COUNTY OF LEHIGH

2026
PROPOSED BUDGET
DETAILS

COUNTY OF LEHIGH

2026

PROPOSED BUDGET DETAILS

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
010100	COMMISSIONERS						
010100.000.41111	FULL TIME EMPLOYEES	198,266	206,253	203,130	114,534	56	176,155
010100.000.41131	ELECTED OFFICIALS	64,000	64,000	64,000	36,923	57	64,000
010100.000.41311	PART TIME EMPLOYEES		25,000	25,000	2,940	11	49,000
010100.000.41411	OVERTIME PAY		1	1			1
010100.000.41791	FRINGE BENEFIT ALLOCATION	106,839	97,727	97,727	48,864	50	94,423
41000	PERSONNEL SERVICES	369,105	392,981	389,858	203,261	52	383,579
010100.000.42112	OTHER TRAVEL EXPENSE	1,612	2,000	2,000	793	39	2,000
42000	TRAVEL & TRANSPORTATION	1,612	2,000	2,000	793	39	2,000
010100.000.43111	LEGAL SERVICES		1	1			1
010100.000.43112	AUDITING SERVICES	67,490	68,000	68,000	52,500	77	70,000
010100.000.43148	OTHER SPECIALIZED SERVICES	12,236	72,000	72,000			78,000
010100.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES	79,726	140,002	140,002	52,500	37	148,002
010100.000.45262	OTHER PUBLICATIONS		1	1			1
010100.000.45281	OTHER OPERATING SUPPLIES	1,316	2,150	116			2,150

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	1,316	2,151	117			2,151
010100.000.46311	MAINTENANCE & REPAIR SERVICES	477	500	500	46	9	500
010100.000.46511	PERSONNEL DEVELOPMENT	1,280	1,500	1,500	480	32	1,500
010100.000.46854	ADVISORY BOARD EXPENSE		1	1			1
010100.000.46866	OTHER OPERATING EXPENSES	421	800	800	230	28	800
46000	OTHER OPERATING EXPENSES	2,178	2,801	2,801	756	26	2,801
010100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
010100.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
010100.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	2,918	2,917	99	1
010100.000.47441	COMPUTER EQUIPMENT-NEW		1	2,035	2,033	99	1
010100.000.47494	OFFICE FURNITURE-NEW		1	1			1
47000	CAPITAL EXPENDITURES		5	4,956	4,950	99	5
	TOTALS:	453,937	539,940	539,734	262,260	48	538,538

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
010201	DISTRICT ATTORNEY						
010201.000.32261	PCCD GRANT - REVENUE	701	1	1			1
010201.000.32294	ACT 57	137,472	142,306	142,306	125,000	87	142,306
010201.000.32338	NALOXONE INITIATIVE GRANT		1	1			1
010201.000.32415	GANG RESISTANCE EDUCAT & TRAIN		1	1			1
010201.000.32497	FORFEITURES REIMBURSEMENT	14,228		51,510	51,510	100	1
010201.000.32499	OTHER GRANTS & REIMBURSEMENTS	25,188	13,000	13,000	5,065	38	13,000
010201.000.32531	PCCD/CAC GRANT		1	1			1
32000	GRANTS & REIMBURSEMENTS	177,589	155,310	206,820	181,575	87	155,311
010201.000.33111	FEES & COMMISSIONS		1	1			1
33000	DEPARTMENT EARNINGS		1	1			1
010201.000.39119	DONATIONS	8,053	16,000	23,808	10,661	44	16,000
010201.000.39199	ALL OTHER REVENUE	3,312	5,500	5,500	1,485	27	5,500
39000	OTHER	11,365	21,500	29,308	12,146	41	21,500
	TOTALS:	188,954	176,811	236,129	193,721	82	176,812

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***** 2025 ADOPTED	2025 REVISED	EXPENDED AS OF 7/31	% EXPENDED *****	2026 PROPOSED
1101	OPERATING						
010201	DISTRICT ATTORNEY						
010201.000.41111	FULL TIME EMPLOYEES	4,985,267	5,214,464	5,204,331	3,109,802	59	5,761,976
010201.000.41131	ELECTED OFFICIALS	218,933	227,690	227,690	130,622	57	233,203
010201.000.41311	PART TIME EMPLOYEES	203,119	180,000	177,220	105,783	59	180,000
010201.000.41331	NON-CLASSIFIED SERVICE	72,272	75,163	47,363	8,384	17	77,418
010201.000.41411	OVERTIME PAY	1,525	4,000	4,000	446	11	4,000
010201.000.41631	TRANSCRIBING EXPENSE-INTERNAL	8,401	8,000	10,506	6,215	59	8,000
010201.000.41633	TRANSCRIBING FEES-GRAND JURY	7,850	8,000	10,045	3,503	34	8,000
010201.000.41791	FRINGE BENEFIT ALLOCATION	2,238,130	2,075,460	2,075,460	1,037,730	50	2,178,012
41000	PERSONNEL SERVICES	7,735,497	7,792,777	7,756,615	4,402,485	56	8,450,609
010201.000.42111	MILEAGE-PERSONAL VEHICLE	2,957	4,000	4,000	2,751	68	4,000
010201.000.42112	OTHER TRAVEL EXPENSE	11,067	12,500	20,804	13,922	66	12,500
010201.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1			1
010201.000.42211	GASOLINE & OIL	15,481	16,500	16,500	9,017	54	16,500
42000	TRAVEL & TRANSPORTATION	29,505	33,001	41,305	25,690	62	33,001
010201.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
010201.000.43211	DATA RETENTION SERVICES	686	10,000	10,000			10,000
010201.000.43213	TELEPHONE (MOBILE)	25,681	27,000	27,000	14,080	52	27,000
010201.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1
010201.000.43433	PCCD GRANT - EXPENSE	701	1	1			1

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	43000 PROF & TECHNICAL SERVICES	27,068	37,003	37,003	14,080	38	37,003
010201.000.45261	PROFESSIONAL BOOKS&PERIODICALS	22,713	20,000	22,555	13,030	57	20,000
010201.000.45281	OTHER OPERATING SUPPLIES	45,330	37,500	40,524	27,839	68	37,500
	45000 MATERIALS & OPERATING SUPPLIES	68,043	57,500	63,079	40,869	64	57,500
010201.000.46111	TELEPHONE		1	1			1
010201.000.46215	CRIME PREVENTION PROGRAM	39	500	500			500
010201.000.46216	VICTIM WITNESS PROGRAM		1	1			1
010201.000.46243	EMERGENCY RESPONSE TEAM	39,227	31,500	50,910	34,026	66	31,500
010201.000.46248	VETERANS MENTORING PROGRAM		5,000	15,066	1,758	11	5,000
010201.000.46311	MAINTENANCE & REPAIR SERVICES	4,306	7,000	7,000	3,297	47	7,000
010201.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
010201.000.46511	PERSONNEL DEVELOPMENT	29,515	20,000	25,643	17,409	67	20,000
010201.000.46562	PDAI MDIT/CAC EXPENSE		1	1			1
010201.000.46563	PCCD/CAC GRANT		1	1			1
010201.000.46564	NALOXONE INITIATIVE EXPENSE		1	1			1
010201.000.46566	GANG RESISTANCE EDUCAT & TRAIN		1	1			1
010201.000.46611	GENERAL INSURANCE		55,000	55,000	55,000	100	55,000
010201.000.46821	ASSOCIATION DUES	42,285	45,500	45,500	41,614	91	45,500
010201.000.46835	JURY FEES & EXPENSE	8,900	15,000	17,099	8,800	51	15,000
010201.000.46836	EXTRADITION EXPENSE	29,073	20,000	19,500	1,119	5	20,000
010201.000.46838	OFFICIAL INVESTIGATIONS	154,496	200,000	204,503	39,721	19	200,000
010201.000.46839	TRANSCRIBING FEES	6,201	10,000	10,000	8,317	83	10,000
010201.000.46842	GRAND JURY EXPENSES	24,636	24,000	24,000	12,914	53	24,000
010201.000.46857	ID PROCESSING EXPENSE		1	1			1
010201.000.46866	OTHER OPERATING EXPENSES	6,729	4,000	5,630	4,345	77	4,000

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46000	OTHER OPERATING EXPENSES	345,407	437,508	480,359	228,320	47	437,508
010201.000.47332	RADIO-REPLACEMENT		1	1			1
010201.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	169	1	1			1
010201.000.47391	OFFICE FURNITURE-REPLACEMENT	227	1,000	1,360	922	67	1,000
010201.000.47392	OFFICE MACHINES-REPLACEMENT		2,000	2,000			2,000
010201.000.47393	OTHER EQUIPMENT-REPLACEMENT	124	1,000	1,000	70	7	1,000
010201.000.47441	COMPUTER EQUIPMENT-NEW	5,552	3,000	6,569	450	6	3,000
47000	CAPITAL EXPENDITURES	6,072	7,002	10,931	1,442	13	7,002
	TOTALS:	8,211,592	8,364,791	8,389,292	4,712,886	56	9,022,623

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1101	OPERATING						
010202	DRUG TASK FORCE						
010202.000.32497	FORFEITURES REIMBURSEMENT	100,000	100,000	100,000	100,000	100	100,000
010202.000.32538	HIDTA REVENUE	110,012		289,987	46,897	16	
32000	GRANTS & REIMBURSEMENTS	210,012	100,000	389,987	146,897	37	100,000
	TOTALS:	210,012	100,000	389,987	146,897	37	100,000

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1101	OPERATING						
010202	DRUG TASK FORCE						
010202.000.41111	FULL TIME EMPLOYEES	584,162	647,838	596,508	313,276	52	633,112
010202.000.41311	PART TIME EMPLOYEES		1	1			1
010202.000.41411	OVERTIME PAY	1,690	4,000	4,000			4,000
010202.000.41791	FRINGE BENEFIT ALLOCATION	243,238	235,699	235,699	117,850	50	226,194
	41000 PERSONNEL SERVICES	829,090	887,538	836,208	431,126	51	863,307
010202.000.42112	OTHER TRAVEL EXPENSE	3,543	3,500	3,500			3,500
010202.000.42211	GASOLINE & OIL	1,686	2,500	2,500			2,500
010202.000.42212	VEHICLE REPAIRS	534	1,000	1,000	250	25	1,000
	42000 TRAVEL & TRANSPORTATION	5,763	7,000	7,000	250	3	7,000
010202.000.43148	OTHER SPECIALIZED SERVICES	1,148	500	500	401	80	500
010202.000.43181	HIDTA EXPENSE	122,891		277,108	194,916	70	
010202.000.43213	TELEPHONE (MOBILE)		3,175	3,175			3,175
	43000 PROF & TECHNICAL SERVICES	124,039	3,675	280,783	195,317	69	3,675
010202.000.45262	OTHER PUBLICATIONS	281	300	300			300
010202.000.45281	OTHER OPERATING SUPPLIES	15,075	11,750	12,423	8,951	72	11,750

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	15,356	12,050	12,723	8,951	70	12,050
010202.000.46311	MAINTENANCE & REPAIR SERVICES		250	250			250
010202.000.46511	PERSONNEL DEVELOPMENT	6,694	2,000	2,000	230	11	2,000
010202.000.46821	ASSOCIATION DUES	695	700	700	445	63	700
010202.000.46866	OTHER OPERATING EXPENSES	5,780	5,750	5,750	3,871	67	5,750
46000	OTHER OPERATING EXPENSES	13,169	8,700	8,700	4,546	52	8,700
010202.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1,000	1,000			1,000
010202.000.47393	OTHER EQUIPMENT-REPLACEMENT		250	250			250
010202.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES		1,251	1,251			1,251
	TOTALS:	987,417	920,214	1,146,665	640,190	55	895,983

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1101	OPERATING						
010206	DOMESTIC VIOLENCE						
010206.000.32291	STOP VIOLENCE	108,505	125,000	125,000	72,817	58	125,000
32000	GRANTS & REIMBURSEMENTS	108,505	125,000	125,000	72,817	58	125,000
	TOTALS:	108,505	125,000	125,000	72,817	58	125,000

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1101	OPERATING						
010206	DOMESTIC VIOLENCE						
010206.000.41111	FULL TIME EMPLOYEES	85,506	77,931	77,931	52,484	67	93,707
010206.000.41311	PART TIME EMPLOYEES		1	1			1
010206.000.41791	FRINGE BENEFIT ALLOCATION	34,839	28,180	28,180	14,090	50	33,373
41000	PERSONNEL SERVICES	120,345	106,112	106,112	66,574	62	127,081
010206.000.43421	PURCHASED PERSONNEL SERVICES	64,093	62,500	62,500	38,550	61	62,500
43000	PROF & TECHNICAL SERVICES	64,093	62,500	62,500	38,550	61	62,500
	TOTALS:	184,438	168,612	168,612	105,124	62	189,581

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1101	OPERATING						
010208	VICTIM WITNESS						
010208.000.32289	VICTIM WITNESS	345,950	343,267	343,267	16,288	4	217,428
010208.000.32499	OTHER GRANTS & REIMBURSEMENTS	113,966	40,000	3,000	9,374	312	40,000
32000	GRANTS & REIMBURSEMENTS	459,916	383,267	346,267	25,662	7	257,428
010208.000.33259	LVS - ACT 77 REVENUE			32,000	59,469	185	103,000
010208.000.33261	LVS - ACT 96 REVENUE			5,000	11,581	231	20,000
33000	DEPARTMENT EARNINGS			37,000	71,050	192	123,000
	TOTALS:	459,916	383,267	383,267	96,712	25	380,428

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1101	OPERATING						
010208	VICTIM WITNESS						
010208.000.41111	FULL TIME EMPLOYEES	170,268	194,355	194,355	106,675	54	194,004
010208.000.41311	PART TIME EMPLOYEES		1,000	1,000			1,000
010208.000.41791	FRINGE BENEFIT ALLOCATION	69,255	70,638	70,638	35,320	50	69,446
41000	PERSONNEL SERVICES	239,523	265,993	265,993	141,995	53	264,450
010208.000.42111	MILEAGE-PERSONAL VEHICLE		400	400			400
010208.000.42112	OTHER TRAVEL EXPENSE		1,200	1,200	85	7	1,200
42000	TRAVEL & TRANSPORTATION		1,600	1,600	85	5	1,600
010208.000.44155	CRIME VICTIMS COUNCIL	100,000	100,000	100,000	50,000	50	100,000
44000	GRANTS, SUBSIDIES, CONTRACTS	100,000	100,000	100,000	50,000	50	100,000
010208.000.45281	OTHER OPERATING SUPPLIES		1	1			1
45000	MATERIALS & OPERATING SUPPLIES		1	1			1
010208.000.46511	PERSONNEL DEVELOPMENT		450	450			450
010208.000.46866	OTHER OPERATING EXPENSES	5,817	17,786	17,786	406	2	17,786

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46000	OTHER OPERATING EXPENSES	5,817	18,236	18,236	406	2	18,236
	TOTALS:	345,340	385,830	385,830	192,486	49	384,287

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1101	OPERATING						
010209	REGIONAL CENTRAL BOOKING						
010209.000.33111	FEES & COMMISSIONS		1,500	1,500			1,500
010209.000.33199	OTHER DEPARTMENTAL EARNINGS	1,581	12,000	12,000	616	5	12,000
010209.000.33218	DUI PROCESSING CENTER	932	3,000	3,000	391	13	3,000
010209.000.33219	DA COST OF PROSECUTION	7,183	21,000	21,000	3,720	17	21,000
010209.000.33222	DUI CENTRAL BOOKING	504,312	500,000	500,000	361,694	72	500,000
010209.000.33223	CENTRAL BOOKING-NON DUI	469,849	550,000	550,000	290,990	52	550,000
010209.000.33231	FINGERPRINTING	3,900	10,000	10,000	2,025	20	10,000
33000	DEPARTMENT EARNINGS	987,757	1,097,500	1,097,500	659,436	60	1,097,500
	TOTALS:	987,757	1,097,500	1,097,500	659,436	60	1,097,500

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1101	OPERATING						
010209	REGIONAL CENTRAL BOOKING						
010209.000.41111	FULL TIME EMPLOYEES	450,815	464,029	464,029	272,452	58	488,197
010209.000.41311	PART TIME EMPLOYEES	374,683	315,000	315,000	230,585	73	315,000
010209.000.41411	OVERTIME PAY	1,679	1	1			1
010209.000.41791	FRINGE BENEFIT ALLOCATION	336,775	281,689	281,689	140,844	49	286,038
41000	PERSONNEL SERVICES	1,163,952	1,060,719	1,060,719	643,881	60	1,089,236
010209.000.42111	MILEAGE-PERSONAL VEHICLE		800	800			800
010209.000.42112	OTHER TRAVEL EXPENSE		800	800			800
010209.000.42211	GASOLINE & OIL		1	1			1
42000	TRAVEL & TRANSPORTATION		1,601	1,601			1,601
010209.000.43126	LABORATORY SERVICES	212,981	225,000	225,000	113,866	50	225,000
010209.000.43213	TELEPHONE (MOBILE)	1,372	1,500	1,500	793	52	1,500
010209.000.43467	TRANSPORTATION SERVICES		1,500	1,500			1,500
43000	PROF & TECHNICAL SERVICES	214,353	228,000	228,000	114,659	50	228,000
010209.000.45281	OTHER OPERATING SUPPLIES	14,301	18,000	18,000	6,544	36	18,000

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45000	MATERIALS & OPERATING SUPPLIES	14,301	18,000	18,000	6,544	36	18,000
010209.000.46311	MAINTENANCE & REPAIR SERVICES	1,939	35,000	35,075	270		35,000
010209.000.46411	OFFICE RENTAL		1	1			1
010209.000.46511	PERSONNEL DEVELOPMENT		500	500			500
010209.000.46866	OTHER OPERATING EXPENSES	9,377	8,500	11,993	4,618	38	8,500
46000	OTHER OPERATING EXPENSES	11,316	44,001	47,569	4,888	10	44,001
010209.000.47423	RADIO-NEW		1	1			1
010209.000.47441	COMPUTER EQUIPMENT-NEW		2,000	2,000			2,000
010209.000.47492	OTHER EQUIPMENT-NEW	5,112	6,000	6,000			6,000
47000	CAPITAL EXPENDITURES	5,112	8,001	8,001			8,001
	TOTALS:	1,409,034	1,360,322	1,363,890	769,972	56	1,388,839

C O U N T Y O F L E H I G H
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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
010211	FORENSIC LAB						
010211.000.32497	FORFEITURES REIMBURSEMENT	100,000	100,000	107,500	107,500	100	100,000
010211.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS	100,000	100,001	107,501	107,500	99	100,001
010211.000.33111	FEES & COMMISSIONS		200	200			200
33000	DEPARTMENT EARNINGS		200	200			200
010211.000.39119	DONATIONS		10,000	10,000			10,000
010211.000.39199	ALL OTHER REVENUE		1	1			1
39000	OTHER		10,001	10,001			10,001
	TOTALS:	100,000	110,202	117,702	107,500	91	110,202

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
010211	FORENSIC LAB						
010211.000.41111	FULL TIME EMPLOYEES	220,297	307,965	299,880	137,856	45	246,106
010211.000.41311	PART TIME EMPLOYEES	12,556	25,000	25,000	8,221	32	25,000
010211.000.41411	OVERTIME PAY		1	1			1
010211.000.41791	FRINGE BENEFIT ALLOCATION	94,804	120,398	120,398	60,200	50	96,546
41000	PERSONNEL SERVICES	327,657	453,364	445,279	206,277	46	367,653
010211.000.42111	MILEAGE-PERSONAL VEHICLE		250	1,250	849	67	250
010211.000.42112	OTHER TRAVEL EXPENSE		2,000	3,500	1,360	38	2,000
010211.000.42211	GASOLINE & OIL	55	1,400	1,400			1,400
42000	TRAVEL & TRANSPORTATION	55	3,650	6,150	2,209	35	3,650
010211.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
010211.000.43213	TELEPHONE (MOBILE)		1	1			1
010211.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES		3	3			3
010211.000.45281	OTHER OPERATING SUPPLIES	841	1,500	1,500	105	7	1,500

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	841	1,500	1,500	105	7	1,500
010211.000.46311	MAINTENANCE & REPAIR SERVICES		500	500			500
010211.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
010211.000.46511	PERSONNEL DEVELOPMENT	330	4,000	4,000	3,579	89	4,000
010211.000.46541	FORENSIC LAB	73,124	90,000	96,654	59,330	61	90,000
010211.000.46821	ASSOCIATION DUES		500	500			500
46000	OTHER OPERATING EXPENSES	73,454	95,001	101,655	62,909	61	95,001
010211.000.47441	COMPUTER EQUIPMENT-NEW	2,825	10,000	10,000	295	2	10,000
47000	CAPITAL EXPENDITURES	2,825	10,000	10,000	295	2	10,000
	TOTALS:	404,832	563,518	564,587	271,795	48	477,807

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
010300	CORONER						
010300.000.32261	PCCD GRANT - REVENUE	45,000	1	119,481	58,460	48	1
010300.000.32419	LSA GRANT - REVENUE			22,578			
010300.000.32499	OTHER GRANTS & REIMBURSEMENTS	26,775	13,772	13,772	16,242	117	13,772
32000	GRANTS & REIMBURSEMENTS	71,775	13,773	155,831	74,702	47	13,773
010300.000.33111	FEES & COMMISSIONS	165,725	140,000	140,000	100,035	71	140,000
010300.000.33194	DEATH CERTIFICATE FEE	33,092	33,500	33,500	33,975	101	33,500
010300.000.33199	OTHER DEPARTMENTAL EARNINGS	50,850	40,000	40,000	38,437	96	40,000
33000	DEPARTMENT EARNINGS	249,667	213,500	213,500	172,447	80	213,500
010300.000.39199	ALL OTHER REVENUE	44,500	1	1	28,575	2,857	1
39000	OTHER	44,500	1	1	28,575	2,857	1
	TOTALS:	365,942	227,274	369,332	275,724	74	227,274

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
010300	CORONER						
010300.000.41111	FULL TIME EMPLOYEES	1,038,759	1,118,895	1,102,839	667,812	60	1,131,688
010300.000.41131	ELECTED OFFICIALS	87,800	90,000	90,000	51,923	57	92,700
010300.000.41211	REGULAR PART TIME EMPLOYEES	55,051	55,270	55,270	33,148	59	56,930
010300.000.41311	PART TIME EMPLOYEES	51,426	90,000	90,000	43,988	48	95,000
010300.000.41411	OVERTIME PAY	118,179	210,000	210,000	51,797	24	210,000
010300.000.41791	FRINGE BENEFIT ALLOCATION	550,031	558,355	558,355	279,178	50	562,342
41000	PERSONNEL SERVICES	1,901,246	2,122,520	2,106,464	1,127,846	53	2,148,660
010300.000.42111	MILEAGE-PERSONAL VEHICLE		750	750			750
010300.000.42112	OTHER TRAVEL EXPENSE	4,663	15,000	15,000	2,869	19	15,000
010300.000.42113	TRANSPORT OF CADAVERS	76,900	120,000	120,000	42,700	35	120,000
010300.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1			1
010300.000.42211	GASOLINE & OIL	4,294	7,000	7,000	2,031	29	9,000
42000	TRAVEL & TRANSPORTATION	85,857	142,751	142,751	47,600	33	144,751
010300.000.43213	TELEPHONE (MOBILE)	13,450	12,500	12,500	6,595	52	12,500
010300.000.43411	TRASH REMOVAL	1,960	3,000	3,000	1,192	39	3,000
010300.000.43433	PCCD GRANT - EXPENSE	523	1	119,481	75,482	63	1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	43000 PROF & TECHNICAL SERVICES	15,933	15,501	134,981	83,269	61	15,501
010300.000.45221	MEDICAL SUPPLIES	13,095	60,000	60,239	8,614	14	60,000
010300.000.45241	UNIFORM SUPPLIES	7,900	10,000	10,000	4,418	44	12,000
010300.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
010300.000.45281	OTHER OPERATING SUPPLIES	21,179	25,000	25,422	13,906	54	25,000
010300.000.45282	PHOTOGRAPHIC SUPPLIES	594	1,000	1,000			1,000
010300.000.45311	JANITORIAL SUPPLIES	22,514	21,500	21,500	720	3	21,500
010300.000.45312	MAINT & REP-MAT & SUPPLIES	2,315	3,000	3,000			3,000
	45000 MATERIALS & OPERATING SUPPLIES	67,597	120,501	121,162	27,658	22	122,501
010300.000.46111	TELEPHONE	9,844	17,000	17,000	7,244	42	17,000
010300.000.46112	FUEL	20,497	16,000	17,600	16,505	93	16,000
010300.000.46113	ELECTRICITY	35,390	33,000	33,000	23,140	70	33,000
010300.000.46114	WATER/SEWER	657	1,000	1,000	354	35	1,000
010300.000.46257	LSA GRANT - EXPENSE			22,578			
010300.000.46311	MAINTENANCE & REPAIR SERVICES	2,570	10,000	10,000	4,834	48	10,000
010300.000.46511	PERSONNEL DEVELOPMENT	10,164	15,000	15,000	3,120	20	15,000
010300.000.46524	THIRD PARTY SOFTWARE	25,441	42,000	42,000	20,902	49	42,000
010300.000.46539	DEATH CERTIFICATE EXPENSE	60,150	33,500	91,718	27,912	30	33,500
010300.000.46611	GENERAL INSURANCE		1	1			1
010300.000.46821	ASSOCIATION DUES	15,049	5,000	5,000	1,123	22	5,000
010300.000.46851	TOXICOLOGY EXPENSE	23,332	40,000	40,000	14,042	35	40,000
010300.000.46852	POST MORTEM EXPENSE	372,440	700,000	1,015,276	399,574	39	700,000
010300.000.46853	BURIAL EXPENSE	10,935	32,500	32,500	12,440	38	32,500
010300.000.46866	OTHER OPERATING EXPENSES	3,082	2,500	4,500	2,740	60	2,500
010300.000.46881	X-RAY EXPENSE	585	5,000	5,000	585	11	5,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
010300.000.46882	INQUEST EXPENSE		1	1			1
010300.000.46887	ENTOMOLOGY		1	1			1
46000	OTHER OPERATING EXPENSES	590,136	952,503	1,352,175	534,515	39	952,503
010300.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
010300.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
010300.000.47423	RADIO-NEW		1	1			1
010300.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
010300.000.47492	OTHER EQUIPMENT-NEW	1,252	1,500	1,500			1,500
010300.000.47499	EQUIPMENT NEW-CERT FEE		1	1			1
47000	CAPITAL EXPENDITURES	1,252	1,505	1,505			1,505
	TOTALS:	2,662,021	3,355,281	3,859,038	1,820,888	47	3,385,421

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
010401	SHERIFF-OPERATIONS						
010401.000.32499	OTHER GRANTS & REIMBURSEMENTS	25,613	50,000	50,000	53,668	107	50,000
32000	GRANTS & REIMBURSEMENTS	25,613	50,000	50,000	53,668	107	50,000
010401.000.33111	FEES & COMMISSIONS	150,564	114,000	114,000	83,000	72	114,000
010401.000.33142	CASH OVERAGE-TELLER	31			1		
010401.000.33144	CASH SHORTAGE-TELLER	(20)					
010401.000.33176	RETURN CHECK FEE	180	200	200	140	70	200
010401.000.33199	OTHER DEPARTMENTAL EARNINGS	492,066	940,000	940,000	303,862	32	940,000
33000	DEPARTMENT EARNINGS	642,821	1,054,200	1,054,200	387,003	36	1,054,200
010401.000.39113	NOTARY FEES	70	100	100	30	30	100
010401.000.39119	DONATIONS	200					
010401.000.39199	ALL OTHER REVENUE	2,031	500	500			500
39000	OTHER	2,301	600	600	30	5	600
	TOTALS:	670,735	1,104,800	1,104,800	440,701	39	1,104,800

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
010401	SHERIFF-OPERATIONS						
010401.000.41111	FULL TIME EMPLOYEES	1,114,052	1,178,759	1,163,459	663,002	56	1,195,024
010401.000.41131	ELECTED OFFICIALS	88,200	90,000	90,000	52,323	58	92,700
010401.000.41311	PART TIME EMPLOYEES	87,201	54,000	53,999	41,212	76	54,000
010401.000.41411	OVERTIME PAY			1	907	90,70	
010401.000.41791	FRINGE BENEFIT ALLOCATION	496,954	462,055	462,055	231,028	50	461,966
41000	PERSONNEL SERVICES	1,786,407	1,784,814	1,769,514	988,472	55	1,803,690
010401.000.42111	MILEAGE-PERSONAL VEHICLE	354	300	300			300
010401.000.42112	OTHER TRAVEL EXPENSE	4	500	500	495	99	500
010401.000.42211	GASOLINE & OIL	3,472	2,000	2,000	1,908	95	2,000
42000	TRAVEL & TRANSPORTATION	3,830	2,800	2,800	2,403	85	2,800
010401.000.43111	LEGAL SERVICES	8,355	20,000	20,000	4,869	24	20,000
010401.000.43213	TELEPHONE (MOBILE)	5,991	6,500	6,500	2,975	45	6,500
010401.000.43479	PHYSICAL/PSYCHOLOGICAL EVAL	3,305	6,000	6,000	2,314	38	6,000
43000	PROF & TECHNICAL SERVICES	17,651	32,500	32,500	10,158	31	32,500
010401.000.45241	UNIFORM SUPPLIES	193	2,000	2,745	745	27	2,000
010401.000.45261	PROFESSIONAL BOOKS&PERIODICALS	990	500	1,100	1,086	98	500
010401.000.45281	OTHER OPERATING SUPPLIES	41,853	33,600	34,511	26,138	75	33,600
010401.000.45291	FIREARMS AMMUNITION & SUPPLIES	26,627	20,000	22,245	19,647	88	20,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
010401.000.45292	BULLET RESISTANT VEST REPLACE	12,654	20,000	24,698	6,043	24	20,000
	45000 MATERIALS & OPERATING SUPPLIES	82,317	76,100	85,299	53,659	62	76,100
010401.000.46249	K9 PROGRAM	4,250	13,500	13,500			13,500
010401.000.46311	MAINTENANCE & REPAIR SERVICES	8,931	15,000	15,169	7,467	49	15,000
010401.000.46511	PERSONNEL DEVELOPMENT	11,497	20,000	20,426	9,346	45	20,000
010401.000.46524	THIRD PARTY SOFTWARE	63,916	105,000	155,510	107,361	69	105,000
010401.000.46811	ADVERTISING-GENERAL		250	250	233	93	250
010401.000.46821	ASSOCIATION DUES	1,610	1,500	1,500	1,315	87	1,500
010401.000.46865	OTHER REFUNDS	9,165	10,000	10,000	7,728	77	10,000
010401.000.46866	OTHER OPERATING EXPENSES	13,020	15,000	15,000	4,872	32	15,000
	46000 OTHER OPERATING EXPENSES	112,389	180,250	231,355	138,322	59	180,250
010401.000.47332	RADIO-REPLACEMENT	908	1,000	1,000	64	6	1,000
010401.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	3,307	3,000	3,014	116	3	3,000
010401.000.47391	OFFICE FURNITURE-REPLACEMENT	4,363	500	500			500
010401.000.47393	OTHER EQUIPMENT-REPLACEMENT	1,818	1,750	3,250	1,639	50	1,750
010401.000.47423	RADIO-NEW	125	1,750	1,750			1,750
010401.000.47441	COMPUTER EQUIPMENT-NEW	2,873	3,500	3,500	1,224	34	3,500
	47000 CAPITAL EXPENDITURES	13,394	11,500	13,014	3,043	23	11,500
	TOTALS:	2,015,988	2,087,964	2,134,482	1,196,057	56	2,106,840

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
010402	SHERIFF-CIVIL						
010402.000.41121	FULL TIME BARGAINING UNIT	532,058	567,183	534,090	295,734	55	590,012
010402.000.41411	OVERTIME PAY	19,416	20,000	20,000	12,457	62	20,000
010402.000.41791	FRINGE BENEFIT ALLOCATION	224,446	209,606	209,606	104,804	50	215,240
41000	PERSONNEL SERVICES	775,920	796,789	763,696	412,995	54	825,252
010402.000.42211	GASOLINE & OIL	11,198	14,000	14,000	4,644	33	14,000
42000	TRAVEL & TRANSPORTATION	11,198	14,000	14,000	4,644	33	14,000
010402.000.43213	TELEPHONE (MOBILE)	7,326	8,500	8,500	4,335	51	8,500
43000	PROF & TECHNICAL SERVICES	7,326	8,500	8,500	4,335	51	8,500
010402.000.45241	UNIFORM SUPPLIES		3,000	3,000			3,000
45000	MATERIALS & OPERATING SUPPLIES		3,000	3,000			3,000
010402.000.46866	OTHER OPERATING EXPENSES	1,930	2,000	2,077	76	3	2,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	1,930	2,000	2,077	76	3	2,000
	TOTALS:	796,374	824,289	791,273	422,050	53	852,752

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
010403	SHERIFF-SECURITY						
010403.000.41321	PART TIME BARGAINING UNIT	419,034	265,000	265,000	256,968	96	265,000
010403.000.41411	OVERTIME PAY		1	1			1
010403.000.41791	FRINGE BENEFIT ALLOCATION	36,141	18,483	18,483	9,242	50	18,804
41000	PERSONNEL SERVICES	455,175	283,484	283,484	266,210	93	283,805
010403.000.42111	MILEAGE-PERSONAL VEHICLE		250	250			250
010403.000.42211	GASOLINE & OIL		1	1			1
42000	TRAVEL & TRANSPORTATION		251	251			251
010403.000.45241	UNIFORM SUPPLIES		400	400			400
010403.000.45281	OTHER OPERATING SUPPLIES	728	750	750	379	50	750
45000	MATERIALS & OPERATING SUPPLIES	728	1,150	1,150	379	32	1,150
	TOTALS:	455,903	284,885	284,885	266,589	93	285,206

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
010404	SHERIFF-WARRANTS						
010404.000.41121	FULL TIME BARGAINING UNIT	521,947	550,197	550,197	318,414	57	572,313
010404.000.41411	OVERTIME PAY	8,214	10,000	10,000	10,989	109	10,000
010404.000.41791	FRINGE BENEFIT ALLOCATION	215,790	206,177	206,177	103,088	49	205,427
41000	PERSONNEL SERVICES	745,951	766,374	766,374	432,491	56	787,740
010404.000.42211	GASOLINE & OIL	8,348	7,000	7,000	3,901	55	7,000
42000	TRAVEL & TRANSPORTATION	8,348	7,000	7,000	3,901	55	7,000
010404.000.43213	TELEPHONE (MOBILE)	10,215	11,500	11,500	5,744	49	11,500
43000	PROF & TECHNICAL SERVICES	10,215	11,500	11,500	5,744	49	11,500
010404.000.45241	UNIFORM SUPPLIES		3,000	3,000			3,000
010404.000.45281	OTHER OPERATING SUPPLIES	427	1,500	2,570	1,464	56	1,500
45000	MATERIALS & OPERATING SUPPLIES	427	4,500	5,570	1,464	26	4,500
	TOTALS:	764,941	789,374	790,444	443,600	56	810,740

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1101	OPERATING						
010405	SHERIFF-COURT						
010405.000.41121	FULL TIME BARGAINING UNIT	2,651,741	2,757,602	2,711,238	1,523,331	56	2,858,962
010405.000.41311	PART TIME EMPLOYEES		1	1			1
010405.000.41321	PART TIME BARGAINING UNIT	291,356	476,250	476,250	192,281	40	476,250
010405.000.41411	OVERTIME PAY	69,891	92,500	92,500	62,300	67	92,500
010405.000.41791	FRINGE BENEFIT ALLOCATION	1,133,215	1,141,442	1,141,442	570,722	50	1,146,694
41000	PERSONNEL SERVICES	4,146,203	4,467,795	4,421,431	2,348,634	53	4,574,407
010405.000.42111	MILEAGE-PERSONAL VEHICLE	3,151	4,000	4,000	749	18	4,000
010405.000.42112	OTHER TRAVEL EXPENSE	3,245	4,000	4,000	1,327	33	4,000
010405.000.42115	STATE TRANSPORTS	7,980	4,500	4,500	4,372	97	4,500
010405.000.42211	GASOLINE & OIL	13,198	11,000	11,000	6,383	58	11,000
42000	TRAVEL & TRANSPORTATION	27,574	23,500	23,500	12,831	54	23,500
010405.000.43213	TELEPHONE (MOBILE)	5,966	5,000	5,000	3,653	73	5,000
43000	PROF & TECHNICAL SERVICES	5,966	5,000	5,000	3,653	73	5,000
010405.000.45241	UNIFORM SUPPLIES	11,279	25,000	38,330	25,715	67	25,000
010405.000.45281	OTHER OPERATING SUPPLIES	2,978	3,000	3,000	1,387	46	3,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	14,257	28,000	41,330	27,102	65	28,000
010405.000.46866	OTHER OPERATING EXPENSES	447	500	500			500
46000	OTHER OPERATING EXPENSES	447	500	500			500
	TOTALS:	4,194,447	4,524,795	4,491,761	2,392,220	53	4,631,407

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
010406	SHERIFF-MDJ SECURITY						
010406.000.41121	FULL TIME BARGAINING UNIT	924,436	966,613	966,613	565,261	58	1,006,833
010406.000.41411	OVERTIME PAY	15,479	20,000	20,000	13,943	69	20,000
010406.000.41791	FRINGE BENEFIT ALLOCATION	382,594	351,325	351,325	175,662	49	362,215
41000	PERSONNEL SERVICES	1,322,509	1,337,938	1,337,938	754,866	56	1,389,048
010406.000.42211	GASOLINE & OIL	640	6,000	6,000	453	7	6,000
42000	TRAVEL & TRANSPORTATION	640	6,000	6,000	453	7	6,000
010406.000.45241	UNIFORM SUPPLIES		4,000	4,000			4,000
45000	MATERIALS & OPERATING SUPPLIES		4,000	4,000			4,000
	TOTALS:	1,323,149	1,347,938	1,347,938	755,319	56	1,399,048

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
010700	CONTROLLER						
010700.000.33199	OTHER DEPARTMENTAL EARNINGS	406	1	1			1
33000	DEPARTMENT EARNINGS	406	1	1			1
	TOTALS:	406	1	1			1

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
010700	CONTROLLER						
010700.000.41111	FULL TIME EMPLOYEES	535,164	570,504	570,504	330,837	57	602,681
010700.000.41131	ELECTED OFFICIALS	87,800	90,000	90,000	51,923	57	92,700
010700.000.41311	PART TIME EMPLOYEES	28,340	30,000	30,000	18,387	61	12,838
010700.000.41411	OVERTIME PAY		1	1			1
010700.000.41791	FRINGE BENEFIT ALLOCATION	265,197	249,681	249,681	124,840	49	254,576
41000	PERSONNEL SERVICES	916,501	940,186	940,186	525,987	55	962,796
010700.000.42111	MILEAGE-PERSONAL VEHICLE	639	2,200	2,200	167	7	2,200
010700.000.42112	OTHER TRAVEL EXPENSE	1,053	3,000	3,000	370	12	3,000
42000	TRAVEL & TRANSPORTATION	1,692	5,200	5,200	537	10	5,200
010700.000.43111	LEGAL SERVICES	300	9,990	25,530	1,600	6	9,990
010700.000.43112	AUDITING SERVICES	10,126	10,000	10,120	7,196	71	10,000
010700.000.43154	PERFORMANCE AUDITS	19,901	30,000	55,500			30,000
43000	PROF & TECHNICAL SERVICES	30,327	49,990	91,150	8,796	9	49,990
010700.000.45261	PROFESSIONAL BOOKS&PERIODICALS	1,716	1,400	1,900	1,316	69	1,400
010700.000.45281	OTHER OPERATING SUPPLIES	1,260	1,500	1,500	599	39	1,500

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	2,976	2,900	3,400	1,915	56	2,900
010700.000.46311	MAINTENANCE & REPAIR SERVICES	2,757	3,200	2,700	1,187	43	3,200
010700.000.46511	PERSONNEL DEVELOPMENT	7,046	14,500	14,500	4,022	27	14,500
010700.000.46821	ASSOCIATION DUES	7,311	10,000	10,000	4,267	42	10,000
010700.000.46866	OTHER OPERATING EXPENSES		209	209			209
46000	OTHER OPERATING EXPENSES	17,114	27,909	27,409	9,476	34	27,909
010700.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	2,274	1,100	100			1,100
010700.000.47391	OFFICE FURNITURE-REPLACEMENT		1,000	1,000			1,000
010700.000.47392	OFFICE MACHINES-REPLACEMENT		1,000	3,688	2,688	72	1,000
010700.000.47441	COMPUTER EQUIPMENT-NEW		1,000	2,000			1,000
010700.000.47494	OFFICE FURNITURE-NEW		1	1			1
47000	CAPITAL EXPENDITURES	2,274	4,101	6,789	2,688	39	4,101
	TOTALS:	970,884	1,030,286	1,074,134	549,399	51	1,052,896

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
010901	JUDICIAL RECORDS						
010901.000.33141	CASH OVERAGE-CUSTOMER	14			8		
010901.000.33176	RETURN CHECK FEE	40	100	100			100
010901.000.33191	CRIMINAL REFUND-FEES	(490)	1	1	(882)	(88,2	1
010901.000.33192	CIVIL REFUND-FEES		1	1			1
010901.000.33199	OTHER DEPARTMENTAL EARNINGS	253	1	1			1
010901.000.33207	FEES & COMMISSIONS-WILLS	937,347	750,000	750,000	554,957	73	750,000
010901.000.33208	FEES & COMMISSIONS-CRIMINAL	64,958	90,000	90,000	41,672	46	90,000
010901.000.33209	FEES & COMMISSIONS-CIVIL	1,313,699	1,400,000	1,400,000	876,219	62	1,400,000
010901.000.33211	AUTOMATION FEE-CRIMINAL	18,594	28,000	28,000	12,672	45	28,000
010901.000.33212	AUTOMATION FEE-CIVIL	61,392	70,000	70,000	40,013	57	70,000
010901.000.33213	OTHER DEPT EARNINGS-CRIMINAL		1	1			1
010901.000.33214	OTHER DEPT EARNINGS-CIVIL		1	1			1
010901.000.33215	ARBITRATION FEE-CIVIL	34,500	26,000	26,000	22,500	86	26,000
010901.000.33217	CREDIT CARD FEES-CIVIL	6,263	8,000	8,000	4,555	56	8,000
010901.000.33233	AUTOMATION FEE-REG OF WILLS	4,130	7,000	7,000	4,385	62	7,000
010901.000.33235	CASH OVERAGE-CUSTOMER-REG WILL	21	1	1			1
010901.000.33241	CASH OVERAGE-CUSTOMER-CIVIL	45	1	1	65	6,500	1
010901.000.33242	CASH OVERAGE-TELLER-CIVIL	1	1	1	7	700	1
010901.000.33244	CASH SHORTAGE-TELLER-CIVIL		1	1			1
010901.000.33248	CREDIT CARD FEES-WILLS	491	500	500	338	67	500
010901.000.33249	RETURN CHECK FEE-WILLS	340	100	100	160	160	100
010901.000.33253	REG OF WILLS REFUND-FEES		1	1			1
010901.000.33254	OTHER DEPT EARNINGS-REG OF WIL		1	1			1
010901.000.33255	TAX RET FILING FEE NON PRB-WIL	3,700	4,000	4,000	2,225	55	4,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
33000	DEPARTMENT EARNINGS	2,445,298	2,383,711	2,383,711	1,558,894	65	2,383,711
010901.000.39137	TRANSCRIBING FEES-CRIMINAL	26,731	25,000	25,000	20,408	81	25,000
010901.000.39138	TRANSCRIBING FEES-CIVIL	39,926	30,000	30,000	21,915	73	30,000
39000	OTHER	66,657	55,000	55,000	42,323	76	55,000
	TOTALS:	2,511,955	2,438,711	2,438,711	1,601,217	65	2,438,711

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
010901	JUDICIAL RECORDS						
010901.000.41111	FULL TIME EMPLOYEES	1,922,786	2,163,098	2,096,967	1,174,605	56	2,220,173
010901.000.41131	ELECTED OFFICIALS	87,715	90,000	90,000	51,923	57	92,700
010901.000.41311	PART TIME EMPLOYEES	92,516	170,000	170,000	62,689	36	170,000
010901.000.41411	OVERTIME PAY	4,939	6,000	6,000	4,159	69	6,000
010901.000.41635	TRANSCRIBE-EXP-EXTERNAL-CRIMIN	13,845	25,000	25,000	6,914	27	25,000
010901.000.41636	TRANSCRIBE EXP-EXTERNAL-CIVIL	40,384	30,000	30,000	22,947	76	30,000
010901.000.41791	FRINGE BENEFIT ALLOCATION	880,261	898,225	898,225	449,112	49	905,309
41000	PERSONNEL SERVICES	3,042,446	3,382,323	3,316,192	1,772,349	53	3,449,182
010901.000.42111	MILEAGE-PERSONAL VEHICLE	1,049	2,000	2,000	1,150	57	2,000
010901.000.42112	OTHER TRAVEL EXPENSE	3,360	3,700	3,700	2,950	79	3,700
42000	TRAVEL & TRANSPORTATION	4,409	5,700	5,700	4,100	71	5,700
010901.000.43211	DATA RETENTION SERVICES		500	500			500
43000	PROF & TECHNICAL SERVICES		500	500			500
010901.000.45214	PRINTING SUPPLIES	1,838	2,000	2,000	1,229	61	2,000
010901.000.45261	PROFESSIONAL BOOKS&PERIODICALS	1,921	1,700	2,500	2,235	89	1,700
010901.000.45262	OTHER PUBLICATIONS		1	1			1
010901.000.45281	OTHER OPERATING SUPPLIES	37,301	38,000	37,402	16,824	44	38,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	41,060	41,701	41,903	20,288	48	41,701
010901.000.46311	MAINTENANCE & REPAIR SERVICES	7,926	16,800	18,335	5,889	32	16,800
010901.000.46511	PERSONNEL DEVELOPMENT	4,738	3,500	3,500	2,775	79	3,500
010901.000.46524	THIRD PARTY SOFTWARE	93,995	110,000	110,000	94,128	85	118,000
010901.000.46811	ADVERTISING-GENERAL		1	1			1
010901.000.46821	ASSOCIATION DUES	1,500	2,000	2,000	1,500	75	2,000
010901.000.46863	BANKING SERVICES	7,552	10,000	10,000	5,350	53	10,000
010901.000.46866	OTHER OPERATING EXPENSES		1	51,858	51,857	99	1
46000	OTHER OPERATING EXPENSES	115,711	142,302	195,694	161,499	82	150,302
010901.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	3,811	4,000	4,000			4,000
010901.000.47391	OFFICE FURNITURE-REPLACEMENT	2,341	2,500	2,500			2,500
010901.000.47392	OFFICE MACHINES-REPLACEMENT	1,923	2,000	2,000			2,000
010901.000.47393	OTHER EQUIPMENT-REPLACEMENT	946	1,000	1,000			1,000
010901.000.47441	COMPUTER EQUIPMENT-NEW	4,709	4,800	4,800	251	5	4,800
010901.000.47492	OTHER EQUIPMENT-NEW		1	1			1
010901.000.47494	OFFICE FURNITURE-NEW		1	1			1
010901.000.47495	OFFICE MACHINES-NEW		1	1			1
47000	CAPITAL EXPENDITURES	13,730	14,303	14,303	251	1	14,303
	TOTALS:	3,217,356	3,586,829	3,574,292	1,958,487	54	3,661,688

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
010902	JUDICIAL RECORDS-DEEDS						
010902.000.33139	FORFEITURES	258	1,200	1,200	132	11	1,200
010902.000.33168	PUBLIC INFORMATION FEE	66,403	60,000	60,000	38,503	64	60,000
010902.000.33176	RETURN CHECK FEE	40	100	100	60	60	100
010902.000.33196	DEEDS REFUND-FEES		1	1			1
010902.000.33199	OTHER DEPARTMENTAL EARNINGS	4,687	6,000	6,000	3,068	51	6,000
010902.000.33210	FEES & COMMISSIONS-DEEDS	1,684,685	1,500,000	1,500,000	881,310	58	1,590,000
33000	DEPARTMENT EARNINGS	1,756,073	1,567,301	1,567,301	923,073	58	1,657,301
010902.000.39199	ALL OTHER REVENUE	6,047	16,000	16,000	3,870	24	16,000
39000	OTHER	6,047	16,000	16,000	3,870	24	16,000
	TOTALS:	1,762,120	1,583,301	1,583,301	926,943	58	1,673,301

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
010902	JUDICIAL RECORDS-DEEDS						
010902.000.41111	FULL TIME EMPLOYEES	443,146	486,262	467,292	260,921	55	482,956
010902.000.41311	PART TIME EMPLOYEES	2,910	35,000	35,000	4,810	13	35,000
010902.000.41411	OVERTIME PAY	116	500	500	121	24	500
010902.000.41791	FRINGE BENEFIT ALLOCATION	181,584	188,663	188,663	94,332	50	185,345
41000	PERSONNEL SERVICES	627,756	710,425	691,455	360,184	52	703,801
010902.000.42111	MILEAGE-PERSONAL VEHICLE	309	1,000	1,000	383	38	1,000
010902.000.42112	OTHER TRAVEL EXPENSE	1,314	1,500	1,500	1,134	75	1,500
42000	TRAVEL & TRANSPORTATION	1,623	2,500	2,500	1,517	60	2,500
010902.000.43211	DATA RETENTION SERVICES	8,809	10,700	14,215	9,628	67	10,700
43000	PROF & TECHNICAL SERVICES	8,809	10,700	14,215	9,628	67	10,700
010902.000.45214	PRINTING SUPPLIES		1	1			1
010902.000.45281	OTHER OPERATING SUPPLIES	9,411	14,200	14,200	521	3	14,200

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***** 2025 ADOPTED	REVISED	EXPENDED AS OF 7/31	% EXPENDED *****	2026 PROPOSED
	45000 MATERIALS & OPERATING SUPPLIES	9,411	14,201	14,201	521	3	14,201
010902.000.46311	MAINTENANCE & REPAIR SERVICES	2,337	4,500	4,500	663	14	4,500
010902.000.46511	PERSONNEL DEVELOPMENT	800	1,000	1,000	800	80	1,000
010902.000.46524	THIRD PARTY SOFTWARE	50,860	60,000	60,000			60,000
010902.000.46821	ASSOCIATION DUES	750	750	750	750	100	750
010902.000.46866	OTHER OPERATING EXPENSES	1,694	2,000	2,000			2,000
	46000 OTHER OPERATING EXPENSES	56,441	68,250	68,250	2,213	3	68,250
010902.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		2,500	2,500	236	9	2,500
010902.000.47392	OFFICE MACHINES-REPLACEMENT	708	2,500	3,484	951	27	2,500
010902.000.47393	OTHER EQUIPMENT-REPLACEMENT	145	1,000	1,984	984	49	1,000
010902.000.47441	COMPUTER EQUIPMENT-NEW	1,395	1,500	1,500			1,500
010902.000.47495	OFFICE MACHINES-NEW		500	500			500
	47000 CAPITAL EXPENDITURES	2,248	8,000	9,968	2,171	21	8,000
	TOTALS:	706,288	814,076	800,589	376,234	46	807,452

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
011500	VACANCY FACTOR						
011500.000.41911	BUDGETED VACANCY FACTOR		(600,000)	(249,325)			(600,000)
41000	PERSONNEL SERVICES		(600,000)	(249,325)			(600,000)
	TOTALS:		(600,000)	(249,325)			(600,000)

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
020100	OFFICE OF COUNTY EXECUTIVE						
020100.000.39113	NOTARY FEES		1	1			1
39000	OTHER		1	1			1
	TOTALS:		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
020100	OFFICE OF COUNTY EXECUTIVE						
020100.000.41111	FULL TIME EMPLOYEES	79,768	82,992	82,992	47,880	57	85,488
020100.000.41131	ELECTED OFFICIALS	75,000	75,000	75,000	43,269	57	95,000
020100.000.41791	FRINGE BENEFIT ALLOCATION	62,921	58,865	58,865	29,432	49	66,172
41000	PERSONNEL SERVICES	217,689	216,857	216,857	120,581	55	246,660
020100.000.42111	MILEAGE-PERSONAL VEHICLE	2,470	540	1,670	1,549	92	540
020100.000.42112	OTHER TRAVEL EXPENSE	7,853	2,500	4,850	4,162	85	2,500
020100.000.42211	GASOLINE & OIL		1	1			1
42000	TRAVEL & TRANSPORTATION	10,323	3,041	6,521	5,711	87	3,041
020100.000.43213	TELEPHONE (MOBILE)		1	1			1
43000	PROF & TECHNICAL SERVICES		1	1			1
020100.000.45261	PROFESSIONAL BOOKS&PERIODICALS		80				80
020100.000.45281	OTHER OPERATING SUPPLIES		950				950

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES		1,030				1,030
020100.000.46311	MAINTENANCE & REPAIR SERVICES		200				200
020100.000.46511	PERSONNEL DEVELOPMENT	587	2,200	550	550	100	2,200
020100.000.46821	ASSOCIATION DUES	3,674	3,500	3,675	3,674	99	3,500
020100.000.46866	OTHER OPERATING EXPENSES		50				50
46000	OTHER OPERATING EXPENSES	4,261	5,950	4,225	4,224	99	5,950
020100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
020100.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
020100.000.47441	COMPUTER EQUIPMENT-NEW		1,300	575			1,300
47000	CAPITAL EXPENDITURES		1,302	577			1,302
	TOTALS:	232,273	228,181	228,181	130,516	57	257,984

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
020300	OFFICE OF VOTERS REGISTRATION						
020300.000.32382	ELECTION INTEGRITY GRANT REV	1,273,367					
020300.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1	21,986	2,198	1
32000	GRANTS & REIMBURSEMENTS	1,273,367	1	1	21,986	2,198	1
020300.000.33112	ELECTION FEES	1,610	1	1	3,643	364,3	1
020300.000.33114	MILITARY BALLOT FEES		1	1			1
020300.000.33176	RETURN CHECK FEE		1	1			1
020300.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1			1
33000	DEPARTMENT EARNINGS	1,610	4	4	3,643	91,07	4
020300.000.39113	NOTARY FEES	110	250	250	750	300	250
020300.000.39119	DONATIONS		1	1			1
020300.000.39199	ALL OTHER REVENUE	36	400	400	351	87	400
39000	OTHER	146	651	651	1,101	169	651
	TOTALS:	1,275,123	656	656	26,730	4,074	656

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
020300	OFFICE OF VOTERS REGISTRATION						
020300.000.41111	FULL TIME EMPLOYEES	497,358	509,913	505,391	289,709	57	515,299
020300.000.41311	PART TIME EMPLOYEES	399,507	250,000	250,000	187,994	75	275,000
020300.000.41411	OVERTIME PAY	91,548	50,000	50,000	13,096	26	75,000
020300.000.41791	FRINGE BENEFIT ALLOCATION	402,441	340,881	340,881	170,440	49	298,911
41000	PERSONNEL SERVICES	1,390,854	1,150,794	1,146,272	661,239	57	1,164,210
020300.000.42111	MILEAGE-PERSONAL VEHICLE	3,341	2,000	2,000	890	44	2,000
020300.000.42112	OTHER TRAVEL EXPENSE	2,116	1,000	1,000			1,000
020300.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1			
020300.000.42211	GASOLINE & OIL		1,000	1,000	23	2	
42000	TRAVEL & TRANSPORTATION	5,457	4,001	4,001	913	22	3,000
020300.000.43144	IT SERVICES		1	1			1
020300.000.43213	TELEPHONE (MOBILE)	6,043	5,000	5,000	3,055	61	7,500
020300.000.43421	PURCHASED PERSONNEL SERVICES	5,475	1,000	6,475	6,014	92	1,000
020300.000.43453	JUDGE OF ELECTION	442,296	341,000	341,000	196,462	57	341,000
020300.000.43475	ELECTION SERVICES	132,798	75,000	75,000	63,302	84	75,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	43000 PROF & TECHNICAL SERVICES	586,612	422,001	427,476	268,833	62	424,501
020300.000.45212	ELECTION SUPPLIES	12,757	10,000	10,000	3,468	34	10,000
020300.000.45214	PRINTING SUPPLIES	292,636	320,000	320,000	214,424	67	320,000
020300.000.45216	VOTING MACHINE SUPPLIES	11,251	10,000	10,918	459	4	10,000
020300.000.45252	BULK ACCOUNT #56	71,967	75,000	71,000	56,710	79	75,000
020300.000.45281	OTHER OPERATING SUPPLIES	8,347	15,000	15,000	1,537	10	15,000
020300.000.45312	MAINT & REP-MAT & SUPPLIES	5,851	500	500	420	84	500
	45000 MATERIALS & OPERATING SUPPLIES	402,809	430,500	427,418	277,018	64	430,500
020300.000.46111	TELEPHONE		400	400			400
020300.000.46254	ELECTION INTEGRITY GRANT EXP	792,978		1,084,333	200,645	18	
020300.000.46311	MAINTENANCE & REPAIR SERVICES	11,537	12,475	12,475	8,943	71	12,475
020300.000.46412	POLLING PLACE RENTAL	60,600	27,000	66,000	30,800	46	66,000
020300.000.46511	PERSONNEL DEVELOPMENT	1,366	1,500	1,500	985	65	1,500
020300.000.46524	THIRD PARTY SOFTWARE	37,837	60,000	76,460	33,396	43	75,000
020300.000.46811	ADVERTISING-GENERAL	42,664	25,000	25,000	15,271	61	25,000
020300.000.46866	OTHER OPERATING EXPENSES	3,258	3,600	3,600	3,393	94	3,600
	46000 OTHER OPERATING EXPENSES	950,240	129,975	1,269,768	293,433	23	183,975
020300.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
020300.000.47392	OFFICE MACHINES-REPLACEMENT	11,509	25,000	35,266	9,966	28	25,000
020300.000.47441	COMPUTER EQUIPMENT-NEW	214	300	300			300
020300.000.47492	OTHER EQUIPMENT-NEW		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	11,723	25,302	35,568	9,966	28	25,302
	TOTALS:	3,347,695	2,162,573	3,310,503	1,511,402	45	2,231,488

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
020400	OFFICE OF PUBLIC DEFENDER						
020400.000.32261	PCCD GRANT - REVENUE			101,419	57,981	57	
32000	GRANTS & REIMBURSEMENTS			101,419	57,981	57	
	TOTALS:			101,419	57,981	57	

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
020400	OFFICE OF PUBLIC DEFENDER						
020400.000.41111	FULL TIME EMPLOYEES	2,275,670	2,333,553	2,354,301	1,393,171	59	2,661,859
020400.000.41311	PART TIME EMPLOYEES	9,606	35,000	35,000	7,192	20	35,000
020400.000.41331	NON-CLASSIFIED SERVICE	263,032	283,024	283,024	160,563	56	291,516
020400.000.41411	OVERTIME PAY		1	1			1
020400.000.41631	TRANSCRIBING EXPENSE-INTERNAL	8,393	8,500	8,500	7,373	86	8,500
020400.000.41791	FRINGE BENEFIT ALLOCATION	1,040,942	991,099	1,017,980	495,550	48	1,038,095
41000	PERSONNEL SERVICES	3,597,643	3,651,177	3,698,806	2,063,849	55	4,034,971
020400.000.42111	MILEAGE-PERSONAL VEHICLE	3,079	7,800	7,800	4,082	52	7,800
020400.000.42112	OTHER TRAVEL EXPENSE	1,651	500	2,500	1,854	74	1,650
020400.000.42211	GASOLINE & OIL			47	46	97	
42000	TRAVEL & TRANSPORTATION	4,730	8,300	10,347	5,982	57	9,450
020400.000.43118	OTHER LEGAL SERVICES		1	1			1
020400.000.43145	LANGUAGE INTERPRETATION SVCS		100	100			100
020400.000.43153	MITIGATION SPECIALIST		39,000	35,953			39,000
020400.000.43213	TELEPHONE (MOBILE)	3,785	3,200	3,200	2,065	64	3,200
020400.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	43000 PROF & TECHNICAL SERVICES	3,785	42,302	39,255	2,065	5	42,302
020400.000.45261	PROFESSIONAL BOOKS&PERIODICALS	8,585	7,500	7,500	5,097	67	8,500
020400.000.45281	OTHER OPERATING SUPPLIES	14,542	14,800	14,800	12,221	82	14,800
	45000 MATERIALS & OPERATING SUPPLIES	23,127	22,300	22,300	17,318	77	23,300
020400.000.46111	TELEPHONE	220	800	800	56	7	800
020400.000.46311	MAINTENANCE & REPAIR SERVICES	893	750	750	180	24	750
020400.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
020400.000.46511	PERSONNEL DEVELOPMENT	9,141	11,500	12,406	6,570	52	11,500
020400.000.46524	THIRD PARTY SOFTWARE	25,750	22,000	22,000	19,389	88	22,000
020400.000.46611	GENERAL INSURANCE		1	1			1
020400.000.46821	ASSOCIATION DUES	12,396	13,000	13,000	5,675	43	13,000
020400.000.46831	WITNESS FEES & EXPENSE	6,737	21,000	49,381	3,065	6	21,000
020400.000.46839	TRANSCRIBING FEES	16,418	12,500	12,500	7,816	62	14,150
020400.000.46856	PSYCHOLOGICAL EVALUATION EXP	29,359	55,000	94,484	38,913	41	55,000
020400.000.46861	SUMMONS & WARRANTS		1	1			1
	46000 OTHER OPERATING EXPENSES	100,914	136,553	205,324	81,664	39	138,203
020400.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	2,668	2,750	9,750	9,108	93	2,750
020400.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
020400.000.47392	OFFICE MACHINES-REPLACEMENT	1,746	1,000	1,000			1,000
020400.000.47441	COMPUTER EQUIPMENT-NEW	7,359	4,500	4,500			4,500

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	11,773	8,251	15,251	9,108	59	8,251
	TOTALS:	3,741,972	3,868,883	3,991,283	2,179,986	54	4,256,477

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
021500	VACANCY FACTOR						
021500.000.41911	BUDGETED VACANCY FACTOR			57,406			
41000	PERSONNEL SERVICES			57,406			
	TOTALS:			57,406			

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
030100	DIRECTOR OF ADMINISTRATION						
030100.000.41111	FULL TIME EMPLOYEES	251,035	261,165	261,165	150,672	57	269,006
030100.000.41311	PART TIME EMPLOYEES		1	1			1
030100.000.41411	OVERTIME PAY		1	1			1
030100.000.41791	FRINGE BENEFIT ALLOCATION	102,194	90,291	90,291	45,146	50	91,718
41000	PERSONNEL SERVICES	353,229	351,458	351,458	195,818	55	360,726
030100.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
030100.000.42112	OTHER TRAVEL EXPENSE		100	100			100
42000	TRAVEL & TRANSPORTATION		101	101			101
030100.000.43148	OTHER SPECIALIZED SERVICES						240
030100.000.43213	TELEPHONE (MOBILE)	647	650	650	354	54	650
43000	PROF & TECHNICAL SERVICES	647	650	650	354	54	890
030100.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
030100.000.45281	OTHER OPERATING SUPPLIES	528	500	800	591	73	500

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	528	501	801	591	73	501
030100.000.46311	MAINTENANCE & REPAIR SERVICES	110	250	250	170	68	250
030100.000.46511	PERSONNEL DEVELOPMENT		400	400			400
030100.000.46821	ASSOCIATION DUES		300				300
030100.000.46866	OTHER OPERATING EXPENSES	17	100	100			100
46000	OTHER OPERATING EXPENSES	127	1,050	750	170	22	1,050
030100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
030100.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
030100.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES		3	3			3
	TOTALS:	354,531	353,763	353,763	196,933	55	363,271

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***** 2025 ADOPTED	2025 REVISED	RECEIVED AS OF 7/31	% RECEIVED *****	2026 PROPOSED
1101	OPERATING						
030200	GENERAL COUNTY						
030200.000.32421	INSURANCE REIMBURSEMENTS			71,500	71,500	100	
030200.000.32499	OTHER GRANTS & REIMBURSEMENTS	7,412	50,000	50,000	420		50,000
030200.000.32539	NATIONAL PARKS SERVICE GRANT			500,000			
32000	GRANTS & REIMBURSEMENTS	7,412	50,000	621,500	71,920	11	50,000
030200.000.33118	10% BAIL PROGRAM FEES	89,276	75,000	75,000	42,917	57	75,000
030200.000.33139	FORFEITURES	132,210	50,000	50,000	5,340	10	50,000
030200.000.33176	RETURN CHECK FEE	20	1	1	20	2,000	1
030200.000.33199	OTHER DEPARTMENTAL EARNINGS	25,850	10,000	10,000	34,864	348	10,000
33000	DEPARTMENT EARNINGS	247,356	135,001	135,001	83,141	61	135,001
030200.000.35111	INTEREST-SAVINGS & MONEY MAR	997,598	2,000,000	1,885,750	12,796		2,000,000
030200.000.35112	INTEREST-CERTS OF DEPOSIT	3,764,898	1	1	584,468	58,44	1
35000	INVESTMENT INC	4,762,496	2,000,001	1,885,751	597,264	31	2,000,001
030200.000.37111	RENT-BLDGS & PROPERTY	172,827	140,000	140,000	70,327	50	140,000
030200.000.37311	RENT-OTHER PARKING	59,124	55,000	55,000	50,205	91	55,000
030200.000.37313	PARKING REFUND		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
	37000 RENTS	231,951	195,001	195,001	120,532	61	195,001
030200.000.39119	DONATIONS		1	1			1
030200.000.39199	ALL OTHER REVENUE	95,899	1,000	1,000	13,698	1,369	1,000
	39000 OTHER	95,899	1,001	1,001	13,698	1,368	1,001
030200.000.51112	TRANS FROM CEDARBROOK FUND	1,000,000	11,000,000	10,800,000			9,000,000
030200.000.51114	TRANS FROM CHILDREN & YOUTH FD	164,100	172,000	172,000	172,000	100	176,300
030200.000.51122	TRANS FROM MENTAL HEALTH	164,100	171,900	171,900	171,900	100	176,300
030200.000.51123	TRANS FROM FEDERAL IV-D FUND	402,410	439,100	439,100	147,111	33	466,900
030200.000.51127	TRANS FROM WORKERS COMP TRUST			1,000,000			
030200.000.51129	TRANS FROM GOVT CTR FUND	161,500	1,166,500	1,166,500	83,250	7	3,928,024
030200.000.51134	TRANS FROM RECORDS IMPROVEMENT	44,000	44,000	44,000	44,000	100	44,000
030200.000.51137	TRANS FROM HEALTH CHOICES FUND	186,400	195,200	195,200	195,200	100	200,200
030200.000.51141	TRANS FROM AFFORDABLE HOUSING	28,814	30,000	30,000			30,000
030200.000.51189	TRANS FROM STABILIZATION FUND	372,783	550,001	550,001			300,001
030200.000.51229	TRANS FROM GAMING FUND		1,750,000	1,750,000			1,000,000
030200.000.51272	TRF FR AMERICAN RESCUE PLAN FD	622,054		1,200,000	1,200,000	100	
030200.000.51611	INDIRECT COST ALLOCATION	16,300,161	16,486,008	16,486,008	8,243,010	50	15,699,283
	51000 OTHER FINANCING SOURCES	19,446,322	32,004,709	34,004,709	10,256,471	30	31,021,008
	TOTALS:	24,791,436	34,385,713	36,842,963	11,143,026	30	33,402,012

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
030200	GENERAL COUNTY						
030200.000.43111	LEGAL SERVICES	18,424	75,000	53,000	8,442	15	55,000
030200.000.43148	OTHER SPECIALIZED SERVICES	21,245	31,000	51,820	40,481	78	51,000
030200.000.43428	PAYROLL SERVICES	56,977	67,512	67,512	19,096	28	67,302
030200.000.43444	CONSTABLES	90,021	112,000	112,000	48,334	43	112,000
43000	PROF & TECHNICAL SERVICES	186,667	285,512	284,332	116,353	40	285,302
030200.000.44133	HISTORICAL SOCIETY-MUSEUM	96,000	96,000	96,000	56,000	58	96,000
030200.000.44222	MILITARY TAX RELIEF PROGRAM	5,142	5,000	5,000			5,000
44000	GRANTS, SUBSIDIES, CONTRACTS	101,142	101,000	101,000	56,000	55	101,000
030200.000.45234	COVID-19	11,678		18,938	18,937	99	
45000	MATERIALS & OPERATING SUPPLIES	11,678		18,938	18,937	99	
030200.000.46413	PARKING LOT RENTAL	103,673	103,870	103,870	83,277	80	103,870
030200.000.46431	OFFICE RENT-GOVT CENTER	1,465,198	1,563,304	1,563,304	911,925	58	1,585,242
030200.000.46432	PARKING-GOVT CENTER	10,128	9,667	9,667	5,635	58	9,667
030200.000.46522	DESKTOP COMPUTER EXPENSE	297,208	365,160	408,335	222,176	54	455,808
030200.000.46532	PRIOR YEAR TAX REFUNDS	52,781	50,000	94,600	94,196	99	50,000
030200.000.46611	GENERAL INSURANCE	1,860,549	1,950,000	1,940,000	1,852,479	95	2,200,000
030200.000.46811	ADVERTISING-GENERAL	23,124	7,200	18,200	9,979	54	7,200
030200.000.46821	ASSOCIATION DUES	39,207	40,000	40,700	40,675	99	40,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
030200.000.46831	WITNESS FEES & EXPENSE	22	2,000	2,000			2,000
030200.000.46863	BANKING SERVICES	90	60,000	14,000			60,000
030200.000.46866	OTHER OPERATING EXPENSES	3,755	2,000	3,700	3,151	85	2,000
	46000 OTHER OPERATING EXPENSES	3,855,735	4,153,201	4,198,376	3,223,493	76	4,515,787
030200.000.61114	TRANS TO CHILDREN & YOUTH FD	4,548,778	5,723,778	6,938,778	2,861,892	41	8,135,379
030200.000.61115	TRANS TO AGENCY ON AGING FD	240,000	590,000	605,000	295,002	48	590,000
030200.000.61116	TRANS TO DRUG & ALCOHOL FUND	149,552	149,552	151,552	74,778	49	149,552
030200.000.61119	TRANS TO TREXLER NAT PRES FUND	169,001	189,001	189,001	189,001	100	189,001
030200.000.61121	TRANS TO LIQUID FUELS FUND						219,447
030200.000.61122	TRANS TO MENTAL HEALTH	466,833	466,833	481,833	233,418	48	466,833
030200.000.61123	TRANS TO FEDERAL IV-D FUND	1,693,687	2,151,995	2,171,995	208,066	9	1,983,449
030200.000.61136	TRANS TO INSURANCE FRAUD FUND		33,458	33,458			
030200.000.61137	TRANS TO HEALTH CHOICES FUND			1,089,750	1,085,749	99	
030200.000.61144	TRANS TO INTELLECTUAL DISABIL	728,444	728,444	743,444	364,188	48	728,444
030200.000.61171	TRANS TO OTHER CAP PROJ FUND	2,535,259	2,912,004	8,938,987	1,297,437	14	2,724,000
030200.000.61177	TRANS TO GEN INSUR RESERVE	445,718	796,250	747,108			796,250
030200.000.61188	TRANS TO HAZMAT	266,025	310,218	310,218	310,218	100	312,759
030200.000.61189	TRANS TO STABILIZATION		3,025,520	1,850,520			
030200.000.61228	TRANS TO HUD CDBG FUND	135,363		71,339	71,339	100	
030200.000.61231	TRANS TO PUBLIC SAFETY FUND	2,764,203	2,658,264	2,658,264	2,658,264	100	2,268,470
030200.000.61233	TRF TO SINK ESCO PROJ PHASE I	8,618					
030200.000.61234	TRF TO COUP ESCO PROJ PHASE I	159					
030200.000.61238	TRF TO SINK ESCO PROJ PHASE II	268,627	276,001	276,001			
030200.000.61239	TRF TO COUP ESCO PROJ PHASE II	25,040	12,781	12,781	6,356	49	
030200.000.61259	TRF TO SINKING BD FD 2016	4,682,700	5,155,700	5,155,700			
030200.000.61267	TRF TO COUPON BD FD 2016	393,536	206,228	206,228	87,868	42	
030200.000.61269	TRF TO SINK FUND 2019	140,000	145,250	145,250			658,000
030200.000.61271	TRF TO COUP FUND 2019	797,438	790,439	790,439	388,719	49	783,177

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
030200.000.61272	TRF TO SINK FUND 2023						385,000
030200.000.61273	TRF TO COUP FUND 2023						713,347
61000	OTHER FINANCING USES	20,458,981	26,321,716	33,567,646	10,132,295	30	21,103,108
	TOTALS:	24,614,203	30,861,429	38,170,292	13,547,078	35	26,005,197

