

County of Lehigh 2014 Adopted Budget Information

CONTENT

Report

Budget in Context

Revenue/Expenditure Graphs

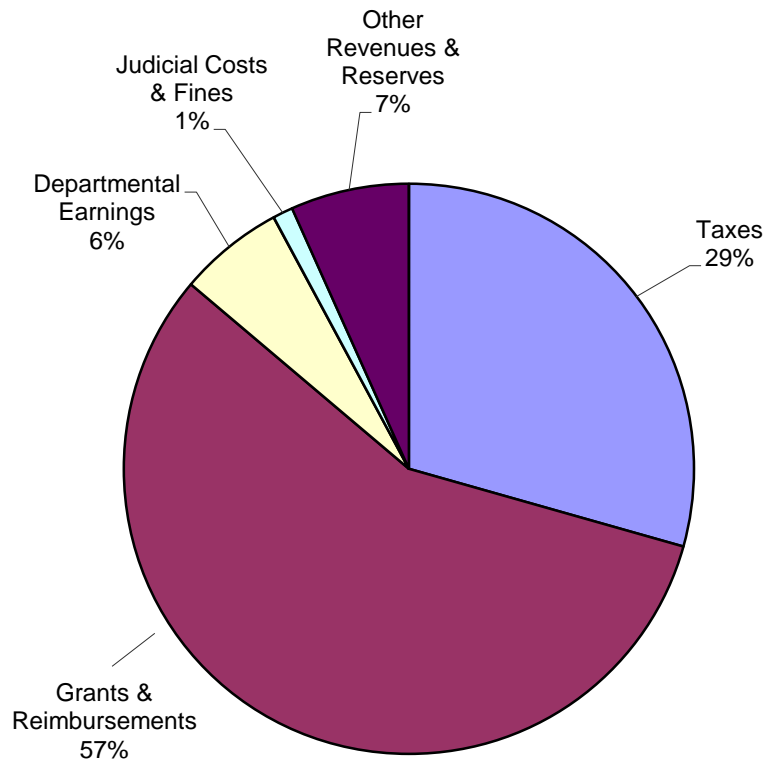
Condensed Budget

Lehigh County Adopted 2014 Budget in Context

Area	Total Expenditures	County Taxes in Detail	County Taxes	Cents / \$1 Co. Taxes	Mills	Average Cost
Elected Officials	21,761,006		13,415,625	12.07	0.457	81.51
Commissioners		434,740		-	-	
District Attorney		5,662,453		-	-	
Coroner		1,837,044		-	-	
Sheriff		4,665,890		-	-	
Controller		734,601		-	-	
Judicial Records		810,343		-	-	
Judicial Records Deeds		(729,446)		-	-	
Executive	3,625,809		3,625,153	3.26	0.124	22.12
County Executive		177,853		-	-	
Voters Registration		1,093,243		-	-	
Public Defender		2,354,057		-	-	
Chief of Staff		-		-	-	
Administration	22,189,226		(2,257,609)	(2.03)	(0.079)	(14.09)
Director Admin		134,562		-	-	
Fiscal		1,318,432		-	-	
Assessment		1,406,385		-	-	
IT		3,358,833		-	-	
Purchasing / HR		1,469,464		-	-	
General Insurance		524,550		-	-	
Retirement/Unallocated Benefits		6,529,325		-	-	
Tax Claim/Collections		(3,103,262)		-	-	
General County		3,625,521		-	-	
Payroll Vacancy Factor		(1,560,000)		-	-	
Indirect Cost Allocation		(14,031,455)		-	-	
General County - Other Sources		(1,929,964)		-	-	
Debt service	20,805,698		15,076,094	13.56	0.514	91.68
Capital projects			1,419,402	1.28	0.049	8.74
Human Services	133,787,601		5,857,309	5.27	0.200	35.67
General Services	21,348,653		7,994,186	7.19	0.273	48.69
General Services		(151,756)		-	-	
Parks		868,138		-	-	
Maintenance/Util Svcs.		2,219,035		-	-	
Ag. Extension		340,528		-	-	
Emerg. Mgt/ Public Safety		1,310,432		-	-	
Work Program/Detox		297,200		-	-	
Mailroom /Duplicating		685,396		-	-	
911 Center		1,158,306		-	-	
Transportation/Joint Plan		878,701		-	-	
Conservation / Ag Land		247,846		-	-	
Hamilton Financial Center		100,359		-	-	
Minor League Ballpark		40,001		-	-	
Nursing Homes	65,767,476		5,994,815	5.39	0.204	36.39
Corrections	34,660,320		30,174,858	27.14	1.029	183.54
Law	1,292,199		1,099,149	0.99	0.038	6.78
Courts	32,580,226		28,445,202	25.59	0.970	173.01
Comm. & Econ Dev	2,257,803		322,278	0.29	0.011	1.96
Subtotal	360,076,017		111,166,462	100.00	3.790	676.00
Stabilization Fund Transfer			(8,148,514)			
Ending Fund Balance			286,538			
Totals	360,076,017		103,304,486	100.00	3.790	676.00

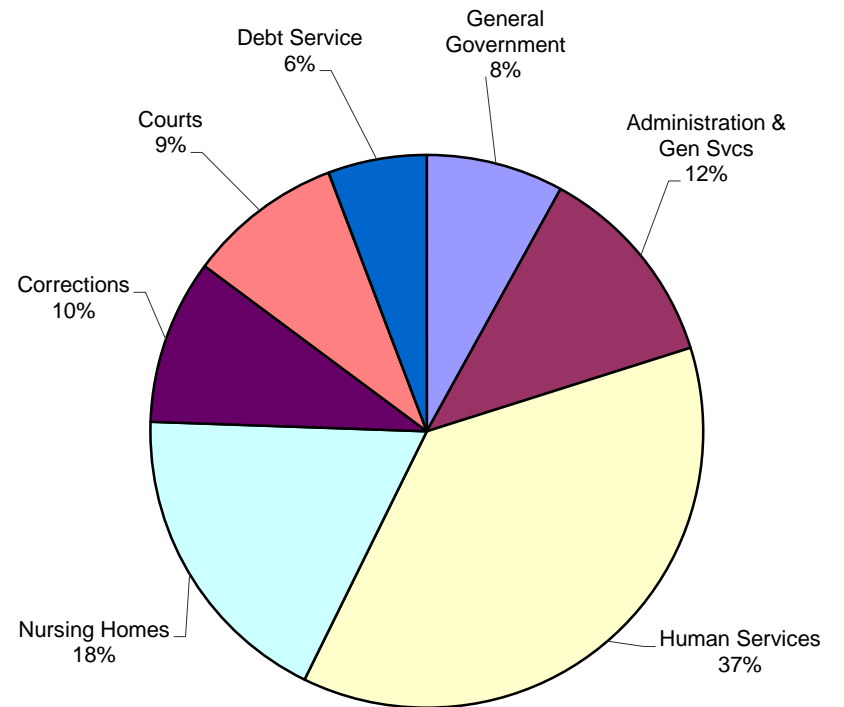
COUNTY OF LEHIGH

**2014 Adopted Budget
Revenues**



Total Revenues: \$360,076,017

**2014 Adopted Budget
Expenditures**



Total Expenditures: \$360,076,017

COUNTY OF LEHIGH



2014

ADOPTED BUDGET
CONDENSED

**COUNTY OF LEHIGH
2014 BUDGETED FUND STRUCTURE**

GOVERNMENTAL

GENERAL

1101 OPERATING
1142 STABILIZATION
1154 TAX RELIEF

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
1217 BIG ROCK PARK
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
1229 911 WIRELESS
1231 PUBLIC SAFETY
1232 GAMING
1233 CEDARBROOK
1234 GREEN FUTURE

DEBT SERVICE

1316 SINKING FUND SERIES 2004
1317 SINKING FUND SERIES 2007
1318 SINKING FUND SERIES 2007 BASEBALL-TAX EXEMPT
1319 SINKING FUND SERIES 2007 BASEBALL-TAXABLE
1321 SINKING FUND ESCO PROJECTS PHASE I
1323 SINKING FUND ESCO PROJECTS PHASE II
1324 SINKING FUND SERIES 2010
1325 SINKING FUND SERIES 2011
1366 COUPON ACCOUNT SERIES 2004
1367 COUPON ACCOUNT SERIES 2007
1368 COUPON ACCOUNT SERIES 2007 BASEBALL-TAX EXEMPT
1369 COUPON ACCOUNT SERIES 2007 BASEBALL-TAXABLE
1371 COUPON ACCOUNT ESCO PROJECTS PHASE I
1373 COUPON ACCOUNT ESCO PROJECTS PHASE II
1374 COUPON ACCOUNT SERIES 2010
1375 COUPON ACCOUNT SERIES 2011

CAPITAL PROJECTS

1406 OTHER CAPITAL PROJECTS
1418 BOND FUND SERIES 2007
1419 INFRASTRUCTURE
1425 ESCO PROJECTS PHASE II

PROPRIETARY

ENTERPRISE

2101 CEDAR VIEW APARTMENTS

INTERNAL SERVICE

2111 GOVERNMENT CENTER

THIS DOCUMENT FUNDED BY TAX DOLLARS

COUNTY OF LEHIGH

2014

ADOPTED BUDGET - CONDENSED

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COUNTY OF LEHIGH
STATEMENT OF GROSS INDEBTEDNESS
As of August 31, 2013

