economic Dev.	1,000,042	652,818	746,078	476,994	747,592	759,441	1,373,821	1,223,587	856,425	390,710	386,755	245,000	21,001
1223 911 - Comm Ctr	1,641,851	726,732	873,145	577,546	2,792,247	2,033,046	2,393,972	2,212,109	2,638,963	2,587,954	2,469,316	55,000	
1224 Records Improvement	414,308	540,457	842,586	1,107,327	1,057,790	956,069	910,865	614,964	566,592	349,557	207,939	130,000	177,398
1225 Auto Theft	154,345	170,685	230,907	126,009	123,191	187,612	229,458	172,598	191,293	223,680	217,109	220,000	190,000
1226 Insurance Fraud	304,342	226,509	162,365	128,633	143,091	187,941	219,154	161,677	127,005	139,086	136,760	190,000	120,000
1227 Hotel Tax	387,008	627,677	693,081	841,334	1,061,798	728,527	894,450	125,976	25,372	333,009	441,187	200,000	278,558
1228 Affordable Housing		531,472	1,004,913	929,004	909,678	1,376,308	1,801,326	879,628	5,691,023	5,611,444	5,192,343	4,340,000	3,020,801
1229 911 Wireless						2,982,782	3,945,309	4,205,888	561,707	913,507	1,186,225	85,000	447,500
1231 Public Safety								1,730,592	1,788,787	1,194,920	457,192	40,000	6,939
1232 Gaming									283,749	79,308	852,834	1,265,000	828,065
<b>SPECIAL REVENUE FUNDS</b>	<b>10,692,779</b>	<b>14,841,998</b>	<b>38,874,045</b>	<b>43,632,984</b>	<b>57,717,797</b>	<b>63,915,838</b>	<b>73,333,645</b>	<b>78,271,750</b>	<b>80,419,194</b>	<b>68,623,442</b>	<b>64,188,361</b>	<b>41,280,200</b>	<b>35,523,495</b>