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
030401	FISCAL OFFICE						
030401.000.31111	REAL ESTATE TAXES	118,724,203	119,448,008	119,448,008	113,975,129	95	120,870,735
030401.000.31131	REAL ESTATE TAX-DISC ALLOWED	(2,637,147)	(2,334,420)	(2,334,420)	(2,162,881)	92	(2,537,147)
030401.000.31141	REAL ESTATE TAX-PENALTIES	304,578	300,000	300,000	501		300,000
030401.000.31171	REAL ESTATE TAX-PRIOR YEARS	230,337	257,000	257,000	251,207	97	237,000
31000	TAXES	116,621,971	117,670,588	117,670,588	112,063,956	95	118,870,588
030401.000.33111	FEES & COMMISSIONS	3,200	7,500	7,500	1,050	14	3,500
030401.000.33141	CASH OVERAGE-CUSTOMER	860			711		
030401.000.33142	CASH OVERAGE-TELLER	48			73		
030401.000.33143	CASH SHORTAGE-CUSTOMER	(74)			(53)		
030401.000.33144	CASH SHORTAGE-TELLER	(43)			26		
030401.000.33168	PUBLIC INFORMATION FEE	45,900	40,000	40,000	27,000	67	44,000
030401.000.33176	RETURN CHECK FEE	10,028	5,000	5,000	7,998	159	10,000
030401.000.33183	CASH OVERAGE-ELECTRONIC PYMT				350,869		
030401.000.33184	CASH OVERAGE-CURRENT TAXES				37,975		
030401.000.33197	INTERNET LIEN CERTIFICATIONS	12,240	25,000	25,000	1,010	4	20,000
030401.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1			1
030401.000.33225	LIEN CERTIFICATIONS	11,770	15,000	15,000	7,380	49	12,000
030401.000.33226	LICENSE COMMISSIONS	50,647	45,000	45,000	32,084	71	48,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
33000	DEPARTMENT EARNINGS	134,576	137,501	137,501	466,123	338	137,501
030401.000.38111	STATE GAME LANDS	29,387	9,000	9,000	1,376	15	30,000
030401.000.38112	PUBLIC UTILITY REALTY TAX	113,576	110,000	110,000			120,000
030401.000.38113	HOUSING AUTHORITY	23,151	50,000	50,000	6,107	12	25,000
030401.000.38114	COMM DEV ASSISTANCE AGREEMENT		5,000	5,000			1,000
38000	PAYMENTS IN LIEU OF TAXES	166,114	174,000	174,000	7,483	4	176,000
030401.000.39199	ALL OTHER REVENUE	389	2,500	2,500	59	2	500
39000	OTHER	389	2,500	2,500	59	2	500
	TOTALS:	116,923,050	117,984,589	117,984,589	112,537,621	95	119,184,589

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
030401	FISCAL OFFICE						
030401.000.41111	FULL TIME EMPLOYEES	1,271,927	1,473,179	1,397,896	790,401	56	1,568,901
030401.000.41311	PART TIME EMPLOYEES	29,410	65,000	65,000	43,172	66	100,000
030401.000.41411	OVERTIME PAY	38,141	3,500	3,500	1,386	39	3,500
030401.000.41791	FRINGE BENEFIT ALLOCATION	545,386	532,997	532,997	266,498	49	554,377
41000	PERSONNEL SERVICES	1,884,864	2,074,676	1,999,393	1,101,457	55	2,226,778
030401.000.42111	MILEAGE-PERSONAL VEHICLE	72	500	500	98	19	500
030401.000.42112	OTHER TRAVEL EXPENSE	2,486	1,100	1,100	561	51	1,100
42000	TRAVEL & TRANSPORTATION	2,558	1,600	1,600	659	41	1,600
030401.000.43114	ACCOUNTING SERVICES	10,169	15,000	15,000	10,200	68	15,000
43000	PROF & TECHNICAL SERVICES	10,169	15,000	15,000	10,200	68	15,000
030401.000.45261	PROFESSIONAL BOOKS&PERIODICALS		300	300	30	10	300
030401.000.45281	OTHER OPERATING SUPPLIES	23,882	25,000	29,815	21,034	70	25,000
030401.000.45286	TAX BILLS EXPENSE	88,210	100,000	100,000	93,820	93	100,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	112,092	125,300	130,115	114,884	88	125,300
030401.000.46311	MAINTENANCE & REPAIR SERVICES	2,810	5,000	5,000	411	8	5,000
030401.000.46511	PERSONNEL DEVELOPMENT	712	7,500	7,500	550	7	7,500
030401.000.46821	ASSOCIATION DUES	1,258	1,000	1,000	527	52	1,000
030401.000.46866	OTHER OPERATING EXPENSES	322	100	100			100
46000	OTHER OPERATING EXPENSES	5,102	13,600	13,600	1,488	10	13,600
030401.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		200	200			200
030401.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
030401.000.47392	OFFICE MACHINES-REPLACEMENT	491	2,500	2,500			2,500
030401.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
030401.000.47494	OFFICE FURNITURE-NEW		1	1			1
030401.000.47495	OFFICE MACHINES-NEW	213	2,500	2,500			2,500
47000	CAPITAL EXPENDITURES	704	5,203	5,203			5,203
	TOTALS:	2,015,489	2,235,379	2,164,911	1,228,688	56	2,387,481

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
030403	BUREAU OF COLLECTIONS						
030403.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS		1	1			1
030403.000.33116	COSTS AND FINES	1,147,746	1,300,000	1,300,000	785,705	60	1,300,000
030403.000.33141	CASH OVERAGE-CUSTOMER	5			7		
030403.000.33144	CASH SHORTAGE-TELLER	(146)			(40)		
030403.000.33199	OTHER DEPARTMENTAL EARNINGS		50	50			50
33000	DEPARTMENT EARNINGS	1,147,605	1,300,050	1,300,050	785,672	60	1,300,050
	TOTALS:	1,147,605	1,300,051	1,300,051	785,672	60	1,300,051

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
030403	BUREAU OF COLLECTIONS						
030403.000.41111	FULL TIME EMPLOYEES	705,903	822,766	785,243	436,124	55	839,612
030403.000.41311	PART TIME EMPLOYEES	16,860	25,000	25,000			25,000
030403.000.41411	OVERTIME PAY		1	1			1
030403.000.41791	FRINGE BENEFIT ALLOCATION	294,335	293,095	293,095	146,548	50	294,790
41000	PERSONNEL SERVICES	1,017,098	1,140,862	1,103,339	582,672	52	1,159,403
030403.000.42111	MILEAGE-PERSONAL VEHICLE		100	100			100
030403.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		101	101			101
030403.000.45252	BULK ACCOUNT #56	1,000	2,000	2,000	1,000	50	2,000
030403.000.45262	OTHER PUBLICATIONS	7,133	7,500	7,500	4,369	58	7,900
030403.000.45281	OTHER OPERATING SUPPLIES	6,906	7,000	7,359	3,050	41	7,000
45000	MATERIALS & OPERATING SUPPLIES	15,039	16,500	16,859	8,419	49	16,900
030403.000.46311	MAINTENANCE & REPAIR SERVICES	3,751	4,700	4,700	3,595	76	4,700
030403.000.46511	PERSONNEL DEVELOPMENT	450	500	500			500
030403.000.46861	SUMMONS & WARRANTS	72	700	700			700
030403.000.46863	BANKING SERVICES		1	1			1
030403.000.46866	OTHER OPERATING EXPENSES	951	1,500	12,665	12,030	94	1,500

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	5,224	7,401	18,566	15,625	84	7,401
030403.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
030403.000.47392	OFFICE MACHINES-REPLACEMENT	2,165	2,050	2,050			2,050
030403.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
030403.000.47492	OTHER EQUIPMENT-NEW		1	1			1
030403.000.47494	OFFICE FURNITURE-NEW		1	1			1
47000	CAPITAL EXPENDITURES	2,165	2,054	2,054			2,054
	TOTALS:	1,039,526	1,166,918	1,140,919	606,716	53	1,185,859

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
030404	BUREAU OF TAX CLAIMS						
030404.000.31181	DELINQUENT TAXES-RE	1,821,350	2,000,000	2,000,000	1,893,654	94	2,000,000
31000	TAXES	1,821,350	2,000,000	2,000,000	1,893,654	94	2,000,000
030404.000.33111	FEES & COMMISSIONS	453,827	475,000	475,000	330,041	69	475,000
030404.000.33176	RETURN CHECK FEE		1	1			1
030404.000.33197	INTERNET LIEN CERTIFICATIONS		1	1			1
030404.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1			1
030404.000.33225	LIEN CERTIFICATIONS		1	1			1
33000	DEPARTMENT EARNINGS	453,827	475,004	475,004	330,041	69	475,004
030404.000.39117	SALE OF PROPERTY		1	1			1
39000	OTHER		1	1			1
	TOTALS:	2,275,177	2,475,005	2,475,005	2,223,695	89	2,475,005

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1101	OPERATING						
030404	BUREAU OF TAX CLAIMS						
030404.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
030404.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		2	2			2
030404.000.45252	BULK ACCOUNT #56		1	1			1
030404.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
030404.000.45281	OTHER OPERATING SUPPLIES		1	1			1
45000	MATERIALS & OPERATING SUPPLIES		3	3			3
030404.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
030404.000.46511	PERSONNEL DEVELOPMENT		1	1			1
030404.000.46561	TAX CLAIM BUREAU RESTRUCTURING		1	1			1
030404.000.46855	TAX SALE EXPENSE		1	1			1
030404.000.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES		5	5			5
030404.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
030404.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
030404.000.47392	OFFICE MACHINES-REPLACEMENT		1	1			1
030404.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
030404.000.47494	OFFICE FURNITURE-NEW		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		5	5			5
	TOTALS:		15	15			15

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
030601	ASSESSMENT OFFICE						
030601.000.32113	STATE TAX EQUAL BOARD	1,571	1,200	1,200	852	71	1,200
030601.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS	1,571	1,201	1,201	852	70	1,201
030601.000.33111	FEES & COMMISSIONS	34,527	30,000	30,000	35,690	118	30,000
030601.000.33173	ACT 319 APPLICATION FEE	1,000	2,000	2,000	1,300	65	2,000
030601.000.33176	RETURN CHECK FEE		1	1			1
030601.000.33188	C-PACE PROGRAM REVENUE		162,024	162,024			162,024
030601.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1			1
33000	DEPARTMENT EARNINGS	35,527	194,026	194,026	36,990	19	194,026
	TOTALS:	37,098	195,227	195,227	37,842	19	195,227

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***************** 2025 ADOPTED	REVISED	EXPENDED AS OF 7/31	% EXPENDED ********************	2026 PROPOSED
1101	OPERATING						
030601	ASSESSMENT OFFICE						
030601.000.41111	FULL TIME EMPLOYEES	986,822	1,120,954	1,057,020	582,948	55	1,149,408
030601.000.41311	PART TIME EMPLOYEES		1	1	4,451	445,1	1
030601.000.41411	OVERTIME PAY		1	1			1
030601.000.41791	FRINGE BENEFIT ALLOCATION	432,441	415,197	415,197	207,598	49	419,759
41000	PERSONNEL SERVICES	1,419,263	1,536,153	1,472,219	794,997	53	1,569,169
030601.000.42111	MILEAGE-PERSONAL VEHICLE	12,176	11,000	11,000	6,911	62	11,000
030601.000.42112	OTHER TRAVEL EXPENSE		2,000	2,000			2,000
030601.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1			1
030601.000.42211	GASOLINE & OIL		100	100			100
42000	TRAVEL & TRANSPORTATION	12,176	13,101	13,101	6,911	52	13,101
030601.000.43111	LEGAL SERVICES		1	1			1
030601.000.43143	APPRAISAL SERVICES	425	19,500	19,190			19,500
030601.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
030601.000.43156	C-PACE PROGRAM EXPENSE		162,024	162,024			162,024
030601.000.43169	REASSESSMENT APPRAISALS		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	43000 PROF & TECHNICAL SERVICES	425	181,527	181,217			181,527
030601.000.45215	TAX MAPPING SUPPLIES		1	1			1
030601.000.45261	PROFESSIONAL BOOKS&PERIODICALS	1,071	1,300	1,300	688	52	1,300
030601.000.45281	OTHER OPERATING SUPPLIES	4,499	5,300	5,902	1,565	26	5,300
	45000 MATERIALS & OPERATING SUPPLIES	5,570	6,601	7,203	2,253	31	6,601
030601.000.46239	HOMESTEAD EXCLUSION PROGRAM		1	1			1
030601.000.46311	MAINTENANCE & REPAIR SERVICES	2,550	2,000	2,000	1,068	53	2,000
030601.000.46511	PERSONNEL DEVELOPMENT	3,337	6,000	6,000	5,447	90	6,000
030601.000.46524	THIRD PARTY SOFTWARE		1	1			1
030601.000.46821	ASSOCIATION DUES	1,560	4,500	4,810	4,810	100	4,500
030601.000.46859	REASSESSMENT EXPENSE		1	1			1
030601.000.46866	OTHER OPERATING EXPENSES		1	1			1
	46000 OTHER OPERATING EXPENSES	7,447	12,504	12,814	11,325	88	12,504
030601.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1,200	1,200			1,200
030601.000.47392	OFFICE MACHINES-REPLACEMENT		2,000	2,000			2,000
030601.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
030601.000.47492	OTHER EQUIPMENT-NEW		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		3,202	3,202			3,202
	TOTALS:	1,444,881	1,753,088	1,689,756	815,486	48	1,786,104

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
030602	ASSESSMENT APPEALS						
030602.000.33187	ASSESSMENT APPEAL FEE	37,700	25,000	25,000	18,050	72	25,000
33000	DEPARTMENT EARNINGS	37,700	25,000	25,000	18,050	72	25,000
	TOTALS:	37,700	25,000	25,000	18,050	72	25,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
030602	ASSESSMENT APPEALS						
030602.000.41331	NON-CLASSIFIED SERVICE	95,286	99,098	99,098	57,172	57	102,070
030602.000.41791	FRINGE BENEFIT ALLOCATION	8,218	6,606	6,606	3,304	50	6,934
41000	PERSONNEL SERVICES	103,504	105,704	105,704	60,476	57	109,004
030602.000.42111	MILEAGE-PERSONAL VEHICLE		100	100			100
42000	TRAVEL & TRANSPORTATION		100	100			100
030602.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES		1	1			1
030602.000.45281	OTHER OPERATING SUPPLIES	12	400	400			400
45000	MATERIALS & OPERATING SUPPLIES	12	400	400			400
030602.000.46511	PERSONNEL DEVELOPMENT		375	375			375
030602.000.46821	ASSOCIATION DUES		250	250			250

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES		625	625			625
	TOTALS:	103,516	106,830	106,830	60,476	56	110,130

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
030701	INFORMATION TECHNOLOGY						
030701.000.33111	FEES & COMMISSIONS	3,053	9,000	9,000	192	2	2,000
030701.000.33232	UNIFORM PARCEL ID	365,190	400,000	400,000	197,700	49	400,000
33000	DEPARTMENT EARNINGS	368,243	409,000	409,000	197,892	48	402,000
	TOTALS:	368,243	409,000	409,000	197,892	48	402,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
030701	INFORMATION TECHNOLOGY						
030701.000.41111	FULL TIME EMPLOYEES	2,526,330	2,785,873	2,717,589	1,521,818	55	2,850,643
030701.000.41311	PART TIME EMPLOYEES	81,022	80,000	80,000	42,747	53	80,000
030701.000.41411	OVERTIME PAY		1	1			1
030701.000.41791	FRINGE BENEFIT ALLOCATION	1,061,423	990,805	990,805	495,402	49	999,202
41000	PERSONNEL SERVICES	3,668,775	3,856,679	3,788,395	2,059,967	54	3,929,846
030701.000.42111	MILEAGE-PERSONAL VEHICLE	2,375	4,000	4,000	1,098	27	4,000
030701.000.42112	OTHER TRAVEL EXPENSE	1,095	7,000	7,000	1,648	23	7,000
030701.000.42211	GASOLINE & OIL	72	200	200			200
42000	TRAVEL & TRANSPORTATION	3,542	11,200	11,200	2,746	24	11,200
030701.000.43144	IT SERVICES	2,008	5,000	5,000	840	16	5,000
030701.000.43148	OTHER SPECIALIZED SERVICES	45,497	73,328	117,434	55,265	47	73,328
030701.000.43161	INTERNET SERVICES	37,557	42,000	42,000	19,901	47	42,000
030701.000.43162	SYSTEM SUPPORT		10,000	12,058	2,057	17	10,000
030701.000.43164	IT MANAGEMENT SERVICES	484,608	485,000	485,000	289,583	59	485,000
030701.000.43167	WEB HOSTING	900	10,000	10,000	900	9	10,000
030701.000.43213	TELEPHONE (MOBILE)	3,549	4,500	4,500	1,988	44	4,500

C O U N T Y   O F   L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	43000 PROF & TECHNICAL SERVICES	574,119	629,828	675,992	370,534	54	629,828
030701.000.45215	TAX MAPPING SUPPLIES		50	50			50
030701.000.45261	PROFESSIONAL BOOKS&PERIODICALS		500	500			500
030701.000.45281	OTHER OPERATING SUPPLIES	15,188	19,000	19,000	8,848	46	19,000
	45000 MATERIALS & OPERATING SUPPLIES	15,188	19,550	19,550	8,848	45	19,550
030701.000.46111	TELEPHONE	22,800	25,000	25,000	17,100	68	25,000
030701.000.46311	MAINTENANCE & REPAIR SERVICES	19,897	20,000	20,000	17,872	89	20,000
030701.000.46511	PERSONNEL DEVELOPMENT	10,248	12,000	12,000	11,153	92	12,000
030701.000.46524	THIRD PARTY SOFTWARE	162,743	135,000	137,962	82,269	59	135,000
030701.000.46866	OTHER OPERATING EXPENSES	137	1,000	1,000	600	60	1,000
	46000 OTHER OPERATING EXPENSES	215,825	193,000	195,962	128,994	65	193,000
030701.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1,000	1,000			1,000
030701.000.47441	COMPUTER EQUIPMENT-NEW	4,589	9,000	9,886	3,008	30	9,000
030701.000.47492	OTHER EQUIPMENT-NEW	1,588	1,700	1,700			1,700
	47000 CAPITAL EXPENDITURES	6,177	11,700	12,586	3,008	23	11,700
	TOTALS:	4,483,626	4,721,957	4,703,685	2,574,097	54	4,795,124

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
031201	RETIREMENT ADMIN EXPENSES						
031201.000.32499	OTHER GRANTS & REIMBURSEMENTS	92,100	183,461	183,461			160,000
32000	GRANTS & REIMBURSEMENTS	92,100	183,461	183,461			160,000
	TOTALS:	92,100	183,461	183,461			160,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
031201	RETIREMENT ADMIN EXPENSES						
031201.000.41111	FULL TIME EMPLOYEES	58,864	133,494	125,634	35,328	28	120,307
031201.000.41411	OVERTIME PAY		500	500			500
031201.000.41711	HEALTH CARE PLAN	5,665,636	6,000,000	6,000,000	3,350,369	55	5,700,000
031201.000.41712	LIFE INSURANCE PREMIUMS	22,434	25,000	25,000	10,243	40	25,000
031201.000.41713	CANCER INSURANCE PREMIUMS	5,138	7,000	7,000	4,414	63	7,000
031201.000.41714	HEALTH CARE-RX	1,498,956	1,868,000	1,868,000	718,045	38	1,640,000
031201.000.41718	HEALTH CARE-MEDICARE	127,131	100,000	100,000	96,054	96	128,000
031201.000.41791	FRINGE BENEFIT ALLOCATION	24,070	46,325	46,325	23,162	49	39,999
41000	PERSONNEL SERVICES	7,402,229	8,180,319	8,172,459	4,237,615	51	7,660,806
031201.000.45281	OTHER OPERATING SUPPLIES		100	100			100
45000	MATERIALS & OPERATING SUPPLIES		100	100			100
031201.000.46866	OTHER OPERATING EXPENSES	309	150	150			150
46000	OTHER OPERATING EXPENSES	309	150	150			150
	TOTALS:	7,402,538	8,180,569	8,172,709	4,237,615	51	7,661,056

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
031300	VETERAN'S AFFAIRS						
031300.000.32499	OTHER GRANTS & REIMBURSEMENTS	260	1	100,001	100,000	99	1
32000	GRANTS & REIMBURSEMENTS	260	1	100,001	100,000	99	1
	TOTALS:	260	1	100,001	100,000	99	1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
031300	VETERAN'S AFFAIRS						
031300.000.41111	FULL TIME EMPLOYEES	184,679	192,608	192,608	109,084	56	198,390
031300.000.41311	PART TIME EMPLOYEES		20,000	20,000			20,000
031300.000.41411	OVERTIME PAY		750	750			750
031300.000.41791	FRINGE BENEFIT ALLOCATION	75,167	73,764	73,764	36,882	50	74,716
41000	PERSONNEL SERVICES	259,846	287,122	287,122	145,966	50	293,856
031300.000.42111	MILEAGE-PERSONAL VEHICLE	977	2,000	2,000	804	40	2,000
031300.000.42112	OTHER TRAVEL EXPENSE	688	2,000	2,000	839	41	2,000
42000	TRAVEL & TRANSPORTATION	1,665	4,000	4,000	1,643	41	4,000
031300.000.43148	OTHER SPECIALIZED SERVICES	2,222	2,000	2,000	1,249	62	2,500
43000	PROF & TECHNICAL SERVICES	2,222	2,000	2,000	1,249	62	2,500
031300.000.44161	VFW POST 9264-MACUNGIE	500	500	500	500	100	500
031300.000.44162	AMER LEGION POST 426-COPLAY		500	500			500
031300.000.44164	AMER LEGION POST 191-EMMAUS		500	500	475	95	500
031300.000.44166	AMER LEGION-L.C. COUNCIL	500	500	500			500
031300.000.44167	AMER LEGION POST 215-CATASAUQU		500	500			500
031300.000.44168	AMER LEGION POST 16-SLATINGTON	500	500	500			500
031300.000.44169	AMER LEGION POST 739-WHITEHALL	452	500	500			500
031300.000.44172	VFW POST 7293-WHITEHALL		500	500			500

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
031300.000.44174	AMER LEGION POST 367-FULLERTON		500	500			500
031300.000.44177	VFW POST 3405-COOPERSBURG		500	500			
031300.000.44178	VFW POST 8282-BREINIGSVILLE	500	500	500	500	100	500
031300.000.44516	AMER LEGION POST 576-ALLENTOWN	500	500	500	500	100	500
031300.000.44552	CATHOLIC WAR VETS-#1067 EMMAUS	500	500	500	500	100	500
031300.000.44625	ORDER OF THE PURPLE HEART		500	500			500
031300.000.44644	GREATER LV CHAMBER OF COMMERCE						1,500
031300.000.44674	KOREAN/VIETNAM MEMORIAL	2,000	2,000	2,000	2,000	100	2,000
031300.000.44782	VETERAN'S TRUST FUND GRANT		1	1			1
031300.000.44788	THE LV HOMELESS VETERAN FUND	10,000		100,000	100,000	100	
	44000 GRANTS, SUBSIDIES, CONTRACTS	15,452	9,001	109,001	104,475	95	10,001
031300.000.45276	GRAVE MARKERS-HEADSTONES	43,464	57,000	101,018	39,579	39	50,000
031300.000.45281	OTHER OPERATING SUPPLIES	1,682	2,100	2,100	912	43	2,100
	45000 MATERIALS & OPERATING SUPPLIES	45,146	59,100	103,118	40,491	39	52,100
031300.000.46311	MAINTENANCE & REPAIR SERVICES		500	500			500
031300.000.46511	PERSONNEL DEVELOPMENT		1,000	1,000			1,000
031300.000.46821	ASSOCIATION DUES	250	300	300	300	100	300
031300.000.46853	BURIAL EXPENSE	21,900	57,000	57,000	15,200	26	50,000
031300.000.46866	OTHER OPERATING EXPENSES		1	1			1

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	22,150	58,801	58,801	15,500	26	51,801
031300.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	661	1	1			1
031300.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
031300.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES	661	3	3			3
	TOTALS:	347,142	420,027	564,045	309,324	54	414,261

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
031400	EMPLOYEE BENEFITS						
031400.000.32499	OTHER GRANTS & REIMBURSEMENTS	14,002	1	1	129,824	12,98	1
32000	GRANTS & REIMBURSEMENTS	14,002	1	1	129,824	12,98	1
	TOTALS:	14,002	1	1	129,824	12,982	1

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
031400	EMPLOYEE BENEFITS						
031400.000.41611	WORKERS COMPENSATION COSTS	478,005	432,213	1,032,653	485,852	47	475,784
031400.000.41711	HEALTH CARE PLAN	8,019,582	7,858,403	7,227,963	4,487,800	62	7,172,433
031400.000.41712	LIFE INSURANCE PREMIUMS	48,631	51,080	51,080	23,360	45	51,542
031400.000.41713	CANCER INSURANCE PREMIUMS	546	391	391			394
031400.000.41714	HEALTH CARE-RX	1,264,407	1,178,762	1,778,762	1,292,514	72	1,332,194
031400.000.41715	HEALTH CARE-DENTAL	195,930	176,814	176,814	127,820	72	198,241
031400.000.41716	HEALTH CARE-VISION	20,588	11,788	15,788	12,013	76	21,807
031400.000.41717	HEALTH CARE-ADMIN	6,766	5,501	5,501	2,105	38	5,551
031400.000.41721	FEDERAL OLD AGE INSURANCE	3,631,652	3,909,529	3,909,529	2,167,941	55	3,687,324
031400.000.41722	STATE UNEMPLOYMENT CHARGES	71,218	39,290	39,290	26,518	67	59,472
031400.000.41731	EMPLOYER PENSION CONTRIBUTIONS	6,951,779	7,318,137	7,318,137			7,929,723
031400.000.41732	UNUSED DISABILITY LEAVE	326,306	176,814	176,814	94,111	53	257,716
031400.000.41741	HEALTH AND WELLNESS PROGRAM	21,029	100,000	100,000	56,673	56	50,000
031400.000.41751	FAMILY SUPPORT NETWORK		1	1			1
031400.000.41752	EMPLOYEE ASST PROG	27,413	40,000	40,000	21,408	53	40,000
031400.000.41753	EDUCATIONAL ASSIST PROG	3,094	16,000	16,000	461	2	13,800
031400.000.41755	HEALTH CARE REIMBURSEMENT	99,027	107,250	107,250	62,953	58	90,250
031400.000.41791	FRINGE BENEFIT ALLOCATION	(20,858,492)	(20,626,012)	(20,626,012)	(10,313,014)	50	(21,036,513)
41000	PERSONNEL SERVICES	307,481	795,961	1,369,961	(1,451,485)	(105)	349,719
	TOTALS:	307,481	795,961	1,369,961	(1,451,485)	(105)	349,719

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
031500	VACANCY FACTOR						
031500.000.41911	BUDGETED VACANCY FACTOR		(600,000)	(313,178)			(600,000)
41000	PERSONNEL SERVICES		(600,000)	(313,178)			(600,000)
	TOTALS:		(600,000)	(313,178)			(600,000)

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
031800	PROCUREMENT						
031800.000.33111	FEES & COMMISSIONS		1	1			1
33000	DEPARTMENT EARNINGS		1	1			1
	TOTALS:		1	1			1

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
031800	PROCUREMENT						
031800.000.41111	FULL TIME EMPLOYEES	541,278	563,118	563,118	324,876	57	580,029
031800.000.41311	PART TIME EMPLOYEES		1	1			1
031800.000.41411	OVERTIME PAY		1	1			1
031800.000.41791	FRINGE BENEFIT ALLOCATION	220,435	194,686	194,686	97,344	50	197,760
41000	PERSONNEL SERVICES	761,713	757,806	757,806	422,220	55	777,791
031800.000.42111	MILEAGE-PERSONAL VEHICLE	102	700	400			700
031800.000.42112	OTHER TRAVEL EXPENSE		2,000	2,000			2,000
42000	TRAVEL & TRANSPORTATION	102	2,700	2,400			2,700
031800.000.43213	TELEPHONE (MOBILE)	247	250	250	144	57	250
43000	PROF & TECHNICAL SERVICES	247	250	250	144	57	250
031800.000.45281	OTHER OPERATING SUPPLIES	1,150	2,850	2,886	793	27	2,850

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	1,150	2,850	2,886	793	27	2,850
031800.000.46311	MAINTENANCE & REPAIR SERVICES		325	625	451	72	325
031800.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
031800.000.46511	PERSONNEL DEVELOPMENT	614	1,600	1,600	1,245	77	1,600
031800.000.46821	ASSOCIATION DUES	64	575	1,170	675	57	695
031800.000.46866	OTHER OPERATING EXPENSES		735	735			735
46000	OTHER OPERATING EXPENSES	678	3,236	4,131	2,371	57	3,356
031800.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
031800.000.47392	OFFICE MACHINES-REPLACEMENT		1	1			1
031800.000.47441	COMPUTER EQUIPMENT-NEW		1,250	1,250			1,250
47000	CAPITAL EXPENDITURES		1,252	1,252			1,252
	TOTALS:	763,890	768,094	768,725	425,528	55	788,199

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
032100	HUMAN RESOURCES						
032100.000.32418	HIGHMARK WELLNESS CREDIT			20,000			
32000	GRANTS & REIMBURSEMENTS			20,000			
032100.000.33199	OTHER DEPARTMENTAL EARNINGS		250	250			250
33000	DEPARTMENT EARNINGS		250	250			250
	TOTALS:		250	20,250			250

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***************** 2025 ADOPTED	REVISED	EXPENDED AS OF 7/31	% EXPENDED ********************	2026 PROPOSED
1101	OPERATING						
032100	HUMAN RESOURCES						
032100.000.41111	FULL TIME EMPLOYEES	528,361	625,706	593,066	334,693	56	696,238
032100.000.41211	REGULAR PART TIME EMPLOYEES	35,314	34,769	33,471	18,049	53	
032100.000.41311	PART TIME EMPLOYEES		15,000	15,000			15,000
032100.000.41411	OVERTIME PAY		1,000	1,000			1,000
032100.000.41791	FRINGE BENEFIT ALLOCATION	229,514	233,875	233,875	116,938	50	241,646
	41000 PERSONNEL SERVICES	793,189	910,350	876,412	469,680	53	953,884
032100.000.42111	MILEAGE-PERSONAL VEHICLE	482	500	500	439	87	1,000
032100.000.42112	OTHER TRAVEL EXPENSE	35	7,500	7,500			7,500
	42000 TRAVEL & TRANSPORTATION	517	8,000	8,000	439	5	8,500
032100.000.43112	AUDITING SERVICES		25,000	25,000			25,000
032100.000.43171	EMPLOYEE TRAINING	30,506	45,000	45,000	11,700	26	45,000
032100.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1
	43000 PROF & TECHNICAL SERVICES	30,506	70,001	70,001	11,700	16	70,001
032100.000.45261	PROFESSIONAL BOOKS&PERIODICALS		500	500			500
032100.000.45281	OTHER OPERATING SUPPLIES	8,135	7,000	7,033	5,856	83	10,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	45000 MATERIALS & OPERATING SUPPLIES	8,135	7,500	7,533	5,856	77	10,500
032100.000.46117	BOTTLED WATER		100	100			100
032100.000.46256	HIGHMARK WELLNESS EXPENSE	2,439		27,076	8,649	31	
032100.000.46311	MAINTENANCE & REPAIR SERVICES	560	500	500	279	55	500
032100.000.46511	PERSONNEL DEVELOPMENT	264	500	500			500
032100.000.46518	COMPUTER TRAINING	13,854	13,000	13,000			13,000
032100.000.46811	ADVERTISING-GENERAL	4,844	25,000	25,000	2,545	10	25,000
032100.000.46821	ASSOCIATION DUES		750	750			750
032100.000.46832	ARBITRATION FEES	461	15,000	15,000			15,000
032100.000.46857	ID PROCESSING EXPENSE	435	2,500	2,500	498	19	2,500
032100.000.46866	OTHER OPERATING EXPENSES	2,322	1,600	1,600	372	23	1,600
	46000 OTHER OPERATING EXPENSES	25,179	58,950	86,026	12,343	14	58,950
032100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
032100.000.47391	OFFICE FURNITURE-REPLACEMENT		3,200	3,200			3,200
032100.000.47392	OFFICE MACHINES-REPLACEMENT	4,431	6,000	6,000			6,000
032100.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
032100.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
032100.000.47495	OFFICE MACHINES-NEW		4,440	4,440			4,440

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	****** 2025 ADOPTED	REVISED	EXPENDED AS OF 7/31	% EXPENDED ******	2026 PROPOSED
47000	CAPITAL EXPENDITURES	4,431	13,643	13,643			13,643
	TOTALS:	861,957	1,068,444	1,061,615	500,018	47	1,115,478

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
050101	DIRECTOR OF HUMAN SERVICES						
050101.000.32372	COVID-19 CARES ACT RENT RELIEF	13,452		1,540			
050101.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS	13,452	1	1,541			1
050101.000.39113	NOTARY FEES		1	1			1
39000	OTHER		1	1			1
	TOTALS:	13,452	2	1,542			2

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
050101	DIRECTOR OF HUMAN SERVICES						
050101.000.41111	FULL TIME EMPLOYEES	213,054	221,624	221,624	127,860	57	228,280
050101.000.41791	FRINGE BENEFIT ALLOCATION	86,780	82,573	82,573	41,286	49	83,694
41000	PERSONNEL SERVICES	299,834	304,197	304,197	169,146	55	311,974
050101.000.42111	MILEAGE-PERSONAL VEHICLE		500	500	144	28	500
050101.000.42112	OTHER TRAVEL EXPENSE	50	2,000	1,900	259	13	2,000
050101.000.42211	GASOLINE & OIL		1	1			1
42000	TRAVEL & TRANSPORTATION	50	2,501	2,401	403	16	2,501
050101.000.43111	LEGAL SERVICES		1	1			1
050101.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
050101.000.43182	COMMUNITY INTERVENTION SPECIAL		250,000	250,000			250,000
050101.000.43213	TELEPHONE (MOBILE)		1	1			1
050101.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES		250,004	250,004			250,004
050101.000.44801	COVID-19 CARES ACT RENT RELIEF			1,540	1,540	100	

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
44000	GRANTS, SUBSIDIES, CONTRACTS			1,540	1,540	100	
050101.000.45281	OTHER OPERATING SUPPLIES	510	1,450	1,110	20	1	1,450
45000	MATERIALS & OPERATING SUPPLIES	510	1,450	1,110	20	1	1,450
050101.000.46211	PUBLIC EDUCATION PROGRAM	486	400	450	413	91	400
050101.000.46311	MAINTENANCE & REPAIR SERVICES	475	300	300	126	42	500
050101.000.46511	PERSONNEL DEVELOPMENT	175	800	900	868	96	800
050101.000.46524	THIRD PARTY SOFTWARE		1	1			1
050101.000.46821	ASSOCIATION DUES	3,289	3,000	3,290	3,289	99	3,300
46000	OTHER OPERATING EXPENSES	4,425	4,501	4,941	4,696	95	5,001
050101.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
050101.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
050101.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
050101.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
050101.000.47494	OFFICE FURNITURE-NEW		1	1			1
47000	CAPITAL EXPENDITURES		5	5			5
	TOTALS:	304,819	562,658	564,198	175,805	31	570,935

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
060100	GENERAL SERVICES						
060100.000.32414	DEMAND RESPONSE REVENUE		1	1			1
060100.000.32499	OTHER GRANTS & REIMBURSEMENTS	45,811	43,000	43,000	2,996	6	
32000	GRANTS & REIMBURSEMENTS	45,811	43,001	43,001	2,996	6	1
060100.000.33111	FEES & COMMISSIONS		1	1			1
060100.000.33199	OTHER DEPARTMENTAL EARNINGS	152	1	1			1
060100.000.33201	AUCTION ADMIN FEE		7,000	7,000			7,000
060100.000.33467	SALES-COMPOST-NON-TAXABLE		1	1			1
33000	DEPARTMENT EARNINGS	152	7,003	7,003			7,003
060100.000.39117	SALE OF PROPERTY		1	1			1
060100.000.39118	SALE OF SUP & EQUIP - NON TAX	27,115	1	1	18,801	1,880	1
060100.000.39139	SALE OF SUP & EQUIP - TAXABLE		20,000	20,000			20,000
39000	OTHER	27,115	20,002	20,002	18,801	93	20,002
	TOTALS:	73,078	70,006	70,006	21,797	31	27,006

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1101	OPERATING						
060100	GENERAL SERVICES						
060100.000.41111	FULL TIME EMPLOYEES	494,490	686,962	623,611	280,320	44	690,164
060100.000.41311	PART TIME EMPLOYEES	117,622	50,000	50,000	80,793	161	50,000
060100.000.41791	FRINGE BENEFIT ALLOCATION	249,150	264,700	264,700	132,350	50	261,525
41000	PERSONNEL SERVICES	861,262	1,001,662	938,311	493,463	52	1,001,689
060100.000.42111	MILEAGE-PERSONAL VEHICLE		400	400			400
060100.000.42112	OTHER TRAVEL EXPENSE	25	50	50			50
060100.000.42211	GASOLINE & OIL		700	700	41	5	700
42000	TRAVEL & TRANSPORTATION	25	1,150	1,150	41	3	1,150
060100.000.43148	OTHER SPECIALIZED SERVICES	185	85,000	85,000	70,000	82	
060100.000.43165	SECURITY SERVICES		1	1			1
060100.000.43213	TELEPHONE (MOBILE)	2,105	800	1,800	1,314	73	800
060100.000.43215	TELEPHONE ANSWERING SERVICE		1	1			1
060100.000.43458	SOLID WASTE MGMT PLAN	5,000	1	105,601	105,571	99	1
43000	PROF & TECHNICAL SERVICES	7,290	85,803	192,403	176,885	91	803
060100.000.44111	FIRE COMPANIES		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	44000 GRANTS, SUBSIDIES, CONTRACTS		1	1			1
060100.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
060100.000.45281	OTHER OPERATING SUPPLIES	1,886	2,800	1,700	1,289	75	2,800
	45000 MATERIALS & OPERATING SUPPLIES	1,886	2,801	1,701	1,289	75	2,801
060100.000.46111	TELEPHONE	47,668	72,500	40,272	21,580	53	72,500
060100.000.46311	MAINTENANCE & REPAIR SERVICES	145	500	500	218	43	500
060100.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
060100.000.46511	PERSONNEL DEVELOPMENT	560	500	500	160	32	500
060100.000.46526	AUCTION ADMIN COSTS		3,500	3,500			3,500
060100.000.46543	COMPOST EXPENSE		1	1			1
060100.000.46821	ASSOCIATION DUES	160	300	300			300
060100.000.46866	OTHER OPERATING EXPENSES	3,364	1,000	4,000	3,086	77	1,000
	46000 OTHER OPERATING EXPENSES	51,897	78,302	49,074	25,044	51	78,302
060100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
060100.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
060100.000.47392	OFFICE MACHINES-REPLACEMENT	1,689	400	400			400
060100.000.47393	OTHER EQUIPMENT-REPLACEMENT	321	400	400			400
060100.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	2,010	803	803			803
	TOTALS:	924,370	1,170,522	1,183,443	696,722	58	1,085,549

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
060200	OFFICE OF PARKS & RECREATION						
060200.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	2,201	2,638	119	1
32000	GRANTS & REIMBURSEMENTS		1	2,201	2,638	119	1
060200.000.37111	RENT-BLDGS & PROPERTY	30,880	40,000	40,000	25,902	64	40,000
37000	RENTS	30,880	40,000	40,000	25,902	64	40,000
060200.000.39119	DONATIONS		1	1	140	14,00	1
060200.000.39199	ALL OTHER REVENUE	2,405		140			
39000	OTHER	2,405	1	141	140	99	1
	TOTALS:	33,285	40,002	42,342	28,680	67	40,002

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1101	OPERATING						
060200	OFFICE OF PARKS & RECREATION						
060200.000.41111	FULL TIME EMPLOYEES	765,045	833,039	814,575	449,867	55	835,473
060200.000.41311	PART TIME EMPLOYEES	62,823	100,000	100,000	41,928	41	100,000
060200.000.41411	OVERTIME PAY	670	1,500	1,500	505	33	1,500
060200.000.41791	FRINGE BENEFIT ALLOCATION	337,409	321,576	321,576	160,788	50	317,331
41000	PERSONNEL SERVICES	1,165,947	1,256,115	1,237,651	653,088	52	1,254,304
060200.000.42211	GASOLINE & OIL	31,581	28,000	28,000	15,334	54	30,000
42000	TRAVEL & TRANSPORTATION	31,581	28,000	28,000	15,334	54	30,000
060200.000.43148	OTHER SPECIALIZED SERVICES	3,662	4,000	4,000	526	13	4,000
060200.000.43213	TELEPHONE (MOBILE)	4,104	5,000	5,000	1,741	34	5,000
060200.000.43411	TRASH REMOVAL	11,800	8,000	8,100	8,020	99	12,000
43000	PROF & TECHNICAL SERVICES	19,566	17,000	17,100	10,287	60	21,000
060200.000.45241	UNIFORM SUPPLIES	2,703	5,000	5,000	2,536	50	7,000
060200.000.45281	OTHER OPERATING SUPPLIES	8,005	18,000	19,636	8,549	43	22,000
060200.000.45287	FERTILIZER-SEED-CHEMICALS	7,606	11,000	11,000	10,759	97	15,000
060200.000.45312	MAINT & REP-MAT & SUPPLIES	29,439	35,000	36,860	23,708	64	40,000
060200.000.45313	VELODROME FACILITY SUPPLIES	1,371	1,600	1,600	1,510	94	3,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
	45000 MATERIALS & OPERATING SUPPLIES	49,124	70,600	74,096	47,062	63	87,000
060200.000.46112	FUEL	3,939	5,000	5,000	3,938	78	6,000
060200.000.46113	ELECTRICITY	14,871	20,000	20,000	13,731	68	20,000
060200.000.46114	WATER/SEWER	1,801	5,000	5,000	2,080	41	5,000
060200.000.46311	MAINTENANCE & REPAIR SERVICES	14,906	15,000	15,000	8,389	55	18,000
060200.000.46511	PERSONNEL DEVELOPMENT	1,080	1,100	1,100	259	23	2,000
060200.000.46866	OTHER OPERATING EXPENSES	25,662	15,000	17,200	10,051	58	20,000
	46000 OTHER OPERATING EXPENSES	62,259	61,100	63,300	38,448	60	71,000
060200.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
060200.000.47393	OTHER EQUIPMENT-REPLACEMENT	2,796	3,300	3,300	3,063	92	6,000
060200.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
	47000 CAPITAL EXPENDITURES	2,796	3,302	3,302	3,063	92	6,002
	TOTALS:	1,331,273	1,436,117	1,423,449	767,282	53	1,469,306

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
060302	EMERGENCY MANAGEMENT						
060302.000.32222	EMA	121,797	247,000	247,000	112,034	45	253,000
060302.000.32298	CITIZENS CORPS GRANT		1	1			1
060302.000.32332	PRE-DISASTER MITIGATION GRANT		15,000	15,000			15,000
060302.000.32419	LSA GRANT - REVENUE			290,662			
060302.000.32499	OTHER GRANTS & REIMBURSEMENTS	179,690	250,000	250,000	40,580	16	250,000
32000	GRANTS & REIMBURSEMENTS	301,487	512,001	802,663	152,614	19	518,001
060302.000.39119	DONATIONS	13,480					
39000	OTHER	13,480					
	TOTALS:	314,967	512,001	802,663	152,614	19	518,001

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
060302	EMERGENCY MANAGEMENT						
060302.000.41111	FULL TIME EMPLOYEES	334,408	359,008	359,008	207,120	57	369,783
060302.000.41411	OVERTIME PAY	8,874	5,000	5,000	1,776	35	5,000
060302.000.41791	FRINGE BENEFIT ALLOCATION	139,778	125,256	125,256	62,628	50	126,930
41000	PERSONNEL SERVICES	483,060	489,264	489,264	271,524	55	501,713
060302.000.42111	MILEAGE-PERSONAL VEHICLE	2,893	2,000	2,000	1,369	68	2,000
060302.000.42112	OTHER TRAVEL EXPENSE	2,239	2,000	2,000	9		2,000
42000	TRAVEL & TRANSPORTATION	5,132	4,000	4,000	1,378	34	4,000
060302.000.43213	TELEPHONE (MOBILE)	19,407	12,475	12,475	11,767	94	12,475
43000	PROF & TECHNICAL SERVICES	19,407	12,475	12,475	11,767	94	12,475
060302.000.44142	EMS COUNCIL		5,000	5,000			5,000
060302.000.44627	LESTA	75,000	60,000	60,000	30,000	50	60,000
060302.000.44641	CITIZENS CORPS	18,904	15,000	21,172	10,658	50	15,000
060302.000.44738	PRE-DISASTER MITIGATION GRANT	57	15,000	44,893			15,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	44000 GRANTS, SUBSIDIES, CONTRACTS	93,961	95,000	131,065	40,658	31	95,000
060302.000.45261	PROFESSIONAL BOOKS&PERIODICALS	85	400	950	760	80	400
060302.000.45281	OTHER OPERATING SUPPLIES	2,506	2,490	2,440	1,653	67	2,490
	45000 MATERIALS & OPERATING SUPPLIES	2,591	2,890	3,390	2,413	71	2,890
060302.000.46112	FUEL	1,020	3,000	3,000	815	27	3,000
060302.000.46113	ELECTRICITY		3,000	3,000			3,000
060302.000.46311	MAINTENANCE & REPAIR SERVICES	2,684	1,000	3,050	2,625	86	3,000
060302.000.46415	BUILDING RENTAL		1	1			1
060302.000.46511	PERSONNEL DEVELOPMENT	1,298	45,000	43,000	9,144	21	45,000
060302.000.46531	EMERGENCY PREPAREDNESS	22,053	30,000	50,060	26,997	53	50,000
060302.000.46866	OTHER OPERATING EXPENSES	448	600	725	725	100	600
	46000 OTHER OPERATING EXPENSES	27,503	82,601	102,836	40,306	39	104,601
060302.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
060302.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
060302.000.47492	OTHER EQUIPMENT-NEW		1	1			1

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		3	3			3
	TOTALS:	631,654	686,233	743,033	368,046	49	720,682

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
060501	UTILITY SVC-VEHICLES						
060501.000.32499	OTHER GRANTS & REIMBURSEMENTS		2,000	2,000	430	21	2,000
32000	GRANTS & REIMBURSEMENTS		2,000	2,000	430	21	2,000
060501.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1			1
33000	DEPARTMENT EARNINGS		1	1			1
	TOTALS:		2,001	2,001	430	21	2,001

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1101	OPERATING						
060501	UTILITY SVC-VEHICLES						
060501.000.41111	FULL TIME EMPLOYEES	181,246	188,562	188,562	108,786	57	194,225
060501.000.41791	FRINGE BENEFIT ALLOCATION	73,689	64,884	64,884	32,442	50	65,779
41000	PERSONNEL SERVICES	254,935	253,446	253,446	141,228	55	260,004
060501.000.42211	GASOLINE & OIL	2,447	3,500	5,070	661	13	3,500
060501.000.42212	VEHICLE REPAIRS	89,234	90,000	88,512	50,409	56	100,000
42000	TRAVEL & TRANSPORTATION	91,681	93,500	93,582	51,070	54	103,500
060501.000.45241	UNIFORM SUPPLIES	312	400	576	576	100	400
060501.000.45281	OTHER OPERATING SUPPLIES	398	550	550	416	75	550
060501.000.45312	MAINT & REP-MAT & SUPPLIES	995	1,000	1,000	992	99	1,000
060501.000.45314	ZOOLOGICAL SOCIETY SUPPLIES	859	1,000	1,088	1,086	99	1,000
060501.000.45315	SALT	8,422	25,000	26,623	20,911	78	25,000
45000	MATERIALS & OPERATING SUPPLIES	10,986	27,950	29,837	23,981	80	27,950
060501.000.46112	FUEL	4,923	4,600	4,975	4,923	98	4,600
060501.000.46311	MAINTENANCE & REPAIR SERVICES	509	1,100	624	90	14	1,100
060501.000.46511	PERSONNEL DEVELOPMENT	90	100	25			100
060501.000.46866	OTHER OPERATING EXPENSES	2,096	2,000	3,400	3,387	99	2,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	7,618	7,800	9,024	8,400	93	7,800
060501.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
060501.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
060501.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES		3	3			3
	TOTALS:	365,220	382,699	385,892	224,679	58	399,257

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
060700	MAINTENANCE						
060700.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS		1	1			1
	TOTALS:		1	1			1

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1101	OPERATING						
060700	MAINTENANCE						
060700.000.41111	FULL TIME EMPLOYEES	882,744	986,323	944,137	533,055	56	977,436
060700.000.41311	PART TIME EMPLOYEES	38,807	35,000	35,000	21,239	60	35,000
060700.000.41411	OVERTIME PAY	13,532	10,000	10,000	6,917	69	10,000
060700.000.41791	FRINGE BENEFIT ALLOCATION	380,693	354,880	354,880	177,440	50	343,986
41000	PERSONNEL SERVICES	1,315,776	1,386,203	1,344,017	738,651	54	1,366,422
060700.000.42211	GASOLINE & OIL	568	600	600	420	70	600
42000	TRAVEL & TRANSPORTATION	568	600	600	420	70	600
060700.000.43213	TELEPHONE (MOBILE)	409	400	400	324	81	400
060700.000.43411	TRASH REMOVAL	20,437	13,800	13,800	11,080	80	13,800
43000	PROF & TECHNICAL SERVICES	20,846	14,200	14,200	11,404	80	14,200
060700.000.45241	UNIFORM SUPPLIES	2,147	3,200	4,570	4,197	91	3,200
060700.000.45281	OTHER OPERATING SUPPLIES	260	1,000	1,000	191	19	1,000
060700.000.45311	JANITORIAL SUPPLIES	37,359	50,000	50,427	36,265	71	50,000
060700.000.45312	MAINT & REP-MAT & SUPPLIES	56,060	45,000	55,147	42,207	76	55,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	95,826	99,200	111,144	82,860	74	109,200
060700.000.46112	FUEL	97,233	125,000	124,500	64,053	51	125,000
060700.000.46113	ELECTRICITY	500,959	380,000	380,000	363,290	95	450,000
060700.000.46114	WATER/SEWER	22,898	20,000	20,000	16,120	80	20,000
060700.000.46311	MAINTENANCE & REPAIR SERVICES	185,430	150,000	150,758	110,549	73	150,000
060700.000.46421	EQUIPMENT LEASE & RENTAL	693	300	300			300
060700.000.46511	PERSONNEL DEVELOPMENT		300	300			300
060700.000.46866	OTHER OPERATING EXPENSES		700	700			700
46000	OTHER OPERATING EXPENSES	807,213	676,300	676,558	554,012	81	746,300
060700.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
060700.000.47393	OTHER EQUIPMENT-REPLACEMENT	1,797	2,900	2,900	2,700	93	2,900
060700.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES	1,797	2,902	2,902	2,700	93	2,902
	TOTALS:	2,242,026	2,179,405	2,149,421	1,390,047	64	2,239,624

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
060800	WORK PROGRAM						
060800.000.41111	FULL TIME EMPLOYEES	234,291	243,714	243,714	140,604	57	251,056
060800.000.41311	PART TIME EMPLOYEES		30,000	30,000			30,000
060800.000.41791	FRINGE BENEFIT ALLOCATION	95,437	94,186	94,186	47,094	50	95,187
41000	PERSONNEL SERVICES	329,728	367,900	367,900	187,698	51	376,243
060800.000.42211	GASOLINE & OIL	2,637	6,000	6,000	951	15	6,000
42000	TRAVEL & TRANSPORTATION	2,637	6,000	6,000	951	15	6,000
060800.000.43213	TELEPHONE (MOBILE)		250	250			250
43000	PROF & TECHNICAL SERVICES		250	250			250
060800.000.45241	UNIFORM SUPPLIES	418	1,000	1,000	370	37	1,000
060800.000.45281	OTHER OPERATING SUPPLIES	1,493	4,250	4,250	1,738	40	4,250
45000	MATERIALS & OPERATING SUPPLIES	1,911	5,250	5,250	2,108	40	5,250
060800.000.46311	MAINTENANCE & REPAIR SERVICES		200	200			200
060800.000.46511	PERSONNEL DEVELOPMENT		1	1			1
060800.000.46866	OTHER OPERATING EXPENSES		500	500			500
060800.000.46871	JAIL LABOR (INMATE)		9,500	9,500			9,500

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES		10,201	10,201			10,201
060800.000.47332	RADIO-REPLACEMENT		1	1			1
060800.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
060800.000.47393	OTHER EQUIPMENT-REPLACEMENT		800	800			800
060800.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES		803	803			803
	TOTALS:	334,276	390,404	390,404	190,757	48	398,747

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
060900	AGRICULTURE EXTENSION						
060900.000.37111	RENT-BLDGS & PROPERTY	2,400	2,400	2,400			2,400
37000	RENTS	2,400	2,400	2,400			2,400
	TOTALS:	2,400	2,400	2,400			2,400

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
060900	AGRICULTURE EXTENSION						
060900.000.41111	FULL TIME EMPLOYEES	31,656	32,875	32,875	18,966	57	33,863
060900.000.41791	FRINGE BENEFIT ALLOCATION	12,880	11,312	11,312	5,656	50	11,468
41000	PERSONNEL SERVICES	44,536	44,187	44,187	24,622	55	45,331
060900.000.43411	TRASH REMOVAL	632	850	850	389	45	850
43000	PROF & TECHNICAL SERVICES	632	850	850	389	45	850
060900.000.44342	AGRICULTURE EXTENSION GRANTS	261,750	261,750	261,750	219,112	83	261,750
44000	GRANTS, SUBSIDIES, CONTRACTS	261,750	261,750	261,750	219,112	83	261,750
060900.000.45281	OTHER OPERATING SUPPLIES		1	1			1
060900.000.45311	JANITORIAL SUPPLIES	425	450	450	302	67	450
060900.000.45312	MAINT & REP-MAT & SUPPLIES	26	300	300			300
45000	MATERIALS & OPERATING SUPPLIES	451	751	751	302	40	751
060900.000.46113	ELECTRICITY	13,865	11,500	11,500	9,265	80	11,500
060900.000.46245	BLACK FLY		1	1			1
060900.000.46311	MAINTENANCE & REPAIR SERVICES		500	500			500
060900.000.46866	OTHER OPERATING EXPENSES		1,300	1,300			1,300

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	13,865	13,301	13,301	9,265	69	13,301
	TOTALS:	321,234	320,839	320,839	253,690	79	321,983

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
061400	MAIL ROOM						
061400.000.41111	FULL TIME EMPLOYEES	82,657	97,802	97,802	47,847	48	85,967
061400.000.41311	PART TIME EMPLOYEES	23,566	26,000	26,000	9,201	35	26,000
061400.000.41791	FRINGE BENEFIT ALLOCATION	43,285	42,600	42,600	21,300	50	37,921
41000	PERSONNEL SERVICES	149,508	166,402	166,402	78,348	47	149,888
061400.000.45251	METER POSTAGE	489,114	430,000	430,000	324,846	75	450,000
061400.000.45252	BULK ACCOUNT #56	3,500	5,000	5,000	3,500	70	5,000
061400.000.45255	BUSINESS REPLY ACCOUNT		1	1			1
061400.000.45281	OTHER OPERATING SUPPLIES	2,381	2,410	3,459	2,633	76	2,410
45000	MATERIALS & OPERATING SUPPLIES	494,995	437,411	438,460	330,979	75	457,411
061400.000.46311	MAINTENANCE & REPAIR SERVICES	5,057	5,700	5,700	2,987	52	5,700
061400.000.46511	PERSONNEL DEVELOPMENT		1	1			1
46000	OTHER OPERATING EXPENSES	5,057	5,701	5,701	2,987	52	5,701
	TOTALS:	649,560	609,514	610,563	412,314	67	613,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
061500	VACANCY FACTOR						
061500.000.41911	BUDGETED VACANCY FACTOR		(300,000)	(175,999)			(300,000)
41000	PERSONNEL SERVICES		(300,000)	(175,999)			(300,000)
	TOTALS:		(300,000)	(175,999)			(300,000)

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
061600	DUPLICATING SERVICES						
061600.000.33111	FEES & COMMISSIONS	154	500	500	133	26	500
061600.000.33142	CASH OVERAGE-TELLER	4			5		
33000	DEPARTMENT EARNINGS	158	500	500	138	27	500
061600.000.39199	ALL OTHER REVENUE		1	1			1
39000	OTHER		1	1			1
	TOTALS:	158	501	501	138	27	501

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
061600	DUPLICATING SERVICES						
061600.000.41311	PART TIME EMPLOYEES	35,921	40,000	40,000	18,480	46	40,000
061600.000.41791	FRINGE BENEFIT ALLOCATION	14,569	2,654	2,654	1,328	50	2,699
41000	PERSONNEL SERVICES	50,490	42,654	42,654	19,808	46	42,699
061600.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES		1	1			1
061600.000.45281	OTHER OPERATING SUPPLIES	8,066	8,501	9,501	9,432	99	8,501
45000	MATERIALS & OPERATING SUPPLIES	8,066	8,501	9,501	9,432	99	8,501
061600.000.46311	MAINTENANCE & REPAIR SERVICES		50	50			50
061600.000.46421	EQUIPMENT LEASE & RENTAL	15,771	16,000	16,000	9,014	56	16,000
061600.000.46511	PERSONNEL DEVELOPMENT		1	1			1
061600.000.46866	OTHER OPERATING EXPENSES		1	1			1

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	15,771	16,052	16,052	9,014	56	16,052
061600.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
061600.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
061600.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES		3	3			3
	TOTALS:	74,327	67,211	68,211	38,254	56	67,256

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
061901	TRANSPORTATION SERVICES						
061901.000.44181	LANTA-OPERATIONS	762,688	800,823	800,823			840,864
061901.000.44186	LANTA-CAPITAL	77,196	67,223	67,223			74,692
44000	GRANTS, SUBSIDIES, CONTRACTS	839,884	868,046	868,046			915,556
	TOTALS:	839,884	868,046	868,046			915,556

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
061902	JOINT PLANNING						
061902.000.44129	WILDLANDS CONSERVANCY	50,000	50,000	50,000	50,000	100	50,000
061902.000.44182	LEHIGH VALLEY PLANNING COMM	605,000	700,000	700,000	525,000	75	969,000
44000	GRANTS, SUBSIDIES, CONTRACTS	655,000	750,000	750,000	575,000	76	1,019,000
	TOTALS:	655,000	750,000	750,000	575,000	76	1,019,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1101	OPERATING						
062101	CONSERVATION DISTRICT						
062101.000.43172	CONSERVATION DISTRICT	200,000	200,000	200,000	100,000	50	200,000
43000	PROF & TECHNICAL SERVICES	200,000	200,000	200,000	100,000	50	200,000
	TOTALS:	200,000	200,000	200,000	100,000	50	200,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
062102	AGRICULTURAL LAND PRESERVATION						
062102.000.32174	FARMLAND PRESERVATION PROGRAM	166,892	168,000	168,000	45,037	26	200,000
32000	GRANTS & REIMBURSEMENTS	166,892	168,000	168,000	45,037	26	200,000
062102.000.33111	FEES & COMMISSIONS	5,500	8,500	8,500	2,000	23	8,500
062102.000.33117	GARDEN PLOT FEES	7,255	8,000	8,000	6,015	75	8,000
33000	DEPARTMENT EARNINGS	12,755	16,500	16,500	8,015	48	16,500
062102.000.39119	DONATIONS	23,750	1	1			1
39000	OTHER	23,750	1	1			1
	TOTALS:	203,397	184,501	184,501	53,052	28	216,501

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
062102	AGRICULTURAL LAND PRESERVATION						
062102.000.41111	FULL TIME EMPLOYEES	130,229	135,450	135,450	78,144	57	139,526
062102.000.41311	PART TIME EMPLOYEES	14,925	45,000	36,800	9,389	25	45,000
062102.000.41791	FRINGE BENEFIT ALLOCATION	59,120	62,093	62,093	31,046	49	62,495
41000	PERSONNEL SERVICES	204,274	242,543	234,343	118,579	50	247,021
062102.000.42111	MILEAGE-PERSONAL VEHICLE	112	750				750
062102.000.42112	OTHER TRAVEL EXPENSE	288	750	750			750
062102.000.42211	GASOLINE & OIL		500				500
42000	TRAVEL & TRANSPORTATION	400	2,000	750			2,000
062102.000.43133	OTHER ENGINEERING SERVICES	97,725	102,500	172,627	139,263	80	150,000
062102.000.43143	APPRAISAL SERVICES	31,800	28,900	28,900	16,500	57	28,900
062102.000.43148	OTHER SPECIALIZED SERVICES	22,382	37,000	41,518	22,198	53	37,000
43000	PROF & TECHNICAL SERVICES	151,907	168,400	243,045	177,961	73	215,900
062102.000.45275	GARDEN PLOT SUPPLIES	1,558	1,500	1,500	1,500	100	1,500
062102.000.45281	OTHER OPERATING SUPPLIES	3,373	4,000	4,000	752	18	4,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	4,931	5,500	5,500	2,252	40	5,500
062102.000.46113	ELECTRICITY	4,425	2,000	4,200	2,653	63	2,000
062102.000.46527	AGRICULTURAL INCUBATION PROJ	4,981	5,000	7,019	5,418	77	5,000
062102.000.46866	OTHER OPERATING EXPENSES	7,720	5,000	5,956	2,114	35	10,000
46000	OTHER OPERATING EXPENSES	17,126	12,000	17,175	10,185	59	17,000
	TOTALS:	378,638	430,443	500,813	308,977	61	487,421

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
062300	HAMILTON FINANCIAL CENTER						
062300.000.37115	RENT-VERIZON	35,000	35,000	35,000	20,417	58	35,000
062300.000.37116	RENT-UPS		720	720			
062300.000.37123	RENT-DAVISON & MCCARTHY	3,624	3,215	3,215	2,114	65	3,215
062300.000.37124	RENT-RUMMEL,KLEPPER & KAHL		37,000	37,000			37,000
062300.000.37126	RENT-HNTB CORPORATION	29,579	23,500	23,500	13,807	58	23,500
062300.000.37127	RENT-JAINDL PROPERTIES,LLC	34,669	30,000	30,000	16,077	53	30,000
37000	RENTS	102,872	129,435	129,435	52,415	40	128,715
	TOTALS:	102,872	129,435	129,435	52,415	40	128,715

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
062300	HAMILTON FINANCIAL CENTER						
062300.000.41111	FULL TIME EMPLOYEES	13,803	18,335	18,335	12,264	66	21,903
062300.000.41791	FRINGE BENEFIT ALLOCATION	5,701	6,309	6,309	3,154	49	7,418
41000	PERSONNEL SERVICES	19,504	24,644	24,644	15,418	62	29,321
062300.000.45281	OTHER OPERATING SUPPLIES		250	250			250
062300.000.45311	JANITORIAL SUPPLIES	(346)	4,200	4,200			4,200
062300.000.45312	MAINT & REP-MAT & SUPPLIES	4,432	7,500	7,500			7,500
45000	MATERIALS & OPERATING SUPPLIES	4,086	11,950	11,950			11,950
062300.000.46111	TELEPHONE	1,619	1,500	1,500	982	65	1,500
062300.000.46112	FUEL	1,166	1,200	1,200	668	55	1,200
062300.000.46113	ELECTRICITY	92,392	90,000	90,508	78,359	86	100,000
062300.000.46114	WATER/SEWER	4,902	5,500	7,612	4,001	52	5,500
062300.000.46311	MAINTENANCE & REPAIR SERVICES	30,841	30,000	34,342	8,313	24	30,000
062300.000.46611	GENERAL INSURANCE		16,750	16,750			16,750
062300.000.46866	OTHER OPERATING EXPENSES	522	700	700			700
062300.000.46894	REAL ESTATE TAX EXPENSE	88,856	85,000	85,000	6,894	8	85,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	220,298	230,650	237,612	99,217	41	240,650
	TOTALS:	243,888	267,244	274,206	114,635	41	281,921

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
062400	MINOR LEAGUE BALLPARK						
062400.000.45312	MAINT & REP-MAT & SUPPLIES	5,216	11,500	11,500			11,500
45000	MATERIALS & OPERATING SUPPLIES	5,216	11,500	11,500			11,500
062400.000.46311	MAINTENANCE & REPAIR SERVICES	81,984	71,000	77,264	39,433	51	71,000
062400.000.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES	81,984	71,001	77,265	39,433	51	71,001
062400.000.47492	OTHER EQUIPMENT-NEW	6,692	8,300	8,938	7,052	78	8,300
47000	CAPITAL EXPENDITURES	6,692	8,300	8,938	7,052	78	8,300
	TOTALS:	93,892	90,801	97,703	46,485	47	90,801

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
062500	DETOX CENTER MAINTENANCE						
062500.000.37111	RENT-BLDGS & PROPERTY	48,000	48,000	48,000	28,000	58	48,000
37000	RENTS	48,000	48,000	48,000	28,000	58	48,000
	TOTALS:	48,000	48,000	48,000	28,000	58	48,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
062500	DETOX CENTER MAINTENANCE						
062500.000.45312	MAINT & REP-MAT & SUPPLIES	1,885	14,200	16,265			14,200
45000	MATERIALS & OPERATING SUPPLIES	1,885	14,200	16,265			14,200
062500.000.46111	TELEPHONE		20,000	15,000			20,000
062500.000.46311	MAINTENANCE & REPAIR SERVICES	21,807	14,200	19,200	15,595	81	14,200
46000	OTHER OPERATING EXPENSES	21,807	34,200	34,200	15,595	45	34,200
	TOTALS:	23,692	48,400	50,465	15,595	30	48,400

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
062600	370 S CEDARBROOK ROAD						
062600.000.43411	TRASH REMOVAL		500	500			500
43000	PROF & TECHNICAL SERVICES		500	500			500
062600.000.45281	OTHER OPERATING SUPPLIES		250	250			250
062600.000.45312	MAINT & REP-MAT & SUPPLIES		500	500			500
45000	MATERIALS & OPERATING SUPPLIES		750	750			750
062600.000.46111	TELEPHONE	982	1,000	1,000	550	55	1,000
062600.000.46112	FUEL	4,432	6,500	7,817	4,917	62	6,500
062600.000.46113	ELECTRICITY	76,891	60,000	60,000	59,996	99	80,000
062600.000.46114	WATER/SEWER	15,187	1,500	1,500	724	48	1,500
062600.000.46311	MAINTENANCE & REPAIR SERVICES	17,066	19,000	19,000	17,384	91	19,000
46000	OTHER OPERATING EXPENSES	114,558	88,000	89,317	83,571	93	108,000
	TOTALS:	114,558	89,250	90,567	83,571	92	109,250

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
080100	OFFICE OF THE JAIL						
080100.000.32261	PCCD GRANT - REVENUE	748,172	1	71,893			71,894
080100.000.32499	OTHER GRANTS & REIMBURSEMENTS	33,200	32,000	32,000	20,400	63	33,500
080100.000.32527	SCAAP		92,000	92,000	74,203	80	92,000
32000	GRANTS & REIMBURSEMENTS	781,372	124,001	195,893	94,603	48	197,394
080100.000.33111	FEES & COMMISSIONS	33,971	39,400	39,400	15,723	39	36,000
080100.000.33135	JAIL ROOM AND BOARD	8,488	5,200	5,200	8,274	159	8,000
080100.000.33137	HOLDING FEES-NON COUNTY	1,962,928	2,020,640	2,020,640	857,410	42	1,751,270
080100.000.33149	TELEPHONE COMMISSIONS	575,440	119,748	119,748	351,023	293	570,000
080100.000.33176	RETURN CHECK FEE		1	1			1
080100.000.33199	OTHER DEPARTMENTAL EARNINGS	8,847	7,900	7,900	6,040	76	8,750
080100.000.33245	INTAKE PROCESSING FEE	92,144	103,000	103,000	52,473	50	95,000
080100.000.33411	COMMISSARY COMMISSIONS	435,269	428,250	428,250	209,508	48	428,250
33000	DEPARTMENT EARNINGS	3,117,087	2,724,139	2,724,139	1,500,451	55	2,897,271
080100.000.39119	DONATIONS		1	1			1
080100.000.39199	ALL OTHER REVENUE		1	1			1

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
39000	OTHER		2	2			2
	TOTALS:	3,898,459	2,848,142	2,920,034	1,595,054	54	3,094,667

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
080100	OFFICE OF THE JAIL						
080100.000.41111	FULL TIME EMPLOYEES	3,618,099	3,912,582	3,840,150	2,193,115	57	4,135,667
080100.000.41121	FULL TIME BARGAINING UNIT	10,369,860	11,292,109	10,200,936	5,844,461	57	11,848,884
080100.000.41311	PART TIME EMPLOYEES	88,595	95,000	95,000	62,137	65	95,000
080100.000.41321	PART TIME BARGAINING UNIT	61,739	90,000	90,000	47,021	52	90,000
080100.000.41411	OVERTIME PAY	934,066	2,985,000	2,985,000	1,245,723	41	2,985,000
080100.000.41511	HOLIDAY PAY	635,114					
080100.000.41791	FRINGE BENEFIT ALLOCATION	6,394,723	6,234,602	6,234,602	3,117,302	50	6,484,251
41000	PERSONNEL SERVICES	22,102,196	24,609,293	23,445,688	12,509,759	53	25,638,802
080100.000.42111	MILEAGE-PERSONAL VEHICLE	322	800	800	504	63	1,000
080100.000.42112	OTHER TRAVEL EXPENSE	2,968	2,100	2,100	660	31	2,600
080100.000.42211	GASOLINE & OIL	3,500	5,000	5,000	1,833	36	5,000
42000	TRAVEL & TRANSPORTATION	6,790	7,900	7,900	2,997	37	8,600
080100.000.43111	LEGAL SERVICES	5,612	10,000	10,000	3,677	36	10,000
080100.000.43121	PHYSICIAN SERVICES	6,322,956	6,964,000	6,964,000	4,365,308	62	7,206,410
080100.000.43126	LABORATORY SERVICES	1,000	2,100	2,100	500	23	2,100
080100.000.43213	TELEPHONE (MOBILE)	321	475	475	226	47	475
080100.000.43214	CABLE TELEVISION	25,499	26,250	26,250	26,009	99	26,530
080100.000.43411	TRASH REMOVAL	27,483	31,400	31,400	17,388	55	31,400
080100.000.43421	PURCHASED PERSONNEL SERVICES	4,576	5,000	5,000	3,328	66	5,000
080100.000.43433	PCCD GRANT - EXPENSE	281,372	1	71,893	20,506	28	71,894

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	43000 PROF & TECHNICAL SERVICES	6,668,819	7,039,226	7,111,118	4,436,942	62	7,353,809
080100.000.44835	SCAAP	24,406	1	1			1
	44000 GRANTS, SUBSIDIES, CONTRACTS	24,406	1	1			1
080100.000.45232	GROCERIES, MEATS, PROVISIONS	1,630,655	1,803,000	1,797,300	792,318	44	1,810,000
080100.000.45241	UNIFORM SUPPLIES	42,732	140,000	155,322	35,431	22	140,000
080100.000.45242	CLOTHING, SHOES, FURNISHING	103,294	122,000	122,536	40,510	33	122,000
080100.000.45281	OTHER OPERATING SUPPLIES	192,516	220,000	232,679	134,798	57	220,000
080100.000.45312	MAINT & REP-MAT & SUPPLIES	135,825	155,000	175,807	105,158	59	162,827
	45000 MATERIALS & OPERATING SUPPLIES	2,105,022	2,440,000	2,483,644	1,108,215	44	2,454,827
080100.000.46111	TELEPHONE	1,216	4,500	4,500	381	8	3,000
080100.000.46112	FUEL	138,498	107,000	107,000	81,362	76	140,000
080100.000.46113	ELECTRICITY	552,473	698,000	698,000	379,060	54	698,000
080100.000.46114	WATER/SEWER	254,263	260,000	260,000	149,186	57	280,000
080100.000.46246	SEX OFFENDER PROGRAM		500	500			500
080100.000.46311	MAINTENANCE & REPAIR SERVICES	337,164	335,000	432,282	336,225	77	355,000
080100.000.46511	PERSONNEL DEVELOPMENT		1	1			1
080100.000.46821	ASSOCIATION DUES	60	850	850	643	75	850
080100.000.46832	ARBITRATION FEES		2,000	2,000			2,000
080100.000.46857	ID PROCESSING EXPENSE	9,709	10,000	10,000	9,111	91	10,000
080100.000.46863	BANKING SERVICES	100	500	500			500
080100.000.46866	OTHER OPERATING EXPENSES	6,378	12,500	12,595	5,015	39	12,500
080100.000.46869	INDIGENT CARE EXPENSE		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
080100.000.46871	JAIL LABOR (INMATE)	69,477	80,000	80,000	42,052	52	80,000
080100.000.46872	MAINTENANCE-ADULTS/JUVENILES		1	1			1
080100.000.46873	GEN EDUCATION DEGREE EXPENSE	15,241	24,100	24,100	16,353	67	24,100
	46000 OTHER OPERATING EXPENSES	1,384,579	1,534,953	1,632,330	1,019,388	62	1,606,453
080100.000.47342	OTHER KITCHEN EQUIPMENT-REP	12,203	12,000	14,675	12,082	82	12,000
080100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	948	4,320	6,020	1,337	22	1,320
080100.000.47391	OFFICE FURNITURE-REPLACEMENT	2,438	2,650	2,650	998	37	2,175
080100.000.47392	OFFICE MACHINES-REPLACEMENT		1	1			1
080100.000.47393	OTHER EQUIPMENT-REPLACEMENT	773	1,275	1,275			1,275
080100.000.47431	KITCHEN EQUIPMENT-NEW		1	1			1
080100.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
080100.000.47492	OTHER EQUIPMENT-NEW		1	1			1
080100.000.47494	OFFICE FURNITURE-NEW		1	1			1
080100.000.47495	OFFICE MACHINES-NEW		1	1			1
	47000 CAPITAL EXPENDITURES	16,362	20,251	24,626	14,417	58	16,776
	TOTALS:	32,308,174	35,651,624	34,705,307	19,091,718	55	37,079,268

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
080600	COMMUNITY CORRECTIONS CENTER						
080600.000.32261	PCCD GRANT - REVENUE	5,383	1	1			1
080600.000.32499	OTHER GRANTS & REIMBURSEMENTS	78,833	48,000	48,000	79,926	166	114,000
32000	GRANTS & REIMBURSEMENTS	84,216	48,001	48,001	79,926	166	114,001
080600.000.33111	FEES & COMMISSIONS	33,567	46,200	46,200	18,398	39	43,900
080600.000.33135	JAIL ROOM AND BOARD		82,125	82,125			54,600
080600.000.33137	HOLDING FEES-NON COUNTY		1	1			1
080600.000.33149	TELEPHONE COMMISSIONS	71,005	17,751	17,751	41,420	233	1
080600.000.33199	OTHER DEPARTMENTAL EARNINGS		5,400	5,400			3,600
080600.000.33245	INTAKE PROCESSING FEE		1	1			1
33000	DEPARTMENT EARNINGS	104,572	151,478	151,478	59,818	39	102,103
	TOTALS:	188,788	199,479	199,479	139,744	70	216,104