ISSUE	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF MATURITY	AMOUNT OUTSTANDING
General Obligation Bonds	08/18/2004	\$47,425,000	11/15/2017	\$11,315,000
Federally Taxable Bonds	03/15/2007	\$18,120,000	12/15/2037	\$16,745,000
General Purpose Authority Guaranteed Authority Bonds	03/15/2007	\$13,355,000	12/15/2037	\$13,330,000
General Obligation Bonds	12/15/2007	\$76,895,000	11/15/2022	\$76,875,000
General Obligation Bonds	02/25/2010	\$17,085,000	11/15/2015	\$12,265,000
General Obligation Bonds	07/27/2011	\$32,925,000	11/15/2016	<u>\$28,330,000</u>
TOTAL ALL BONDS				\$158,860,000
General Obligation Note	02/23/2009	\$4,975,756	09/1/2024	\$4,029,000
General Obligation Note	08/11/2010	\$4,768,538	11/15/2025	\$4,238,533
TOTAL ALL DEBT				<u><u>\$167,127,533</u></u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SUMMARY ALL FUND TYPES

2014 ADOPTED BUDGET						
GOVERNMENTAL.....			...PROPRIETARY...		TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	(MEMORANDUM ONLY)
REVENUES:						
TAXES	105,804,486					105,804,486
GRANTS & REIMBURSEMENTS	5,492,903	198,154,829	64,337	800,001	1	204,512,071
DEPARTMENTAL EARNINGS	12,510,921	8,918,925			60,001	21,489,847
JUDICIAL COSTS & FINES	4,055,351	42,000				4,097,351
INVESTMENT INCOME	130,003	115,419	370	12,000	12,502	270,294
RENTS	392,683	2	1,290,000		3,911,270	5,593,955
PAYMENTS IN LIEU OF TAXES	214,450					214,450
OTHER REVENUES	959,840	829,290			501	1,789,631
TOTAL REVENUES	129,560,637	208,060,465	1,354,707	812,001	3,984,275	343,772,085
EXPENDITURES:						
ELECTED OFFICIALS	20,450,483	1,142,023		168,500		21,761,006
COUNTY EXECUTIVE	3,625,809					3,625,809
ADMINISTRATION	18,867,372	2,711,854		610,000		22,189,226
HUMAN SERVICES	591,310	132,364,695			831,596	133,787,601
GENERAL SERVICES	7,595,311	5,668,969		6,600,210	1,484,163	21,348,653
NURSING HOMES		64,484,376		1,283,100		65,767,476
CORRECTIONS	34,317,920			342,400		34,660,320
DEPARTMENT OF LAW	1,292,199					1,292,199
COURTS	27,174,362	5,360,864		45,000		32,580,226
COMMUNITY & ECONOMIC DEV	322,289	1,935,514				2,257,803
DEBT SERVICE			20,805,698			20,805,698
TOTAL EXPENDITURES	114,237,055	213,668,295	20,805,698	9,049,210	2,315,759	360,076,017
OTHER FINANCING SOURCES (USES):						
OTHER FINANCING SOURCES	24,109,933	20,694,842	19,410,083	6,204,710		70,419,568
OTHER FINANCING USES	(47,245,491)	(20,141,132)			(3,032,945)	(70,419,568)
TOTAL OTHER FINANCING SOURCES (USES)	(23,135,558)	553,710	19,410,083	6,204,710	(3,032,945)	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(7,811,976)	(5,054,120)	(40,908)	(2,032,499)	(1,364,429)	(16,303,932)
FUND BALANCES AT BEGINNING OF YEAR	25,000,000	47,652,500	140,000	5,055,000	5,615,000	83,462,500
FUND BALANCES AT END OF YEAR	17,188,024	42,598,380	99,092	3,022,501	4,250,571	67,158,568

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

	GOVERNMENTAL FUNDS			
	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
TAXES	104,399,722	99,907,132	99,907,132	105,804,486
GRANTS & REIMBURSEMENTS	229,322,907	208,976,439	223,075,126	204,512,070
DEPARTMENTAL EARNINGS	21,804,631	20,468,665	20,572,549	21,429,846
JUDICIAL COSTS & FINES	3,729,368	3,883,651	3,883,651	4,097,351
INVESTMENT INCOME	309,973	259,775	411,739	257,792
RENTS	1,623,156	1,585,960	1,610,115	1,682,685
PAYMENTS IN LIEU OF TAXES	229,627	194,450	194,450	214,450
OTHER REVENUES	915,301	374,284	374,284	1,789,130
TOTAL REVENUES	362,334,685	335,650,356	350,029,046	339,787,810
EXPENDITURES:				
ELECTED OFFICIALS	20,092,460	21,192,877	24,114,108	21,761,006
COUNTY EXECUTIVE	3,481,958	3,538,840	3,633,774	3,625,809
ADMINISTRATION	23,092,118	22,096,768	26,548,556	22,189,226
HUMAN SERVICES	144,405,498	136,091,009	137,769,910	132,956,005
GENERAL SERVICES	21,094,491	17,289,932	41,798,863	19,864,490
NURSING HOMES	62,545,349	65,222,118	64,312,605	65,767,476
CORRECTIONS	32,657,587	36,655,093	38,080,882	34,660,320
DEPARTMENT OF LAW	1,343,632	1,336,084	1,336,212	1,292,199
COURTS	30,973,093	32,013,857	32,622,477	32,580,226
COMMUNITY & ECONOMIC DEV	12,200,413	2,662,634	9,562,442	2,257,803
DEBT SERVICE	18,824,040	20,811,518	20,811,519	20,805,698
TOTAL EXPENDITURES	370,710,639	358,910,730	400,591,348	357,760,258
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	65,469,399	60,017,836	83,136,596	70,419,568
OTHER FINANCING USES	(64,480,212)	(56,706,376)	(78,274,283)	(67,386,623)
TOTAL OTHER FINANCING SOURCES (USES)	989,187	3,311,460	4,862,313	3,032,945
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(7,386,767)	(19,948,914)	(45,699,989)	(14,939,503)
FUND BALANCES AT BEGINNING OF YEAR	126,890,043	86,005,200	119,112,771	77,847,500
FUND BALANCES AT END OF YEAR	119,503,276	66,056,286	73,412,782	62,907,997
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUNDS

	GENERAL FUNDS			
	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
TAXES	104,399,722	99,907,132	99,907,132	105,804,486
GRANTS & REIMBURSEMENTS	13,787,816	6,509,667	12,168,840	5,492,903
DEPARTMENTAL EARNINGS	11,815,555	11,716,951	11,636,831	12,510,921
JUDICIAL COSTS & FINES	3,688,794	3,831,651	3,831,651	4,055,351
INVESTMENT INCOME	134,526	112,002	112,001	130,003
RENTS	333,030	295,958	320,113	392,683
PAYMENTS IN LIEU OF TAXES	229,627	194,450	194,450	214,450
OTHER REVENUES	383,345	184,269	184,269	959,840
TOTAL REVENUES	134,772,415	122,752,080	128,355,287	129,560,637
EXPENDITURES:				
ELECTED OFFICIALS	18,697,767	19,777,271	19,715,063	20,450,483
COUNTY EXECUTIVE	3,481,958	3,538,840	3,633,774	3,625,809
ADMINISTRATION	20,235,490	18,675,352	19,114,310	18,867,372
HUMAN SERVICES	553,143	590,043	591,282	591,310
GENERAL SERVICES	7,356,501	7,372,982	7,539,219	7,595,311
CORRECTIONS	31,907,383	33,473,593	33,436,200	34,317,920
DEPARTMENT OF LAW	1,343,632	1,336,084	1,336,212	1,292,199
COURTS	25,900,602	26,858,970	26,909,118	27,174,362
COMMUNITY & ECONOMIC DEV	9,387,324	997,992	6,688,207	322,289
TOTAL EXPENDITURES	118,863,800	112,621,127	118,963,385	114,237,055
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	21,832,759	17,301,401	17,301,401	24,109,933
OTHER FINANCING USES	(41,362,863)	(36,256,328)	(38,750,631)	(47,245,491)
TOTAL OTHER FINANCING SOURCES (USES)	(19,530,104)	(18,954,927)	(21,449,230)	(23,135,558)
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(3,621,489)	(8,823,974)	(12,057,328)	(7,811,976)
FUND BALANCES AT BEGINNING OF YEAR	40,585,594	32,840,000	36,964,104	25,000,000
FUND BALANCES AT END OF YEAR	36,964,105	24,016,026	24,906,776	17,188,024
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1101 OPERATING FUND

