

COUNTY OF LEHIGH



2026

PROPOSED BUDGET

**COUNTY OF LEHIGH
2026 BUDGETED FUND STRUCTURE**

GOVERNMENTAL

GENERAL

1101 OPERATING
1142 STABILIZATION

SPECIAL REVENUE

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

DEBT SERVICE

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

CAPITAL PROJECTS

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

PROPRIETARY

ENTERPRISE

2101 CEDAR VIEW APARTMENTS

INTERNAL SERVICE

2111 GOVERNMENT CENTER

COUNTY OF LEHIGH

2026

PROPOSED BUDGET

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COUNTY OF LEHIGH
STATEMENT OF GROSS INDEBTEDNESS
As of August 31, 2025

ISSUE	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF MATURITY	AMOUNT OUTSTANDING
General Obligation Bonds	10/26/2016	\$16,690,000	11/15/2025	\$5,995,000
General Obligation Bonds	12/06/2016	\$16,230,000	12/15/2045	\$13,785,000
General Obligation Bonds	03/29/2017	\$13,120,000	12/15/2037	\$12,675,000
General Obligation Bonds	11/12/2019	\$70,960,000	11/15/2049	\$70,170,000
General Obligation Bonds	10/12/2023	\$62,415,000	11/15/2048	\$62,415,000
TOTAL ALL BONDS				<hr/> \$165,040,000
General Obligation Note	08/11/2010	\$4,768,538	11/15/2025	\$381,744
TOTAL ALL NOTES				<hr/> \$381,744
TOTAL ALL DEBT				<hr/> <hr/> \$165,421,744

COUNTY OF LEHIGH - 2026 PROPOSED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SUMMARY ALL FUND TYPES

2026 PROPOSED BUDGET						
GOVERNMENTAL.....			...PROPRIETARY...		TOTAL (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	
REVENUES:						
TAXES	120,870,588					120,870,588
GRANTS & REIMBURSEMENTS	5,960,809	373,057,196			1	379,018,006
DEPARTMENTAL EARNINGS	12,898,454	10,951,634			156,865	24,006,953
JUDICIAL COSTS & FINES	4,774,553	4,251				4,778,804
INVESTMENT INCOME	2,300,002	2,605,533		200,002	146,002	5,251,539
RENTS	414,116	18,001	936,700		4,194,433	5,563,250
PAYMENTS IN LIEU OF TAXES	176,000					176,000
OTHER REVENUES	132,492	165,214			1,002	298,708
TOTAL REVENUES	147,527,014	386,801,829	936,700	200,002	4,498,303	539,963,848
EXPENDITURES:						
ELECTED OFFICIALS	31,291,108	4,288,639		160,000		35,739,747
COUNTY EXECUTIVE	6,745,949					6,745,949
ADMINISTRATION	25,258,786	1,170,213		860,000		27,288,999
HUMAN SERVICES	570,935	255,056,873		200,000	1,208,312	257,036,120
GENERAL SERVICES	10,167,753	10,139,522		4,714,010	1,902,021	26,923,306
NURSING HOMES		102,468,693		1,880,000		104,348,693
CORRECTIONS	39,707,140			955,000		40,662,140
DEPARTMENT OF LAW	1,632,816					1,632,816
COURTS	37,839,126	5,746,761		68,000		43,653,887
COMMUNITY & ECONOMIC DEV	1,488,135	1,848,030				3,336,165
SPECIAL USE		1,052,980				1,052,980
DEBT SERVICE			10,417,038			10,417,038
TOTAL EXPENDITURES	154,701,748	381,771,711	10,417,038	8,837,010	3,110,333	558,837,840
OTHER FINANCING SOURCES (USES):						
OTHER FINANCING SOURCES	31,021,008	19,223,373	9,481,338	7,737,000		67,462,719
OTHER FINANCING USES	(27,546,274)	(35,291,091)			(4,625,354)	(67,462,719)
TOTAL OTHER FINANCING SOURCES (USES)	3,474,734	(16,067,718)	9,481,338	7,737,000	(4,625,354)	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(3,700,000)	(11,037,600)	1,000	(900,008)	(3,237,384)	(18,873,992)
FUND BALANCES AT BEGINNING OF YEAR	28,700,000	49,830,000	18,000	2,000,002	5,500,000	86,048,002
FUND BALANCES AT END OF YEAR	25,000,000	38,792,400	19,000	1,099,994	2,262,616	67,174,010
	=====	=====	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 PROPOSED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1101 OPERATING FUND