C O U N T Y   O F   L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
080600	COMMUNITY CORRECTIONS CENTER						
080600.000.41111	FULL TIME EMPLOYEES	269,901	662,313	423,025	141,816	33	532,667
080600.000.41121	FULL TIME BARGAINING UNIT	75,505	822,974	410,397	47,022	11	877,365
080600.000.41311	PART TIME EMPLOYEES	19,271	40,000	40,000	10,187	25	40,000
080600.000.41411	OVERTIME PAY	2,355	264,000	264,000	3,893	1	264,000
080600.000.41511	HOLIDAY PAY	4,324					
080600.000.41791	FRINGE BENEFIT ALLOCATION	151,179	635,450	635,450	317,726	50	628,725
41000	PERSONNEL SERVICES	522,535	2,424,737	1,772,872	520,644	29	2,342,757
080600.000.42111	MILEAGE-PERSONAL VEHICLE	126	400	400			400
080600.000.42112	OTHER TRAVEL EXPENSE		100	100			100
42000	TRAVEL & TRANSPORTATION	126	500	500			500
080600.000.43121	PHYSICIAN SERVICES	761,021	753,550	753,550	503,880	66	899,570
080600.000.43126	LABORATORY SERVICES	2,000	6,000	6,000	1,000	16	6,000
080600.000.43213	TELEPHONE (MOBILE)	670	1,000	1,000	408	40	1,000
080600.000.43214	CABLE TELEVISION		2,150	2,150			1,150
080600.000.43411	TRASH REMOVAL	1,540	11,500	11,500	1,050	9	7,800
080600.000.43421	PURCHASED PERSONNEL SERVICES	25,614	30,000	30,000	13,357	44	30,000
080600.000.43433	PCCD GRANT - EXPENSE		1	1			1

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	43000 PROF & TECHNICAL SERVICES	790,845	804,201	804,201	519,695	64	945,521
080600.000.45232	GROCERIES, MEATS, PROVISIONS	5,980	93,000	93,000	2,990	3	64,500
080600.000.45241	UNIFORM SUPPLIES	4,496	8,000	9,876	1,876	18	8,000
080600.000.45242	CLOTHING, SHOES, FURNISHING		3,750	3,750			2,500
080600.000.45281	OTHER OPERATING SUPPLIES	833	24,750	24,750	540	2	16,500
080600.000.45312	MAINT & REP-MAT & SUPPLIES	1,225	14,500	14,500	2,544	17	14,500
	45000 MATERIALS & OPERATING SUPPLIES	12,534	144,000	145,876	7,950	5	106,000
080600.000.46111	TELEPHONE	2,946	3,500	3,500	1,698	48	3,500
080600.000.46112	FUEL	17,521	25,000	25,000	12,933	51	25,000
080600.000.46113	ELECTRICITY	38,013	55,000	55,000	19,754	35	55,000
080600.000.46114	WATER/SEWER	4,931	24,000	24,000	2,854	11	16,000
080600.000.46311	MAINTENANCE & REPAIR SERVICES	47,138	68,000	70,250	40,187	57	68,000
080600.000.46511	PERSONNEL DEVELOPMENT		1	1			1
080600.000.46821	ASSOCIATION DUES		1	1			1
080600.000.46857	ID PROCESSING EXPENSE		1	1			1
080600.000.46866	OTHER OPERATING EXPENSES	295	1,000	1,000			1,000
080600.000.46871	JAIL LABOR (INMATE)		4,000	4,000			4,000
080600.000.46873	GEN EDUCATION DEGREE EXPENSE		18,500	18,500			18,500
080600.000.46879	BUS TICKETS-LANTA		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	****** 2025 ADOPTED	REVISED	EXPENDED AS OF 7/31	% EXPENDED ******	2026 PROPOSED
	46000 OTHER OPERATING EXPENSES	110,844	199,004	201,254	77,426	38	191,004
080600.000.47342	OTHER KITCHEN EQUIPMENT-REP		1	1			1
080600.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
080600.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
080600.000.47392	OFFICE MACHINES-REPLACEMENT		1	1			1
080600.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
080600.000.47431	KITCHEN EQUIPMENT-NEW		1	1			1
080600.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
080600.000.47492	OTHER EQUIPMENT-NEW		1	1			1
080600.000.47494	OFFICE FURNITURE-NEW		1	1			1
080600.000.47495	OFFICE MACHINES-NEW		1	1			1
	47000 CAPITAL EXPENDITURES		10	10			10
	TOTALS:	1,436,884	3,572,452	2,924,713	1,125,715	38	3,585,792

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
080900	DIRECTOR OF CORRECTIONS						
080900.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS		1	1			1
	TOTALS:		1	1			1

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
080900	DIRECTOR OF CORRECTIONS						
080900.000.41111	FULL TIME EMPLOYEES	555,282	584,458	584,458	337,188	57	602,015
080900.000.41311	PART TIME EMPLOYEES		3,000	3,000			1
080900.000.41411	OVERTIME PAY		1	1			1
080900.000.41791	FRINGE BENEFIT ALLOCATION	226,136	202,849	202,849	101,424	49	206,312
41000	PERSONNEL SERVICES	781,418	790,308	790,308	438,612	55	808,329
080900.000.42111	MILEAGE-PERSONAL VEHICLE		1,000	1,000			1,000
080900.000.42112	OTHER TRAVEL EXPENSE		800	800			800
42000	TRAVEL & TRANSPORTATION		1,800	1,800			1,800
080900.000.43111	LEGAL SERVICES	141	5,000	5,000			5,000
080900.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
080900.000.43213	TELEPHONE (MOBILE)		1	1			1
080900.000.43421	PURCHASED PERSONNEL SERVICES		1	4,001	4,000	99	1
080900.000.43465	PRE EMPLOYMENT SERVICES	24,452	51,540	51,540	31,290	60	51,540
43000	PROF & TECHNICAL SERVICES	24,593	56,543	60,543	35,290	58	56,543
080900.000.46511	PERSONNEL DEVELOPMENT	4,453	6,000	6,000	836	13	6,000
080900.000.46535	SAVIN EXPENSE		19,000	19,000			19,000
080900.000.46821	ASSOCIATION DUES	120	400	400	60	15	400

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	4,573	25,400	25,400	896	3	25,400
080900.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
080900.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
080900.000.47392	OFFICE MACHINES-REPLACEMENT		1	1			1
080900.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
080900.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
080900.000.47492	OTHER EQUIPMENT-NEW		1	1			1
080900.000.47494	OFFICE FURNITURE-NEW		1	1			1
080900.000.47495	OFFICE MACHINES-NEW		1	1			1
47000	CAPITAL EXPENDITURES		8	8			8
	TOTALS:	810,584	874,059	878,059	474,798	54	892,080

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
081500	VACANCY FACTOR						
081500.000.41911	BUDGETED VACANCY FACTOR		(1,500,000)	315,470			(1,850,000)
41000	PERSONNEL SERVICES		(1,500,000)	315,470			(1,850,000)
	TOTALS:		(1,500,000)	315,470			(1,850,000)

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
090100	DEPARTMENT OF LAW						
090100.000.33138	ORDINANCES	4,380	2,800	2,800	2,560	91	2,800
090100.000.33199	OTHER DEPARTMENTAL EARNINGS	37,241	75,000	75,000	18,515	24	75,000
33000	DEPARTMENT EARNINGS	41,621	77,800	77,800	21,075	27	77,800
090100.000.39113	NOTARY FEES	200	225	225	135	60	225
39000	OTHER	200	225	225	135	60	225
	TOTALS:	41,821	78,025	78,025	21,210	27	78,025

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
090100	DEPARTMENT OF LAW						
090100.000.41111	FULL TIME EMPLOYEES	386,673	460,200	428,546	234,150	54	478,941
090100.000.41311	PART TIME EMPLOYEES	64,289	89,910	68,910	40,191	58	89,910
090100.000.41331	NON-CLASSIFIED SERVICE	550,272	572,281	593,281	342,278	57	611,078
090100.000.41411	OVERTIME PAY		1	1			1
090100.000.41631	TRANSCRIBING EXPENSE-INTERNAL		500	500			500
090100.000.41791	FRINGE BENEFIT ALLOCATION	407,720	418,370	418,370	209,186	50	432,778
41000	PERSONNEL SERVICES	1,408,954	1,541,262	1,509,608	825,805	54	1,613,208
090100.000.42111	MILEAGE-PERSONAL VEHICLE	226	650	650	43	6	650
090100.000.42112	OTHER TRAVEL EXPENSE	39	650	650			650
42000	TRAVEL & TRANSPORTATION	265	1,300	1,300	43	3	1,300
090100.000.43111	LEGAL SERVICES		1	1			1
090100.000.43148	OTHER SPECIALIZED SERVICES		1,000	1,000			1,000
090100.000.43213	TELEPHONE (MOBILE)		1	1			1
090100.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	43000 PROF & TECHNICAL SERVICES		1,003	1,003			1,003
090100.000.45261	PROFESSIONAL BOOKS&PERIODICALS	90	4,000	4,000			4,000
090100.000.45281	OTHER OPERATING SUPPLIES	1,998	2,000	2,069	968	46	2,000
	45000 MATERIALS & OPERATING SUPPLIES	2,088	6,000	6,069	968	15	6,000
090100.000.46311	MAINTENANCE & REPAIR SERVICES	64	500	500	29	5	500
090100.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
090100.000.46511	PERSONNEL DEVELOPMENT	1,315	1,800	1,800	395	21	1,800
090100.000.46821	ASSOCIATION DUES	2,101	2,500	2,500	1,301	52	2,500
090100.000.46839	TRANSCRIBING FEES		500	500			500
090100.000.46866	OTHER OPERATING EXPENSES	284	1,000	1,000			1,000
090100.000.46878	SETTLEMENT COSTS		1	1			1
	46000 OTHER OPERATING EXPENSES	3,764	6,302	6,302	1,725	27	6,302
090100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
090100.000.47391	OFFICE FURNITURE-REPLACEMENT		1	1			1
090100.000.47392	OFFICE MACHINES-REPLACEMENT		3,000	3,000			3,000
090100.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
090100.000.47441	COMPUTER EQUIPMENT-NEW		2,000	2,000			2,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	******** 2025 ADOPTED	REVISED	EXPENDED AS OF 7/31	% EXPENDED ********	2026 PROPOSED
47000	CAPITAL EXPENDITURES		5,003	5,003			5,003
	TOTALS:	1,415,071	1,560,870	1,529,285	828,541	54	1,632,816

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
091500	VACANCY FACTOR						
091500.000.41911	BUDGETED VACANCY FACTOR			31,654			
41000	PERSONNEL SERVICES			31,654			
	TOTALS:			31,654			

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
100100	COURT ADMINISTRATION						
100100.000.32122	COURT ADMIN GRANT	451,053	450,000	450,000			450,000
100100.000.32133	JURY REIMBURSEMENT	26,559	25,000	25,000	1,538	6	25,000
100100.000.32499	OTHER GRANTS & REIMBURSEMENTS	103,277	125,000	125,000	98,227	78	125,000
32000	GRANTS & REIMBURSEMENTS	580,889	600,000	600,000	99,765	16	600,000
100100.000.33111	FEES & COMMISSIONS	23,724	32,000	32,000	15,240	47	32,000
100100.000.33115	REIMB OF MAINTENANCE COSTS	415,627	375,000	375,000	250,577	66	425,000
33000	DEPARTMENT EARNINGS	439,351	407,000	407,000	265,817	65	457,000
100100.000.34121	ADMIN/SUPERVISION FEE	44,330	50,000	50,000	29,150	58	50,000
100100.000.34124	EQUITABLE DISTRIBUTION	71,500	70,000	70,000	43,500	62	70,000
34000	JUDICIAL COSTS & FINES	115,830	120,000	120,000	72,650	60	120,000
100100.000.39119	DONATIONS		1	1			1
100100.000.39141	PA CASA DONATIONS		1,000	1,000			1,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
39000	OTHER		1,001	1,001			1,001
	TOTALS:	1,136,070	1,128,001	1,128,001	438,232	38	1,178,001

C O U N T Y   O F   L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1101	OPERATING						
100100	COURT ADMINISTRATION						
100100.000.41111	FULL TIME EMPLOYEES	3,008,747	3,170,690	3,154,812	1,828,516	57	3,457,645
100100.000.41121	FULL TIME BARGAINING UNIT	2,164,787	2,181,547	2,155,012	1,314,123	60	2,481,477
100100.000.41311	PART TIME EMPLOYEES	133,461	77,760	77,760	63,926	82	77,760
100100.000.41321	PART TIME BARGAINING UNIT	242,825	230,900	230,900	135,283	58	240,150
100100.000.41411	OVERTIME PAY	415	3,500	3,500	610	17	5,000
100100.000.41611	WORKERS COMPENSATION COSTS	141,910	129,029	244,029	138,886	56	141,535
100100.000.41631	TRANSCRIBING EXPENSE-INTERNAL	30,666	30,000	30,000	14,962	49	30,000
100100.000.41711	HEALTH CARE PLAN	2,591,302	2,345,978	2,164,878	1,318,103	60	2,133,644
100100.000.41712	LIFE INSURANCE PREMIUMS	14,533	15,249	15,249	6,974	45	15,333
100100.000.41713	CANCER INSURANCE PREMIUMS	128	117	117			118
100100.000.41714	HEALTH CARE-RX	368,214	351,897	531,897	384,934	72	396,299
100100.000.41715	HEALTH CARE-DENTAL	58,400	52,785	52,785	38,158	72	58,973
100100.000.41716	HEALTH CARE-VISION	6,149	3,519	4,619	3,587	77	6,487
100100.000.41717	HEALTH CARE-ADMIN	(827)	1,642	1,642	367	22	1,651
100100.000.41721	FEDERAL OLD AGE INSURANCE	1,085,254	1,055,690	1,055,690	647,197	61	1,096,898
100100.000.41722	STATE UNEMPLOYMENT CHARGES	21,222	11,730	11,730	7,917	67	17,692
100100.000.41731	EMPLOYER PENSION CONTRIBUTIONS	2,077,410	2,184,692	2,184,692			2,358,921
100100.000.41732	UNUSED DISABILITY LEAVE	187,867	52,785	52,785	68,841	130	76,665
100100.000.41755	HEALTH CARE REIMBURSEMENT	53,748	59,000	59,000	36,314	61	66,500
100100.000.41791	FRINGE BENEFIT ALLOCATION	(4,333,348)	(4,292,587)	(4,292,587)	(2,146,294)	50	(4,145,361)

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	41000 PERSONNEL SERVICES	7,852,863	7,665,923	7,738,510	3,862,404	49	8,517,387
100100.000.42111	MILEAGE-PERSONAL VEHICLE	2,325	3,000	3,000	745	24	2,000
100100.000.42112	OTHER TRAVEL EXPENSE	282	1,000	1,000	248	24	750
	42000 TRAVEL & TRANSPORTATION	2,607	4,000	4,000	993	24	2,750
100100.000.43111	LEGAL SERVICES	117,354	142,000	142,000	65,419	46	132,000
100100.000.43118	OTHER LEGAL SERVICES	410,041	387,000	387,000	265,848	68	440,000
100100.000.43145	LANGUAGE INTERPRETATION SVCS	182,256	215,000	215,000	104,109	48	200,000
100100.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
100100.000.43152	MEDIATION PROGRAM		1	1			1
100100.000.43155	LEGAL SERVICES-CRIMINAL CONFLI	254,286	276,091	276,091	161,056	58	355,500
100100.000.43213	TELEPHONE (MOBILE)	353	350	350	203	58	350
100100.000.43421	PURCHASED PERSONNEL SERVICES	3,990	7,000	7,000	480	6	5,000
100100.000.43423	LEHIGH VALLEY PRETRIAL SVCS	976,584	976,584	976,584	651,056	66	976,584
100100.000.43428	PAYROLL SERVICES	17,908	21,042	21,042	6,114	29	21,558
100100.000.43451	JNET		1	1			1
100100.000.43468	COURT REPORTING SERVICES	1,980	2,500	2,500	1,662	66	3,000
100100.000.43469	MENTAL HEALTH REVIEW OFFICERS	31,765	33,264	33,264	19,272	57	34,272
100100.000.43471	WEBSITE MAINT/ENHANCEMENT	24,995	25,000	50,000	24,995	49	20,000
100100.000.43472	CUSTODY SUPERVISED VISITATIONS		1,000	1,000			1
100100.000.43473	CRIMINAL TRIAL PROF SERVICES	52,287	75,000	75,000	25,182	33	65,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	43000 PROF & TECHNICAL SERVICES	2,073,799	2,161,834	2,186,834	1,325,396	60	2,253,268
100100.000.45252	BULK ACCOUNT #56		6,000	6,000			6,000
100100.000.45254	OTHER POSTAGE		100	100			100
100100.000.45281	OTHER OPERATING SUPPLIES	42,379	46,000	46,286	25,556	55	51,000
	45000 MATERIALS & OPERATING SUPPLIES	42,379	52,100	52,386	25,556	48	57,100
100100.000.46111	TELEPHONE	4,489	7,000	7,000	3,117	44	7,000
100100.000.46255	PA CASA PROGRAM EXPENSES		1	1			1
100100.000.46311	MAINTENANCE & REPAIR SERVICES	11,065	21,500	21,500	17,637	82	16,500
100100.000.46411	OFFICE RENTAL	23,036	23,460	23,460	13,685	58	23,916
100100.000.46511	PERSONNEL DEVELOPMENT	17,311	15,000	15,000	10,075	67	16,500
100100.000.46522	DESKTOP COMPUTER EXPENSE	144,095	177,820	191,961	102,140	53	221,704
100100.000.46524	THIRD PARTY SOFTWARE	137,722	231,000	231,000	208,709	90	305,000
100100.000.46611	GENERAL INSURANCE	14,820	14,700	14,700	2,180	14	15,500
100100.000.46811	ADVERTISING-GENERAL	2,500	1,000	1,000	700	70	1,500
100100.000.46821	ASSOCIATION DUES	4,925	6,000	6,000	3,015	50	6,000
100100.000.46832	ARBITRATION FEES	73,500	85,000	85,000	40,000	47	77,500
100100.000.46833	VIEWERS FEES & EXPENSE		2,000	250			1,000
100100.000.46835	JURY FEES & EXPENSE	132,688	125,000	125,040	45,144	36	135,000
100100.000.46837	MASTER EXPENSE	3,025	2,500	4,250	3,204	75	11,000
100100.000.46866	OTHER OPERATING EXPENSES	8,831	12,000	12,000	5,926	49	10,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	578,007	723,981	738,162	455,532	61	848,121
100100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	2,787	4,000	4,000	2,097	52	5,000
100100.000.47391	OFFICE FURNITURE-REPLACEMENT		7,500	27,551	27,550	99	5,000
100100.000.47392	OFFICE MACHINES-REPLACEMENT	15,485	15,000	9,989	2,150	21	15,000
100100.000.47393	OTHER EQUIPMENT-REPLACEMENT		2,000	8,115	6,750	83	2,000
100100.000.47441	COMPUTER EQUIPMENT-NEW	2,371	4,000	4,180	195	4	4,000
100100.000.47492	OTHER EQUIPMENT-NEW	4,897	5,000	5,000	2,140	42	5,000
100100.000.47494	OFFICE FURNITURE-NEW	1,043	1,000	2,435			1,000
100100.000.47495	OFFICE MACHINES-NEW	761	1,000	1,000			1,000
47000	CAPITAL EXPENDITURES	27,344	39,500	62,270	40,882	65	38,000
100100.000.61611	INDIRECT COST ALLOCATION	6,233,788	6,594,665	6,594,665	3,297,332	49	6,143,165
61000	OTHER FINANCING USES	6,233,788	6,594,665	6,594,665	3,297,332	49	6,143,165
	TOTALS:	16,810,787	17,242,003	17,376,827	9,008,095	51	17,859,791

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
100150	VACANCY FACTOR						
100150.000.41911	BUDGETED VACANCY FACTOR		(650,000)	(388,345)			(650,000)
41000	PERSONNEL SERVICES		(650,000)	(388,345)			(650,000)
	TOTALS:		(650,000)	(388,345)			(650,000)

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
100301	ADULT PROBATION						
100301.000.32123	ADULT PROBATION GRANT	573,536	509,000	528,239	391,268	74	483,000
100301.000.32211	ACT 35 SUPERVISION FEE	822,646	560,000	560,000			1
100301.000.32221	INTERMEDIATE PUNISHMENT	103,040	80,000	80,000	82,937	103	80,000
100301.000.32261	PCCD GRANT - REVENUE	3,242	8,825	11,230	7,085	63	1
100301.000.32373	PCCD DRUG TREATMENT GRANT REV	23,475	1	1			1
100301.000.32374	AOPC DRUG COURT GRANT REVENUE	7,746	1	10,001			10,000
100301.000.32499	OTHER GRANTS & REIMBURSEMENTS	90,232	120,000	128,824	70,539	54	120,000
	32000 GRANTS & REIMBURSEMENTS	1,623,917	1,277,827	1,318,295	551,829	41	693,003
100301.000.34114	DUI DEFENDANT COST		1	1			1
100301.000.34115	DUI FEES	562,065	600,000	600,000	400,773	66	700,000
100301.000.34117	RETAIL THEFT PROGRAM	553	1,000	1,000	332	33	1,000
100301.000.34121	ADMIN/SUPERVISION FEE	1,220,175	770,000	770,000	865,311	112	1,550,000
100301.000.34125	ELECTRONIC MONITORING FEE	86,243	125,000	125,000	64,330	51	125,000
100301.000.34127	COMPETENCY/ACCOUNTABILITY FEE	129	350	350	66	18	350
100301.000.34128	URINALYSIS FEE	12,566	15,000	15,000	8,311	55	15,000
100301.000.34129	PROBATION VIOLATION FEE	19,059	40,000	40,000	12,119	30	40,000
100301.000.34131	INTERSTATE APPLICATION FEE	2,383	3,000	3,000	1,564	52	3,000
100301.000.34148	PAVE	5,410	8,000	8,000	5,652	70	8,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
34000	JUDICIAL COSTS & FINES	1,908,583	1,562,351	1,562,351	1,358,458	86	2,442,351
	TOTALS:	3,532,500	2,840,178	2,880,646	1,910,287	66	3,135,354

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
100301	ADULT PROBATION						
100301.000.41111	FULL TIME EMPLOYEES	917,671	925,394	925,394	531,814	57	945,320
100301.000.41121	FULL TIME BARGAINING UNIT	2,742,831	2,684,497	2,660,694	1,590,592	59	2,892,322
100301.000.41321	PART TIME BARGAINING UNIT	107,056	125,000	125,000	69,142	55	130,000
100301.000.41411	OVERTIME PAY	40,136	90,000	90,000	27,174	30	90,000
100301.000.41791	FRINGE BENEFIT ALLOCATION	1,550,068	1,468,853	1,468,853	734,426	49	1,431,688
41000	PERSONNEL SERVICES	5,357,762	5,293,744	5,269,941	2,953,148	56	5,489,330
100301.000.42111	MILEAGE-PERSONAL VEHICLE	6,441	11,000	11,000	2,228	20	10,000
100301.000.42112	OTHER TRAVEL EXPENSE	6,118	4,750	4,750	1,219	25	5,000
100301.000.42114	AUTO INSURANCE REIMBURSEMENT		250	250			250
100301.000.42211	GASOLINE & OIL	9,288	8,000	8,000	4,110	51	8,000
42000	TRAVEL & TRANSPORTATION	21,847	24,000	24,000	7,557	31	23,250
100301.000.43211	DATA RETENTION SERVICES		1	1			1
100301.000.43213	TELEPHONE (MOBILE)	10,800	15,000	15,000	6,641	44	15,000
100301.000.43421	PURCHASED PERSONNEL SERVICES	1,808	4,150	6,492	1,345	20	3,650
100301.000.43433	PCCD GRANT - EXPENSE	6,420	1	11,230	11,228	99	1
100301.000.43452	GPS MONITORING	65,973	85,000	85,000	44,039	51	85,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	43000 PROF & TECHNICAL SERVICES	85,001	104,152	117,723	63,253	53	103,652
100301.000.45278	LABORATORY SUPPLIES	7,921	8,000	8,000	2,132	26	7,000
100301.000.45281	OTHER OPERATING SUPPLIES	22,439	27,245	32,016	11,066	34	27,245
	45000 MATERIALS & OPERATING SUPPLIES	30,360	35,245	40,016	13,198	32	34,245
100301.000.46217	DUI PROGRAM	360	550	550	175	31	550
100301.000.46218	RETAIL THEFT PROGRAM EXPENSES		1	1			1
100301.000.46227	COMMUNITY WORK SERVICE		1	1			1
100301.000.46228	FORENSIC PROGRAM		1	1			1
100301.000.46311	MAINTENANCE & REPAIR SERVICES	1,567	4,250	4,250	2,459	57	4,250
100301.000.46511	PERSONNEL DEVELOPMENT	20,309	8,000	10,371	6,543	63	8,500
100301.000.46568	PCCD DRUG TREATMENT GRANT EXP	1,416					
100301.000.46569	AOPC DRUG COURT GRANT EXP	7,737	1	10,001			1
100301.000.46821	ASSOCIATION DUES	3,273	3,500	3,500	3,003	85	3,500
100301.000.46862	APPLICANT/EMPLOYEE PHYSICALS	880	1,500	1,500	500	33	1,500
100301.000.46866	OTHER OPERATING EXPENSES	13,948	30,500	39,852	21,914	54	30,500
	46000 OTHER OPERATING EXPENSES	49,490	48,304	70,027	34,594	49	48,804
100301.000.47332	RADIO-REPLACEMENT		1	1			1
100301.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	2,886	1,800	4,225	1,495	35	1,800
100301.000.47391	OFFICE FURNITURE-REPLACEMENT	2,307	2,425				2,425
100301.000.47392	OFFICE MACHINES-REPLACEMENT		1,000	1,000			1,000
100301.000.47393	OTHER EQUIPMENT-REPLACEMENT	9,988	10,000	10,231	7,720	75	10,000
100301.000.47423	RADIO-NEW		1	1			1

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
100301.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
100301.000.47492	OTHER EQUIPMENT-NEW	6,530	4,000	4,000	3,818	95	4,000
100301.000.47494	OFFICE FURNITURE-NEW	525	1	1			1
47000	CAPITAL EXPENDITURES	22,236	19,229	19,460	13,033	66	19,229
	TOTALS:	5,566,696	5,524,674	5,541,167	3,084,783	55	5,718,510

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
100302	JUVENILE PROBATION						
100302.000.32115	ACT 148-CHILD WELFARE	1,196,560	943,819	943,819	1,306,798	138	943,819
100302.000.32124	JUV PROB SVCS GRANT	420,651	420,651	420,651	420,651	100	420,651
100302.000.32135	SOCIAL SECURITY MAINTENANCE	2,811	8,000	8,000	4,158	51	5,000
100302.000.32261	PCCD GRANT - REVENUE			7,219	281	3	
100302.000.32284	JUV PROB SVCS GRANT-OPERATIONS	46,738	46,738	46,738	46,738	100	46,738
100302.000.32352	SCA-REINTEGRATION SPECIALIST	55,712		89,590	17,071	19	
100302.000.32499	OTHER GRANTS & REIMBURSEMENTS	1,900	1	1			1
32000	GRANTS & REIMBURSEMENTS	1,724,372	1,419,209	1,516,018	1,795,697	118	1,416,209
100302.000.33111	FEES & COMMISSIONS	40	500	500	83	16	500
100302.000.33147	UNDERAGE DRINKING PROGRAM	240	900	900	120	13	900
33000	DEPARTMENT EARNINGS	280	1,400	1,400	203	14	1,400
100302.000.34117	RETAIL THEFT PROGRAM		1	1			1
100302.000.34125	ELECTRONIC MONITORING FEE	7,979	1	1	4,161	416,1	1
34000	JUDICIAL COSTS & FINES	7,979	2	2	4,161	208,0	2
	TOTALS:	1,732,631	1,420,611	1,517,420	1,800,061	118	1,417,611

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
100302	JUVENILE PROBATION						
100302.000.41111	FULL TIME EMPLOYEES	942,316	976,997	976,997	557,434	57	971,487
100302.000.41121	FULL TIME BARGAINING UNIT	2,311,357	2,441,505	2,336,353	1,303,170	55	2,543,347
100302.000.41311	PART TIME EMPLOYEES		1	1			1
100302.000.41321	PART TIME BARGAINING UNIT	34,813	98,800	98,800	31,490	31	98,800
100302.000.41411	OVERTIME PAY	34,406	50,000	50,000	18,954	37	50,000
100302.000.41791	FRINGE BENEFIT ALLOCATION	1,352,702	1,365,497	1,365,497	682,748	49	1,294,263
	41000 PERSONNEL SERVICES	4,675,594	4,932,800	4,827,648	2,593,796	53	4,957,898
100302.000.42111	MILEAGE-PERSONAL VEHICLE	5,437	6,000	6,000	3,768	62	6,000
100302.000.42112	OTHER TRAVEL EXPENSE	7,089	7,000	7,000	5,732	81	7,000
100302.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1			1
100302.000.42211	GASOLINE & OIL	14,992	16,000	16,000	5,237	32	16,000
	42000 TRAVEL & TRANSPORTATION	27,518	29,001	29,001	14,737	50	29,001
100302.000.43211	DATA RETENTION SERVICES		1	1			1
100302.000.43213	TELEPHONE (MOBILE)	12,897	15,000	15,000	7,284	48	15,000
100302.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1
100302.000.43433	PCCD GRANT - EXPENSE	281		7,219	3,424	47	
100302.000.43477	JUV PROB SVCS GRANT-OPERATIONS	44,960	46,738	112,723	36,972	32	46,738

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
43000	PROF & TECHNICAL SERVICES	58,138	61,740	134,944	47,680	35	61,740
100302.000.45281	OTHER OPERATING SUPPLIES	18,273	20,500	21,732	11,100	51	20,500
45000	MATERIALS & OPERATING SUPPLIES	18,273	20,500	21,732	11,100	51	20,500
100302.000.46111	TELEPHONE		1	1			1
100302.000.46252	SCA-REINTEGRATION SPECIALIST	56,723		89,590	40,871	45	
100302.000.46311	MAINTENANCE & REPAIR SERVICES	2,978	3,000	3,000	1,589	52	3,000
100302.000.46511	PERSONNEL DEVELOPMENT	15	450	450	438	97	450
100302.000.46821	ASSOCIATION DUES	550	700	700	550	78	700
100302.000.46866	OTHER OPERATING EXPENSES	8,663	8,000	8,477	6,592	77	8,000
100302.000.46872	MAINTENANCE-ADULTS/JUVENILES	1,133,370	1,700,000	1,972,059	1,067,056	54	1,700,000
46000	OTHER OPERATING EXPENSES	1,202,299	1,712,151	2,074,277	1,117,096	53	1,712,151
100302.000.47332	RADIO-REPLACEMENT		1,000	1,000			1,000
100302.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	1,051	2,000	2,000			2,000
100302.000.47392	OFFICE MACHINES-REPLACEMENT		1,000	1,000			1,000
100302.000.47393	OTHER EQUIPMENT-REPLACEMENT	71	200	200			200
100302.000.47441	COMPUTER EQUIPMENT-NEW	10	2,000	2,000			2,000
100302.000.47494	OFFICE FURNITURE-NEW	698	500	500			500
100302.000.47495	OFFICE MACHINES-NEW		500	500			500

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	1,830	7,200	7,200			7,200
	TOTALS:	5,983,652	6,763,392	7,094,802	3,784,409	53	6,788,490

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
100303	JUVENILE WORK PROGRAM						
100303.000.32387	PACCT REVENUE			5,000			
100303.000.32498	JUVENILE WORK PROGRAM	18,594	21,500	21,500	12,005	55	21,500
32000	GRANTS & REIMBURSEMENTS	18,594	21,500	26,500	12,005	45	21,500
100303.000.39199	ALL OTHER REVENUE	426	1,000	1,000			1,000
39000	OTHER	426	1,000	1,000			1,000
	TOTALS:	19,020	22,500	27,500	12,005	43	22,500

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
100303	JUVENILE WORK PROGRAM						
100303.000.46117	BOTTLED WATER	469	400	400	39	9	400
100303.000.46213	JUVENILE WORK PROGRAM	20,309	20,500	161,855	12,035	7	20,500
100303.000.46253	PROGRAM EXPENSE	621	700	900	261	29	700
100303.000.46533	CAWS EVENT		300	300			300
100303.000.46572	TEMPLE STIPEND	1,114		1,877			
100303.000.46573	PACCT EXPENSE			5,000	3,795	75	
100303.000.46866	OTHER OPERATING EXPENSES	255	1,300	1,300	311	23	1,300
46000	OTHER OPERATING EXPENSES	22,768	23,200	171,632	16,441	9	23,200
	TOTALS:	22,768	23,200	171,632	16,441	9	23,200

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
100400	CLERK OF ORPHANS COURT						
100400.000.32386	COURT APPOINTED ATTORNEY REIMB		60,000	60,000	45,746	76	80,000
100400.000.32499	OTHER GRANTS & REIMBURSEMENTS	24,833	3,500	3,500			3,500
32000	GRANTS & REIMBURSEMENTS	24,833	63,500	63,500	45,746	72	83,500
100400.000.33174	AUTOMATION FEE	2,895	3,500	3,500	1,620	46	3,500
100400.000.33176	RETURN CHECK FEE		20	20			20
100400.000.33199	OTHER DEPARTMENTAL EARNINGS	25	1	1			1
100400.000.33202	CREDIT CARD FEES	3,591	3,000	3,000	2,478	82	3,000
33000	DEPARTMENT EARNINGS	6,511	6,521	6,521	4,098	62	6,521
100400.000.34116	COURT FEES AND COSTS	278,811	190,000	190,000	176,745	93	280,000
100400.000.34151	GUARDIAN TRACKING SYSTEM	1,175	100	100	675	675	1,200
34000	JUDICIAL COSTS & FINES	279,986	190,100	190,100	177,420	93	281,200
100400.000.39136	TRANSCRIBING FEES	1,478	5,000	5,000	1,046	20	5,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
39000	OTHER	1,478	5,000	5,000	1,046	20	5,000
	TOTALS:	312,808	265,121	265,121	228,310	86	376,221

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
100400	CLERK OF ORPHANS COURT						
100400.000.41111	FULL TIME EMPLOYEES	216,923	225,680	225,680	120,541	53	191,942
100400.000.41121	FULL TIME BARGAINING UNIT	246,958	265,721	265,721	151,321	56	293,426
100400.000.41321	PART TIME BARGAINING UNIT		1	1			1
100400.000.41411	OVERTIME PAY		1,000	1,000	75	7	1,000
100400.000.41631	TRANSCRIBING EXPENSE-INTERNAL	1,871	3,000	3,000			2,000
100400.000.41634	TRANSCRIBING EXPENSE-EXTERNAL	1,321	2,000	2,000	267	13	1,500
100400.000.41791	FRINGE BENEFIT ALLOCATION	190,167	189,291	189,291	94,646	50	173,586
41000	PERSONNEL SERVICES	657,240	686,693	686,693	366,850	53	663,455
100400.000.42111	MILEAGE-PERSONAL VEHICLE	130	450	450	242	53	450
100400.000.42112	OTHER TRAVEL EXPENSE		250	250	27	10	250
42000	TRAVEL & TRANSPORTATION	130	700	700	269	38	700
100400.000.43157	COURT APPOINTED ATTORNEY EXP	21,692	75,000	75,000	24,722	32	80,000
100400.000.43211	DATA RETENTION SERVICES		500	500			500
100400.000.43474	TERM OF PARENTAL RIGHTS REP	48,729	71,700	71,700	15,102	21	71,700

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
43000	PROF & TECHNICAL SERVICES	70,421	147,200	147,200	39,824	27	152,200
100400.000.45281	OTHER OPERATING SUPPLIES	7,802	7,500	4,514	2,328	51	6,000
45000	MATERIALS & OPERATING SUPPLIES	7,802	7,500	4,514	2,328	51	6,000
100400.000.46311	MAINTENANCE & REPAIR SERVICES	4,445	4,800	4,897	4,225	86	6,000
100400.000.46511	PERSONNEL DEVELOPMENT	1,306	2,000	2,000	339	16	2,000
100400.000.46811	ADVERTISING-GENERAL	1,851	3,000	3,000	1,526	50	4,000
100400.000.46821	ASSOCIATION DUES	750	750	750	750	100	750
100400.000.46863	BANKING SERVICES	3,258	3,000	6,000	3,201	53	6,000
100400.000.46866	OTHER OPERATING EXPENSES		165	165			165
46000	OTHER OPERATING EXPENSES	11,610	13,715	16,812	10,041	59	18,915
100400.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
100400.000.47391	OFFICE FURNITURE-REPLACEMENT		500	500			500
100400.000.47392	OFFICE MACHINES-REPLACEMENT	931	1,300	1,300			1,300
100400.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
100400.000.47441	COMPUTER EQUIPMENT-NEW	538	1,000	1,000			1,000
100400.000.47492	OTHER EQUIPMENT-NEW		1	1			1
100400.000.47494	OFFICE FURNITURE-NEW		1	1			1
100400.000.47495	OFFICE MACHINES-NEW		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	1,469	2,805	2,805			2,805
	TOTALS:	748,672	858,613	858,724	419,312	48	844,075

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
100601	JUVENILES						
100601.000.32129	FOSTER CARE TITLE IV-E	138,101	150,000	150,000	38,361	25	70,000
100601.000.32242	TEMP ASSISTANCE NEEDY FAMILIES		1	1			1
100601.000.32312	EVIDENCED BASED PROGRAM GRANT		78,850	78,850			508,300
32000	GRANTS & REIMBURSEMENTS	138,101	228,851	228,851	38,361	16	578,301
100601.000.33115	REIMB OF MAINTENANCE COSTS	114,418	91,000	91,000	56,074	61	121,000
33000	DEPARTMENT EARNINGS	114,418	91,000	91,000	56,074	61	121,000
	TOTALS:	252,519	319,851	319,851	94,435	29	699,301

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
100601	JUVENILES						
100601.000.44343	SHARED INSTITUTIONAL PLACEMENT		200,000	200,000			200,000
100601.000.44354	YDC PLACEMENTS	3,215,129	1,750,000	1,750,000	1,030,261	58	1,750,000
100601.000.44355	YDC PLACEMENTS-IN KIND	(3,215,129)	(1,750,000)	(1,750,000)	(1,030,261)	58	(1,750,000)
100601.000.44711	JUVENILE PLACEMENTS	4,970,108	4,950,000	4,954,862	2,927,566	59	6,200,000
44000	GRANTS, SUBSIDIES, CONTRACTS	4,970,108	5,150,000	5,154,862	2,927,566	56	6,400,000
	TOTALS:	4,970,108	5,150,000	5,154,862	2,927,566	56	6,400,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
100800	MAGISTERIAL DISTRICT JUDGES						
100800.000.32368	MDJ SECURITY REIMBURSEMENT GRT		1	1	13,574	1,357	1
100800.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS		2	2	13,574	678,7	2
100800.000.33176	RETURN CHECK FEE		1	1			1
100800.000.33199	OTHER DEPARTMENTAL EARNINGS	1,364	1,101	1,101	2,415	219	1,101
33000	DEPARTMENT EARNINGS	1,364	1,102	1,102	2,415	219	1,102
100800.000.34133	COURT FEES AND COSTS 31-1-01	127,798	140,000	140,000	86,298	61	140,000
100800.000.34134	COURT FEES AND COSTS 31-1-02	196,685	185,000	185,000	105,058	56	185,000
100800.000.34135	COURT FEES AND COSTS 31-1-03	142,796	155,000	155,000	89,902	58	155,000
100800.000.34136	COURT FEES AND COSTS 31-1-04	143,345	144,000	144,000	78,124	54	144,000
100800.000.34137	COURT FEES AND COSTS 31-1-05	167,357	150,000	150,000	122,497	81	150,000
100800.000.34138	COURT FEES AND COSTS 31-1-06	144,446	135,000	135,000	87,489	64	135,000
100800.000.34139	COURT FEES AND COSTS 31-1-07	128,421	130,000	130,000	89,077	68	146,000
100800.000.34141	COURT FEES AND COSTS 31-1-08	121,007	110,000	110,000	73,894	67	110,000
100800.000.34142	COURT FEES AND COSTS 31-2-01	155,235	160,000	160,000	98,185	61	160,000
100800.000.34143	COURT FEES AND COSTS 31-2-02	119,573	110,000	110,000	80,602	73	110,000
100800.000.34144	COURT FEES AND COSTS 31-2-03	(589)					
100800.000.34145	COURT FEES AND COSTS 31-3-01	82,282	70,000	70,000	60,240	86	96,000
100800.000.34146	COURT FEES AND COSTS 31-3-02	186,315	175,000	175,000	114,264	65	175,000
100800.000.34147	COURT FEES AND COSTS 31-3-03	101,279	115,000	115,000	65,918	57	115,000
100800.000.34152	COURT FEES AND COSTS 31-1-09	62,315	80,000	80,000	62,623	78	110,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***************** 2025 ADOPTED	REVISED	RECEIVED AS OF 7/31	% RECEIVED ********************	2026 PROPOSED
34000	JUDICIAL COSTS & FINES	1,878,265	1,859,000	1,859,000	1,214,171	65	1,931,000
	TOTALS:	1,879,629	1,860,104	1,860,104	1,230,160	66	1,932,104

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
100800	MAGISTERIAL DISTRICT JUDGES						
100800.000.41111	FULL TIME EMPLOYEES	1,176,900	1,287,956	1,255,098	662,612	52	1,209,769
100800.000.41121	FULL TIME BARGAINING UNIT	1,585,177	1,754,488	1,697,059	1,005,488	59	1,973,828
100800.000.41311	PART TIME EMPLOYEES		1	1			1
100800.000.41321	PART TIME BARGAINING UNIT	47,846	70,000	70,000	44,429	63	72,800
100800.000.41411	OVERTIME PAY	49,568	70,000	70,000	32,400	46	80,000
100800.000.41791	FRINGE BENEFIT ALLOCATION	1,164,054	1,193,271	1,193,271	596,636	50	1,172,946
41000	PERSONNEL SERVICES	4,023,545	4,375,716	4,285,429	2,341,565	54	4,509,344
100800.000.42111	MILEAGE-PERSONAL VEHICLE	2,110	4,000	4,000	1,020	25	4,000
100800.000.42112	OTHER TRAVEL EXPENSE	1,266	1,500	1,500	601	40	1,500
42000	TRAVEL & TRANSPORTATION	3,376	5,500	5,500	1,621	29	5,500
100800.000.43213	TELEPHONE (MOBILE)	8,723	9,100	9,100	5,141	56	9,100
100800.000.43412	JANITORIAL SERVICES	47,510	55,000	55,000	33,875	61	70,000
100800.000.43421	PURCHASED PERSONNEL SERVICES	64,900	66,500	66,500	41,997	63	69,500
43000	PROF & TECHNICAL SERVICES	121,133	130,600	130,600	81,013	62	148,600
100800.000.45281	OTHER OPERATING SUPPLIES	147,195	155,000	159,284	85,414	53	155,000
100800.000.45312	MAINT & REP-MAT & SUPPLIES	1,995	2,000	2,000	468	23	2,000
100800.000.45511	POSTAGE 31-1-01	28,000	56,000	56,000	25,000	44	56,000
100800.000.45513	POSTAGE 31-1-03	34,000	35,000	35,000	18,000	51	35,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
100800.000.45514	POSTAGE 31-1-04	32,000	35,000	35,000	12,000	34	35,000
100800.000.45515	POSTAGE 31-1-05	31,000	29,000	29,000	23,000	79	29,000
100800.000.45516	POSTAGE 31-1-06	22,000	18,000	18,000	10,000	55	18,000
100800.000.45517	POSTAGE 31-1-07	18,000	26,000	26,000	10,000	38	26,000
100800.000.45518	POSTAGE 31-1-08	22,000	16,000	16,000	12,000	75	16,000
100800.000.45521	POSTAGE 31-2-02	19,000	19,000	19,000	8,000	42	19,000
100800.000.45523	POSTAGE 31-3-01	14,000	10,000	10,000	5,000	50	10,000
100800.000.45524	POSTAGE 31-3-02	22,000	24,100	24,100	12,000	49	24,100
100800.000.45525	POSTAGE 31-3-03	18,000	20,000	20,000			20,000
100800.000.45526	POSTAGE 31-1-09	30,000	35,000	35,000	12,000	34	35,000
	45000 MATERIALS & OPERATING SUPPLIES	439,190	480,100	484,384	232,882	48	480,100
100800.000.46111	TELEPHONE	99,170	110,800	110,800	68,231	61	110,800
100800.000.46112	FUEL	12,964	18,000	18,000	12,596	69	18,000
100800.000.46113	ELECTRICITY	50,614	52,200	52,200	32,414	62	52,200
100800.000.46114	WATER/SEWER	692	500	500	494	98	500
100800.000.46311	MAINTENANCE & REPAIR SERVICES	19,000	36,000	36,000	13,338	37	36,000
100800.000.46411	OFFICE RENTAL		1	1			1
100800.000.46421	EQUIPMENT LEASE & RENTAL	18,020	18,900	18,900	7,154	37	18,900
100800.000.46442	OFFICE RENTAL 31-1-03	56,970	57,000	57,000	33,233	58	59,800
100800.000.46443	OFFICE RENTAL 31-1-04	44,858	48,000	48,000	26,542	55	48,000
100800.000.46444	OFFICE RENTAL 31-1-05	69,466	73,700	73,700	42,594	57	77,700
100800.000.46445	OFFICE RENTAL 31-1-06	45,280	46,800	46,800	26,870	57	47,600
100800.000.46446	OFFICE RENTAL 31-1-07	48,800	50,000	50,000	29,000	58	52,500
100800.000.46447	OFFICE RENTAL 31-1-08	59,478	59,500	59,500	34,696	58	59,500
100800.000.46448	OFFICE RENTAL 31-2-02	107,164	110,400	110,400	64,195	58	114,000
100800.000.46449	OFFICE RENTAL 31-2-03	58,300	5,000	5,000	4,858	97	
100800.000.46451	OFFICE RENTAL 31-3-01	31,954	32,700	32,700	19,063	58	33,400
100800.000.46452	OFFICE RENTAL 31-3-02	45,595	48,000	48,000	26,978	56	48,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
100800.000.46453	OFFICE RENTAL 31-3-03	30,321	30,500	30,500	17,687	57	30,900
100800.000.46455	OFFICE RENTAL 31-1-09	81,600	81,600	81,600	47,600	58	81,600
100800.000.46456	OFFICE RENTAL 51-1-01		100,000	100,000	8,740	8	105,000
100800.000.46511	PERSONNEL DEVELOPMENT	418	5,000	5,000	450	9	5,000
100800.000.46567	MDJ SECURITY REIMBURSEMENT EXP	13,574	1	1			1
100800.000.46821	ASSOCIATION DUES	700	1,100	1,100	700	63	1,100
100800.000.46863	BANKING SERVICES	26,740	26,900	26,900	15,695	58	26,900
100800.000.46866	OTHER OPERATING EXPENSES	640	1,000	1,000			1,000
	46000 OTHER OPERATING EXPENSES	922,318	1,013,602	1,013,602	533,128	52	1,028,402
100800.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	835	18,000	18,000			18,000
100800.000.47391	OFFICE FURNITURE-REPLACEMENT		40,000	40,000	19,929	49	40,000
100800.000.47392	OFFICE MACHINES-REPLACEMENT	1,314	12,000	17,965	10,510	58	12,000
100800.000.47393	OTHER EQUIPMENT-REPLACEMENT	7,990	7,000	14,742	7,742	52	7,000
100800.000.47441	COMPUTER EQUIPMENT-NEW	1,379	1,500	1,500	997	66	1,500
100800.000.47494	OFFICE FURNITURE-NEW	37,265	7,500	11,510	4,154	36	7,500
100800.000.47495	OFFICE MACHINES-NEW		4,000	4,000			4,000
	47000 CAPITAL EXPENDITURES	48,783	90,000	107,717	43,332	40	90,000
	TOTALS:	5,558,345	6,095,518	6,027,232	3,233,541	53	6,261,946

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
100900	LAW LIBRARY						
100900.000.32499	OTHER GRANTS & REIMBURSEMENTS	211	1	1			1
32000	GRANTS & REIMBURSEMENTS	211	1	1			1
100900.000.33176	RETURN CHECK FEE		1	1			1
100900.000.33199	OTHER DEPARTMENTAL EARNINGS	1,877	12,000	12,000	703	5	12,000
33000	DEPARTMENT EARNINGS	1,877	12,001	12,001	703	5	12,001
	TOTALS:	2,088	12,002	12,002	703	5	12,002

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
100900	LAW LIBRARY						
100900.000.41111	FULL TIME EMPLOYEES	101,837	105,934	105,934	61,116	57	109,117
100900.000.41311	PART TIME EMPLOYEES		1	1			1
100900.000.41321	PART TIME BARGAINING UNIT	85,749	94,675	94,675	47,885	50	94,675
100900.000.41411	OVERTIME PAY		2,500	2,500			1
100900.000.41791	FRINGE BENEFIT ALLOCATION	76,357	75,675	75,675	37,838	50	72,878
41000	PERSONNEL SERVICES	263,943	278,785	278,785	146,839	52	276,672
100900.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
100900.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		2	2			2
100900.000.45261	PROFESSIONAL BOOKS&PERIODICALS	129,313	145,000	145,000	67,219	46	145,000
100900.000.45262	OTHER PUBLICATIONS	103,913	115,000	115,000	73,756	64	115,000
100900.000.45281	OTHER OPERATING SUPPLIES	1,547	1,750	1,750	439	25	1,750
45000	MATERIALS & OPERATING SUPPLIES	234,773	261,750	261,750	141,414	54	261,750
100900.000.46311	MAINTENANCE & REPAIR SERVICES		1,000	1,000			1,000
100900.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
100900.000.46511	PERSONNEL DEVELOPMENT		1	1			1
100900.000.46524	THIRD PARTY SOFTWARE	750	1,400	1,400	113	8	1,400
100900.000.46525	ONLINE LEGAL SERVICES	180,921	187,000	187,000	103,196	55	193,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
100900.000.46821	ASSOCIATION DUES	347	450	450	357	79	450
46000	OTHER OPERATING EXPENSES	182,018	189,852	189,852	103,666	54	195,852
100900.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	185	1,000	970			1,000
100900.000.47391	OFFICE FURNITURE-REPLACEMENT		500	1,000	500	50	500
100900.000.47392	OFFICE MACHINES-REPLACEMENT		1	1			1
100900.000.47393	OTHER EQUIPMENT-REPLACEMENT	7,975	1	1			1
100900.000.47441	COMPUTER EQUIPMENT-NEW		1	31	26	83	1
100900.000.47494	OFFICE FURNITURE-NEW		500	500			500
47000	CAPITAL EXPENDITURES	8,160	2,003	2,503	526	21	2,003
	TOTALS:	688,894	732,392	732,892	392,445	53	736,279

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
110100	DIR OF COMMUNITY & ECON DEV						
110100.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS		1	1			1
110100.000.39119	DONATIONS		1	1			1
110100.000.39124	SPONSORSHIPS		1	1			1
39000	OTHER		2	2			2
	TOTALS:		3	3			3

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
110100	DIR OF COMMUNITY & ECON DEV						
110100.000.41111	FULL TIME EMPLOYEES	285,226	335,691	304,888	152,234	49	289,245
110100.000.41311	PART TIME EMPLOYEES		14,000	14,000			14,000
110100.000.41791	FRINGE BENEFIT ALLOCATION	116,129	130,289	130,289	65,144	49	131,364
41000	PERSONNEL SERVICES	401,355	479,980	449,177	217,378	48	434,609
110100.000.42111	MILEAGE-PERSONAL VEHICLE	323	1,000	1,000	29	2	1,000
110100.000.42112	OTHER TRAVEL EXPENSE	1	700	700	2		700
42000	TRAVEL & TRANSPORTATION	324	1,700	1,700	31	1	1,700
110100.000.43148	OTHER SPECIALIZED SERVICES	1,572	5,800	15,577	936	6	5,800
110100.000.43213	TELEPHONE (MOBILE)	630	600	1,100	442	40	600
43000	PROF & TECHNICAL SERVICES	2,202	6,400	16,677	1,378	8	6,400
110100.000.44772	HOMELESS SHELTER		75,000	75,000			75,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	44000 GRANTS, SUBSIDIES, CONTRACTS		75,000	75,000			75,000
110100.000.45261	PROFESSIONAL BOOKS&PERIODICALS	251	700	700	192	27	700
110100.000.45281	OTHER OPERATING SUPPLIES	1,091	2,430	2,473	576	23	2,430
	45000 MATERIALS & OPERATING SUPPLIES	1,342	3,130	3,173	768	24	3,130
110100.000.46311	MAINTENANCE & REPAIR SERVICES	180	1,000	1,000	338	33	1,000
110100.000.46511	PERSONNEL DEVELOPMENT	154	2,000	1,500	496	33	2,000
110100.000.46821	ASSOCIATION DUES	4,870	5,000	5,000	3,535	70	5,000
	46000 OTHER OPERATING EXPENSES	5,204	8,000	7,500	4,369	58	8,000
110100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
110100.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
110100.000.47441	COMPUTER EQUIPMENT-NEW		1,700	1,700	1,388	81	1,700
110100.000.47492	OTHER EQUIPMENT-NEW		1	1			1
	47000 CAPITAL EXPENDITURES		1,703	1,703	1,388	81	1,703
	TOTALS:	410,427	575,913	554,930	225,312	40	530,542

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
110200	ECONOMIC RELATIONS						
110200.000.44644	GREATER LV CHAMBER OF COMMERCE	15,000	15,000	15,000			15,000
44000	GRANTS, SUBSIDIES, CONTRACTS	15,000	15,000	15,000			15,000
	TOTALS:	15,000	15,000	15,000			15,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
110400	COMMUNITY DEVELOPMENT						
110400.000.32282	RACP	6,417,500	1	150,001	150,000	99	1
110400.000.32335	EMERGENCY SOLUTIONS GRANT		1	1			1
110400.000.32375	COVID-19 ESG-CODE BLUE		1	1			1
110400.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS	6,417,500	4	150,004	150,000	99	4
	TOTALS:	6,417,500	4	150,004	150,000	99	4

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
110400	COMMUNITY DEVELOPMENT						
110400.000.41111	FULL TIME EMPLOYEES	146,207	292,927	221,588	97,657	44	301,725
110400.000.41311	PART TIME EMPLOYEES		1	1			1
110400.000.41411	OVERTIME PAY		1	1			1
110400.000.41791	FRINGE BENEFIT ALLOCATION	74,534	109,140	109,140	54,570	50	110,621
41000	PERSONNEL SERVICES	220,741	402,069	330,730	152,227	46	412,348
110400.000.42111	MILEAGE-PERSONAL VEHICLE		200	200			200
42000	TRAVEL & TRANSPORTATION		200	200			200
110400.000.43478	EMERGENCY SOLUTIONS GRANT		1	1			1
43000	PROF & TECHNICAL SERVICES		1	1			1
110400.000.44597	BROWNFIELDS HOUSING		1	1			1
110400.000.44611	PA RACP	6,417,500	1	150,001	150,000	99	1
110400.000.44814	COVID-19 ESG-CODE BLUE		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
44000	GRANTS, SUBSIDIES, CONTRACTS	6,417,500	3	150,003	150,000	99	3
110400.000.45281	OTHER OPERATING SUPPLIES	295	100	100			100
45000	MATERIALS & OPERATING SUPPLIES	295	100	100			100
110400.000.46866	OTHER OPERATING EXPENSES	719	4,572	4,572			4,572
110400.000.46897	HUMAN RELATIONS ADVISORY COMTT		1,000	1,000			1,000
46000	OTHER OPERATING EXPENSES	719	5,572	5,572			5,572
	TOTALS:	6,639,255	407,945	486,606	302,227	62	418,224

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1101	OPERATING						
111300	HOME-PA						
111300.000.32499	OTHER GRANTS & REIMBURSEMENTS	2,367	574,620	574,620			524,169
32000	GRANTS & REIMBURSEMENTS	2,367	574,620	574,620			524,169
111300.000.33122	PROGRAM INCOME		1	1			1
33000	DEPARTMENT EARNINGS		1	1			1
	TOTALS:	2,367	574,621	574,621			524,170

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
111300	HOME-PA						
111300.000.42111	MILEAGE-PERSONAL VEHICLE		200	200			200
42000	TRAVEL & TRANSPORTATION		200	200			200
111300.000.44718	HOME-PA	1,587	574,620	574,620	7,991	1	524,169
44000	GRANTS, SUBSIDIES, CONTRACTS	1,587	574,620	574,620	7,991	1	524,169
	TOTALS:	1,587	574,820	574,820	7,991	1	524,369

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1101	OPERATING						
111500	VACANCY FACTOR						
111500.000.41911	BUDGETED VACANCY FACTOR			30,803			
41000	PERSONNEL SERVICES			30,803			
	TOTALS:			30,803			

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1101	OPERATING						
030200	GENERAL COUNTY						
030200.000.29221	FUND BALANCE - UNASSIGNED	12,661,320	5,300,000	13,453,095	13,917,338	103	3,700,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	12,661,320	5,300,000	13,453,095	13,917,338	103	3,700,000
030200.000.29912	FUND BALANCE - UNASSIGNED	13,917,338		41,418			
	TOTAL FUND BALANCE AT END OF YEAR	13,917,338		41,418			

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1101	OPERATING						
	REVENUE TOTALS:	155,089,583	144,858,607	146,694,850	129,480,857	88	147,227,013
	SOURCE TOTALS:	19,446,322	32,004,709	34,004,709	10,256,471	30	31,021,008
	BEG FUND BAL TOTALS:	12,661,320	5,300,000	13,453,095	13,917,338	103	3,700,000
	TOTALS:	187,197,225	182,163,316	194,152,654	153,654,666	79	181,948,021
	EXPENDITURE TOTALS:	146,587,107	149,246,935	153,948,925	81,263,060	52	154,701,748
	USES TOTALS:	26,692,769	32,916,381	40,162,311	13,429,627	33	27,246,273
	END FUND BAL TOTALS:	13,917,338		41,418			
	TOTALS:	187,197,214	182,163,316	194,152,654	94,692,687	48	181,948,021

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1142	STABILIZATION						
151300	STABILIZATION						
151300.000.35111	INTEREST-SAVINGS & MONEY MAR	372,783	300,000	300,000	248,998	82	300,000
151300.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	372,783	300,001	300,001	248,998	82	300,001
151300.000.51111	TRANS FROM OPERATING FUND		3,025,520	1,850,520			
51000	OTHER FINANCING SOURCES		3,025,520	1,850,520			
	TOTALS:	372,783	3,325,521	2,150,521	248,998	11	300,001

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1142	STABILIZATION						
151300	STABILIZATION						
151300.000.61111	TRANS TO OPERATING FUND	372,783	550,001	550,001			300,001
61000	OTHER FINANCING USES	372,783	550,001	550,001			300,001
	TOTALS:	372,783	550,001	550,001			300,001

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1142	STABILIZATION						
151300	STABILIZATION						
151300.000.29221	FUND BALANCE - UNASSIGNED	25,000,000	25,000,000	25,000,000	25,000,000	100	25,000,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	25,000,000	25,000,000	25,000,000	25,000,000	100	25,000,000
151300.000.29912	FUND BALANCE - UNASSIGNED	25,000,000	26,600,520	26,600,520			25,000,000
151300.000.29914	FUND BALANCE - RESTRICTED		1,175,000				
	TOTAL FUND BALANCE AT END OF YEAR	25,000,000	27,775,520	26,600,520			25,000,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1142	STABILIZATION						
	REVENUE TOTALS:	372,783	300,001	300,001	248,998	82	300,001
	SOURCE TOTALS:		3,025,520	1,850,520			
	BEG FUND BAL TOTALS:	25,000,000	25,000,000	25,000,000	25,000,000	100	25,000,000
	TOTALS:	25,372,783	28,325,521	27,150,521	25,248,998	92	25,300,001
	EXPENDITURE TOTALS:						
	USES TOTALS:	372,783	550,001	550,001			300,001
	END FUND BAL TOTALS:	25,000,000	27,775,520	26,600,520			25,000,000
	TOTALS:	25,372,783	28,325,521	27,150,521			25,300,001

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1201	LIQUID FUELS						
060502	UTILITY SVC-BRIDGES						
060502.000.32152	STATE REIMB-LIQUID FUELS	608,950	679,642	679,642	266,468	39	679,642
32000	GRANTS & REIMBURSEMENTS	608,950	679,642	679,642	266,468	39	679,642
060502.000.35111	INTEREST-SAVINGS & MONEY MAR	13,967	15,481	15,481	2,509	16	15,000
35000	INVESTMENT INC	13,967	15,481	15,481	2,509	16	15,000
060502.000.39199	ALL OTHER REVENUE	97,866	100,000	100,000	43,878	43	100,000
39000	OTHER	97,866	100,000	100,000	43,878	43	100,000
060502.000.51111	TRANS FROM OPERATING FUND						219,447
51000	OTHER FINANCING SOURCES						219,447
	TOTALS:	720,783	795,123	795,123	312,855	39	1,014,089

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1201	LIQUID FUELS						
060502	UTILITY SVC-BRIDGES						
060502.000.41111	FULL TIME EMPLOYEES	487,999	515,184	515,184	297,145	57	530,655
060502.000.41411	OVERTIME PAY	3,030	6,000	6,000	3,312	55	6,000
060502.000.41611	WORKERS COMPENSATION COSTS	4,224	4,038	4,194	4,193	99	4,417
060502.000.41711	HEALTH CARE PLAN	86,778	73,416	67,225	41,269	61	66,590
060502.000.41712	LIFE INSURANCE PREMIUMS	433	477	477	218	45	479
060502.000.41713	CANCER INSURANCE PREMIUMS	4	4	4			4
060502.000.41714	HEALTH CARE-RX	10,958	11,012	17,012	12,047	70	12,368
060502.000.41715	HEALTH CARE-DENTAL	1,741	1,652	1,652	1,194	72	1,841
060502.000.41716	HEALTH CARE-VISION	183	110	145	112	77	202
060502.000.41717	HEALTH CARE-ADMIN	(25)	51	51	11	21	52
060502.000.41721	FEDERAL OLD AGE INSURANCE	32,297	33,037	33,037	20,254	61	34,234
060502.000.41722	STATE UNEMPLOYMENT CHARGES	632	367	367	248	67	552
060502.000.41731	EMPLOYER PENSION CONTRIBUTIONS	61,822	68,368	68,368			73,621
060502.000.41732	UNUSED DISABILITY LEAVE		1,652	1,652			2,393
060502.000.41755	HEALTH CARE REIMBURSEMENT	846		1,000	308	30	750
	41000 PERSONNEL SERVICES	690,922	715,368	716,368	380,311	53	734,158
060502.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
060502.000.42211	GASOLINE & OIL	13,082	12,000	13,558	6,426	47	12,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	42000 TRAVEL & TRANSPORTATION	13,082	12,001	13,559	6,426	47	12,001
060502.000.43213	TELEPHONE (MOBILE)	1,277	1,920	1,920	791	41	1,920
060502.000.43428	PAYROLL SERVICES	597	701	701	200	28	701
	43000 PROF & TECHNICAL SERVICES	1,874	2,621	2,621	991	37	2,621
060502.000.45241	UNIFORM SUPPLIES	1,577	2,000	2,000	1,959	97	2,000
060502.000.45273	BRIDGE SUPPLIES	4,842	20,000	21,057	5,764	27	20,000
060502.000.45281	OTHER OPERATING SUPPLIES	952	1,000	1,000	855	85	1,000
060502.000.45312	MAINT & REP-MAT & SUPPLIES	2,279	2,000	2,000	869	43	2,000
	45000 MATERIALS & OPERATING SUPPLIES	9,650	25,000	26,057	9,447	36	25,000
060502.000.46113	ELECTRICITY	108,712	120,000	120,000	66,499	55	120,000
060502.000.46311	MAINTENANCE & REPAIR SERVICES	68,036	55,000	55,000	47,957	87	55,000
060502.000.46511	PERSONNEL DEVELOPMENT		250	250			250
060502.000.46522	DESKTOP COMPUTER EXPENSE	540	680	733	389	53	856
060502.000.46866	OTHER OPERATING EXPENSES	3,339	3,000	3,000	244	8	3,000
	46000 OTHER OPERATING EXPENSES	180,627	178,930	178,983	115,089	64	179,106
060502.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
060502.000.47371	BRIDGE MAINTENANCE EQUIP-REP		1	1			1
060502.000.47393	OTHER EQUIPMENT-REPLACEMENT	1,104	1,200	1,235			1,200
060502.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	1,104	1,203	1,238			1,203
060502.000.61611	INDIRECT COST ALLOCATION	60,000	60,000	60,000	30,000	50	60,000
61000	OTHER FINANCING USES	60,000	60,000	60,000	30,000	50	60,000
	TOTALS:	957,259	995,123	998,826	542,264	54	1,014,089

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1201	LIQUID FUELS						
060502	UTILITY SVC-BRIDGES						
060502.000.29214	FUND BALANCE - RESTRICTED	452,493	200,000	203,703	216,019	106	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	452,493	200,000	203,703	216,019	106	
060502.000.29914	FUND BALANCE - RESTRICTED	216,019					
	TOTAL FUND BALANCE AT END OF YEAR	216,019					

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1201	LIQUID FUELS						
	REVENUE TOTALS:	720,783	795,123	795,123	312,855	39	794,642
	SOURCE TOTALS:						219,447
	BEG FUND BAL TOTALS:	452,493	200,000	203,703	216,019	106	
	TOTALS:	1,173,276	995,123	998,826	528,874	52	1,014,089
	EXPENDITURE TOTALS:	897,259	935,123	938,826	512,264	54	954,089
	USES TOTALS:	60,000	60,000	60,000	30,000	50	60,000
	END FUND BAL TOTALS:	216,019					
	TOTALS:	1,173,278	995,123	998,826	542,264	54	1,014,089

C O U N T Y   O F   L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
050401.000.32125	MEDICAL ASSISTANCE	2,322	5,000	5,000	709	14	5,000
050401.000.32269	CASE MANAGEMENT	143,885	150,000	150,000	97,685	65	150,000
050401.000.32333	HUMAN SERVICES BLOCK GRANT	4,030,527	4,506,075	4,506,075	2,231,478	49	4,672,041
050401.000.32499	OTHER GRANTS & REIMBURSEMENTS		2	2			2
32000	GRANTS & REIMBURSEMENTS	4,176,734	4,661,077	4,661,077	2,329,872	49	4,827,043
050401.000.51111	TRANS FROM OPERATING FUND	125,408	125,408	140,408			125,408
050401.000.51137	TRANS FROM HEALTH CHOICES FUND	65,796	72,325	72,325	34,498	47	75,903
51000	OTHER FINANCING SOURCES	191,204	197,733	212,733	34,498	16	201,311
	TOTALS:	4,367,938	4,858,810	4,873,810	2,364,370	48	5,028,354

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
050401.000.41111	FULL TIME EMPLOYEES	544,214	564,366	564,366	326,555	57	581,298
050401.000.41121	FULL TIME BARGAINING UNIT	1,678,920	2,045,829	1,914,954	1,072,825	56	2,152,411
050401.000.41141	FULL TIME MEET & DISCUSS	164,567	234,188	234,188	100,176	42	259,646
050401.000.41311	PART TIME EMPLOYEES	57,711	50,000	50,000	36,325	72	50,000
050401.000.41321	PART TIME BARGAINING UNIT	266,713	175,000	175,000	150,424	85	175,000
050401.000.41411	OVERTIME PAY	123,556	125,000	125,000	69,248	55	125,000
050401.000.41611	WORKERS COMPENSATION COSTS	28,096	24,893	39,893	26,795	67	27,443
050401.000.41711	HEALTH CARE PLAN	393,817	452,607	422,377	254,241	60	413,702
050401.000.41712	LIFE INSURANCE PREMIUMS	2,876	2,942	2,942	1,345	45	2,973
050401.000.41713	CANCER INSURANCE PREMIUMS	25	23	23			23
050401.000.41714	HEALTH CARE-RX	72,876	67,891	97,891	74,266	75	76,840
050401.000.41715	HEALTH CARE-DENTAL	11,621	10,184	10,184	7,362	72	11,435
050401.000.41716	HEALTH CARE-VISION	1,218	679	909	693	76	1,258
050401.000.41717	HEALTH CARE-ADMIN	(164)	317	317	71	22	320
050401.000.41721	FEDERAL OLD AGE INSURANCE	214,767	222,393	222,393	124,863	56	212,682
050401.000.41722	STATE UNEMPLOYMENT CHARGES	4,200	2,263	2,263	1,527	67	3,430
050401.000.41731	EMPLOYER PENSION CONTRIBUTIONS	411,110	421,491	421,491			457,382
050401.000.41732	UNUSED DISABILITY LEAVE	8,532	10,184	10,184			14,865
050401.000.41755	HEALTH CARE REIMBURSEMENT	5,406	5,750	5,750	3,682	64	4,000
050401.000.41911	BUDGETED VACANCY FACTOR			130,875			

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
41000	PERSONNEL SERVICES	3,990,061	4,416,000	4,431,000	2,250,398	50	4,569,708
050401.000.43428	PAYROLL SERVICES	2,985	3,507	3,507	998	28	3,505
43000	PROF & TECHNICAL SERVICES	2,985	3,507	3,507	998	28	3,505
050401.000.61111	TRANS TO OPERATING FUND	164,100	171,900	171,900	171,900	100	176,300
050401.000.61128	TRANS TO IR FUND	18,995	63,059	63,059	51,979	82	70,426
050401.000.61214	TRANS TO HUM SVCS ADMIN FUND	169,767	204,344	204,344	153,258	75	208,415
61000	OTHER FINANCING USES	352,862	439,303	439,303	377,137	85	455,141
	TOTALS:	4,345,908	4,858,810	4,873,810	2,628,533	53	5,028,354

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
098	OPERATIONS						
050401.098.32333	HUMAN SERVICES BLOCK GRANT	632,336	550,396	548,396	344,381	62	528,432
050401.098.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS	632,336	550,397	548,397	344,381	62	528,433
050401.098.35111	INTEREST-SAVINGS & MONEY MAR	391,369	60,000	60,000	147,710	246	69,306
050401.098.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	391,369	60,001	60,001	147,710	246	69,307
050401.098.39119	DONATIONS		1	1			1
39000	OTHER		1	1			1
050401.098.51111	TRANS FROM OPERATING FUND	37,234	37,234	37,234	233,418	626	37,234
51000	OTHER FINANCING SOURCES	37,234	37,234	37,234	233,418	626	37,234
	TOTALS:	1,060,939	647,633	645,633	725,509	112	634,975

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
098	OPERATIONS						
050401.098.42111	MILEAGE-PERSONAL VEHICLE	17,350	38,000	21,500	7,811	36	38,000
050401.098.42112	OTHER TRAVEL EXPENSE	8,664	2,000	2,000	1,636	81	2,000
050401.098.42114	AUTO INSURANCE REIMBURSEMENT		200	200			200
050401.098.42211	GASOLINE & OIL	1,029	1,000	1,000	470	47	1,000
42000	TRAVEL & TRANSPORTATION	27,043	41,200	24,700	9,917	40	41,200
050401.098.43111	LEGAL SERVICES	3,557	5,000	5,000	1,618	32	5,000
050401.098.43148	OTHER SPECIALIZED SERVICES		800	800			800
050401.098.43213	TELEPHONE (MOBILE)	13,552	12,000	12,000	4,797	39	12,000
050401.098.43421	PURCHASED PERSONNEL SERVICES	6,950	10,001	10,001	6,385	63	10,001
43000	PROF & TECHNICAL SERVICES	24,059	27,801	27,801	12,800	46	27,801
050401.098.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
050401.098.45281	OTHER OPERATING SUPPLIES	17,972	15,000	15,000	9,467	63	15,000
45000	MATERIALS & OPERATING SUPPLIES	17,972	15,001	15,001	9,467	63	15,001
050401.098.46111	TELEPHONE	620	300	1,000	453	45	300
050401.098.46311	MAINTENANCE & REPAIR SERVICES	25,724	1,000	2,175	1,578	72	1,000
050401.098.46431	OFFICE RENT-GOVT CENTER	158,821	161,912	161,912	94,444	58	164,205
050401.098.46432	PARKING-GOVT CENTER	3,288	3,223	3,223	1,876	58	3,223

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
050401.098.46511	PERSONNEL DEVELOPMENT	10,158	5,000	6,750	6,389	94	5,000
050401.098.46522	DESKTOP COMPUTER EXPENSE	18,322	23,120	24,895	13,216	53	23,968
050401.098.46811	ADVERTISING-GENERAL	107	1	286	283	98	1
050401.098.46821	ASSOCIATION DUES	4,558	4,500	4,600	4,558	99	4,500
050401.098.46854	ADVISORY BOARD EXPENSE	77	10,400	10,300	76		10,400
050401.098.46866	OTHER OPERATING EXPENSES	28,816	45,000	40,090	29,130	72	45,000
46000	OTHER OPERATING EXPENSES	250,491	254,456	255,231	152,003	59	257,597
050401.098.47351	COMPUTER EQUIPMENT-REPLACEMENT		5,224	5,224			5,224
050401.098.47393	OTHER EQUIPMENT-REPLACEMENT		3,060	1,060			3,060
050401.098.47441	COMPUTER EQUIPMENT-NEW		4,000	4,000			4,000
050401.098.47492	OTHER EQUIPMENT-NEW		4,000	4,000			4,000
47000	CAPITAL EXPENDITURES		16,284	14,284			16,284
050401.098.61128	TRANS TO IR FUND	2,495	7,007	24,507	5,255	21	7,825
050401.098.61611	INDIRECT COST ALLOCATION	319,223	285,884	285,884	142,942	50	269,267
61000	OTHER FINANCING USES	321,718	292,891	310,391	148,197	47	277,092
	TOTALS:	641,283	647,633	647,408	332,384	51	634,975