 1101 OPERATING FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
TAXES	104,399,722	99,907,132	99,907,132	105,804,486
GRANTS & REIMBURSEMENTS	13,787,816	6,509,667	12,168,840	5,492,903
DEPARTMENTAL EARNINGS	11,815,555	11,716,951	11,636,831	12,510,921
JUDICIAL COSTS & FINES	3,688,794	3,831,651	3,831,651	4,055,351
INVESTMENT INCOME	79,417	72,002	72,001	80,003
RENTS	333,030	295,958	320,113	392,683
PAYMENTS IN LIEU OF TAXES	229,627	194,450	194,450	214,450
OTHER REVENUES	383,345	184,269	184,269	959,840
TOTAL REVENUES	134,717,306	122,712,080	128,315,287	129,510,637
EXPENDITURES:				
ELECTED OFFICIALS	18,697,767	19,777,271	19,715,063	20,450,483
COUNTY EXECUTIVE	3,481,958	3,538,840	3,633,774	3,625,809
ADMINISTRATION	20,235,490	18,675,352	19,114,310	18,867,372
HUMAN SERVICES	553,143	590,043	591,282	591,310
GENERAL SERVICES	7,356,501	7,372,982	7,539,219	7,595,311
CORRECTIONS	31,907,383	33,473,593	33,436,200	34,317,920
DEPARTMENT OF LAW	1,343,632	1,336,084	1,336,212	1,292,199
COURTS	25,900,602	26,858,970	26,909,118	27,174,362
COMMUNITY & ECONOMIC DEV	9,387,324	997,992	6,688,207	322,289
TOTAL EXPENDITURES	118,863,800	112,621,127	118,963,385	114,237,055
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	17,832,759	17,301,401	17,301,401	24,109,933
OTHER FINANCING USES	(36,936,470)	(34,716,328)	(37,210,631)	(39,096,977)
TOTAL OTHER FINANCING SOURCES (USES)	(19,103,711)	(17,414,927)	(19,909,230)	(14,987,044)
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(3,250,205)	(7,323,974)	(10,557,328)	286,538
FUND BALANCES AT BEGINNING OF YEAR	15,214,310	7,840,000	11,964,104	
FUND BALANCES AT END OF YEAR	11,964,105	516,026	1,406,776	286,538
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1142 STABILIZATION FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	55,109	40,000	40,000	50,000
TOTAL REVENUES	<u>55,109</u>	<u>40,000</u>	<u>40,000</u>	<u>50,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	4,000,000			
OTHER FINANCING USES	(55,109)	(1,540,000)	(1,540,000)	(8,148,514)
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,944,891</u>	<u>(1,540,000)</u>	<u>(1,540,000)</u>	<u>(8,148,514)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>4,000,000</u>	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>(8,098,514)</u>
FUND BALANCES AT BEGINNING OF YEAR	21,000,000	25,000,000	25,000,000	25,000,000
FUND BALANCES AT END OF YEAR	<u>25,000,000</u> =====	<u>23,500,000</u> =====	<u>23,500,000</u> =====	<u>16,901,486</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1154 TAX RELIEF FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
..... 1154 TAX RELIEF FUND				
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(4,371,284)			
TOTAL OTHER FINANCING SOURCES (USES)	(4,371,284)			
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(4,371,284)			
FUND BALANCES AT BEGINNING OF YEAR	4,371,284			
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS

	SPECIAL REVENUE FUNDS			
	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	213,455,393	202,391,081	208,561,463	198,154,829
DEPARTMENTAL EARNINGS	9,989,076	8,751,714	8,935,718	8,918,925
JUDICIAL COSTS & FINES	40,574	52,000	52,000	42,000
INVESTMENT INCOME	143,428	126,598	126,594	115,419
RENTS	126	2	2	2
OTHER REVENUES	531,956	190,015	190,015	829,290
TOTAL REVENUES	224,160,553	211,511,410	217,865,792	208,060,465
EXPENDITURES:				
ELECTED OFFICIALS	970,779	1,202,606	1,199,765	1,142,023
ADMINISTRATION	1,142,506	2,066,416	4,394,884	2,711,854
HUMAN SERVICES	141,012,146	135,500,966	135,095,972	132,364,695
GENERAL SERVICES	6,412,703	5,339,448	6,036,781	5,668,969
NURSING HOMES	61,854,951	64,278,118	62,811,647	64,484,376
COURTS	4,959,390	5,139,887	5,220,470	5,360,864
COMMUNITY & ECONOMIC DEV	2,813,089	1,664,642	2,874,235	1,935,514
TOTAL EXPENDITURES	219,165,564	215,192,083	217,633,754	213,668,295
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	15,155,469	16,769,018	16,656,498	20,694,842
OTHER FINANCING USES	(23,079,538)	(20,450,048)	(39,523,652)	(20,141,132)
TOTAL OTHER FINANCING SOURCES (USES)	(7,924,069)	(3,681,030)	(22,867,154)	553,710
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(2,929,080)	(7,361,703)	(22,635,116)	(5,054,120)
FUND BALANCES AT BEGINNING OF YEAR	69,308,581	44,875,200	65,989,525	47,652,500
FUND BALANCES AT END OF YEAR	66,379,501	37,513,497	43,354,409	42,598,380
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1201 LIQUID FUELS FUND

 1201 LIQUID FUELS FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	2,505,331	950,003	15,453,236	1,975,002
INVESTMENT INCOME	3,663	5,001	5,001	5,001
RENTS	125	1	1	1
OTHER REVENUES	74,174	45,000	45,000	70,000
TOTAL REVENUES	<u>2,583,293</u>	<u>1,000,005</u>	<u>15,503,238</u>	<u>2,050,004</u>
EXPENDITURES:				
GENERAL SERVICES	670,302	732,857	743,744	722,223
TOTAL EXPENDITURES	<u>670,302</u>	<u>732,857</u>	<u>743,744</u>	<u>722,223</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(2,343,399)	(1,200,000)	(15,849,142)	(1,765,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,343,399)</u>	<u>(1,200,000)</u>	<u>(15,849,142)</u>	<u>(1,765,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(430,408)</u>	<u>(932,852)</u>	<u>(1,089,648)</u>	<u>(437,219)</u>
FUND BALANCES AT BEGINNING OF YEAR	2,215,430	1,535,000	1,784,888	735,000
FUND BALANCES AT END OF YEAR	<u>1,785,022</u> =====	<u>602,148</u> =====	<u>695,240</u> =====	<u>297,781</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1202 MENTAL HEALTH FUND

 1202 MENTAL HEALTH FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	8,832,046	13,495,119	9,867,127	13,085,446
DEPARTMENTAL EARNINGS	16,665	13,072	13,072	8,234
INVESTMENT INCOME	12,917	10,001	10,001	10,650
OTHER REVENUES		2	2	2
TOTAL REVENUES	<u>8,861,628</u>	<u>13,518,194</u>	<u>9,890,202</u>	<u>13,104,332</u>
EXPENDITURES:				
HUMAN SERVICES	12,850,995	13,469,968	13,469,992	13,022,822
TOTAL EXPENDITURES	<u>12,850,995</u>	<u>13,469,968</u>	<u>13,469,992</u>	<u>13,022,822</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	383,158	769,431	769,431	715,413
OTHER FINANCING USES	(737,786)	(817,657)	(817,657)	(796,923)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(354,628)</u>	<u>(48,226)</u>	<u>(48,226)</u>	<u>(81,510)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(4,343,995)</u>		<u>(3,628,016)</u>	
FUND BALANCES AT BEGINNING OF YEAR	9,610,405		5,266,024	
FUND BALANCES AT END OF YEAR	<u>5,266,410</u> =====	<u>=====</u>	<u>1,638,008</u> =====	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1203 FEDERAL IV-D FUND

 1203 FEDERAL IV-D FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	3,732,547	3,696,900	3,696,900	3,760,900
DEPARTMENTAL EARNINGS	4,286	901	901	2,100
JUDICIAL COSTS & FINES	40,574	52,000	52,000	42,000
INVESTMENT INCOME	19	101	101	101
OTHER REVENUES		1	1	1
TOTAL REVENUES	<u>3,777,426</u>	<u>3,749,903</u>	<u>3,749,903</u>	<u>3,805,102</u>
EXPENDITURES:				
COURTS	4,959,390	5,139,887	5,220,470	5,360,864
TOTAL EXPENDITURES	<u>4,959,390</u>	<u>5,139,887</u>	<u>5,220,470</u>	<u>5,360,864</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	1,882,460	2,098,578	2,173,578	2,297,915
OTHER FINANCING USES	(700,496)	(708,594)	(708,594)	(742,153)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,181,964</u>	<u>1,389,984</u>	<u>1,464,984</u>	<u>1,555,762</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES			(5,583)	
FUND BALANCES AT BEGINNING OF YEAR			5,583	
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1204 HEALTH CHOICES FUND

 1204 HEALTH CHOICES FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	72,799,202	70,306,155	70,352,792	70,077,982
INVESTMENT INCOME	69,661	65,003	65,003	67,003
TOTAL REVENUES	<u>72,868,863</u>	<u>70,371,158</u>	<u>70,417,795</u>	<u>70,144,985</u>
EXPENDITURES:				
HUMAN SERVICES	70,599,154	71,525,256	71,525,262	70,127,977
TOTAL EXPENDITURES	<u>70,599,154</u>	<u>71,525,256</u>	<u>71,525,262</u>	<u>70,127,977</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(4,179,409)	(1,319,450)	(2,688,931)	(1,206,165)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,179,409)</u>	<u>(1,319,450)</u>	<u>(2,688,931)</u>	<u>(1,206,165)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(1,909,700)</u>	<u>(2,473,548)</u>	<u>(3,796,398)</u>	<u>(1,189,157)</u>
FUND BALANCES AT BEGINNING OF YEAR	31,362,646	27,825,000	29,452,850	31,500,000
FUND BALANCES AT END OF YEAR	<u>29,452,946</u> =====	<u>25,351,452</u> =====	<u>25,656,452</u> =====	<u>30,310,843</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1205 DRUG AND ALCOHOL FUND