	1101 OPERATING FUND				
	2024	2025			2026
	ACTUAL	ADOPTED	REVISED	ACTIVITY AS OF 7/31	PROPOSED
REVENUES:					
TAXES	118,443,321	119,670,588	119,670,588	113,957,610	120,870,588
GRANTS & REIMBURSEMENTS	14,466,136	6,244,540	8,150,085	4,130,605	5,960,809
DEPARTMENTAL EARNINGS	12,348,612	12,488,697	12,525,697	7,612,262	12,898,454
JUDICIAL COSTS & FINES	4,190,643	3,731,453	3,731,453	2,826,860	4,774,553
INVESTMENT INCOME	4,762,496	2,000,001	1,885,751	597,264	2,000,001
RENTS	416,103	414,836	414,836	226,849	414,116
PAYMENTS IN LIEU OF TAXES	166,114	174,000	174,000	7,483	176,000
OTHER REVENUES	296,158	134,492	142,440	121,924	132,492
TOTAL REVENUES	155,089,583	144,858,607	146,694,850	129,480,857	147,227,013
EXPENDITURES:					
ELECTED OFFICIALS	29,103,941	30,348,944	31,458,121	17,135,556	31,291,108
COUNTY EXECUTIVE	7,321,940	6,259,637	7,587,373	3,821,904	6,745,949
ADMINISTRATION	23,279,799	25,510,758	26,386,402	12,918,179	25,258,786
HUMAN SERVICES	304,819	562,658	564,198	175,805	570,935
GENERAL SERVICES	9,423,492	9,687,128	9,931,056	5,586,054	10,167,753
CORRECTIONS	34,555,642	38,598,135	38,823,549	20,692,231	39,707,140
DEPARTMENT OF LAW	1,415,071	1,560,870	1,560,939	828,541	1,632,816
COURTS	34,116,134	35,145,127	35,975,128	19,569,260	37,839,126
COMMUNITY & ECONOMIC DEV	7,066,269	1,573,678	1,662,159	535,530	1,488,135
TOTAL EXPENDITURES	146,587,107	149,246,935	153,948,925	81,263,060	154,701,748
OTHER FINANCING SOURCES (USES):					
OTHER FINANCING SOURCES	19,446,322	32,004,709	34,004,709	10,256,471	31,021,008
OTHER FINANCING USES	(26,692,769)	(32,916,381)	(40,162,311)	(13,429,627)	(27,246,273)
TOTAL OTHER FINANCING SOURCES (USES)	(7,246,447)	(911,672)	(6,157,602)	(3,173,156)	3,774,735
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES					
	1,256,029	(5,300,000)	(13,411,677)	45,044,641	(3,700,000)
FUND BALANCES AT BEGINNING OF YEAR	12,661,320	5,300,000	13,453,095	13,917,338	3,700,000
FUND BALANCES AT END OF YEAR	13,917,349		41,418	58,961,979	

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

CATEGORY	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***** ADOPTED	2025 REVISED	***** RECEIVED AS OF 7/31	***** % RECEIVED	2026 PROPOSED
OPERATING							
ELECTED OFFICIALS							
010000.32000	GRANTS & REIMBURSEMENTS	1,153,410	927,351	1,381,406	662,821	47	801,513
010000.33000	DEPARTMENT EARNINGS	6,082,022	6,316,414	6,353,414	3,771,903	59	6,529,414
010000.39000	OTHER	130,870	103,102	110,910	86,944	78	103,102
TOTALS:		7,366,302	7,346,867	7,845,730	4,521,668	57	7,434,029

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

CATEGORY	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***** ADOPTED	2025 REVISED	***** EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
OPERATING							
ELECTED OFFICIALS							
010000.41000	PERSONNEL SERVICES	26,505,283	26,952,132	27,008,193	15,085,633	55	27,874,296
010000.42000	TRAVEL & TRANSPORTATION	182,106	258,554	269,358	107,013	39	260,554
010000.43000	PROF & TECHNICAL SERVICES	605,506	605,374	1,046,637	540,689	51	613,374
010000.44000	GRANTS, SUBSIDIES, CONTRACTS	100,000	100,000	100,000	50,000	50	100,000
010000.45000	MATERIALS & OPERATING SUPPLIES	318,630	387,255	416,435	189,455	45	389,255
010000.46000	OTHER OPERATING EXPENSES	1,345,509	1,979,961	2,536,780	1,147,926	45	1,987,961
010000.47000	CAPITAL EXPENDITURES	46,907	65,668	80,718	14,840	18	65,668
TOTALS:		29,103,941	30,348,944	31,458,121	17,135,556	54	31,291,108

COMMISSIONERS

The Board of Commissioners is the legislative branch of County government and has all the legislative powers that may be exercised by the County under the Constitution, the laws of the Commonwealth of Pennsylvania, and the Lehigh County Home Rule Charter. Some of the Board's powers are: to enact, amend or repeal ordinances, resolutions, and motions; to make appropriations; to incur indebtedness; to adopt the budget; to levy taxes, assessments and service charges; and to adopt the Administrative Code and the Personnel Code.

010100	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	369,105	392,981	389,858	203,261	383,579
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	1,612	2,000	2,000	793	2,000
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	79,726	140,002	140,002	52,500	148,002
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	1,316	2,151	117	0	2,151
Pension Contributions	0	0	0	0	0	Other Operating Expenses	2,178	2,801	2,801	756	2,801
Rents	0	0	0	0	0	Capital Expenditures	0	5	4,956	4,950	5
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	453,937	539,940	539,734	262,260	538,538
Other Financing Sources	0	0	0	0	0						
Total	0	0	0	0	0						