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
401	EMERGENCY/CRISIS INTERVENTION						
050401.401.32219	COMMUNITY HOSPITAL PRG(CHIPPS)		1	1			1
050401.401.32333	HUMAN SERVICES BLOCK GRANT	116,833	101,684	128,684	61,812	48	101,684
050401.401.32499	OTHER GRANTS & REIMBURSEMENTS	10,000	1	1	32,938	3,293	1
32000	GRANTS & REIMBURSEMENTS	126,833	101,686	128,686	94,750	73	101,686
050401.401.33122	PROGRAM INCOME	10,500	10,000	10,000	8,100	81	10,000
33000	DEPARTMENT EARNINGS	10,500	10,000	10,000	8,100	81	10,000
050401.401.39119	DONATIONS		1	1			1
39000	OTHER		1	1			1
050401.401.51111	TRANS FROM OPERATING FUND	3,509	3,509	3,509			3,509
51000	OTHER FINANCING SOURCES	3,509	3,509	3,509			3,509
	TOTALS:	140,842	115,196	142,196	102,850	72	115,196

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
401	EMERGENCY/CRISIS INTERVENTION						
050401.401.43111	LEGAL SERVICES	53,208	45,000	45,000	23,015	51	45,000
050401.401.43118	OTHER LEGAL SERVICES		1	1			1
050401.401.43148	OTHER SPECIALIZED SERVICES		24,116	24,116			14,116
050401.401.43213	TELEPHONE (MOBILE)	8,062	3,000	5,000	4,557	91	13,000
050401.401.43215	TELEPHONE ANSWERING SERVICE	2,592	3,693	3,693	1,512	40	3,693
050401.401.43421	PURCHASED PERSONNEL SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES	63,862	75,811	77,811	29,084	37	75,811
050401.401.44357	MH CONTRACTS	47,904	39,384	64,384	54,468	84	39,384
44000	GRANTS, SUBSIDIES, CONTRACTS	47,904	39,384	64,384	54,468	84	39,384
050401.401.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES		1	1			1
	TOTALS:	111,766	115,196	142,196	83,552	58	115,196

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
402	TREATMENT						
050401.402.32219	COMMUNITY HOSPITAL PRG(CHIPPS)		1	1			1
050401.402.32276	MH BASE ALLOCATION		130,000	130,000			300,847
050401.402.32333	HUMAN SERVICES BLOCK GRANT	1,264,672	968,502	1,176,502	688,762	58	1,005,658
32000	GRANTS & REIMBURSEMENTS	1,264,672	1,098,503	1,306,503	688,762	52	1,306,506
050401.402.33122	PROGRAM INCOME		1	1			1
33000	DEPARTMENT EARNINGS		1	1			1
050401.402.51111	TRANS FROM OPERATING FUND	19,847	19,847	19,847			19,847
51000	OTHER FINANCING SOURCES	19,847	19,847	19,847			19,847
	TOTALS:	1,284,519	1,118,351	1,326,351	688,762	51	1,326,354

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
402	TREATMENT						
050401.402.43126	LABORATORY SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES		1	1			1
050401.402.44331	IN-PATIENT-HOSPITAL		1	1			1
050401.402.44334	OUTPATIENT-PSYCHIATRIC	387,484	152,847	360,847	251,023	69	360,850
050401.402.44335	PARTIAL HOSPITALIZATION		1	1			1
050401.402.44357	MH CONTRACTS	738,371	965,500	965,500	551,479	57	965,500
44000	GRANTS, SUBSIDIES, CONTRACTS	1,125,855	1,118,349	1,326,349	802,502	60	1,326,352
050401.402.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES		1	1			1
	TOTALS:	1,125,855	1,118,351	1,326,351	802,502	60	1,326,354

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
403	VOCATIONAL REHABILITATION						
050401.403.32219	COMMUNITY HOSPITAL PRG(CHIPPS)		1	1			1
050401.403.32333	HUMAN SERVICES BLOCK GRANT	300,432	307,205	307,205	158,946	51	307,205
32000	GRANTS & REIMBURSEMENTS	300,432	307,206	307,206	158,946	51	307,206
050401.403.51111	TRANS FROM OPERATING FUND	6,579	6,579	6,579			6,579
51000	OTHER FINANCING SOURCES	6,579	6,579	6,579			6,579
	TOTALS:	307,011	313,785	313,785	158,946	50	313,785

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
403	VOCATIONAL REHABILITATION						
050401.403.44345	COMMUNITY HOSPITAL PRG(CHIPPS)		1	1			1
050401.403.44357	MH CONTRACTS	294,265	313,784	313,784	162,139	51	313,784
44000	GRANTS, SUBSIDIES, CONTRACTS	294,265	313,785	313,785	162,139	51	313,785
	TOTALS:	294,265	313,785	313,785	162,139	51	313,785

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
404	SOCIAL RECREATION						
050401.404.32219	COMMUNITY HOSPITAL PRG(CHIPPS)		1	1			1
050401.404.32333	HUMAN SERVICES BLOCK GRANT	1,311,746	1,222,139	1,222,139	715,253	58	1,248,189
32000	GRANTS & REIMBURSEMENTS	1,311,746	1,222,140	1,222,140	715,253	58	1,248,190
050401.404.51111	TRANS FROM OPERATING FUND	13,063	13,063	13,063			13,063
51000	OTHER FINANCING SOURCES	13,063	13,063	13,063			13,063
	TOTALS:	1,324,809	1,235,203	1,235,203	715,253	57	1,261,253

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
404	SOCIAL RECREATION						
050401.404.44357	MH CONTRACTS	1,316,482	1,185,203	1,185,203	708,602	59	1,185,203
050401.404.44398	NAMI	95,806	50,000	50,000	21,362	42	76,050
44000	GRANTS, SUBSIDIES, CONTRACTS	1,412,288	1,235,203	1,235,203	729,964	59	1,261,253
	TOTALS:	1,412,288	1,235,203	1,235,203	729,964	59	1,261,253

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
405	RESIDENTIAL SERVICES						
050401.405.32219	COMMUNITY HOSPITAL PRG(CHIPPS)		1	1			1
050401.405.32276	MH BASE ALLOCATION	195,380	51,680	51,680	614,540	1,189	77,766
050401.405.32333	HUMAN SERVICES BLOCK GRANT	9,315,588	10,321,917	10,088,917	5,193,895	51	10,813,641
32000	GRANTS & REIMBURSEMENTS	9,510,968	10,373,598	10,140,598	5,808,435	57	10,891,408
050401.405.33122	PROGRAM INCOME	1,133	1	1	240	24,00	1
33000	DEPARTMENT EARNINGS	1,133	1	1	240	24,00	1
050401.405.51111	TRANS FROM OPERATING FUND	261,193	261,193	261,193			261,193
51000	OTHER FINANCING SOURCES	261,193	261,193	261,193			261,193
	TOTALS:	9,773,294	10,634,792	10,401,792	5,808,675	55	11,152,602

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
405	RESIDENTIAL SERVICES						
050401.405.44345	COMMUNITY HOSPITAL PRG(CHIPPS)	9,336,442	8,474,992	8,266,992	6,200,785	75	8,992,802
050401.405.44357	MH CONTRACTS	2,083,462	2,159,800	2,134,800	1,053,748	49	2,159,800
44000	GRANTS, SUBSIDIES, CONTRACTS	11,419,904	10,634,792	10,401,792	7,254,533	69	11,152,602
	TOTALS:	11,419,904	10,634,792	10,401,792	7,254,533	69	11,152,602

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1202	MENTAL HEALTH						
050401	MENTAL HEALTH						
098	OPERATIONS						
050401.098.29214	FUND BALANCE - RESTRICTED	7,153,703		1,775	6,061,786	341,5	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	7,153,703		1,775	6,061,786	341,5	
050401.098.29914	FUND BALANCE - RESTRICTED	6,061,786					
	TOTAL FUND BALANCE AT END OF YEAR	6,061,786					

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1202	MENTAL HEALTH						
	REVENUE TOTALS:	17,726,723	18,384,612	18,384,612	10,296,449	56	19,289,783
	SOURCE TOTALS:	532,629	539,158	554,158	267,916	48	542,736
	BEG FUND BAL TOTALS:	7,153,703		1,775	6,061,786	341,5	
	TOTALS:	25,413,055	18,923,770	18,940,545	16,626,151	87	19,832,519
	EXPENDITURE TOTALS:	18,676,689	18,191,576	18,190,851	11,468,273	63	19,100,286
	USES TOTALS:	674,580	732,194	749,694	525,334	70	732,233
	END FUND BAL TOTALS:	6,061,786					
	TOTALS:	25,413,055	18,923,770	18,940,545	11,993,607	63	19,832,519

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1203	FEDERAL IV-D						
100501	DOMESTIC RELATIONS						
100501.000.32112	DOM REL-IV-D	3,803,553	3,816,861	3,816,861	1,930,715	50	3,816,861
100501.000.32165	DOM REL INCENTIVES	840,958	725,000	725,000	322,942	44	725,000
100501.000.32499	OTHER GRANTS & REIMBURSEMENTS	99	55,000	55,000			55,000
32000	GRANTS & REIMBURSEMENTS	4,644,610	4,596,861	4,596,861	2,253,657	49	4,596,861
100501.000.33111	FEES & COMMISSIONS		1	1			1
100501.000.33199	OTHER DEPARTMENTAL EARNINGS	3,779	4,000	4,000	1,457	36	3,000
33000	DEPARTMENT EARNINGS	3,779	4,001	4,001	1,457	36	3,001
100501.000.34111	SUPPORT CHARGES	221	250	250	243	97	250
100501.000.34112	ATTACHMENT COSTS	212	1	1	124	12,40	1
100501.000.34149	GENETIC TESTING	2,953	4,000	4,000	1,685	42	4,000
34000	JUDICIAL COSTS & FINES	3,386	4,251	4,251	2,052	48	4,251
100501.000.35111	INTEREST-SAVINGS & MONEY MAR	4,064	1	1	4,052	405,2	1
100501.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
35000	INVESTMENT INC	4,064	2	2	4,052	202,6	2
100501.000.39136	TRANSCRIBING FEES		1	1			1
100501.000.39199	ALL OTHER REVENUE		300	300			300
39000	OTHER		301	301			301
100501.000.51111	TRANS FROM OPERATING FUND	1,693,687	2,151,995	2,171,995	208,066	9	1,983,449
51000	OTHER FINANCING SOURCES	1,693,687	2,151,995	2,171,995	208,066	9	1,983,449
	TOTALS:	6,349,526	6,757,411	6,777,411	2,469,284	36	6,587,865

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1203	FEDERAL IV-D						
100501	DOMESTIC RELATIONS						
100501.000.41111	FULL TIME EMPLOYEES	1,158,157	1,201,138	1,178,334	662,049	56	1,138,924
100501.000.41121	FULL TIME BARGAINING UNIT	2,677,640	2,824,909	2,687,447	1,518,133	56	2,964,791
100501.000.41311	PART TIME EMPLOYEES		1	1			1
100501.000.41321	PART TIME BARGAINING UNIT		119,600	119,600			119,600
100501.000.41411	OVERTIME PAY	198	2,044	2,044	20		2,044
100501.000.41611	WORKERS COMPENSATION COSTS	35,252	31,941	51,941	34,381	66	33,615
100501.000.41631	TRANSCRIBING EXPENSE-INTERNAL	101	1	1			1
100501.000.41711	HEALTH CARE PLAN	606,529	580,754	540,514	326,294	60	506,745
100501.000.41712	LIFE INSURANCE PREMIUMS	3,610	3,775	3,775	1,726	45	3,642
100501.000.41713	CANCER INSURANCE PREMIUMS	32	29	29			28
100501.000.41714	HEALTH CARE-RX	91,471	87,113	127,113	95,293	74	94,122
100501.000.41715	HEALTH CARE-DENTAL	14,503	13,067	13,067	9,446	72	14,006
100501.000.41716	HEALTH CARE-VISION	1,527	871	1,111	888	79	1,541
100501.000.41717	HEALTH CARE-ADMIN	(205)	407	407	91	22	392
100501.000.41721	FEDERAL OLD AGE INSURANCE	269,598	374,474	374,474	160,216	42	260,515
100501.000.41722	STATE UNEMPLOYMENT CHARGES	5,272	2,904	2,904	1,960	67	4,202
100501.000.41731	EMPLOYER PENSION CONTRIBUTIONS	516,068	540,827	540,827			560,248
100501.000.41732	UNUSED DISABILITY LEAVE	2,284	13,067	17,367	115,322	664	18,208
100501.000.41755	HEALTH CARE REIMBURSEMENT	15,699	18,750	18,750	10,883	58	20,000
100501.000.41911	BUDGETED VACANCY FACTOR		(138,000)	22,266			(138,000)

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	41000 PERSONNEL SERVICES	5,397,736	5,677,672	5,701,972	2,936,702	51	5,604,625
100501.000.42111	MILEAGE-PERSONAL VEHICLE	666	2,500	2,500	153	6	2,500
100501.000.42112	OTHER TRAVEL EXPENSE	4,770	5,000	5,000	429	8	5,000
	42000 TRAVEL & TRANSPORTATION	5,436	7,500	7,500	582	7	7,500
100501.000.43111	LEGAL SERVICES		5,000	4,850	700	14	5,000
100501.000.43126	LABORATORY SERVICES	5,836	10,000	10,000	2,159	21	10,000
100501.000.43145	LANGUAGE INTERPRETATION SVCS		500	500			500
100501.000.43165	SECURITY SERVICES		1	1			1
100501.000.43211	DATA RETENTION SERVICES	9,985	10,000	10,750	10,710	99	11,000
100501.000.43213	TELEPHONE (MOBILE)		1	1			1
100501.000.43421	PURCHASED PERSONNEL SERVICES	1,808	2,000	2,000	1,559	77	3,000
100501.000.43428	PAYROLL SERVICES	4,626	5,436	5,436	1,547	28	5,346
	43000 PROF & TECHNICAL SERVICES	22,255	32,938	33,538	16,675	49	34,848
100501.000.45211	COMPUTER PAPER SUPPLIES		1	1			1
100501.000.45254	OTHER POSTAGE	20	500	500	63	12	500
100501.000.45261	PROFESSIONAL BOOKS&PERIODICALS	1,811	4,000	1,700	1,580	92	4,000
100501.000.45281	OTHER OPERATING SUPPLIES	19,438	21,700	22,463	8,465	37	21,700

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
	45000 MATERIALS & OPERATING SUPPLIES	21,269	26,201	24,664	10,108	40	26,201
100501.000.46111	TELEPHONE		20,000	15,700			20,000
100501.000.46311	MAINTENANCE & REPAIR SERVICES	13,250	20,000	20,190	3,760	18	20,000
100501.000.46413	PARKING LOT RENTAL		1	1			1
100501.000.46511	PERSONNEL DEVELOPMENT	2,070	2,000	3,700	3,645	98	3,000
100501.000.46522	DESKTOP COMPUTER EXPENSE	12,170	8,160	9,379	5,256	56	10,272
100501.000.46811	ADVERTISING-GENERAL		1	1			1
100501.000.46821	ASSOCIATION DUES	595	765	765	765	100	810
100501.000.46839	TRANSCRIBING FEES		1	1			1
100501.000.46863	BANKING SERVICES		5,000	5,000			5,000
100501.000.46865	OTHER REFUNDS		1	1			1
100501.000.46866	OTHER OPERATING EXPENSES	379	500	500	178	35	500
	46000 OTHER OPERATING EXPENSES	28,464	56,429	55,238	13,604	24	59,586
100501.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	1,325	2,000	2,000			2,000
100501.000.47391	OFFICE FURNITURE-REPLACEMENT	685	1,000	1,000			1,000
100501.000.47392	OFFICE MACHINES-REPLACEMENT	3,361	5,000	7,326	2,359	32	5,000
100501.000.47393	OTHER EQUIPMENT-REPLACEMENT	824	2,000	2,000			2,000
100501.000.47441	COMPUTER EQUIPMENT-NEW	2,558	4,000	4,000			4,000
100501.000.47492	OTHER EQUIPMENT-NEW		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	8,753	14,001	16,327	2,359	14	14,001
100501.000.61111	TRANS TO OPERATING FUND	402,410	439,100	439,100	147,111	33	466,900
100501.000.61171	TRANS TO OTHER CAP PROJ FUND		12,000	12,000	8,417	70	9,000
100501.000.61611	INDIRECT COST ALLOCATION	463,202	491,570	491,570	245,786	50	365,204
61000	OTHER FINANCING USES	865,612	942,670	942,670	401,314	42	841,104
	TOTALS:	6,349,525	6,757,411	6,781,909	3,381,344	49	6,587,865

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1203	FEDERAL IV-D						
100501	DOMESTIC RELATIONS						
100501.000.29214	FUND BALANCE - RESTRICTED			4,498			
	TOTAL FUND BALANCE AT BEGINNING OF YEAR			4,498			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1203	FEDERAL IV-D						
	REVENUE TOTALS:	4,655,839	4,605,416	4,605,416	2,261,218	49	4,604,416
	SOURCE TOTALS:	1,693,687	2,151,995	2,171,995	208,066	9	1,983,449
	BEG FUND BAL TOTALS:			4,498			
	TOTALS:	6,349,526	6,757,411	6,781,909	2,469,284	36	6,587,865
	EXPENDITURE TOTALS:	5,483,913	5,814,741	5,839,239	2,980,030	51	5,746,761
	USES TOTALS:	865,612	942,670	942,670	401,314	42	841,104
	END FUND BAL TOTALS:						
	TOTALS:	6,349,525	6,757,411	6,781,909	3,381,344	49	6,587,865

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
050406.000.32262	HEALTH CHOICES	1,110,529	1,559,629	1,559,629	852,238	54	1,594,760
32000	GRANTS & REIMBURSEMENTS	1,110,529	1,559,629	1,559,629	852,238	54	1,594,760
	TOTALS:	1,110,529	1,559,629	1,559,629	852,238	54	1,594,760

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
050406.000.41111	FULL TIME EMPLOYEES	375,041	511,492	441,442	225,036	50	523,182
050406.000.41121	FULL TIME BARGAINING UNIT	157,322	162,435	162,435	93,713	57	167,713
050406.000.41611	WORKERS COMPENSATION COSTS	5,736	5,221	9,221	5,620	60	5,687
050406.000.41711	HEALTH CARE PLAN	64,242	94,932	86,882	53,343	61	85,729
050406.000.41712	LIFE INSURANCE PREMIUMS	587	617	617	282	45	616
050406.000.41713	CANCER INSURANCE PREMIUMS	5	5	5			5
050406.000.41714	HEALTH CARE-RX	14,883	14,240	22,240	15,578	70	15,923
050406.000.41715	HEALTH CARE-DENTAL	2,361	2,136	2,136	1,544	72	2,370
050406.000.41716	HEALTH CARE-VISION	249	142	192	145	75	261
050406.000.41717	HEALTH CARE-ADMIN	(33)	66	66	15	22	66
050406.000.41721	FEDERAL OLD AGE INSURANCE	43,865	42,719	42,719	26,189	61	44,073
050406.000.41722	STATE UNEMPLOYMENT CHARGES	858	475	475	320	67	711
050406.000.41731	EMPLOYER PENSION CONTRIBUTIONS	83,967	88,405	88,405			94,780
050406.000.41732	UNUSED DISABILITY LEAVE		2,136	2,136			3,080
050406.000.41911	BUDGETED VACANCY FACTOR			70,050			
41000	PERSONNEL SERVICES	749,083	925,021	929,021	421,785	45	944,196
050406.000.43428	PAYROLL SERVICES	597	701	701	200	28	701

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
43000	PROF & TECHNICAL SERVICES	597	701	701	200	28	701
050406.000.61111	TRANS TO OPERATING FUND	186,400	195,200	195,200	195,200	100	200,200
050406.000.61122	TRANS TO MENTAL HEALTH	65,796	72,325	72,325	34,498	47	75,902
050406.000.61214	TRANS TO HUM SVCS ADMIN FUND	359,962	366,380	366,380	274,785	75	373,761
61000	OTHER FINANCING USES	612,158	633,905	633,905	504,483	79	649,863
	TOTALS:	1,361,838	1,559,627	1,563,627	926,468	59	1,594,760

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
098	OPERATIONS						
050406.098.32262	HEALTH CHOICES	29,147,469	34,300,636	34,300,636	18,743,112	54	33,737,252
050406.098.32499	OTHER GRANTS & REIMBURSEMENTS	72,078	1	1	2,807,384	280,7	1
32000	GRANTS & REIMBURSEMENTS	29,219,547	34,300,637	34,300,637	21,550,496	62	33,737,253
050406.098.35111	INTEREST-SAVINGS & MONEY MAR	1,357,088	1,000,000	1,000,000	748,679	74	1,400,000
050406.098.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	1,357,088	1,000,001	1,000,001	748,679	74	1,400,001
050406.098.51111	TRANS FROM OPERATING FUND			1,089,750	1,085,749	99	
51000	OTHER FINANCING SOURCES			1,089,750	1,085,749	99	
	TOTALS:	30,576,635	35,300,638	36,390,388	23,384,924	64	35,137,254

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
098	OPERATIONS						
050406.098.42111	MILEAGE-PERSONAL VEHICLE	4,356	9,000	9,000	3,246	36	9,000
050406.098.42112	OTHER TRAVEL EXPENSE	648	3,000	3,000	354	11	3,000
050406.098.42211	GASOLINE & OIL		1	1			1
42000	TRAVEL & TRANSPORTATION	5,004	12,001	12,001	3,600	29	12,001
050406.098.43111	LEGAL SERVICES	236	1,000	1,000	107	10	1,000
050406.098.43112	AUDITING SERVICES	24,750	49,500	49,500	49,500	100	49,500
050406.098.43117	ACTUARIAL SERVICES	42,000	45,000	45,000	31,500	70	45,000
050406.098.43118	OTHER LEGAL SERVICES	23,057	25,000	41,258	41,258	100	40,000
050406.098.43148	OTHER SPECIALIZED SERVICES	3,400	3,000	6,000	4,000	66	7,000
050406.098.43213	TELEPHONE (MOBILE)	416	2,500	2,500			2,500
43000	PROF & TECHNICAL SERVICES	93,859	126,000	145,258	126,365	86	145,000
050406.098.44359	HEALTH CHOICES CONTRACTS	2,185	223,699	204,441	2,220	1	250,000
050406.098.44361	MCO ASSESSMENT	28,784,941	33,426,809	33,426,809	23,658,324	70	33,142,514
050406.098.44372	REINVESTMENT ADMINISTRATIVE		1	1			1
050406.098.44385	GROSS RECEIPTS TAX		1	1			1
050406.098.44688	CLEARINGHOUSE-CONF OF CHURCHES	548,048	693,600	715,551	384,812	53	805,995

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	44000 GRANTS, SUBSIDIES, CONTRACTS	29,335,174	34,344,110	34,346,803	24,045,356	70	34,198,511
050406.098.45281	OTHER OPERATING SUPPLIES	246	1,000	1,000			1,000
	45000 MATERIALS & OPERATING SUPPLIES	246	1,000	1,000			1,000
050406.098.46111	TELEPHONE		2,500	2,500			2,500
050406.098.46311	MAINTENANCE & REPAIR SERVICES		1,000	1,000			1,000
050406.098.46431	OFFICE RENT-GOVT CENTER	36,931	38,562	38,562	22,491	58	39,108
050406.098.46432	PARKING-GOVT CENTER	756	767	767	441	57	767
050406.098.46511	PERSONNEL DEVELOPMENT	1,921	4,000	4,000	90	2	4,000
050406.098.46522	DESKTOP COMPUTER EXPENSE	5,127	5,440	5,944	3,195	53	5,564
050406.098.46536	HEALTH CHOICES REPAYMENT		1	1			1
050406.098.46863	BANKING SERVICES		5,000	5,000			5,000
050406.098.46866	OTHER OPERATING EXPENSES	427	2,000	2,000			2,000
	46000 OTHER OPERATING EXPENSES	45,162	59,270	59,774	26,217	43	59,940
050406.098.47441	COMPUTER EQUIPMENT-NEW	8,902	4,000	4,000	1,640	41	4,000
050406.098.47492	OTHER EQUIPMENT-NEW	601	3,000	3,000			3,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	9,503	7,000	7,000	1,640	23	7,000
050406.098.61122	TRANS TO MENTAL HEALTH						1
050406.098.61128	TRANS TO IR FUND	444,884	475,896	475,896	356,922	75	487,985
050406.098.61611	INDIRECT COST ALLOCATION	210,739	275,361	275,361	137,680	49	225,820
61000	OTHER FINANCING USES	655,623	751,257	751,257	494,602	65	713,806
	TOTALS:	30,144,571	35,300,638	35,323,093	24,697,780	69	35,137,258

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***** 2025 ADOPTED	REVISED	RECEIVED AS OF 7/31	% RECEIVED *****	2026 PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
461	MEDICAL CLAIMS TRUST						
050406.461.32262	HEALTH CHOICES	85,155,439	111,434,817	111,434,817	60,892,029	54	111,540,001
050406.461.32351	MEDICAL REINSURANCE RECOVERIES	2,624,979	1	1	704,407	70,44	1
050406.461.32499	OTHER GRANTS & REIMBURSEMENTS	9,280,980	1	1	7,448	744,8	1
32000	GRANTS & REIMBURSEMENTS	97,061,398	111,434,819	111,434,819	61,603,884	55	111,540,003
	TOTALS:	97,061,398	111,434,819	111,434,819	61,603,884	55	111,540,003

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
461	MEDICAL CLAIMS TRUST						
050406.461.44413	MEDICAL CLAIMS	100,907,669	110,436,510	110,436,510	57,586,030	52	111,540,000
050406.461.44414	MEDICAL RESERVES	100,000	1	1			
050406.461.44415	MEDICAL REINSURANCE	1,057,573	998,306	998,306	11,200	1	1
050406.461.44418	MCO HIPF		1	1			1
44000	GRANTS, SUBSIDIES, CONTRACTS	102,065,242	111,434,818	111,434,818	57,597,230	51	111,540,002
050406.461.46536	HEALTH CHOICES REPAYMENT	1,426,485	1	1			1
46000	OTHER OPERATING EXPENSES	1,426,485	1	1			1
	TOTALS:	103,491,727	111,434,819	111,434,819	57,597,230	51	111,540,003

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
463	INCENTIVE FUND						
050406.463.32262	HEALTH CHOICES	491,802	600,000	600,000	327,862	54	1,500,000
32000	GRANTS & REIMBURSEMENTS	491,802	600,000	600,000	327,862	54	1,500,000
	TOTALS:	491,802	600,000	600,000	327,862	54	1,500,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
463	INCENTIVE FUND						
050406.463.44416	MCO INITIATIVE	687,489	600,000	600,000			1,500,000
44000	GRANTS, SUBSIDIES, CONTRACTS	687,489	600,000	600,000			1,500,000
	TOTALS:	687,489	600,000	600,000			1,500,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
464	PROVIDER GEN/ADMIN						
050406.464.32262	HEALTH CHOICES	6,714,424	7,679,281	7,679,281	4,196,238	54	8,124,431
32000	GRANTS & REIMBURSEMENTS	6,714,424	7,679,281	7,679,281	4,196,238	54	8,124,431
	TOTALS:	6,714,424	7,679,281	7,679,281	4,196,238	54	8,124,431

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
464	PROVIDER GEN/ADMIN						
050406.464.44417	MCO ADMIN FEES	5,570,306	7,679,280	7,679,280	5,726,473	74	8,124,430
050406.464.44418	MCO HIPF		1	1			1
44000	GRANTS, SUBSIDIES, CONTRACTS	5,570,306	7,679,281	7,679,281	5,726,473	74	8,124,431
	TOTALS:	5,570,306	7,679,281	7,679,281	5,726,473	74	8,124,431

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
465	REINVESTMENT PLAN						
050406.465.44383	WRAP AROUND PROG-PINEBROOK	396,619	425,000	485,000	224,796	46	400,000
050406.465.44392	RESPITE-VALLEY YOUTH HOUSE	58,314	150,000	155,000	64,358	41	175,000
050406.465.44421	2 TO 1 ABA SUPPORT SERVICES	62,127	240,000	260,000	87,719	33	240,000
050406.465.44687	CONFERENCE OF CHURCHES	1,030,387	1,050,000	1,050,052	531,531	50	950,000
050406.465.44688	CLEARINGHOUSE-CONF OF CHURCHES	257,240	400,000	450,000	155,528	34	300,000
050406.465.44806	PROJECT BASED OPERATING ASSIST		1	1			1
050406.465.44826	SOCIAL DETER OF HEALTH-COC	87,137	200,000	220,000	78,632	35	200,000
050406.465.44836	SOCIAL DETER OF HEALTH-DUOS		275,000	275,000	75,000	27	275,000
44000	GRANTS, SUBSIDIES, CONTRACTS	1,891,824	2,740,001	2,895,053	1,217,564	42	2,540,001
	TOTALS:	1,891,824	2,740,001	2,895,053	1,217,564	42	2,540,001

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1204	HEALTH CHOICES						
050406	HEALTH CHOICES						
098	OPERATIONS						
050406.098.29214	FUND BALANCE - RESTRICTED	43,195,606	30,000,000	30,177,507	36,002,640	119	25,000,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	43,195,606	30,000,000	30,177,507	36,002,640	119	25,000,000
050406.098.29914	FUND BALANCE - RESTRICTED	36,002,640	27,260,001	28,345,751			22,459,995
	TOTAL FUND BALANCE AT END OF YEAR	36,002,640	27,260,001	28,345,751			22,459,995

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1204	HEALTH CHOICES						
	REVENUE TOTALS:	135,954,788	156,574,367	156,574,367	89,279,397	57	157,896,448
	SOURCE TOTALS:			1,089,750	1,085,749	99	
	BEG FUND BAL TOTALS:	43,195,606	30,000,000	30,177,507	36,002,640	119	25,000,000
	TOTALS:	179,150,394	186,574,367	187,841,624	126,367,786	67	182,896,448
	EXPENDITURE TOTALS:	141,879,974	157,929,204	158,110,711	89,166,430	56	159,072,784
	USES TOTALS:	1,267,781	1,385,162	1,385,162	999,085	72	1,363,669
	END FUND BAL TOTALS:	36,002,640	27,260,001	28,345,751			22,459,995
	TOTALS:	179,150,395	186,574,367	187,841,624	90,165,515	48	182,896,448

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
050403.000.32116	DRUG & ALCOHOL	445,975	296,213	296,213	267,336	90	296,213
050403.000.32333	HUMAN SERVICES BLOCK GRANT	147,786	285,332	285,332	73,946	25	299,322
050403.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS	593,761	581,546	581,546	341,282	58	595,536
050403.000.51111	TRANS FROM OPERATING FUND	29,832	29,832	31,832			29,832
51000	OTHER FINANCING SOURCES	29,832	29,832	31,832			29,832
	TOTALS:	623,593	611,378	613,378	341,282	55	625,368

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
050403.000.41111	FULL TIME EMPLOYEES	168,126	174,886	174,886	100,896	57	180,128
050403.000.41121	FULL TIME BARGAINING UNIT	109,943	159,340	159,340	87,289	54	164,521
050403.000.41321	PART TIME BARGAINING UNIT		18,000	18,000			18,000
050403.000.41411	OVERTIME PAY	17,495	15,000	15,000	9,970	66	15,000
050403.000.41611	WORKERS COMPENSATION COSTS	3,169	2,845	4,845	3,062	63	3,108
050403.000.41711	HEALTH CARE PLAN	36,096	51,729	47,704	29,056	60	46,860
050403.000.41712	LIFE INSURANCE PREMIUMS	324	336	336	154	45	337
050403.000.41713	CANCER INSURANCE PREMIUMS	3	3	3			3
050403.000.41714	HEALTH CARE-RX	8,221	7,759	11,759	8,486	72	8,704
050403.000.41715	HEALTH CARE-DENTAL	1,306	1,164	1,164	841	72	1,295
050403.000.41716	HEALTH CARE-VISION	137	78	103	79	76	142
050403.000.41717	HEALTH CARE-ADMIN	(18)	36	36	8	22	36
050403.000.41721	FEDERAL OLD AGE INSURANCE	24,229	23,278	23,278	14,271	61	24,091
050403.000.41722	STATE UNEMPLOYMENT CHARGES	474	259	259	175	67	389
050403.000.41731	EMPLOYER PENSION CONTRIBUTIONS	46,380	48,172	48,172			51,808
050403.000.41732	UNUSED DISABILITY LEAVE		1,164	1,164			1,684
41000	PERSONNEL SERVICES	415,885	504,049	506,049	254,287	50	516,106
050403.000.43428	PAYROLL SERVICES	373	438	438	125	28	438

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
43000	PROF & TECHNICAL SERVICES	373	438	438	125	28	438
050403.000.61214	TRANS TO HUM SVCS ADMIN FUND	77,113	106,891	106,891	80,168	74	108,824
61000	OTHER FINANCING USES	77,113	106,891	106,891	80,168	74	108,824
	TOTALS:	493,371	611,378	613,378	334,580	54	625,368

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	% RECEIVED	2026 PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
098	OPERATIONS						
050403.098.32116	DRUG & ALCOHOL	103,687	28,589	28,589	124,261	434	28,589
050403.098.32333	HUMAN SERVICES BLOCK GRANT	35,043	70,803	70,803	17,534	24	50,884
32000	GRANTS & REIMBURSEMENTS	138,730	99,392	99,392	141,795	142	79,473
050403.098.35111	INTEREST-SAVINGS & MONEY MAR	206,245	100,000	100,000	84,184	84	100,000
050403.098.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	206,245	100,001	100,001	84,184	84	100,001
050403.098.39199	ALL OTHER REVENUE	23	1	1			1
39000	OTHER	23	1	1			1
050403.098.51111	TRANS FROM OPERATING FUND	14,052	14,052	14,052	74,778	532	14,052
51000	OTHER FINANCING SOURCES	14,052	14,052	14,052	74,778	532	14,052
	TOTALS:	359,050	213,446	213,446	300,757	140	193,527

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
098	OPERATIONS						
050403.098.42111	MILEAGE-PERSONAL VEHICLE	2,818	3,640	2,940	1,029	35	3,640
050403.098.42112	OTHER TRAVEL EXPENSE	4,621	1,200	2,300	2,143	93	1,200
42000	TRAVEL & TRANSPORTATION	7,439	4,840	5,240	3,172	60	4,840
050403.098.43111	LEGAL SERVICES	79	200	200	36	18	200
050403.098.43213	TELEPHONE (MOBILE)	1,700	1,500	1,500	925	61	1,500
050403.098.43421	PURCHASED PERSONNEL SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES	1,779	1,701	1,701	961	56	1,701
050403.098.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
050403.098.45281	OTHER OPERATING SUPPLIES	817	1,500	2,500	1,970	78	1,500
45000	MATERIALS & OPERATING SUPPLIES	817	1,501	2,501	1,970	78	1,501
050403.098.46311	MAINTENANCE & REPAIR SERVICES		300	300			300
050403.098.46431	OFFICE RENT-GOVT CENTER	18,477	19,269	19,269	11,235	58	19,542
050403.098.46432	PARKING-GOVT CENTER	384	384	384	224	58	384
050403.098.46511	PERSONNEL DEVELOPMENT	4,473	2,650	2,250	1,500	66	2,650
050403.098.46522	DESKTOP COMPUTER EXPENSE	2,429	2,380	2,619	1,416	54	3,424
050403.098.46811	ADVERTISING-GENERAL		1	1			1
050403.098.46821	ASSOCIATION DUES	6,425	4,936	4,936			4,936

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
050403.098.46854	ADVISORY BOARD EXPENSE	51	150	150	16	10	150
050403.098.46866	OTHER OPERATING EXPENSES		9,844	9,844			9,844
46000	OTHER OPERATING EXPENSES	32,239	39,914	39,753	14,391	36	41,231
050403.098.47351	COMPUTER EQUIPMENT-REPLACEMENT		4,000	4,000			4,000
050403.098.47392	OFFICE MACHINES-REPLACEMENT		4,000	3,000			4,000
050403.098.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
050403.098.47441	COMPUTER EQUIPMENT-NEW	3,511	4,000	5,466	4,058	74	4,000
050403.098.47492	OTHER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES	3,511	12,002	12,468	4,058	32	12,002
050403.098.61128	TRANS TO IR FUND	1,287	1,054	1,054	791	75	1,278
050403.098.61611	INDIRECT COST ALLOCATION	181,625	152,434	152,434	76,218	50	130,974
61000	OTHER FINANCING USES	182,912	153,488	153,488	77,009	50	132,252
	TOTALS:	228,697	213,446	215,151	101,561	47	193,527

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
301	TREATMENT						
050403.301.32116	DRUG & ALCOHOL	316,451	451,063	1,550,218	379,240	24	789,618
050403.301.32131	D&A FEDERAL BLOCK GRANT	2,072,294	503,002	503,002	1,468,191	291	503,002
050403.301.32244	TCAP	46,291	64,461	64,461	18,675	28	64,461
050403.301.32333	HUMAN SERVICES BLOCK GRANT	775,485	617,756	617,756	388,020	62	617,756
050403.301.32356	MEDICATION ASSISTED TREATMENT		1	1			1
050403.301.32499	OTHER GRANTS & REIMBURSEMENTS	111,280	121,000	121,000	75,640	62	121,000
32000	GRANTS & REIMBURSEMENTS	3,321,801	1,757,283	2,856,438	2,329,766	81	2,095,838
050403.301.51111	TRANS FROM OPERATING FUND	59,858	59,858	59,858			59,858
51000	OTHER FINANCING SOURCES	59,858	59,858	59,858			59,858
	TOTALS:	3,381,659	1,817,141	2,916,296	2,329,766	79	2,155,696

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
301	TREATMENT						
050403.301.44332	OUTPATIENT SERVICES	295,603	295,000	775,000	327,016	42	295,000
050403.301.44333	INPATIENT SERVICES	1,074,838	1,110,395	1,590,395	1,307,523	82	1,448,950
050403.301.44335	PARTIAL HOSPITALIZATION	42,193	25,260	55,260	40,219	72	25,260
050403.301.44339	INTENSIVE OUTPATIENT	143,951	135,000	234,155	132,839	56	135,000
050403.301.44352	METHADONE	51,076	43,259	28,259	8,374	29	43,259
050403.301.44422	VIVITROL-ASSISTED TREATMENT		1	1			1
050403.301.44424	INPATIENT DETOX	186,241	157,826	157,826	104,081	65	157,826
050403.301.44425	HALFWAY HOUSE	51,102	18,000	18,000	10,582	58	18,000
050403.301.44426	MEDICALLY MANAGED INPATIENT	11,831	4,000	14,000	6,483	46	4,000
050403.301.44427	MEDICALLY MANAGED DETOX	6,574	8,400	8,400	5,304	63	8,400
050403.301.44428	PHYSICIAN AND PHARMACY	29,990	20,000	35,000	22,922	65	20,000
44000	GRANTS, SUBSIDIES, CONTRACTS	1,893,399	1,817,141	2,916,296	1,965,343	67	2,155,696
	TOTALS:	1,893,399	1,817,141	2,916,296	1,965,343	67	2,155,696

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
302	PREVENTION						
050403.302.32116	DRUG & ALCOHOL	137,715	176,217	176,217	133,576	75	176,217
050403.302.32131	D&A FEDERAL BLOCK GRANT	882,809	1,387,166	1,487,166	457,019	30	475,001
050403.302.32333	HUMAN SERVICES BLOCK GRANT	175,210	85,682	85,682	87,668	102	91,611
32000	GRANTS & REIMBURSEMENTS	1,195,734	1,649,065	1,749,065	678,263	38	742,829
050403.302.51111	TRANS FROM OPERATING FUND	38,329	38,329	38,329			38,329
51000	OTHER FINANCING SOURCES	38,329	38,329	38,329			38,329
	TOTALS:	1,234,063	1,687,394	1,787,394	678,263	37	781,158

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
302	PREVENTION						
050403.302.44351	INTERVENTION	184,887	249,044	349,044	162,648	46	249,044
050403.302.44367	PREVENTION/ABSENTEEISM	1,517,820	1,438,350	1,438,350	940,423	65	532,114
44000	GRANTS, SUBSIDIES, CONTRACTS	1,702,707	1,687,394	1,787,394	1,103,071	61	781,158
	TOTALS:	1,702,707	1,687,394	1,787,394	1,103,071	61	781,158

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
303	TREATMENT RELATED SERVICES						
050403.303.32116	DRUG & ALCOHOL	130,627	165,664	165,664	156,545	94	165,664
050403.303.32131	D&A FEDERAL BLOCK GRANT	728,576	2,251,629	2,351,629	810,894	34	1,540,823
050403.303.32244	TCAP	158,706	197,539	197,539	92,660	46	197,539
050403.303.32333	HUMAN SERVICES BLOCK GRANT	390,029	465,072	465,072	195,154	41	465,072
050403.303.32373	PCCD DRUG TREATMENT GRANT REV	8,505	15,316	15,316			1
32000	GRANTS & REIMBURSEMENTS	1,416,443	3,095,220	3,195,220	1,255,253	39	2,369,099
050403.303.51111	TRANS FROM OPERATING FUND	7,481	7,481	7,481			7,481
51000	OTHER FINANCING SOURCES	7,481	7,481	7,481			7,481
	TOTALS:	1,423,924	3,102,701	3,202,701	1,255,253	39	2,376,580

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
303	TREATMENT RELATED SERVICES						
050403.303.44338	CASE MANAGEMENT	1,436,194	1,360,500	1,460,500	917,701	62	1,360,500
050403.303.44349	ASSESSMENT		5,000	5,000			5,000
050403.303.44351	INTERVENTION		1	1			1
050403.303.44429	EMERGENCY HOUSING	269,411	215,000	215,000	167,647	77	215,000
050403.303.44431	RECOVERY SUPPORT SERVICES	717,374	720,000	720,000	475,681	66	720,000
050403.303.44432	DDAP APPROVE - OTHER HOUSING	764,075	802,200	802,200	248,157	30	76,079
44000	GRANTS, SUBSIDIES, CONTRACTS	3,187,054	3,102,701	3,202,701	1,809,186	56	2,376,580
	TOTALS:	3,187,054	3,102,701	3,202,701	1,809,186	56	2,376,580

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1205	DRUG AND ALCOHOL						
050403	DRUG AND ALCOHOL						
098	OPERATIONS						
050403.098.29214	FUND BALANCE - RESTRICTED	4,374,769		1,705	3,891,832	228,2	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	4,374,769		1,705	3,891,832	228,2	
050403.098.29914	FUND BALANCE - RESTRICTED	3,891,832					
	TOTAL FUND BALANCE AT END OF YEAR	3,891,832					

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1205	DRUG AND ALCOHOL						
	REVENUE TOTALS:	6,872,737	7,282,508	8,581,663	4,830,543	56	5,982,777
	SOURCE TOTALS:	149,552	149,552	151,552	74,778	49	149,552
	BEG FUND BAL TOTALS:	4,374,769		1,705	3,891,832	228,2	
	TOTALS:	11,397,058	7,432,060	8,734,920	8,797,153	100	6,132,329
	EXPENDITURE TOTALS:	7,245,203	7,171,681	8,474,541	5,156,564	60	5,891,253
	USES TOTALS:	260,025	260,379	260,379	157,177	60	241,076
	END FUND BAL TOTALS:	3,891,832					
	TOTALS:	11,397,060	7,432,060	8,734,920	5,313,741	60	6,132,329

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
050200.000.32115	ACT 148-CHILD WELFARE	1,186,745	6,792,596	6,792,596	913,276	13	7,336,592
050200.000.32125	MEDICAL ASSISTANCE	28,878	41,985	41,985			33,753
050200.000.32129	FOSTER CARE TITLE IV-E	305,781	1,299,445	1,299,445	147,931	11	1,132,896
050200.000.32167	INDEPENDENT LIVING GRANT		1	1			1
050200.000.32214	TITLE IV-B		1	1			1
050200.000.32235	CHILD WELFARE ED FOR LEADERSHP	317,477	378,840	378,840	151,731	40	332,520
050200.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS	1,838,881	8,512,869	8,512,869	1,212,938	14	8,835,764
050200.000.51111	TRANS FROM OPERATING FUND	2,814,609	1,989,609	2,029,609			3,263,272
51000	OTHER FINANCING SOURCES	2,814,609	1,989,609	2,029,609			3,263,272
	TOTALS:	4,653,490	10,502,478	10,542,478	1,212,938	11	12,099,036

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
050200.000.41111	FULL TIME EMPLOYEES	1,352,220	1,475,553	1,368,103	819,000	59	1,605,490
050200.000.41121	FULL TIME BARGAINING UNIT	3,752,757	4,772,825	4,316,014	2,264,539	52	4,968,113
050200.000.41141	FULL TIME MEET & DISCUSS	1,112,377	1,172,270	1,099,327	683,210	62	1,293,487
050200.000.41311	PART TIME EMPLOYEES	266,938	89,954	89,954	158,300	175	89,954
050200.000.41321	PART TIME BARGAINING UNIT	82,843	135,000	135,000	39,723	29	135,000
050200.000.41331	NON-CLASSIFIED SERVICE	65,015	67,616	67,616	34,328	50	69,644
050200.000.41411	OVERTIME PAY	416,003	100,000	100,000	148,955	148	100,000
050200.000.41611	WORKERS COMPENSATION COSTS	68,160	61,274	101,274	65,955	65	67,207
050200.000.41631	TRANSCRIBING EXPENSE-INTERNAL	888	2,000	2,000			2,000
050200.000.41711	HEALTH CARE PLAN	1,042,282	1,114,080	933,580	625,894	67	1,013,148
050200.000.41712	LIFE INSURANCE PREMIUMS	6,978	7,242	7,242	3,312	45	7,281
050200.000.41713	CANCER INSURANCE PREMIUMS	62	56	56			56
050200.000.41714	HEALTH CARE-RX	176,806	167,112	347,112	182,803	52	188,180
050200.000.41715	HEALTH CARE-DENTAL	28,167	25,067	25,067	18,121	72	28,003
050200.000.41716	HEALTH CARE-VISION	2,955	1,671	2,171	1,705	78	3,080
050200.000.41717	HEALTH CARE-ADMIN	(397)	780	780	174	22	784
050200.000.41721	FEDERAL OLD AGE INSURANCE	521,061	595,081	595,081	307,347	51	520,855
050200.000.41722	STATE UNEMPLOYMENT CHARGES	10,189	5,570	5,570	3,760	67	8,401
050200.000.41731	EMPLOYER PENSION CONTRIBUTIONS	997,422	1,037,487	1,037,487			1,120,119
050200.000.41732	UNUSED DISABILITY LEAVE	3,404	25,067	25,067	8,693	34	36,404
050200.000.41755	HEALTH CARE REIMBURSEMENT	12,512	11,750	11,750	8,539	72	12,000
050200.000.41911	BUDGETED VACANCY FACTOR			637,204			

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	****** 2025 ADOPTED	2025 REVISED	EXPENDED AS OF 7/31	% EXPENDED ******	2026 PROPOSED
41000	PERSONNEL SERVICES	9,918,642	10,867,455	10,907,455	5,374,358	49	11,269,206
050200.000.43428	PAYROLL SERVICES	8,581	10,083	10,083	2,870	28	10,078
43000	PROF & TECHNICAL SERVICES	8,581	10,083	10,083	2,870	28	10,078
050200.000.46839	TRANSCRIBING FEES		600	600			600
46000	OTHER OPERATING EXPENSES		600	600			600
050200.000.61111	TRANS TO OPERATING FUND	164,100	172,000	172,000	172,000	100	176,300
050200.000.61214	TRANS TO HUM SVCS ADMIN FUND	585,043	627,340	627,340	470,505	75	642,852
61000	OTHER FINANCING USES	749,143	799,340	799,340	642,505	80	819,152
	TOTALS:	10,676,366	11,677,478	11,717,478	6,019,733	51	12,099,036

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
098	OPERATIONS						
050200.098.32115	ACT 148-CHILD WELFARE	1,408,595	1,000,000	1,060,000	1,084,003	102	1,070,000
050200.098.32129	FOSTER CARE TITLE IV-E	524,996	427,684	427,684	255,572	59	427,684
050200.098.32236	FAMILY SERVICE REFORM		1	1			1
050200.098.32247	AFCARS	454,832	654,446	654,446	325,007	49	619,673
32000	GRANTS & REIMBURSEMENTS	2,388,423	2,082,131	2,142,131	1,664,582	77	2,117,358
050200.098.33122	PROGRAM INCOME		2	2			2
33000	DEPARTMENT EARNINGS		2	2			2
050200.098.35111	INTEREST-SAVINGS & MONEY MAR	17,899	1	1			1
050200.098.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	17,899	2	2			2
050200.098.39119	DONATIONS		1	1			1
050200.098.39199	ALL OTHER REVENUE	204,966	1	1	29,061	2,906	1

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
39000	OTHER	204,966	2	2	29,061	1,453	2
050200.098.51111	TRANS FROM OPERATING FUND	395,158	395,158	1,570,158	2,861,892	182	395,158
050200.098.51272	TRF FR AMERICAN RESCUE PLAN FD	1,914,287		1,807,356	1,807,356	100	
51000	OTHER FINANCING SOURCES	2,309,445	395,158	3,377,514	4,669,248	138	395,158
	TOTALS:	4,920,733	2,477,295	5,519,651	6,362,891	115	2,512,522

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	****** 2025 ADOPTED	REVISED	EXPENDED AS OF 7/31	% EXPENDED ******	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
098	OPERATIONS						
050200.098.42111	MILEAGE-PERSONAL VEHICLE	139,439	212,054	192,054	70,088	36	196,461
050200.098.42112	OTHER TRAVEL EXPENSE	21,780	8,250	18,250	13,609	74	18,250
050200.098.42114	AUTO INSURANCE REIMBURSEMENT		2,699	2,699	1,000	37	2,699
42000	TRAVEL & TRANSPORTATION	161,219	223,003	213,003	84,697	39	217,410
050200.098.43111	LEGAL SERVICES	7,672	18,765	18,765	3,451	18	18,765
050200.098.43213	TELEPHONE (MOBILE)	61,264	29,459	59,459	32,306	54	29,459
050200.098.43215	TELEPHONE ANSWERING SERVICE	3,600	7,000	7,000	2,100	30	7,000
050200.098.43421	PURCHASED PERSONNEL SERVICES	308,945	396,000	316,000	205,964	65	396,000
43000	PROF & TECHNICAL SERVICES	381,481	451,224	401,224	243,821	60	451,224
050200.098.44341	OTHER HUMAN SERVICES CONTRACTS		1	1			1
44000	GRANTS, SUBSIDIES, CONTRACTS		1	1			1
050200.098.45281	OTHER OPERATING SUPPLIES	29,365	19,582	19,582	13,403	68	19,582

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	45000 MATERIALS & OPERATING SUPPLIES	29,365	19,582	19,582	13,403	68	19,582
050200.098.46111	TELEPHONE	887	9,500	9,500	483	5	9,500
050200.098.46311	MAINTENANCE & REPAIR SERVICES	4,169	5,533	5,533	1,716	31	5,533
050200.098.46421	EQUIPMENT LEASE & RENTAL		1	1			1
050200.098.46431	OFFICE RENT-GOVT CENTER	444,000	467,090	467,090	272,468	58	473,642
050200.098.46432	PARKING-GOVT CENTER	9,120	9,208	9,208	5,369	58	9,208
050200.098.46511	PERSONNEL DEVELOPMENT	16,216	9,847	19,847	13,670	68	9,847
050200.098.46522	DESKTOP COMPUTER EXPENSE	76,635	90,780	98,301	52,446	53	107,428
050200.098.46611	GENERAL INSURANCE		1	1			1
050200.098.46821	ASSOCIATION DUES	5,210	5,500	5,500	5,366	97	5,500
050200.098.46831	WITNESS FEES & EXPENSE	69,980	15,000	75,000	55,720	74	65,000
050200.098.46854	ADVISORY BOARD EXPENSE		500	500			500
050200.098.46866	OTHER OPERATING EXPENSES	59,667	29,521	83,511	42,350	50	39,521
	46000 OTHER OPERATING EXPENSES	685,884	642,481	773,992	449,588	58	725,681
050200.098.47351	COMPUTER EQUIPMENT-REPLACEMENT		2,189	2,189			2,189
050200.098.47391	OFFICE FURNITURE-REPLACEMENT		500	500			500
050200.098.47393	OTHER EQUIPMENT-REPLACEMENT		800	800			800
050200.098.47441	COMPUTER EQUIPMENT-NEW	25,472	10,580	10,580			10,580
050200.098.47494	OFFICE FURNITURE-NEW		12,850	12,850	964	7	12,850
050200.098.47495	OFFICE MACHINES-NEW		7,500	7,500			7,500

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	25,472	34,419	34,419	964	2	34,419
050200.098.61128	TRANS TO IR FUND	133,857	170,613	170,613	127,960	75	181,667
050200.098.61611	INDIRECT COST ALLOCATION	983,156	935,972	935,972	467,986	50	882,538
61000	OTHER FINANCING USES	1,117,013	1,106,585	1,106,585	595,946	53	1,064,205
	TOTALS:	2,400,434	2,477,295	2,548,806	1,388,419	54	2,512,522

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
201	CHILD ABUSE & PROTECTIVE SVCS						
050200.201.32115	ACT 148-CHILD WELFARE	2,738,206	416,265	426,265	3,028,053	710	1,300,304
050200.201.32125	MEDICAL ASSISTANCE		1	1			1
050200.201.32129	FOSTER CARE TITLE IV-E	1,726,472	313,714	313,714	747,247	238	313,714
050200.201.32139	CHILD WELFARE TITLE XX		1	1			1
050200.201.32181	D&A P.S. PENNFREE GRANT		1	1			1
050200.201.32242	TEMP ASSISTANCE NEEDY FAMILIES	44,720	27,558	27,558	28,558	103	27,558
050200.201.32261	PCCD GRANT - REVENUE	178,464	333,212	333,212	124,504	37	76,078
050200.201.32312	EVIDENCED BASED PROGRAM GRANT	36,957	48,880	48,880			48,880
050200.201.32324	HOUSING INITIATIVE GRANT		230,756	230,756			130,756
050200.201.32371	FAMILY FIRST PREVENTION	16,187		10,671	10,671	100	
32000	GRANTS & REIMBURSEMENTS	4,741,006	1,370,388	1,391,059	3,939,033	283	1,897,293
050200.201.33122	PROGRAM INCOME		1	1			1
33000	DEPARTMENT EARNINGS		1	1			1
050200.201.51111	TRANS FROM OPERATING FUND	361,485	361,485	361,485			361,485

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
51000	OTHER FINANCING SOURCES	361,485	361,485	361,485			361,485
	TOTALS:	5,102,491	1,731,874	1,752,545	3,939,033	224	2,258,779

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
201	CHILD ABUSE & PROTECTIVE SVCS						
050200.201.43116	GUARDIAN AD LITEM COSTS	168,227	130,000	130,000	102,566	78	230,000
050200.201.43421	PURCHASED PERSONNEL SERVICES	7,125	3,356	13,356	3,572	26	3,356
050200.201.43433	PCCD GRANT - EXPENSE	200,066	333,212	333,212	129,725	38	76,078
43000	PROF & TECHNICAL SERVICES	375,418	466,568	476,568	235,863	49	309,434
050200.201.44215	CHILD FINANCIAL AID SUBSIDY	134,520	102,000	102,000	52,737	51	102,000
050200.201.44353	PREVENTION	26,458	524,794	524,794	25,434	4	824,794
050200.201.44362	CHILD ABUSE/PROTECTIVE SVCS	464,433	636,010	636,010	406,259	63	990,049
050200.201.44384	HPRP		2	2			2
44000	GRANTS, SUBSIDIES, CONTRACTS	625,411	1,262,806	1,262,806	484,430	38	1,916,845
050200.201.46866	OTHER OPERATING EXPENSES	4,557	2,500	2,500	1,728	69	32,500
46000	OTHER OPERATING EXPENSES	4,557	2,500	2,500	1,728	69	32,500
	TOTALS:	1,005,386	1,731,874	1,741,874	722,021	41	2,258,779

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
202	INTENSIVE COUNSELING SERVICES						
050200.202.32115	ACT 148-CHILD WELFARE	7,902,200	2,894,101	2,864,101	6,072,682	212	2,350,105
050200.202.32129	FOSTER CARE TITLE IV-E		2	2			2
050200.202.32242	TEMP ASSISTANCE NEEDY FAMILIES	1,326,161	1,024,105	1,024,105	829,826	81	1,024,105
050200.202.32312	EVIDENCED BASED PROGRAM GRANT	598,196	1,451,158	1,451,158			1,044,199
050200.202.32324	HOUSING INITIATIVE GRANT		739,609	739,609			489,609
050200.202.32371	FAMILY FIRST PREVENTION	16,187		10,671	10,671	100	
32000	GRANTS & REIMBURSEMENTS	9,842,744	6,108,975	6,089,646	6,913,179	113	4,908,020
	TOTALS:	9,842,744	6,108,975	6,089,646	6,913,179	113	4,908,020

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
202	INTENSIVE COUNSELING SERVICES						
050200.202.44322	COUNSELING SERVICES	2,803,245	3,162,455	4,307,455	1,945,294	45	3,136,500
050200.202.44337	HOMEMAKER SERVICES		1	1			1
050200.202.44363	FAMILY PRESERVATION	1,441,224	1,771,519	1,771,519	928,553	52	1,771,519
44000	GRANTS, SUBSIDIES, CONTRACTS	4,244,469	4,933,975	6,078,975	2,873,847	47	4,908,020
	TOTALS:	4,244,469	4,933,975	6,078,975	2,873,847	47	4,908,020

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
203	LIFE SKILLS EDUCATION						
050200.203.32115	ACT 148-CHILD WELFARE	235,498	55,435	55,435	181,231	326	555,435
050200.203.32129	FOSTER CARE TITLE IV-E		1	1			1
050200.203.32242	TEMP ASSISTANCE NEEDY FAMILIES	62,494	121,929	121,929	39,908	32	121,929
050200.203.32535	OJJDP GRANT REVENUE	175,500	474,692	474,692	195,782	41	222,756
32000	GRANTS & REIMBURSEMENTS	473,492	652,057	652,057	416,921	63	900,121
050200.203.51111	TRANS FROM OPERATING FUND	47,048	47,048	47,048			197,048
51000	OTHER FINANCING SOURCES	47,048	47,048	47,048			197,048
	TOTALS:	520,540	699,105	699,105	416,921	59	1,097,169

C O U N T Y   O F   L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
203	LIFE SKILLS EDUCATION						
050200.203.44364	FAMILY LIFE SKILLS	232,022	224,413	239,443	189,420	79	874,413
050200.203.44433	OJJDP GRANT EXPENSE	208,644	474,692	474,692	133,324	28	222,756
44000	GRANTS, SUBSIDIES, CONTRACTS	440,666	699,105	714,135	322,744	45	1,097,169
	TOTALS:	440,666	699,105	714,135	322,744	45	1,097,169

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
204	DAY CARE & DAY TREATMENT						
050200.204.32115	ACT 148-CHILD WELFARE	751,143	468,120	468,120	578,052	123	468,120
050200.204.32242	TEMP ASSISTANCE NEEDY FAMILIES	109,098	67,230	67,230	69,669	103	67,230
050200.204.32312	EVIDENCED BASED PROGRAM GRANT	185,631	400,000	400,000			400,000
32000	GRANTS & REIMBURSEMENTS	1,045,872	935,350	935,350	647,721	69	935,350
050200.204.33122	PROGRAM INCOME		1	1			1
33000	DEPARTMENT EARNINGS		1	1			1
050200.204.51111	TRANS FROM OPERATING FUND	28,649	28,649	28,649			166,587
51000	OTHER FINANCING SOURCES	28,649	28,649	28,649			166,587
	TOTALS:	1,074,521	964,000	964,000	647,721	67	1,101,938

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
204	DAY CARE & DAY TREATMENT						
050200.204.44366	DAY CARE SERVICES	1,007,252	964,000	964,000	795,845	82	1,101,938
44000	GRANTS, SUBSIDIES, CONTRACTS	1,007,252	964,000	964,000	795,845	82	1,101,938
	TOTALS:	1,007,252	964,000	964,000	795,845	82	1,101,938

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
205	FOSTER CARE/GROUP HOME/ILP						
050200.205.32115	ACT 148-CHILD WELFARE	6,864,384	7,136,391	7,656,391	3,975,783	51	8,066,391
050200.205.32129	FOSTER CARE TITLE IV-E	5,044,638	3,442,676	3,442,676	2,573,075	74	3,442,676
050200.205.32135	SOCIAL SECURITY MAINTENANCE	75,736	84,385	84,385	36,194	42	84,385
050200.205.32139	CHILD WELFARE TITLE XX	229,495	229,494	229,494	114,747	50	229,494
050200.205.32167	INDEPENDENT LIVING GRANT	771,385	1,067,922	1,067,922	349,033	32	1,067,922
050200.205.32214	TITLE IV-B	122,511	120,698	120,698	62,160	51	124,321
050200.205.32242	TEMP ASSISTANCE NEEDY FAMILIES		1	1			1
050200.205.32246	ADOPTION SAFE FAMILIES ACT		1	1			1
050200.205.32273	FAMILY ENGAGEMENT PROCESS	16,830	15,000	15,000			15,000
050200.205.32312	EVIDENCED BASED PROGRAM GRANT	343,660	154,910	154,910			154,910
050200.205.32324	HOUSING INITIATIVE GRANT		688,356	688,356			654,635
32000	GRANTS & REIMBURSEMENTS	13,468,639	12,939,834	13,459,834	7,110,992	52	13,839,736
050200.205.33122	PROGRAM INCOME		1,996	1,996			1,996
33000	DEPARTMENT EARNINGS		1,996	1,996			1,996
050200.205.51111	TRANS FROM OPERATING FUND	860,429	2,010,429	2,010,429			2,510,429

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
51000	OTHER FINANCING SOURCES	860,429	2,010,429	2,010,429			2,510,429
	TOTALS:	14,329,068	14,952,259	15,472,259	7,110,992	45	16,352,161

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
205	FOSTER CARE/GROUP HOME/ILP						
050200.205.42211	GASOLINE & OIL	3,477	5,500	5,500	2,479	45	5,500
42000	TRAVEL & TRANSPORTATION	3,477	5,500	5,500	2,479	45	5,500
050200.205.43421	PURCHASED PERSONNEL SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES		1	1			1
050200.205.44211	ADOPTION MAINTENANCE SUBSIDY	2,620,421	4,062,656	4,062,656	1,578,180	38	4,062,656
050200.205.44224	KINSHIP MAINTENANCE SUBSIDY	2,285,101	1,625,250	2,125,250	1,796,469	84	1,625,250
050200.205.44225	EMERGENCY CAREGIVER MAINT SUB	406,292	252,500	252,500	265,407	105	252,500
050200.205.44226	ADOPTION NON-RECUR LEGAL FEES	50,350	31,800	51,800	31,310	60	31,800
050200.205.44227	SUBSIDIZED PERM LEGAL CUSTOD	952,991	1,092,611	1,092,611	679,118	62	1,092,611
050200.205.44228	SPLC NON-RECURRING LEGAL FEES		1	1			1
050200.205.44321	RUNAWAY COUNSELING SERVICES	337,440	264,990	264,990	212,764	80	264,990
050200.205.44356	FOSTER/GROUP/SHELTER CARE	12,090,286	7,574,389	9,388,057	9,417,193	100	8,974,291
44000	GRANTS, SUBSIDIES, CONTRACTS	18,742,881	14,904,197	17,237,865	13,980,441	81	16,304,099
050200.205.46866	OTHER OPERATING EXPENSES	43,380	42,561	42,981	30,997	72	42,561

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	43,380	42,561	42,981	30,997	72	42,561
	TOTALS:	18,789,738	14,952,259	17,286,347	14,013,917	81	16,352,161

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
206	INSTITUTIONAL PLACEMENTS						
050200.206.32115	ACT 148-CHILD WELFARE	882,772	5,821,898	5,261,898	679,349	12	5,821,898
050200.206.32129	FOSTER CARE TITLE IV-E	153,330	165,630	165,630	74,642	45	165,630
050200.206.32135	SOCIAL SECURITY MAINTENANCE	13,042	5,615	5,615	5,802	103	5,615
050200.206.32242	TEMP ASSISTANCE NEEDY FAMILIES		1	1			1
32000	GRANTS & REIMBURSEMENTS	1,049,144	5,993,144	5,433,144	759,793	13	5,993,144
050200.206.51111	TRANS FROM OPERATING FUND	41,400	891,400	891,400			1,241,400
51000	OTHER FINANCING SOURCES	41,400	891,400	891,400			1,241,400
	TOTALS:	1,090,544	6,884,544	6,324,544	759,793	12	7,234,544

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
206	INSTITUTIONAL PLACEMENTS						
050200.206.44365	TREATMENT/DIAGNOSTIC	2,724,593	6,884,544	6,324,544	2,119,594	33	7,234,544
44000	GRANTS, SUBSIDIES, CONTRACTS	2,724,593	6,884,544	6,324,544	2,119,594	33	7,234,544
	TOTALS:	2,724,593	6,884,544	6,324,544	2,119,594	33	7,234,544

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1206	CHILDREN AND YOUTH						
050200	CHILDREN AND YOUTH						
098	OPERATIONS						
050200.098.29214	FUND BALANCE - RESTRICTED	(11,627,150)		11,931	(11,381,924)	(95,3	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	(11,627,150)		11,931	(11,381,924)	(95,3	
050200.098.29914	FUND BALANCE - RESTRICTED	(11,381,924)					
	TOTAL FUND BALANCE AT END OF YEAR	(11,381,924)					

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	% FUND BAL	2026 PROPOSED
1206	CHILDREN AND YOUTH						
	REVENUE TOTALS:	35,071,066	38,596,752	38,618,094	22,694,220	58	39,428,790
	SOURCE TOTALS:	6,463,065	5,723,778	8,746,134	4,669,248	53	8,135,379
	BEG FUND BAL TOTALS:	(11,627,150)		11,931	(11,381,924)	(95,3	
	TOTALS:	29,906,981	44,320,530	47,376,159	15,981,544	33	47,564,169
	EXPENDITURE TOTALS:	39,422,748	42,414,605	45,470,234	27,017,669	59	45,680,812
	USES TOTALS:	1,866,156	1,905,925	1,905,925	1,238,451	64	1,883,357
	END FUND BAL TOTALS:	(11,381,924)					
	TOTALS:	29,906,980	44,320,530	47,376,159	28,256,120	59	47,564,169

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
050601.000.32226	AGING BLOCK GRANT	3,468,914	3,737,473	3,737,473	1,679,795	44	3,578,548
050601.000.32253	60+ WAIVER PROGRAM	1,320,012	1,189,253	1,189,253	749,738	63	1,746,415
050601.000.32333	HUMAN SERVICES BLOCK GRANT	412,629	196,106	196,106	153,496	78	150,133
32000	GRANTS & REIMBURSEMENTS	5,201,555	5,122,832	5,122,832	2,583,029	50	5,475,096
050601.000.51111	TRANS FROM OPERATING FUND		350,000	365,000			
050601.000.51124	TRANS FROM CEDAR VIEW FUND	19,745	32,000	32,000	11,709	36	32,000
51000	OTHER FINANCING SOURCES	19,745	382,000	397,000	11,709	2	32,000
	TOTALS:	5,221,300	5,504,832	5,519,832	2,594,738	47	5,507,096

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
050601.000.41111	FULL TIME EMPLOYEES	3,076,780	3,566,600	3,417,300	1,823,134	53	3,581,405
050601.000.41211	REGULAR PART TIME EMPLOYEES	27,688	31,989	31,989	16,225	50	32,935
050601.000.41311	PART TIME EMPLOYEES	95,393	88,803	88,803	40,617	45	91,911
050601.000.41411	OVERTIME PAY	102,846	102,543	102,543	59,544	58	106,132
050601.000.41611	WORKERS COMPENSATION COSTS	30,388	29,316	44,316	31,555	71	31,346
050601.000.41631	TRANSCRIBING EXPENSE-INTERNAL		500	500			500
050601.000.41711	HEALTH CARE PLAN	508,909	533,021	492,761	299,627	60	472,541
050601.000.41712	LIFE INSURANCE PREMIUMS	3,112	3,465	3,465	1,584	45	3,396
050601.000.41713	CANCER INSURANCE PREMIUMS	28	27	27			26
050601.000.41714	HEALTH CARE-RX	78,841	79,953	119,953	87,454	72	87,769
050601.000.41715	HEALTH CARE-DENTAL	12,520	11,993	11,993	8,670	72	13,061
050601.000.41716	HEALTH CARE-VISION	1,317	800	1,060	812	76	1,437
050601.000.41717	HEALTH CARE-ADMIN	(177)	373	373	83	22	366
050601.000.41721	FEDERAL OLD AGE INSURANCE	232,365	239,859	239,859	147,047	61	242,932
050601.000.41722	STATE UNEMPLOYMENT CHARGES	4,544	2,665	2,665	1,799	67	3,918
050601.000.41731	EMPLOYER PENSION CONTRIBUTIONS	444,796	496,375	496,375			522,434
050601.000.41732	UNUSED DISABILITY LEAVE	20,960	11,993	11,993	1,135	9	16,979
050601.000.41755	HEALTH CARE REIMBURSEMENT	6,899	8,500	8,500	3,845	45	4,250
050601.000.41911	BUDGETED VACANCY FACTOR			149,300			
41000	PERSONNEL SERVICES	4,647,209	5,208,775	5,223,775	2,523,131	48	5,213,338
050601.000.43428	PAYROLL SERVICES	3,656	4,559	4,559	1,298	28	4,557

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
43000	PROF & TECHNICAL SERVICES	3,656	4,559	4,559	1,298	28	4,557
050601.000.61214	TRANS TO HUM SVCS ADMIN FUND	241,571	291,498	291,498	218,624	75	289,201
61000	OTHER FINANCING USES	241,571	291,498	291,498	218,624	75	289,201
	TOTALS:	4,892,436	5,504,832	5,519,832	2,743,053	49	5,507,096

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
098	OPERATIONS						
050601.098.32226	AGING BLOCK GRANT	1,386,193	1,353,659	1,433,659	618,873	43	1,391,893
32000	GRANTS & REIMBURSEMENTS	1,386,193	1,353,659	1,433,659	618,873	43	1,391,893
050601.098.33176	RETURN CHECK FEE	20	1	1			1
33000	DEPARTMENT EARNINGS	20	1	1			1
	TOTALS:	1,386,213	1,353,660	1,433,660	618,873	43	1,391,894

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
098	OPERATIONS						
050601.098.42111	MILEAGE-PERSONAL VEHICLE	43,170	48,420	48,055	26,518	55	48,420
050601.098.42112	OTHER TRAVEL EXPENSE	9,953	7,500	7,448	4,576	61	7,500
050601.098.42114	AUTO INSURANCE REIMBURSEMENT	449	450	502	502	100	450
050601.098.42211	GASOLINE & OIL		1	1			1
42000	TRAVEL & TRANSPORTATION	53,572	56,371	56,006	31,596	56	56,371
050601.098.43213	TELEPHONE (MOBILE)	33,002	35,000	35,000	17,991	51	35,000
43000	PROF & TECHNICAL SERVICES	33,002	35,000	35,000	17,991	51	35,000
050601.098.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
050601.098.45281	OTHER OPERATING SUPPLIES	106,542	45,998	39,723	33,361	83	54,593
45000	MATERIALS & OPERATING SUPPLIES	106,542	45,999	39,724	33,361	83	54,594
050601.098.46111	TELEPHONE	4,572	5,000	5,000	4,296	85	8,175
050601.098.46311	MAINTENANCE & REPAIR SERVICES		2,000	2,000			2,000
050601.098.46431	OFFICE RENT-GOVT CENTER	180,988	208,162	208,162	121,422	58	211,110
050601.098.46432	PARKING-GOVT CENTER	3,756	4,143	4,143	2,415	58	4,143
050601.098.46511	PERSONNEL DEVELOPMENT	76,234	6,000	18,000	16,838	93	15,000
050601.098.46522	DESKTOP COMPUTER EXPENSE	41,825	50,320	54,425	29,007	53	41,944
050601.098.46811	ADVERTISING-GENERAL	225,621	50,000	98,529	96,478	97	75,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
050601.098.46821	ASSOCIATION DUES	23,847	18,710	18,710	2,684	14	18,710
050601.098.46854	ADVISORY BOARD EXPENSE		150	145			150
050601.098.46866	OTHER OPERATING EXPENSES	121,403	30,000	55,000	47,731	86	78,000
	46000 OTHER OPERATING EXPENSES	678,246	374,485	464,114	320,871	69	454,232
050601.098.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
050601.098.47391	OFFICE FURNITURE-REPLACEMENT		1	366	365	99	1
050601.098.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
050601.098.47441	COMPUTER EQUIPMENT-NEW	13,387	1	7,400	7,396	99	1
050601.098.47492	OTHER EQUIPMENT-NEW		1	1			1
050601.098.47494	OFFICE FURNITURE-NEW		1	1			1
	47000 CAPITAL EXPENDITURES	13,387	6	7,770	7,761	99	6
050601.098.61611	INDIRECT COST ALLOCATION	812,304	841,799	841,799	420,900	50	791,691
	61000 OTHER FINANCING USES	812,304	841,799	841,799	420,900	50	791,691
	TOTALS:	1,697,053	1,353,660	1,444,413	832,480	57	1,391,894