### Fund Balance - Historical Data

	Actual 1/1/02 Fund Balance	Actual 1/1/03 Fund Balance	Actual 1/1/04 Fund Balance	Actual 1/1/05 Fund Balance	Actual 1/1/06 Fund Balance	Actual 1/1/07 Fund Balance	Actual 1/1/08 Fund Balance	Actual 1/1/09 Fund Balance	Actual 1/1/10 Fund Balance	Actual 1/1/11 Fund Balance	Actual 1/1/12 Fund Balance	Proposed 1/1/13 Fund Balance	Proposed 12/31/13 Fund Balance
1315 Sinking 2001	30,743												
1318 Sinking 2007 --BB Tax Ex							18,401						
1319 Sinking 2007 --BB Taxable							19,862						
1325 Sinking 2011											24,515		
1365 Coupon 2001	130,122												
1366 Coupon 2004													
1367 Coupon 2005													
1368 Coupon Baseball Tax Exempt							863,440	696,637	535,357	392,600	272,270	175,000	102,931
1369 Coupon Baseball Taxable								29,655	33,212	35,946	38,049	35,000	37,832
1371 Coupon ESCO Phase I													
1372 Coupon Bond Fund 2007 BB Note													
1373 Coupon ESCO Phase II										14,787			
1374 Coupon 2010													
<b>DEBT SERVICE FUNDS</b>	<b>160,865</b>						<b>901,703</b>	<b>726,292</b>	<b>568,569</b>	<b>443,333</b>	<b>334,834</b>	<b>210,000</b>	<b>140,763</b>
1406 Other Capital Projects				3,600,000	6,050,000	1,050,000	1,050,000						
1408 Capital Contribution	25,409	25,679	18,279	45,632	47,786	60,950	14,591	3,419	2,772				
1413 Bond Fund 1996-B	320,828												
1414 Bond Fund 1996-C	44,395												
1415 Bond Fund 2001	15,186,346	11,432,884	8,782,898	2,145,276	42,630								
1416 Bond Fund 2001 - Series B	3,544,779	3,490,740	2,489,906	1,263,011	972,115	232,029	7,345						
1417 Bond Fund 2004				12,423,074	9,697,542	6,615,359	4,701,431	300,658					
1418 Bond Fund 2007							70,308,221	57,537,315	30,952,839	22,173,648	15,038,076	7,600,000	3,845,000
1419 Infrastructure Fund							452,332	1,045,346	2,055,531	1,358,303	1,547,011	480,000	556,000
1421 Bond Fund 2007- Baseball Tax Exempt								190	34,835	(371,881)			
1422 Bond Fund 2007- Baseball Taxable								10,244,459	221				
1423 Bond Fund 2007 - Baseball Note							8,684,761	2,881,940	(1,175,954)				
1424 ESCO Phase I									611,914				
1425 ESCO Phase II										4,542,912	75,947		
<b>CAPITAL PROJECTS FUNDS</b>	<b>19,121,757</b>	<b>14,949,303</b>	<b>11,251,083</b>	<b>19,478,993</b>	<b>16,810,073</b>	<b>10,400,670</b>	<b>96,056,344</b>	<b>82,813,119</b>	<b>31,374,993</b>	<b>27,875,874</b>	<b>16,661,034</b>	<b>8,080,000</b>	<b>4,401,000</b>
2101 Cedar View	812,619	369,515	500,775	649,797	796,248	913,157	819,285	928,299	815,718	1,052,352	1,269,490	555,000	536,758
2103 Prison Commissary	255,078	274,424	167,371										
2111 Government Center	2,001,812	444,723	2,506,049	3,209,032	3,839,568	4,288,978	4,737,644	5,342,489	5,280,532	5,752,974	6,431,895	7,240,000	5,711,581
<b>ENTERPRISE FUNDS</b>	<b>3,069,309</b>	<b>1,088,662</b>	<b>3,174,195</b>	<b>3,858,829</b>	<b>4,635,816</b>	<b>5,202,135</b>	<b>5,558,909</b>	<b>6,270,788</b>	<b>6,098,250</b>	<b>6,805,326</b>	<b>7,701,385</b>	<b>7,795,000</b>	<b>6,248,339</b>
<b>TOTAL ALL FUNDS</b>	<b>52,388,911</b>	<b>37,551,092</b>	<b>85,599,344</b>	<b>108,308,754</b>	<b>126,758,700</b>	<b>129,161,875</b>	<b>240,365,051</b>	<b>208,750,666</b>	<b>148,666,893</b>	<b>139,415,895</b>	<b>134,591,428</b>	<b>93,800,200</b>	<b>68,519,626</b>