DISTRICT ATTORNEY

The core function of the District Attorney is public safety. We effectively and fairly prosecute all misdemeanor and felonies committed in Lehigh County. Several Task Forces were created with specialized investigators to target crimes including homicide, child abuse, domestic violence, elder abuse, auto theft, insurance fraud and drug offenses. The office's Victim/Witness Unit helps to support victims and witnesses and helps them navigate the criminal justice system. Child abuse investigators work on site at the Child Advocacy Center to aid victims of abuse. Several county detectives and assistant district attorneys work exclusively with victims of domestic violence. The Central Booking Center continues to save municipal police departments valuable time. The 12th Investigating Grand Jury was empaneled to help investigate crimes. The Veterans' Mentoring Program pairs volunteer veterans with veterans facing criminal charges. Team MISA (Mental Illness and Substance Abuse) is a diversionary program that disposes of criminal charges against those who may have substance abuse and/or mental health issues. The James B. Martin Regional Intelligence and Investigation Center integrates data from area police departments as well as local, state and federal databases into one electronic crime-fighting resource. The Officer David M. Petzold Digital Forensics Laboratory of Lehigh County has been instrumental in helping uncover and document evidence in cases ranging from homicides to child pornography. The Lehigh County Firearm and Tool Mark Laboratory performs ballistics examinations for all police departments in Lehigh County and is an invaluable adjunct to the office's prosecution of cases involving firearms.

010201	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	7,735,497	7,792,777	7,756,615	4,402,485	8,450,609
Grants and Reimbursements	177,589	155,310	206,820	181,575	155,311	Travel / Transportation	29,505	33,001	41,305	25,690	33,001
Departmental Earnings	0	1	1	0	1	Professional / Technical Services	27,068	37,003	37,003	14,080	37,003
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	68,043	57,500	63,079	40,869	57,500
Pension Contributions	0	0	0	0	0	Other Operating Expenses	345,407	437,508	480,359	228,320	437,508
Rents	0	0	0	0	0	Capital Expenditures	6,072	7,002	10,931	1,442	7,002
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	11,365	21,500	29,308	12,146	21,500	Total	8,211,592	8,364,791	8,389,292	4,712,886	9,022,623
Other Financing Sources	0	0	0	0	0						
Total	188,954	176,811	236,129	193,721	176,812						

DRUG TASK FORCE

The Lehigh County Drug Task Force operates and has jurisdiction throughout the county and is partially funded by a grant from the Attorney General's Office, by forfeiture funds and county tax dollars. The Task Force investigates hundreds of cases each year and seizes drugs, weapons and vehicles related to the drug trade.

010202	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	829,090	887,538	836,208	431,126	863,307
Grants and Reimbursements	210,012	100,000	389,987	146,897	100,000	Travel / Transportation	5,763	7,000	7,000	250	7,000
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	124,039	3,675	280,783	195,317	3,675
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	15,356	12,050	12,723	8,951	12,050
Pension Contributions	0	0	0	0	0	Other Operating Expenses	13,169	8,700	8,700	4,546	8,700
Rents	0	0	0	0	0	Capital Expenditures	0	1,251	1,251	0	1,251
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	987,417	920,214	1,146,665	640,190	895,983
Other Financing Sources	0	0	0	0	0						
Total	210,012	100,000	389,987	146,897	100,000						

DOMESTIC VIOLENCE

The Domestic Violence Unit is funded by a grant from the Pennsylvania Commission on Crime and Delinquency, and each year members of the unit investigate and prosecute approximately 750 to 850 cases. The unit, formed in 1997, employs two County Detectives who investigate with police all domestic violence cases which are then prosecuted by the unit's three Assistant District Attorneys.

010206	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	120,345	106,112	106,112	66,574	127,081
Grants and Reimbursements	108,505	125,000	125,000	72,817	125,000	Travel / Transportation	0	0	0	0	0
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	64,093	62,500	62,500	38,550	62,500
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	0	0	0	0
Pension Contributions	0	0	0	0	0	Other Operating Expenses	0	0	0	0	0
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	184,438	168,612	168,612	105,124	189,581
Other Financing Sources	0	0	0	0	0						
Total	108,505	125,000	125,000	72,817	125,000						

VICTIM WITNESS

The Victim/Witness Unit of the District Attorney's Office provides services to victims and witnesses in all crimes prosecuted. The goal of these services is to help navigate and support victims and witnesses through the legal process. The salary and benefits of the unit coordinator and two victim advocates are covered by the Rights and Services Act (RSA) grant.

010208	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	239,523	265,993	265,993	141,995	264,450
Grants and Reimbursements	459,916	383,267	346,267	25,662	257,428	Travel / Transportation	0	1,600	1,600	85	1,600
Departmental Earnings	0	0	37,000	71,050	123,000	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	100,000	100,000	100,000	50,000	100,000
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	1	1	0	1
Pension Contributions	0	0	0	0	0	Other Operating Expenses	5,817	18,236	18,236	406	18,236
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	345,340	385,830	385,830	192,486	384,287
Other Financing Sources	0	0	0	0	0						
Total	459,916	383,267	383,267	96,712	380,428						

REGIONAL CENTRAL BOOKING

The Lehigh County Central Booking Center was established in 1998 and enlarged in 2007 to save police departments throughout the county thousands of officers' hours in the processing of individuals arrested for crimes within the county. The cost of operating the center is mostly paid for by the defendants who are processed through it. Those costs are assessed as court costs against the defendants who are convicted or placed on Accelerated Rehabilitative Disposition (ARD), a pretrial diversionary program for first-time offenders charged with nonviolent offenses. No tax dollars are spent in operating the Central Booking Center.