 1205 DRUG AND ALCOHOL FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	4,632,300	4,305,130	4,605,130	4,459,333
INVESTMENT INCOME	3,549	4,001	4,001	3,501
OTHER REVENUES		251	251	378
TOTAL REVENUES	<u>4,635,849</u>	<u>4,309,382</u>	<u>4,609,382</u>	<u>4,463,212</u>
EXPENDITURES:				
HUMAN SERVICES	4,326,196	4,227,070	4,527,074	4,455,216
TOTAL EXPENDITURES	<u>4,326,196</u>	<u>4,227,070</u>	<u>4,527,074</u>	<u>4,455,216</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	44,256	100,634	100,634	149,000
OTHER FINANCING USES	(142,667)	(182,946)	(182,946)	(156,996)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(98,411)</u>	<u>(82,312)</u>	<u>(82,312)</u>	<u>(7,996)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>211,242</u>		<u>(4)</u>	
FUND BALANCES AT BEGINNING OF YEAR	1,965,857		2,177,004	
FUND BALANCES AT END OF YEAR	<u>2,177,099</u>	<u>=====</u>	<u>2,177,000</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1206 CHILDREN AND YOUTH FUND

 1206 CHILDREN AND YOUTH FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	27,751,595	23,878,357	19,863,581	22,721,777
DEPARTMENTAL EARNINGS	384	2,000	2,000	2,000
INVESTMENT INCOME	4,674	501	501	501
OTHER REVENUES	6,212	2,000	2,000	2,000
TOTAL REVENUES	<u>27,762,865</u>	<u>23,882,858</u>	<u>19,868,082</u>	<u>22,726,278</u>
EXPENDITURES:				
HUMAN SERVICES	23,683,854	26,247,861	25,542,735	25,084,813
TOTAL EXPENDITURES	<u>23,683,854</u>	<u>26,247,861</u>	<u>25,542,735</u>	<u>25,084,813</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	3,624,646	3,938,238	3,938,238	3,966,000
OTHER FINANCING USES	(1,421,636)	(1,573,235)	(1,614,860)	(1,607,465)
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,203,010</u>	<u>2,365,003</u>	<u>2,323,378</u>	<u>2,358,535</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>6,282,021</u>		<u>(3,351,275)</u>	
FUND BALANCES AT BEGINNING OF YEAR	(885,791)		5,396,499	
FUND BALANCES AT END OF YEAR	<u>5,396,230</u> =====	<u>=====</u>	<u>2,045,224</u> =====	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1207 AREA AGENCY ON AGING FUND

 1207 AREA AGENCY ON AGING FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	20,225,609	10,511,307	10,511,307	10,319,331
DEPARTMENTAL EARNINGS	138,784	149,801	149,801	131,401
INVESTMENT INCOME	2,687	2,001	2,001	1,201
OTHER REVENUES	10,372	90,501	90,501	9,501
TOTAL REVENUES	<u>20,377,452</u>	<u>10,753,610</u>	<u>10,753,610</u>	<u>10,461,434</u>
EXPENDITURES:				
HUMAN SERVICES	19,550,203	9,891,597	9,891,656	9,573,296
TOTAL EXPENDITURES	<u>19,550,203</u>	<u>9,891,597</u>	<u>9,891,656</u>	<u>9,573,296</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	32,492	35,002	35,002	45,002
OTHER FINANCING USES	(778,673)	(897,015)	(897,015)	(933,140)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(746,181)</u>	<u>(862,013)</u>	<u>(862,013)</u>	<u>(888,138)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>81,068</u>		<u>(59)</u>	
FUND BALANCES AT BEGINNING OF YEAR	320,086		401,059	
FUND BALANCES AT END OF YEAR	<u>401,154</u> =====	<u>=====</u>	<u>401,000</u> =====	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1208 INFORMATION REFERRAL FUND

 1208 INFORMATION REFERRAL FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	1,174	1	1	1
INVESTMENT INCOME	299	301	301	301
TOTAL REVENUES	<u>1,473</u>	<u>302</u>	<u>302</u>	<u>302</u>
EXPENDITURES:				
HUMAN SERVICES	663,872	669,224	669,233	637,543
TOTAL EXPENDITURES	<u>663,872</u>	<u>669,224</u>	<u>669,233</u>	<u>637,543</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	706,364	780,715	780,715	749,397
OTHER FINANCING USES	(84,244)	(111,793)	(111,793)	(112,156)
TOTAL OTHER FINANCING SOURCES (USES)	<u>622,120</u>	<u>668,922</u>	<u>668,922</u>	<u>637,241</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(40,279)</u>		(9)	
FUND BALANCES AT BEGINNING OF YEAR	<u>40,279</u>		9	
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1209 BROOKVIEW-INDEPENDENT LIVING FUND

 1209 BROOKVIEW-INDEPENDENT LIVING FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	297,334	300,650	300,650	298,730
INVESTMENT INCOME	1,394	1,200	1,200	1,248
OTHER REVENUES	45,963	42,001	42,001	42,001
TOTAL REVENUES	<u>344,691</u>	<u>343,851</u>	<u>343,851</u>	<u>341,979</u>
EXPENDITURES:				
NURSING HOMES	132,879	175,801	197,639	175,801
TOTAL EXPENDITURES	<u>132,879</u>	<u>175,801</u>	<u>197,639</u>	<u>175,801</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(71,125)	(467,232)	(467,232)	(453,314)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(71,125)</u>	<u>(467,232)</u>	<u>(467,232)</u>	<u>(453,314)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>140,687</u>	<u>(299,182)</u>	<u>(321,020)</u>	<u>(287,136)</u>
FUND BALANCES AT BEGINNING OF YEAR	633,717	735,000	774,338	490,000
FUND BALANCES AT END OF YEAR	<u>774,404</u>	<u>435,818</u>	<u>453,318</u>	<u>202,864</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1212 INTELLECTUAL DISABILITIES FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
..... 1212 INTELLECTUAL DISABILITIES FUND				
REVENUES:				
GRANTS & REIMBURSEMENTS	6,637,423	7,892,312	7,892,312	7,942,788
INVESTMENT INCOME	3,605	5,000	5,000	1,400
TOTAL REVENUES	<u>6,641,028</u>	<u>7,897,312</u>	<u>7,897,312</u>	<u>7,944,188</u>
EXPENDITURES:				
HUMAN SERVICES	8,171,403	8,149,971	8,150,000	8,156,347
TOTAL EXPENDITURES	<u>8,171,403</u>	<u>8,149,971</u>	<u>8,150,000</u>	<u>8,156,347</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	578,444	796,246	796,246	728,001
OTHER FINANCING USES	(401,745)	(543,587)	(543,587)	(515,842)
TOTAL OTHER FINANCING SOURCES (USES)	<u>176,699</u>	<u>252,659</u>	<u>252,659</u>	<u>212,159</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(1,353,676)</u>		<u>(29)</u>	
FUND BALANCES AT BEGINNING OF YEAR	2,673,595		1,320,029	
FUND BALANCES AT END OF YEAR	<u>1,319,919</u>		<u>1,320,000</u>	
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1213 HUMAN SVCS ADMINISTRATION FUND

 1213 HUMAN SVCS ADMINISTRATION FUND		
	2012 ACTUAL	2013 BUDGET ADOPTED	2014 BUDGET ADOPTED
REVENUES:			
GRANTS & REIMBURSEMENTS		1	1
INVESTMENT INCOME	334	300	300
TOTAL REVENUES	<u>334</u>	<u>301</u>	<u>301</u>
EXPENDITURES:			
HUMAN SERVICES	1,166,469	1,320,019	1,306,681
TOTAL EXPENDITURES	<u>1,166,469</u>	<u>1,320,019</u>	<u>1,306,681</u>
OTHER FINANCING SOURCES (USES):			
OTHER FINANCING SOURCES	1,221,116	1,355,686	1,346,655
OTHER FINANCING USES	(54,981)	(35,968)	(40,275)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,166,135</u>	<u>1,319,718</u>	<u>1,306,380</u>
REVENUES AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES			(1)
FUND BALANCES AT BEGINNING OF YEAR			1
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1214 HUD CDBG FUND

 1214 HUD CDBG FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	2,862,902	1,212,746	1,762,075	1,223,751
DEPARTMENTAL EARNINGS	6,375	1	1	1
INVESTMENT INCOME		1	1	1
TOTAL REVENUES	<u>2,869,277</u>	<u>1,212,748</u>	<u>1,762,077</u>	<u>1,223,753</u>
EXPENDITURES:				
COMMUNITY & ECONOMIC DEV	2,642,342	1,155,216	1,704,546	1,162,530
TOTAL EXPENDITURES	<u>2,642,342</u>	<u>1,155,216</u>	<u>1,704,546</u>	<u>1,162,530</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(149,166)	(57,532)	(57,532)	(61,223)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(149,166)</u>	<u>(57,532)</u>	<u>(57,532)</u>	<u>(61,223)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>77,769</u>		(1)	
FUND BALANCES AT BEGINNING OF YEAR	(175,603)		1	
FUND BALANCES AT END OF YEAR	<u>(97,834)</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1215 WORKERS COMPENSATION TRUST FUND