**GREEN FUTURES PROGRAM SCHEDULE**

MUNICIPALITY	PROJECT	ORDINANCE	AGREEMENT	DEADLINE	TARGETS	ALLOCATED	UNALLOCATED	EXPENDITURES								8/2 2012	PENDING	OUTSTANDING BALANCE
								2004	2005	2006	2007	2008	2009	2010	2011			
CITIES & BOROUGHES																		
ALBURTIS					103,000													
	LOCKRIDGE FURNACE	2007 BUDGET				25,000	0					25,000						0
	UNALLOCATE						78,000											78,000
ALLENTOWN					5,210,000													
	BUCKY BOYLE	2005-177	08/22/05	08/22/07		465,455	0				465,455							0
	OLD FAIRGND	2001-180	08/06/01	08/06/03		100,000	0		25,000	75,000								0
	CEDAR BEACH	2007-120	03/26/07	03/26/09		264,290	0							264,290				0
	KECK PARK	2002-176	11/07/02	11/07/04		75,000	0		75,000									0
	KECK PARK	2007-121	03/26/07	03/26/09		187,799	0										187,799	0
	ARTS WALK PARK	2008-199	11/07/08	11/07/10		157,479	0						157,479					0
	ROOSEVELT PARK	2008-211	11/27/08	11/27/10		71,229	0						71,229					0
	LEHIGH PARKWAY IMPROV	2008-211	11/27/08	11/27/10		90,000	0										90,000	0
	FIELD AND COURT IMPROV	2008-211	11/27/08	11/27/10		87,500	0										87,500	0
	LEHIGH RIVER TRAIL DEV-EAST	2008-211	11/27/08	11/27/10		187,500	0										187,500	0
	CEDAR CREEK PKWY PHASE I	2009-157	06/25/09	06/25/11		500,000	0							500,000				0
	LITTLE LEHIGH PARKWAY	2010-136				171,875	0										171,875	0
	UNALLOCATED						2,851,873											2,851,873
BETHLEHEM (WEST)					930,000													
	SAND ISLAND W	2001-181	08/06/01	08/06/03		50,000	0			50,000								0
	SAND ISLAND W PHASE II	2002-180	11/07/02	11/07/04		70,000	0			70,000								0
	W SAND	2006-214	11/24/06	11/24/08		387,733	0						174,644				213,089	0
	SAND ISLAND LOCK #42	2008-200	11/07/08	11/07/10		36,000	0										36,000	0
	CEDARVIEW & WESTSIDE PARK	2009-143	05/11/09	05/11/11		165,000	0										165,000	0
	HIGBEE PARK	2010-150	05/05/10	05/05/12		30,000	0								30,000			0
	UNALLOCATED						191,267											191,267
CATASAUQUA					322,000													
	GEORGE TAYLOR HOUSE	2008-212	11/27/08	11/27/10		143,750	0					143,750						0
	MUNICIPAL PARK/BATHHOUSE	2010-121	03/25/10	03/25/12		24,750	0							24,750				0
	UNALLOCATED						153,500											153,500
COOPERSBURG					126,000	0	126,000											126,000
COPLAY					166,000	0	166,000											166,000
EMMAUS					553,000													
	EMMAUS COM PKW4TH ST FIELDS	2002-178	11/07/02	11/07/04		11,180	0		11,180									0
	WILLIAM ST PARK	2007-145	05/21/07	05/21/09		14,940	0				14,940							0
	TRIANGLE PARK	2009-102	01/26/09	01/26/11		209,000	0										209,000	0
	BRICKYARD TRAIL	2009-233				13,500	0									13,500		0
	UNALLOCATED						304,380											304,380
FOUNTAIN HILL					226,000													
	DODSON STREET	2009-148	05/25/09	05/25/11		226,000	0					226,000						0
	UNALLOCATED						0											0
MACUNGIE					149,000	0	149,000											149,000
SLATINGTON					217,000													
	N L COMMUNITY CENTER	2001-195	09/28/01	09/27/06		100,000	0										100,000	0
	TROUT CREEK	2005-141	06/07/05	06/07/07		22,000	0		22,000									0
	SLATINGTON MEMORIAL PARK	2010-135	03/25/10	03/25/12		76,225	0									76,225		0
	UNALLOCATED						18,775											18,775
TOTAL CITIES & BOROUGHES					8,002,000	3,963,205	4,038,795	0	133,180	195,000	480,395	25,000	773,102	789,040	119,725	0	1,447,763	4,038,795