010209	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	1,163,952	1,060,719	1,060,719	643,881	1,089,236
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	0	1,601	1,601	0	1,601
Departmental Earnings	987,757	1,097,500	1,097,500	659,436	1,097,500	Professional / Technical Services	214,353	228,000	228,000	114,659	228,000
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	14,301	18,000	18,000	6,544	18,000
Pension Contributions	0	0	0	0	0	Other Operating Expenses	11,316	44,001	47,569	4,888	44,001
Rents	0	0	0	0	0	Capital Expenditures	5,112	8,001	8,001	0	8,001
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	1,409,034	1,360,322	1,363,890	769,972	1,388,839
Other Financing Sources	0	0	0	0	0						
Total	987,757	1,097,500	1,097,500	659,436	1,097,500						

FORENSIC LAB

The Officer David M. Petzold Digital Forensics Laboratory of Lehigh County has been instrumental in analyzing critical evidence in homicide and other criminal cases. The lab is partially funded by donations from the Officer David M. Petzold Memorial Foundation, which has contributed more than \$250,000 to date to equip the laboratory. The facility is also funded by contributions from Lehigh and Northampton counties and forfeiture funds. The laboratory was one of the first county digital forensic labs in Pennsylvania and has played a pivotal role in helping to solve crimes.

010211	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	327,657	453,364	445,279	206,277	367,653
Grants and Reimbursements	100,000	100,001	107,501	107,500	100,001	Travel / Transportation	55	3,650	6,150	2,209	3,650
Departmental Earnings	0	200	200	0	200	Professional / Technical Services	0	3	3	0	3
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	841	1,500	1,500	105	1,500
Pension Contributions	0	0	0	0	0	Other Operating Expenses	73,454	95,001	101,655	62,909	95,001
Rents	0	0	0	0	0	Capital Expenditures	2,825	10,000	10,000	295	10,000
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	10,001	10,001	0	10,001	Total	404,832	563,518	564,587	271,795	477,807
Other Financing Sources	0	0	0	0	0						
Total	100,000	110,202	117,702	107,500	110,202						

CORONER

The Lehigh County Coroner's Office and Forensics Center delivers services to the Citizens of and those who die within the County of Lehigh, 24 hours a day, seven days a week. The Lehigh County Coroner's Office is an independent investigative agency staffed by highly trained personnel whose function is to investigate the facts and circumstances surrounding a death over which the Coroner has jurisdiction and to determine the Cause and Manner of Death. Investigative services performed include: forensic death investigations, forensic post mortem examinations, forensic photography, forensic fingerprinting, forensic entomology, forensic anthropology, forensic temperature analysis, forensic child and infant death analysis, forensics bloodstain pattern analysis, forensic odontology and forensic ophthalmology. Death scene investigations include: natural deaths, accidents, suicides, homicides as well as deaths due to neglect, abuse, terrorism, fire/arson, industrial accidents and mass disasters. The investigations and rulings of The Lehigh County Coroner's Office and Forensics Center concerning criminal acts or criminal neglect or those that affect public health and safety are the foundation for follow-up actions other investigative agencies.

010300	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	1,901,246	2,122,520	2,106,464	1,127,846	2,148,660
Grants and Reimbursements	71,775	13,773	155,831	74,702	13,773	Travel / Transportation	85,857	142,751	142,751	47,600	144,751
Departmental Earnings	249,667	213,500	213,500	172,447	213,500	Professional / Technical Services	15,933	15,501	134,981	83,269	15,501
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	67,597	120,501	121,162	27,658	122,501
Pension Contributions	0	0	0	0	0	Other Operating Expenses	590,136	952,503	1,352,175	534,515	952,503
Rents	0	0	0	0	0	Capital Expenditures	1,252	1,505	1,505	0	1,505
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	44,500	1	1	28,575	1	Total	2,662,021	3,355,281	3,859,038	1,820,888	3,385,421
Other Financing Sources	0	0	0	0	0						
Total	365,942	227,274	369,332	275,724	227,274						

SHERIFF-OPERATIONS

The Lehigh County Sheriff's Office is led by Sheriff Joseph N. Hanna. The Office of Sheriff consists of 6 Divisions. These Divisions are Operations, Civil, Security, Warrants, Magisterial District Court Security and Courts/Transportation. The Office of Sheriff in Lehigh County serves all Court Papers for the Court of Common Pleas and Domestic Relations, investigates, locates and apprehends wanted parties as well as transports individuals to Court proceedings. The Sheriff is responsible for security and safety in two Courthouses, a Government Center which houses Executive and Legislative branches of County Government as well as the County Human Services Department and intake.

The Lehigh County Sheriff's Office is committed to meeting the ever-increasing responsibilities and challenges in today's world; advancing the office into the 21st century while meeting the mandate to do so with fiscal responsibility for the residents of Lehigh County. Alternative funding sources are aggressively sought by the Office of the Sheriff on a continual basis.