 1215 WORKERS COMPENSATION TRUST FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	6,527	6,501	6,501	6,501
TOTAL REVENUES	<u>6,527</u>	<u>6,501</u>	<u>6,501</u>	<u>6,501</u>
EXPENDITURES:				
ADMINISTRATION		1	1	1
TOTAL EXPENDITURES		<u>1</u>	<u>1</u>	<u>1</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>6,527</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
FUND BALANCES AT BEGINNING OF YEAR	3,260,394	3,265,000	3,265,000	3,270,000
FUND BALANCES AT END OF YEAR	<u>3,266,921</u> =====	<u>3,271,500</u> =====	<u>3,271,500</u> =====	<u>3,276,500</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1216 TREXLER NATURE PRESERVE FUND

 1216 TREXLER NATURE PRESERVE FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	160,608	7,002	134,920	7,002
INVESTMENT INCOME	1,916	601	601	601
RENTS	1	1	1	1
TOTAL REVENUES	<u>162,525</u>	<u>7,604</u>	<u>135,522</u>	<u>7,604</u>
EXPENDITURES:				
GENERAL SERVICES	368,768	370,001	370,001	322,502
TOTAL EXPENDITURES	<u>368,768</u>	<u>370,001</u>	<u>370,001</u>	<u>322,502</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	325,000			
OTHER FINANCING USES	(21,606)		(562,693)	
TOTAL OTHER FINANCING SOURCES (USES)	<u>303,394</u>		<u>(562,693)</u>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>97,151</u>	<u>(362,397)</u>	<u>(797,172)</u>	<u>(314,898)</u>
FUND BALANCES AT BEGINNING OF YEAR	1,083,814	625,000	1,180,993	650,000
FUND BALANCES AT END OF YEAR	<u>1,180,965</u> =====	<u>262,603</u> =====	<u>383,821</u> =====	<u>335,102</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1217 BIG ROCK PARK FUND

 1217 BIG ROCK PARK FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	21	25	25	
TOTAL REVENUES	<u>21</u>	<u>25</u>	<u>25</u>	<u></u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(10,724)	(500)	(500)	
TOTAL OTHER FINANCING SOURCES (USES)	<u>(10,724)</u>	<u>(500)</u>	<u>(500)</u>	<u></u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(10,703)</u>	<u>(475)</u>	<u>(475)</u>	<u></u>
FUND BALANCES AT BEGINNING OF YEAR	10,703	10,200	475	
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1218 GENERAL INSURANCE RESERVE FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
..... 1218 GENERAL INSURANCE RESERVE FUND				
REVENUES:				
INVESTMENT INCOME	612	700	700	600
TOTAL REVENUES	<u>612</u>	<u>700</u>	<u>700</u>	<u>600</u>
EXPENDITURES:				
ADMINISTRATION	124,534	475,000	481,073	575,000
TOTAL EXPENDITURES	<u>124,534</u>	<u>475,000</u>	<u>481,073</u>	<u>575,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	123,922	474,300	474,300	574,400
TOTAL OTHER FINANCING SOURCES (USES)	<u>123,922</u>	<u>474,300</u>	<u>474,300</u>	<u>574,400</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES			(6,073)	
FUND BALANCES AT BEGINNING OF YEAR	350,000	350,000	356,073	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 - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1219 ATTORNEY GENERAL FUND

 1219 ATTORNEY GENERAL FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	141,653	140,001	139,466	135,002
INVESTMENT INCOME	10	1	1	1
TOTAL REVENUES	<u>141,663</u>	<u>140,002</u>	<u>139,467</u>	<u>135,003</u>
EXPENDITURES:				
ELECTED OFFICIALS	141,718	140,002	139,468	135,003
TOTAL EXPENDITURES	<u>141,718</u>	<u>140,002</u>	<u>139,468</u>	<u>135,003</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(55)</u>		<u>(1)</u>	
FUND BALANCES AT BEGINNING OF YEAR	<u>55</u>		<u>1</u>	
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1221 HAZARDOUS MATERIAL RESPONSE FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
..... 1221 HAZARDOUS MATERIAL RESPONSE FUND				
REVENUES:				
GRANTS & REIMBURSEMENTS	85,299	105,970	105,970	78,100
DEPARTMENTAL EARNINGS	62,850	63,000	63,000	69,300
INVESTMENT INCOME	335	401	401	401
OTHER REVENUES		1	1	1
TOTAL REVENUES	<u>148,484</u>	<u>169,372</u>	<u>169,372</u>	<u>147,802</u>
EXPENDITURES:				
GENERAL SERVICES	196,550	175,383	178,437	181,094
TOTAL EXPENDITURES	<u>196,550</u>	<u>175,383</u>	<u>178,437</u>	<u>181,094</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(48,066)</u>	<u>(6,011)</u>	<u>(9,065)</u>	<u>(33,292)</u>
FUND BALANCES AT BEGINNING OF YEAR	165,114	155,000	117,054	110,000
FUND BALANCES AT END OF YEAR	<u>117,048</u>	<u>148,989</u>	<u>107,989</u>	<u>76,708</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1222 ECONOMIC/COMMUNITY DEVELOPMENT FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
..... 1222 ECONOMIC/COMMUNITY DEVELOPMENT FUND				
REVENUES:				
DEPARTMENTAL EARNINGS	474,470	1	94,001	1
INVESTMENT INCOME	976	1,000	1,000	1,000
OTHER REVENUES	1,156	1	1	1
TOTAL REVENUES	<u>476,602</u>	<u>1,002</u>	<u>95,002</u>	<u>1,002</u>
EXPENDITURES:				
COMMUNITY & ECONOMIC DEV	13,950	225,001	256,885	337,984
TOTAL EXPENDITURES	<u>13,950</u>	<u>225,001</u>	<u>256,885</u>	<u>337,984</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>462,652</u>	<u>(223,999)</u>	<u>(161,883)</u>	<u>(336,982)</u>
FUND BALANCES AT BEGINNING OF YEAR	396,755	245,000	859,384	539,800
FUND BALANCES AT END OF YEAR	<u>859,407</u> =====	<u>21,001</u> =====	<u>697,501</u> =====	<u>202,818</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1223 911 FUND

 1223 911 FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	1,375,035	1,485,001	1,485,001	1,375,922
DEPARTMENTAL EARNINGS	911	1,001	1,001	1,001
INVESTMENT INCOME	3,454	2,001	2,001	1,000
OTHER REVENUES		2	2	1
TOTAL REVENUES	<u>1,379,400</u>	<u>1,488,005</u>	<u>1,488,005</u>	<u>1,377,924</u>
EXPENDITURES:				
GENERAL SERVICES	3,367,099	3,523,005	3,703,013	3,429,705
TOTAL EXPENDITURES	<u>3,367,099</u>	<u>3,523,005</u>	<u>3,703,013</u>	<u>3,429,705</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	2,114,127	2,065,000	2,065,000	2,649,794
OTHER FINANCING USES	(1,481,016)	(85,000)	(778,085)	(598,013)
TOTAL OTHER FINANCING SOURCES (USES)	<u>633,111</u>	<u>1,980,000</u>	<u>1,286,915</u>	<u>2,051,781</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(1,354,588)</u>	<u>(55,000)</u>	<u>(928,093)</u>	
FUND BALANCES AT BEGINNING OF YEAR	2,469,316	55,000	1,114,043	
FUND BALANCES AT END OF YEAR	<u>1,114,728</u> =====	<u></u> =====	<u>185,950</u> =====	<u></u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1224 RECORDS IMPROVEMENT FUND

 1224 RECORDS IMPROVEMENT FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	238,135	225,000	315,000	330,000
INVESTMENT INCOME	363	400	400	400
TOTAL REVENUES	<u>238,498</u>	<u>225,400</u>	<u>315,400</u>	<u>330,400</u>
EXPENDITURES:				
ADMINISTRATION	52,112	50,004	175,466	140,004
TOTAL EXPENDITURES	<u>52,112</u>	<u>50,004</u>	<u>175,466</u>	<u>140,004</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	335,462			
OTHER FINANCING USES	(173,064)	(128,000)	(201,826)	(88,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>162,398</u>	<u>(128,000)</u>	<u>(201,826)</u>	<u>(88,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>348,784</u>	<u>47,396</u>	<u>(61,892)</u>	<u>102,396</u>
FUND BALANCES AT BEGINNING OF YEAR	207,939	130,000	556,700	495,000
FUND BALANCES AT END OF YEAR	<u>556,723</u> =====	<u>177,396</u> =====	<u>494,808</u> =====	<u>597,396</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1225 AUTO THEFT FUND

 1225 AUTO THEFT FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	692,979	614,501	614,501	629,501
INVESTMENT INCOME	508	2	2	2
OTHER REVENUES		1	1	1
TOTAL REVENUES	<u>693,487</u>	<u>614,504</u>	<u>614,504</u>	<u>629,504</u>
EXPENDITURES:				
ELECTED OFFICIALS	561,712	623,504	623,552	587,016
TOTAL EXPENDITURES	<u>561,712</u>	<u>623,504</u>	<u>623,552</u>	<u>587,016</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(20,719)	(21,000)	(21,000)	(21,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(20,719)</u>	<u>(21,000)</u>	<u>(21,000)</u>	<u>(21,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>111,056</u>	<u>(30,000)</u>	<u>(30,048)</u>	<u>21,488</u>
FUND BALANCES AT BEGINNING OF YEAR	217,109	220,000	329,048	150,000
FUND BALANCES AT END OF YEAR	<u>328,165</u> =====	<u>190,000</u> =====	<u>299,000</u> =====	<u>171,488</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1226 INSURANCE FRAUD FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	292,822	389,097	294,167	300,001
INVESTMENT INCOME	341	1,002	1,002	1,002
OTHER REVENUES		1	1	1
TOTAL REVENUES	293,163	390,100	295,170	301,004
EXPENDITURES:				
ELECTED OFFICIALS	267,349	439,100	436,745	420,004
TOTAL EXPENDITURES	267,349	439,100	436,745	420,004
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES		(21,000)	(21,000)	(21,000)
TOTAL OTHER FINANCING SOURCES (USES)		(21,000)	(21,000)	(21,000)
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	25,814	(70,000)	(162,575)	(140,000)
FUND BALANCES AT BEGINNING OF YEAR	136,760	190,000	162,575	140,000
FUND BALANCES AT END OF YEAR	162,574	120,000		
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1227 HOTEL TAX FUND