# GREEN FUTURES PROGRAM SCHEDULE

MUNICIPALITY	PROJECT	ORDINANCE	AGREEMENT	DEADLINE	TARGETS	ALLOCATED	UNALLOCATED	2004	2005	2006	2007	EXPENDITURES					8/2 2012	PENDING	OUTSTANDING BALANCE
												2008	2009	2010	2011				
COUNTY PROJECTS					2,000,000														
COPLAY	SAYLOR KILNS	AGREEMENT				30,000	0										30,000	0	
	SAYLOR KILNS	2011 BUD HOTEL TAX FD				86,356	0										86,356	0	
	JORDAN CREEK GREENWAY	2011-2015 CAPITAL PLAN				1,000,000	0								1,793	76,166	922,041	0	
	N L COMMUNITY CENTER	2007 RES 39				100,000	0									100,000		0	
	UNALLOCATED						783,644											783,644	
TOTAL COUNTY PROJECTS						2,000,000	1,216,356	783,644	0	0	0	0	0	0	0	1,793	176,166	1,038,397	783,644
TOTAL CITIES, BOROUGHES & COUNTY PROJECTS						10,002,000	5,179,561	4,822,439	0	133,180	195,000	480,395	25,000	773,102	789,040	121,518	176,166	2,486,160	4,822,439
TOWNSHIPS																			
HANOVER					100,000	0	100,000											100,000	
HEIDELBERG					177,000	0	177,000											177,000	
LOWER MACUNGIE					1,035,000														
	FARR ROAD	2008-109	03/10/07	03/10/09		242,500	0					242,500						0	
	UNALLOCATED						792,500											792,500	
LOWER MILFORD					195,000	0	195,000											195,000	
LOWHILL					109,000	0	109,000											109,000	
LYNN					207,000	0	207,000											207,000	
NORTH WHITEHALL					794,000														
	NEFFS VALLEY	2007-137	03/10/07	03/10/09		147,814	0						147,814					0	
	UNALLOCATED						646,186											646,186	
SALISBURY					727,000	0	727,000											727,000	
SOUTH WHITEHALL					971,000	0	971,000											971,000	
UPPER MACUNGIE					749,000														
	GRANGE & RUPPSVILLE RDS	2005-142	06/07/05	06/07/07		211,150	0		211,150									0	
	UNALLOCATED						537,850											537,850	
UPPER MILFORD					371,000	0	371,000											371,000	
UPPER SAUCON					643,000	0	643,000											643,000	
WASHINGTON					355,000														
	SLATE HERITAGE TRAIL	2005-210	12/12/05			27,594	0			27,594								0	
	UNALLOCATED						327,406											327,406	
WEISENBERG					223,000	0	223,000											223,000	
WHITEHALL					1,341,000														
	COLUMBIA STREET	2005-140	06/07/05	06/07/07		167,302	0		167,302									0	
	ZAWARSKI-ADJ EGYPT MEM PK	2006-213	11/24/06	11/24/08		70,769	0				70,769							0	
	WOOD ST	2007-146	05/21/07	05/21/09		23,892	0						23,892					0	
	UNALLOCATED						1,079,037											1,079,037	
TOTAL TOWNSHIPS						7,997,000	891,021	7,105,979	0	378,452	27,594	70,769	266,392	147,814	0	0	0	0	7,105,979