010401	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	1,786,407	1,784,814	1,769,514	988,472	1,803,690
Grants and Reimbursements	25,613	50,000	50,000	53,668	50,000	Travel / Transportation	3,830	2,800	2,800	2,403	2,800
Departmental Earnings	642,821	1,054,200	1,054,200	387,003	1,054,200	Professional / Technical Services	17,651	32,500	32,500	10,158	32,500
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	82,317	76,100	85,299	53,659	76,100
Pension Contributions	0	0	0	0	0	Other Operating Expenses	112,389	180,250	231,355	138,322	180,250
Rents	0	0	0	0	0	Capital Expenditures	13,394	11,500	13,014	3,043	11,500
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	2,301	600	600	30	600	Total	2,015,988	2,087,964	2,134,482	1,196,057	2,106,840
Other Financing Sources	0	0	0	0	0						
Total	670,735	1,104,800	1,104,800	440,701	1,104,800						

SHERIFF-CIVIL

010402	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	775,920	796,789	763,696	412,995	825,252
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	11,198	14,000	14,000	4,644	14,000
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	7,326	8,500	8,500	4,335	8,500
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	3,000	3,000	0	3,000
Pension Contributions	0	0	0	0	0	Other Operating Expenses	1,930	2,000	2,077	76	2,000
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0						
Other Financing Sources	0	0	0	0	0						
Total	0	0	0	0	0	Total	796,374	824,289	791,273	422,050	852,752

SHERIFF-SECURITY

010403	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	455,175	283,484	283,484	266,210	283,805
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	0	251	251	0	251
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	728	1,150	1,150	379	1,150
Pension Contributions	0	0	0	0	0	Other Operating Expenses	0	0	0	0	0
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	455,903	284,885	284,885	266,589	285,206
Other Financing Sources	0	0	0	0	0						
Total	0	0	0	0	0						

SHERIFF-WARRANTS

010404	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	745,951	766,374	766,374	432,491	787,740
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	8,348	7,000	7,000	3,901	7,000
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	10,215	11,500	11,500	5,744	11,500
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	427	4,500	5,570	1,464	4,500
Pension Contributions	0	0	0	0	0	Other Operating Expenses	0	0	0	0	0
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	764,941	789,374	790,444	443,600	810,740
Other Financing Sources	0	0	0	0	0						
Total	0	0	0	0	0						

SHERIFF-COURT

010405	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	4,146,203	4,467,795	4,421,431	2,348,634	4,574,407
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	27,574	23,500	23,500	12,831	23,500
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	5,966	5,000	5,000	3,653	5,000
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	14,257	28,000	41,330	27,102	28,000
Pension Contributions	0	0	0	0	0	Other Operating Expenses	447	500	500	0	500
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0						
Other Financing Sources	0	0	0	0	0						
Total	0	0	0	0	0						
						Total	4,194,447	4,524,795	4,491,761	2,392,220	4,631,407

SHERIFF-MDJ SECURITY

010406	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	1,322,509	1,337,938	1,337,938	754,866	1,389,048
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	640	6,000	6,000	453	6,000
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	4,000	4,000	0	4,000
Pension Contributions	0	0	0	0	0	Other Operating Expenses	0	0	0	0	0
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0						
Other Financing Sources	0	0	0	0	0						
Total	0	0	0	0	0	Total	1,323,149	1,347,938	1,347,938	755,319	1,399,048

CONTROLLER

To fulfill the duties and responsibilities of the Office of the Controller as mandated by the County charter and the taxpayers of Lehigh County, we perform audits of County revenue and expenditures on a cyclical basis to measure financial integrity; provide oversight on County management's compliance with applicable federal, state, and County laws/regulations; review the adequacy of internal control to assure proper checks and balances are in place and are working; seek economies and efficiencies resulting in improved operations, cost savings and/or increased revenue to the County; monitor all County disbursements on a continuous basis (weekly vendor checks, bi-weekly payroll checks, monthly pension checks); secure all replies to advertised bids and supervise the public bid openings; administer the Ethics Hotline; handle special requests and provide support to other County offices, as requested (Board of Commissioners, District Attorney, etc.).

010700	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	916,501	940,186	940,186	525,987	962,796
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	1,692	5,200	5,200	537	5,200
Departmental Earnings	406	1	1	0	1	Professional / Technical Services	30,327	49,990	91,150	8,796	49,990
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	2,976	2,900	3,400	1,915	2,900
Pension Contributions	0	0	0	0	0	Other Operating Expenses	17,114	27,909	27,409	9,476	27,909
Rents	0	0	0	0	0	Capital Expenditures	2,274	4,101	6,789	2,688	4,101
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	970,884	1,030,286	1,074,134	549,399	1,052,896
Other Financing Sources	0	0	0	0	0						
Total	406	1	1	0	1						

JUDICIAL RECORDS

As a result of an amendment to the Home Rule Charter, effective January, 2008, the offices of Clerk of Courts, including Civil and Criminal Divisions (Prothonotary and Clerk of Courts), Register of Wills and Recorder of Deeds were abolished and a new position of Clerk of Judicial Records was created to combine four divisions into one office. In March 2011, the Recorder of Deeds Office was relocated to the courthouse and completed consolidation of all four divisions into one office area. A central file review area was created adjacent to the Clerk's Office. The Elected Clerk of Judicial Records is responsible for maintaining complete, accurate and up-to-date file records for the Civil, Criminal and Register of Wills Divisions of the Lehigh County Court system in accordance with existing laws and remains current with all new legislation. The Clerk is also responsible for recording all deeds and mortgages and real estate matters in the Recorder of Deeds Division. The Register of Wills Division probates wills and collects inheritance taxes for the Commonwealth of Pennsylvania. To fulfill this responsibility, it is the mission of the Clerk of Judicial Records' Divisions to provide various services to the Courts, attorneys, title companies, other government agencies and the general public. It is the Clerk of Judicial Records' goal to maintain efficient quality services. The objectives to meet this goal are timely completion and submission of all required reports to various agencies of the Court system and other state agencies and to receive, process and maintain complete and accurate records of all moneys received, including moneys collected on behalf of individuals and held in escrow for the Court. The Clerk of Judicial Records Office files date back to 1812. The Clerk of Judicial Records' Divisions are an integral part of the Court System and Land Records of Lehigh County.