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
602	IN-HOME SERVICES						
050601.602.32148	TITLE II COMMODITIES	28,763	145,224	145,224	80,895	55	133,590
050601.602.32226	AGING BLOCK GRANT	1,655,886	1,412,972	1,332,972	648,343	48	1,308,388
050601.602.32253	60+ WAIVER PROGRAM	946,102	973,025	973,025	613,426	63	438,903
050601.602.32283	KLECKNER MEMORIAL FUND	9,125	10,231	10,231			9,125
050601.602.32333	HUMAN SERVICES BLOCK GRANT	250,516	206,820	206,820	134,002	64	752,793
050601.602.32499	OTHER GRANTS & REIMBURSEMENTS	178,401	154,530	154,530	54,673	35	77,250
32000	GRANTS & REIMBURSEMENTS	3,068,793	2,902,802	2,822,802	1,531,339	54	2,720,049
050601.602.33158	NUTRITION PROGRAM INCOME	65,304	74,320	74,320	29,726	39	66,000
050601.602.33159	SLIDING FEE SCALE INCOME	6,551	7,565	7,565	5,702	75	7,920
050601.602.33178	GUARDIANSHIP FEES	5,850	4,500	4,500	1,800	40	3,600
050601.602.33179	REP PAYEE INCOME	110	120	120	50	41	120
33000	DEPARTMENT EARNINGS	77,815	86,505	86,505	37,278	43	77,640
050601.602.35111	INTEREST-SAVINGS & MONEY MAR	8,970	35,000	35,000	26,229	74	51,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
35000	INVESTMENT INC	8,970	35,000	35,000	26,229	74	51,000
050601.602.39119	DONATIONS		500	500	250	50	500
050601.602.39199	ALL OTHER REVENUE	13,495	15,000	15,000	2,605	17	15,000
39000	OTHER	13,495	15,500	15,500	2,855	18	15,500
050601.602.51111	TRANS FROM OPERATING FUND	240,000	240,000	240,000	295,002	122	590,000
51000	OTHER FINANCING SOURCES	240,000	240,000	240,000	295,002	122	590,000
	TOTALS:	3,409,073	3,279,807	3,199,807	1,892,703	59	3,454,189

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
602	IN-HOME SERVICES						
050601.602.43121	PHYSICIAN SERVICES	134,233	188,077	80,077	17,100	21	75,000
050601.602.43152	MEDIATION PROGRAM	131,357	145,000	145,000	86,862	59	145,000
050601.602.43215	TELEPHONE ANSWERING SERVICE	1,296	1,500	1,500	756	50	2,665
050601.602.43419	FOOD CATERING SERVICE	1,116,160	1,018,986	1,018,986	616,067	60	1,100,000
050601.602.43422	ELDERLY ESTATE MANAGEMENT SVCS	93,277	71,789	71,789	44,543	62	78,000
050601.602.43447	IN-HOME SERVICES	467,523	562,953	562,953	257,714	45	576,672
43000	PROF & TECHNICAL SERVICES	1,943,846	1,988,305	1,880,305	1,023,042	54	1,977,337
050601.602.44151	HOMEMAKER SERVICES	173,532	147,300	147,300	135,104	91	239,000
050601.602.44218	RENT SUBSIDIES	192,228	206,820	206,820	102,607	49	206,820
050601.602.44311	CLIENT TRANSPORTATION	45,098	45,000	45,000	34,650	77	48,000
050601.602.44322	COUNSELING SERVICES	11,923	2,000	30,000	14,546	48	30,000
050601.602.44336	RECREATIONAL & SOCIAL SVCS	768,418	508,318	508,318	306,948	60	534,623
050601.602.44341	OTHER HUMAN SERVICES CONTRACTS	202,167	167,203	167,203	157,019	93	223,300
050601.602.44366	DAY CARE SERVICES	1,620	10,000	10,000			1,634
44000	GRANTS, SUBSIDIES, CONTRACTS	1,394,986	1,086,641	1,114,641	750,874	67	1,283,377
050601.602.45231	NUTRITION SUPPLIES		1,000	1,000			1
050601.602.45281	OTHER OPERATING SUPPLIES	629	2,000	2,000			500

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	629	3,000	3,000			501
050601.602.46225	EQUIPMENT/SUPPLIES		1	1			1
46000	OTHER OPERATING EXPENSES		1	1			1
050601.602.61128	TRANS TO IR FUND	235,628	201,860	201,860	151,395	75	192,973
61000	OTHER FINANCING USES	235,628	201,860	201,860	151,395	75	192,973
	TOTALS:	3,575,089	3,279,807	3,199,807	1,925,311	60	3,454,189

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
605	PASS-THROUGH FUNDING						
050601.605.32137	MEDICAL ASST TRANS BLOCK GRANT	3,188,070	2,753,355	2,753,355	1,720,955	62	2,949,392
050601.605.32333	HUMAN SERVICES BLOCK GRANT	680,183	681,551	681,551	211,336	31	381,551
32000	GRANTS & REIMBURSEMENTS	3,868,253	3,434,906	3,434,906	1,932,291	56	3,330,943
	TOTALS:	3,868,253	3,434,906	3,434,906	1,932,291	56	3,330,943

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
605	PASS-THROUGH FUNDING						
050601.605.44223	HAP/CACLV	605,571	681,551	681,551	197,408	28	381,551
050601.605.44313	MATP/LANTA	2,647,150	2,753,355	2,820,507	1,553,605	55	2,949,392
44000	GRANTS, SUBSIDIES, CONTRACTS	3,252,721	3,434,906	3,502,058	1,751,013	49	3,330,943
	TOTALS:	3,252,721	3,434,906	3,502,058	1,751,013	49	3,330,943

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1207	AREA AGENCY ON AGING						
050601	AREA AGENCY ON AGING						
098	OPERATIONS						
050601.098.29214	FUND BALANCE - RESTRICTED	228,747		77,905	696,286	893	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	228,747		77,905	696,286	893	
050601.098.29914	FUND BALANCE - RESTRICTED	696,286					
	TOTAL FUND BALANCE AT END OF YEAR	696,286					

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1207	AREA AGENCY ON AGING						
	REVENUE TOTALS:	13,625,094	12,951,205	12,951,205	6,731,894	51	13,062,122
	SOURCE TOTALS:	259,745	622,000	637,000	306,711	48	622,000
	BEG FUND BAL TOTALS:	228,747		77,905	696,286	893	
	TOTALS:	14,113,586	13,573,205	13,666,110	7,734,891	56	13,684,122
	EXPENDITURE TOTALS:	12,127,796	12,238,048	12,330,953	6,460,938	52	12,410,257
	USES TOTALS:	1,289,503	1,335,157	1,335,157	790,919	59	1,273,865
	END FUND BAL TOTALS:	696,286					
	TOTALS:	14,113,585	13,573,205	13,666,110	7,251,857	53	13,684,122

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1208	INFORMATION REFERRAL						
050102	INFORMATION REFERRAL						
050102.000.32333	HUMAN SERVICES BLOCK GRANT	17,500	17,500				17,500
050102.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS	17,500	17,501	1			17,501
050102.000.35111	INTEREST-SAVINGS & MONEY MAR	7,197	2,000	2,000	2,617	130	2,000
050102.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	7,197	2,001	2,001	2,617	130	2,001
050102.000.51114	TRANS FROM CHILDREN & YOUTH FD	133,857	170,613	170,613	127,960	75	181,667
050102.000.51115	TRANS FROM AGENCY ON AGING FD	235,628	201,860	201,860	151,395	75	192,973
050102.000.51116	TRANS FROM DRUG & ALCOHOL FUND	1,287	1,054	1,054	791	75	1,278
050102.000.51122	TRANS FROM MENTAL HEALTH	21,490	70,066	87,566	57,234	65	78,251
050102.000.51137	TRANS FROM HEALTH CHOICES FUND	444,884	475,896	475,896	356,922	75	487,985
050102.000.51144	TRF FROM INTELLECTUAL DISABIL	43,646	39,011	39,011	29,258	74	40,895
51000	OTHER FINANCING SOURCES	880,792	958,500	976,000	723,560	74	983,049
	TOTALS:	905,489	978,002	978,002	726,177	74	1,002,551

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1208	INFORMATION REFERRAL						
050102	INFORMATION REFERRAL						
050102.000.41111	FULL TIME EMPLOYEES	135,027	179,816	179,816	105,036	58	187,512
050102.000.41121	FULL TIME BARGAINING UNIT	359,422	365,685	343,085	197,622	57	374,928
050102.000.41311	PART TIME EMPLOYEES	26,616	1	10,001	19,998	199	1
050102.000.41321	PART TIME BARGAINING UNIT		1	1			1
050102.000.41411	OVERTIME PAY	2	2,000	1,400			2,000
050102.000.41611	WORKERS COMPENSATION COSTS	4,609	4,242	4,406	4,405	99	4,646
050102.000.41711	HEALTH CARE PLAN	89,647	77,123	70,919	43,335	61	70,038
050102.000.41712	LIFE INSURANCE PREMIUMS	472	501	501	229	45	503
050102.000.41713	CANCER INSURANCE PREMIUMS	4	4	4			4
050102.000.41714	HEALTH CARE-RX	11,954	11,568	17,568	12,654	72	13,009
050102.000.41715	HEALTH CARE-DENTAL	1,898	1,735	1,735	1,254	72	1,936
050102.000.41716	HEALTH CARE-VISION	200	116	156	118	75	213
050102.000.41717	HEALTH CARE-ADMIN	(27)	54	54	12	22	54
050102.000.41721	FEDERAL OLD AGE INSURANCE	35,233	34,705	34,705	21,276	61	36,006
050102.000.41722	STATE UNEMPLOYMENT CHARGES	689	386	386	260	67	581
050102.000.41731	EMPLOYER PENSION CONTRIBUTIONS	67,443	71,821	71,821			77,433
050102.000.41732	UNUSED DISABILITY LEAVE		1,735	1,735			2,517
050102.000.41755	HEALTH CARE REIMBURSEMENT			600	269	44	500
050102.000.41911	BUDGETED VACANCY FACTOR			22,600			
	41000 PERSONNEL SERVICES	733,189	751,493	761,493	406,468	53	771,882
050102.000.42111	MILEAGE-PERSONAL VEHICLE	760	2,000	2,000	1,496	74	2,000
050102.000.42112	OTHER TRAVEL EXPENSE	429	1,000	1,000	1		1,000
050102.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1			1
050102.000.42211	GASOLINE & OIL	142	100	100	54	54	100

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	42000 TRAVEL & TRANSPORTATION	1,331	3,101	3,101	1,551	50	3,101
050102.000.43111	LEGAL SERVICES	567	1,921	1,921	258	13	1,921
050102.000.43213	TELEPHONE (MOBILE)	1,396	750	2,455	1,475	60	750
050102.000.43428	PAYROLL SERVICES	597	701	701	200	28	701
	43000 PROF & TECHNICAL SERVICES	2,560	3,372	5,077	1,933	38	3,372
050102.000.45261	PROFESSIONAL BOOKS&PERIODICALS	371	100	100			100
050102.000.45281	OTHER OPERATING SUPPLIES	3,709	2,500	2,500	1,904	76	2,500
	45000 MATERIALS & OPERATING SUPPLIES	4,080	2,600	2,600	1,904	73	2,600
050102.000.46311	MAINTENANCE & REPAIR SERVICES	5,558	6,675	6,675	6,000	89	6,675
050102.000.46431	OFFICE RENT-GOVT CENTER	29,550	30,849	30,849	17,990	58	31,286
050102.000.46432	PARKING-GOVT CENTER	612	614	614	357	58	614
050102.000.46511	PERSONNEL DEVELOPMENT	25	500	500			500
050102.000.46522	DESKTOP COMPUTER EXPENSE	3,238	4,420	4,738	2,505	52	8,132
050102.000.46559	SYSTEMS OF CARE	12,828	17,500	9,318	4,366	46	17,500
050102.000.46866	OTHER OPERATING EXPENSES	6,570	7,154	5,449	2,407	44	7,154

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	58,381	67,712	58,143	33,625	57	71,861
050102.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
050102.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
050102.000.47494	OFFICE FURNITURE-NEW		1	1			1
050102.000.47495	OFFICE MACHINES-NEW		1	1			1
47000	CAPITAL EXPENDITURES		4	4			4
050102.000.61611	INDIRECT COST ALLOCATION	124,576	149,720	149,720	74,860	50	149,731
61000	OTHER FINANCING USES	124,576	149,720	149,720	74,860	50	149,731
	TOTALS:	924,117	978,002	980,138	520,341	53	1,002,551

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1208	INFORMATION REFERRAL						
050102	INFORMATION REFERRAL						
050102.000.29214	FUND BALANCE - RESTRICTED	18,626		2,136			
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	18,626		2,136			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1208	INFORMATION REFERRAL						
	REVENUE TOTALS:	24,697	19,502	2,002	2,617	130	19,502
	SOURCE TOTALS:	880,792	958,500	976,000	723,560	74	983,049
	BEG FUND BAL TOTALS:	18,626		2,136			
	TOTALS:	924,115	978,002	980,138	726,177	74	1,002,551
	EXPENDITURE TOTALS:	799,541	828,282	830,418	445,481	53	852,820
	USES TOTALS:	124,576	149,720	149,720	74,860	50	149,731
	END FUND BAL TOTALS:						
	TOTALS:	924,117	978,002	980,138	520,341	53	1,002,551

C O U N T Y   O F   L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1209	BROOKVIEW-INDEPENDENT LIVING						
070900	BROOKVIEW-INDEPENDENT LIVING						
070900.000.33129	PATIENT PAYMENTS-LTC	308,878	306,000	306,000	182,316	59	306,000
070900.000.33176	RETURN CHECK FEE		1	1			1
070900.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1			1
33000	DEPARTMENT EARNINGS	308,878	306,002	306,002	182,316	59	306,002
070900.000.35111	INTEREST-SAVINGS & MONEY MAR	45,867	20,000	20,000	22,278	111	20,000
070900.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	45,867	20,001	20,001	22,278	111	20,001
070900.000.39119	DONATIONS		1	1			1
070900.000.39199	ALL OTHER REVENUE	32,703	44,000	44,000	17,365	39	44,000
39000	OTHER	32,703	44,001	44,001	17,365	39	44,001
	TOTALS:	387,448	370,004	370,004	221,959	59	370,004

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1209	BROOKVIEW-INDEPENDENT LIVING						
070900	BROOKVIEW-INDEPENDENT LIVING						
070900.000.43148	OTHER SPECIALIZED SERVICES	1,760	2,000	2,000	223	11	2,000
43000	PROF & TECHNICAL SERVICES	1,760	2,000	2,000	223	11	2,000
070900.000.45281	OTHER OPERATING SUPPLIES	62,511	60,000	64,078	40,069	62	60,000
070900.000.45312	MAINT & REP-MAT & SUPPLIES		5,000	6,823	1,823	26	5,000
45000	MATERIALS & OPERATING SUPPLIES	62,511	65,000	70,901	41,892	59	65,000
070900.000.46112	FUEL	13,847	2,500	2,500	8,488	339	2,500
070900.000.46113	ELECTRICITY	32,988	65,000	65,000	10,980	16	65,000
070900.000.46114	WATER/SEWER	11,756	28,000	28,000	3,698	13	28,000
070900.000.46242	PDA WAIVER EXPENSE		1	1			1
070900.000.46311	MAINTENANCE & REPAIR SERVICES	7,765	30,000	51,600	35,934	69	30,000
070900.000.46611	GENERAL INSURANCE		3,200	3,200	3,200	100	3,200
46000	OTHER OPERATING EXPENSES	66,356	128,701	150,301	62,300	41	128,701
070900.000.47217	BUILDING IMPROVEMENTS		5,000	5,000			5,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		5,000	5,000			5,000
070900.000.61112	TRANS TO CEDARBROOK FUND	98,669		100,000	44,210	44	100,000
070900.000.61611	INDIRECT COST ALLOCATION	25,197	23,244	23,244	11,622	50	13,839
61000	OTHER FINANCING USES	123,866	23,244	123,244	55,832	45	113,839
	TOTALS:	254,493	223,945	351,446	160,247	45	314,540

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1209	BROOKVIEW-INDEPENDENT LIVING						
070900	BROOKVIEW-INDEPENDENT LIVING						
070900.000.29215	FUND BALANCE - COMMITTED	986,865	800,000	827,501	1,119,821	135	1,100,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	986,865	800,000	827,501	1,119,821	135	1,100,000
070900.000.29915	FUND BALANCE - COMMITTED	1,119,821	946,059	846,059			1,155,464
	TOTAL FUND BALANCE AT END OF YEAR	1,119,821	946,059	846,059			1,155,464

C O U N T Y   O F   L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	% FUND BAL	2026 PROPOSED
1209	BROOKVIEW-INDEPENDENT LIVING						
	REVENUE TOTALS:	387,448	370,004	370,004	221,959	59	370,004
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	986,865	800,000	827,501	1,119,821	135	1,100,000
	TOTALS:	1,374,313	1,170,004	1,197,505	1,341,780	112	1,470,004
	EXPENDITURE TOTALS:	130,627	200,701	228,202	104,415	45	200,701
	USES TOTALS:	123,866	23,244	123,244	55,832	45	113,839
	END FUND BAL TOTALS:	1,119,821	946,059	846,059			1,155,464
	TOTALS:	1,374,314	1,170,004	1,197,505	160,247	13	1,470,004

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
050402.000.32125	MEDICAL ASSISTANCE	579,060	500,000	500,000	284,616	56	500,000
050402.000.32278	ID WAIVER	644,450	511,275	511,275	575,086	112	511,275
050402.000.32279	EARLY INTERVENTION	1,764,773	1,640,938	1,640,938	1,014,200	61	1,640,938
050402.000.32333	HUMAN SERVICES BLOCK GRANT	531,055	1,005,137	1,043,137	290,343	27	1,317,979
32000	GRANTS & REIMBURSEMENTS	3,519,338	3,657,350	3,695,350	2,164,245	58	3,970,192
050402.000.35111	INTEREST-SAVINGS & MONEY MAR	175,241	100,000	100,000	68,532	68	100,000
35000	INVESTMENT INC	175,241	100,000	100,000	68,532	68	100,000
050402.000.51111	TRANS FROM OPERATING FUND	204,843	210,154	225,154			222,015
51000	OTHER FINANCING SOURCES	204,843	210,154	225,154			222,015
	TOTALS:	3,899,422	3,967,504	4,020,504	2,232,777	55	4,292,207

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
050402.000.41111	FULL TIME EMPLOYEES	838,573	872,310	872,310	503,256	57	1,123,534
050402.000.41121	FULL TIME BARGAINING UNIT	1,455,920	1,510,444	1,488,511	852,572	57	1,559,535
050402.000.41141	FULL TIME MEET & DISCUSS	243,821	238,597	238,597	148,476	62	264,534
050402.000.41311	PART TIME EMPLOYEES	37,590		38,000	22,004	57	
050402.000.41321	PART TIME BARGAINING UNIT	43,817	50,000	50,000	32,822	65	50,000
050402.000.41411	OVERTIME PAY	36,305	35,000	35,000	23,860	68	35,000
050402.000.41611	WORKERS COMPENSATION COSTS	23,945	21,115	36,115	22,728	62	23,110
050402.000.41711	HEALTH CARE PLAN	440,402	383,911	353,711	215,651	60	348,376
050402.000.41712	LIFE INSURANCE PREMIUMS	2,452	2,495	2,495	1,141	45	2,504
050402.000.41713	CANCER INSURANCE PREMIUMS	22	19	19			19
050402.000.41714	HEALTH CARE-RX	62,130	57,587	87,587	62,997	71	64,707
050402.000.41715	HEALTH CARE-DENTAL	9,852	8,638	8,638	6,245	72	9,629
050402.000.41716	HEALTH CARE-VISION	1,037	576	776	588	75	1,059
050402.000.41717	HEALTH CARE-ADMIN	(140)	269	269	60	22	270
050402.000.41721	FEDERAL OLD AGE INSURANCE	183,128	191,833	191,833	105,912	55	179,099
050402.000.41722	STATE UNEMPLOYMENT CHARGES	3,581	1,920	1,920	1,296	67	2,889
050402.000.41731	EMPLOYER PENSION CONTRIBUTIONS	350,528	357,518	357,518			385,159
050402.000.41732	UNUSED DISABILITY LEAVE	274	8,638	8,638			12,518
050402.000.41755	HEALTH CARE REIMBURSEMENT	4,033	3,250	3,250	2,466	75	1,250
050402.000.41911	BUDGETED VACANCY FACTOR			21,933			

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
41000	PERSONNEL SERVICES	3,737,270	3,744,120	3,797,120	2,002,074	52	4,063,192
050402.000.43428	PAYROLL SERVICES	2,537	2,981	2,981	848	28	2,980
43000	PROF & TECHNICAL SERVICES	2,537	2,981	2,981	848	28	2,980
050402.000.61128	TRANS TO IR FUND	38,879	35,110	35,110	26,333	75	36,806
050402.000.61214	TRANS TO HUM SVCS ADMIN FUND	154,316	185,293	185,293	138,970	75	189,229
61000	OTHER FINANCING USES	193,195	220,403	220,403	165,303	75	226,035
	TOTALS:	3,933,002	3,967,504	4,020,504	2,168,225	53	4,292,207

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
098	OPERATIONS						
050402.098.32279	EARLY INTERVENTION	134,000	111,868	111,868	56,000	50	111,868
050402.098.32333	HUMAN SERVICES BLOCK GRANT	385,997	404,638	410,638	208,080	50	469,596
32000	GRANTS & REIMBURSEMENTS	519,997	516,506	522,506	264,080	50	581,464
050402.098.51111	TRANS FROM OPERATING FUND	23,026	24,558	24,558	364,188	1,482	26,505
51000	OTHER FINANCING SOURCES	23,026	24,558	24,558	364,188	1,482	26,505
	TOTALS:	543,023	541,064	547,064	628,268	114	607,969

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
098	OPERATIONS						
050402.098.42111	MILEAGE-PERSONAL VEHICLE	18,771	16,900	16,900	9,866	58	16,900
050402.098.42112	OTHER TRAVEL EXPENSE	1,172	2,000	2,000	156	7	2,000
050402.098.42114	AUTO INSURANCE REIMBURSEMENT	178	1,000	1,000	250	25	1,000
050402.098.42211	GASOLINE & OIL		100	100	26	26	100
42000	TRAVEL & TRANSPORTATION	20,121	20,000	20,000	10,298	51	20,000
050402.098.43111	LEGAL SERVICES	3,863	6,000	6,000	1,690	28	6,000
050402.098.43148	OTHER SPECIALIZED SERVICES		100	100			100
050402.098.43213	TELEPHONE (MOBILE)	11,753	6,000	12,000	7,693	64	6,000
050402.098.43215	TELEPHONE ANSWERING SERVICE		500	500			500
050402.098.43421	PURCHASED PERSONNEL SERVICES	862	500	1,000	711	71	500
43000	PROF & TECHNICAL SERVICES	16,478	13,100	19,600	10,094	51	13,100
050402.098.45261	PROFESSIONAL BOOKS&PERIODICALS		100	100			100
050402.098.45281	OTHER OPERATING SUPPLIES	12,907	14,500	13,278	6,222	46	14,500

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
	45000 MATERIALS & OPERATING SUPPLIES	12,907	14,600	13,378	6,222	46	14,600
050402.098.46311	MAINTENANCE & REPAIR SERVICES	176	1,500	1,500	813	54	1,500
050402.098.46431	OFFICE RENT-GOVT CENTER	125,580	134,930	134,930	78,708	58	136,841
050402.098.46432	PARKING-GOVT CENTER	2,604	2,686	2,686	1,561	58	2,686
050402.098.46511	PERSONNEL DEVELOPMENT	8,936	7,000	7,000	880	12	7,000
050402.098.46522	DESKTOP COMPUTER EXPENSE	11,063	15,980	17,066	8,994	52	19,260
050402.098.46811	ADVERTISING-GENERAL		100	100			100
050402.098.46821	ASSOCIATION DUES	4,558	3,600	4,600	4,558	99	3,600
050402.098.46854	ADVISORY BOARD EXPENSE		300	300			300
050402.098.46866	OTHER OPERATING EXPENSES	18,539	10,000	9,500	7,553	79	10,000
	46000 OTHER OPERATING EXPENSES	171,456	176,096	177,682	103,067	58	181,287
050402.098.47351	COMPUTER EQUIPMENT-REPLACEMENT	2,740	500	500	41	8	500
050402.098.47393	OTHER EQUIPMENT-REPLACEMENT	5,356	500	1,000	755	75	500
050402.098.47441	COMPUTER EQUIPMENT-NEW	3,964	500	500			500
	47000 CAPITAL EXPENDITURES	12,060	1,500	2,000	796	39	1,500
050402.098.61128	TRANS TO IR FUND	4,767	3,901	3,901	2,926	75	4,089
050402.098.61611	INDIRECT COST ALLOCATION	323,414	311,867	311,867	155,934	50	373,393

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
61000	OTHER FINANCING USES	328,181	315,768	315,768	158,860	50	377,482
	TOTALS:	561,203	541,064	548,428	289,337	52	607,969

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
451	FAMILY SUPPORT SERVICES						
050402.451.32333	HUMAN SERVICES BLOCK GRANT	362,645	369,915	325,915	205,658	63	369,915
32000	GRANTS & REIMBURSEMENTS	362,645	369,915	325,915	205,658	63	369,915
050402.451.51111	TRANS FROM OPERATING FUND	12,451	11,085	11,085			11,085
51000	OTHER FINANCING SOURCES	12,451	11,085	11,085			11,085
	TOTALS:	375,096	381,000	337,000	205,658	61	381,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
451	FAMILY SUPPORT SERVICES						
050402.451.44358	ID CONTRACTS	211,083	381,000	337,000	135,985	40	381,000
44000	GRANTS, SUBSIDIES, CONTRACTS	211,083	381,000	337,000	135,985	40	381,000
	TOTALS:	211,083	381,000	337,000	135,985	40	381,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
452	ADULT DAY PROGRAMS						
050402.452.32277	ID BASE ALLOCATION	152,474	152,474	152,474	76,237	50	152,474
050402.452.32333	HUMAN SERVICES BLOCK GRANT	169,235	60,974	60,974	95,974	157	60,974
32000	GRANTS & REIMBURSEMENTS	321,709	213,448	213,448	172,211	80	213,448
050402.452.51111	TRANS FROM OPERATING FUND	1,828	1,828	1,828			1,828
51000	OTHER FINANCING SOURCES	1,828	1,828	1,828			1,828
	TOTALS:	323,537	215,276	215,276	172,211	79	215,276

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
452	ADULT DAY PROGRAMS						
050402.452.44346	ADULT DAY CARE		30,000	30,000			30,000
050402.452.44347	VOCATIONAL REHABILITATION	6,307	78,276	78,276	16,871	21	78,276
050402.452.44348	COMMUNITY SUPPORTIVE EMPLOYMEN	29,915	107,000	107,000	9,617	8	107,000
44000	GRANTS, SUBSIDIES, CONTRACTS	36,222	215,276	215,276	26,488	12	215,276
	TOTALS:	36,222	215,276	215,276	26,488	12	215,276

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
453	EARLY INTERVENTION						
050402.453.32279	EARLY INTERVENTION	3,280,868	3,242,700	3,242,700	1,761,550	54	3,256,909
32000	GRANTS & REIMBURSEMENTS	3,280,868	3,242,700	3,242,700	1,761,550	54	3,256,909
050402.453.51111	TRANS FROM OPERATING FUND	325,201	360,300	360,300			361,879
51000	OTHER FINANCING SOURCES	325,201	360,300	360,300			361,879
	TOTALS:	3,606,069	3,603,000	3,603,000	1,761,550	48	3,618,788

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
453	EARLY INTERVENTION						
050402.453.44358	ID CONTRACTS	4,479,649	3,601,000	3,601,000	2,228,411	61	3,616,788
44000	GRANTS, SUBSIDIES, CONTRACTS	4,479,649	3,601,000	3,601,000	2,228,411	61	3,616,788
050402.453.46511	PERSONNEL DEVELOPMENT	1,000	2,000	2,000			2,000
46000	OTHER OPERATING EXPENSES	1,000	2,000	2,000			2,000
	TOTALS:	4,480,649	3,603,000	3,603,000	2,228,411	61	3,618,788

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
454	RESIDENTIAL SERVICES						
050402.454.32278	ID WAIVER		37,734	37,734			37,734
050402.454.32333	HUMAN SERVICES BLOCK GRANT	1,109,753	1,827,901	1,827,901	797,082	43	1,618,273
32000	GRANTS & REIMBURSEMENTS	1,109,753	1,865,635	1,865,635	797,082	42	1,656,007
050402.454.51111	TRANS FROM OPERATING FUND	160,659	120,083	120,083			104,696
51000	OTHER FINANCING SOURCES	160,659	120,083	120,083			104,696
	TOTALS:	1,270,412	1,985,718	1,985,718	797,082	40	1,760,703

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
454	RESIDENTIAL SERVICES						
050402.454.44358	ID CONTRACTS	1,923,449	1,985,718	1,985,718	1,160,642	58	1,760,703
44000	GRANTS, SUBSIDIES, CONTRACTS	1,923,449	1,985,718	1,985,718	1,160,642	58	1,760,703
	TOTALS:	1,923,449	1,985,718	1,985,718	1,160,642	58	1,760,703

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
455	CLIENT TRANSPORTATION						
050402.455.32333	HUMAN SERVICES BLOCK GRANT	24,177	14,564	14,564	13,711	94	14,564
32000	GRANTS & REIMBURSEMENTS	24,177	14,564	14,564	13,711	94	14,564
050402.455.51111	TRANS FROM OPERATING FUND	436	436	436			436
51000	OTHER FINANCING SOURCES	436	436	436			436
	TOTALS:	24,613	15,000	15,000	13,711	91	15,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
455	CLIENT TRANSPORTATION						
050402.455.44311	CLIENT TRANSPORTATION	1,980	15,000	15,000	377	2	15,000
44000	GRANTS, SUBSIDIES, CONTRACTS	1,980	15,000	15,000	377	2	15,000
	TOTALS:	1,980	15,000	15,000	377	2	15,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1212	INTELLECTUAL DISABILITIES						
050402	INTELLECTUAL DISABILITIES						
098	OPERATIONS						
050402.098.29214	FUND BALANCE - RESTRICTED	3,878,662		1,364	2,773,246	203,3	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	3,878,662		1,364	2,773,246	203,3	
050402.098.29914	FUND BALANCE - RESTRICTED	2,773,246					
	TOTAL FUND BALANCE AT END OF YEAR	2,773,246					

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***************** 2025 ADOPTED	REVISED	FUND BAL AS OF 7/31	% FUND BAL ********************	2026 PROPOSED
1212	INTELLECTUAL DISABILITIES						
	REVENUE TOTALS:	9,313,728	9,980,118	9,980,118	5,447,069	54	10,162,499
	SOURCE TOTALS:	728,444	728,444	743,444	364,188	48	728,444
	BEG FUND BAL TOTALS:	3,878,662		1,364	2,773,246	203,3	
	TOTALS:	13,920,834	10,708,562	10,724,926	8,584,503	80	10,890,943
	EXPENDITURE TOTALS:	10,626,212	10,172,391	10,188,755	5,685,302	55	10,287,426
	USES TOTALS:	521,376	536,171	536,171	324,163	60	603,517
	END FUND BAL TOTALS:	2,773,246					
	TOTALS:	13,920,834	10,708,562	10,724,926	6,009,465	56	10,890,943

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1213	HUMAN SVCS ADMINISTRATION						
050103	HUMAN SVCS ADMINISTRATION						
050103.000.35111	INTEREST-SAVINGS & MONEY MAR	10,392	1	1	5,542	554,2	1
35000	INVESTMENT INC	10,392	1	1	5,542	554,2	1
050103.000.51114	TRANS FROM CHILDREN & YOUTH FD	585,043	627,340	627,340	470,505	75	642,852
050103.000.51115	TRANS FROM AGENCY ON AGING FD	241,571	291,498	291,498	218,624	75	289,201
050103.000.51116	TRANS FROM DRUG & ALCOHOL FUND	77,113	106,891	106,891	80,168	74	108,824
050103.000.51122	TRANS FROM MENTAL HEALTH	169,767	204,344	204,344	153,258	75	208,415
050103.000.51137	TRANS FROM HEALTH CHOICES FUND	359,962	366,380	366,380	274,785	75	373,761
050103.000.51144	TRF FROM INTELLECTUAL DISABIL	154,316	185,293	185,293	138,970	75	189,229
51000	OTHER FINANCING SOURCES	1,587,772	1,781,746	1,781,746	1,336,310	75	1,812,282
	TOTALS:	1,598,164	1,781,747	1,781,747	1,341,852	75	1,812,283

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1213	HUMAN SVCS ADMINISTRATION						
050103	HUMAN SVCS ADMINISTRATION						
050103.000.41111	FULL TIME EMPLOYEES	991,981	1,164,801	1,089,199	589,577	54	1,189,574
050103.000.41141	FULL TIME MEET & DISCUSS	64,213	62,941	62,941	39,084	62	69,784
050103.000.41311	PART TIME EMPLOYEES	43,449	25,811	25,811	13,689	53	25,811
050103.000.41611	WORKERS COMPENSATION COSTS	10,870	9,751	10,127	10,126	99	10,578
050103.000.41711	HEALTH CARE PLAN	157,024	177,288	161,822	99,594	61	159,469
050103.000.41712	LIFE INSURANCE PREMIUMS	1,113	1,152	1,152	527	45	1,146
050103.000.41713	CANCER INSURANCE PREMIUMS	10	9	9			9
050103.000.41714	HEALTH CARE-RX	28,204	26,593	41,593	29,089	69	29,619
050103.000.41715	HEALTH CARE-DENTAL	4,473	3,989	3,989	2,884	72	4,408
050103.000.41716	HEALTH CARE-VISION	471	266	356	271	76	485
050103.000.41717	HEALTH CARE-ADMIN	(63)	124	124	28	22	123
050103.000.41721	FEDERAL OLD AGE INSURANCE	83,126	84,813	84,813	48,910	57	81,982
050103.000.41722	STATE UNEMPLOYMENT CHARGES	1,626	886	886	598	67	1,322
050103.000.41731	EMPLOYER PENSION CONTRIBUTIONS	159,122	165,100	165,100			176,306
050103.000.41732	UNUSED DISABILITY LEAVE		3,989	3,989			5,730
050103.000.41755	HEALTH CARE REIMBURSEMENT	1,679		1,385	1,384	99	3,750
050103.000.41911	BUDGETED VACANCY FACTOR			74,217			
41000	PERSONNEL SERVICES	1,547,298	1,727,513	1,727,513	835,761	48	1,760,096
050103.000.43428	PAYROLL SERVICES	970	1,140	1,140	324	28	1,139

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
43000	PROF & TECHNICAL SERVICES	970	1,140	1,140	324	28	1,139
050103.000.61611	INDIRECT COST ALLOCATION	49,896	53,094	53,094	26,548	50	51,048
61000	OTHER FINANCING USES	49,896	53,094	53,094	26,548	50	51,048
	TOTALS:	1,598,164	1,781,747	1,781,747	862,633	48	1,812,283

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1213	HUMAN SVCS ADMINISTRATION						
	REVENUE TOTALS:	10,392	1	1	5,542	554,2	1
	SOURCE TOTALS:	1,587,772	1,781,746	1,781,746	1,336,310	75	1,812,282
	BEG FUND BAL TOTALS:						
	TOTALS:	1,598,164	1,781,747	1,781,747	1,341,852	75	1,812,283
	EXPENDITURE TOTALS:	1,548,268	1,728,653	1,728,653	836,085	48	1,761,235
	USES TOTALS:	49,896	53,094	53,094	26,548	50	51,048
	END FUND BAL TOTALS:						
	TOTALS:	1,598,164	1,781,747	1,781,747	862,633	48	1,812,283

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1214	HUD CDBG						
111000	HUD CDBG						
111000.000.32149	COMMUNITY DEVELOPMENT BLOCK GR	1,440,470	1,241,195	1,600,965	299,482	18	1,274,277
111000.000.32364	COVID-19 CDBG-CV GRANT	325,784	320,000	320,000	147,197	45	160,000
111000.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1	4,713	471,3	1
32000	GRANTS & REIMBURSEMENTS	1,766,254	1,561,196	1,920,966	451,392	23	1,434,278
111000.000.33122	PROGRAM INCOME		1	1	145	14,50	1
33000	DEPARTMENT EARNINGS		1	1	145	14,50	1
111000.000.35111	INTEREST-SAVINGS & MONEY MAR	1,106	1	1	210	21,00	1
35000	INVESTMENT INC	1,106	1	1	210	21,00	1
111000.000.51111	TRANS FROM OPERATING FUND	135,363		71,339	71,339	100	
51000	OTHER FINANCING SOURCES	135,363		71,339	71,339	100	
	TOTALS:	1,902,723	1,561,198	1,992,307	523,086	26	1,434,280

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1214	HUD CDBG						
111000	HUD CDBG						
111000.000.41111	FULL TIME EMPLOYEES	205,521	72,987	144,326	106,401	73	75,171
111000.000.41311	PART TIME EMPLOYEES		14,000	14,000			14,000
111000.000.41611	WORKERS COMPENSATION COSTS	740	674	700	700	100	734
111000.000.41711	HEALTH CARE PLAN	48,916	12,253	10,722	6,889	64	11,065
111000.000.41712	LIFE INSURANCE PREMIUMS	76	80	80	36	45	80
111000.000.41713	CANCER INSURANCE PREMIUMS	1	1	1			1
111000.000.41714	HEALTH CARE-RX	1,920	1,838	3,338	2,012	60	2,055
111000.000.41715	HEALTH CARE-DENTAL	305	276	276	199	72	306
111000.000.41716	HEALTH CARE-VISION	32	18	23	19	82	34
111000.000.41717	HEALTH CARE-ADMIN	(4)	9	9	2	22	9
111000.000.41721	FEDERAL OLD AGE INSURANCE	5,659	5,514	5,514	3,380	61	5,688
111000.000.41722	STATE UNEMPLOYMENT CHARGES	111	61	61	41	67	92
111000.000.41731	EMPLOYER PENSION CONTRIBUTIONS	10,833	11,411	11,411			12,233
111000.000.41732	UNUSED DISABILITY LEAVE		276	276			398
	41000 PERSONNEL SERVICES	274,110	119,398	190,737	119,679	62	121,866
111000.000.42111	MILEAGE-PERSONAL VEHICLE		1,600	1,600	57	3	1,600
111000.000.42112	OTHER TRAVEL EXPENSE		5,000	5,000			5,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	42000 TRAVEL & TRANSPORTATION		6,600	6,600	57		6,600
111000.000.43133	OTHER ENGINEERING SERVICES		1	1			1
111000.000.43148	OTHER SPECIALIZED SERVICES	57,279	49,500	49,500	29,000	58	49,500
111000.000.43421	PURCHASED PERSONNEL SERVICES		1	1			1
111000.000.43428	PAYROLL SERVICES	75	88	88	25	28	88
	43000 PROF & TECHNICAL SERVICES	57,354	49,590	49,590	29,025	58	49,590
111000.000.44141	ECONOMIC DEVELOPMENT		1	1			1
111000.000.44143	WASHINGTON TOWNSHIP		1	1			1
111000.000.44144	UPPER MILFORD TOWNSHIP		1	1			1
111000.000.44145	LYNN TOWNSHIP		1	1			1
111000.000.44146	COUNTY WIDE HOUSING REHAB		1	1			1
111000.000.44147	EMMAUS BOROUGH		80,000	225,000	221,600	98	100,000
111000.000.44148	WHITEHALL TOWNSHIP	282,000		170,490			
111000.000.44157	ALBURTIS		1	1			1
111000.000.44158	SALISBURY TOWNSHIP	50,000	59,190	59,190			1
111000.000.44184	LEHIGH COUNTY AUTHORITY		1	1			1
111000.000.44192	HANOVER TOWNSHIP		1	1			1
111000.000.44193	MACUNGIE BOROUGH		75,000	75,000			1
111000.000.44194	COPLAY BOROUGH	59,397	185,471	185,471			45,380
111000.000.44198	CATASAUQUA BOROUGH		1	1			70,000
111000.000.44199	FOUNTAIN HILL BOROUGH		1	1			199,900
111000.000.44379	VALLEY YOUTH HOUSE		1	1			1
111000.000.44523	VALLEY HOUSING DEVELOPMENT COR	81,213	1	1			1
111000.000.44528	COOPERSBURG BOROUGH		1	1			1
111000.000.44544	ADULT LITERACY COUNCIL	2,217	1	1			1

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
111000.000.44549	LV CENTER FOR INDEPENDENT LIV	20,493	14,943	14,943	14,943	100	18,913
111000.000.44556	COMM ACTION COMMITTEE OF LV		45,014	45,014			208,000
111000.000.44559	NORTH WHITEHALL TOWNSHIP		1	1			1
111000.000.44585	CDBG RECAPTURE	326	1	36,571	82		1
111000.000.44586	FACADE GRANTS		1	1			1
111000.000.44587	LC SENIOR CENTER		1	1			1
111000.000.44588	LOWER MILFORD TOWNSHIP		1	1			1
111000.000.44596	LOWER MACUNGIE		1	1			1
111000.000.44622	LEHIGH CARBON COMMUNITY COLLEG		1	1			1
111000.000.44647	CATHOLIC CHARITIES	28,015					
111000.000.44649	SLATINGTON BOROUGH	265,108	280,242	280,242	87,399	31	275,230
111000.000.44662	MEALS ON WHEELS		15,000	15,000	15,000	100	1
111000.000.44663	NORTH PENN LEGAL SERVICES	21,736	16,000	16,000	9,224	57	19,000
111000.000.44739	NEW BETHANY MINISTRIES		44,103	44,103			1
111000.000.44741	COMMUNITIES IN SCHOOLS	25,000	25,000	25,000	16,168	64	20,000
111000.000.44764	LEHIGH CAREER TECHNICAL INST		30,000	30,000	1,976	6	1
111000.000.44797	COVID-19 CDBG-CV GRANTS	264,424	320,000	320,000	204,777	63	160,000
111000.000.44825	ASPIRE TO AUTONOMY		22,000	22,000	9,749	44	15,000
111000.000.44827	BIG BROTHERS BIG SISTERS	12,205		8,220	8,217	99	20,000
111000.000.44831	MANITO LIFE CENTER	25,000	30,000	30,000	24,215	80	20,000
111000.000.44844	LC BLACK HERITAGE ASSOC		18,700	18,700	10,320	55	20,000
111000.000.44857	LV REDEVELOPMENT AUTHORITY		75,000	75,000			1
111000.000.44872	PARKLAND CARES						12,000
	44000 GRANTS, SUBSIDIES, CONTRACTS	1,137,134	1,335,684	1,695,964	623,670	36	1,203,448
111000.000.45281	OTHER OPERATING SUPPLIES	808	430	430	350	81	430

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	808	430	430	350	81	430
111000.000.46311	MAINTENANCE & REPAIR SERVICES	70	1	251	39	15	1
111000.000.46511	PERSONNEL DEVELOPMENT		3,000	3,000	1,545	51	3,000
111000.000.46522	DESKTOP COMPUTER EXPENSE	810	1,020	1,100	584	53	1,284
111000.000.46866	OTHER OPERATING EXPENSES	11,893	15,000	14,240	2,665	18	15,000
46000	OTHER OPERATING EXPENSES	12,773	19,021	18,591	4,833	25	19,285
111000.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES		1	1			1
	TOTALS:	1,482,179	1,530,724	1,961,913	777,614	39	1,401,220

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1214	HUD CDBG						
111000	HUD CDBG						
111000.000.29214	FUND BALANCE - RESTRICTED	(394,854)		80	25,692	32,11	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	(394,854)		80	25,692	32,11	
111000.000.29914	FUND BALANCE - RESTRICTED	25,692	30,474	30,474			33,060
	TOTAL FUND BALANCE AT END OF YEAR	25,692	30,474	30,474			33,060

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1214	HUD CDBG						
	REVENUE TOTALS:	1,767,360	1,561,198	1,920,968	451,747	23	1,434,280
	SOURCE TOTALS:	135,363		71,339	71,339	100	
	BEG FUND BAL TOTALS:	(394,854)		80	25,692	32,11	
	TOTALS:	1,507,869	1,561,198	1,992,387	548,778	27	1,434,280
	EXPENDITURE TOTALS:	1,482,179	1,530,724	1,961,913	777,614	39	1,401,220
	USES TOTALS:						
	END FUND BAL TOTALS:	25,692	30,474	30,474			33,060
	TOTALS:	1,507,871	1,561,198	1,992,387	777,614	39	1,434,280

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1215	WORKERS COMPENSATION TRUST						
150900	WORKERS COMPENSATION TRUST						
150900.000.35111	INTEREST-SAVINGS & MONEY MAR	30,782	30,000	30,000	2,661	8	30,000
150900.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	30,782	30,001	30,001	2,661	8	30,001
	TOTALS:	30,782	30,001	30,001	2,661	8	30,001

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1215	WORKERS COMPENSATION TRUST						
150900	WORKERS COMPENSATION TRUST						
150900.000.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES		1	1			1
150900.000.61111	TRANS TO OPERATING FUND			1,000,000			
61000	OTHER FINANCING USES			1,000,000			
	TOTALS:		1	1,000,001			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1215	WORKERS COMPENSATION TRUST						
150900	WORKERS COMPENSATION TRUST						
150900.000.29214	FUND BALANCE - RESTRICTED	5,233,279	4,250,000	5,250,000	5,264,060	100	4,280,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	5,233,279	4,250,000	5,250,000	5,264,060	100	4,280,000
150900.000.29914	FUND BALANCE - RESTRICTED	5,264,060	4,280,000	4,280,000			4,310,000
	TOTAL FUND BALANCE AT END OF YEAR	5,264,060	4,280,000	4,280,000			4,310,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1215	WORKERS COMPENSATION TRUST						
	REVENUE TOTALS:	30,782	30,001	30,001	2,661	8	30,001
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	5,233,279	4,250,000	5,250,000	5,264,060	100	4,280,000
	TOTALS:	5,264,061	4,280,001	5,280,001	5,266,721	99	4,310,001
	EXPENDITURE TOTALS:		1	1			1
	USES TOTALS:			1,000,000			
	END FUND BAL TOTALS:	5,264,060	4,280,000	4,280,000			4,310,000
	TOTALS:	5,264,060	4,280,001	5,280,001			4,310,001

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1216	TREXLER NATURE PRESERVE						
060401	TREXLER NATURE PRESERVE						
060401.000.32499	OTHER GRANTS & REIMBURSEMENTS	18	1	1			1
060401.000.32611	TREXLER ESTATE & TRUST GRANT	13,473	5,000	5,000	10,952	219	5,000
32000	GRANTS & REIMBURSEMENTS	13,491	5,001	5,001	10,952	218	5,001
060401.000.35111	INTEREST-SAVINGS & MONEY MAR	4,996	1,000	1,000	3,550	355	1,000
35000	INVESTMENT INC	4,996	1,000	1,000	3,550	355	1,000
060401.000.37111	RENT-BLDGS & PROPERTY		1	1			1
37000	RENTS		1	1			1
060401.000.39119	DONATIONS		1	1			1
39000	OTHER		1	1			1
060401.000.51111	TRANS FROM OPERATING FUND	169,001	189,001	189,001	189,001	100	189,001

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
51000	OTHER FINANCING SOURCES	169,001	189,001	189,001	189,001	100	189,001
	TOTALS:	187,488	195,004	195,004	203,503	104	195,004

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1216	TREXLER NATURE PRESERVE						
060401	TREXLER NATURE PRESERVE						
060401.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES		1	1			1
060401.000.44129	WILDLANDS CONSERVANCY	50,000	50,000	50,000			50,000
060401.000.44623	LV ZOOLOGICAL SOC-OPERATIONS		1	1			1
060401.000.44677	LV ZOOLOGICAL SOC-ELK/BISON	130,000	145,000	145,000	70,000	48	145,000
44000	GRANTS, SUBSIDIES, CONTRACTS	180,000	195,001	195,001	70,000	35	195,001
060401.000.45281	OTHER OPERATING SUPPLIES		1	1			1
45000	MATERIALS & OPERATING SUPPLIES		1	1			1
060401.000.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES		1	1			1
060401.000.61171	TRANS TO OTHER CAP PROJ FUND			4,145			

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
61000	OTHER FINANCING USES			4,145			
	TOTALS:	180,000	195,004	199,149	70,000	35	195,004

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1216	TREXLER NATURE PRESERVE						
060401	TREXLER NATURE PRESERVE						
060401.000.29215	FUND BALANCE - COMMITTED	96,158		4,145	103,647	2,500	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	96,158		4,145	103,647	2,500	
060401.000.29915	FUND BALANCE - COMMITTED	103,647					
	TOTAL FUND BALANCE AT END OF YEAR	103,647					

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1216	TREXLER NATURE PRESERVE						
	REVENUE TOTALS:	18,487	6,003	6,003	14,502	241	6,003
	SOURCE TOTALS:	169,001	189,001	189,001	189,001	100	189,001
	BEG FUND BAL TOTALS:	96,158		4,145	103,647	2,500	
	TOTALS:	283,646	195,004	199,149	307,150	154	195,004
	EXPENDITURE TOTALS:	180,000	195,004	195,004	70,000	35	195,004
	USES TOTALS:			4,145			
	END FUND BAL TOTALS:	103,647					
	TOTALS:	283,647	195,004	199,149	70,000	35	195,004

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1218	GENERAL INSURANCE RESERVE						
150600	GENERAL INSURANCE RESERVE						
150600.000.32499	OTHER GRANTS & REIMBURSEMENTS	86,035		1	18,484	1,848	1
32000	GRANTS & REIMBURSEMENTS	86,035		1	18,484	1,848	1
150600.000.35111	INTEREST-SAVINGS & MONEY MAR	12,390	4,999	4,998	7,014	140	4,998
150600.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	12,390	5,000	4,999	7,014	140	4,999
150600.000.51111	TRANS FROM OPERATING FUND	445,718	796,250	747,108			796,250
150600.000.51112	TRANS FROM CEDARBROOK FUND	77,928	98,750	98,750			98,750
51000	OTHER FINANCING SOURCES	523,646	895,000	845,858			895,000
	TOTALS:	622,071	900,000	850,858	25,498	2	900,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1218	GENERAL INSURANCE RESERVE						
150600	GENERAL INSURANCE RESERVE						
150600.000.46611	GENERAL INSURANCE	303,499	100,000	100,000	94,704	94	100,000
150600.000.46613	AGREEMENTS	106,639	300,000	250,858	61,072	24	300,000
150600.000.46615	CATASTROPHIC MEDICAL RESERVE	211,933	500,000	500,000	16,981	3	500,000
46000	OTHER OPERATING EXPENSES	622,071	900,000	850,858	172,757	20	900,000
	TOTALS:	622,071	900,000	850,858	172,757	20	900,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	% FUND BAL	2026 PROPOSED
1218	GENERAL INSURANCE RESERVE						
150600	GENERAL INSURANCE RESERVE						
150600.000.29215	FUND BALANCE - COMMITTED	350,000	350,000	350,000	350,000	100	350,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	350,000	350,000	350,000	350,000	100	350,000
150600.000.29915	FUND BALANCE - COMMITTED	350,000	350,000	350,000			350,000
	TOTAL FUND BALANCE AT END OF YEAR	350,000	350,000	350,000			350,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1218	GENERAL INSURANCE RESERVE						
	REVENUE TOTALS:	98,425	5,000	5,000	25,498	509	5,000
	SOURCE TOTALS:	523,646	895,000	845,858			895,000
	BEG FUND BAL TOTALS:	350,000	350,000	350,000	350,000	100	350,000
	TOTALS:	972,071	1,250,000	1,200,858	375,498	31	1,250,000
	EXPENDITURE TOTALS:	622,071	900,000	850,858	172,757	20	900,000
	USES TOTALS:						
	END FUND BAL TOTALS:	350,000	350,000	350,000			350,000
	TOTALS:	972,071	1,250,000	1,200,858	172,757	14	1,250,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1219	ATTORNEY GENERAL						
151102	DRUG TASK FORCE						
151102.000.32292	ATTY GEN DRUG TASK FORCE	125,704	137,600	137,600	87,542	63	137,600
151102.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS	125,704	137,601	137,601	87,542	63	137,601
151102.000.35111	INTEREST-SAVINGS & MONEY MAR	301	1	1	156	15,60	1
35000	INVESTMENT INC	301	1	1	156	15,60	1
	TOTALS:	126,005	137,602	137,602	87,698	63	137,602

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1219	ATTORNEY GENERAL						
151102	DRUG TASK FORCE						
151102.000.41411	OVERTIME PAY	11,685	22,500	22,500	8,434	37	22,500
41000	PERSONNEL SERVICES	11,685	22,500	22,500	8,434	37	22,500
151102.000.42211	GASOLINE & OIL	23,673	25,000	25,000	9,475	37	25,000
42000	TRAVEL & TRANSPORTATION	23,673	25,000	25,000	9,475	37	25,000
151102.000.43148	OTHER SPECIALIZED SERVICES	20,743	7,500	10,925	10,342	94	7,500
151102.000.43213	TELEPHONE (MOBILE)	17,265	19,000	19,000	10,148	53	19,000
151102.000.43421	PURCHASED PERSONNEL SERVICES	140	1,000	1,000	250	25	1,000
43000	PROF & TECHNICAL SERVICES	38,148	27,500	30,925	20,740	67	27,500
151102.000.45281	OTHER OPERATING SUPPLIES	47,483	56,967	56,480	15,850	28	56,967
45000	MATERIALS & OPERATING SUPPLIES	47,483	56,967	56,480	15,850	28	56,967
151102.000.46111	TELEPHONE	284	1,200	1,200	170	14	1,200
151102.000.46311	MAINTENANCE & REPAIR SERVICES		500	824	780	94	500
151102.000.46522	DESKTOP COMPUTER EXPENSE	810	680	760	416	54	856
151102.000.46868	ADMINISTRATIVE EXPENSE	160	1,000	1,000	5,710	571	1,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	1,254	3,380	3,784	7,076	186	3,556
	TOTALS:	122,243	135,347	138,689	61,575	44	135,523

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1219	ATTORNEY GENERAL						
151102	DRUG TASK FORCE						
151102.000.29214	FUND BALANCE - RESTRICTED	12,140		3,342	15,901	475	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	12,140		3,342	15,901	475	
151102.000.29914	FUND BALANCE - RESTRICTED	15,901	2,255	2,255			2,079
	TOTAL FUND BALANCE AT END OF YEAR	15,901	2,255	2,255			2,079

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1219	ATTORNEY GENERAL						
	REVENUE TOTALS:	126,005	137,602	137,602	87,698	63	137,602
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	12,140		3,342	15,901	475	
	TOTALS:	138,145	137,602	140,944	103,599	73	137,602
	EXPENDITURE TOTALS:	122,243	135,347	138,689	61,575	44	135,523
	USES TOTALS:						
	END FUND BAL TOTALS:	15,901	2,255	2,255			2,079
	TOTALS:	138,144	137,602	140,944	61,575	43	137,602

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1221	HAZARDOUS MATERIAL RESPONSE						
151200	HAZARDOUS MATERIAL RESPONSE						
151200.000.32196	HAZARDOUS MATERIAL GRANT	79,499	121,999	135,009			121,999
151200.000.32243	ACT 147	37,856	18,928	18,928			18,928
151200.000.32499	OTHER GRANTS & REIMBURSEMENTS	89,908	30,000	57,572	123,460	214	30,000
32000	GRANTS & REIMBURSEMENTS	207,263	170,927	211,509	123,460	58	170,927
151200.000.33151	HAZARDOUS MATERIAL CHEMICAL FE	66,150	65,000	65,000	50,425	77	65,000
151200.000.33154	HAZARDOUS MATERIAL PLANNING FE	9,300	11,000	11,000	8,000	72	11,000
33000	DEPARTMENT EARNINGS	75,450	76,000	76,000	58,425	76	76,000
151200.000.35111	INTEREST-SAVINGS & MONEY MAR	3,758	1	1	3,250	325,0	1
35000	INVESTMENT INC	3,758	1	1	3,250	325,0	1
151200.000.51111	TRANS FROM OPERATING FUND	266,025	310,218	310,218	310,218	100	312,759
51000	OTHER FINANCING SOURCES	266,025	310,218	310,218	310,218	100	312,759
	TOTALS:	552,496	557,146	597,728	495,353	82	559,687

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1221	HAZARDOUS MATERIAL RESPONSE						
151200	HAZARDOUS MATERIAL RESPONSE						
151200.000.41111	FULL TIME EMPLOYEES	76,648	79,747	79,747	46,008	57	82,139
151200.000.41311	PART TIME EMPLOYEES	149,685	150,000	150,000	77,086	51	150,000
151200.000.41611	WORKERS COMPENSATION COSTS	1,553	1,780	1,849	1,848	99	1,911
151200.000.41711	HEALTH CARE PLAN	50,861	32,363	30,279	18,214	60	28,805
151200.000.41712	LIFE INSURANCE PREMIUMS	159	210	210	96	45	207
151200.000.41713	CANCER INSURANCE PREMIUMS	1	2	2			2
151200.000.41714	HEALTH CARE-RX	4,029	4,854	6,854	5,309	77	5,350
151200.000.41715	HEALTH CARE-DENTAL	642	728	728	526	72	796
151200.000.41716	HEALTH CARE-VISION	67	49	64	49	76	88
151200.000.41717	HEALTH CARE-ADMIN	(9)	23	23	5	21	22
151200.000.41721	FEDERAL OLD AGE INSURANCE	11,874	14,563	14,563	8,928	61	14,808
151200.000.41722	STATE UNEMPLOYMENT CHARGES	232	162	162	109	67	239
151200.000.41731	EMPLOYER PENSION CONTRIBUTIONS	22,729	30,138	30,138			31,846
151200.000.41732	UNUSED DISABILITY LEAVE		728	728			1,035
	41000 PERSONNEL SERVICES	318,471	315,347	315,347	158,178	50	317,248
151200.000.42211	GASOLINE & OIL	7,447	7,000	7,000	3,511	50	7,000
	42000 TRAVEL & TRANSPORTATION	7,447	7,000	7,000	3,511	50	7,000
151200.000.43213	TELEPHONE (MOBILE)	2,152	3,000	3,000	140	4	3,000
151200.000.43428	PAYROLL SERVICES	75	88	88	25	28	88

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
43000	PROF & TECHNICAL SERVICES	2,227	3,088	3,088	165	5	3,088
151200.000.44511	HAZMAT	52,492	75,000	157,002	79,096	50	75,000
151200.000.44554	ACT 147	475	18,928	40,177	40,169	99	18,928
151200.000.44564	TECHNICAL RESCUE	24,093	40,000	45,456	17,415	38	40,000
151200.000.44775	HMRF GRANT	19,295	62,000	121,793	28,123	23	62,000
151200.000.44776	HMEP GRANT	27,190	30,000	43,010	10,095	23	30,000
44000	GRANTS, SUBSIDIES, CONTRACTS	123,545	225,928	407,438	174,898	42	225,928
151200.000.46521	DISASTER RECOVERY		1	1			1
151200.000.46522	DESKTOP COMPUTER EXPENSE	2,968	5,780	6,072	3,152	51	6,420
46000	OTHER OPERATING EXPENSES	2,968	5,781	6,073	3,152	51	6,421
151200.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
151200.000.47492	OTHER EQUIPMENT-NEW		1	27,573	27,572	99	1
47000	CAPITAL EXPENDITURES		2	27,574	27,572	99	2
	TOTALS:	454,658	557,146	766,520	367,476	47	559,687

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1221	HAZARDOUS MATERIAL RESPONSE						
151200	HAZARDOUS MATERIAL RESPONSE						
151200.000.29215	FUND BALANCE - COMMITTED	(97,836)		168,792			
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	(97,836)		168,792			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1221	HAZARDOUS MATERIAL RESPONSE						
	REVENUE TOTALS:	286,471	246,928	287,510	185,135	64	246,928
	SOURCE TOTALS:	266,025	310,218	310,218	310,218	100	312,759
	BEG FUND BAL TOTALS:	(97,836)		168,792			
	TOTALS:	454,660	557,146	766,520	495,353	64	559,687
	EXPENDITURE TOTALS:	454,658	557,146	766,520	367,476	47	559,687
	USES TOTALS:						
	END FUND BAL TOTALS:						
	TOTALS:	454,658	557,146	766,520	367,476	47	559,687

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1222	ECONOMIC/COMMUNITY DEVELOPMENT						
151400	ECONOMIC/COMMUNITY DEVELOPMENT						
151400.000.32499	OTHER GRANTS & REIMBURSEMENTS	596	1	1			1
32000	GRANTS & REIMBURSEMENTS	596	1	1			1
151400.000.33111	FEES & COMMISSIONS	120,850	1	1			1
33000	DEPARTMENT EARNINGS	120,850	1	1			1
151400.000.35111	INTEREST-SAVINGS & MONEY MAR	38,134	20,000	20,000	15,517	77	20,000
151400.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	38,134	20,001	20,001	15,517	77	20,001
151400.000.39119	DONATIONS		1	1			1
151400.000.39199	ALL OTHER REVENUE		1	1			1
39000	OTHER		2	2			2
151400.000.51229	TRANS FROM GAMING FUND		296,806	296,806			281,805

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
51000	OTHER FINANCING SOURCES		296,806	296,806			281,805
	TOTALS:	159,580	316,811	316,811	15,517	4	301,810

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1222	ECONOMIC/COMMUNITY DEVELOPMENT						
151400	ECONOMIC/COMMUNITY DEVELOPMENT						
151400.000.43148	OTHER SPECIALIZED SERVICES	4,267	19,030	19,030	4,570	24	19,030
43000	PROF & TECHNICAL SERVICES	4,267	19,030	19,030	4,570	24	19,030
151400.000.44229	EVICTION SERVICES SUBSIDY		1	200,002			1
151400.000.44643	LV ECONOMIC DEVELOPMENT CORP	25,000	25,000	25,000	25,000	100	80,000
151400.000.44661	LV LAND RECYCLING INITIATIVE	55,000	55,000	55,000	55,000	100	
151400.000.44699	COMMUNITY REVITALIZATION		5,000	10,000			5,000
151400.000.44766	MY BROTHER'S KEEPER INITIATIVE		1	1			
151400.000.44772	HOMELESS SHELTER	25,000	25,000	25,000			
151400.000.44785	BLIGHTED PROPERTIES		25,000	50,000			25,000
151400.000.44787	PA MUSIC PRESERVATION SOCIETY		1	1			1
151400.000.44811	YOUTH VIOLENCE REDUCTION GRT		1	125,503			1
151400.000.44812	RE-ENTRY & JOBS PROGRAM GRT		1	168,544			1
151400.000.44813	HOMELESSNESS PREVENTION GRT		1	100,003			1
151400.000.44851	REDEVELOPMENT AUTHORITY	25,000	25,000	25,000	25,000	100	25,000
151400.000.44856	PA250-ANNIVERSARY OF D OF I		25,000	25,000			25,000
44000	GRANTS, SUBSIDIES, CONTRACTS	130,000	185,006	809,054	105,000	12	160,005
151400.000.46897	HUMAN RELATIONS ADVISORY COMTT	184	500	815	249	30	500

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	184	500	815	249	30	500
	TOTALS:	134,451	204,536	828,899	109,819	13	179,535

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1222	ECONOMIC/COMMUNITY DEVELOPMENT						
151402	QUALITY OF LIFE						
151402.000.44113	POLICE ATHLETIC LEAGUE	2,000	2,000	2,000	2,000	100	2,100
151402.000.44115	LEHIGH COUNTY HISTORICAL SOC	2,730	2,865	2,865	2,865	100	2,500
151402.000.44116	ALLENTOWN ART MUSEUM	5,000	5,000	5,000	5,000	100	5,000
151402.000.44117	HUMANE SOCIETY		1,000	1,000	1,000	100	
151402.000.44122	LC AGRICULTURAL SOCIETY	2,500	2,500	2,500	2,500	100	2,500
151402.000.44127	ALLENTOWN PUBLIC LIBRARY	2,500	2,000	2,000	2,000	100	2,000
151402.000.44131	BAUM SCHOOL OF ART	1,000	500	500	500	100	
151402.000.44517	COMMUNITY MUSIC SCHOOL	4,000	4,000	4,000	4,000	100	4,000
151402.000.44521	BURNSIDE PLANTATION	4,200	4,200	4,200	4,200	100	4,400
151402.000.44532	LEHIGH VALLEY BROADCASTERS	1,500	1,500	1,500	1,500	100	1,575
151402.000.44533	WHITEHALL HISTORICAL SOCIETY		1,000	1,000	1,000	100	1,050
151402.000.44534	ALLENTOWN SYMPHONY ASSOCIATION	4,500	4,500	4,500	4,500	100	4,500
151402.000.44573	REPERTORY DANCE THEATER	3,000	3,000	3,000	3,000	100	3,150
151402.000.44577	VELODROME		1,000	1,000	1,000	100	1,050
151402.000.44581	AMERICA ON WHEELS	2,400	2,400	2,400	2,400	100	2,500
151402.000.44593	ARTSQUEST	1,000	1,000	1,000	1,000	100	1,000
151402.000.44594	CIVIC THEATER	2,500	2,500	2,500	2,500	100	
151402.000.44615	MOCK TURTLE MARIONETTE THEATRE	1,000	1,000	1,000	1,000	100	1,000
151402.000.44616	DAVINCI'S DISCOVERY CENTER	2,000	2,000	2,000	2,000	100	2,000
151402.000.44617	LV ARTS & CULTURAL ALLIANCE	2,500	2,500	2,500	2,500	100	2,500
151402.000.44622	LEHIGH CARBON COMMUNITY COLLEG						1,000
151402.000.44646	WILDLIFE INFO CENTER	1,000	1,000	1,000	1,000	100	1,050
151402.000.44671	CHAMBER FOUNDATION	2,000	2,500	2,500	2,500	100	2,500
151402.000.44681	LV ZOOLOGICAL SOCIETY	2,200	2,200	2,200	2,200	100	2,300
151402.000.44686	CACLV/NSP	1,000					3,000
151402.000.44723	ALLENTOWN PUBLIC THEATRE						1,000
151402.000.44724	GREATER VALLEY YMCA		1,000	1,000	1,000	100	

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
151402.000.44725	AMER FED OF MUSICIANS LOCAL 45	2,500	2,500	2,500	2,500	100	2,500
151402.000.44726	BACH CHOIR OF BETHLEHEM	2,000	2,000	2,000	2,000	100	2,100
151402.000.44727	CELTIC CULTURAL ALLIANCE	2,000	2,000	2,000	2,000	100	2,000
151402.000.44728	COMMUNITY BIKE WORKS	2,100	2,000	2,000	2,000	100	2,100
151402.000.44732	MINSI TRAILS COUNCIL	3,000					
151402.000.44733	MUNICIPAL BAND OF ALLENTOWN	1,050	1,050	1,050	1,050	100	1,100
151402.000.44734	PA SHAKESPEARE FEST AT DESALES	4,600	4,600	4,600	4,600	100	4,800
151402.000.44735	PENNA SINFONIA ORCHESTRA	4,500	4,500	4,500	4,500	100	4,700
151402.000.44736	SALVATION ARMY	1,750	1,750	1,750	1,750	100	1,800
151402.000.44749	ALLENTOWN BAND	2,500	2,500	2,500	2,500	100	2,500
151402.000.44753	SATORI	1,000	1,000	1,000	1,000	100	1,000
151402.000.44757	CAMELOT FOR CHILDREN	2,500	2,500	2,500	2,500	100	2,500
151402.000.44777	LV MILITARY AFFAIRS COUNCIL	1,000					
151402.000.44781	BRADBURY SULLIVAN COMM CENTER	2,100	2,035	2,035	2,035	100	2,000
151402.000.44783	NORTHERN LEHIGH REC AUTHORITY	2,000	1,500	1,500	1,500	100	1,550
151402.000.44784	PUERTORRICAN CULTURAL ALLIANCE		2,000	2,000	2,000	100	
151402.000.44787	PA MUSIC PRESERVATION SOCIETY						1,000
151402.000.44792	BOYS & GIRLS CLUB OF ALLENTOWN	1,500	1,500	1,500	1,500	100	1,575
151402.000.44794	CAMERATA SINGERS	550	575	575	575	100	600
151402.000.44803	NEIGHBORHOOD CENTER	2,000	2,000	2,000	2,000	100	2,100
151402.000.44819	JEWISH COMMUNITY CENTER OF LV	1,000	1,000	1,000	1,000	100	1,000
151402.000.44821	NATIONAL MUSEUM OF INDUST HIST	1,000					
151402.000.44822	PEACEABLE KINGDOM	1,000	1,000	1,000	1,000	100	1,050
151402.000.44823	SCORE						1,000
151402.000.44827	BIG BROTHERS BIG SISTERS		1,500	1,500	1,500	100	1,575
151402.000.44829	CARING DAM HEARTS	1,000	1,000	1,000	1,000	100	1,050
151402.000.44831	MANITO LIFE CENTER	1,000	1,000	1,000	1,000	100	1,050
151402.000.44832	NORTHERN LEHIGH HISTORICAL SOC	1,000	1,000	1,000	1,000	100	1,050
151402.000.44833	SLATINGTON PUBLIC LIBRARY	1,000	1,000	1,000	1,000	100	1,050
151402.000.44837	THE KINDNESS PROJECT	1,000	1,000	1,000	1,000	100	1,000
151402.000.44838	LV JUNETEENTH	1,000					1,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
151402.000.44839	LV ITALIAN AMERICAN BAND	1,000	1,000	1,000	1,000	100	1,050
151402.000.44841	KIDSPEACE	1,000					
151402.000.44842	LV CHILDREN’S CENTER	2,625	2,600	2,600	2,600	100	2,500
151402.000.44843	MULHENBERG COLLEGE THEATER & D	2,500	2,500	2,500	2,500	100	2,500
151402.000.44844	LC BLACK HERITAGE ASSOC	1,000					
151402.000.44845	CASA GUADALUPE CENTER	2,000	2,000	2,000	2,000	100	2,100
151402.000.44846	CEDAR CREST COLLEGE	2,000	2,000	2,000	2,000	100	2,100
151402.000.44847	LV DEMENTIA FRIENDLY	1,000					
151402.000.44848	FRIENDS OF THE 1803 HOUSE	1,000					
151402.000.44849	ICE HOUSE PERFORMING ARTS	1,000					1,000
151402.000.44852	D&L NAT’L HISTORICAL CORRIDOR						500
151402.000.44858	EPILEPSY FOUNDATION EPA		1,000	1,000	1,000	100	
151402.000.44859	NATIONAL SCENIC VISITORS’ CTR		500	500	500	100	
151402.000.44861	SLATINGTON MASONIC LODGE-CC		1,000	1,000	1,000	100	1,050
151402.000.44862	SYRIAN ARAB AMERICAN CHARITY		1,000	1,000	1,000	100	1,050
151402.000.44863	WEISENBERG LOWHILL TWP HISTORI		1,000	1,000	1,000	100	
151402.000.44866	ALBURTIS COMMUNITY CENTER						1,500
151402.000.44867	ESSENTIALS CAFE						500
151402.000.44868	FAMILY PROMISE OF LEHIGH VALLE						2,500
151402.000.44869	MOVEMENT MOVES MEDIA						1,000
151402.000.44871	SALVATION ARMY CHILDREN’S SERV						2,500
44000	GRANTS, SUBSIDIES, CONTRACTS	113,305	112,275	112,275	112,275	100	122,275
	TOTALS:	113,305	112,275	112,275	112,275	100	122,275

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1222	ECONOMIC/COMMUNITY DEVELOPMENT						
151400	ECONOMIC/COMMUNITY DEVELOPMENT						
151400.000.29215	FUND BALANCE - COMMITTED	943,109		624,363	854,933	136	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	943,109		624,363	854,933	136	
151400.000.29915	FUND BALANCE - COMMITTED	854,933					
	TOTAL FUND BALANCE AT END OF YEAR	854,933					

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	% FUND BAL	2026 PROPOSED
1222	ECONOMIC/COMMUNITY DEVELOPMENT						
	REVENUE TOTALS:	159,580	20,005	20,005	15,517	77	20,005
	SOURCE TOTALS:		296,806	296,806			281,805
	BEG FUND BAL TOTALS:	943,109		624,363	854,933	136	
	TOTALS:	1,102,689	316,811	941,174	870,450	92	301,810
	EXPENDITURE TOTALS:	247,756	316,811	941,174	222,094	23	301,810
	USES TOTALS:						
	END FUND BAL TOTALS:	854,933					
	TOTALS:	1,102,689	316,811	941,174	222,094	23	301,810

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1223	911						
060301	COMMUNICATIONS CENTER						
060301.000.32339	ACT 12-EMERGENCY TELEPHONE SER	7,787,226	8,000,000	8,000,000	4,092,075	51	8,500,000
060301.000.32355	ACT 12-REGIONAL CONSOLIDATION	564,534	1	1	784,870	78,48	1
060301.000.32494	NORTHAMPTON CO MUNI COVERAGE	15,817	30,000	30,000			30,000
060301.000.32499	OTHER GRANTS & REIMBURSEMENTS	185	1	4,110	17,620	428	1
32000	GRANTS & REIMBURSEMENTS	8,367,762	8,030,002	8,034,111	4,894,565	60	8,530,002
060301.000.33199	OTHER DEPARTMENTAL EARNINGS	1,925	1,000	1,000	1,050	105	1,000
33000	DEPARTMENT EARNINGS	1,925	1,000	1,000	1,050	105	1,000
060301.000.35111	INTEREST-SAVINGS & MONEY MAR	372,962	200,000	200,000	176,043	88	200,000
060301.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	372,962	200,001	200,001	176,043	88	200,001
	TOTALS:	8,742,649	8,231,003	8,235,112	5,071,658	61	8,731,003