# GREEN FUTURES PROGRAM SCHEDULE

		EXPENDITURES															8/2	OUTSTANDING	
MUNICIPALITY	PROJECT	ORDINANCE	AGREEMENT	DEADLINE	TARGETS	ALLOCATED	UNALLOCATED	2004	2005	2006	2007	2008	2009	2010	2011	2012	PENDING	BALANCE	
COUNTY PROJECTS					2,000,000														
LYNN	LEASER LAKE	2007-153	06/08/07	06/08/11		1,675,000	0								1,175,000	500,000		0	
LYNN	LEASER LAKE REIMB	2007-153	06/08/07	06/08/11		(1,175,000)	0								(675,000)	(500,000)		0	
NORTH WHITEHALL	RIVER ROAD	2004-191	11/11/04	01/10/05		350	0		350									0	
NORTH WHITEHALL	N.SMITH PURCHASE	2004-205	12/31/04	06/29/05		137,798	0		137,798									0	
NORTH WHITEHALL	TREXLER NATURE PRES	2005-111	06/06/05			1,900,000	0		1,900,000									0	
NORTH WHITEHALL	LAURY'S STATION TRAIL HEAD	2005 BUDGET				86,072	0		65,182	20,890								0	
SALISBURY	BMW TRACT	2006-132	06/10/06	12/31/06		835,398	0			834,042	1,356							0	
SALISBURY	REIMBURSEMENT	2006-132				(417,332)	0				(360,000)		(57,332)					0	
WASHINGTON	D & L TRAIL	2008-116				68,523	0					68,523						0	
WASHINGTON	REIMBURSEMENT	2008-116				(35,000)	0						(35,000)					0	
WHITEHALL	D & L TRAIL	2009-135				12,240	0						12,240					0	
WASHINGTON	D & L TRAIL	2009-180				8,100	0						8,100					0	
NORTH WHITEHALL	D & L TRAIL	2010-117				7,850	0							7,850				0	
WHITEHALL/N WHITEHALL	D & L TRAIL					709,739	0						193,084	31,321	485,334			0	
SLATINGTON	D & L TRAIL	2010-154				18,000	0							18,000				0	
SLATINGTON	D & L TRAIL-BOAT LAUNCH	2009 BUDGET				49,101	0							30,742	18,359			0	
MULTI MUNICIPAL GFF CONTRIBUTION					23,465	23,465	0							23,465				0	
ADDITIONAL COUNTY ALLOC					1,880,839		0											0	
UNALLOCATED							0											0	
TOTAL COUNTY PROJECTS						<u>3,904,304</u>	<u>3,904,304</u>	<u>0</u>	<u>0</u>	<u>2,103,330</u>	<u>854,932</u>	<u>(358,644)</u>	<u>68,523</u>	<u>121,092</u>	<u>111,378</u>	<u>1,003,693</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TOWNSHIPS & COUNTY PROJECTS						<u>11,901,304</u>	<u>4,795,325</u>	<u>7,105,979</u>	<u>0</u>	<u>2,481,782</u>	<u>882,526</u>	<u>(287,875)</u>	<u>334,915</u>	<u>268,906</u>	<u>111,378</u>	<u>1,003,693</u>	<u>0</u>	<u>0</u>	<u>7,105,979</u>
AGLAND EASEMENTS					10,000,000														
	FARMLAND PRESERVATION	BUDGET				10,059,485	0	819,001	1,021,195	612,821	2,170,062	1,430,196	3,372,980	633,230				0	
ADDITIONAL AG EASEMENTS ALLOC					59,485														
UNALLOCATED							0											0	
TOTAL AGLAND EASEMENTS						<u>10,059,485</u>	<u>10,059,485</u>	<u>0</u>	<u>819,001</u>	<u>1,021,195</u>	<u>612,821</u>	<u>2,170,062</u>	<u>1,430,196</u>	<u>3,372,980</u>	<u>633,230</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
GRAND TOTAL (INCLUDES ADDITIONAL COUNTY FUNDING)						<u>31,962,789</u>	<u>20,034,371</u>	<u>11,926,418</u>	<u>819,001</u>	<u>3,636,157</u>	<u>1,890,347</u>	<u>2,362,582</u>	<u>1,790,111</u>	<u>4,414,968</u>	<u>1,533,648</u>	<u>1,125,211</u>	<u>176,166</u>	<u>2,486,160</u>	<u>11,926,418</u>
																7/28/11 BAL	2,095,093		
																PREVIOUSLY PENDING:			
																2011 EXP-HIGBEE PARK	(30,000)		
																2011 EXP-LEASER LAKE	(500,000)		
																2011 EXP-D & L BOAT LAUNCH	(974)		
																NEW PENDING - JORDAN CREEK GREENWAY	922,041		
																8/2/12 BAL	<u>2,486,160</u>		
																2013 BUDGET			
																OPEN SPACE	400,000		
																PARK IMP	400,000		
																JORDAN PK GREENWAY	334,000		
																CEDAR CREEK PARKWAY WEST	50,000		
																CEDAR CREEK PARKWAY WEST-EXPA	197,000		
																AG INCUBATOR PROGRAM	30,000		
																AG EASEMENTS	<u>200,000</u>		
																TOTAL OCP	<u>1,611,000</u>		