010901	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	3,042,446	3,382,323	3,316,192	1,772,349	3,449,182
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	4,409	5,700	5,700	4,100	5,700
Departmental Earnings	2,445,298	2,383,711	2,383,711	1,558,894	2,383,711	Professional / Technical Services	0	500	500	0	500
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	41,060	41,701	41,903	20,288	41,701
Pension Contributions	0	0	0	0	0	Other Operating Expenses	115,711	142,302	195,694	161,499	150,302
Rents	0	0	0	0	0	Capital Expenditures	13,730	14,303	14,303	251	14,303
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	66,657	55,000	55,000	42,323	55,000	Total	3,217,356	3,586,829	3,574,292	1,958,487	3,661,688
Other Financing Sources	0	0	0	0	0						
Total	2,511,955	2,438,711	2,438,711	1,601,217	2,438,711						

JUDICIAL RECORDS-DEEDS

As a result of an amendment to the Home Rule Charter, effective January, 2008, the offices of Clerk of Courts, including Civil and Criminal Divisions (Prothonotary and Clerk of Courts), Register of Wills and Recorder of Deeds were abolished and a new position of Clerk of Judicial Records was created to combine four divisions into one office. In March 2011, the Recorder of Deeds Office was relocated to the courthouse and completed consolidation of all four divisions into one office area. A central file review area was created adjacent to the Clerk's Office. The Elected Clerk of Judicial Records is responsible for maintaining complete, accurate and up-to-date file records for the Civil, Criminal and Register of Wills Divisions of the Lehigh County Court system in accordance with existing laws and remains current with all new legislation. The Clerk is also responsible for recording all deeds and mortgages and real estate matters in the Recorder of Deeds Division. The Register of Wills Division probates wills and collects inheritance taxes for the Commonwealth of Pennsylvania. To fulfill this responsibility, it is the mission of the Clerk of Judicial Records' Divisions to provide various services to the Courts, attorneys, title companies, other government agencies and the general public. It is the Clerk of Judicial Records' goal to maintain efficient quality services. The objectives to meet this goal are timely completion and submission of all required reports to various agencies of the Court system and other state agencies and to receive, process and maintain complete and accurate records of all moneys received, including moneys collected on behalf of individuals and held in escrow for the Court. The Clerk of Judicial Records Office files date back to 1812. The Clerk of Judicial Records' Divisions are an integral part of the Court System and Land Records of Lehigh County.

010902	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	627,756	710,425	691,455	360,184	703,801
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	1,623	2,500	2,500	1,517	2,500
Departmental Earnings	1,756,073	1,567,301	1,567,301	923,073	1,657,301	Professional / Technical Services	8,809	10,700	14,215	9,628	10,700
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	9,411	14,201	14,201	521	14,201
Pension Contributions	0	0	0	0	0	Other Operating Expenses	56,441	68,250	68,250	2,213	68,250
Rents	0	0	0	0	0	Capital Expenditures	2,248	8,000	9,968	2,171	8,000
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	6,047	16,000	16,000	3,870	16,000	Total	706,288	814,076	800,589	376,234	807,452
Other Financing Sources	0	0	0	0	0						
Total	1,762,120	1,583,301	1,583,301	926,943	1,673,301						

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

CATEGORY	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***** ADOPTED	2025 REVISED	***** RECEIVED AS OF 7/31	% RECEIVED	2026 PROPOSED
OPERATING							
COUNTY EXECUTIVE							
020000.32000	GRANTS & REIMBURSEMENTS	1,273,367	1	101,420	79,967	78	1
020000.33000	DEPARTMENT EARNINGS	1,610	4	4	3,643	91,075	4
020000.39000	OTHER	146	652	652	1,101	168	652
TOTALS:		1,275,123	657	102,076	84,711	82	657

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

CATEGORY	CHART OF ACCOUNTS TITLE	2024	*****	2025	*****		2026
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 7/31	% EXPENDED	PROPOSED
OPERATING							
COUNTY EXECUTIVE							
020000.41000	PERSONNEL SERVICES	5,206,186	5,018,828	5,119,341	2,845,669	55	5,445,841
020000.42000	TRAVEL & TRANSPORTATION	20,510	15,342	20,869	12,606	60	15,491
020000.43000	PROF & TECHNICAL SERVICES	590,397	464,304	466,732	270,898	58	466,804
020000.45000	MATERIALS & OPERATING SUPPLIES	425,936	453,830	449,718	294,336	65	454,830
020000.46000	OTHER OPERATING EXPENSES	1,055,415	272,478	1,479,317	379,321	25	328,128
020000.47000	CAPITAL EXPENDITURES	23,496	34,855	51,396	19,074	37	34,855
TOTALS:		7,321,940	6,259,637	7,587,373	3,821,904	50	6,745,949

OFFICE OF COUNTY EXECUTIVE

The County Executive has executive and administrative powers as conferred upon him under the Home Rule Charter or by ordinance. Some of the powers and duties include supervising and directing the administration and the internal organization of County government agencies; preparing of the annual operating and capital budgets; representing the County in deliberations with other governmental bodies; and assuring that all laws relating to the affairs of the County are duly executed and enforced within the County. The Office of the County Executive includes Voter Registration, the Election Board and the Office of the Public Defender.