 1227 HOTEL TAX FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	721,897	730,046	730,050	761,050
INVESTMENT INCOME	1,041	1,001	997	700
TOTAL REVENUES	<u>722,938</u>	<u>731,047</u>	<u>731,047</u>	<u>761,750</u>
EXPENDITURES:				
COMMUNITY & ECONOMIC DEV	128,476	136,490	166,490	135,000
TOTAL EXPENDITURES	<u>128,476</u>	<u>136,490</u>	<u>166,490</u>	<u>135,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(710,475)	(514,999)	(514,999)	(571,749)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(710,475)</u>	<u>(514,999)</u>	<u>(514,999)</u>	<u>(571,749)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(116,013)</u>	<u>79,558</u>	<u>49,558</u>	<u>55,001</u>
FUND BALANCES AT BEGINNING OF YEAR	441,187	200,000	324,999	350,000
FUND BALANCES AT END OF YEAR	<u>325,174</u> =====	<u>279,558</u> =====	<u>374,557</u> =====	<u>405,001</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1228 AFFORDABLE HOUSING FUND

	1228 AFFORDABLE HOUSING FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	13,218			
DEPARTMENTAL EARNINGS	248,975	230,000	230,000	250,000
INVESTMENT INCOME	9,754	7,501	7,501	6,001
TOTAL REVENUES	271,947	237,501	237,501	256,001
EXPENDITURES:				
ADMINISTRATION	965,860	1,541,411	3,738,344	1,996,849
TOTAL EXPENDITURES	965,860	1,541,411	3,738,344	1,996,849
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES		1	1	
OTHER FINANCING USES	(18,109)	(15,290)	(15,290)	(23,350)
TOTAL OTHER FINANCING SOURCES (USES)	(18,109)	(15,289)	(15,289)	(23,350)
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(712,022)	(1,319,199)	(3,516,132)	(1,764,198)
FUND BALANCES AT BEGINNING OF YEAR	5,192,343	4,340,000	4,480,373	2,982,700
FUND BALANCES AT END OF YEAR	4,480,321	3,020,801	964,241	1,218,502
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1229 911 WIRELESS FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	2,085,746	2,100,000	2,100,000	1,701,557
INVESTMENT INCOME	2,879	2,500	2,500	2,000
TOTAL REVENUES	<u>2,088,625</u>	<u>2,102,500</u>	<u>2,102,500</u>	<u>1,703,557</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(2,135,017)	(1,750,000)	(2,600,427)	(2,343,557)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,135,017)</u>	<u>(1,750,000)</u>	<u>(2,600,427)</u>	<u>(2,343,557)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(46,392)</u>	<u>352,500</u>	<u>(497,927)</u>	<u>(640,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	1,186,225	95,000	1,139,360	640,000
FUND BALANCES AT END OF YEAR	<u>1,139,833</u> =====	<u>447,500</u> =====	<u>641,433</u> =====	<u>640,000</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1231 PUBLIC SAFETY FUND

 1231 PUBLIC SAFETY FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	962,757		332,706	
INVESTMENT INCOME	387	50	50	1
TOTAL REVENUES	<u>963,144</u>	<u>50</u>	<u>332,756</u>	<u>1</u>
EXPENDITURES:				
GENERAL SERVICES	1,309,984	538,202	966,586	1,013,445
TOTAL EXPENDITURES	<u>1,309,984</u>	<u>538,202</u>	<u>966,586</u>	<u>1,013,445</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	66,800	510,460	510,460	1,028,450
OTHER FINANCING USES	(17,064)	(5,369)	(5,369)	(15,006)
TOTAL OTHER FINANCING SOURCES (USES)	<u>49,736</u>	<u>505,091</u>	<u>505,091</u>	<u>1,013,444</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(297,104)</u>	<u>(33,061)</u>	<u>(128,739)</u>	
FUND BALANCES AT BEGINNING OF YEAR	457,192	40,000	160,058	
FUND BALANCES AT END OF YEAR	<u>160,088</u>	<u>6,939</u>	<u>31,319</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1232 GAMING FUND

 1232 GAMING FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	1,201,307	1,210,000	1,210,000	1,320,000
INVESTMENT INCOME	1,722	1,000	1,000	500
TOTAL REVENUES	<u>1,203,029</u>	<u>1,211,000</u>	<u>1,211,000</u>	<u>1,320,500</u>
EXPENDITURES:				
COMMUNITY & ECONOMIC DEV	28,321	147,935	746,314	300,000
TOTAL EXPENDITURES	<u>28,321</u>	<u>147,935</u>	<u>746,314</u>	<u>300,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	220,000			
OTHER FINANCING USES	(1,000,000)	(1,500,000)	(1,500,000)	(950,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(780,000)</u>	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>(950,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>394,708</u>	<u>(436,935)</u>	<u>(1,035,314)</u>	<u>70,500</u>
FUND BALANCES AT BEGINNING OF YEAR	852,834	1,265,000	1,248,379	240,000
FUND BALANCES AT END OF YEAR	<u>1,247,542</u>	<u>828,065</u>	<u>213,065</u>	<u>310,500</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1233 CEDARBROOK FUND

	1233 CEDARBROOK FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	56,868,634	60,504,478	58,782,713	57,621,431
DEPARTMENTAL EARNINGS	6,576,703	5,826,241	5,826,241	5,745,107
INVESTMENT INCOME	874	2,500	2,500	1,000
OTHER REVENUES	3,098	10,252	10,252	705,402
TOTAL REVENUES	63,449,309	66,343,471	64,621,706	64,072,940
EXPENDITURES:				
NURSING HOMES	61,722,072	64,102,317	62,614,008	64,308,575
TOTAL EXPENDITURES	61,722,072	64,102,317	62,614,008	64,308,575
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	3,497,222	3,844,727	3,657,207	6,444,815
OTHER FINANCING USES	(5,559,829)	(6,085,881)	(6,013,588)	(6,209,180)
TOTAL OTHER FINANCING SOURCES (USES)	(2,062,607)	(2,241,154)	(2,356,381)	235,635
REVENUES AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	(335,370)		(348,683)	
FUND BALANCES AT BEGINNING OF YEAR	681,992		348,683	
FUND BALANCES AT END OF YEAR	346,622			
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1234 GREEN FUTURE FUND

 1234 GREEN FUTURE FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	796,513	797,000	567,557	740,001
INVESTMENT INCOME	8,906	6,001	6,001	2,501
OTHER REVENUES	390,981	1	1	
TOTAL REVENUES	<u>1,196,400</u>	<u>803,002</u>	<u>573,559</u>	<u>742,502</u>
EXPENDITURES:				
GENERAL SERVICES	500,000		75,000	
TOTAL EXPENDITURES	<u>500,000</u>		<u>75,000</u>	
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(866,588)	(2,408,000)	(3,313,618)	(909,625)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(866,588)</u>	<u>(2,408,000)</u>	<u>(3,313,618)</u>	<u>(909,625)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(170,188)</u>	<u>(1,604,998)</u>	<u>(2,815,059)</u>	<u>(167,123)</u>
FUND BALANCES AT BEGINNING OF YEAR	4,438,228	3,595,000	3,768,042	5,010,000
FUND BALANCES AT END OF YEAR	<u>4,268,040</u> =====	<u>1,990,002</u> =====	<u>952,983</u> =====	<u>4,842,877</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS

	DEBT SERVICE FUNDS			
	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	80,821	75,691	68,691	64,337
INVESTMENT INCOME	457	175	175	370
RENTS	1,290,000	1,290,000	1,290,000	1,290,000
TOTAL REVENUES	<u>1,371,278</u>	<u>1,365,866</u>	<u>1,358,866</u>	<u>1,354,707</u>
EXPENDITURES:				
DEBT SERVICE	18,824,040	20,811,518	20,811,519	20,805,698
TOTAL EXPENDITURES	<u>18,824,040</u>	<u>20,811,518</u>	<u>20,811,519</u>	<u>20,805,698</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	17,333,251	19,376,415	19,383,416	19,410,083
TOTAL OTHER FINANCING SOURCES (USES)	<u>17,333,251</u>	<u>19,376,415</u>	<u>19,383,416</u>	<u>19,410,083</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(119,511)</u>	<u>(69,237)</u>	<u>(69,237)</u>	<u>(40,908)</u>
FUND BALANCES AT BEGINNING OF YEAR	334,834	210,000	214,800	140,000
FUND BALANCES AT END OF YEAR	<u>215,323</u> =====	<u>140,763</u> =====	<u>145,563</u> =====	<u>99,092</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1316 SINKING FUND SERIES 2004 FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
..... 1316 SINKING FUND SERIES 2004 FUND				
EXPENDITURES:				
DEBT SERVICE	130,000	135,000	135,000	140,000
TOTAL EXPENDITURES	<u>130,000</u>	<u>135,000</u>	<u>135,000</u>	<u>140,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	130,000	135,000	135,000	140,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>130,000</u>	<u>135,000</u>	<u>135,000</u>	<u>140,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1317 SINKING FUND SERIES 2007 FUND