COUNTY OF LEHIGH  
SUMMARY OF OTHER CAPITAL PROJECTS FUND

DESCRIPTION	2013 PROPOSED BUDGET		ACCOUNT #	OBJECT NAME
NARCOTICS - NEW VEHICLE	21,000	(1)	240102.065.47421	VEHICLES-NEW
JUDICIAL RECORDS - COURT RECORDS CONVERSION	150,000	(1)	240191.705.47929	MICROFILMING
GENERAL SERVICES - REPLACEMENT OF COUNTY VEHICLES	180,000	(1)	240302.730.47331	VEHICLES-REPLACEMENT
GENERAL COUNTY - OPEN SPACE ACQUISITIONS	400,000	(8)	240302.797.47133	OPEN SPACE ACQUISITION
GENERAL COUNTY - PARK IMPROVEMENTS	400,000	(8)	240302.798.47233	PARK IMPROVEMENT
IT - DATA CENTER INFRASTRUCTURE LIFECYCLE MGT	250,000	(1)	240371.129.47351	COMPUTER EQUIPMENT-REPLACE
IT - APPLICATION ASSESSMENT & MIGRATION	100,000	(1)	240371.131.47441	COMPUTER EQUIPMENT-NEW
IT - END USER PLATFORMS	300,000	(1)	240371.712.47351	COMPUTER EQUIPMENT-REPLACE
GENERAL SERVICES - MAJOR MAINTENANCE	75,000	(1)	240601.713.47934	MAJOR MAINTENANCE
PARKS - RESURFACE BASKETBALL COURTS	13,000	(1)	240602.000.47231	PAVING
PARKS - 60" MOWER-REPL	9,000	(1)	240602.000.47393	OTHER EQUIPMENT-REPLACEMENT
PARKS - TRACTOR REPLACEMENT	20,000	(1)	240602.002.47334	TRACTOR REPLACEMENT
PARKS - HAINES MILL PEDESTRIAN BRIDGE	130,000	(1)	240602.156.47222	PEDESTRIAN BRIDGE
PARKS - JORDAN PARK GREENWAY	334,000	(8)	240602.194.47232	IMPROVEMENTS-LAND
PARKS - CEDAR CREEK PARKWAY WEST	50,000	(8)	240602.367.47233	PARK IMPROVEMENT
PARKS - CEDAR CREEK PARKWAY WEST EXPANSION & IMPROV	394,000	(8)	240602.721.47233	PARK IMPROVEMENT
PARKS - JORDAN PARKWAY IMPROVEMENTS	45,000	(1)	240602.878.47233	PARK IMPROVEMENT
PARKS - LOCKRIDGE FURNACE	1	(1)	240602.948.47233	PARK IMPROVEMENT
AGLAND PRESERVATION - AGRICULTURAL INCUBATOR PROGRAM	30,000	(8)	240621.238.47941	AGRICULTURAL INCUBATOR PROG
AGLAND PRESERVATION - AGRICULTURAL CONSERVATION EASEMENTS	800,000	(8)	240621.800.47131	AGRICULTURAL CONSERV PROG
COMM CENTER - COURTHOUSE TOWER ANALYSIS	5,000	(5)	240631.000.47497	OTHER EQUIPMENT-NEW-911
COMM CENTER - 911 UPS REPLACEMENT - COURTHOUSE	80,000	(5)	240631.253.47393	OTHER EQUIPMENT-REPLACE
EMERGENCY MGT - ERT PROTECTIVE EQUIPMENT	57,500	(1)	240632.157.47492	OTHER EQUIPMENT-NEW
EMERGENCY MGT - EMER SVCS TRAIN SITE-AlLENTOWN	300,000	(1)	240632.299.47217	BUILDING IMPROVEMENTS
UTILITY SVCS-BRIDGES - STREAM SED REMOV/RIPARIAN-CONST	100,000	(3)	240652.079.47272	STREAM SEP REMOVAL & RIPARIAN
UTILITY SVCS-BRIDGES - EGYPT BRIDGE OVER COPLAY CREEK-CONST	90,000	(3)	240652.233.47279	BRIDGE ST-COPLAY CREEK REPAINT
UTILITY SVCS-BRIDGES - BRIDGE PAINTING-CONST	200,000	(3)	240652.332.47281	BRIDGE PAINTING
UTILITY SVCS-BRIDGES - HAMILTON ST/UNION ST RAMP BR BEARING-CONST	750,000	(3)	240652.334.47282	HAMILTON ST/UNION ST RAMP
PRISON - ICE MACHINE	4,500	(1)	240801.000.47342	OTHER KITCHEN EQUIPMENT-REP
PRISON - MAJOR MAINTENANCE	50,000	(1)	240801.219.47934	MAJOR MAINTENANCE
PRISON - PRISON CONVECTION OVEN	27,000	(1)	240801.984.47342	OTHER KITCHEN EQUIPMENT-REP
COURT ADMIN - AUDIO SYSTEM	15,000	(1)	241001.000.47393	OTHER EQUIPMENT-REPLACEMENT
GOVT CENTER - GOVT CENTER BUILDING MAINT/REPL	250,000	(4)	241201.025.47217	BUILDING IMPROVEMENTS
GOVT CENTER - GC VAV HOT WATER PIPING SYSTEM	320,000	(4)	241201.335.47217	BUILDING IMPROVEMENTS
AUTO THEFT - NEW VEHICLE FOR AUTO THEFT TASK FORCE	21,000	(6)	241517.176.47421	VEHICLES-NEW
INSURANCE FRAUD - NEW VEHICLE FOR INSURANCE FRAUD TASK FORCE	21,000	(7)	241518.103.47421	VEHICLES-NEW
CB-NURSING - RESIDENT SCALES	15,000	(2)	247101.000.47393	OTHER EQUIPMENT-REPLACEMENT
CB-NURSING - PORTABLE COMPUTER NURSES STATIONS	10,000	(2)	247101.000.47492	OTHER EQUIPMENT-NEW
CB-NURSING - RESIDENT RECLINING CHAIRS	10,000	(2)	247101.000.47492	OTHER EQUIPMENT-NEW