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1223	911						
060301	COMMUNICATIONS CENTER						
060301.000.41111	FULL TIME EMPLOYEES	3,474,466	4,118,685	3,580,358	2,062,460	57	4,223,281
060301.000.41311	PART TIME EMPLOYEES	52,876	40,000	40,000	34,959	87	40,000
060301.000.41411	OVERTIME PAY	715,709	500,000	500,000	415,272	83	700,000
060301.000.41611	WORKERS COMPENSATION COSTS	38,084	36,093	37,483	37,482	99	39,239
060301.000.41711	HEALTH CARE PLAN	709,766	656,236	604,496	368,840	61	591,534
060301.000.41712	LIFE INSURANCE PREMIUMS	3,900	4,266	4,266	1,951	45	4,251
060301.000.41713	CANCER INSURANCE PREMIUMS	34	33	33			33
060301.000.41714	HEALTH CARE-RX	98,809	98,435	148,435	107,673	72	109,870
060301.000.41715	HEALTH CARE-DENTAL	15,692	14,765	14,765	10,674	72	16,350
060301.000.41716	HEALTH CARE-VISION	1,650	984	1,334	1,000	74	1,798
060301.000.41717	HEALTH CARE-ADMIN	(222)	459	459	103	22	458
060301.000.41721	FEDERAL OLD AGE INSURANCE	291,215	295,306	295,306	181,039	61	304,105
060301.000.41722	STATE UNEMPLOYMENT CHARGES	5,695	3,281	3,281	2,215	67	4,905
060301.000.41731	EMPLOYER PENSION CONTRIBUTIONS	557,449	611,120	611,120			653,990
060301.000.41732	UNUSED DISABILITY LEAVE		14,765	14,765			21,255
060301.000.41755	HEALTH CARE REIMBURSEMENT	5,236	5,500	5,500	3,890	70	9,000
060301.000.41911	BUDGETED VACANCY FACTOR			538,327			
41000	PERSONNEL SERVICES	5,970,359	6,399,928	6,399,928	3,227,558	50	6,720,069
060301.000.42111	MILEAGE-PERSONAL VEHICLE		500	1,500	526	35	500
060301.000.42112	OTHER TRAVEL EXPENSE		2,500	1,500	1,017	67	2,500
060301.000.42211	GASOLINE & OIL	322	100	1,100	185	16	100

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
	42000 TRAVEL & TRANSPORTATION	322	3,100	4,100	1,728	42	3,100
060301.000.43112	AUDITING SERVICES		1	1			1
060301.000.43148	OTHER SPECIALIZED SERVICES	272,250	144,000	239,000	206,000	86	144,000
060301.000.43213	TELEPHONE (MOBILE)		1	1			1
060301.000.43214	CABLE TELEVISION		1	1			1
060301.000.43428	PAYROLL SERVICES	5,148	6,050	6,050	1,722	28	6,047
	43000 PROF & TECHNICAL SERVICES	277,398	150,053	245,053	207,722	84	150,050
060301.000.45241	UNIFORM SUPPLIES		1	1			1
060301.000.45261	PROFESSIONAL BOOKS&PERIODICALS		350	350			350
060301.000.45281	OTHER OPERATING SUPPLIES	10,124	7,500	11,609	3,264	28	7,500
	45000 MATERIALS & OPERATING SUPPLIES	10,124	7,851	11,960	3,264	27	7,851
060301.000.46111	TELEPHONE	273,929	400,000	478,938	99,317	20	400,000
060301.000.46113	ELECTRICITY	10,537	10,000	10,000	5,502	55	10,000
060301.000.46311	MAINTENANCE & REPAIR SERVICES	306,965	620,000	886,295	183,054	20	620,000
060301.000.46511	PERSONNEL DEVELOPMENT	1,529	8,000	12,471	593	4	8,000
060301.000.46522	DESKTOP COMPUTER EXPENSE	18,079	23,460	25,235	13,384	53	31,672
060301.000.46524	THIRD PARTY SOFTWARE	81,831	300,000	518,169	50,766	9	300,000
060301.000.46866	OTHER OPERATING EXPENSES		750	750			750

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	692,870	1,362,210	1,931,858	352,616	18	1,370,422
060301.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1,500	1,500			1,500
060301.000.47393	OTHER EQUIPMENT-REPLACEMENT	673	2,000	2,000	846	42	2,000
060301.000.47441	COMPUTER EQUIPMENT-NEW	60	2,500	2,500			2,500
47000	CAPITAL EXPENDITURES	733	6,000	6,000	846	14	6,000
060301.000.61171	TRANS TO OTHER CAP PROJ FUND	426,975		1,525,216	573,304	37	250,000
060301.000.61272	TRF TO SINK FUND 2023						1,155,000
060301.000.61273	TRF TO COUP FUND 2023						2,140,041
060301.000.61611	INDIRECT COST ALLOCATION	667,457	586,367	586,367	293,184	50	618,071
61000	OTHER FINANCING USES	1,094,432	586,367	2,111,583	866,488	41	4,163,112
	TOTALS:	8,046,238	8,515,509	10,710,482	4,660,222	43	12,420,604

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1223 060301	911 COMMUNICATIONS CENTER						
060301.000.29214	FUND BALANCE - RESTRICTED	7,159,653	4,000,000	6,190,864	7,856,062	126	5,000,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	7,159,653	4,000,000	6,190,864	7,856,062	126	5,000,000
060301.000.29914	FUND BALANCE - RESTRICTED	7,856,062	3,715,494	3,715,494			1,310,399
	TOTAL FUND BALANCE AT END OF YEAR	7,856,062	3,715,494	3,715,494			1,310,399

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1223	911						
	REVENUE TOTALS:	8,742,649	8,231,003	8,235,112	5,071,658	61	8,731,003
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	7,159,653	4,000,000	6,190,864	7,856,062	126	5,000,000
	TOTALS:	15,902,302	12,231,003	14,425,976	12,927,720	89	13,731,003
	EXPENDITURE TOTALS:	6,951,806	7,929,142	8,598,899	3,793,734	44	8,257,492
	USES TOTALS:	1,094,432	586,367	2,111,583	866,488	41	4,163,112
	END FUND BAL TOTALS:	7,856,062	3,715,494	3,715,494			1,310,399
	TOTALS:	15,902,300	12,231,003	14,425,976	4,660,222	32	13,731,003

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1224	RECORDS IMPROVEMENT						
151601	RECORDER OF DEEDS						
151601.000.33171	RECORDS IMPROVEMENT FEE	95,427	100,000	100,000	54,729	54	100,000
33000	DEPARTMENT EARNINGS	95,427	100,000	100,000	54,729	54	100,000
	TOTALS:	95,427	100,000	100,000	54,729	54	100,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1224	RECORDS IMPROVEMENT						
151601	RECORDER OF DEEDS						
151601.000.61111	TRANS TO OPERATING FUND		44,000	44,000	44,000	100	44,000
151601.000.61171	TRANS TO OTHER CAP PROJ FUND	17,925	150,000	290,284	32,504	11	
61000	OTHER FINANCING USES	17,925	194,000	334,284	76,504	22	44,000
	TOTALS:	17,925	194,000	334,284	76,504	22	44,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1224	RECORDS IMPROVEMENT						
151602	GENERAL OPERATIONS						
151602.000.33171	RECORDS IMPROVEMENT FEE	63,618	70,000	70,000	36,486	52	70,000
33000	DEPARTMENT EARNINGS	63,618	70,000	70,000	36,486	52	70,000
151602.000.35111	INTEREST-SAVINGS & MONEY MAR	23,119	10,200	10,200	8,827	86	10,200
35000	INVESTMENT INC	23,119	10,200	10,200	8,827	86	10,200
	TOTALS:	86,737	80,200	80,200	45,313	56	80,200

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1224	RECORDS IMPROVEMENT						
151602	GENERAL OPERATIONS						
151602.000.43149	RECORDS RETENTION	152,597	175,200	175,428	97,300	55	175,200
43000	PROF & TECHNICAL SERVICES	152,597	175,200	175,428	97,300	55	175,200
	TOTALS:	152,597	175,200	175,428	97,300	55	175,200

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1224	RECORDS IMPROVEMENT						
151603	ELECTRONIC FILING						
151603.000.33181	ELECTRONIC FILING SVC FEE-ORPH	2,895	3,000	3,000	1,620	54	3,000
151603.000.33216	ELECTRONIC FILING SVC FEE-CIV	61,147	70,000	70,000	39,903	57	70,000
151603.000.33234	ELECTRONIC FILING SVC FEE-REG	4,130	6,000	6,000	10,115	168	15,000
33000	DEPARTMENT EARNINGS	68,172	79,000	79,000	51,638	65	88,000
	TOTALS:	68,172	79,000	79,000	51,638	65	88,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1224	RECORDS IMPROVEMENT						
151603	ELECTRONIC FILING						
151603.000.46544	E FILING SERVICE FEE EXP	91,050	90,000	90,000	84,015	93	90,000
46000	OTHER OPERATING EXPENSES	91,050	90,000	90,000	84,015	93	90,000
151603.000.61111	TRANS TO OPERATING FUND	44,000					
61000	OTHER FINANCING USES	44,000					
	TOTALS:	135,050	90,000	90,000	84,015	93	90,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1224	RECORDS IMPROVEMENT						
151600	RECORDS IMPROVEMENT						
151600.000.29215	FUND BALANCE - COMMITTED	584,030	200,000	340,512	528,795	155	100,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	584,030	200,000	340,512	528,795	155	100,000
151600.000.29915	FUND BALANCE - COMMITTED	528,795					59,000
	TOTAL FUND BALANCE AT END OF YEAR	528,795					59,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1224	RECORDS IMPROVEMENT						
	REVENUE TOTALS:	250,336	259,200	259,200	151,680	58	268,200
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	584,030	200,000	340,512	528,795	155	100,000
	TOTALS:	834,366	459,200	599,712	680,475	113	368,200
	EXPENDITURE TOTALS:	243,647	265,200	265,428	181,315	68	265,200
	USES TOTALS:	61,925	194,000	334,284	76,504	22	44,000
	END FUND BAL TOTALS:	528,795					59,000
	TOTALS:	834,367	459,200	599,712	257,819	42	368,200

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1225	AUTO THEFT						
151700	AUTO THEFT						
151700.000.32238	AUTO THEFT GRANT	711,370	755,239	755,239	457,205	60	755,239
151700.000.32499	OTHER GRANTS & REIMBURSEMENTS		121	121			121
32000	GRANTS & REIMBURSEMENTS	711,370	755,360	755,360	457,205	60	755,360
151700.000.35111	INTEREST-SAVINGS & MONEY MAR	6,976	1,000	1,000	4,829	482	1,000
151700.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	6,976	1,001	1,001	4,829	482	1,001
151700.000.39118	SALE OF SUP & EQUIP - NON TAX		1	1			1
39000	OTHER		1	1			1
	TOTALS:	718,346	756,362	756,362	462,034	61	756,362

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

1225 AUTO THEFT
151700 AUTO THEFT

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
151700.000.41111	FULL TIME EMPLOYEES	173,551	180,536	180,536	104,155	57	322,039
151700.000.41411	OVERTIME PAY	1,274		2,000	2,098	104	4,700
151700.000.41611	WORKERS COMPENSATION COSTS	1,507	1,399	1,453	1,453	100	1,531
151700.000.41711	HEALTH CARE PLAN	30,763	25,431	23,362	14,296	61	23,075
151700.000.41712	LIFE INSURANCE PREMIUMS	154	165	165	76	46	166
151700.000.41713	CANCER INSURANCE PREMIUMS	1	1	1			1
151700.000.41714	HEALTH CARE-RX	3,909	3,815	5,815	4,174	71	4,286
151700.000.41715	HEALTH CARE-DENTAL	614	572	572	414	72	638
151700.000.41716	HEALTH CARE-VISION	65	38	53	39	73	70
151700.000.41717	HEALTH CARE-ADMIN	(9)	18	18	4	22	18
151700.000.41721	FEDERAL OLD AGE INSURANCE	11,531	11,444	11,444	7,016	61	11,863
151700.000.41722	STATE UNEMPLOYMENT CHARGES	226	127	127	86	67	191
151700.000.41731	EMPLOYER PENSION CONTRIBUTIONS	22,073	23,682	23,682			25,512
151700.000.41732	UNUSED DISABILITY LEAVE		572	236			829
151700.000.41755	HEALTH CARE REIMBURSEMENT	336		336	336	100	1,000
	41000 PERSONNEL SERVICES	245,995	247,800	249,800	134,147	53	395,919
151700.000.42211	GASOLINE & OIL	6,165	15,000	15,000	2,993	19	15,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	42000 TRAVEL & TRANSPORTATION	6,165	15,000	15,000	2,993	19	15,000
151700.000.43213	TELEPHONE (MOBILE)	2,574	4,600	4,600	1,596	34	4,600
151700.000.43412	JANITORIAL SERVICES	1,260	1,200	1,200			1,200
151700.000.43421	PURCHASED PERSONNEL SERVICES	294,867	409,179	393,179	207,992	52	310,572
	43000 PROF & TECHNICAL SERVICES	298,701	414,979	398,979	209,588	52	316,372
151700.000.45211	COMPUTER PAPER SUPPLIES		200	200			200
151700.000.45281	OTHER OPERATING SUPPLIES	118	600	600			600
	45000 MATERIALS & OPERATING SUPPLIES	118	800	800			800
151700.000.46111	TELEPHONE		1,500	500			
151700.000.46112	FUEL		1,200	700			
151700.000.46113	ELECTRICITY		2,000	500			
151700.000.46411	OFFICE RENTAL	15,000	15,000	15,000	7,500	50	15,000
151700.000.46511	PERSONNEL DEVELOPMENT	951	5,000	5,000	486	9	5,000
151700.000.46522	DESKTOP COMPUTER EXPENSE	1,980	2,380	2,566	1,363	53	2,568
151700.000.46866	OTHER OPERATING EXPENSES	3,799	4,000	6,720	5,105	75	4,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	21,730	31,080	30,986	14,454	46	26,568
151700.000.47241	OTHER IMPROVEMENTS		1	1			1
151700.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
151700.000.47492	OTHER EQUIPMENT-NEW		1	16,001	15,050	94	1
151700.000.47494	OFFICE FURNITURE-NEW		700	700			700
151700.000.47495	OFFICE MACHINES-NEW		1,000	1,000			1,000
47000	CAPITAL EXPENDITURES		1,703	17,703	15,050	85	1,703
151700.000.61171	TRANS TO OTHER CAP PROJ FUND		45,000	45,000			
61000	OTHER FINANCING USES		45,000	45,000			
	TOTALS:	572,709	756,362	758,268	376,232	49	756,362

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1225	AUTO THEFT						
151700	AUTO THEFT						
151700.000.29214	FUND BALANCE - RESTRICTED	10,422		1,906	156,058	8,187	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	10,422		1,906	156,058	8,187	
151700.000.29914	FUND BALANCE - RESTRICTED	156,058					
	TOTAL FUND BALANCE AT END OF YEAR	156,058					

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1225	AUTO THEFT						
	REVENUE TOTALS:	718,346	756,362	756,362	462,034	61	756,362
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	10,422		1,906	156,058	8,187	
	TOTALS:	728,768	756,362	758,268	618,092	81	756,362
	EXPENDITURE TOTALS:	572,709	711,362	713,268	376,232	52	756,362
	USES TOTALS:		45,000	45,000			
	END FUND BAL TOTALS:	156,058					
	TOTALS:	728,767	756,362	758,268	376,232	49	756,362

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1226	INSURANCE FRAUD						
151800	INSURANCE FRAUD						
151800.000.32239	INSURANCE FRAUD GRANT	395,706	398,792	398,792	164,401	41	398,792
151800.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS	395,706	398,793	398,793	164,401	41	398,793
151800.000.35111	INTEREST-SAVINGS & MONEY MAR	2,606	1,000	1,000	1,126	112	1,000
151800.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	2,606	1,001	1,001	1,126	112	1,001
151800.000.39118	SALE OF SUP & EQUIP - NON TAX		1	1			1
39000	OTHER		1	1			1
151800.000.51111	TRANS FROM OPERATING FUND		33,458	33,458			
51000	OTHER FINANCING SOURCES		33,458	33,458			
	TOTALS:	398,312	433,253	433,253	165,527	38	399,795

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1226	INSURANCE FRAUD						
151800	INSURANCE FRAUD						
151800.000.41111	FULL TIME EMPLOYEES	133,998	139,389	139,389	80,417	57	211,607
151800.000.41311	PART TIME EMPLOYEES		1	1			1
151800.000.41411	OVERTIME PAY		500	500			500
151800.000.41611	WORKERS COMPENSATION COSTS	1,173	1,084	1,126	1,126	100	1,186
151800.000.41711	HEALTH CARE PLAN	22,836	19,705	18,153	11,070	60	17,877
151800.000.41712	LIFE INSURANCE PREMIUMS	120	128	128	59	46	128
151800.000.41713	CANCER INSURANCE PREMIUMS	1	1	1			1
151800.000.41714	HEALTH CARE-RX	3,040	2,956	4,456	3,232	72	3,320
151800.000.41715	HEALTH CARE-DENTAL	490	443	443	320	72	494
151800.000.41716	HEALTH CARE-VISION	51	30	40	30	75	54
151800.000.41717	HEALTH CARE-ADMIN	(7)	14	14	3	21	14
151800.000.41721	FEDERAL OLD AGE INSURANCE	8,956	8,867	8,867	5,436	61	9,190
151800.000.41722	STATE UNEMPLOYMENT CHARGES	175	99	99	66	66	148
151800.000.41731	EMPLOYER PENSION CONTRIBUTIONS	17,144	18,351	18,351			19,764
151800.000.41732	UNUSED DISABILITY LEAVE		443	443			642
151800.000.41755	HEALTH CARE REIMBURSEMENT	570	1,250	1,250	801	64	2,750
41000	PERSONNEL SERVICES	188,547	193,261	193,261	102,560	53	267,676
151800.000.42211	GASOLINE & OIL	3,373	8,500	8,500	1,444	16	8,500

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	42000 TRAVEL & TRANSPORTATION	3,373	8,500	8,500	1,444	16	8,500
151800.000.43213	TELEPHONE (MOBILE)	1,558	4,000	4,000	982	24	4,000
151800.000.43412	JANITORIAL SERVICES	1,260	1,200	1,200			1,200
151800.000.43421	PURCHASED PERSONNEL SERVICES	128,414	125,908	125,908	70,017	55	63,275
	43000 PROF & TECHNICAL SERVICES	131,232	131,108	131,108	70,999	54	68,475
151800.000.45211	COMPUTER PAPER SUPPLIES		2,000	2,000			2,000
151800.000.45281	OTHER OPERATING SUPPLIES	1,218	1,600	1,600	157	9	1,600
	45000 MATERIALS & OPERATING SUPPLIES	1,218	3,600	3,600	157	4	3,600
151800.000.46111	TELEPHONE		2,000	2,000			2,000
151800.000.46112	FUEL		2,000	2,000			2,000
151800.000.46113	ELECTRICITY		3,000	3,000			3,000
151800.000.46114	WATER/SEWER		1	1			1
151800.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
151800.000.46411	OFFICE RENTAL	15,000	15,000	15,000	7,500	50	15,000
151800.000.46511	PERSONNEL DEVELOPMENT		6,000	6,000			6,000
151800.000.46518	COMPUTER TRAINING		1	1			1
151800.000.46522	DESKTOP COMPUTER EXPENSE	1,396	2,380	2,513	1,310	52	2,140
151800.000.46611	GENERAL INSURANCE		1	1			1
151800.000.46821	ASSOCIATION DUES	225	400	400	55	13	400
151800.000.46866	OTHER OPERATING EXPENSES	2,597	17,000	17,000	3,069	18	17,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	19,218	47,784	47,917	11,934	24	47,544
151800.000.47441	COMPUTER EQUIPMENT-NEW		1,000	1,000			1,000
151800.000.47492	OTHER EQUIPMENT-NEW		1,000	1,000			1,000
151800.000.47494	OFFICE FURNITURE-NEW		1,000	1,000			1,000
151800.000.47495	OFFICE MACHINES-NEW		1,000	1,000			1,000
47000	CAPITAL EXPENDITURES		4,000	4,000			4,000
151800.000.61171	TRANS TO OTHER CAP PROJ FUND	37,200	45,000	45,000			
61000	OTHER FINANCING USES	37,200	45,000	45,000			
	TOTALS:	380,788	433,253	433,386	187,094	43	399,795

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1226	INSURANCE FRAUD						
151800	INSURANCE FRAUD						
151800.000.29214	FUND BALANCE - RESTRICTED	17,676		133	35,199	26,46	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	17,676		133	35,199	26,46	
151800.000.29914	FUND BALANCE - RESTRICTED	35,199					
	TOTAL FUND BALANCE AT END OF YEAR	35,199					

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1226	INSURANCE FRAUD						
	REVENUE TOTALS:	398,312	399,795	399,795	165,527	41	399,795
	SOURCE TOTALS:		33,458	33,458			
	BEG FUND BAL TOTALS:	17,676		133	35,199	26,46	
	TOTALS:	415,988	433,253	433,386	200,726	46	399,795
	EXPENDITURE TOTALS:	343,588	388,253	388,386	187,094	48	399,795
	USES TOTALS:	37,200	45,000	45,000			
	END FUND BAL TOTALS:	35,199					
	TOTALS:	415,987	433,253	433,386	187,094	43	399,795

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1227	HOTEL TAX						
151900	HOTEL TAX						
151900.000.33176	RETURN CHECK FEE	20	1	1			1
151900.000.33301	FOUR POINTS BY SHERATON		1	1			1
151900.000.33302	HOLIDAY INN		1	1			1
151900.000.33304	ALLENWOOD MOTEL		1	1			1
151900.000.33305	AMERICUS CENTRE HOTEL		1	1			1
151900.000.33306	RED CARPET INN/A-TOWN SCOTTISH		1	1			1
151900.000.33307	KNIGHTS INN-CENTER VALLEY		1	1			1
151900.000.33309	COMFORT INN- L V W		1	1			1
151900.000.33311	SONESTA SELECT ATOWN & BETH		1	1			1
151900.000.33312	RED ROOF-LEHIGH ST.		1	1			1
151900.000.33313	PARKVIEW INN		1	1			1
151900.000.33314	RODEWAY INN (FORMERLY ECONOLG)		1	1			1
151900.000.33315	FAIRFIELD BY MARRIOTT		1	1			1
151900.000.33316	GLASBERN		1	1			1
151900.000.33317	ALLENTOWN PARK HOTEL		1	1			1
151900.000.33318	HAWTHORN SUITES		1	1			1
151900.000.33319	HOLIDAY INN CONFERENCE CENTER		1	1			1
151900.000.33321	HOLIDAY INN EXP-ALLEN NORTH		1	1			1
151900.000.33322	HOLIDAY INN EXP-HOTEL & SUITES		1	1			1
151900.000.33323	STAYBRIDGE SUITES-ALLENTOWN		1	1			1
151900.000.33324	HOWARD JOHNSON		1	1			1
151900.000.33325	LEHIGH MOTOR INN		1	1			1
151900.000.33326	SCOTTISH INN & SUITE/MCINTOSH		1	1			1
151900.000.33327	KNIGHTS INN & SUITES/MICROTEL		1	1			1
151900.000.33328	RAMADA INN		1	1			1
151900.000.33329	RED ROOF INN		1	1			1
151900.000.33331	SONESTA ES SUITES ATOWN & BETH		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***** 2025 ADOPTED	REVISED	RECEIVED AS OF 7/31	% RECEIVED *****	2026 PROPOSED
151900.000.33332	DAYS HOTEL		1	1			1
151900.000.33333	SUPER 8 MOTEL-ALLENTOWN WEST		1	1			1
151900.000.33335	EXECUTIVE INN/ECONO-COOP		1	1			1
151900.000.33336	HOLIDAY INN - DORNEY PARK		1	1			1
151900.000.33337	SLEEP INN		1	1			1
151900.000.33339	HOTEL TRAYLOR		1	1			1
151900.000.33341	IRON RUN MOTEL		1	1			1
151900.000.33342	EGYPTIAN SANDS MOTEL		1	1			1
151900.000.33344	HILTON GARDEN INN-WEST		1	1			1
151900.000.33345	HILTON GARDEN INN-AIRPORT		1	1			1
151900.000.33346	SAUCON VALLEY COUNTRY CLUB		1	1			1
151900.000.33347	SUPER 8/QUALITY INN ALLENTOWN		1	1			1
151900.000.33348	DOCKSIDE BED AND BREAKFAST		1	1			1
151900.000.33349	ROYAL MOTEL		1	1			1
151900.000.33351	STAR-STAYBRIDGE		1	1			1
151900.000.33352	HAMILTON TOWER		1	1			1
151900.000.33353	HOMEWOOD SUITES BY HILTON-BETH		1	1			1
151900.000.33354	HIEX & STES-ALLEN WEST		1	1			1
151900.000.33355	SLATINGTON HOTEL		1	1			1
151900.000.33356	STONEY REST GUEST HOUSE		1	1			1
151900.000.33357	HOTEL ROOM TAX	722,476	700,000	700,000	377,929	53	650,000
151900.000.33358	HOMEWOOD SUITES-ROUTE 100		1	1			1
151900.000.33359	STERLING HOTEL		1	1			1
151900.000.33361	CENTER VALLEY LODGING		1	1			1
151900.000.33362	HISTORIC BENNER MANSION		1	1			1
151900.000.33363	FLINT HILL FARMS		1	1			1
151900.000.33365	ALBURTIS TAVERN & LODGE		1	1			1
151900.000.33366	RENAISSANCE ALLENTOWN		1	1			1
151900.000.33367	MOTEL 6 - ALLENTOWN		1	1			1
151900.000.33368	WOODSPRING SUITES		1	1			1
151900.000.33369	SPRINGHILL SUITES		1	1			1

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
151900.000.33371	AIRBNB		1	1			1
151900.000.33372	ASTOR BINGO HALL		1	1			1
151900.000.33373	HOMEWOOD SUITES-CENTER VALLEY		1	1			1
151900.000.33374	FAIRFIELD INN-UPPER MACUNGIE		1	1			1
151900.000.33375	EAST GORDON STREET		1	1			1
151900.000.33376	CATTY CORNER		1	1			1
151900.000.33377	MISC ONLINE TRAVEL COMPANIES		1	1			1
151900.000.33378	ART IS INN		1	1			1
151900.000.33379	JDK PROPERTY GROUP		1	1			1
151900.000.33381	HYATT PLACE/HYATT HOUSE		1	1			1
151900.000.33382	HOME 2 SUITES		1	1			1
151900.000.33383	TOWNPLACE SUITES			1			
	33000 DEPARTMENT EARNINGS	722,496	700,068	700,069	377,929	53	650,068
151900.000.35111	INTEREST-SAVINGS & MONEY MAR	206,938	100,000	99,999	93,634	93	100,000
151900.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
	35000 INVESTMENT INC	206,938	100,001	100,000	93,634	93	100,001
	TOTALS:	929,434	800,069	800,069	471,563	58	750,069

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1227	HOTEL TAX						
151900	HOTEL TAX						
151900.000.61171	TRANS TO OTHER CAP PROJ FUND	14,760	1	533,177	264,721	49	350,000
61000	OTHER FINANCING USES	14,760	1	533,177	264,721	49	350,000
	TOTALS:	14,760	1	533,177	264,721	49	350,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1227	HOTEL TAX						
151903	TOURISM DEVELOPMENT-COUNTY OWN						
151903.000.61264	TRF TO COUP BF 2017-BB-TAX EX	125,547	291,881	120,581	60,171	49	114,479
61000	OTHER FINANCING USES	125,547	291,881	120,581	60,171	49	114,479
	TOTALS:	125,547	291,881	120,581	60,171	49	114,479

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1227	HOTEL TAX						
151904	TOURISM DEVELOPMENT-COMMUNITY						
151904.000.44115	LEHIGH COUNTY HISTORICAL SOC	10,000	10,000	20,000			10,000
151904.000.44116	ALLENTOWN ART MUSEUM	14,500	7,000	27,000			6,000
151904.000.44195	UPPER MACUNGIE TOWNSHIP			2,000			
151904.000.44521	BURNSIDE PLANTATION		1,000	2,000			5,000
151904.000.44534	ALLENTOWN SYMPHONY ASSOCIATION		5,000	20,000			5,000
151904.000.44559	NORTH WHITEHALL TOWNSHIP						2,500
151904.000.44576	MACUNGIE MEMORIAL PARK ASSOC			4,000			
151904.000.44581	AMERICA ON WHEELS		5,000	11,210	6,210	55	5,000
151904.000.44593	ARTSQUEST	5,000	5,000	5,000			5,000
151904.000.44594	CIVIC THEATER						4,500
151904.000.44616	DAVINCI'S DISCOVERY CENTER	5,500	5,500	5,500	5,500	100	5,500
151904.000.44645	LC SPORTS FIELDS ASSOC			18,060	18,060	100	
151904.000.44646	WILDLIFE INFO CENTER		1,500	1,500			
151904.000.44681	LV ZOOLOGICAL SOCIETY	16,000	7,000	7,000	7,000	100	7,000
151904.000.44682	VELODROME FUND	9,500	9,500	9,500			9,500
151904.000.44693	MARTIN/CORETTA KING MEMORIAL	5,002	2,000	16,038			
151904.000.44728	COMMUNITY BIKE WORKS	2,000					
151904.000.44734	PA SHAKESPEARE FEST AT DESALES		2,000	2,000			2,000
151904.000.44742	HISTORIC CATASAUQUA PRES ASSOC		4,000	4,000	4,000	100	
151904.000.44755	EMMAUS MAIN ST PARTNERS	3,000	1,500	1,500			1,500
151904.000.44781	BRADBURY SULLIVAN COMM CENTER	4,500	2,500	2,500			2,500
151904.000.44784	PUERTORRICAN CULTURAL ALLIANCE		1,000	11,000			1,000
151904.000.44804	DOWNTOWN A-TOWN BUS ALLIANCE	7,000	3,500	3,500	3,500	100	3,500
151904.000.44805	NC HISTORICAL & GEO SOCIETY	2,000	2,000	2,000	2,000	100	1,000
151904.000.44852	D&L NAT'L HISTORICAL CORRIDOR			4,500	4,500	100	
151904.000.44853	GREATER NORTHERN LEHIGH COC		1,500	3,000			1,500
151904.000.44854	IRON PIGS CHARATIES			12,000			14,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
151904.000.44855	LOWER MACUNGIE HISTORICAL SOC	10,000	10,000	10,000			
151904.000.44856	PA250-ANNIVERSARY OF D OF I						50,000
151904.000.44864	WESTERN LEHIGH CHAMBER OF COM		1,000	1,000	1,000	100	1,500
151904.000.44865	WHITEHALL AREA CHAMBER OF COM		1,000	1,000			1,500
	44000 GRANTS, SUBSIDIES, CONTRACTS	94,002	88,500	206,808	51,770	25	145,000
	TOTALS:	94,002	88,500	206,808	51,770	25	145,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1227	HOTEL TAX						
151905	DEV OF FACILITIES/MARKETING						
151905.000.33357	HOTEL ROOM TAX	481,650	415,000	415,000	255,800	61	375,000
33000	DEPARTMENT EARNINGS	481,650	415,000	415,000	255,800	61	375,000
	TOTALS:	481,650	415,000	415,000	255,800	61	375,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1227	HOTEL TAX						
151905	DEV OF FACILITIES/MARKETING						
151905.000.61263	TRF TO SINK BF 2017-BB-TAX EX	395,000	460,000	460,000			530,000
151905.000.61264	TRF TO COUP BF 2017-BB-TAX EX	357,326	171,422	342,722	171,255	49	325,824
61000	OTHER FINANCING USES	752,326	631,422	802,722	171,255	21	855,824
	TOTALS:	752,326	631,422	802,722	171,255	21	855,824

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1227	HOTEL TAX						
151900	HOTEL TAX						
151900.000.29215	FUND BALANCE - COMMITTED	4,031,074	3,400,000	4,051,484	4,455,524	109	3,500,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	4,031,074	3,400,000	4,051,484	4,455,524	109	3,500,000
151900.000.29915	FUND BALANCE - COMMITTED	4,455,524	3,603,265	3,603,265			3,159,766
	TOTAL FUND BALANCE AT END OF YEAR	4,455,524	3,603,265	3,603,265			3,159,766

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1227	HOTEL TAX						
	REVENUE TOTALS:	1,411,084	1,215,069	1,215,069	727,363	59	1,125,069
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	4,031,074	3,400,000	4,051,484	4,455,524	109	3,500,000
	TOTALS:	5,442,158	4,615,069	5,266,553	5,182,887	98	4,625,069
	EXPENDITURE TOTALS:	94,002	88,500	206,808	51,770	25	145,000
	USES TOTALS:	892,633	923,304	1,456,480	496,147	34	1,320,303
	END FUND BAL TOTALS:	4,455,524	3,603,265	3,603,265			3,159,766
	TOTALS:	5,442,159	4,615,069	5,266,553	547,917	10	4,625,069

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1228	AFFORDABLE HOUSING						
152000	AFFORDABLE HOUSING						
152000.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS		1	1			1
152000.000.33161	AFFORDABLE HOUSING FEE	192,096	200,000	200,000	109,561	54	200,000
33000	DEPARTMENT EARNINGS	192,096	200,000	200,000	109,561	54	200,000
152000.000.35111	INTEREST-SAVINGS & MONEY MAR	59,840	30,000	30,000	29,115	97	30,000
152000.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	59,840	30,001	30,001	29,115	97	30,001
	TOTALS:	251,936	230,002	230,002	138,676	60	230,002

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1228	AFFORDABLE HOUSING						
152000	AFFORDABLE HOUSING						
152000.000.43148	OTHER SPECIALIZED SERVICES		5,000	5,000			5,000
43000	PROF & TECHNICAL SERVICES		5,000	5,000			5,000
152000.000.44379	VALLEY YOUTH HOUSE		1	1			1
152000.000.44523	VALLEY HOUSING DEVELOPMENT COR		1	1			1
152000.000.44556	COMM ACTION COMMITTEE OF LV	25,093	1	24,909	14,907	59	1
152000.000.44647	CATHOLIC CHARITIES		1	1			1
152000.000.44651	HABITAT FOR HUMANITY		1	1			1
152000.000.44652	HADC		1	1			1
152000.000.44663	NORTH PENN LEGAL SERVICES		1	183			1
152000.000.44687	CONFERENCE OF CHURCHES			72,500			1
152000.000.44739	NEW BETHANY MINISTRIES		1	3,183			1
152000.000.44748	NEIGHBORHOOD HOUSING SVCS LV		1	1			1
152000.000.44785	BLIGHTED PROPERTIES			50,000			1
152000.000.44796	LC DEPT OF COMM & ECON DEVLPMT			3,115			1
44000	GRANTS, SUBSIDIES, CONTRACTS	25,093	9	153,896	14,907	9	12
152000.000.61111	TRANS TO OPERATING FUND	28,814	30,000	30,000			30,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
61000	OTHER FINANCING USES	28,814	30,000	30,000			30,000
	TOTALS:	53,907	35,009	188,896	14,907	7	35,012

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1228	AFFORDABLE HOUSING						
152000	AFFORDABLE HOUSING						
152000.000.29214	FUND BALANCE - RESTRICTED	1,255,182	1,000,000	1,153,887	1,453,210	125	1,500,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	1,255,182	1,000,000	1,153,887	1,453,210	125	1,500,000
152000.000.29914	FUND BALANCE - RESTRICTED	1,453,210	1,194,993	1,194,993			1,694,990
	TOTAL FUND BALANCE AT END OF YEAR	1,453,210	1,194,993	1,194,993			1,694,990

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1228	AFFORDABLE HOUSING						
	REVENUE TOTALS:	251,936	230,002	230,002	138,676	60	230,002
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	1,255,182	1,000,000	1,153,887	1,453,210	125	1,500,000
	TOTALS:	1,507,118	1,230,002	1,383,889	1,591,886	115	1,730,002
	EXPENDITURE TOTALS:	25,093	5,009	158,896	14,907	9	5,012
	USES TOTALS:	28,814	30,000	30,000			30,000
	END FUND BAL TOTALS:	1,453,210	1,194,993	1,194,993			1,694,990
	TOTALS:	1,507,117	1,230,002	1,383,889	14,907	1	1,730,002

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1231	PUBLIC SAFETY						
152200	PUBLIC SAFETY						
152200.000.32417	MARK 43 RMS REVENUE	466,038	374,055	374,055	304,431	81	374,055
32000	GRANTS & REIMBURSEMENTS	466,038	374,055	374,055	304,431	81	374,055
152200.000.35111	INTEREST-SAVINGS & MONEY MAR	141,170	30,000	30,000	75,665	252	100,000
152200.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	141,170	30,001	30,001	75,665	252	100,001
152200.000.51111	TRANS FROM OPERATING FUND	497,683	374,055	374,055	374,055	100	374,055
51000	OTHER FINANCING SOURCES	497,683	374,055	374,055	374,055	100	374,055
	TOTALS:	1,104,891	778,111	778,111	754,151	96	848,111

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1231	PUBLIC SAFETY						
152200	PUBLIC SAFETY						
152200.000.44817	MARK 43 RMS EXPENSE	1,496,219	748,110	748,110			748,110
44000	GRANTS, SUBSIDIES, CONTRACTS	1,496,219	748,110	748,110			748,110
	TOTALS:	1,496,219	748,110	748,110			748,110

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1231	PUBLIC SAFETY						
152201	REG INTELL & INVESTIGATION CTR						
152201.000.32363	BLUE GUARDIAN PROGRAM	30,000	1	31,201	31,200	99	1
152201.000.32416	NORTHAMPTON COUNTY REVENUE		1	1			1
152201.000.32497	FORFEITURES REIMBURSEMENT						305,357
152201.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
152201.000.32532	JAG GRANT	55,000	1	25,956			1
152201.000.32533	HOMELAND SECURITY INVESTIVATIO		1	1			1
152201.000.32537	NIBRS GRANT REVENUE	134,294	1	157,050	61,162	38	1
152201.000.32615	TREXLER TRUST-RIIC		1	1			1
152201.000.32617	PCCD RIIC IDITS		1	1			1
152201.000.32618	STATE TARGETED RESPONSE		1	1			1
152201.000.32619	CFA GRANT REVENUE		1	1			1
32000	GRANTS & REIMBURSEMENTS	219,294	10	214,214	92,362	43	305,367
152201.000.51111	TRANS FROM OPERATING FUND	2,266,520	2,284,209	2,284,209	2,284,209	100	1,894,415
51000	OTHER FINANCING SOURCES	2,266,520	2,284,209	2,284,209	2,284,209	100	1,894,415
	TOTALS:	2,485,814	2,284,219	2,498,423	2,376,571	95	2,199,782

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1231	PUBLIC SAFETY						
152201	REG INTELL & INVESTIGATION CTR						
152201.000.41111	FULL TIME EMPLOYEES	657,313	739,295	704,051	371,624	52	727,126
152201.000.41311	PART TIME EMPLOYEES		10,000	9,900			10,000
152201.000.41411	OVERTIME PAY			100	51	51	
152201.000.41611	WORKERS COMPENSATION COSTS	6,364	5,805	6,029	6,028	99	6,048
152201.000.41711	HEALTH CARE PLAN	91,994	105,548	98,274	59,300	60	91,179
152201.000.41712	LIFE INSURANCE PREMIUMS	652	686	686	314	45	655
152201.000.41713	CANCER INSURANCE PREMIUMS	6	5	5			5
152201.000.41714	HEALTH CARE-RX	16,511	15,832	22,832	17,317	75	16,935
152201.000.41715	HEALTH CARE-DENTAL	2,621	2,375	2,375	1,717	72	2,520
152201.000.41716	HEALTH CARE-VISION	276	158	208	161	77	277
152201.000.41717	HEALTH CARE-ADMIN	(37)	74	74	17	22	71
152201.000.41721	FEDERAL OLD AGE INSURANCE	48,662	47,497	47,497	29,118	61	46,875
152201.000.41722	STATE UNEMPLOYMENT CHARGES	952	528	528	356	67	756
152201.000.41731	EMPLOYER PENSION CONTRIBUTIONS	93,150	98,292	98,292			100,806
152201.000.41732	UNUSED DISABILITY LEAVE	4,429	2,375	2,375			3,276
152201.000.41755	HEALTH CARE REIMBURSEMENT	2,006	1,250	1,250	1,319	105	1,250
152201.000.41911	BUDGETED VACANCY FACTOR			35,244			
41000	PERSONNEL SERVICES	924,899	1,029,720	1,029,720	487,322	47	1,007,779
152201.000.42111	MILEAGE-PERSONAL VEHICLE	330	1,000	1,000	539	53	1,000
152201.000.42112	OTHER TRAVEL EXPENSE	1,751	2,250	2,250	853	37	2,250
152201.000.42116	GRANT REIMBURSED TRAVEL EXPENS			37,962			

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	42000 TRAVEL & TRANSPORTATION	2,081	3,250	41,212	1,392	3	3,250
152201.000.43148	OTHER SPECIALIZED SERVICES	682,855	835,000	835,000	306,700	36	835,000
152201.000.43174	TREXLER TRUST GRANT EXPENSE		1	1			1
152201.000.43175	PCCD RIIC IDITS		1	1			1
152201.000.43176	STATE TARGETED RESPONSE		1	1			1
152201.000.43177	JAG GRANT EXPENSE	44,316	1	25,956			1
152201.000.43178	CFA GRANT EXPENSE		1	1			1
152201.000.43179	NIBRS GRANT EXPENSE	187,189	1	104,155	33,268	31	1
152201.000.43213	TELEPHONE (MOBILE)	247	2,300	2,300	235	10	2,300
152201.000.43428	PAYROLL SERVICES	672	789	789	225	28	789
152201.000.43481	BLUE GUARDIAN PROGRAM	1,125	1	81,137			1
152201.000.43482	HOMELAND SECURITY INVESTIVATIO		1	386			1
152201.000.43483	NORTHAMPTON COUNTY EXPENSE	7,440	1	218,727			1
	43000 PROF & TECHNICAL SERVICES	923,844	838,098	1,268,454	340,428	26	838,098
152201.000.45261	PROFESSIONAL BOOKS&PERIODICALS	179	400	400	50	12	400
152201.000.45281	OTHER OPERATING SUPPLIES	4,634	5,300	5,400	615	11	5,300
	45000 MATERIALS & OPERATING SUPPLIES	4,813	5,700	5,800	665	11	5,700
152201.000.46311	MAINTENANCE & REPAIR SERVICES	641	1,000	1,000			1,000
152201.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
152201.000.46511	PERSONNEL DEVELOPMENT	1,550	5,500	5,500	4,189	76	5,500
152201.000.46522	DESKTOP COMPUTER EXPENSE	8,132	10,200	10,968	5,816	53	13,696
152201.000.46821	ASSOCIATION DUES	795	575	575	245	42	575

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
152201.000.46866	OTHER OPERATING EXPENSES	1,485	1,250	1,250	672	53	1,250
	46000 OTHER OPERATING EXPENSES	12,603	18,526	19,294	10,922	56	22,022
152201.000.47391	OFFICE FURNITURE-REPLACEMENT	267	2,000	2,000			2,000
152201.000.47441	COMPUTER EQUIPMENT-NEW	11,667	12,000	20,078	20,078	100	12,000
152201.000.47937	COMPUTER SOFTWARE	273,767	358,000	408,450	154,760	37	358,000
	47000 CAPITAL EXPENDITURES	285,701	372,000	430,528	174,838	40	372,000
152201.000.61171	TRANS TO OTHER CAP PROJ FUND			79,414			
152201.000.61611	INDIRECT COST ALLOCATION	43,898	46,926	46,926	23,464	50	50,934
	61000 OTHER FINANCING USES	43,898	46,926	126,340	23,464	18	50,934
	TOTALS:	2,197,839	2,314,220	2,921,348	1,039,031	35	2,299,783

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1231	PUBLIC SAFETY						
152200	PUBLIC SAFETY						
152200.000.29215	FUND BALANCE - COMMITTED	2,421,901		445,819	2,318,550	520	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	2,421,901		445,819	2,318,550	520	
152200.000.29915	FUND BALANCE - COMMITTED	2,318,550		52,895			
	TOTAL FUND BALANCE AT END OF YEAR	2,318,550		52,895			

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1231	PUBLIC SAFETY						
	REVENUE TOTALS:	826,502	404,066	618,270	472,458	76	779,423
	SOURCE TOTALS:	2,764,203	2,658,264	2,658,264	2,658,264	100	2,268,470
	BEG FUND BAL TOTALS:	2,421,901		445,819	2,318,550	520	
	TOTALS:	6,012,606	3,062,330	3,722,353	5,449,272	146	3,047,893
	EXPENDITURE TOTALS:	3,650,160	3,015,404	3,543,118	1,015,567	28	2,996,959
	USES TOTALS:	43,898	46,926	126,340	23,464	18	50,934
	END FUND BAL TOTALS:	2,318,550		52,895			
	TOTALS:	6,012,608	3,062,330	3,722,353	1,039,031	27	3,047,893

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1232	GAMING						
111100	GAMING						
111100.000.33206	TERMINAL REV-SLOTS-COUNTY	778,712	725,000	725,000	376,649	51	750,000
111100.000.33237	TERMINAL REV-TABLES-COUNTY	246,298	250,000	250,000	119,302	47	250,000
111100.000.33257	INTERACTIVE GAMING REVENUE	134,609	150,000	150,000	12,374	8	135,000
33000	DEPARTMENT EARNINGS	1,159,619	1,125,000	1,125,000	508,325	45	1,135,000
111100.000.35111	INTEREST-SAVINGS & MONEY MAR	248,304	50,000	50,000	126,033	252	100,000
111100.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	248,304	50,001	50,001	126,033	252	100,001
	TOTALS:	1,407,923	1,175,001	1,175,001	634,358	53	1,235,001

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1232	GAMING						
111100	GAMING						
111100.000.61111	TRANS TO OPERATING FUND		1,750,000	1,750,000			1,000,000
111100.000.61193	TRANS TO ECONOMIC DEVELOPMENT		296,806	296,806			281,805
61000	OTHER FINANCING USES		2,046,806	2,046,806			1,281,805
	TOTALS:		2,046,806	2,046,806			1,281,805

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1232	GAMING						
111100	GAMING						
111100.000.29215	FUND BALANCE - COMMITTED	4,461,143	4,000,000	4,000,000	5,869,066	146	4,000,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	4,461,143	4,000,000	4,000,000	5,869,066	146	4,000,000
111100.000.29915	FUND BALANCE - COMMITTED	5,869,066	3,128,195	3,128,195			3,953,196
	TOTAL FUND BALANCE AT END OF YEAR	5,869,066	3,128,195	3,128,195			3,953,196

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1232	GAMING						
	REVENUE TOTALS:	1,407,923	1,175,001	1,175,001	634,358	53	1,235,001
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	4,461,143	4,000,000	4,000,000	5,869,066	146	4,000,000
	TOTALS:	5,869,066	5,175,001	5,175,001	6,503,424	125	5,235,001
	EXPENDITURE TOTALS:						
	USES TOTALS:		2,046,806	2,046,806			1,281,805
	END FUND BAL TOTALS:	5,869,066	3,128,195	3,128,195			3,953,196
	TOTALS:	5,869,066	5,175,001	5,175,001			5,235,001

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070101	CB-NURSING						
070101.000.41111	FULL TIME EMPLOYEES	65,738	179,005	78,400	60,586	77	267,988
070101.000.41121	FULL TIME BARGAINING UNIT	4,034,014	8,022,240	3,044,158	2,482,867	81	8,079,871
070101.000.41141	FULL TIME MEET & DISCUSS	3,017,135	5,402,218	2,846,502	1,919,174	67	5,043,188
070101.000.41221	REG PART TIME BARGAINING UNIT	262,937	962,354	515,547	161,402	31	962,446
070101.000.41241	REGULAR PART-TIME MEET & DISCU	481,934	622,465	375,264	209,775	55	607,471
070101.000.41321	PART TIME BARGAINING UNIT	581,603	512,866	412,866	394,785	95	612,866
070101.000.41343	PART TIME MEET AND DISCUSS	331,626	780,000	579,999	181,494	31	670,000
070101.000.41411	OVERTIME PAY	1,104,036	1,328,873	928,873	730,722	78	1,328,873
070101.000.41622	RETENTION CONTINGENCY			5,001			
41000	PERSONNEL SERVICES	9,879,023	17,810,021	8,786,610	6,140,805	69	17,572,703
070101.000.42111	MILEAGE-PERSONAL VEHICLE	216	1,250	1,250	176	14	1,250
070101.000.42112	OTHER TRAVEL EXPENSE		2,500	2,500	10		2,500
42000	TRAVEL & TRANSPORTATION	216	3,750	3,750	186	4	3,750
070101.000.43126	LABORATORY SERVICES	40,588	40,000	40,000	21,900	54	40,000
070101.000.43148	OTHER SPECIALIZED SERVICES	1,315	5,000	5,000	1,776	35	5,000
070101.000.43173	AGENCY STAFFING	8,430,619	530,000	5,630,000	4,802,177	85	530,000
070101.000.43431	RADIOLOGY SERVICES	16,416	25,000	25,000	6,617	26	25,000
070101.000.43432	AMBULANCE SERVICES	179,758	187,500	187,500	77,556	41	140,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	43000 PROF & TECHNICAL SERVICES	8,668,696	787,500	5,887,500	4,910,026	83	740,000
070101.000.45241	UNIFORM SUPPLIES		1	1			1
070101.000.45243	INDIGENT PATIENT CLOTHING	867	8,500	8,500	643	7	4,000
070101.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1,500	1,500			1,500
070101.000.45281	OTHER OPERATING SUPPLIES	256,552	200,000	200,224	117,752	58	200,000
070101.000.45289	OTHER MEDICAL EXPENSE	45,091	80,000	83,727	25,059	29	55,000
	45000 MATERIALS & OPERATING SUPPLIES	302,510	290,001	293,952	143,454	48	260,501
070101.000.46511	PERSONNEL DEVELOPMENT	3,200	5,000	5,000	2,249	44	5,000
070101.000.46866	OTHER OPERATING EXPENSES	143	500	500			500
	46000 OTHER OPERATING EXPENSES	3,343	5,500	5,500	2,249	40	5,500
070101.000.47318	MEDICAL EQUIPMENT-REPLACEMENT	838	1,300	1,300			1,300
070101.000.47393	OTHER EQUIPMENT-REPLACEMENT	14,451	16,000	16,000	2,190	13	16,000
070101.000.47412	MEDICAL EQUIPMENT-NEW	2,532	5,000	5,000	781	15	5,000
	47000 CAPITAL EXPENDITURES	17,821	22,300	22,300	2,971	13	22,300
	TOTALS:	18,871,609	18,919,072	14,999,612	11,199,691	74	18,604,754

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070102	CB-CENTRAL SERVICES						
070102.000.41111	FULL TIME EMPLOYEES	63,341	66,144	66,144	38,160	57	68,120
070102.000.41121	FULL TIME BARGAINING UNIT	40,202	40,102	40,102	25,252	62	43,597
070102.000.41311	PART TIME EMPLOYEES		1	1			1
070102.000.41321	PART TIME BARGAINING UNIT	29,856	40,014	40,014	23,149	57	40,014
070102.000.41411	OVERTIME PAY		2,000	2,000			2,000
41000	PERSONNEL SERVICES	133,399	148,261	148,261	86,561	58	153,732
070102.000.42111	MILEAGE-PERSONAL VEHICLE	64	2,200	2,200	24	1	2,200
070102.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION	64	2,201	2,201	24	1	2,201
070102.000.45221	MEDICAL SUPPLIES	734,099	980,000	1,069,718	435,464	40	850,000
070102.000.45223	PATIENT RESPIRATORY SUP	52,036	67,000	68,883	31,924	46	67,000
070102.000.45229	MEDICARE MEDICAL SUPPLIES	153,372	178,000	190,580	95,912	50	178,000
070102.000.45241	UNIFORM SUPPLIES		1	1			1
070102.000.45243	INDIGENT PATIENT CLOTHING		10,000	10,000			1,000
070102.000.45281	OTHER OPERATING SUPPLIES	49,848	59,600	64,443	15,665	24	49,600

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	989,355	1,294,601	1,403,625	578,965	41	1,145,601
070102.000.46311	MAINTENANCE & REPAIR SERVICES	1,880	5,000	7,250	2,025	27	5,000
070102.000.46421	EQUIPMENT LEASE & RENTAL	1,871	25,000	25,000	3,598	14	25,000
070102.000.46511	PERSONNEL DEVELOPMENT		1	1			1
46000	OTHER OPERATING EXPENSES	3,751	30,001	32,251	5,623	17	30,001
070102.000.47318	MEDICAL EQUIPMENT-REPLACEMENT	1,245	6,500	9,853	6,245	63	6,500
070102.000.47393	OTHER EQUIPMENT-REPLACEMENT	3,552	5,000	5,031	3,361	66	5,000
070102.000.47412	MEDICAL EQUIPMENT-NEW	3,093	7,500	10,968	5,648	51	7,500
47000	CAPITAL EXPENDITURES	7,890	19,000	25,852	15,254	59	19,000
	TOTALS:	1,134,459	1,494,064	1,612,190	686,427	42	1,350,535

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070103	CB-SOCIAL SERVICES						
070103.000.41111	FULL TIME EMPLOYEES	373,069	388,106	388,106	223,356	57	382,907
070103.000.41311	PART TIME EMPLOYEES	46,471	75,700	75,700	33,045	43	55,700
070103.000.41411	OVERTIME PAY	11	200	200	68	34	200
41000	PERSONNEL SERVICES	419,551	464,006	464,006	256,469	55	438,807
070103.000.42111	MILEAGE-PERSONAL VEHICLE	489	3,825	3,825	240	6	3,825
070103.000.42112	OTHER TRAVEL EXPENSE	55	650	650			650
42000	TRAVEL & TRANSPORTATION	544	4,475	4,475	240	5	4,475
070103.000.43148	OTHER SPECIALIZED SERVICES	115	4,000	4,000	279	6	4,000
43000	PROF & TECHNICAL SERVICES	115	4,000	4,000	279	6	4,000
070103.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070103.000.45281	OTHER OPERATING SUPPLIES	7,970	5,600	5,600	3,421	61	5,600

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	7,970	5,601	5,601	3,421	61	5,601
070103.000.46511	PERSONNEL DEVELOPMENT		500	500	159	31	500
070103.000.46821	ASSOCIATION DUES		1	1			1
46000	OTHER OPERATING EXPENSES		501	501	159	31	501
070103.000.47393	OTHER EQUIPMENT-REPLACEMENT		2,500	2,500			2,500
47000	CAPITAL EXPENDITURES		2,500	2,500			2,500
	TOTALS:	428,180	481,083	481,083	260,568	54	455,884

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070104	CB-ADMISSIONS & MARKETING						
070104.000.41111	FULL TIME EMPLOYEES	221,628	247,229	170,229	102,493	60	294,882
070104.000.41311	PART TIME EMPLOYEES	26,316	1	20,001	18,525	92	20,001
070104.000.41411	OVERTIME PAY	207	500	500	357	71	500
41000	PERSONNEL SERVICES	248,151	247,730	190,730	121,375	63	315,383
070104.000.42111	MILEAGE-PERSONAL VEHICLE	116	3,000	3,000	124	4	3,000
070104.000.42112	OTHER TRAVEL EXPENSE	13	25	25			25
42000	TRAVEL & TRANSPORTATION	129	3,025	3,025	124	4	3,025
070104.000.43148	OTHER SPECIALIZED SERVICES	620	3,200	3,200			3,200
43000	PROF & TECHNICAL SERVICES	620	3,200	3,200			3,200
070104.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070104.000.45281	OTHER OPERATING SUPPLIES	538	500	500	150	30	500

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	538	501	501	150	29	501
070104.000.46511	PERSONNEL DEVELOPMENT		250	250			250
070104.000.46821	ASSOCIATION DUES		1	1			1
070104.000.46866	OTHER OPERATING EXPENSES	76	4,800	4,800			4,800
46000	OTHER OPERATING EXPENSES	76	5,051	5,051			5,051
070104.000.47393	OTHER EQUIPMENT-REPLACEMENT		2,000	2,000			2,000
47000	CAPITAL EXPENDITURES		2,000	2,000			2,000
	TOTALS:	249,514	261,507	204,507	121,649	59	329,160

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070105	CB-FAITH SERVICES						
070105.000.41311	PART TIME EMPLOYEES	56,431	53,400	51,400	32,383	63	53,400
070105.000.41411	OVERTIME PAY	1,306	600	2,600	1,105	42	600
41000	PERSONNEL SERVICES	57,737	54,000	54,000	33,488	62	54,000
070105.000.42111	MILEAGE-PERSONAL VEHICLE		200	200			200
070105.000.42112	OTHER TRAVEL EXPENSE		200	200			200
42000	TRAVEL & TRANSPORTATION		400	400			400
070105.000.45261	PROFESSIONAL BOOKS&PERIODICALS	26	200	200			200
070105.000.45281	OTHER OPERATING SUPPLIES	676	900	900			900
45000	MATERIALS & OPERATING SUPPLIES	702	1,100	1,100			1,100
070105.000.46311	MAINTENANCE & REPAIR SERVICES	363	500	500			500
070105.000.46511	PERSONNEL DEVELOPMENT		200	200			200
070105.000.46821	ASSOCIATION DUES		220	220			220

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	363	920	920			920
	TOTALS:	58,802	56,420	56,420	33,488	59	56,420

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070106	CB-NURSING OFFICE						
070106.000.41111	FULL TIME EMPLOYEES	1,650,356	1,785,919	1,757,425	1,005,638	57	1,818,136
070106.000.41121	FULL TIME BARGAINING UNIT	143,675	150,559	129,419	61,777	47	150,559
070106.000.41311	PART TIME EMPLOYEES	91,087	26,955	46,955	56,016	119	26,955
070106.000.41321	PART TIME BARGAINING UNIT	12,375	95,000	40,000			95,000
070106.000.41411	OVERTIME PAY	134,508	26,200	61,200	77,592	126	26,200
41000	PERSONNEL SERVICES	2,032,001	2,084,633	2,034,999	1,201,023	59	2,116,850
070106.000.42111	MILEAGE-PERSONAL VEHICLE	168	2,000	2,000			2,000
070106.000.42112	OTHER TRAVEL EXPENSE		5,000	5,000	64	1	5,000
42000	TRAVEL & TRANSPORTATION	168	7,000	7,000	64		7,000
070106.000.45241	UNIFORM SUPPLIES		1	1			1
070106.000.45281	OTHER OPERATING SUPPLIES	8,782	8,000	8,000	5,622	70	8,000
45000	MATERIALS & OPERATING SUPPLIES	8,782	8,001	8,001	5,622	70	8,001
070106.000.46311	MAINTENANCE & REPAIR SERVICES	210	2,800	2,800	251	8	2,800
070106.000.46511	PERSONNEL DEVELOPMENT	1,230	4,000	4,000	344	8	4,000
070106.000.46821	ASSOCIATION DUES	85	250	250			250

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	1,525	7,050	7,050	595	8	7,050
	TOTALS:	2,042,476	2,106,684	2,057,050	1,207,304	58	2,138,901

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070107	CB-EDUCATIONAL SERVICES						
070107.000.41141	FULL TIME MEET & DISCUSS	184,032	258,253	198,833	106,794	53	258,253
070107.000.41343	PART TIME MEET AND DISCUSS		1	1			1
070107.000.41411	OVERTIME PAY	39,129	3,400	17,400	11,227	64	3,400
070107.000.41759	NURSING CAREER LADDER PROGRAM		1	1			1
41000	PERSONNEL SERVICES	223,161	261,655	216,235	118,021	54	261,655
070107.000.42111	MILEAGE-PERSONAL VEHICLE	98	500	500			500
070107.000.42112	OTHER TRAVEL EXPENSE	129	500	500			500
42000	TRAVEL & TRANSPORTATION	227	1,000	1,000			1,000
070107.000.43148	OTHER SPECIALIZED SERVICES	32,955	43,500	43,500			43,500
43000	PROF & TECHNICAL SERVICES	32,955	43,500	43,500			43,500
070107.000.45241	UNIFORM SUPPLIES		1	1			1
070107.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1,000	1,000			1,000
070107.000.45281	OTHER OPERATING SUPPLIES	2,865	4,300	5,640	2,621	46	4,300

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	2,865	5,301	6,641	2,621	39	5,301
070107.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
070107.000.46511	PERSONNEL DEVELOPMENT	189	1,000	1,000	175	17	1,000
070107.000.46516	NURSE'S AIDE TRAINING		5,000	5,000			5,000
46000	OTHER OPERATING EXPENSES	189	6,001	6,001	175	2	6,001
	TOTALS:	259,397	317,457	273,377	120,817	44	317,457

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070108	CB-RESIDENT ASSESSMENT						
070108.000.41111	FULL TIME EMPLOYEES	688,174	724,069	724,069	409,700	56	734,491
070108.000.41311	PART TIME EMPLOYEES		1	1			1
070108.000.41411	OVERTIME PAY	331	2,000	2,000			2,000
41000	PERSONNEL SERVICES	688,505	726,070	726,070	409,700	56	736,492
070108.000.42111	MILEAGE-PERSONAL VEHICLE		250	250			250
070108.000.42112	OTHER TRAVEL EXPENSE		250	250			250
42000	TRAVEL & TRANSPORTATION		500	500			500
070108.000.43148	OTHER SPECIALIZED SERVICES	151,158	181,500	181,500	92,529	50	181,500
43000	PROF & TECHNICAL SERVICES	151,158	181,500	181,500	92,529	50	181,500
070108.000.45261	PROFESSIONAL BOOKS&PERIODICALS		400	400			400
070108.000.45281	OTHER OPERATING SUPPLIES	1,660	3,500	3,500	649	18	3,500

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	1,660	3,900	3,900	649	16	3,900
070108.000.46511	PERSONNEL DEVELOPMENT		2,000	2,000			2,000
070108.000.46821	ASSOCIATION DUES		300	300			300
46000	OTHER OPERATING EXPENSES		2,300	2,300			2,300
	TOTALS:	841,323	914,270	914,270	502,878	55	924,692

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070109	CB-MEDICAL RECORDS						
070109.000.41111	FULL TIME EMPLOYEES	130,218	133,162	133,162	71,952	54	128,461
070109.000.41311	PART TIME EMPLOYEES		1	1			1
070109.000.41321	PART TIME BARGAINING UNIT		15,100	15,100			15,100
070109.000.41411	OVERTIME PAY	547	500	500	198	39	500
41000	PERSONNEL SERVICES	130,765	148,763	148,763	72,150	48	144,062
070109.000.42111	MILEAGE-PERSONAL VEHICLE		500	500			500
070109.000.42112	OTHER TRAVEL EXPENSE		2,500	2,500			2,500
42000	TRAVEL & TRANSPORTATION		3,000	3,000			3,000
070109.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
070109.000.43149	RECORDS RETENTION		1,500	1,637	1,275	77	1,500
43000	PROF & TECHNICAL SERVICES		1,501	1,638	1,275	77	1,501
070109.000.45261	PROFESSIONAL BOOKS&PERIODICALS		500	500	385	77	500
070109.000.45281	OTHER OPERATING SUPPLIES	3,277	8,300	8,300	804	9	8,300

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	3,277	8,800	8,800	1,189	13	8,800
070109.000.46511	PERSONNEL DEVELOPMENT	197	200	200			200
070109.000.46821	ASSOCIATION DUES		330	330			330
46000	OTHER OPERATING EXPENSES	197	530	530			530
070109.000.47393	OTHER EQUIPMENT-REPLACEMENT	168	500	500	286	57	500
47000	CAPITAL EXPENDITURES	168	500	500	286	57	500
	TOTALS:	134,407	163,094	163,231	74,900	45	158,393

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070110	CB-PHYSICAL THERAPY						
070110.000.41311	PART TIME EMPLOYEES		1	1			1
070110.000.41321	PART TIME BARGAINING UNIT	22,825	27,500	27,500	13,820	50	27,500
070110.000.41411	OVERTIME PAY	212	200	200	334	167	200
41000	PERSONNEL SERVICES	23,037	27,701	27,701	14,154	51	27,701
070110.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
070110.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		2	2			2
070110.000.43122	PHYSICAL THERAPY SERVICES	1,300,470	1,500,000	1,335,000	661,128	49	1,200,000
43000	PROF & TECHNICAL SERVICES	1,300,470	1,500,000	1,335,000	661,128	49	1,200,000
070110.000.45241	UNIFORM SUPPLIES		1	1			1
070110.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070110.000.45281	OTHER OPERATING SUPPLIES	27,380	31,000	35,294	17,742	50	31,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	27,380	31,002	35,296	17,742	50	31,002
070110.000.46311	MAINTENANCE & REPAIR SERVICES	773	500	500			500
46000	OTHER OPERATING EXPENSES	773	500	500			500
070110.000.47318	MEDICAL EQUIPMENT-REPLACEMENT		1	1			1
070110.000.47412	MEDICAL EQUIPMENT-NEW	4,058	12,000	12,000	3,815	31	12,000
47000	CAPITAL EXPENDITURES	4,058	12,001	12,001	3,815	31	12,001
	TOTALS:	1,355,718	1,571,206	1,410,500	696,839	49	1,271,206

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070111	CB-OCCUPATIONAL THERAPY						
070111.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
070111.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		2	2			2
070111.000.43123	OCCUPATIONAL THERAPY SERVICES	994,038	1,160,000	1,015,000	507,168	49	1,060,000
43000	PROF & TECHNICAL SERVICES	994,038	1,160,000	1,015,000	507,168	49	1,060,000
070111.000.45281	OTHER OPERATING SUPPLIES	2,792	3,000	3,000	1,223	40	3,000
45000	MATERIALS & OPERATING SUPPLIES	2,792	3,000	3,000	1,223	40	3,000
	TOTALS:	996,830	1,163,002	1,018,002	508,391	49	1,063,002

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070112	CB-BARBER/BEAUTY SHOP						
070112.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
42000	TRAVEL & TRANSPORTATION		1	1			1
070112.000.43147	BARBER & BEAUTY SERVICES	109,983	140,000	140,000	62,267	44	140,000
43000	PROF & TECHNICAL SERVICES	109,983	140,000	140,000	62,267	44	140,000
070112.000.45241	UNIFORM SUPPLIES		1	1			1
070112.000.45281	OTHER OPERATING SUPPLIES		2,525	2,525			2,525
45000	MATERIALS & OPERATING SUPPLIES		2,526	2,526			2,526
070112.000.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES		1	1			1
	TOTALS:	109,983	142,528	142,528	62,267	43	142,528

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070113	CB-RESPIRATORY THERAPY						
070113.000.43429	RESPIRATORY SERVICES	80,174	105,000	84,000	33,629	40	75,000
43000	PROF & TECHNICAL SERVICES	80,174	105,000	84,000	33,629	40	75,000
	TOTALS:	80,174	105,000	84,000	33,629	40	75,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070114	CB-SPEECH THERAPY						
070114.000.43127	SPEECH SERVICES	477,384	525,000	525,000	256,547	48	525,000
43000	PROF & TECHNICAL SERVICES	477,384	525,000	525,000	256,547	48	525,000
070114.000.45281	OTHER OPERATING SUPPLIES		1	1			1
45000	MATERIALS & OPERATING SUPPLIES		1	1			1
	TOTALS:	477,384	525,001	525,001	256,547	48	525,001

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070115	CB-LIFE ENRICHMENT						
070115.000.41111	FULL TIME EMPLOYEES	189,301	204,111	200,918	110,262	54	205,151
070115.000.41121	FULL TIME BARGAINING UNIT	526,211	546,736	546,736	294,390	53	516,690
070115.000.41311	PART TIME EMPLOYEES		15,300	15,300			15,300
070115.000.41321	PART TIME BARGAINING UNIT	68,344	100,000	100,000	38,225	38	100,000
070115.000.41411	OVERTIME PAY	10,342	5,600	5,600	5,495	98	5,600
41000	PERSONNEL SERVICES	794,198	871,747	868,554	448,372	51	842,741
070115.000.42111	MILEAGE-PERSONAL VEHICLE	1,506	1,000	1,500	1,400	93	1,000
070115.000.42112	OTHER TRAVEL EXPENSE	557	1,070	570	39	6	1,070
42000	TRAVEL & TRANSPORTATION	2,063	2,070	2,070	1,439	69	2,070
070115.000.45241	UNIFORM SUPPLIES		500	500			500
070115.000.45261	PROFESSIONAL BOOKS&PERIODICALS		160	160			160
070115.000.45281	OTHER OPERATING SUPPLIES	15,292	16,000	16,000	10,748	67	16,000
45000	MATERIALS & OPERATING SUPPLIES	15,292	16,660	16,660	10,748	64	16,660
070115.000.46311	MAINTENANCE & REPAIR SERVICES	497	825	825			825
070115.000.46511	PERSONNEL DEVELOPMENT	350	760	760			760
070115.000.46821	ASSOCIATION DUES	685	1,100	1,100	450	40	1,100
070115.000.46866	OTHER OPERATING EXPENSES	2,444	3,967	3,967	1,147	28	3,967

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	3,976	6,652	6,652	1,597	24	6,652
070115.000.47492	OTHER EQUIPMENT-NEW	727	2,000	2,000	138	6	2,000
47000	CAPITAL EXPENDITURES	727	2,000	2,000	138	6	2,000
	TOTALS:	816,256	899,129	895,936	462,294	51	870,123

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070122	CB-PHARMACY						
070122.000.43476	PHARMACY SERVICES	155,791	145,000	215,000	201,681	93	165,000
43000	PROF & TECHNICAL SERVICES	155,791	145,000	215,000	201,681	93	165,000
070122.000.45224	NON-PRESCRIPTION DRUGS	93,752	150,000	150,000	91,789	61	130,000
070122.000.45225	PRESCRIPTION DRUGS	324,485	400,000	330,000	220,180	66	300,000
45000	MATERIALS & OPERATING SUPPLIES	418,237	550,000	480,000	311,969	64	430,000
070122.000.46524	THIRD PARTY SOFTWARE		1	1			1
46000	OTHER OPERATING EXPENSES		1	1			1
	TOTALS:	574,028	695,001	695,001	513,650	73	595,001

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

1233 CEDARBROOK
070131 CB-ADMINISTRATION

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
070131.000.32125	MEDICAL ASSISTANCE	4,845,173	4,323,635	4,323,635	1,807,290	41	4,253,635
070131.000.32138	MEDICARE A	874,971	1,676,988	1,676,988	1,080,997	64	1,676,988
070131.000.32159	MEDICARE A-COINS	258,511	250,000	250,000	55,716	22	80,000
070131.000.32161	PRIVATE INSURANCE	1,122,826	2,124,989	2,124,989	701,228	32	1,864,989
070131.000.32197	MEDICARE B-THERAPY	1,802,222	1,512,678	1,512,678	1,219,815	80	1,737,678
070131.000.32198	MEDICARE B-COINS-THERAPY	150,677	234,371	234,371	81,803	34	94,371
070131.000.32218	MEDICARE B-MEDICAL SUPPLIES	2,675	43,877	43,877			1
070131.000.32257	PRIVATE PAY REVENUE	3,743,418	3,450,325	3,450,325	1,869,737	54	3,402,325
070131.000.32266	MEDICAL ASSISTANCE-HMO	167,341	307,357	307,357	108,224	35	47,357
070131.000.32293	MED B GLUCOSE		1	1			1
070131.000.32342	INTERGOVERNMENTAL TRANSFER	45,168,888	42,795,752	42,795,752	27,552,726	64	47,351,202
070131.000.32357	MEDICARE BAD DEBT REIMB	280,628	50,000	50,000			1
070131.000.32359	MCO - AMERIHEALTH	9,581,349	19,639,397	19,639,397	8,725,856	44	18,926,397
070131.000.32361	MCO - UPMC	10,096,637	12,834,229	12,834,229	6,256,768	48	13,785,229
070131.000.32362	MCO - PA HEALTH	11,727,681	13,761,466	13,761,466	6,122,193	44	13,119,466
070131.000.32366	COVID-19		1	1			1
070131.000.32377	UHC OPTUM CAP	603,827	1	1	135,560	13,55	1
070131.000.32378	DAY ONE		1	1			1
070131.000.32379	DISH		1	1			1
070131.000.32381	OTHER OPTUM REVENUE	831,159	1,605,189	1,605,189	895,910	55	1,249,189
070131.000.32499	OTHER GRANTS & REIMBURSEMENTS	3,321,925	105,162	105,162	(135,529)	(128)	1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	% RECEIVED	2026 PROPOSED
32000	GRANTS & REIMBURSEMENTS	94,579,908	104,715,420	104,715,420	56,478,294	53	107,588,834
070131.000.33129	PATIENT PAYMENTS-LTC	5,191,233	5,650,070	5,650,070	3,178,896	56	4,353,070
070131.000.33132	MEAL REIMBURSEMENTS	51,051	75,000	75,000	29,490	39	43,650
070131.000.33144	CASH SHORTAGE-TELLER	(20)					
070131.000.33176	RETURN CHECK FEE		20	20			20
070131.000.33199	OTHER DEPARTMENTAL EARNINGS	8,215	47,500	47,500	1,944	4	2,000
33000	DEPARTMENT EARNINGS	5,250,479	5,772,590	5,772,590	3,210,330	55	4,398,740
070131.000.35111	INTEREST-SAVINGS & MONEY MAR	492,096	200,000	200,000	204,658	102	200,000
35000	INVESTMENT INC	492,096	200,000	200,000	204,658	102	200,000
070131.000.37111	RENT-BLDGS & PROPERTY	21,546	18,000	18,000	12,606	70	18,000
37000	RENTS	21,546	18,000	18,000	12,606	70	18,000
070131.000.39117	SALE OF PROPERTY		1	1			1
070131.000.39119	DONATIONS		1	1			1
070131.000.39199	ALL OTHER REVENUE	4,002	5,000	5,000	1,481	29	5,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
39000	OTHER	4,002	5,002	5,002	1,481	29	5,002
070131.000.51142	TRANS FROM BROOKVIEW-IND LIV	98,669		100,000	44,210	44	100,000
51000	OTHER FINANCING SOURCES	98,669		100,000	44,210	44	100,000
	TOTALS:	100,446,700	110,711,012	110,811,012	59,951,579	54	112,310,576