020100	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	217,689	216,857	216,857	120,581	246,660
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	10,323	3,041	6,521	5,711	3,041
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	1	1	0	1
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	1,030	0	0	1,030
Pension Contributions	0	0	0	0	0	Other Operating Expenses	4,261	5,950	4,225	4,224	5,950
Rents	0	0	0	0	0	Capital Expenditures	0	1,302	577	0	1,302
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	1	1	0	1	Total	232,273	228,181	228,181	130,516	257,984
Other Financing Sources	0	0	0	0	0						
Total	0	1	1	0	1						

OFFICE OF VOTERS REGISTRATION

The Office of Voter Registration and Elections is committed to the proper administration of the Statewide Uniform Registry of Electors (SURE), as prescribed by the Election Code of the Commonwealth of Pennsylvania, adhering to specific deadlines and requirements as mandated by statute prescribed by the PA Department of State as well as the Federal Government's Department of Justice, while striving to provide excellent customer service. This office is responsible for the conduct of Federal, State, County, Local and Party elections. Office personnel provide information and guidance pertaining to all the various procedures of voter registration and elections. Some of the responsibilities include establishing voting precincts and polling places, the training of 900+ district election officers, the preparation and testing of Voter Verified, Hand Marked Paper ballot voting systems and mail ballots in multiple languages. The entire staff takes pride in their work and does their best to maintain the highest level of credibility.

020300	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	1,390,854	1,150,794	1,146,272	661,239	1,164,210
Grants and Reimbursements	1,273,367	1	1	21,986	1	Travel / Transportation	5,457	4,001	4,001	913	3,000
Departmental Earnings	1,610	4	4	3,643	4	Professional / Technical Services	586,612	422,001	427,476	268,833	424,501
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	402,809	430,500	427,418	277,018	430,500
Pension Contributions	0	0	0	0	0	Other Operating Expenses	950,240	129,975	1,269,768	293,433	183,975
Rents	0	0	0	0	0	Capital Expenditures	11,723	25,302	35,568	9,966	25,302
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	146	651	651	1,101	651	Total	3,347,695	2,162,573	3,310,503	1,511,402	2,231,488
Other Financing Sources	0	0	0	0	0						
Total	1,275,123	656	656	26,730	656						

OFFICE OF PUBLIC DEFENDER

The Public Defender provides representation to indigent persons as mandated by the Constitutions of the United States and the Commonwealth of Pennsylvania. We protect the rights of our clients by providing vigorous, compassionate and client centered, holistic legal representation to individuals who cannot afford to pay for an attorney. We provide free representation to eligible individuals in all misdemeanors and felonies. We represent individuals pre-trial, through trial and through the appeal process. We also represent juveniles in delinquency matters, and individuals in involuntary mental health commitment proceedings, and any other matter where representation is constitutionally required. Our office is staffed by licensed attorneys, investigators, social workers and support staff. We handle approximately 75% of all criminal cases and 96% of all juvenile cases filed in the county. Our office is wholly funded by the county and receives no state funds.

020400	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	3,597,643	3,651,177	3,698,806	2,063,849	4,034,971
Grants and Reimbursements	0	0	101,419	57,981	0	Travel / Transportation	4,730	8,300	10,347	5,982	9,450
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	3,785	42,302	39,255	2,065	42,302
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	23,127	22,300	22,300	17,318	23,300
Pension Contributions	0	0	0	0	0	Other Operating Expenses	100,914	136,553	205,324	81,664	138,203
Rents	0	0	0	0	0	Capital Expenditures	11,773	8,251	15,251	9,108	8,251
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	3,741,972	3,868,883	3,991,283	2,179,986	4,256,477
Other Financing Sources	0	0	0	0	0						
Total	0	0	101,419	57,981	0						

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

CATEGORY	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***** ADOPTED	2025 REVISED	***** RECEIVED AS OF 7/31	% RECEIVED	2026 PROPOSED
OPERATING							
ADMINISTRATION							
030000.31000	TAXES	118,443,321	119,670,588	119,670,588	113,957,610	95	120,870,588
030000.32000	GRANTS & REIMBURSEMENTS	115,345	234,665	926,165	302,596	32	211,204
030000.33000	DEPARTMENT EARNINGS	2,424,834	2,675,833	2,675,833	1,917,909	71	2,668,833
030000.35000	INVESTMENT INC	4,762,496	2,000,001	1,885,751	597,264	31	2,000,001
030000.37000	RENTS	231,951	195,001	195,001	120,532	61	195,001
030000.38000	PAYMENTS IN LIEU OF TAXES	166,114	174,000	174,000	7,483	4	176,000
030000.39000	OTHER	96,288	3,502	3,502	13,757	392	1,502
030000.51000	OTHER FINANCING SOURCES	19,446,322	32,004,709	34,004,709	10,256,471	30	31,021,008
TOTALS:		145,686,671	156,958,299	159,535,549	127,173,622	79	157,144,137