COUNTY OF LEHIGH  
SUMMARY OF OTHER CAPITAL PROJECTS FUND

DESCRIPTION	2013 PROPOSED BUDGET		ACCOUNT #	OBJECT NAME
CB-NURSING - PORTABLE COGNITIVE IMPAIRMENT STATION	5,000	(2)	247101.000.47492	OTHER EQUIPMENT-NEW
CB-NURSING - RESIDENT ICE MACHINES	15,000	(2)	247101.000.47492	OTHER EQUIPMENT-NEW
CB-NURSING - ELECTRONIC MEDICAL RECORDS	50,000	(2)	247101.084.47937	COMPUTER SOFTWARE
CB-PHY THER - WHEELCHAIR REPLACEMENT PROJECT	50,000	(2)	247110.276.47393	OTHER EQUIPMENT-REPLACE
CB-ADMIN - NETWORK ENHANCEMENT	100,000	(2)	247131.167.47351	COMPUTER EQUIPMENT-REPLACE
CB-FACILITIES - RESIDENT ROOM(S) ELECTRICAL UPGRADE	100,000	(2)	247133.242.47217	BUILDING IMPROVEMENTS
CB-FACILITIES - FACILITY RESIDENT UNIT RENOVATIONS	150,000	(2)	247133.263.47217	BUILDING IMPROVEMENTS
CB-FACILITIES - ELECTRIC BED GROUNDED PLUGS	22,000	(2)	247133.337.47914	OTHER CAPITAL EXPENDITURES
CB-FACILITIES - RESIDENT ROOM PAINTING	25,000	(2)	247133.338.47217	BUILDING IMPROVEMENTS
CB-ENVIRON SVCS - WINDOW TREATMENTS	10,000	(2)	247142.000.47393	OTHER EQUIPMENT-REPLACEMENT
CB-DINING - TO THE TABLE DINING PROGRAM	55,000	(2)	247143.347.47393	OTHER EQUIPMENT-REPLACE
FH-NURSING - SPECIALTY MATTRESS	45,000	(2)	247201.000.47393	OTHER EQUIPMENT-REPLACEMENT
FH-FACILITIES - ROOF TOP VENTILATION UPGRADE	75,000	(2)	247233.340.47217	BUILDING IMPROVEMENTS
FH-ENVIRON SVCS - WINDOW TREATMENTS	7,000	(2)	247242.000.47393	OTHER EQUIPMENT-REPLACEMENT