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

1233 CEDARBROOK
070131 CB-ADMINISTRATION

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
070131.000.41111	FULL TIME EMPLOYEES	490,464	510,265	510,265	276,019	54	525,554
070131.000.41311	PART TIME EMPLOYEES		1	1			1
070131.000.41411	OVERTIME PAY	117	380	380	30	7	380
41000	PERSONNEL SERVICES	490,581	510,646	510,646	276,049	54	525,935
070131.000.42111	MILEAGE-PERSONAL VEHICLE	622	1,000	1,000	369	36	1,000
070131.000.42112	OTHER TRAVEL EXPENSE	1,040	1,000	2,000	1,093	54	1,000
42000	TRAVEL & TRANSPORTATION	1,662	2,000	3,000	1,462	48	2,000
070131.000.43111	LEGAL SERVICES	7,395	80,000	25,000	11,921	47	40,000
070131.000.43144	IT SERVICES	299	1	1			1
070131.000.43148	OTHER SPECIALIZED SERVICES	139,234	125,000	153,060	132,022	86	165,000
070131.000.43213	TELEPHONE (MOBILE)	9,247	25,000	19,680	9,360	47	25,000
43000	PROF & TECHNICAL SERVICES	156,175	230,001	197,741	153,303	77	230,001
070131.000.45234	COVID-19	576					
070131.000.45254	OTHER POSTAGE	10,613	15,000	14,000	11,532	82	15,000
070131.000.45261	PROFESSIONAL BOOKS&PERIODICALS	200	2,000	2,000			2,000
070131.000.45281	OTHER OPERATING SUPPLIES	15,207	11,500	11,500	10,910	94	11,500
070131.000.45312	MAINT & REP-MAT & SUPPLIES		1,000	650			1,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
	45000 MATERIALS & OPERATING SUPPLIES	26,596	29,500	28,150	22,442	79	29,500
070131.000.46111	TELEPHONE	21,909	35,000	34,700	15,870	45	35,000
070131.000.46311	MAINTENANCE & REPAIR SERVICES	2,229	3,000	3,000	2,096	69	3,000
070131.000.46511	PERSONNEL DEVELOPMENT	1,367	500	800	530	66	500
070131.000.46522	DESKTOP COMPUTER EXPENSE	86,911	112,880	121,407	64,589	53	143,808
070131.000.46524	THIRD PARTY SOFTWARE		1	1			1
070131.000.46565	INTERGOVERNMENTAL TRANSFER	23,267,191	30,000,000	30,000,000	26,243,792	87	30,000,000
070131.000.46611	GENERAL INSURANCE	580,727	511,000	618,600	618,535	99	611,000
070131.000.46733	OTHER INTEREST EXPENSE		1	1			1
070131.000.46811	ADVERTISING-GENERAL	16,420	2,500	4,500	4,087	90	10,500
070131.000.46821	ASSOCIATION DUES	6,132	15,000	15,000	7,319	48	15,000
070131.000.46863	BANKING SERVICES		6,000	3,000	107	3	6,000
070131.000.46866	OTHER OPERATING EXPENSES	2,815	2,000	3,065	2,921	95	2,000
070131.000.46893	NURSING FACILITY ASSESSMENT	1,455,609	1,500,000	1,719,000	1,717,128	99	1,750,000
	46000 OTHER OPERATING EXPENSES	25,441,310	32,187,882	32,523,074	28,676,974	88	32,576,810
070131.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	11,094	50,000	10,000	5,013	50	50,000
070131.000.47393	OTHER EQUIPMENT-REPLACEMENT	2,280	5,000	5,000			5,000
	47000 CAPITAL EXPENDITURES	13,374	55,000	15,000	5,013	33	55,000
070131.000.61111	TRANS TO OPERATING FUND	1,000,000	11,000,000	10,800,000			9,000,000
070131.000.61171	TRANS TO OTHER CAP PROJ FUND	1,051,789	2,160,000	5,183,281	394,010	7	1,880,000
070131.000.61177	TRANS TO GEN INSUR RESERVE	77,928	98,750	98,750			98,750
070131.000.61233	TRF TO SINK ESCO PROJ PHASE I	241,153					

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
070131.000.61234	TRF TO COUP ESCO PROJ PHASE I	4,446					
070131.000.61259	TRF TO SINKING BD FD 2016	762,300	839,300	839,300			
070131.000.61267	TRF TO COUPON BD FD 2016	64,064	33,572	33,572	32,032	95	
070131.000.61269	TRF TO SINK FUND 2019	260,000	269,750	269,750			1,222,000
070131.000.61271	TRF TO COUP FUND 2019	1,480,958	1,467,958	1,467,958	740,479	50	1,454,470
070131.000.61611	INDIRECT COST ALLOCATION	4,113,208	4,010,215	4,010,215	2,005,108	50	3,878,688
	61000 OTHER FINANCING USES	9,055,846	19,879,545	22,702,826	3,171,629	13	17,533,908
	TOTALS:	35,185,544	52,894,574	55,980,437	32,306,872	57	50,953,154

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070133	CB-FACILITIES						
070133.000.41111	FULL TIME EMPLOYEES	172,078	179,005	176,120	95,751	54	182,062
070133.000.41121	FULL TIME BARGAINING UNIT	574,860	586,413	575,649	332,217	57	574,390
070133.000.41211	REGULAR PART TIME EMPLOYEES	31,791	31,989	31,989	19,828	61	32,935
070133.000.41311	PART TIME EMPLOYEES		18,500	18,500			18,500
070133.000.41321	PART TIME BARGAINING UNIT	44,015	50,000	50,000	32,396	64	50,000
070133.000.41411	OVERTIME PAY	9,051	20,000	20,000	10,721	53	20,000
	41000 PERSONNEL SERVICES	831,795	885,907	872,258	490,913	56	877,887
070133.000.42111	MILEAGE-PERSONAL VEHICLE		500	500	58	11	500
070133.000.42112	OTHER TRAVEL EXPENSE		1	1			1
070133.000.42211	GASOLINE & OIL	7,900	7,500	7,500	3,012	40	7,500
	42000 TRAVEL & TRANSPORTATION	7,900	8,001	8,001	3,070	38	8,001
070133.000.43148	OTHER SPECIALIZED SERVICES	2,400	7,000	7,000	6,365	90	7,000
070133.000.43214	CABLE TELEVISION	55,733	55,000	55,000	33,159	60	66,000
	43000 PROF & TECHNICAL SERVICES	58,133	62,000	62,000	39,524	63	73,000
070133.000.45241	UNIFORM SUPPLIES		2,700	2,700			2,700
070133.000.45261	PROFESSIONAL BOOKS&PERIODICALS		500	500			500
070133.000.45281	OTHER OPERATING SUPPLIES	1,354	1,250	1,250	471	37	1,250
070133.000.45312	MAINT & REP-MAT & SUPPLIES	239,236	250,000	264,697	142,298	53	250,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	240,590	254,450	269,147	142,769	53	254,450
070133.000.46112	FUEL	181,898	200,000	200,000	120,918	60	225,000
070133.000.46113	ELECTRICITY	433,349	340,000	340,000	194,832	57	340,000
070133.000.46114	WATER/SEWER	131,266	160,000	160,000	85,187	53	160,000
070133.000.46311	MAINTENANCE & REPAIR SERVICES	337,737	275,000	304,728	248,149	81	400,000
070133.000.46421	EQUIPMENT LEASE & RENTAL		10,000	10,000			10,000
070133.000.46511	PERSONNEL DEVELOPMENT		500	500			500
070133.000.46866	OTHER OPERATING EXPENSES	50	500	565	65	11	500
46000	OTHER OPERATING EXPENSES	1,084,300	986,000	1,015,793	649,151	63	1,136,000
070133.000.47217	BUILDING IMPROVEMENTS		21,639	21,639	5,430	25	21,639
070133.000.47393	OTHER EQUIPMENT-REPLACEMENT		15,000	15,000			15,000
47000	CAPITAL EXPENDITURES		36,639	36,639	5,430	14	36,639
	TOTALS:	2,222,718	2,232,997	2,263,838	1,330,857	58	2,385,977

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

1233 CEDARBROOK
070134 CB-HUMAN RESOURCES

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
070134.000.41111	FULL TIME EMPLOYEES	302,467	329,555	329,555	192,913	58	344,657
070134.000.41311	PART TIME EMPLOYEES		41,500	41,500			41,500
070134.000.41321	PART TIME BARGAINING UNIT		1	1			1
070134.000.41411	OVERTIME PAY	1,544	4,000	4,000	713	17	4,000
070134.000.41611	WORKERS COMPENSATION COSTS	223,435	199,494	354,324	215,554	60	214,948
070134.000.41711	HEALTH CARE PLAN	1,463,758	3,627,170	3,350,640	2,037,638	60	3,240,348
070134.000.41712	LIFE INSURANCE PREMIUMS	22,864	23,577	23,577	10,782	45	23,286
070134.000.41713	CANCER INSURANCE PREMIUMS	202	181	181			179
070134.000.41714	HEALTH CARE-RX	579,416	544,075	814,075	595,165	73	601,856
070134.000.41715	HEALTH CARE-DENTAL	92,717	81,611	81,611	58,997	72	89,562
070134.000.41716	HEALTH CARE-VISION	9,692	5,441	7,141	5,552	77	9,852
070134.000.41717	HEALTH CARE-ADMIN	(1,301)	2,539	2,539	567	22	2,508
070134.000.41721	FEDERAL OLD AGE INSURANCE	1,707,419	1,632,226	1,632,226	1,000,646	61	2,171,120
070134.000.41722	STATE UNEMPLOYMENT CHARGES	33,389	18,136	18,136	12,240	67	26,869
070134.000.41731	EMPLOYER PENSION CONTRIBUTIONS	3,268,366	3,377,802	3,377,802			3,582,474
070134.000.41732	UNUSED DISABILITY LEAVE	87,572	81,611	81,611	11,385	13	116,430
070134.000.41741	HEALTH AND WELLNESS PROGRAM		1	1			1
070134.000.41753	EDUCATIONAL ASSIST PROG	221	1,600	1,600	956	59	5,200
070134.000.41755	HEALTH CARE REIMBURSEMENT	20,205	18,750	18,750	15,266	81	21,750
41000	PERSONNEL SERVICES	7,811,966	9,989,270	10,139,270	4,158,374	41	10,496,541
070134.000.42111	MILEAGE-PERSONAL VEHICLE	82	900	900	86	9	900
070134.000.42112	OTHER TRAVEL EXPENSE		200	200	45	22	200

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
42000	TRAVEL & TRANSPORTATION	82	1,100	1,100	131	11	1,100
070134.000.43148	OTHER SPECIALIZED SERVICES	69,104	105,000	105,000	39,076	37	105,000
070134.000.43428	PAYROLL SERVICES	31,189	36,386	36,386	10,356	28	36,105
43000	PROF & TECHNICAL SERVICES	100,293	141,386	141,386	49,432	34	141,105
070134.000.45261	PROFESSIONAL BOOKS&PERIODICALS		100	100			100
070134.000.45281	OTHER OPERATING SUPPLIES	11,339	12,400	12,400	945	7	12,400
45000	MATERIALS & OPERATING SUPPLIES	11,339	12,500	12,500	945	7	12,500
070134.000.46311	MAINTENANCE & REPAIR SERVICES	297	1,500	1,500	530	35	1,500
070134.000.46511	PERSONNEL DEVELOPMENT	264	3,500	3,500	1,649	47	3,500
070134.000.46811	ADVERTISING-GENERAL	67,692	60,500	60,500	38,529	63	60,500
070134.000.46821	ASSOCIATION DUES		1,301	1,301			1,301
070134.000.46866	OTHER OPERATING EXPENSES	64	2,500	2,500			2,500
46000	OTHER OPERATING EXPENSES	68,317	69,301	69,301	40,708	58	69,301
070134.000.47393	OTHER EQUIPMENT-REPLACEMENT		4,000	4,000			4,000
070134.000.47492	OTHER EQUIPMENT-NEW	210	1,000	1,000			1,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	210	5,000	5,000			5,000
	TOTALS:	7,992,207	10,218,557	10,368,557	4,249,590	40	10,725,547

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070135	CB-FINANCIAL SERVICES						
070135.000.41111	FULL TIME EMPLOYEES	362,637	396,074	396,074	232,751	58	416,791
070135.000.41121	FULL TIME BARGAINING UNIT	41,405	42,515	42,515	21,503	50	42,515
070135.000.41311	PART TIME EMPLOYEES	22,407	40,000	40,000	14,483	36	40,000
070135.000.41321	PART TIME BARGAINING UNIT	17,882	31,000	31,000	7,321	23	31,000
070135.000.41411	OVERTIME PAY	4,826	5,000	5,000	551	11	5,000
	41000 PERSONNEL SERVICES	449,157	514,589	514,589	276,609	53	535,306
070135.000.42111	MILEAGE-PERSONAL VEHICLE	662	1,200	1,200	227	18	1,200
070135.000.42112	OTHER TRAVEL EXPENSE	1,436	100	1,000	708	70	100
	42000 TRAVEL & TRANSPORTATION	2,098	1,300	2,200	935	42	1,300
070135.000.43148	OTHER SPECIALIZED SERVICES	223,235	168,500	162,500	120,457	74	198,500
070135.000.43149	RECORDS RETENTION		1,000	100			1,000
	43000 PROF & TECHNICAL SERVICES	223,235	169,500	162,600	120,457	74	199,500
070135.000.45261	PROFESSIONAL BOOKS&PERIODICALS		250	250			250
070135.000.45281	OTHER OPERATING SUPPLIES	3,420	12,789	11,889	1,027	8	12,789
070135.000.45312	MAINT & REP-MAT & SUPPLIES		1	1,801	1,560	86	1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	3,420	13,040	13,940	2,587	18	13,040
070135.000.46311	MAINTENANCE & REPAIR SERVICES	48	1,000	100			1,000
070135.000.46511	PERSONNEL DEVELOPMENT		1,500	1,500	149	9	1,500
070135.000.46571	PRIOR YEAR RESIDENT REFUNDS	138,714	30,000	121,000	120,556	99	50,000
070135.000.46866	OTHER OPERATING EXPENSES	22,598	15,001	15,001	14,612	97	20,001
46000	OTHER OPERATING EXPENSES	161,360	47,501	137,601	135,317	98	72,501
	TOTALS:	839,270	745,930	830,930	535,905	64	821,647

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070136	CB-SECURITY						
070136.000.41311	PART TIME EMPLOYEES		1	1			1
070136.000.41411	OVERTIME PAY		1	1			1
41000	PERSONNEL SERVICES		2	2			2
070136.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		1	1			1
070136.000.43148	OTHER SPECIALIZED SERVICES	502,934	515,000	515,000	317,748	61	595,000
070136.000.43213	TELEPHONE (MOBILE)		150	150			150
43000	PROF & TECHNICAL SERVICES	502,934	515,150	515,150	317,748	61	595,150
070136.000.45241	UNIFORM SUPPLIES		1	1			1
070136.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070136.000.45281	OTHER OPERATING SUPPLIES		1	1			1
070136.000.45312	MAINT & REP-MAT & SUPPLIES		1	351	259	73	1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES		4	354	259	73	4
070136.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
070136.000.46511	PERSONNEL DEVELOPMENT		1	1			1
070136.000.46821	ASSOCIATION DUES		1	1			1
070136.000.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES		4	4			4
070136.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1
070136.000.47492	OTHER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES		2	2			2
	TOTALS:	502,934	515,163	515,513	318,007	61	595,163

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070141	CB-LAUNDRY/LINEN						
070141.000.41121	FULL TIME BARGAINING UNIT	165,943	170,784	165,066	94,473	57	166,777
070141.000.41311	PART TIME EMPLOYEES		1	1			1
070141.000.41321	PART TIME BARGAINING UNIT	38,990	52,500	52,500	22,770	43	52,500
070141.000.41411	OVERTIME PAY	2,152	2,000	2,000	961	48	2,000
41000	PERSONNEL SERVICES	207,085	225,285	219,567	118,204	53	221,278
070141.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
070141.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		2	2			2
070141.000.43414	LAUNDRY SERVICES	900,832	980,000	980,000	548,060	55	930,000
43000	PROF & TECHNICAL SERVICES	900,832	980,000	980,000	548,060	55	930,000
070141.000.45241	UNIFORM SUPPLIES		1	1			1
070141.000.45281	OTHER OPERATING SUPPLIES	2,875	4,000	4,000	1,053	26	4,000
070141.000.45312	MAINT & REP-MAT & SUPPLIES		400	400			400

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	2,875	4,401	4,401	1,053	23	4,401
070141.000.46311	MAINTENANCE & REPAIR SERVICES	2,507	200	200			200
070141.000.46511	PERSONNEL DEVELOPMENT		1	1			1
070141.000.46821	ASSOCIATION DUES		1	1			1
46000	OTHER OPERATING EXPENSES	2,507	202	202			202
070141.000.47393	OTHER EQUIPMENT-REPLACEMENT	170	2,500	2,500			2,500
070141.000.47492	OTHER EQUIPMENT-NEW		2,500	2,500			2,500
47000	CAPITAL EXPENDITURES	170	5,000	5,000			5,000
	TOTALS:	1,113,469	1,214,890	1,209,172	667,317	55	1,160,883

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070142	CB-ENVIRONMENTAL SVCS						
070142.000.41111	FULL TIME EMPLOYEES	144,357	157,159	157,159	89,674	57	161,818
070142.000.41121	FULL TIME BARGAINING UNIT	1,234,882	1,295,691	1,285,842	728,834	56	1,280,237
070142.000.41311	PART TIME EMPLOYEES		1	1			1
070142.000.41321	PART TIME BARGAINING UNIT	122,069	120,000	120,000	67,974	56	120,000
070142.000.41411	OVERTIME PAY	38,408	25,700	25,700	22,639	88	25,700
	41000 PERSONNEL SERVICES	1,539,716	1,598,551	1,588,702	909,121	57	1,587,756
070142.000.42111	MILEAGE-PERSONAL VEHICLE	342	400	400	80	20	400
070142.000.42112	OTHER TRAVEL EXPENSE		1	1			1
	42000 TRAVEL & TRANSPORTATION	342	401	401	80	19	401
070142.000.43411	TRASH REMOVAL	106,456	105,000	105,000	64,586	61	105,000
070142.000.43413	SPRAYING SERVICE	13,430	11,000	11,000	8,685	78	15,000
070142.000.43415	WINDOW CLEANING SERVICES		15,000	19,560	4,560	23	15,000
	43000 PROF & TECHNICAL SERVICES	119,886	131,000	135,560	77,831	57	135,000
070142.000.45111	STOCKROOM SUPPLIES	12,581	15,000	15,000	336	2	5,000
070142.000.45241	UNIFORM SUPPLIES		1	1			1
070142.000.45281	OTHER OPERATING SUPPLIES	21,388	80,000	86,014	73,854	85	80,000
070142.000.45312	MAINT & REP-MAT & SUPPLIES	4,320	5,000	5,725			5,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	38,289	100,001	106,740	74,190	69	90,001
070142.000.46311	MAINTENANCE & REPAIR SERVICES	29,435	20,000	20,000	10,644	53	20,000
070142.000.46511	PERSONNEL DEVELOPMENT		400	400			400
46000	OTHER OPERATING EXPENSES	29,435	20,400	20,400	10,644	52	20,400
070142.000.47393	OTHER EQUIPMENT-REPLACEMENT	3,297	6,000	8,353	1,859	22	6,000
47000	CAPITAL EXPENDITURES	3,297	6,000	8,353	1,859	22	6,000
	TOTALS:	1,730,965	1,856,353	1,860,156	1,073,725	57	1,839,558

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070143	CB-DINING SERVICES						
070143.000.43425	MANAGEMENT FEE	156,859	144,446	144,446	91,501	63	157,446
070143.000.43445	DINING SERVICES	2,491,669	2,365,000	2,365,000	1,460,706	61	2,580,000
43000	PROF & TECHNICAL SERVICES	2,648,528	2,509,446	2,509,446	1,552,207	61	2,737,446
070143.000.45232	GROCERIES, MEATS, PROVISIONS	1,242,875	1,421,200	1,419,200	678,770	47	1,171,200
070143.000.45241	UNIFORM SUPPLIES		1	1			1
070143.000.45281	OTHER OPERATING SUPPLIES	257,676	233,200	234,425	152,235	64	260,200
070143.000.45312	MAINT & REP-MAT & SUPPLIES	521	2,000	2,000	1,078	53	2,000
45000	MATERIALS & OPERATING SUPPLIES	1,501,072	1,656,401	1,655,626	832,083	50	1,433,401
070143.000.46311	MAINTENANCE & REPAIR SERVICES	10,682	12,000	12,000	4,230	35	12,000
070143.000.46611	GENERAL INSURANCE	33,024	35,323	35,323	19,737	55	35,323
070143.000.46866	OTHER OPERATING EXPENSES	375	1	2,001	250	12	1
46000	OTHER OPERATING EXPENSES	44,081	47,324	49,324	24,217	49	47,324
070143.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		1	1			1
	TOTALS:	4,193,681	4,213,172	4,214,397	2,408,507	57	4,218,172

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070150	CB-VACANCY FACTOR						
070150.000.41911	BUDGETED VACANCY FACTOR		(1,205,000)	2,902,874			(1,205,000)
41000	PERSONNEL SERVICES		(1,205,000)	2,902,874			(1,205,000)
	TOTALS:		(1,205,000)	2,902,874			(1,205,000)

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2026 PROPOSED BUDGET

1233 CEDARBROOK
070201 FH-NURSING

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
070201.000.41111	FULL TIME EMPLOYEES	253,036	380,702	286,257	117,665	41	286,541
070201.000.41121	FULL TIME BARGAINING UNIT	1,964,560	3,171,360	1,521,998	1,117,823	73	3,138,956
070201.000.41141	FULL TIME MEET & DISCUSS	2,493,111	2,990,637	1,858,521	1,495,309	80	3,126,751
070201.000.41221	REG PART TIME BARGAINING UNIT	86,367	458,630	19,706	6,334	32	453,966
070201.000.41241	REGULAR PART-TIME MEET & DISCU	122,015	298,159	145,521	55,624	38	292,907
070201.000.41321	PART TIME BARGAINING UNIT	375,088	420,000	420,000	278,164	66	485,000
070201.000.41343	PART TIME MEET AND DISCUSS	205,572	320,000	315,999	148,177	46	250,000
070201.000.41411	OVERTIME PAY	578,338	450,000	450,000	323,815	71	450,000
070201.000.41622	RETENTION CONTINGENCY			4,001			
	41000 PERSONNEL SERVICES	6,078,087	8,489,488	5,022,003	3,542,911	70	8,484,121
070201.000.42111	MILEAGE-PERSONAL VEHICLE	64	400	400	248	62	400
070201.000.42112	OTHER TRAVEL EXPENSE	8	101	101			101
	42000 TRAVEL & TRANSPORTATION	72	501	501	248	49	501
070201.000.43148	OTHER SPECIALIZED SERVICES	444	7,000	7,000	118	1	1,000
070201.000.43173	AGENCY STAFFING	2,922,891	300,000	2,200,000	2,004,826	91	300,000
070201.000.43431	RADIOLOGY SERVICES	11,059	10,000	10,000	7,938	79	15,000
070201.000.43432	AMBULANCE SERVICES	121,925	120,000	120,000	56,919	47	100,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
43000	PROF & TECHNICAL SERVICES	3,056,319	437,000	2,337,000	2,069,801	88	416,000
070201.000.45241	UNIFORM SUPPLIES		1	1			1
070201.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070201.000.45281	OTHER OPERATING SUPPLIES	2,399	8,000	10,843	6,155	56	8,000
070201.000.45312	MAINT & REP-MAT & SUPPLIES		1	1			1
45000	MATERIALS & OPERATING SUPPLIES	2,399	8,003	10,846	6,155	56	8,003
070201.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
070201.000.46511	PERSONNEL DEVELOPMENT	175	500	500			500
070201.000.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES	175	502	502			502
070201.000.47492	OTHER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES		1	1			1
	TOTALS:	9,137,052	8,935,495	7,370,853	5,619,115	76	8,909,128

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070202	FH-CENTRAL SERVICES						
070202.000.41111	FULL TIME EMPLOYEES	44,054	45,822	45,822	26,436	57	47,174
070202.000.41221	REG PART TIME BARGAINING UNIT	28,110	28,071	28,071	17,606	62	30,518
070202.000.41311	PART TIME EMPLOYEES		1	1			1
070202.000.41321	PART TIME BARGAINING UNIT		18,000	18,000			18,000
070202.000.41411	OVERTIME PAY	23	1	1			1
41000	PERSONNEL SERVICES	72,187	91,895	91,895	44,042	47	95,694
070202.000.42111	MILEAGE-PERSONAL VEHICLE	24	1	1			1
070202.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION	24	2	2			2
070202.000.45221	MEDICAL SUPPLIES	19,919	20,000	20,000	4,256	21	20,000
070202.000.45223	PATIENT RESPIRATORY SUP	8,801	12,000	14,025	7,458	53	12,000
070202.000.45241	UNIFORM SUPPLIES		1	1			1
070202.000.45281	OTHER OPERATING SUPPLIES	48,356	38,700	38,700	26,029	67	38,700
45000	MATERIALS & OPERATING SUPPLIES	77,076	70,701	72,726	37,743	51	70,701
070202.000.46311	MAINTENANCE & REPAIR SERVICES	1,520	1,000	1,000			1,000
070202.000.46421	EQUIPMENT LEASE & RENTAL		1,750	1,750			1,750
070202.000.46866	OTHER OPERATING EXPENSES		1	1			1

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	1,520	2,751	2,751			2,751
070202.000.47318	MEDICAL EQUIPMENT-REPLACEMENT		1	1			1
070202.000.47412	MEDICAL EQUIPMENT-NEW	379	4,500	8,595	4,126	48	4,500
47000	CAPITAL EXPENDITURES	379	4,501	8,596	4,126	47	4,501
	TOTALS:	151,186	169,850	175,970	85,911	48	173,649

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070203	FH-SOCIAL SERVICES						
070203.000.41111	FULL TIME EMPLOYEES	139,361	145,246	145,246	83,796	57	149,593
070203.000.41311	PART TIME EMPLOYEES	28,676	40,000	40,000	16,510	41	40,000
070203.000.41321	PART TIME BARGAINING UNIT		1	1			1
070203.000.41411	OVERTIME PAY		1	1			1
41000	PERSONNEL SERVICES	168,037	185,248	185,248	100,306	54	189,595
070203.000.42111	MILEAGE-PERSONAL VEHICLE	12	50	50			50
070203.000.42112	OTHER TRAVEL EXPENSE	16	10	10			10
42000	TRAVEL & TRANSPORTATION	28	60	60			60
070203.000.43148	OTHER SPECIALIZED SERVICES		250	250			250
43000	PROF & TECHNICAL SERVICES		250	250			250
070203.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070203.000.45281	OTHER OPERATING SUPPLIES	824	1,200	1,216	301	24	1,200

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	824	1,201	1,217	301	24	1,201
070203.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
070203.000.46511	PERSONNEL DEVELOPMENT		250	250			250
070203.000.46821	ASSOCIATION DUES		1	1			1
46000	OTHER OPERATING EXPENSES		252	252			252
070203.000.47393	OTHER EQUIPMENT-REPLACEMENT	410	2,500	2,500	110	4	2,500
47000	CAPITAL EXPENDITURES	410	2,500	2,500	110	4	2,500
	TOTALS:	169,299	189,511	189,527	100,717	53	193,858

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070206	FH-NURSING OFFICE						
070206.000.41111	FULL TIME EMPLOYEES	796,258	811,734	795,711	459,814	57	799,565
070206.000.41121	FULL TIME BARGAINING UNIT	25,451					
070206.000.41211	REGULAR PART TIME EMPLOYEES		62,579	26,834			62,579
070206.000.41311	PART TIME EMPLOYEES		1	1			1
070206.000.41321	PART TIME BARGAINING UNIT	10,866	62,000	62,000	3,866	6	62,000
070206.000.41411	OVERTIME PAY	82,547	25,000	25,000	27,696	110	25,000
41000	PERSONNEL SERVICES	915,122	961,314	909,546	491,376	54	949,145
070206.000.42111	MILEAGE-PERSONAL VEHICLE		500	500	17	3	500
070206.000.42112	OTHER TRAVEL EXPENSE		1,000	1,000	8		1,000
42000	TRAVEL & TRANSPORTATION		1,500	1,500	25	1	1,500
070206.000.45241	UNIFORM SUPPLIES		1	1			1
070206.000.45281	OTHER OPERATING SUPPLIES	7,628	17,000	17,727	2,294	12	7,000
45000	MATERIALS & OPERATING SUPPLIES	7,628	17,001	17,728	2,294	12	7,001
070206.000.46311	MAINTENANCE & REPAIR SERVICES		2,500	2,500			2,500
070206.000.46511	PERSONNEL DEVELOPMENT	85	1,500	1,500			1,500
070206.000.46821	ASSOCIATION DUES		75	75			75
070206.000.46866	OTHER OPERATING EXPENSES		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***** 2025 ADOPTED	2025 REVISED	EXPENDED AS OF 7/31	% EXPENDED *****	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	85	4,076	4,076			4,076
	TOTALS:	922,835	983,891	932,850	493,695	52	961,722

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070207	FH-EDUCATIONAL SERVICES						
070207.000.41311	PART TIME EMPLOYEES		1	1			1
070207.000.41411	OVERTIME PAY		1	1			1
41000	PERSONNEL SERVICES		2	2			2
070207.000.42111	MILEAGE-PERSONAL VEHICLE		200	200			200
070207.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		201	201			201
070207.000.43148	OTHER SPECIALIZED SERVICES		1	1			1
43000	PROF & TECHNICAL SERVICES		1	1			1
070207.000.45241	UNIFORM SUPPLIES		1	1			1
070207.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070207.000.45281	OTHER OPERATING SUPPLIES	76	450	450			450

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	76	452	452			452
070207.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
070207.000.46511	PERSONNEL DEVELOPMENT	71	500	500			500
070207.000.46516	NURSE'S AIDE TRAINING		1	1			1
46000	OTHER OPERATING EXPENSES	71	502	502			502
	TOTALS:	147	1,158	1,158			1,158

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070208	FH-RESIDENT ASSESSMENT						
070208.000.41111	FULL TIME EMPLOYEES	189,124	197,142	197,142	113,736	57	203,008
070208.000.41311	PART TIME EMPLOYEES		46,500	46,500			46,500
070208.000.41411	OVERTIME PAY		1,000	1,000			1,000
41000	PERSONNEL SERVICES	189,124	244,642	244,642	113,736	46	250,508
070208.000.42111	MILEAGE-PERSONAL VEHICLE		200	200			200
070208.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		201	201			201
070208.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070208.000.45281	OTHER OPERATING SUPPLIES	561	750	750	543	72	750
45000	MATERIALS & OPERATING SUPPLIES	561	751	751	543	72	751
070208.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
070208.000.46511	PERSONNEL DEVELOPMENT		500	500			500

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES		501	501			501
	TOTALS:	189,685	246,095	246,095	114,279	46	251,961

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070210	FH-PHYSICAL THERAPY						
070210.000.41311	PART TIME EMPLOYEES		1	1			1
070210.000.41321	PART TIME BARGAINING UNIT		1	1			1
41000	PERSONNEL SERVICES		2	2			2
070210.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
070210.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		2	2			2
070210.000.43213	TELEPHONE (MOBILE)		1	1			1
43000	PROF & TECHNICAL SERVICES		1	1			1
070210.000.45241	UNIFORM SUPPLIES		1	1			1
070210.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070210.000.45281	OTHER OPERATING SUPPLIES	10,317	8,800	9,551	3,313	34	8,800

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	10,317	8,802	9,553	3,313	34	8,802
070210.000.46311	MAINTENANCE & REPAIR SERVICES		250	250			250
070210.000.46511	PERSONNEL DEVELOPMENT		1	1			1
46000	OTHER OPERATING EXPENSES		251	251			251
070210.000.47318	MEDICAL EQUIPMENT-REPLACEMENT		1	1			1
070210.000.47412	MEDICAL EQUIPMENT-NEW		2,000	2,000	491	24	2,000
47000	CAPITAL EXPENDITURES		2,001	2,001	491	24	2,001
	TOTALS:	10,317	11,059	11,810	3,804	32	11,059

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070211	FH-OCCUPATIONAL THERAPY						
070211.000.41311	PART TIME EMPLOYEES		1	1			1
070211.000.41411	OVERTIME PAY		1	1			1
41000	PERSONNEL SERVICES		2	2			2
070211.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
070211.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		2	2			2
070211.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
070211.000.45281	OTHER OPERATING SUPPLIES	3,362	4,500	4,500	3,307	73	4,500
45000	MATERIALS & OPERATING SUPPLIES	3,362	4,501	4,501	3,307	73	4,501
070211.000.46311	MAINTENANCE & REPAIR SERVICES		1	1			1
070211.000.46866	OTHER OPERATING EXPENSES		1,500	1,500			1,500

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES		1,501	1,501			1,501
	TOTALS:	3,362	6,006	6,006	3,307	55	6,006

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070214	FH-SPEECH THERAPY						
070214.000.41311	PART TIME EMPLOYEES		1	1			1
070214.000.41411	OVERTIME PAY		1	1			1
41000	PERSONNEL SERVICES		2	2			2
070214.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
42000	TRAVEL & TRANSPORTATION		1	1			1
070214.000.45281	OTHER OPERATING SUPPLIES		1	1			1
45000	MATERIALS & OPERATING SUPPLIES		1	1			1
070214.000.46866	OTHER OPERATING EXPENSES		1	1			1
46000	OTHER OPERATING EXPENSES		1	1			1
	TOTALS:		5	5			5

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070215	FH-LIFE ENRICHMENT						
070215.000.41121	FULL TIME BARGAINING UNIT	259,848	269,703	269,703	161,719	59	269,703
070215.000.41311	PART TIME EMPLOYEES		1	1			1
070215.000.41321	PART TIME BARGAINING UNIT	14,667	60,000	60,000	18,544	30	60,000
070215.000.41411	OVERTIME PAY	10,838	3,100	3,100	2,874	92	3,100
41000	PERSONNEL SERVICES	285,353	332,804	332,804	183,137	55	332,804
070215.000.42111	MILEAGE-PERSONAL VEHICLE		200	750	466	62	200
070215.000.42112	OTHER TRAVEL EXPENSE	60	725	175	31	17	725
42000	TRAVEL & TRANSPORTATION	60	925	925	497	53	925
070215.000.45241	UNIFORM SUPPLIES	195	1,075				1,075
070215.000.45261	PROFESSIONAL BOOKS&PERIODICALS		160	160			160
070215.000.45281	OTHER OPERATING SUPPLIES	6,861	6,825	7,123	3,017	42	6,825
45000	MATERIALS & OPERATING SUPPLIES	7,056	8,060	7,283	3,017	41	8,060
070215.000.46311	MAINTENANCE & REPAIR SERVICES	367	500	500			500
070215.000.46511	PERSONNEL DEVELOPMENT		660	660	540	81	660
070215.000.46821	ASSOCIATION DUES		160	160			160
070215.000.46866	OTHER OPERATING EXPENSES	1,614	1,560	2,635	2,019	76	1,560

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	1,981	2,880	3,955	2,559	64	2,880
	TOTALS:	294,450	344,669	344,967	189,210	54	344,669

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1233	CEDARBROOK						
070231	FH-ADMINISTRATION						
070231.000.32159	MEDICARE A-COINS	1,020	5,943	5,943			1
070231.000.32257	PRIVATE PAY REVENUE	1,804,251	2,804,760	2,804,760	1,167,775	41	1,868,760
32000	GRANTS & REIMBURSEMENTS	1,805,271	2,810,703	2,810,703	1,167,775	41	1,868,761
070231.000.33129	PATIENT PAYMENTS-LTC	2,696,597	2,942,823	2,942,823	1,857,255	63	2,400,000
070231.000.33132	MEAL REIMBURSEMENTS	4,271	1,000	1,000	2,507	250	6,200
070231.000.33199	OTHER DEPARTMENTAL EARNINGS		20,000	20,000			1
33000	DEPARTMENT EARNINGS	2,700,868	2,963,823	2,963,823	1,859,762	62	2,406,201
070231.000.35111	INTEREST-SAVINGS & MONEY MAR	8,463	1	1	100	10,00	1
35000	INVESTMENT INC	8,463	1	1	100	10,00	1
070231.000.39199	ALL OTHER REVENUE	3,575	400	400	15	3	400
39000	OTHER	3,575	400	400	15	3	400
	TOTALS:	4,518,177	5,774,927	5,774,927	3,027,652	52	4,275,363

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070231	FH-ADMINISTRATION						
070231.000.41111	FULL TIME EMPLOYEES	181,719	189,052	189,052	109,068	57	194,730
070231.000.41311	PART TIME EMPLOYEES		1	1			1
070231.000.41411	OVERTIME PAY	366	500	500	85	17	500
41000	PERSONNEL SERVICES	182,085	189,553	189,553	109,153	57	195,231
070231.000.42111	MILEAGE-PERSONAL VEHICLE	55	1,000	1,000	51	5	1,000
070231.000.42112	OTHER TRAVEL EXPENSE		750	750	4		750
42000	TRAVEL & TRANSPORTATION	55	1,750	1,750	55	3	1,750
070231.000.43213	TELEPHONE (MOBILE)		1	1			1
43000	PROF & TECHNICAL SERVICES		1	1			1
070231.000.45254	OTHER POSTAGE	667	3,200	3,200	2,205	68	3,200
070231.000.45261	PROFESSIONAL BOOKS&PERIODICALS	100	500	500	65	13	500
070231.000.45281	OTHER OPERATING SUPPLIES	4,590	7,000	7,000	1,356	19	5,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	5,357	10,700	10,700	3,626	33	8,700
070231.000.46111	TELEPHONE	52,449	40,000	40,000	31,538	78	46,000
070231.000.46311	MAINTENANCE & REPAIR SERVICES	976	8,500	8,500	1,881	22	2,500
070231.000.46421	EQUIPMENT LEASE & RENTAL		1	1			1
070231.000.46511	PERSONNEL DEVELOPMENT	520	1,000	1,000	295	29	1,000
070231.000.46522	DESKTOP COMPUTER EXPENSE	36,538	43,180	46,729	24,955	53	55,212
070231.000.46611	GENERAL INSURANCE	8,625	40,000	40,000	40,000	100	40,000
070231.000.46811	ADVERTISING-GENERAL	2,091	1,500	1,500	1,279	85	1,500
070231.000.46821	ASSOCIATION DUES	2,303	1	1			1
46000	OTHER OPERATING EXPENSES	103,502	134,182	137,731	99,948	72	146,214
070231.000.47393	OTHER EQUIPMENT-REPLACEMENT	1,920	3,000	3,400	126	3	3,000
47000	CAPITAL EXPENDITURES	1,920	3,000	3,400	126	3	3,000
070231.000.61611	INDIRECT COST ALLOCATION	1,523,213	1,499,611	1,499,611	749,806	50	1,479,590
61000	OTHER FINANCING USES	1,523,213	1,499,611	1,499,611	749,806	50	1,479,590
	TOTALS:	1,816,132	1,838,797	1,842,746	962,714	52	1,834,486

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070233	FH-FACILITIES						
070233.000.41111	FULL TIME EMPLOYEES	68,131	70,866	65,574	35,439	54	64,854
070233.000.41121	FULL TIME BARGAINING UNIT	189,855	201,743	196,361	109,702	55	189,803
070233.000.41311	PART TIME EMPLOYEES		1	1			1
070233.000.41321	PART TIME BARGAINING UNIT	1,970	20,000	20,000			20,000
070233.000.41411	OVERTIME PAY	3,261	8,000	8,000	2,856	35	8,000
41000	PERSONNEL SERVICES	263,217	300,610	289,936	147,997	51	282,658
070233.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
070233.000.42112	OTHER TRAVEL EXPENSE		1	1			1
070233.000.42211	GASOLINE & OIL	2,768	2,000	2,000	1,294	64	2,000
42000	TRAVEL & TRANSPORTATION	2,768	2,002	2,002	1,294	64	2,002
070233.000.43214	CABLE TELEVISION	22,123	22,000	22,000	13,162	59	27,000
43000	PROF & TECHNICAL SERVICES	22,123	22,000	22,000	13,162	59	27,000
070233.000.45241	UNIFORM SUPPLIES		500	500			500
070233.000.45261	PROFESSIONAL BOOKS&PERIODICALS		500	500			500
070233.000.45281	OTHER OPERATING SUPPLIES	245	750	750	171	22	750
070233.000.45312	MAINT & REP-MAT & SUPPLIES	22,853	58,426	68,127	27,470	40	58,426

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	23,098	60,176	69,877	27,641	39	60,176
070233.000.46112	FUEL	41,790	55,000	55,000	26,300	47	55,000
070233.000.46113	ELECTRICITY	171,603	160,000	160,000	90,163	56	180,000
070233.000.46114	WATER/SEWER	91,609	87,500	87,500	64,991	74	92,500
070233.000.46225	EQUIPMENT/SUPPLIES		1	1			1
070233.000.46311	MAINTENANCE & REPAIR SERVICES	69,779	145,000	181,367	90,773	50	180,000
070233.000.46511	PERSONNEL DEVELOPMENT		500	500			500
070233.000.46821	ASSOCIATION DUES		500	500			500
46000	OTHER OPERATING EXPENSES	374,781	448,501	484,868	272,227	56	508,501
070233.000.47217	BUILDING IMPROVEMENTS	5,146	20,000	20,000	4,120	20	20,000
070233.000.47393	OTHER EQUIPMENT-REPLACEMENT	402	3,000	3,000	497	16	3,000
070233.000.47492	OTHER EQUIPMENT-NEW	712	1,000	1,000			1,000
47000	CAPITAL EXPENDITURES	6,260	24,000	24,000	4,617	19	24,000
	TOTALS:	692,247	857,289	892,683	466,938	52	904,337

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070234	FH-HUMAN RESOURCES						
070234.000.41111	FULL TIME EMPLOYEES	66,257	68,931	68,931	40,144	58	71,656
070234.000.41311	PART TIME EMPLOYEES		1	1			1
070234.000.41411	OVERTIME PAY	442	2,000	2,000	213	10	2,000
070234.000.41611	WORKERS COMPENSATION COSTS	95,383	86,920	139,030	93,920	67	94,232
070234.000.41711	HEALTH CARE PLAN	1,159,648	1,580,364	1,457,454	887,953	60	1,420,551
070234.000.41712	LIFE INSURANCE PREMIUMS	9,766	10,272	10,272	4,698	45	10,208
070234.000.41713	CANCER INSURANCE PREMIUMS	86	79	79			79
070234.000.41714	HEALTH CARE-RX	247,451	237,054	357,054	259,309	72	263,850
070234.000.41715	HEALTH CARE-DENTAL	39,339	35,558	35,558	25,705	72	39,263
070234.000.41716	HEALTH CARE-VISION	4,134	2,370	3,170	2,416	76	4,319
070234.000.41717	HEALTH CARE-ADMIN	(556)	1,106	1,106	247	22	1,099
070234.000.41721	FEDERAL OLD AGE INSURANCE	729,289	711,164	711,164	435,984	61	961,190
070234.000.41722	STATE UNEMPLOYMENT CHARGES	14,261	7,902	7,902	5,333	67	11,779
070234.000.41731	EMPLOYER PENSION CONTRIBUTIONS	1,396,015	1,471,714	1,471,714			1,570,537
070234.000.41732	UNUSED DISABILITY LEAVE	8,559	35,558	35,558	17,423	48	51,042
070234.000.41741	HEALTH AND WELLNESS PROGRAM		1	1			1
070234.000.41753	EDUCATIONAL ASSIST PROG	1,183	2,400	2,400			1,000
070234.000.41755	HEALTH CARE REIMBURSEMENT	8,740	9,000	9,000	6,943	77	8,250
41000	PERSONNEL SERVICES	3,779,997	4,262,394	4,312,394	1,780,288	41	4,511,057
070234.000.42111	MILEAGE-PERSONAL VEHICLE		250	250			250
070234.000.42112	OTHER TRAVEL EXPENSE	32	50	50			50

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
42000	TRAVEL & TRANSPORTATION	32	300	300			300
070234.000.43428	PAYROLL SERVICES	13,207	15,606	15,606	4,442	28	15,686
43000	PROF & TECHNICAL SERVICES	13,207	15,606	15,606	4,442	28	15,686
070234.000.45281	OTHER OPERATING SUPPLIES	1,206	2,000	2,009	1,134	56	2,000
45000	MATERIALS & OPERATING SUPPLIES	1,206	2,000	2,009	1,134	56	2,000
070234.000.46311	MAINTENANCE & REPAIR SERVICES	155	600	600			600
070234.000.46511	PERSONNEL DEVELOPMENT		1	1			1
070234.000.46866	OTHER OPERATING EXPENSES		500	500			500
46000	OTHER OPERATING EXPENSES	155	1,101	1,101			1,101
	TOTALS:	3,794,597	4,281,401	4,331,410	1,785,864	41	4,530,144

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070235	FH-FINANCIAL SERVICES						
070235.000.41111	FULL TIME EMPLOYEES	52,947	55,058	55,058	31,765	57	56,722
070235.000.41121	FULL TIME BARGAINING UNIT	41,246	42,515	42,515	24,201	56	42,515
070235.000.41311	PART TIME EMPLOYEES	24,208	21,000	21,000	13,609	64	21,000
070235.000.41321	PART TIME BARGAINING UNIT	18,197	25,000	25,000	10,172	40	25,000
070235.000.41411	OVERTIME PAY	1,017	2,000	2,000	670	33	2,000
41000	PERSONNEL SERVICES	137,615	145,573	145,573	80,417	55	147,237
070235.000.42111	MILEAGE-PERSONAL VEHICLE		400	400	112	28	400
070235.000.42112	OTHER TRAVEL EXPENSE		20	20			20
42000	TRAVEL & TRANSPORTATION		420	420	112	26	420
070235.000.45281	OTHER OPERATING SUPPLIES	1,687	1,400	1,400	1,191	85	1,400
45000	MATERIALS & OPERATING SUPPLIES	1,687	1,400	1,400	1,191	85	1,400
070235.000.46311	MAINTENANCE & REPAIR SERVICES		300	300			300
070235.000.46511	PERSONNEL DEVELOPMENT		100	100			100

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES		400	400			400
	TOTALS:	139,302	147,793	147,793	81,720	55	149,457

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070241	FH-LAUNDRY/LINEN						
070241.000.41121	FULL TIME BARGAINING UNIT	50,238	53,284	53,284	29,552	55	53,284
070241.000.41221	REG PART TIME BARGAINING UNIT	23,875	27,052	27,052	15,568	57	27,052
070241.000.41311	PART TIME EMPLOYEES		1	1			1
070241.000.41321	PART TIME BARGAINING UNIT	36,245	40,000	40,000	24,847	62	40,000
070241.000.41411	OVERTIME PAY	2,114	1,500	1,500	513	34	1,500
41000	PERSONNEL SERVICES	112,472	121,837	121,837	70,480	57	121,837
070241.000.45241	UNIFORM SUPPLIES		200	200			200
070241.000.45281	OTHER OPERATING SUPPLIES	388	800	800	52	6	800
070241.000.45312	MAINT & REP-MAT & SUPPLIES	596	1,000	1,000			1,000
45000	MATERIALS & OPERATING SUPPLIES	984	2,000	2,000	52	2	2,000
070241.000.46311	MAINTENANCE & REPAIR SERVICES	855	1,000	1,000			1,000
46000	OTHER OPERATING EXPENSES	855	1,000	1,000			1,000
	TOTALS:	114,311	124,837	124,837	70,532	56	124,837

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070242	FH-ENVIRONMENTAL SVCS						
070242.000.41111	FULL TIME EMPLOYEES	63,780	66,352	66,352	38,648	58	68,349
070242.000.41121	FULL TIME BARGAINING UNIT	453,758	463,894	459,763	264,777	57	457,032
070242.000.41311	PART TIME EMPLOYEES		1	1			1
070242.000.41321	PART TIME BARGAINING UNIT	122,451	50,000	50,000	70,126	140	50,000
070242.000.41411	OVERTIME PAY	8,648	5,000	5,000	2,312	46	5,000
41000	PERSONNEL SERVICES	648,637	585,247	581,116	375,863	64	580,382
070242.000.42111	MILEAGE-PERSONAL VEHICLE		1	1			1
070242.000.42112	OTHER TRAVEL EXPENSE		1	1			1
42000	TRAVEL & TRANSPORTATION		2	2			2
070242.000.43411	TRASH REMOVAL	49,536	45,000	44,000	30,983	70	45,000
070242.000.43413	SPRAYING SERVICE	3,120	3,500	5,400	3,590	66	3,500
070242.000.43415	WINDOW CLEANING SERVICES	2,280	2,000	3,000	2,348	78	2,000
43000	PROF & TECHNICAL SERVICES	54,936	50,500	52,400	36,921	70	50,500
070242.000.45241	UNIFORM SUPPLIES		1	1			1
070242.000.45281	OTHER OPERATING SUPPLIES	42,507	31,500	31,545	22,625	71	31,500
070242.000.45312	MAINT & REP-MAT & SUPPLIES	657	2,000	100			2,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
45000	MATERIALS & OPERATING SUPPLIES	43,164	33,501	31,646	22,625	71	33,501
070242.000.46311	MAINTENANCE & REPAIR SERVICES		1,500	1,964	1,086	55	1,500
070242.000.46511	PERSONNEL DEVELOPMENT		200	200			200
46000	OTHER OPERATING EXPENSES		1,700	2,164	1,086	50	1,700
070242.000.47492	OTHER EQUIPMENT-NEW	2,665	3,500	3,500			3,500
47000	CAPITAL EXPENDITURES	2,665	3,500	3,500			3,500
	TOTALS:	749,402	674,450	670,828	436,495	65	669,585

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1233	CEDARBROOK						
070243	FH-DINING SERVICES						
070243.000.43425	MANAGEMENT FEE	89,679	69,700	69,700	52,313	75	89,700
070243.000.43445	DINING SERVICES	1,302,004	1,387,720	1,387,720	859,748	61	1,487,720
43000	PROF & TECHNICAL SERVICES	1,391,683	1,457,420	1,457,420	912,061	62	1,577,420
070243.000.45232	GROCERIES, MEATS, PROVISIONS	661,519	601,124	601,124	368,096	61	640,124
070243.000.45281	OTHER OPERATING SUPPLIES	138,051	94,426	94,426	89,725	95	94,426
070243.000.45312	MAINT & REP-MAT & SUPPLIES	2,120	5,000	5,000	495	9	5,000
45000	MATERIALS & OPERATING SUPPLIES	801,690	700,550	700,550	458,316	65	739,550
070243.000.46311	MAINTENANCE & REPAIR SERVICES	1,568	5,000	3,385	2,395	70	5,000
070243.000.46611	GENERAL INSURANCE	22,907	10,000	11,615	11,299	97	20,000
070243.000.46866	OTHER OPERATING EXPENSES		300	300			300
46000	OTHER OPERATING EXPENSES	24,475	15,300	15,300	13,694	89	25,300
070243.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1			1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		1	1			1
	TOTALS:	2,217,848	2,173,271	2,173,271	1,384,071	63	2,342,271

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	****** 2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED ******	2026 PROPOSED
1233	CEDARBROOK						
070250	FH-VACANCY FACTOR						
070250.000.41911	BUDGETED VACANCY FACTOR		(500,000)	1,134,058			(500,000)
41000	PERSONNEL SERVICES		(500,000)	1,134,058			(500,000)
	TOTALS:		(500,000)	1,134,058			(500,000)

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1233	CEDARBROOK						
070131	CB-ADMINISTRATION						
070131.000.29215	FUND BALANCE - COMMITTED	12,555,726	14,000,000	14,907,107	14,907,106	99	5,000,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	12,555,726	14,000,000	14,907,107	14,907,106	99	5,000,000
070131.000.29915	FUND BALANCE - COMMITTED	14,907,106	7,499,208	5,217,597			304,449
	TOTAL FUND BALANCE AT END OF YEAR	14,907,106	7,499,208	5,217,597			304,449

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	% FUND BAL	2026 PROPOSED
1233	CEDARBROOK						
	REVENUE TOTALS:	104,866,208	116,485,939	116,485,939	62,935,021	54	116,485,939
	SOURCE TOTALS:	98,669		100,000	44,210	44	100,000
	BEG FUND BAL TOTALS:	12,555,726	14,000,000	14,907,107	14,907,106	99	5,000,000
	TOTALS:	117,520,603	130,485,939	131,493,046	77,886,337	59	121,585,939
	EXPENDITURE TOTALS:	92,034,441	101,607,575	102,073,012	67,509,056	66	102,267,992
	USES TOTALS:	10,579,059	21,379,156	24,202,437	3,921,435	16	19,013,498
	END FUND BAL TOTALS:	14,907,106	7,499,208	5,217,597			304,449
	TOTALS:	117,520,606	130,485,939	131,493,046	71,430,491	54	121,585,939

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	% RECEIVED	2026 PROPOSED
1234	PARKS FUND						
150500	PARKS FUND						
150500.000.32296	DCNR GRANT		1	1			850,000
150500.000.32329	GAS WELL IMPACT FEE	274,135	365,000	365,000	248,183	67	365,000
150500.000.32499	OTHER GRANTS & REIMBURSEMENTS	369	1	47,275	47,274	99	982,249
32000	GRANTS & REIMBURSEMENTS	274,504	365,002	412,276	295,457	71	2,197,249
150500.000.35111	INTEREST-SAVINGS & MONEY MAR	139,191	50,000	50,000	47,851	95	50,000
150500.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	139,191	50,001	50,001	47,851	95	50,001
150500.000.39199	ALL OTHER REVENUE	197					
39000	OTHER	197					
	TOTALS:	413,892	415,003	462,277	343,308	74	2,247,250

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1234	PARKS FUND						
150500	PARKS FUND						
150500.000.44342	AGRICULTURE EXTENSION GRANTS	173,250	173,250	173,250	151,455	87	173,250
44000	GRANTS, SUBSIDIES, CONTRACTS	173,250	173,250	173,250	151,455	87	173,250
150500.000.61171	TRANS TO OTHER CAP PROJ FUND	755,933	240,002	3,675,739	349,557	9	2,074,000
61000	OTHER FINANCING USES	755,933	240,002	3,675,739	349,557	9	2,074,000
	TOTALS:	929,183	413,252	3,848,989	501,012	13	2,247,250

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1234	PARKS FUND						
150500	PARKS FUND						
150500.000.29215	FUND BALANCE - COMMITTED	3,236,751		3,388,463	2,721,461	80	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	3,236,751		3,388,463	2,721,461	80	
150500.000.29915	FUND BALANCE - COMMITTED	2,721,461	1,751	1,751			
	TOTAL FUND BALANCE AT END OF YEAR	2,721,461	1,751	1,751			

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1234	PARKS FUND						
	REVENUE TOTALS:	413,892	415,003	462,277	343,308	74	2,247,250
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	3,236,751		3,388,463	2,721,461	80	
	TOTALS:	3,650,643	415,003	3,850,740	3,064,769	79	2,247,250
	EXPENDITURE TOTALS:	173,250	173,250	173,250	151,455	87	173,250
	USES TOTALS:	755,933	240,002	3,675,739	349,557	9	2,074,000
	END FUND BAL TOTALS:	2,721,461	1,751	1,751			
	TOTALS:	3,650,644	415,003	3,850,740	501,012	13	2,247,250

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1235	AMERICAN RESCUE PLAN						
152300	AMERICAN RESCUE PLAN						
152300.000.32534	AMERICAN RESCUE PLAN		1	1			1
32000	GRANTS & REIMBURSEMENTS		1	1			1
152300.000.35111	INTEREST-SAVINGS & MONEY MAR	454,566	1	1	457,364	45,73	1
152300.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	454,566	2	2	457,364	22,86	2
	TOTALS:	454,566	3	3	457,364	15,245	3

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1235	AMERICAN RESCUE PLAN						
152300	AMERICAN RESCUE PLAN						
152300.000.44816	AMERICAN RESCUE PLAN EXPENSE	4,456,627	1	45,199,946	17,997,830	39	1
44000	GRANTS, SUBSIDIES, CONTRACTS	4,456,627	1	45,199,946	17,997,830	39	1
152300.000.61111	TRANS TO OPERATING FUND	622,054		1,200,000	1,200,000	100	
152300.000.61114	TRANS TO CHILDREN & YOUTH FD	1,914,287		1,807,356	1,807,356	100	
152300.000.61171	TRANS TO OTHER CAP PROJ FUND	63,197		8,840			
61000	OTHER FINANCING USES	2,599,538		3,016,196	3,007,356	99	
	TOTALS:	7,056,165	1	48,216,142	21,005,186	43	1

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1235	AMERICAN RESCUE PLAN						
152300	AMERICAN RESCUE PLAN						
152300.000.29214	FUND BALANCE - RESTRICTED	32,954,636		48,216,141	26,353,038	54	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	32,954,636		48,216,141	26,353,038	54	
152300.000.29914	FUND BALANCE - RESTRICTED	26,353,038	2	2			2
	TOTAL FUND BALANCE AT END OF YEAR	26,353,038	2	2			2

COUNTY OF LEHIGH
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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1235	AMERICAN RESCUE PLAN						
	REVENUE TOTALS:	454,566	3	3	457,364	15,24	3
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	32,954,636		48,216,141	26,353,038	54	
	TOTALS:	33,409,202	3	48,216,144	26,810,402	55	3
	EXPENDITURE TOTALS:	4,456,627	1	45,199,946	17,997,830	39	1
	USES TOTALS:	2,599,538		3,016,196	3,007,356	99	
	END FUND BAL TOTALS:	26,353,038	2	2			2
	TOTALS:	33,409,203	3	48,216,144	21,005,186	43	3

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1236	OPIOID SETTLEMENT FUND						
152400	OPIOID SETTLEMENT FUND						
152400.000.33258	OPIOID SETTLEMENT EARNINGS	5,904,873	1,052,977	1,052,977			1,052,977
33000	DEPARTMENT EARNINGS	5,904,873	1,052,977	1,052,977			1,052,977
152400.000.35111	INTEREST-SAVINGS & MONEY MAR	71,519	1	1	99,849	9,984	1
152400.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	71,519	2	2	99,849	4,992	2
	TOTALS:	5,976,392	1,052,979	1,052,979	99,849	9	1,052,979

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1236	OPIOID SETTLEMENT FUND						
152400	OPIOID SETTLEMENT FUND						
152400.000.44834	OPIOID SETTLEMENT EXPENSE	1,387,975	1,052,979	6,310,903	2,616,314	41	1,052,979
44000	GRANTS, SUBSIDIES, CONTRACTS	1,387,975	1,052,979	6,310,903	2,616,314	41	1,052,979
	TOTALS:	1,387,975	1,052,979	6,310,903	2,616,314	41	1,052,979

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1236	OPIOID SETTLEMENT FUND						
152400	OPIOID SETTLEMENT FUND						
152400.000.29214	FUND BALANCE - RESTRICTED	2,164,745		5,257,924	6,753,162	128	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	2,164,745		5,257,924	6,753,162	128	
152400.000.29914	FUND BALANCE - RESTRICTED	6,753,162					
	TOTAL FUND BALANCE AT END OF YEAR	6,753,162					

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1236	OPIOID SETTLEMENT FUND						
	REVENUE TOTALS:	5,976,392	1,052,979	1,052,979	99,849	9	1,052,979
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	2,164,745		5,257,924	6,753,162	128	
	TOTALS:	8,141,137	1,052,979	6,310,903	6,853,011	108	1,052,979
	EXPENDITURE TOTALS:	1,387,975	1,052,979	6,310,903	2,616,314	41	1,052,979
	USES TOTALS:						
	END FUND BAL TOTALS:	6,753,162					
	TOTALS:	8,141,137	1,052,979	6,310,903	2,616,314	41	1,052,979

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1321	SINKING FUND ESCO PROJ PHASE I						
170121	SINKING FUND ESCO PROJ PHASE I						
170121.000.51111	TRANS FROM OPERATING FUND	8,618					
170121.000.51112	TRANS FROM CEDARBROOK FUND	241,153					
170121.000.51124	TRANS FROM CEDAR VIEW FUND	74,229					
51000	OTHER FINANCING SOURCES	324,000					
	TOTALS:	324,000					

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1321	SINKING FUND ESCO PROJ PHASE I						
170121	SINKING FUND ESCO PROJ PHASE I						
170121.000.46711	PRINCIPAL PAYMENTS	324,000					
46000	OTHER OPERATING EXPENSES	324,000					
	TOTALS:	324,000					

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1321	SINKING FUND ESCO PROJ PHASE I						
	REVENUE TOTALS:						
	SOURCE TOTALS:	324,000					
	BEG FUND BAL TOTALS:						
	TOTALS:	324,000					
	EXPENDITURE TOTALS:	324,000					
	USES TOTALS:						
	END FUND BAL TOTALS:						
	TOTALS:	324,000					

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1323	SINK FD ESCO PROJ PHASE II						
170123	SINK FD ESCO PROJ PHASE II						
170123.000.51111	TRANS FROM OPERATING FUND	268,627	276,001	276,001			
170123.000.51129	TRANS FROM GOVT CTR FUND	102,918	105,743	105,743			
51000	OTHER FINANCING SOURCES	371,545	381,744	381,744			
	TOTALS:	371,545	381,744	381,744			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1323	SINK FD ESCO PROJ PHASE II						
170123	SINK FD ESCO PROJ PHASE II						
170123.000.46711	PRINCIPAL PAYMENTS	371,545	381,744	381,744			
46000	OTHER OPERATING EXPENSES	371,545	381,744	381,744			
	TOTALS:	371,545	381,744	381,744			

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1323	SINK FD ESCO PROJ PHASE II						
	REVENUE TOTALS:						
	SOURCE TOTALS:	371,545	381,744	381,744			
	BEG FUND BAL TOTALS:						
	TOTALS:	371,545	381,744	381,744			
	EXPENDITURE TOTALS:	371,545	381,744	381,744			
	USES TOTALS:						
	END FUND BAL TOTALS:						
	TOTALS:	371,545	381,744	381,744			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1327	SINKING FUND SERIES 2016						
170127	SINKING FUND SERIES 2016						
170127.000.51111	TRANS FROM OPERATING FUND	4,682,700	5,155,700	5,155,700			
170127.000.51112	TRANS FROM CEDARBROOK FUND	762,300	839,300	839,300			
51000	OTHER FINANCING SOURCES	5,445,000	5,995,000	5,995,000			
	TOTALS:	5,445,000	5,995,000	5,995,000			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1327	SINKING FUND SERIES 2016						
170127	SINKING FUND SERIES 2016						
170127.000.46711	PRINCIPAL PAYMENTS	5,445,000	5,995,000	5,995,000			
46000	OTHER OPERATING EXPENSES	5,445,000	5,995,000	5,995,000			
	TOTALS:	5,445,000	5,995,000	5,995,000			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1327	SINKING FUND SERIES 2016						
	REVENUE TOTALS:						
	SOURCE TOTALS:	5,445,000	5,995,000	5,995,000			
	BEG FUND BAL TOTALS:						
	TOTALS:	5,445,000	5,995,000	5,995,000			
	EXPENDITURE TOTALS:	5,445,000	5,995,000	5,995,000			
	USES TOTALS:						
	END FUND BAL TOTALS:						
	TOTALS:	5,445,000	5,995,000	5,995,000			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1328	SINK FUND BF 2016-BB-TAXABLE						
170128	SINK FUND BF 2016-BB-TAXABLE						
170128.000.37112	RENT-MINOR LEAGUE BALLPARK	449,616	467,400	467,400	234,175	50	486,000
37000	RENTS	449,616	467,400	467,400	234,175	50	486,000
	TOTALS:	449,616	467,400	467,400	234,175	50	486,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1328	SINK FUND BF 2016-BB-TAXABLE						
170128	SINK FUND BF 2016-BB-TAXABLE						
170128.000.46711	PRINCIPAL PAYMENTS	445,000	465,000	465,000			485,000
46000	OTHER OPERATING EXPENSES	445,000	465,000	465,000			485,000
	TOTALS:	445,000	465,000	465,000			485,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1328	SINK FUND BF 2016-BB-TAXABLE						
170128	SINK FUND BF 2016-BB-TAXABLE						
170128.000.29214	FUND BALANCE - RESTRICTED	11,704	15,000	15,000	16,320	108	18,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	11,704	15,000	15,000	16,320	108	18,000
170128.000.29914	FUND BALANCE - RESTRICTED	16,320	17,400	17,400			19,000
	TOTAL FUND BALANCE AT END OF YEAR	16,320	17,400	17,400			19,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1328	SINK FUND BF 2016-BB-TAXABLE						
	REVENUE TOTALS:	449,616	467,400	467,400	234,175	50	486,000
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	11,704	15,000	15,000	16,320	108	18,000
	TOTALS:	461,320	482,400	482,400	250,495	51	504,000
	EXPENDITURE TOTALS:	445,000	465,000	465,000			485,000
	USES TOTALS:						
	END FUND BAL TOTALS:	16,320	17,400	17,400			19,000
	TOTALS:	461,320	482,400	482,400			504,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1329	SINK FUND BF 2017-BB-TAX EXMPT						
170129	SINK FUND BF 2017-BB-TAX EXMPT						
170129.000.51217	TRANS FROM HOTEL TAX	395,000	460,000	460,000			530,000
51000	OTHER FINANCING SOURCES	395,000	460,000	460,000			530,000
	TOTALS:	395,000	460,000	460,000			530,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1329	SINK FUND BF 2017-BB-TAX EXMPT						
170129	SINK FUND BF 2017-BB-TAX EXMPT						
170129.000.46711	PRINCIPAL PAYMENTS	395,000	460,000	460,000			530,000
46000	OTHER OPERATING EXPENSES	395,000	460,000	460,000			530,000
	TOTALS:	395,000	460,000	460,000			530,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1329	SINK FUND BF 2017-BB-TAX EXMPT						
	REVENUE TOTALS:						
	SOURCE TOTALS:	395,000	460,000	460,000			530,000
	BEG FUND BAL TOTALS:						
	TOTALS:	395,000	460,000	460,000			530,000
	EXPENDITURE TOTALS:	395,000	460,000	460,000			530,000
	USES TOTALS:						
	END FUND BAL TOTALS:						
	TOTALS:	395,000	460,000	460,000			530,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1333	SINK FUND SERIES 2019						
170133	SINK FUND SERIES 2019						
170133.000.51111	TRANS FROM OPERATING FUND	140,000	145,250	145,250			658,000
170133.000.51112	TRANS FROM CEDARBROOK FUND	260,000	269,750	269,750			1,222,000
51000	OTHER FINANCING SOURCES	400,000	415,000	415,000			1,880,000
	TOTALS:	400,000	415,000	415,000			1,880,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1333	SINK FUND SERIES 2019						
170133	SINK FUND SERIES 2019						
170133.000.46711	PRINCIPAL PAYMENTS	400,000	415,000	415,000			1,880,000
46000	OTHER OPERATING EXPENSES	400,000	415,000	415,000			1,880,000
	TOTALS:	400,000	415,000	415,000			1,880,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1333	SINK FUND SERIES 2019						
	REVENUE TOTALS:						
	SOURCE TOTALS:	400,000	415,000	415,000			1,880,000
	BEG FUND BAL TOTALS:						
	TOTALS:	400,000	415,000	415,000			1,880,000
	EXPENDITURE TOTALS:	400,000	415,000	415,000			1,880,000
	USES TOTALS:						
	END FUND BAL TOTALS:						
	TOTALS:	400,000	415,000	415,000			1,880,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1334	SINK FUND SERIES 2023						
170134	SINK FUND SERIES 2023						
170134.000.51111	TRANS FROM OPERATING FUND						385,000
170134.000.51131	TRANS FROM 911 FUND						1,155,000
51000	OTHER FINANCING SOURCES						1,540,000
	TOTALS:						1,540,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1334	SINK FUND SERIES 2023						
170134	SINK FUND SERIES 2023						
170134.000.46711	PRINCIPAL PAYMENTS						1,540,000
46000	OTHER OPERATING EXPENSES						1,540,000
	TOTALS:						1,540,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1334	SINK FUND SERIES 2023						
	REVENUE TOTALS:						
	SOURCE TOTALS:						1,540,000
	BEG FUND BAL TOTALS:						
	TOTALS:						1,540,000
	EXPENDITURE TOTALS:						1,540,000
	USES TOTALS:						
	END FUND BAL TOTALS:						
	TOTALS:						1,540,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1371	COUPON ACCT ESCO PROJ PHASE I						
170221	COUPON ACCT ESCO PROJ PHASE I						
170221.000.51111	TRANS FROM OPERATING FUND	159					
170221.000.51112	TRANS FROM CEDARBROOK FUND	4,446					
170221.000.51124	TRANS FROM CEDAR VIEW FUND	1,368					
51000	OTHER FINANCING SOURCES	5,973					
	TOTALS:	5,973					

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1371	COUPON ACCT ESCO PROJ PHASE I						
170221	COUPON ACCT ESCO PROJ PHASE I						
170221.000.46721	INTEREST PAYMENTS	5,973					
46000	OTHER OPERATING EXPENSES	5,973					
	TOTALS:	5,973					

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1371	COUPON ACCT ESCO PROJ PHASE I						
	REVENUE TOTALS:						
	SOURCE TOTALS:	5,973					
	BEG FUND BAL TOTALS:						
	TOTALS:	5,973					
	EXPENDITURE TOTALS:	5,973					
	USES TOTALS:						
	END FUND BAL TOTALS:						
	TOTALS:	5,973					

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1373	COUP ACCT ESCO PROJ PHASE II						
170223	COUP ACCT ESCO PROJ PHASE II						
170223.000.51111	TRANS FROM OPERATING FUND	25,040	12,781	12,781	6,356	49	
170223.000.51129	TRANS FROM GOVT CTR FUND	9,594	4,897	4,897	2,435	49	
51000	OTHER FINANCING SOURCES	34,634	17,678	17,678	8,791	49	
	TOTALS:	34,634	17,678	17,678	8,791	49	

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1373	COUP ACCT ESCO PROJ PHASE II						
170223	COUP ACCT ESCO PROJ PHASE II						
170223.000.46721	INTEREST PAYMENTS	34,634	17,678	17,678	8,791	49	
46000	OTHER OPERATING EXPENSES	34,634	17,678	17,678	8,791	49	
	TOTALS:	34,634	17,678	17,678	8,791	49	

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1373	COUP ACCT ESCO PROJ PHASE II						
	REVENUE TOTALS:						
	SOURCE TOTALS:	34,634	17,678	17,678	8,791	49	
	BEG FUND BAL TOTALS:						
	TOTALS:	34,634	17,678	17,678	8,791	49	
	EXPENDITURE TOTALS:	34,634	17,678	17,678	8,791	49	
	USES TOTALS:						
	END FUND BAL TOTALS:						
	TOTALS:	34,634	17,678	17,678	8,791	49	

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1377	COUPON ACCOUNT SERIES 2016						
170227	COUPON ACCOUNT SERIES 2016						
170227.000.51111	TRANS FROM OPERATING FUND	393,536	206,228	206,228	87,868	42	
170227.000.51112	TRANS FROM CEDARBROOK FUND	64,064	33,572	33,572	32,032	95	
51000	OTHER FINANCING SOURCES	457,600	239,800	239,800	119,900	50	
	TOTALS:	457,600	239,800	239,800	119,900	50	

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1377	COUPON ACCOUNT SERIES 2016						
170227	COUPON ACCOUNT SERIES 2016						
170227.000.46721	INTEREST PAYMENTS	457,600	239,800	239,800	119,900	50	
46000	OTHER OPERATING EXPENSES	457,600	239,800	239,800	119,900	50	
	TOTALS:	457,600	239,800	239,800	119,900	50	

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1377	COUPON ACCOUNT SERIES 2016						
	REVENUE TOTALS:						
	SOURCE TOTALS:	457,600	239,800	239,800	119,900	50	
	BEG FUND BAL TOTALS:						
	TOTALS:	457,600	239,800	239,800	119,900	50	
	EXPENDITURE TOTALS:	457,600	239,800	239,800	119,900	50	
	USES TOTALS:						
	END FUND BAL TOTALS:						
	TOTALS:	457,600	239,800	239,800	119,900	50	

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1378	COUP ACCT BF 2016-BB-TAXABLE						
170228	COUP ACCT BF 2016-BB-TAXABLE						
170228.000.37112	RENT-MINOR LEAGUE BALLPARK	487,084	469,300	469,300	234,175	49	450,700
37000	RENTS	487,084	469,300	469,300	234,175	49	450,700
	TOTALS:	487,084	469,300	469,300	234,175	49	450,700

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1378	COUP ACCT BF 2016-BB-TAXABLE						
170228	COUP ACCT BF 2016-BB-TAXABLE						
170228.000.46721	INTEREST PAYMENTS	487,100	469,300	469,300	234,650	50	450,700
46000	OTHER OPERATING EXPENSES	487,100	469,300	469,300	234,650	50	450,700
	TOTALS:	487,100	469,300	469,300	234,650	50	450,700

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	% FUND BAL	2026 PROPOSED
1378	COUP ACCT BF 2016-BB-TAXABLE						
170228	COUP ACCT BF 2016-BB-TAXABLE						
170228.000.29214	FUND BALANCE - RESTRICTED	16,364			16,348		
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	16,364			16,348		
170228.000.29914	FUND BALANCE - RESTRICTED	16,348					
	TOTAL FUND BALANCE AT END OF YEAR	16,348					

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1378	COUP ACCT BF 2016-BB-TAXABLE						
	REVENUE TOTALS:	487,084	469,300	469,300	234,175	49	450,700
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	16,364			16,348		
	TOTALS:	503,448	469,300	469,300	250,523	53	450,700
	EXPENDITURE TOTALS:	487,100	469,300	469,300	234,650	50	450,700
	USES TOTALS:						
	END FUND BAL TOTALS:	16,348					
	TOTALS:	503,448	469,300	469,300	234,650	50	450,700

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1379	COUP ACCT BF 2017-BB-TAX EXMPT						
170229	COUP ACCT BF 2017-BB-TAX EXMPT						
170229.000.51217	TRANS FROM HOTEL TAX	482,873	463,303	463,303	231,426	49	440,303
51000	OTHER FINANCING SOURCES	482,873	463,303	463,303	231,426	49	440,303
	TOTALS:	482,873	463,303	463,303	231,426	49	440,303