 1317 SINKING FUND SERIES 2007 FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	5,000	5,000	5,000	5,000
TOTAL EXPENDITURES	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,000	5,000	5,000	5,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1318 SINK FUND BD FD 2007-BB-TAX EX FUND

 1318 SINK FUND BD FD 2007-BB-TAX EX FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	5,000	5,000	5,000	5,000
TOTAL EXPENDITURES	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,000	5,000	5,000	5,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1319 SINK FUND BD FD 2007-BB-TAXABL FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
..... 1319 SINK FUND BD FD 2007-BB-TAXABL FUND				
REVENUES:				
RENTS	305,000	320,000	320,000	335,000
TOTAL REVENUES	<u>305,000</u>	<u>320,000</u>	<u>320,000</u>	<u>335,000</u>
EXPENDITURES:				
DEBT SERVICE	305,000	320,000	320,000	335,000
TOTAL EXPENDITURES	<u>305,000</u>	<u>320,000</u>	<u>320,000</u>	<u>335,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1321 SINKING FUND ESCO PROJ PHASE I FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
..... 1321 SINKING FUND ESCO PROJ PHASE I FUND				
EXPENDITURES:				
DEBT SERVICE	278,000	288,000	288,000	300,000
TOTAL EXPENDITURES	<u>278,000</u>	<u>288,000</u>	<u>288,000</u>	<u>300,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	278,000	288,000	288,000	300,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>278,000</u>	<u>288,000</u>	<u>288,000</u>	<u>300,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 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			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	268,272	275,858	275,858	283,489
TOTAL EXPENDITURES	<u>268,272</u>	<u>275,858</u>	<u>275,858</u>	<u>283,489</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	268,272	275,858	275,858	283,489
TOTAL OTHER FINANCING SOURCES (USES)	<u>268,272</u>	<u>275,858</u>	<u>275,858</u>	<u>283,489</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1324 SINKING FUND SERIES 2010 FUND

	2012 ACTUAL	2013 BUDGET ADOPTED REVISED AS OF 7/25		2014 BUDGET ADOPTED
..... 1324 SINKING FUND SERIES 2010 FUND				
EXPENDITURES:				
DEBT SERVICE	4,815,000	5,055,000	5,055,000	5,310,000
TOTAL EXPENDITURES	<u>4,815,000</u>	<u>5,055,000</u>	<u>5,055,000</u>	<u>5,310,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	4,815,000	5,055,000	5,055,000	5,310,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,815,000</u>	<u>5,055,000</u>	<u>5,055,000</u>	<u>5,310,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1325 SINKING FUND SERIES 2011 FUND

 1325 SINKING FUND SERIES 2011 FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	4,595,000	6,705,000	6,705,000	6,905,000
TOTAL EXPENDITURES	<u>4,595,000</u>	<u>6,705,000</u>	<u>6,705,000</u>	<u>6,905,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	4,595,000	6,705,000	6,705,000	6,905,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,595,000</u>	<u>6,705,000</u>	<u>6,705,000</u>	<u>6,905,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1366 COUPON ACCOUNT SERIES 2004 FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	REVIS AS OF 7/25	2014 BUDGET ADOPTED
..... 1366 COUPON ACCOUNT SERIES 2004 FUND				
EXPENDITURES:				
DEBT SERVICE	457,710	453,160	453,160	448,165
TOTAL EXPENDITURES	<u>457,710</u>	<u>453,160</u>	<u>453,160</u>	<u>448,165</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	457,710	453,160	453,160	448,165
TOTAL OTHER FINANCING SOURCES (USES)	<u>457,710</u>	<u>453,160</u>	<u>453,160</u>	<u>448,165</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1367 COUPON ACCOUNT SERIES 2007 FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
..... 1367 COUPON ACCOUNT SERIES 2007 FUND				
EXPENDITURES:				
DEBT SERVICE	3,843,750	3,843,550	3,843,550	3,843,350
TOTAL EXPENDITURES	<u>3,843,750</u>	<u>3,843,550</u>	<u>3,843,550</u>	<u>3,843,350</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	3,843,750	3,843,550	3,843,550	3,843,350
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,843,750</u>	<u>3,843,550</u>	<u>3,843,550</u>	<u>3,843,350</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1368 COUP ACCT BD FD 2007-BB-TAX EX FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	2013 BUDGET REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	23	25	25	20
TOTAL REVENUES	<u>23</u>	<u>25</u>	<u>25</u>	<u>20</u>
EXPENDITURES:				
DEBT SERVICE	582,292	582,093	582,093	581,893
TOTAL EXPENDITURES	<u>582,292</u>	<u>582,093</u>	<u>582,093</u>	<u>581,893</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	485,475	509,999	509,999	535,749
TOTAL OTHER FINANCING SOURCES (USES)	<u>485,475</u>	<u>509,999</u>	<u>509,999</u>	<u>535,749</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(96,794)</u>	<u>(72,069)</u>	<u>(72,069)</u>	<u>(46,124)</u>
FUND BALANCES AT BEGINNING OF YEAR	272,270	175,000	175,000	100,000
FUND BALANCES AT END OF YEAR	<u>175,476</u> =====	<u>102,931</u> =====	<u>102,931</u> =====	<u>53,876</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1369 COUP ACCT BD FD 2007-BB-TAXABL FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
..... 1369 COUP ACCT BD FD 2007-BB-TAXABL FUND				
REVENUES:				
INVESTMENT INCOME	434	150	150	350
RENTS	985,000	970,000	970,000	955,000
TOTAL REVENUES	<u>985,434</u>	<u>970,150</u>	<u>970,150</u>	<u>955,350</u>
EXPENDITURES:				
DEBT SERVICE	983,636	967,318	967,318	950,134
TOTAL EXPENDITURES	<u>983,636</u>	<u>967,318</u>	<u>967,318</u>	<u>950,134</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>1,798</u>	<u>2,832</u>	<u>2,832</u>	<u>5,216</u>
FUND BALANCES AT BEGINNING OF YEAR	38,049	35,000	39,800	40,000
FUND BALANCES AT END OF YEAR	<u>39,847</u> =====	<u>37,832</u> =====	<u>42,632</u> =====	<u>45,216</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1371 COUPON ACCT ESCO PROJ PHASE I FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	REVIS AS OF 7/25	2014 BUDGET ADOPTED
..... 1371 COUPON ACCT ESCO PROJ PHASE I FUND				
EXPENDITURES:				
DEBT SERVICE	162,115	151,616	151,616	140,705
TOTAL EXPENDITURES	<u>162,115</u>	<u>151,616</u>	<u>151,616</u>	<u>140,705</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	162,115	151,616	151,616	140,705
TOTAL OTHER FINANCING SOURCES (USES)	<u>162,115</u>	<u>151,616</u>	<u>151,616</u>	<u>140,705</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1373 COUP ACCT ESCO PROJ PHASE II FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	REVIS AS OF 7/25	2014 BUDGET ADOPTED
..... 1373 COUP ACCT ESCO PROJ PHASE II FUND				
REVENUES:				
GRANTS & REIMBURSEMENTS	80,821	75,691	68,691	64,337
TOTAL REVENUES	<u>80,821</u>	<u>75,691</u>	<u>68,691</u>	<u>64,337</u>
EXPENDITURES:				
DEBT SERVICE	211,040	198,323	198,324	185,262
TOTAL EXPENDITURES	<u>211,040</u>	<u>198,323</u>	<u>198,324</u>	<u>185,262</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	130,219	122,632	129,633	120,925
TOTAL OTHER FINANCING SOURCES (USES)	<u>130,219</u>	<u>122,632</u>	<u>129,633</u>	<u>120,925</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1374 COUPON ACCOUNT SERIES 2010 FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
..... 1374 COUPON ACCOUNT SERIES 2010 FUND				
EXPENDITURES:				
DEBT SERVICE	854,000	613,250	613,250	360,500
TOTAL EXPENDITURES	<u>854,000</u>	<u>613,250</u>	<u>613,250</u>	<u>360,500</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	854,000	613,250	613,250	360,500
TOTAL OTHER FINANCING SOURCES (USES)	<u>854,000</u>	<u>613,250</u>	<u>613,250</u>	<u>360,500</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1375 COUPON ACCOUNT SERIES 2011 FUND

 1375 COUPON ACCOUNT SERIES 2011 FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	1,328,225	1,213,350	1,213,350	1,012,200
TOTAL EXPENDITURES	<u>1,328,225</u>	<u>1,213,350</u>	<u>1,213,350</u>	<u>1,012,200</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	1,303,710	1,213,350	1,213,350	1,012,200
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,303,710</u>	<u>1,213,350</u>	<u>1,213,350</u>	<u>1,012,200</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(24,515)</u>			
FUND BALANCES AT BEGINNING OF YEAR	<u>24,515</u>			
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS

	CAPITAL PROJECTS FUNDS		
	2012 ACTUAL	2013 BUDGET ADOPTED	2014 BUDGET ADOPTED
		REVISED AS OF 7/25	
REVENUES:			
GRANTS & REIMBURSEMENTS	1,998,877		800,001
INVESTMENT INCOME	31,562	21,000	12,000
TOTAL REVENUES	2,030,439	21,000	812,001
EXPENDITURES:			
ELECTED OFFICIALS	423,914	213,000	168,500
ADMINISTRATION	1,714,122	1,355,000	610,000
HUMAN SERVICES	2,840,209		
GENERAL SERVICES	7,325,287	4,577,502	6,600,210
NURSING HOMES	690,398	944,000	1,283,100
CORRECTIONS	750,204	3,181,500	342,400
COURTS	113,101	15,000	45,000
TOTAL EXPENDITURES	13,857,235	10,286,002	9,049,210
OTHER FINANCING SOURCES (USES):			
OTHER FINANCING SOURCES	11,147,920	6,571,002	6,204,710
OTHER FINANCING USES	(37,811)		
TOTAL OTHER FINANCING SOURCES (USES)	11,110,109	6,571,002	6,204,710
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(716,687)	(3,694,000)	(2,032,499)
FUND BALANCES AT BEGINNING OF YEAR	16,661,034	8,080,000	5,055,000
FUND BALANCES AT END OF YEAR	15,944,347	4,386,000	3,022,501

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1406 OTHER CAPITAL PROJECTS FUND

 1406 OTHER CAPITAL PROJECTS FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
EXPENDITURES:				
ELECTED OFFICIALS	318,423	213,000	343,104	168,500
ADMINISTRATION	1,577,365	1,355,000	2,792,953	610,000
HUMAN SERVICES	2,840,209		2,082,656	
GENERAL SERVICES	3,958,117	3,752,502	22,397,113	4,855,210
NURSING HOMES	680,269	744,000	671,707	418,600
CORRECTIONS	122,625	81,500	568,736	107,400
COURTS	113,101	15,000	383,104	45,000
TOTAL EXPENDITURES	9,610,109	6,161,002	29,239,373	6,204,710
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	9,610,109	6,161,002	29,239,373	6,204,710
TOTAL OTHER FINANCING SOURCES (USES)	9,610,109	6,161,002	29,239,373	6,204,710
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1418 BOND FUND SERIES 2007 FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
..... 1418 BOND FUND SERIES 2007 FUND				
REVENUES:				
INVESTMENT INCOME	28,165	20,000	170,000	10,000
TOTAL REVENUES	<u>28,165</u>	<u>20,000</u>	<u>170,000</u>	<u>10,000</u>
EXPENDITURES:				
ELECTED OFFICIALS	105,491		2,856,176	
ADMINISTRATION	136,757		246,409	
GENERAL SERVICES	718,076	150,000	1,371,303	895,000
NURSING HOMES	10,129	200,000	829,251	864,500
CORRECTIONS	627,579	3,100,000	4,075,946	235,000
COURTS			109,785	
TOTAL EXPENDITURES	<u>1,598,032</u>	<u>3,450,000</u>	<u>9,488,870</u>	<u>1,994,500</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(1,569,867)</u>	<u>(3,430,000)</u>	<u>(9,318,870)</u>	<u>(1,984,500)</u>
FUND BALANCES AT BEGINNING OF YEAR	15,038,076	7,600,000	13,468,209	4,200,000
FUND BALANCES AT END OF YEAR	<u>13,468,209</u> =====	<u>4,170,000</u> =====	<u>4,149,339</u> =====	<u>2,215,500</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1419 INFRASTRUCTURE FUND

	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
..... 1419 INFRASTRUCTURE FUND				
REVENUES:				
GRANTS & REIMBURSEMENTS	1,998,877		2,276,132	800,001
INVESTMENT INCOME	3,397	1,000	2,969	2,000
TOTAL REVENUES	<u>2,002,274</u>	<u>1,000</u>	<u>2,279,101</u>	<u>802,001</u>
EXPENDITURES:				
GENERAL SERVICES	2,610,958	675,000	4,454,447	850,000
TOTAL EXPENDITURES	<u>2,610,958</u>	<u>675,000</u>	<u>4,454,447</u>	<u>850,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	1,537,811	410,000	555,908	
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,537,811</u>	<u>410,000</u>	<u>555,908</u>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>929,127</u>	<u>(264,000)</u>	<u>(1,619,438)</u>	<u>(47,999)</u>
FUND BALANCES AT BEGINNING OF YEAR	1,547,011	480,000	2,476,133	855,000
FUND BALANCES AT END OF YEAR	<u>2,476,138</u>	<u>216,000</u>	<u>856,695</u>	<u>807,001</u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1425 ESCO PROJECTS PHASE II FUND

 1425 ESCO PROJECTS PHASE II FUND		
	2012 ACTUAL	2013 BUDGET ADOPTED	2014 BUDGET ADOPTED
		REVISED AS OF 7/25	
EXPENDITURES:			
GENERAL SERVICES	38,136		
TOTAL EXPENDITURES	38,136		
OTHER FINANCING SOURCES (USES):			
OTHER FINANCING USES	(37,811)		
TOTAL OTHER FINANCING SOURCES (USES)	(37,811)		
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(75,947)		
FUND BALANCES AT BEGINNING OF YEAR	75,947		
FUND BALANCES AT END OF YEAR	=====	=====	=====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
PROPRIETARY FUNDS

 PROPRIETARY FUNDS			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	150	301	301	1
DEPARTMENTAL EARNINGS	45,402	50,001	50,001	60,001
INVESTMENT INCOME	16,680	12,502	12,502	12,502
RENTS	3,970,510	3,991,356	3,991,356	3,911,270
OTHER REVENUES	288	301	301	501
TOTAL REVENUES	<u>4,033,030</u>	<u>4,054,461</u>	<u>4,054,461</u>	<u>3,984,275</u>
EXPENDITURES:				
HUMAN SERVICES	754,608	827,330	848,647	831,596
GENERAL SERVICES	1,306,144	1,462,332	1,471,530	1,484,163
TOTAL EXPENDITURES	<u>2,060,752</u>	<u>2,289,662</u>	<u>2,320,177</u>	<u>2,315,759</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(989,187)	(3,311,460)	(4,862,313)	(3,032,945)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(989,187)</u>	<u>(3,311,460)</u>	<u>(4,862,313)</u>	<u>(3,032,945)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>983,091</u>	<u>(1,546,661)</u>	<u>(3,128,029)</u>	<u>(1,364,429)</u>
FUND BALANCES AT BEGINNING OF YEAR	7,701,385	7,795,000	8,684,309	5,615,000
FUND BALANCES AT END OF YEAR	<u>8,684,476</u> =====	<u>6,248,339</u> =====	<u>5,556,280</u> =====	<u>4,250,571</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
2101 CEDAR VIEW APARTMENTS FUND

 2101 CEDAR VIEW APARTMENTS FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		300	300	
DEPARTMENTAL EARNINGS	45,402	50,001	50,001	60,001
INVESTMENT INCOME	2,611	2,501	2,501	2,501
RENTS	963,711	960,000	960,000	990,000
OTHER REVENUES	288	301	301	501
TOTAL REVENUES	<u>1,012,012</u>	<u>1,013,103</u>	<u>1,013,103</u>	<u>1,053,003</u>
EXPENDITURES:				
HUMAN SERVICES	754,608	827,330	848,647	831,596
TOTAL EXPENDITURES	<u>754,608</u>	<u>827,330</u>	<u>848,647</u>	<u>831,596</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(248,108)	(204,015)	(875,565)	(222,356)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(248,108)</u>	<u>(204,015)</u>	<u>(875,565)</u>	<u>(222,356)</u>
REVENUES AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	<u>9,296</u>	<u>(18,242)</u>	<u>(711,109)</u>	<u>(949)</u>
FUND BALANCES AT BEGINNING OF YEAR	1,269,490	555,000	1,278,808	600,000
FUND BALANCES AT END OF YEAR	<u>1,278,786</u> =====	<u>536,758</u> =====	<u>567,699</u> =====	<u>599,051</u> =====

COUNTY OF LEHIGH - 2014 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
2111 GOVERNMENT CENTER FUND

 2111 GOVERNMENT CENTER FUND			
	2012 ACTUAL	2013 BUDGET ADOPTED	REVISED AS OF 7/25	2014 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	150	1	1	1
INVESTMENT INCOME	14,069	10,001	10,001	10,001
RENTS	3,006,799	3,031,356	3,031,356	2,921,270
TOTAL REVENUES	<u>3,021,018</u>	<u>3,041,358</u>	<u>3,041,358</u>	<u>2,931,272</u>
EXPENDITURES:				
GENERAL SERVICES	1,306,144	1,462,332	1,471,530	1,484,163
TOTAL EXPENDITURES	<u>1,306,144</u>	<u>1,462,332</u>	<u>1,471,530</u>	<u>1,484,163</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(741,079)	(3,107,445)	(3,986,748)	(2,810,589)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(741,079)</u>	<u>(3,107,445)</u>	<u>(3,986,748)</u>	<u>(2,810,589)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>973,795</u>	<u>(1,528,419)</u>	<u>(2,416,920)</u>	<u>(1,363,480)</u>
FUND BALANCES AT BEGINNING OF YEAR	6,431,895	7,240,000	7,405,501	5,015,000
FUND BALANCES AT END OF YEAR	<u>7,405,690</u> =====	<u>5,711,581</u> =====	<u>4,988,581</u> =====	<u>3,651,520</u> =====