TOTAL

6,736,001

FUNDING SOURCES: (1) OPERATING	1,747,001
(2) CEDARBROOK	744,000
(3) LIQUID FUELS	1,140,000
(4) GOVT CENTER	570,000
(5) 911	85,000
(6) AUTO THEFT	21,000
(7) INS FRAUD	21,000
(8) GREEN FUTURES	
TOTAL	<u>2,408,000</u>
	<u>6,736,001</u>

COUNTY OF LEHIGH  
SUMMARY OF BOND FUND SERIES 2007 FUND

DESCRIPTION	2013 PROPOSED BUDGET	ACCOUNT #	OBJECT NAME
MAINTENANCE - COURTHOUSE ELEVATOR UPGRADE	150,000	370607.378.47217	BUILDING IMPROVEMENTS
EMERGENCY MGT - HAZMAT RESPONSE VEHICLES (2) REPL	325,000	370632.040.47331	VEHICLES-REPLACEMENT
PRISON - PRISON HVAC SYSTEM EQUIP REPLACEMENT	3,100,000	370801.357.47217	BUILDING IMPROVEMENTS
CB-FACILITIES - TELEPHONE SYSTEM	200,000	377133.060.47491	TELEPHONE SYSTEM-NEW
TOTAL	<u>3,775,000</u>		

COUNTY OF LEHIGH  
SUMMARY OF INFRASTRUCTURE FUND

DESCRIPTION	2013 PROPOSED BUDGET	ACCOUNT #	OBJECT NAME
UTILITY SVCS-BRIDGES - STREAM SED REMOV/RIPARIAN-ENG	30,000	380652.079.47272	STREAM SEP REMOVAL & RIPARIAN
UTILITY SVCS-BRIDGES - BRIDGES, GENERAL MAJOR MAINTENANCE PROJECTS	175,000	380652.182.47934	MAJOR MAINTENANCE
UTILITY SVCS-BRIDGES - BRIDGE PAINTING-ENG	30,000	380652.332.47281	BRIDGE PAINTING
UTILITY SVCS-BRIDGES - HAMILTON ST/UNION ST RAMP BR BEARING-ENG	150,000	380652.334.47282	HAMILTON ST/UNION ST RAMP
UTILITY SVCS-BRIDGES - LONGS BRIDGE-ENG	60,000	380652.360.47283	LONGS BRIDGE
UTILITY SVCS-BRIDGES - FOURTH STREET BRIDGE DECK REHAB-ENG	75,000	380652.742.47284	FOURTH ST BRIDGE-DECK REHAB
UTILITY SVCS-BRIDGES - GUIDE RAIL UPGRADE	55,000	380652.743.47224	OTHER BRIDGE IMPROVEMENTS
UTILITY SVCS-BRIDGES - WALNUT STREET BR OVER TROUT CREEK & FACTORY ST	100,000	380652.751.47229	WALNUT ST BR OVER TROUT CREEK
TOTAL	<u>675,000</u>		