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1379	COUP ACCT BF 2017-BB-TAX EXMPT						
170229	COUP ACCT BF 2017-BB-TAX EXMPT						
170229.000.46721	INTEREST PAYMENTS	482,873	463,303	463,303	231,426	49	440,303
46000	OTHER OPERATING EXPENSES	482,873	463,303	463,303	231,426	49	440,303
	TOTALS:	482,873	463,303	463,303	231,426	49	440,303

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1379	COUP ACCT BF 2017-BB-TAX EXMPT						
	REVENUE TOTALS:						
	SOURCE TOTALS:	482,873	463,303	463,303	231,426	49	440,303
	BEG FUND BAL TOTALS:						
	TOTALS:	482,873	463,303	463,303	231,426	49	440,303
	EXPENDITURE TOTALS:	482,873	463,303	463,303	231,426	49	440,303
	USES TOTALS:						
	END FUND BAL TOTALS:						
	TOTALS:	482,873	463,303	463,303	231,426	49	440,303

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1383	COUP FUND SERIES 2019						
170233	COUP FUND SERIES 2019						
170233.000.51111	TRANS FROM OPERATING FUND	797,438	790,439	790,439	388,719	49	783,177
170233.000.51112	TRANS FROM CEDARBROOK FUND	1,480,958	1,467,958	1,467,958	740,479	50	1,454,470
51000	OTHER FINANCING SOURCES	2,278,396	2,258,397	2,258,397	1,129,198	49	2,237,647
	TOTALS:	2,278,396	2,258,397	2,258,397	1,129,198	49	2,237,647

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1383	COUP FUND SERIES 2019						
170233	COUP FUND SERIES 2019						
170233.000.46721	INTEREST PAYMENTS	2,278,396	2,258,397	2,258,397	1,129,198	49	2,237,647
46000	OTHER OPERATING EXPENSES	2,278,396	2,258,397	2,258,397	1,129,198	49	2,237,647
	TOTALS:	2,278,396	2,258,397	2,258,397	1,129,198	49	2,237,647

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1383	COUP FUND SERIES 2019						
	REVENUE TOTALS:						
	SOURCE TOTALS:	2,278,396	2,258,397	2,258,397	1,129,198	49	2,237,647
	BEG FUND BAL TOTALS:						
	TOTALS:	2,278,396	2,258,397	2,258,397	1,129,198	49	2,237,647
	EXPENDITURE TOTALS:	2,278,396	2,258,397	2,258,397	1,129,198	49	2,237,647
	USES TOTALS:						
	END FUND BAL TOTALS:						
	TOTALS:	2,278,396	2,258,397	2,258,397	1,129,198	49	2,237,647

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1384	COUP FUND SERIES 2023						
170234	COUP FUND SERIES 2023						
170234.000.51111	TRANS FROM OPERATING FUND						713,347
170234.000.51131	TRANS FROM 911 FUND						2,140,041
51000	OTHER FINANCING SOURCES						2,853,388
	TOTALS:						2,853,388

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1384	COUP FUND SERIES 2023						
170234	COUP FUND SERIES 2023						
170234.000.46721	INTEREST PAYMENTS	3,114,948	2,853,388	2,853,388	1,426,694	50	2,853,388
46000	OTHER OPERATING EXPENSES	3,114,948	2,853,388	2,853,388	1,426,694	50	2,853,388
	TOTALS:	3,114,948	2,853,388	2,853,388	1,426,694	50	2,853,388

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1384	COUP FUND SERIES 2023						
170234	COUP FUND SERIES 2023						
170234.000.29214	FUND BALANCE - RESTRICTED	5,968,336	2,853,388	2,853,388	2,853,388	100	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	5,968,336	2,853,388	2,853,388	2,853,388	100	
170234.000.29914	FUND BALANCE - RESTRICTED	2,853,388					
	TOTAL FUND BALANCE AT END OF YEAR	2,853,388					

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1384	COUP FUND SERIES 2023						
	REVENUE TOTALS:						
	SOURCE TOTALS:						2,853,388
	BEG FUND BAL TOTALS:	5,968,336	2,853,388	2,853,388	2,853,388	100	
	TOTALS:	5,968,336	2,853,388	2,853,388	2,853,388	100	2,853,388
	EXPENDITURE TOTALS:	3,114,948	2,853,388	2,853,388	1,426,694	50	2,853,388
	USES TOTALS:						
	END FUND BAL TOTALS:	2,853,388					
	TOTALS:	5,968,336	2,853,388	2,853,388	1,426,694	50	2,853,388

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240100	OTHER CAPITAL PROJECTS						
240100.000.51111	TRANS FROM OPERATING FUND	2,535,259	2,912,004	8,938,987	1,297,437	14	2,724,000
240100.000.51112	TRANS FROM CEDARBROOK FUND	1,051,789	2,160,000	5,183,281	394,010	7	1,880,000
240100.000.51119	TRANS FROM TREXLER NAT PRES FD			4,145			
240100.000.51123	TRANS FROM FEDERAL IV-D FUND		12,000	12,000	8,417	70	9,000
240100.000.51124	TRANS FROM CEDAR VIEW FUND	488,262	100,000	200,000	4,126	2	200,000
240100.000.51129	TRANS FROM GOVT CTR FUND	2,425	382,000	1,300,308	33,342	2	250,000
240100.000.51131	TRANS FROM 911 FUND	426,975		1,525,216	573,304	37	250,000
240100.000.51134	TRANS FROM RECORDS IMPROVEMENT	17,925	150,000	290,284	32,504	11	
240100.000.51135	TRANS FROM AUTO THEFT FUND		45,000	45,000			
240100.000.51136	TRANS FROM INSURANCE FRAUD FUN	37,200	45,000	45,000			
240100.000.51175	TRANS FROM PARKS FUND	755,933	240,002	3,675,739	349,557	9	2,074,000
240100.000.51217	TRANS FROM HOTEL TAX	14,760	1	533,177	264,721	49	350,000
240100.000.51231	TRANS FROM PUBLIC SAFETY FUND			79,414			
240100.000.51272	TRF FR AMERICAN RESCUE PLAN FD	63,197		8,840			
51000	OTHER FINANCING SOURCES	5,393,725	6,046,007	21,841,391	2,957,418	13	7,737,000
	TOTALS:	5,393,725	6,046,007	21,841,391	2,957,418	13	7,737,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240102	OTHER CAP PROJ-DISTRICT ATTY						
240102.000.47492	OTHER EQUIPMENT-NEW			10,600			
47000	CAPITAL EXPENDITURES			10,600			
482	VEHICLE FOR DA OFFICE-NARCOTIC						
240102.482.47421	VEHICLES-NEW		45,000	45,000			
47000	CAPITAL EXPENDITURES		45,000	45,000			
	TOTALS:		45,000	55,600			

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240103	OTHER CAP PROJ-CORONER						
240103.000.47241	OTHER IMPROVEMENTS	5,900	15,000	35,600	21,900	61	20,000
240103.000.47351	COMPUTER EQUIPMENT-REPLACEMENT			5,850			
240103.000.47492	OTHER EQUIPMENT-NEW			477,500	293,814	61	
240103.000.47934	MAJOR MAINTENANCE	9,824		1,676			
47000	CAPITAL EXPENDITURES	15,724	15,000	520,626	315,714	60	20,000
	TOTALS:	15,724	15,000	520,626	315,714	60	20,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240104	OTHER CAP PROJ-SHERIFF						
240104.000.47393	OTHER EQUIPMENT-REPLACEMENT						20,000
240104.000.47492	OTHER EQUIPMENT-NEW	19,402					
47000	CAPITAL EXPENDITURES	19,402					20,000
009	X-RAY EQUIPMENT REPLACEMENT						
240104.009.47393	OTHER EQUIPMENT-REPLACEMENT			102,856	102,856	100	100,000
47000	CAPITAL EXPENDITURES			102,856	102,856	100	100,000
258	BULLET RESISTENT VEST-REPLACE						
240104.258.47393	OTHER EQUIPMENT-REPLACEMENT	48,995	20,000	23,657	20,987	88	20,000
47000	CAPITAL EXPENDITURES	48,995	20,000	23,657	20,987	88	20,000
264	SECURITY SYS STANDARD & UPGRAD						
240104.264.47217	BUILDING IMPROVEMENTS	31,626	250,000	328,094	75,000	22	

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	******** 2025 ADOPTED	REVISED	EXPENDED AS OF 7/31	% EXPENDED ********	2026 PROPOSED
47000	CAPITAL EXPENDITURES	31,626	250,000	328,094	75,000	22	
	TOTALS:	100,023	270,000	454,607	198,843	43	140,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240191	OTHER CAP PROJ-JUDICIAL REC						
553	JUDICIAL RECORDS EQUIPMENT						
240191.553.47492	OTHER EQUIPMENT-NEW			46,000			
47000	CAPITAL EXPENDITURES			46,000			
	TOTALS:			46,000			

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240192	OTHER CAP PROJ-JUD REC-DEEDS						
240192.000.47392	OFFICE MACHINES-REPLACEMENT			21,500			
240192.000.47393	OTHER EQUIPMENT-REPLACEMENT			6,916			
47000	CAPITAL EXPENDITURES			28,416			
705	JUD REC MICROFILM/SCANNING						
240192.705.47929	MICROFILMING	17,925	150,000	261,868	111,867	42	
47000	CAPITAL EXPENDITURES	17,925	150,000	261,868	111,867	42	
	TOTALS:	17,925	150,000	290,284	111,867	38	

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240203	OTHER CAP PROJ-VOTERS REG						
240203.000.47393	OTHER EQUIPMENT-REPLACEMENT			4,858			
240203.000.47441	COMPUTER EQUIPMENT-NEW	16,000		570,576			
47000	CAPITAL EXPENDITURES	16,000		575,434			
	TOTALS:	16,000		575,434			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240302	OTHER CAP PROJ-GENERAL COUNTY						
730	COUNTY VEHICLE REPLACEMENTS						
240302.730.47331	VEHICLES-REPLACEMENT	647,751	310,000	360,506	334,388	92	310,000
47000	CAPITAL EXPENDITURES	647,751	310,000	360,506	334,388	92	310,000
	TOTALS:	647,751	310,000	360,506	334,388	92	310,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240371	OTHER CAP PROJ-IT						
019	ERP (ENTERPRISE RESOURCE PLAN)						
240371.019.47441	COMPUTER EQUIPMENT-NEW	(40,000)		40,001			
47000	CAPITAL EXPENDITURES	(40,000)		40,001			
129	DATA CTR INFRAST LIFECYCLE MGT						
240371.129.47351	COMPUTER EQUIPMENT-REPLACEMENT			128,713	10,822	8	250,000
47000	CAPITAL EXPENDITURES			128,713	10,822	8	250,000
131	APPLIC ASSESSMENT & MIGRATION						
240371.131.47441	COMPUTER EQUIPMENT-NEW		100,000	650,000	213,784	32	
47000	CAPITAL EXPENDITURES		100,000	650,000	213,784	32	
296	SECURITY INFRASTRUCTURE						
240371.296.47441	COMPUTER EQUIPMENT-NEW	114,293	30,000	117,056			50,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	114,293	30,000	117,056			50,000
494	PUBLIC HEARING ROOM AUDIO UPGR						
240371.494.47351	COMPUTER EQUIPMENT-REPLACEMENT			11,862			
47000	CAPITAL EXPENDITURES			11,862			
712	END USER PLATFORMS						
240371.712.47351	COMPUTER EQUIPMENT-REPLACEMENT	206,126	150,000	280,626	146,797	52	250,000
47000	CAPITAL EXPENDITURES	206,126	150,000	280,626	146,797	52	250,000
	TOTALS:	280,419	280,000	1,228,258	371,403	30	550,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240502	OTHER CAP PROJ-CHILDREN&YOUTH						
240502.000.47391	OFFICE FURNITURE-REPLACEMENT	63,197					
47000	CAPITAL EXPENDITURES	63,197					
	TOTALS:	63,197					

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240508	OTHER CAP PROJ-CEDAR VIEW						
240508.000.47217	BUILDING IMPROVEMENTS	462,812					
240508.000.47393	OTHER EQUIPMENT-REPLACEMENT	25,450					
47000	CAPITAL EXPENDITURES	488,262					
161	MAJOR MAINTENANCE						
240508.161.47934	MAJOR MAINTENANCE		100,000	200,000	35,200	17	200,000
47000	CAPITAL EXPENDITURES		100,000	200,000	35,200	17	200,000
	TOTALS:	488,262	100,000	200,000	35,200	17	200,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240601	OTHER CAP PROJ-GENERAL SVCS						
240601.000.44621	NORTHERN LEHIGH COMMUNITY CTR			1			
44000	GRANTS, SUBSIDIES, CONTRACTS			1			
240601.000.47392	OFFICE MACHINES-REPLACEMENT			4,500			
47000	CAPITAL EXPENDITURES			4,500			
362	RIVERSIDE DRIVE PAVING						
240601.362.47231	PAVING	313		147,544	802		
47000	CAPITAL EXPENDITURES	313		147,544	802		
495	ZOO INFRASTRUCTURE IMPROVEMNTS						
240601.495.47233	PARK IMPROVEMENT		200,000	205,195	1,800		

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		200,000	205,195	1,800		
713	MAJOR MAINTENANCE						
240601.713.47934	MAJOR MAINTENANCE	301,839	300,000	637,655	427,270	67	250,000
47000	CAPITAL EXPENDITURES	301,839	300,000	637,655	427,270	67	250,000
	TOTALS:	302,152	500,000	994,895	429,872	43	250,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240602	OTHER CAP PROJ-PARKS & REC						
240602.000.47217	BUILDING IMPROVEMENTS						30,000
240602.000.47233	PARK IMPROVEMENT		15,000	15,000	14,870	99	63,000
240602.000.47393	OTHER EQUIPMENT-REPLACEMENT		40,000	36,200	36,159	99	28,000
240602.000.47934	MAJOR MAINTENANCE			4,732			
47000	CAPITAL EXPENDITURES		55,000	55,932	51,029	91	121,000
002	TRACTOR-REPLACEMENT						
240602.002.47334	TRACTOR-REPLACEMENT	75,014					
47000	CAPITAL EXPENDITURES	75,014					
091	LEHIGH MOUNTAIN PARK DEVELOP						
240602.091.47233	PARK IMPROVEMENT		1	1			50,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		1	1			50,000
194	JORDAN CREEK GREENWAY						
240602.194.47232	IMPROVEMENTS-LAND	23,672		343,446	51,880	15	
47000	CAPITAL EXPENDITURES	23,672		343,446	51,880	15	
223	CCPW PARK PATHWAYS						
240602.223.47232	IMPROVEMENTS-LAND						993,000
47000	CAPITAL EXPENDITURES						993,000
225	BURNSIDE PLANTATION RENO						
240602.225.47232	IMPROVEMENTS-LAND		50,000	50,000			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		50,000	50,000			
229	VENTRAC UTILITY EQUIP						
240602.229.47492	OTHER EQUIPMENT-NEW		95,000	93,800	92,832	98	
47000	CAPITAL EXPENDITURES		95,000	93,800	92,832	98	
234	D&L TRAIL EXPAND CEMENTON-ATWN						
240602.234.47232	IMPROVEMENTS-LAND			2,007,756			
47000	CAPITAL EXPENDITURES			2,007,756			
237	TNP-ROAD REPAIRS						
240602.237.47233	PARK IMPROVEMENT	22,750		27,250	3,900	14	

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	22,750		27,250	3,900	14	
399	D&L TRAILHEAD-TREICHLERS						
240602.399.47118	PARKING FACILITIES	20,701	1	78,251	6,974	8	
47000	CAPITAL EXPENDITURES	20,701	1	78,251	6,974	8	
447	TNP-UPGRD MASTER SITE PLAN						
240602.447.47232	IMPROVEMENTS-LAND	47,780		200,194	4,700	2	700,000
47000	CAPITAL EXPENDITURES	47,780		200,194	4,700	2	700,000
539	LOCKRIDGE PARK ASPHALT PAV&REP						
240602.539.47232	IMPROVEMENTS-LAND			16,731	10,000	59	

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES			16,731	10,000	59	
541	ELK FENCE REPLACEMENT						
240602.541.47233	PARK IMPROVEMENT			50,000			
47000	CAPITAL EXPENDITURES			50,000			
551	INFIELD GROOMER MACHINE						
240602.551.47393	OTHER EQUIPMENT-REPLACEMENT		40,000	30,200	30,182	99	
47000	CAPITAL EXPENDITURES		40,000	30,200	30,182	99	
721	CEDAR CREEK PKWAY WEST EXPAN						
240602.721.47233	PARK IMPROVEMENT	635,795		536,459	427,907	79	

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	635,795		536,459	427,907	79	
914	VELODROME TRACK RESURFACING						
240602.914.47242	VELODROME FACILITY IMPROVEMENT	750		132,807	2,500	1	
47000	CAPITAL EXPENDITURES	750		132,807	2,500	1	
926	SAYLOR PARK RENOVATIONS						
240602.926.47233	PARK IMPROVEMENT			1			
47000	CAPITAL EXPENDITURES			1			
948	LOCKRIDGE FURNACE REPAIRS						
240602.948.47233	PARK IMPROVEMENT			504,686	268,956	53	

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES			504,686	268,956	53	
	TOTALS:	826,462	240,002	4,127,514	950,860	23	1,864,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240605	OTHER CAP PROJ-UTILITY SVCS						
240605.000.47393	OTHER EQUIPMENT-REPLACEMENT			505			
47000	CAPITAL EXPENDITURES			505			
	TOTALS:			505			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240607	OTHER CAP PROJ-MAINTENANCE						
240607.000.47393	OTHER EQUIPMENT-REPLACEMENT		18,000	18,000	17,900	99	
240607.000.47492	OTHER EQUIPMENT-NEW		5,000	5,000			
47000	CAPITAL EXPENDITURES		23,000	23,000	17,900	77	
155	TREATMENT FACILTY ENG STUDY						
240607.155.47217	BUILDING IMPROVEMENTS			100,000			
47000	CAPITAL EXPENDITURES			100,000			
184	AG CENTER CARPET REPLACEMENT						
240607.184.47241	OTHER IMPROVEMENTS			50,000			
47000	CAPITAL EXPENDITURES			50,000			
254	DETOX CENTER UPGRADES						
240607.254.47217	BUILDING IMPROVEMENTS	33,360	20,000	76,640			20,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	33,360	20,000	76,640			20,000
445	COURTHOUSE FACILITY SPACE UPGR						
240607.445.47217	BUILDING IMPROVEMENTS	168,343	50,000	231,958	145,362	62	
47000	CAPITAL EXPENDITURES	168,343	50,000	231,958	145,362	62	
557	HVAC REPLACEMENT FOR 911 CTR						
240607.557.47217	BUILDING IMPROVEMENTS			1			
47000	CAPITAL EXPENDITURES			1			
	TOTALS:	201,703	93,000	481,599	163,262	33	20,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240614	OTHER CAP PROJ-MAIL ROOM						
560	MAIL PROCESSING MACHINES						
240614.560.47393	OTHER EQUIPMENT-REPLACEMENT			14,932			
47000	CAPITAL EXPENDITURES			14,932			
	TOTALS:			14,932			

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240621	OTHER CAP PROJ-ENVIRON SVC						
240621.000.47131	AGRICULTURAL CONSERV PROGRAM						10,000
47000	CAPITAL EXPENDITURES						10,000
238	AGRICULTURAL INCUBATOR PROG						
240621.238.47941	AGRICULTURAL INCUBATOR PROG	4,485		20,643	9,450	45	
47000	CAPITAL EXPENDITURES	4,485		20,643	9,450	45	
413	SEED FARM INFRASTRUCTURE						
240621.413.47232	IMPROVEMENTS-LAND						200,000
47000	CAPITAL EXPENDITURES						200,000
544	COMMUNITY GARDENS DEER FENCING						
240621.544.47233	PARK IMPROVEMENT			37,000			

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES			37,000			
	TOTALS:	4,485		57,643	9,450	16	210,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240624	OTHER CAP PROJ-MN LEAG BALL PK						
144	BASEBALL STADIUM MAJOR MAINT						
240624.144.47217	BUILDING IMPROVEMENTS	14,760	1	658,177	565,057	85	700,000
47000	CAPITAL EXPENDITURES	14,760	1	658,177	565,057	85	700,000
	TOTALS:	14,760	1	658,177	565,057	85	700,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240631	OTHER CAP PROJ-COMM CTR						
240631.000.47393	OTHER EQUIPMENT-REPLACEMENT			172,500			
47000	CAPITAL EXPENDITURES			172,500			
252	911 CAD REPLACEMENT						
240631.252.47393	OTHER EQUIPMENT-REPLACEMENT			47,684	35,613	74	
47000	CAPITAL EXPENDITURES			47,684	35,613	74	
311	EMS A5 SIMULCAST PROJECT						
240631.311.47393	OTHER EQUIPMENT-REPLACEMENT	42,772		186,900	158,828	84	
47000	CAPITAL EXPENDITURES	42,772		186,900	158,828	84	
376	911 TELEPHONE SWITCH SOFTWARE						
240631.376.47393	OTHER EQUIPMENT-REPLACEMENT			15,989			

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES			15,989			
411	UNINTERRUPTED POWER SUPPLY						
240631.411.47393	OTHER EQUIPMENT-REPLACEMENT						250,000
47000	CAPITAL EXPENDITURES						250,000
443	911 CONSOLIDATE (ALLENTOWN/LC)						
240631.443.47914	OTHER CAPITAL EXPENDITURES	384,203		1,102,143	646,557	58	
47000	CAPITAL EXPENDITURES	384,203		1,102,143	646,557	58	
558	911 RADIO SYSTEM UPGRADE						
240631.558.47393	OTHER EQUIPMENT-REPLACEMENT	115,455		155,503	149,485	96	

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	115,455		155,503	149,485	96	
	TOTALS:	542,430		1,680,719	990,483	58	250,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240632	OTHER CAP PROJ-EMER MGMT						
240632.000.47393	OTHER EQUIPMENT-REPLACEMENT			20,000			
240632.000.47492	OTHER EQUIPMENT-NEW			290,662	253,316	87	
47000	CAPITAL EXPENDITURES			310,662	253,316	81	
473	WEAPONS OF MASS DEST METERS						
240632.473.47393	OTHER EQUIPMENT-REPLACEMENT		50,000	50,000	48,661	97	
47000	CAPITAL EXPENDITURES		50,000	50,000	48,661	97	
474	REMOTE MONITORING SYSTEM						
240632.474.47393	OTHER EQUIPMENT-REPLACEMENT						70,000
47000	CAPITAL EXPENDITURES						70,000
561	POLICE CRISIS TRAINING CTR						
240632.561.47959	TRAINING CENTER	215,580	500,000	634,420			

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	215,580	500,000	634,420			
	TOTALS:	215,580	550,000	995,082	301,977	30	70,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240641	OTHER CAP PROJ-TREXLER NAT PRS						
140	ZOO INFRASTRUCTURE REPAIRS						
240641.140.47243	TREXLER NAT PRES IMPROVEMENTS			4,145			
47000	CAPITAL EXPENDITURES			4,145			
	TOTALS:			4,145			

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
240801	OTHER CAP PROJ-JAIL						
240801.000.47342	OTHER KITCHEN EQUIPMENT-REP	5,651					
240801.000.47393	OTHER EQUIPMENT-REPLACEMENT	6,102	6,000	55,461	23,832	42	
47000	CAPITAL EXPENDITURES	11,753	6,000	55,461	23,832	42	
147	UPGRADE IT SERVER FIRE PROTECT						
240801.147.47351	COMPUTER EQUIPMENT-REPLACEMENT	46,955		107,275	103,123	96	
47000	CAPITAL EXPENDITURES	46,955		107,275	103,123	96	
195	EMERGENCY GENERATOR-REPLACE						
240801.195.47393	OTHER EQUIPMENT-REPLACEMENT						465,000
47000	CAPITAL EXPENDITURES						465,000
217	INDIVIDUAL RECREATION UNITS						
240801.217.47217	BUILDING IMPROVEMENTS		160,000	160,000			25,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		160,000	160,000			25,000
219	MAJOR MAINTENANCE						
240801.219.47934	MAJOR MAINTENANCE	443,794	200,000	768,692	453,583	59	200,000
47000	CAPITAL EXPENDITURES	443,794	200,000	768,692	453,583	59	200,000
286	BODY CAMERA						
240801.286.47492	OTHER EQUIPMENT-NEW						30,000
47000	CAPITAL EXPENDITURES						30,000
320	ARMED TRANSPORT						
240801.320.47393	OTHER EQUIPMENT-REPLACEMENT						40,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES						40,000
325	WATER & SEWER PLUMBING						
240801.325.47217	BUILDING IMPROVEMENTS						125,000
47000	CAPITAL EXPENDITURES						125,000
351	KITCHEN EQUIPMENT						
240801.351.47342	OTHER KITCHEN EQUIPMENT-REP						30,000
47000	CAPITAL EXPENDITURES						30,000
364	HANDHELD COMMUNICATION RADIOS						
240801.364.47332	RADIO-REPLACEMENT	2,496		21,372	1,301	6	20,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	2,496		21,372	1,301	6	20,000
486	HOT WATER HEATER ELEMENT BUNDL						
240801.486.47217	BUILDING IMPROVEMENTS			32,548			
47000	CAPITAL EXPENDITURES			32,548			
522	UPPER PARKING LOT						
240801.522.47231	PAVING		125,000	125,000			
47000	CAPITAL EXPENDITURES		125,000	125,000			
523	LOWER PARKING LOT						
240801.523.47231	PAVING		200,000	200,000			

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		200,000	200,000			
530	CELL DOORS						
240801.530.47217	BUILDING IMPROVEMENTS			1			20,000
47000	CAPITAL EXPENDITURES			1			20,000
543	INTERCOM SYSTEM						
240801.543.47393	OTHER EQUIPMENT-REPLACEMENT		50,000	50,000			
47000	CAPITAL EXPENDITURES		50,000	50,000			
563	CELL LOCK REPLACEMENT						
240801.563.47217	BUILDING IMPROVEMENTS		25,000	25,000			

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		25,000	25,000			
564	CORRECTION OFFICER PODIUM						
240801.564.47391	OFFICE FURNITURE-REPLACEMENT	9,755					
47000	CAPITAL EXPENDITURES	9,755					
565	WALK IN COOLER & FREEZER DOOR						
240801.565.47393	OTHER EQUIPMENT-REPLACEMENT			35,000			
47000	CAPITAL EXPENDITURES			35,000			
566	ASCO POWER TRANSFER SWITCH						
240801.566.47217	BUILDING IMPROVEMENTS			50,000	48,550	97	

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES			50,000	48,550	97	
567	HEAVY DUTY WASHING MACHINE						
240801.567.47393	OTHER EQUIPMENT-REPLACEMENT			120,000			
47000	CAPITAL EXPENDITURES			120,000			
	TOTALS:	514,753	766,000	1,750,349	630,389	36	955,000

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
241001	OTHER CAP PROJ-COURT ADMIN						
241001.000.47392	OFFICE MACHINES-REPLACEMENT			3,221			
241001.000.47393	OTHER EQUIPMENT-REPLACEMENT			4,910	108	2	
241001.000.47492	OTHER EQUIPMENT-NEW						20,000
47000	CAPITAL EXPENDITURES			8,131	108	1	20,000
542	DIGITAL AUDIO RECORDING DEVICE						
241001.542.47492	OTHER EQUIPMENT-NEW	1,650		4,620			
47000	CAPITAL EXPENDITURES	1,650		4,620			
555	COURTHOUSE CHAIR REPLACEMENT						
241001.555.47391	OFFICE FURNITURE-REPLACEMENT	34,429		333,481			
47000	CAPITAL EXPENDITURES	34,429		333,481			
556	COURTHOUSE RECORDING						
241001.556.47492	OTHER EQUIPMENT-NEW	14,179		185,821			

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	14,179		185,821			
	TOTALS:	50,258		532,053	108		20,000

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
241005	OTHER CAP PROJ-DOMESTIC REL						
241005.000.47392	OFFICE MACHINES-REPLACEMENT		5,000	3,583	3,417	95	
241005.000.47393	OTHER EQUIPMENT-REPLACEMENT		7,000	8,417	8,417	100	9,000
47000	CAPITAL EXPENDITURES		12,000	12,000	11,834	98	9,000
	TOTALS:		12,000	12,000	11,834	98	9,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
241008	OTHER CAP PROJ-MAG DIST JUDGES						
241008.000.47241	OTHER IMPROVEMENTS			10,000			
241008.000.47391	OFFICE FURNITURE-REPLACEMENT		40,000	55,000			
241008.000.47392	OFFICE MACHINES-REPLACEMENT						12,000
241008.000.47393	OTHER EQUIPMENT-REPLACEMENT		18,000	18,000			10,000
241008.000.47441	COMPUTER EQUIPMENT-NEW	138		3,659			
241008.000.47494	OFFICE FURNITURE-NEW	290		17,210	6,990	40	
241008.000.47495	OFFICE MACHINES-NEW			3,609	1,497	41	12,000
47000	CAPITAL EXPENDITURES	428	58,000	107,478	8,487	7	34,000
	TOTALS:	428	58,000	107,478	8,487	7	34,000

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
241031	OTHER CAP PROJ-ADULT PROB						
241031.000.47392	OFFICE MACHINES-REPLACEMENT			5,000			
241031.000.47492	OTHER EQUIPMENT-NEW			13,000			
47000	CAPITAL EXPENDITURES			18,000			
190	ADULT PROB TASER REPLACE						
241031.190.47393	OTHER EQUIPMENT-REPLACEMENT		25,000	25,000	25,000	100	5,000
47000	CAPITAL EXPENDITURES		25,000	25,000	25,000	100	5,000
	TOTALS:		25,000	43,000	25,000	58	5,000

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
241032	OTHER CAP PROJ-JUV PROB						
192	JUV DETENTION / TREATMENT CTR						
241032.192.47217	BUILDING IMPROVEMENTS		4	4			
47000	CAPITAL EXPENDITURES		4	4			
	TOTALS:		4	4			

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
241201	OTHER CAP PROJ-GOVT CTR						
004	GC-PARKADE CONCRETE REPAIRS						
241201.004.47217	BUILDING IMPROVEMENTS		100,000	470,000			150,000
47000	CAPITAL EXPENDITURES		100,000	470,000			150,000
162	GC-CARPET REPLACEMENT						
241201.162.47217	BUILDING IMPROVEMENTS			210,000	5,589	2	
47000	CAPITAL EXPENDITURES			210,000	5,589	2	
185	GC-ROOF REPLACEMENT						
241201.185.47217	BUILDING IMPROVEMENTS		250,000	350,000			100,000
47000	CAPITAL EXPENDITURES		250,000	350,000			100,000
191	HEATING COIL REPLACEMENT						
241201.191.47217	BUILDING IMPROVEMENTS		32,000	191,202	26,713	13	

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		32,000	191,202	26,713	13	
532	PARKADE CONCRETE REPAIRS						
241201.532.47217	BUILDING IMPROVEMENTS	2,425		67,244	20,944	31	
47000	CAPITAL EXPENDITURES	2,425		67,244	20,944	31	
	TOTALS:	2,425	382,000	1,288,446	53,246	4	250,000

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
241517	OTHER CAP PROJ-AUTO THEFT						
481	VEHICLE - AUTO THEFT						
241517.481.47421	VEHICLES-NEW		45,000	45,000			
47000	CAPITAL EXPENDITURES		45,000	45,000			
	TOTALS:		45,000	45,000			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
241518	OTHER CAP PROJ-INSURANCE FRAUD						
483	VEHICLE - INSURANCE FRAUD						
241518.483.47421	VEHICLES-NEW	37,200	45,000	45,000			
47000	CAPITAL EXPENDITURES	37,200	45,000	45,000			
	TOTALS:	37,200	45,000	45,000			

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
241522	OTHER CAP PROJ-PUBLIC SAFETY						
529	NEW RECORDS MGMT SYS FOR RIIC						
241522.529.47441	COMPUTER EQUIPMENT-NEW			79,414			
47000	CAPITAL EXPENDITURES			79,414			
	TOTALS:			79,414			

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
247101	OTHER CAP PROJ-CB NURSING						
276	RESIDENT CARE EQUIP REPLACE						
247101.276.47393	OTHER EQUIPMENT-REPLACEMENT	55,905	300,000	591,142	187,064	31	300,000
47000	CAPITAL EXPENDITURES	55,905	300,000	591,142	187,064	31	300,000
	TOTALS:	55,905	300,000	591,142	187,064	31	300,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
247131	OTHER CAP PROJ-CB ADMIN						
158	IT EQUIPMENT						
247131.158.47351	COMPUTER EQUIPMENT-REPLACEMENT	82,915	85,000	197,509	34,278	17	85,000
47000	CAPITAL EXPENDITURES	82,915	85,000	197,509	34,278	17	85,000
	TOTALS:	82,915	85,000	197,509	34,278	17	85,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
247133	OTHER CAP PROJ-CB FACILITIES						
018	BLDGS & INFRA SYSTEMS & STRUCT						
247133.018.47217	BUILDING IMPROVEMENTS	91,175	625,000	1,285,207	224,170	17	500,000
47000	CAPITAL EXPENDITURES	91,175	625,000	1,285,207	224,170	17	500,000
263	FACILITY RESIDENT UNIT RENOV						
247133.263.47217	BUILDING IMPROVEMENTS	6,916	50,000	175,798			50,000
47000	CAPITAL EXPENDITURES	6,916	50,000	175,798			50,000
270	PAVE PARKING LOTS & ACCESS						
247133.270.47231	PAVING	23,897	120,000	151,103	10,263	6	
47000	CAPITAL EXPENDITURES	23,897	120,000	151,103	10,263	6	
338	MAJOR MAINTENANCE						
247133.338.47217	BUILDING IMPROVEMENTS	89,373		17,544			
247133.338.47934	MAJOR MAINTENANCE		100,000	446,980	16,212	3	75,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	89,373	100,000	464,524	16,212	3	75,000
521	OUTDOOR MAINTENANCE EQUIPTMENT						
247133.521.47393	OTHER EQUIPMENT-REPLACEMENT	29,342					
47000	CAPITAL EXPENDITURES	29,342					
549	PHASE TWO CEDARBROOK RENO						
247133.549.47217	BUILDING IMPROVEMENTS		100,000	100,000			100,000
47000	CAPITAL EXPENDITURES		100,000	100,000			100,000
863	SIDEWALK & CURB BRICK POINT						
247133.863.47217	BUILDING IMPROVEMENTS	15,885	125,000	154,115			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	15,885	125,000	154,115			
	TOTALS:	256,588	1,120,000	2,330,747	250,645	10	725,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***** 2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED *****	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
247143	OTHER CAP PROJ-DINING SVCS						
324	FOOD SERVICES						
247143.324.47342	OTHER KITCHEN EQUIPMENT-REP	17,937	100,000	357,602	47,826	13	20,000
47000	CAPITAL EXPENDITURES	17,937	100,000	357,602	47,826	13	20,000
	TOTALS:	17,937	100,000	357,602	47,826	13	20,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
247215	OTHER CAP PROJ-FH-THERAPY REC						
519	RESIDENT TRANSPORT VEHICLES						
247215.519.47421	VEHICLES-NEW			8,840			
47000	CAPITAL EXPENDITURES			8,840			
	TOTALS:			8,840			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
247233	OTHER CAP PROJ-FH FACILIITES						
154	RESIDENT ROOM IMPROVEMENT						
247233.154.47217	BUILDING IMPROVEMENTS	114,227	50,000	125,359	121,289	96	50,000
47000	CAPITAL EXPENDITURES	114,227	50,000	125,359	121,289	96	50,000
368	FURNITURE REPLACEMENT						
247233.368.47393	OTHER EQUIPMENT-REPLACEMENT	4,317	25,000	56,770			25,000
47000	CAPITAL EXPENDITURES	4,317	25,000	56,770			25,000
416	WALL GUARD NURSING UNITS						
247233.416.47217	BUILDING IMPROVEMENTS	38,637		3,046	3,046	100	30,000
47000	CAPITAL EXPENDITURES	38,637		3,046	3,046	100	30,000
477	MAJOR MAINTENANCE						
247233.477.47934	MAJOR MAINTENANCE		160,000	564,330	27,273	4	110,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		160,000	564,330	27,273	4	110,000
518	BUILD & INSFRA SYS & STRUCT						
247233.518.47217	BUILDING IMPROVEMENTS	481,264	300,000	662,962	160,097	24	515,000
47000	CAPITAL EXPENDITURES	481,264	300,000	662,962	160,097	24	515,000
	TOTALS:	638,445	535,000	1,412,467	311,705	22	730,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
247243	OTHER CAP PROJ-FH DINING SVCS						
441	FOOD SERVICE EQUIPMENT						
247243.441.47342	OTHER KITCHEN EQUIPMENT-REP		20,000	293,814	8,338	2	20,000
47000	CAPITAL EXPENDITURES		20,000	293,814	8,338	2	20,000
	TOTALS:		20,000	293,814	8,338	2	20,000

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1406	OTHER CAPITAL PROJECTS						
	REVENUE TOTALS:						
	SOURCE TOTALS:	5,393,725	6,046,007	21,841,391	2,957,418	13	7,737,000
	BEG FUND BAL TOTALS:						
	TOTALS:	5,393,725	6,046,007	21,841,391	2,957,418	13	7,737,000
	EXPENDITURE TOTALS:	5,393,727	6,046,007	21,841,391	6,347,296	29	7,737,000
	USES TOTALS:						
	END FUND BAL TOTALS:						
	TOTALS:	5,393,727	6,046,007	21,841,391	6,347,296	29	7,737,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1419	INFRASTRUCTURE FUND						
380652	INFRASTRUCTURE-UTIL SVC-BR						
380652.000.32311	ACT 44	241,692	235,000	235,000			
380652.000.32329	GAS WELL IMPACT FEE	459,404	650,000	650,000			
380652.000.32337	ACT 89	450,350	450,000	450,000	222,960	49	
380652.000.32499	OTHER GRANTS & REIMBURSEMENTS	69,017					
32000	GRANTS & REIMBURSEMENTS	1,220,463	1,335,000	1,335,000	222,960	16	
380652.000.35111	INTEREST-SAVINGS & MONEY MAR	531,793	100,000	100,000	254,891	254	200,000
35000	INVESTMENT INC	531,793	100,000	100,000	254,891	254	200,000
	TOTALS:	1,752,256	1,435,000	1,435,000	477,851	33	200,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1419	INFRASTRUCTURE FUND						
380652	INFRASTRUCTURE-UTIL SVC-BR						
069	BLOSE’S BRIDGE						
380652.069.47224	OTHER BRIDGE IMPROVEMENTS	78,144	250,000	553,191	526,092	95	150,000
47000	CAPITAL EXPENDITURES	78,144	250,000	553,191	526,092	95	150,000
078	READING RD BRIDGE-CEDAR CREEK						
380652.078.47253	READING ROAD BRIDGE			200,000			
47000	CAPITAL EXPENDITURES			200,000			
079	STREAM SED REMOVAL & REPARIAN						
380652.079.47272	STREAM SED REMOVAL & RIPARIAN			1			
47000	CAPITAL EXPENDITURES			1			
182	BRIDGES-GENERAL MAJ MAINT PROJ						
380652.182.47934	MAJOR MAINTENANCE	3,001	200,000	1,822,016			1

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	3,001	200,000	1,822,016			1
236	CONCRETE STRUCT MEMB SURFACE						
380652.236.47224	OTHER BRIDGE IMPROVEMENTS			180,832			1
47000	CAPITAL EXPENDITURES			180,832			1
240	WIRE MILL BRIDGE						
380652.240.47277	WIRE MILL BRIDGE			20,000			
47000	CAPITAL EXPENDITURES			20,000			
355	BRIDGE 90 REHAB-NORTHAMPTON CO						
380652.355.47224	OTHER BRIDGE IMPROVEMENTS			72,575			

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES			72,575			
427	STONE MASONRY REPAIR/REPOINT						
380652.427.47224	OTHER BRIDGE IMPROVEMENTS			100,000			
47000	CAPITAL EXPENDITURES			100,000			
507	DEVONSHIRE BRIDGE						
380652.507.47224	OTHER BRIDGE IMPROVEMENTS		1	5			1
47000	CAPITAL EXPENDITURES		1	5			1
508	RUHETOWN BRIDGE						
380652.508.47286	RUHETOWN BRIDGE		400,000	1,300,001			1

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		400,000	1,300,001			1
509	KOCHER'S BRIDGE						
380652.509.47269	KOCHERS BRIDGE		100,000	450,001			1
47000	CAPITAL EXPENDITURES		100,000	450,001			1
510	MOSSERVILLE BRIDGE						
380652.510.47287	MOSSERVILLE BRIDGE		1	100,005			1
47000	CAPITAL EXPENDITURES		1	100,005			1
511	OSWALD'S MILL BRIDGE						
380652.511.47288	OSWALD'S MILL BRIDGE		300,000	600,002			1

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		300,000	600,002			1
512	LONG’S BRIDGE						
380652.512.47289	LONG’S BRIDGE		100,000	375,001			1
47000	CAPITAL EXPENDITURES		100,000	375,001			1
513	URLICH’S MILL BRIDGE						
380652.513.47811	URLICH’S MILL BRIDGE		100,000	633,423			1
47000	CAPITAL EXPENDITURES		100,000	633,423			1
514	REX’S COVERED BRIDGE						
380652.514.47261	REX’S COVERED BRIDGE		1	325,003			100,000

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		1	325,003			100,000
515	SAEGER’S QUARRY BRIDGE						
380652.515.47812	SAEGER’S QUARRY BRIDGE		100,000	475,002			100,000
47000	CAPITAL EXPENDITURES		100,000	475,002			100,000
516	HAMILTON ST JORDAN CREEK BRIDG						
380652.516.47224	OTHER BRIDGE IMPROVEMENTS			300,003			250,000
47000	CAPITAL EXPENDITURES			300,003			250,000
517	PINE STREET BRIDGE						
380652.517.47264	PINE STREET BRIDGE		250,000	913,107			250,000
380652.517.47285	ADA COMPLIANCE EXPENSES			65,000			

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		250,000	978,107			250,000
568	EMERALD BRIDGE #2						
380652.568.47813	EMERALD BRIDGE #2		250,000	1,125,001			
47000	CAPITAL EXPENDITURES		250,000	1,125,001			
569	KRESSLEY BRIDGE						
380652.569.47814	KRESSLEY BRIDGE			25,000			50,000
47000	CAPITAL EXPENDITURES			25,000			50,000
739	COPLAY/NORTHAMPTON BRIDGE						
380652.739.47226	COPLAY/NORTHAMPTON BRIDGE	6,600					

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	6,600					
743	GUIDE RAIL UPGRADE						
380652.743.47224	OTHER BRIDGE IMPROVEMENTS	6,650	1	68,357			1
47000	CAPITAL EXPENDITURES	6,650	1	68,357			1
751	WALNUT ST BR OVER TROUT CREEK						
380652.751.47229	WALNUT ST BR OVER TROUT CREEK	35,748		552,258	36,490	6	
47000	CAPITAL EXPENDITURES	35,748		552,258	36,490	6	
905	WEHR’S COVERED BRIDGE-JORDAN						
380652.905.47224	OTHER BRIDGE IMPROVEMENTS			50,003			
380652.905.47278	WEHR’S COVERED BRIDGE-JORDAN		1	1,158,405			200,000

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES		1	1,208,408			200,000
920	BITTNERS CORNER BRIDGE						
380652.920.47259	BITTNERS CORNER BRIDGE			1			
47000	CAPITAL EXPENDITURES			1			
936	GEIGER’S COVERED BRIDGE						
380652.936.47275	GEIGER’S COVERED BRIDGE			111,531			
47000	CAPITAL EXPENDITURES			111,531			
	TOTALS:	130,143	2,050,005	11,575,724	562,582	4	1,100,010

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1419	INFRASTRUCTURE FUND						
380652	INFRASTRUCTURE-UTIL SVC-BR						
380652.000.29215	FUND BALANCE - COMMITTED	11,107,312	2,800,000	12,112,637	12,729,424	105	2,000,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	11,107,312	2,800,000	12,112,637	12,729,424	105	2,000,000
380652.000.29915	FUND BALANCE - COMMITTED	12,729,424	2,184,995	1,971,913			1,099,990
	TOTAL FUND BALANCE AT END OF YEAR	12,729,424	2,184,995	1,971,913			1,099,990

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1419	INFRASTRUCTURE FUND						
	REVENUE TOTALS:	1,752,256	1,435,000	1,435,000	477,851	33	200,000
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	11,107,312	2,800,000	12,112,637	12,729,424	105	2,000,000
	TOTALS:	12,859,568	4,235,000	13,547,637	13,207,275	97	2,200,000
	EXPENDITURE TOTALS:	130,143	2,050,005	11,575,724	562,582	4	1,100,010
	USES TOTALS:						
	END FUND BAL TOTALS:	12,729,424	2,184,995	1,971,913			1,099,990
	TOTALS:	12,859,567	4,235,000	13,547,637	562,582	4	2,200,000

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1435	BOND FUND SERIES 2019						
550100	BOND FUND SERIES 2019						
550100.000.35111	INTEREST-SAVINGS & MONEY MAR	1,781,309	1	1	662,900	66,29	1
35000	INVESTMENT INC	1,781,309	1	1	662,900	66,29	1
	TOTALS:	1,781,309	1	1	662,900	66,290	1

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1435	BOND FUND SERIES 2019						
550100	BOND FUND SERIES 2019						
550100.000.43484	ARBITRAGE YIELD RESTRICTION			2,137,598	2,137,598	100	
43000	PROF & TECHNICAL SERVICES			2,137,598	2,137,598	100	
	TOTALS:			2,137,598	2,137,598	100	

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1435	BOND FUND SERIES 2019						
550104	BOND FUND SER 2019-SHERIFF						
264	SECURITY SYS STANDARD & UPGRAD						
550104.264.47217	BUILDING IMPROVEMENTS	227,943		211,484	206,428	97	
47000	CAPITAL EXPENDITURES	227,943		211,484	206,428	97	
	TOTALS:	227,943		211,484	206,428	97	

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1435	BOND FUND SERIES 2019						
550203	BOND FUND SER 2019-VOTERS REG						
248	REPLACE AGING VOTING MACHINES						
550203.248.47441	COMPUTER EQUIPMENT-NEW			1,746	69	3	
47000	CAPITAL EXPENDITURES			1,746	69	3	
	TOTALS:			1,746	69	3	

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1435	BOND FUND SERIES 2019						
550371	BOND FUND SER 2019-IT						
131	APPLIC ASSESSMENT & MIGRATION						
550371.131.47351	COMPUTER EQUIPMENT-REPLACEMENT	166,936		106,063	106,063	100	
47000	CAPITAL EXPENDITURES	166,936		106,063	106,063	100	
	TOTALS:	166,936		106,063	106,063	100	

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1435	BOND FUND SERIES 2019						
550607	BOND FUND SER 2019-MAINTENANCE						
354	OLD COURTHOUSE RENOV/RESTORE						
550607.354.47217	BUILDING IMPROVEMENTS	86,524		43,310	41,644	96	
47000	CAPITAL EXPENDITURES	86,524		43,310	41,644	96	
	TOTALS:	86,524		43,310	41,644	96	

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1435	BOND FUND SERIES 2019						
550801	BOND FUND SER 2019-JAIL						
487	ENGIN/REPLACE ELECTRIC BOILERS						
550801.487.47217	BUILDING IMPROVEMENTS	502,827		427			
47000	CAPITAL EXPENDITURES	502,827		427			
	TOTALS:	502,827		427			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1435	BOND FUND SERIES 2019						
551201	BOND FUND SER 2019-GOVT CENTER						
532	PARKADE CONCRETE REPAIRS						
551201.532.47217	BUILDING IMPROVEMENTS			175,000			
47000	CAPITAL EXPENDITURES			175,000			
	TOTALS:			175,000			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1435	BOND FUND SERIES 2019						
557133	BOND FUND SER 2019-CB FACILITI						
080	RECONFIGURE BUILDING UNITS						
557133.080.47217	BUILDING IMPROVEMENTS	4,415,850		27,124,732	27,124,731	99	
47000	CAPITAL EXPENDITURES	4,415,850		27,124,732	27,124,731	99	
	TOTALS:	4,415,850		27,124,732	27,124,731	99	

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1435	BOND FUND SERIES 2019						
550100	BOND FUND SERIES 2019						
550100.000.29214	FUND BALANCE - RESTRICTED	34,839,944	1	29,800,361	31,221,174	104	1
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	34,839,944	1	29,800,361	31,221,174	104	1
550100.000.29914	FUND BALANCE - RESTRICTED	31,221,174	2	2			2
	TOTAL FUND BALANCE AT END OF YEAR	31,221,174	2	2			2

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1435	BOND FUND SERIES 2019						
	REVENUE TOTALS:	1,781,309	1	1	662,900	66,29	1
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	34,839,944	1	29,800,361	31,221,174	104	1
	TOTALS:	36,621,253	2	29,800,362	31,884,074	106	2
	EXPENDITURE TOTALS:	5,400,080		29,800,360	29,616,533	99	
	USES TOTALS:						
	END FUND BAL TOTALS:	31,221,174	2	2			2
	TOTALS:	36,621,254	2	29,800,362	29,616,533	99	2

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
1436	BOND FUND SERIES 2023						
560100	BOND FUND SERIES 2023						
560100.000.35111	INTEREST-SAVINGS & MONEY MAR	419,331	1	1	151,233	15,12	1
35000	INVESTMENT INC	419,331	1	1	151,233	15,12	1
	TOTALS:	419,331	1	1	151,233	15,123	1

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1436	BOND FUND SERIES 2023						
560104	BOND FUND SER 2023-SHERIFF						
264	SECURITY SYS STANDARD & UPGRAD						
560104.264.47393	OTHER EQUIPMENT-REPLACEMENT	200,441		673,560	498,812	74	
47000	CAPITAL EXPENDITURES	200,441		673,560	498,812	74	
	TOTALS:	200,441		673,560	498,812	74	

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1436	BOND FUND SERIES 2023						
560371	BOND FUND SER 2023-IT						
131	APPLIC ASSESSMENT & MIGRATION						
560371.131.47351	COMPUTER EQUIPMENT-REPLACEMENT			1,000,000			
47000	CAPITAL EXPENDITURES			1,000,000			
	TOTALS:			1,000,000			

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1436	BOND FUND SERIES 2023						
560601	BOND FUND SER 2023-GEN SERVICE						
495	ZOO INFRASTRUCTURE IMPROVEMNTS						
560601.495.47217	BUILDING IMPROVEMENTS	17,345		457,655	19,605	4	
47000	CAPITAL EXPENDITURES	17,345		457,655	19,605	4	
559	DUMP TRUCK-REPLACEMENT						
560601.559.47393	OTHER EQUIPMENT-REPLACEMENT	29,620		230,880	230,855	99	
47000	CAPITAL EXPENDITURES	29,620		230,880	230,855	99	
	TOTALS:	46,965		688,535	250,460	36	

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
1436	BOND FUND SERIES 2023						
560602	BOND FUND SER 2023-PARKS						
234	D&L TRAIL EXPAND CEMENTON-ATWN						
560602.234.47232	IMPROVEMENTS-LAND			2,250,000			
47000	CAPITAL EXPENDITURES			2,250,000			
528	CEDAR CREEK WEST BARN R&M						
560602.528.47217	BUILDING IMPROVEMENTS	6,300		1,200			
47000	CAPITAL EXPENDITURES	6,300		1,200			
538	SECURITY GATE REPLACEMENT						
560602.538.47217	BUILDING IMPROVEMENTS	7,308		92,692	38,651	41	
47000	CAPITAL EXPENDITURES	7,308		92,692	38,651	41	
547	VELDROME WEST BARN ROOF REPLAC						
560602.547.47217	BUILDING IMPROVEMENTS	19,797		327,703	314,893	96	

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	19,797		327,703	314,893	96	
552	RODALE PARK ASPHALT MAINT						
560602.552.47232	IMPROVEMENTS-LAND	11,490		318,510	318,455	99	
47000	CAPITAL EXPENDITURES	11,490		318,510	318,455	99	
948	LOCKRIDGE FURNACE REPAIRS						
560602.948.47217	BUILDING IMPROVEMENTS	23,153		1,826,847	18,097		
47000	CAPITAL EXPENDITURES	23,153		1,826,847	18,097		
	TOTALS:	68,048		4,816,952	690,096	14	

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1436	BOND FUND SERIES 2023						
560607	BOND FUND SER 2023-MAINTENANCE						
445	COURTHOUSE FACILITY SPACE UPGR						
560607.445.47217	BUILDING IMPROVEMENTS	8,074		681,426	23,948	3	
47000	CAPITAL EXPENDITURES	8,074		681,426	23,948	3	
	TOTALS:	8,074		681,426	23,948	3	

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1436	BOND FUND SERIES 2023						
560621	BOND FUND SER 2023-AGLAND PRES						
800	AG CONSERVATION EASEMENTS						
560621.800.47131	AGRICULTURAL CONSERV PROGRAM	381,212		1,065,911	860,837	80	
47000	CAPITAL EXPENDITURES	381,212		1,065,911	860,837	80	
	TOTALS:	381,212		1,065,911	860,837	80	

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1436	BOND FUND SERIES 2023						
560624	BOND FUND SER 2023-COMM CTR						
558	911 RADIO SYSTEM UPGRADE						
560624.558.47351	COMPUTER EQUIPMENT-REPLACEMENT	1,738,223		42,611,777	25,560,537	59	
47000	CAPITAL EXPENDITURES	1,738,223		42,611,777	25,560,537	59	
	TOTALS:	1,738,223		42,611,777	25,560,537	59	

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1436	BOND FUND SERIES 2023						
560632	BOND FUND SER 2023-EMER MGMT						
012	FIRE TRAINING CENTER						
560632.012.47959	TRAINING CENTER			800,000			
47000	CAPITAL EXPENDITURES			800,000			
474	REMOTE MONITORING SYSTEM						
560632.474.47393	OTHER EQUIPMENT-REPLACEMENT	167,520		7,479			
47000	CAPITAL EXPENDITURES	167,520		7,479			
548	HAZMAT COORDINATOR RESPON VECH						
560632.548.47331	VEHICLES-REPLACEMENT	88,346		1,654			
47000	CAPITAL EXPENDITURES	88,346		1,654			
561	POLICE CRISIS TRAINING CTR						
560632.561.47959	TRAINING CENTER			700,000	254,100	36	

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES			700,000	254,100	36	
	TOTALS:	255,866		1,509,133	254,100	16	

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
1436	BOND FUND SERIES 2023						
560801	BOND FUND SER 2023-JAIL						
522	UPPER PARKING LOT						
560801.522.47217	BUILDING IMPROVEMENTS			256,095			
47000	CAPITAL EXPENDITURES			256,095			
523	LOWER PARKING LOT						
560801.523.47217	BUILDING IMPROVEMENTS			280,000			
47000	CAPITAL EXPENDITURES			280,000			
543	INTERCOM SYSTEM						
560801.543.47217	BUILDING IMPROVEMENTS	52,800		397,105	371,774	93	
47000	CAPITAL EXPENDITURES	52,800		397,105	371,774	93	
562	JAIL WINDOW REPLACEMENT						
560801.562.47217	BUILDING IMPROVEMENTS	16,633		1,539,107	1,393,667	90	

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
47000	CAPITAL EXPENDITURES	16,633		1,539,107	1,393,667	90	
	TOTALS:	69,433		2,472,307	1,765,441	71	

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1436	BOND FUND SERIES 2023						
560100	BOND FUND SERIES 2023						
560100.000.29214	FUND BALANCE - RESTRICTED	58,147,385	1	55,519,602	55,798,454	100	1
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	58,147,385	1	55,519,602	55,798,454	100	1
560100.000.29914	FUND BALANCE - RESTRICTED	55,798,454	2	2			2
	TOTAL FUND BALANCE AT END OF YEAR	55,798,454	2	2			2

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
1436	BOND FUND SERIES 2023						
	REVENUE TOTALS:	419,331	1	1	151,233	15,12	1
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	58,147,385	1	55,519,602	55,798,454	100	1
	TOTALS:	58,566,716	2	55,519,603	55,949,687	100	2
	EXPENDITURE TOTALS:	2,768,262		55,519,601	29,904,231	53	
	USES TOTALS:						
	END FUND BAL TOTALS:	55,798,454	2	2			2
	TOTALS:	58,566,716	2	55,519,603	29,904,231	53	2

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
2101	CEDAR VIEW APARTMENTS						
050802	CEDAR VIEW APARTMENTS						
050802.000.33176	RETURN CHECK FEE	320	200	200	480	240	800
050802.000.33199	OTHER DEPARTMENTAL EARNINGS	77,502	106,519	106,519	65,067	61	156,065
33000	DEPARTMENT EARNINGS	77,822	106,719	106,719	65,547	61	156,865
050802.000.35111	INTEREST-SAVINGS & MONEY MAR	52,390	43,459	43,459	23,423	53	46,000
050802.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	52,390	43,460	43,460	23,423	53	46,001
050802.000.37411	RENT-CEDARVIEW APARTMENTS	1,384,139	1,361,854	1,361,854	847,850	62	1,454,765
37000	RENTS	1,384,139	1,361,854	1,361,854	847,850	62	1,454,765
050802.000.39119	DONATIONS		1	1			1
050802.000.39199	ALL OTHER REVENUE	1,347	1,000	1,000	410	41	1,000
39000	OTHER	1,347	1,001	1,001	410	40	1,001
	TOTALS:	1,515,698	1,513,034	1,513,034	937,230	61	1,658,632

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2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
2101	CEDAR VIEW APARTMENTS						
050802	CEDAR VIEW APARTMENTS						
050802.000.41111	FULL TIME EMPLOYEES	339,742	353,251	353,251	203,799	57	363,853
050802.000.41311	PART TIME EMPLOYEES	19,859	20,000	20,000	10,830	54	20,000
050802.000.41411	OVERTIME PAY	15,383	15,200	15,200	11,334	74	15,200
050802.000.41611	WORKERS COMPENSATION COSTS	3,295	3,010	3,126	3,126	100	3,285
050802.000.41711	HEALTH CARE PLAN	65,053	54,718	50,577	30,746	60	49,516
050802.000.41712	LIFE INSURANCE PREMIUMS	337	356	356	163	45	356
050802.000.41713	CANCER INSURANCE PREMIUMS	3	3	3			3
050802.000.41714	HEALTH CARE-RX	8,550	8,208	12,208	8,979	73	9,197
050802.000.41715	HEALTH CARE-DENTAL	1,354	1,231	1,231	890	72	1,369
050802.000.41716	HEALTH CARE-VISION	143	82	107	84	78	151
050802.000.41717	HEALTH CARE-ADMIN	(19)	38	38	9	23	38
050802.000.41721	FEDERAL OLD AGE INSURANCE	25,202	24,623	24,623	15,095	61	25,456
050802.000.41722	STATE UNEMPLOYMENT CHARGES	493	274	274	185	67	411
050802.000.41731	EMPLOYER PENSION CONTRIBUTIONS	48,242	50,956	50,956			54,744
050802.000.41732	UNUSED DISABILITY LEAVE		1,231	1,231			1,779
	41000 PERSONNEL SERVICES	527,637	533,181	533,181	285,240	53	545,358
050802.000.42111	MILEAGE-PERSONAL VEHICLE		100	100			100
050802.000.42112	OTHER TRAVEL EXPENSE		1	1			1
050802.000.42211	GASOLINE & OIL	965	800	800	353	44	800

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	42000 TRAVEL & TRANSPORTATION	965	901	901	353	39	901
050802.000.43213	TELEPHONE (MOBILE)	3,569	3,557	3,557	2,065	58	3,557
050802.000.43214	CABLE TELEVISION	42,969	42,000	42,000	25,565	60	72,720
050802.000.43215	TELEPHONE ANSWERING SERVICE	1,554	1,500	1,500	870	58	1,500
050802.000.43411	TRASH REMOVAL	21,091	23,590	23,590	13,183	55	23,590
050802.000.43428	PAYROLL SERVICES	373	438	438	125	28	438
	43000 PROF & TECHNICAL SERVICES	69,556	71,085	71,085	41,808	58	101,805
050802.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1			1
050802.000.45281	OTHER OPERATING SUPPLIES	2,342	4,500	5,190	1,278	24	4,500
050802.000.45312	MAINT & REP-MAT & SUPPLIES	42,758	50,000	56,665	40,702	71	65,000
	45000 MATERIALS & OPERATING SUPPLIES	45,100	54,501	61,856	41,980	67	69,501
050802.000.46111	TELEPHONE	3,248	2,717	2,717	1,601	58	2,717
050802.000.46112	FUEL	50,433	90,640	90,640	37,934	41	90,640
050802.000.46113	ELECTRICITY	127,565	109,800	109,800	70,695	64	109,800
050802.000.46114	WATER/SEWER	23,170	25,000	25,000			25,000
050802.000.46214	RECREATION PROGRAM	10,830	9,000	9,200	8,072	87	19,375
050802.000.46311	MAINTENANCE & REPAIR SERVICES	118,506	110,000	107,050	47,270	44	110,000
050802.000.46511	PERSONNEL DEVELOPMENT		1	1			1
050802.000.46522	DESKTOP COMPUTER EXPENSE	2,968	2,040	2,332	1,301	55	2,568
050802.000.46611	GENERAL INSURANCE		26,250	26,250	26,250	100	26,250
050802.000.46863	BANKING SERVICES		1	1			1
050802.000.46866	OTHER OPERATING EXPENSES	13,815	8,600	21,260	16,542	77	17,895

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
050802.000.46867	PAYMENTS IN LIEU	5,000	5,000	5,000	5,000	100	5,000
050802.000.46895	APPLICATION EXPENSE	1,594	1,500	1,500	529	35	1,500
	46000 OTHER OPERATING EXPENSES	357,129	390,549	400,751	215,194	53	410,747
050802.000.47213	BUILDING IMPROV-CEDARVIEW	58,129	65,000	65,000	53,141	81	65,000
050802.000.47393	OTHER EQUIPMENT-REPLACEMENT	11,201	55,320	55,320	5,696	10	15,000
	47000 CAPITAL EXPENDITURES	69,330	120,320	120,320	58,837	48	80,000
050802.000.61115	TRANS TO AGENCY ON AGING FD	19,745	32,000	32,000	11,709	36	32,000
050802.000.61171	TRANS TO OTHER CAP PROJ FUND	488,262	100,000	200,000	4,126	2	200,000
050802.000.61233	TRF TO SINK ESCO PROJ PHASE I	74,229					
050802.000.61234	TRF TO COUP ESCO PROJ PHASE I	1,368					
050802.000.61611	INDIRECT COST ALLOCATION	165,265	167,279	167,279	83,640	50	215,330
	61000 OTHER FINANCING USES	748,869	299,279	399,279	99,475	24	447,330
	TOTALS:	1,818,586	1,469,816	1,587,373	742,887	46	1,655,642

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
2101	CEDAR VIEW APARTMENTS						
050802	CEDAR VIEW APARTMENTS						
050802.000.29411	RETAINED EARNINGS	1,393,300	600,000	717,557	1,090,413	151	1,000,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	1,393,300	600,000	717,557	1,090,413	151	1,000,000
050802.000.29913	RETAINED EARNINGS	1,090,413	643,218	643,218			1,002,990
	TOTAL FUND BALANCE AT END OF YEAR	1,090,413	643,218	643,218			1,002,990

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ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
2101	CEDAR VIEW APARTMENTS						
	REVENUE TOTALS:	1,515,698	1,513,034	1,513,034	937,230	61	1,658,632
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	1,393,300	600,000	717,557	1,090,413	151	1,000,000
	TOTALS:	2,908,998	2,113,034	2,230,591	2,027,643	90	2,658,632
	EXPENDITURE TOTALS:	1,069,717	1,170,537	1,188,094	643,412	54	1,208,312
	USES TOTALS:	748,869	299,279	399,279	99,475	24	447,330
	END FUND BAL TOTALS:	1,090,413	643,218	643,218			1,002,990
	TOTALS:	2,908,999	2,113,034	2,230,591	742,887	33	2,658,632

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 RECEIVED AS OF 7/31	2025 % RECEIVED	2026 PROPOSED
2111	GOVERNMENT CENTER						
120100	GOVERNMENT CENTER						
120100.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1			1
32000	GRANTS & REIMBURSEMENTS		1	1			1
120100.000.35111	INTEREST-SAVINGS & MONEY MAR	281,220	100,000	100,000	132,445	132	100,000
120100.000.35112	INTEREST-CERTS OF DEPOSIT		1	1			1
35000	INVESTMENT INC	281,220	100,001	100,001	132,445	132	100,001
120100.000.37311	RENT-OTHER PARKING	48,000	48,000	48,000	24,000	50	48,000
120100.000.37511	OFFICE RENT-GENERAL COUNTY	1,465,198	1,563,304	1,563,304	911,925	58	1,585,242
120100.000.37512	OFFICE RENT-CHILDREN & YOUTH	444,000	467,090	467,090	272,468	58	473,642
120100.000.37513	OFFICE RENT-AGING	180,988	208,162	208,162	121,422	58	211,110
120100.000.37514	OFFICE RENT-DRUG & ALCOHOL	18,477	19,269	19,269	11,235	58	19,542
120100.000.37516	OFFICE RENT-MH	158,821	161,912	161,912	94,444	58	164,205
120100.000.37517	OFFICE RENT-IR	29,550	30,849	30,849	17,990	58	31,286
120100.000.37518	OFFICE RENT-HEALTH CHOICES	36,931	38,562	38,562	22,491	58	39,108
120100.000.37519	OFFICE RENT-ID	125,580	134,930	134,930	78,708	58	136,841
120100.000.37531	PARKING-GENERAL COUNTY	10,128	9,667	9,667	5,635	58	9,667
120100.000.37532	PARKING-CHILDREN & YOUTH	9,120	9,208	9,208	5,369	58	9,208
120100.000.37533	PARKING-AGING	3,756	4,143	4,143	2,415	58	4,143
120100.000.37534	PARKING-DRUG & ALCOHOL	384	384	384	224	58	384
120100.000.37536	PARKING-MH	3,288	3,223	3,223	1,876	58	3,223
120100.000.37537	PARKING-IR	612	614	614	357	58	614
120100.000.37538	PARKING-HEALTH CHOICES	756	767	767	441	57	767

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	****** 2025 ADOPTED	REVISED	RECEIVED AS OF 7/31	% RECEIVED ******	2026 PROPOSED
120100.000.37539	PARKING-ID	2,604	2,686	2,686	1,561	58	2,686
37000	RENTS	2,538,193	2,702,770	2,702,770	1,572,561	58	2,739,668
120100.000.39199	ALL OTHER REVENUE	269	1	1	146	14,60	1
39000	OTHER	269	1	1	146	14,60	1
	TOTALS:	2,819,682	2,802,773	2,802,773	1,705,152	60	2,839,671

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
2111	GOVERNMENT CENTER						
120100	GOVERNMENT CENTER						
120100.000.41111	FULL TIME EMPLOYEES	799,438	1,008,958	997,571	542,125	54	997,112
120100.000.41411	OVERTIME PAY	38,202	6,000	6,000	13,380	223	6,000
120100.000.41611	WORKERS COMPENSATION COSTS	8,582	7,863	8,166	8,166	100	8,410
120100.000.41711	HEALTH CARE PLAN	109,573	142,970	134,607	80,340	59	126,775
120100.000.41712	LIFE INSURANCE PREMIUMS	878	929	929	425	45	911
120100.000.41713	CANCER INSURANCE PREMIUMS	8	7	7			7
120100.000.41714	HEALTH CARE-RX	22,260	21,446	29,446	23,461	79	23,547
120100.000.41715	HEALTH CARE-DENTAL	3,548	3,217	3,217	2,326	72	3,504
120100.000.41716	HEALTH CARE-VISION	372	214	274	218	79	385
120100.000.41717	HEALTH CARE-ADMIN	(50)	100	100	22	22	98
120100.000.41721	FEDERAL OLD AGE INSURANCE	65,603	64,337	64,337	39,442	61	65,174
120100.000.41722	STATE UNEMPLOYMENT CHARGES	1,283	715	715	483	67	1,051
120100.000.41731	EMPLOYER PENSION CONTRIBUTIONS	125,578	133,141	133,141			140,160
120100.000.41732	UNUSED DISABILITY LEAVE	3,015	3,217	3,217	16,146	501	4,555
120100.000.41755	HEALTH CARE REIMBURSEMENT	346		1,000	577	57	2,750
120100.000.41911	BUDGETED VACANCY FACTOR			10,387			
41000	PERSONNEL SERVICES	1,178,636	1,393,114	1,393,114	727,111	52	1,380,439
120100.000.42211	GASOLINE & OIL	3,048	2,500	2,500	1,408	56	2,500

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
	42000 TRAVEL & TRANSPORTATION	3,048	2,500	2,500	1,408	56	2,500
120100.000.43213	TELEPHONE (MOBILE)		500	500			500
120100.000.43411	TRASH REMOVAL	20,924	16,000	16,000	13,162	82	16,000
120100.000.43428	PAYROLL SERVICES	1,492	1,754	1,754	499	28	1,753
	43000 PROF & TECHNICAL SERVICES	22,416	18,254	18,254	13,661	74	18,253
120100.000.45241	UNIFORM SUPPLIES	3,851	3,500	4,450	4,343	97	3,500
120100.000.45251	METER POSTAGE			10			
120100.000.45281	OTHER OPERATING SUPPLIES	2,361	2,750	2,750	531	19	2,750
120100.000.45311	JANITORIAL SUPPLIES	25,269	23,500	24,103	19,725	81	23,500
120100.000.45312	MAINT & REP-MAT & SUPPLIES	55,771	65,000	67,175	32,070	47	65,000
	45000 MATERIALS & OPERATING SUPPLIES	87,252	94,750	98,488	56,669	57	94,750
120100.000.46112	FUEL	39,629	55,000	55,000	28,717	52	55,000
120100.000.46113	ELECTRICITY	196,764	180,000	180,000	145,413	80	200,000
120100.000.46114	WATER/SEWER	21,149	13,500	13,500	11,848	87	13,500
120100.000.46311	MAINTENANCE & REPAIR SERVICES	149,821	125,000	134,664	77,878	57	125,000
120100.000.46421	EQUIPMENT LEASE & RENTAL	100	300	300			300
120100.000.46511	PERSONNEL DEVELOPMENT		500	500			500
120100.000.46522	DESKTOP COMPUTER EXPENSE	5,388	6,460	6,964	3,700	53	7,276
120100.000.46866	OTHER OPERATING EXPENSES	63	2,000	2,000			2,000

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 EXPENDED AS OF 7/31	2025 % EXPENDED	2026 PROPOSED
46000	OTHER OPERATING EXPENSES	412,914	382,760	392,928	267,556	68	403,576
120100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1			1
120100.000.47393	OTHER EQUIPMENT-REPLACEMENT		2,500	1,900	462	24	2,500
120100.000.47441	COMPUTER EQUIPMENT-NEW		1	1			1
120100.000.47492	OTHER EQUIPMENT-NEW		1	1			1
47000	CAPITAL EXPENDITURES		2,503	1,903	462	24	2,503
120100.000.61111	TRANS TO OPERATING FUND	161,500	1,166,500	1,166,500	83,250	7	3,928,024
120100.000.61171	TRANS TO OTHER CAP PROJ FUND	2,425	382,000	1,300,308	33,342	2	250,000
120100.000.61238	TRF TO SINK ESCO PROJ PHASE II	102,918	105,743	105,743			
120100.000.61239	TRF TO COUP ESCO PROJ PHASE II	9,594	4,897	4,897	2,435	49	
61000	OTHER FINANCING USES	276,437	1,659,140	2,577,448	119,027	4	4,178,024
	TOTALS:	1,980,703	3,553,021	4,484,635	1,185,894	26	6,080,045

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
2111	GOVERNMENT CENTER						
120100	GOVERNMENT CENTER						
120100.000.29411	RETAINED EARNINGS	5,405,417	4,000,000	4,931,614	6,244,396	126	4,500,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	5,405,417	4,000,000	4,931,614	6,244,396	126	4,500,000
120100.000.29913	RETAINED EARNINGS	6,244,396	3,249,752	3,249,752			1,259,626
	TOTAL FUND BALANCE AT END OF YEAR	6,244,396	3,249,752	3,249,752			1,259,626

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
2111	GOVERNMENT CENTER						
	REVENUE TOTALS:	2,819,682	2,802,773	2,802,773	1,705,152	60	2,839,671
	SOURCE TOTALS:						
	BEG FUND BAL TOTALS:	5,405,417	4,000,000	4,931,614	6,244,396	126	4,500,000
	TOTALS:	8,225,099	6,802,773	7,734,387	7,949,548	102	7,339,671
	EXPENDITURE TOTALS:	1,704,266	1,893,881	1,907,187	1,066,867	55	1,902,021
	USES TOTALS:	276,437	1,659,140	2,577,448	119,027	4	4,178,024
	END FUND BAL TOTALS:	6,244,396	3,249,752	3,249,752			1,259,626
	TOTALS:	8,225,099	6,802,773	7,734,387	1,185,894	15	7,339,671

C O U N T Y O F L E H I G H
2026 PROPOSED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 ADOPTED	2025 REVISED	2025 FUND BAL AS OF 7/31	2025 % FUND BAL	2026 PROPOSED
	COUNTY REVENUE TOTALS:	517,255,893	534,036,884	537,842,063	348,658,388	64	539,963,848
	COUNTY SOURCE TOTALS:	51,287,661	68,345,078	89,284,265	27,012,762	30	67,462,719
	COUNTY BEG FUND BAL TOTALS:	280,208,338	102,768,390	270,068,241	268,288,425	99	86,048,002
	TOTALS:	848,751,892	705,150,352	897,194,569	643,959,575	71	693,474,569
	COUNTY EXPENDITURE TOTALS:	529,175,806	550,922,688	724,617,348	397,954,881	54	558,837,840
	COUNTY USES TOTALS:	51,287,661	68,345,078	89,284,265	27,012,763	30	67,462,719
	COUNTY END FUND BAL TOTALS:	268,288,425	85,882,586	83,292,956			67,174,010
	TOTALS:	848,751,892	705,150,352	897,194,569	424,967,644	47	693,474,569

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