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

	2024	*****	2025	*****		2026	
CATEGORY	CHART OF ACCOUNTS TITLE	ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 7/31	% EXPENDED	PROPOSED
OPERATING							
ADMINISTRATION							
030000.41000	PERSONNEL SERVICES	17,971,191	19,397,090	19,971,090	8,619,383	43	18,790,982
030000.42000	TRAVEL & TRANSPORTATION	20,560	40,905	40,605	12,398	30	41,405
030000.43000	PROF & TECHNICAL SERVICES	805,002	1,184,769	1,229,443	510,534	41	1,185,299
030000.44000	GRANTS, SUBSIDIES, CONTRACTS	116,594	110,001	210,001	160,475	76	111,001
030000.45000	MATERIALS & OPERATING SUPPLIES	214,538	238,405	307,506	201,072	65	234,805
030000.46000	OTHER OPERATING EXPENSES	4,137,776	4,502,523	4,589,806	3,411,309	74	4,858,229
030000.47000	CAPITAL EXPENDITURES	14,138	37,065	37,951	3,008	7	37,065
030000.61000	OTHER FINANCING USES	20,458,981	26,321,716	33,567,646	10,132,295	30	21,103,108
TOTALS:		43,738,780	51,832,474	59,954,048	23,050,474	38	46,361,894

DIRECTOR OF ADMINISTRATION

The Department of Administration's mission is: "To maintain the public trust through effective, efficient and responsive service while providing an enriching work experience for our employees". This office coordinates the functions and activities of the Department of Administration, which includes Assessment, Information Technology, Fiscal Affairs, Purchasing, Human Resources and Veteran's Affairs. It also supports the efforts of the County Executive in interdepartmental issues within the Executive branch, as well as with the Legislative, Judicial and Row Offices, and with intergovernmental and community liaison issues.

030100	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	353,229	351,458	351,458	195,818	360,726
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	0	101	101	0	101
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	647	650	650	354	890
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	528	501	801	591	501
Pension Contributions	0	0	0	0	0	Other Operating Expenses	127	1,050	750	170	1,050
Rents	0	0	0	0	0	Capital Expenditures	0	3	3	0	3
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	354,531	353,763	353,763	196,933	363,271
Other Financing Sources	0	0	0	0	0						
Total	0	0	0	0	0						

GENERAL COUNTY

The General County portion of the budget contains provisions for insurance premiums, payment for Constable service, interest income, bail bond forfeitures revenue, debt service, and miscellaneous general County revenue and expenses. It also includes contracts with Lehigh County Historical Society for Museum management and Lehigh Valley Pretrial Services for court supervised bail services.

030200	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	0	0	0	0	0
Grants and Reimbursements	7,412	50,000	621,500	71,920	50,000	Travel / Transportation	0	0	0	0	0
Departmental Earnings	247,356	135,001	135,001	83,141	135,001	Professional / Technical Services	186,667	285,512	284,332	116,353	285,302
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	101,142	101,000	101,000	56,000	101,000
Investment Income	4,762,496	2,000,001	1,885,751	597,264	2,000,001	Materials & Operating Supplies	11,678	0	18,938	18,937	0
Pension Contributions	0	0	0	0	0	Other Operating Expenses	3,855,735	4,153,201	4,198,376	3,223,493	4,515,787
Rents	231,951	195,001	195,001	120,532	195,001	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	20,458,981	26,321,716	33,567,646	10,132,295	21,103,108
Other Revenues	95,899	1,001	1,001	13,698	1,001	Total	24,614,203	30,861,429	38,170,292	13,547,078	26,005,197
Other Financing Sources	19,446,322	32,004,709	34,004,709	10,256,471	31,021,008						
Total	24,791,436	34,385,713	36,842,963	11,143,026	33,402,012						

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

ACCOUNT		2024	*****	2025	*****		2026
NUMBER	CHART OF ACCOUNTS TITLE	ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 7/31	% RECEIVED	PROPOSED
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	***** ADOPTED	2025 REVISED	***** EXPENDED AS OF 7/31	% EXPENDED	2026 PROPOSED
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
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

FISCAL OFFICE

The Lehigh County Office of Fiscal Affairs will continue to provide services to the Citizens of Lehigh County, as well as to the various Offices of County Government. The primary goals of the Office of Fiscal Affairs are three fold: 1). To maintain the sound financial position of the County. 2). To continue to promote fiscal integrity among the Departments, Offices, and Bureaus operating within County Government. 3). To provide financial analysis and various alternatives to County management when evaluating present County operating practices. To accomplish these goals the Fiscal Office will continue to monitor departmental revenues and expenditures, operating trends, and previous policies established to maintain the sound financial condition.

030401	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	116,621,971	117,670,588	117,670,588	112,063,956	118,870,588	Personnel Services	1,884,864	2,074,676	1,999,393	1,101,457	2,226,778
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	2,558	1,600	1,600	659	1,600
Departmental Earnings	134,576	137,501	137,501	466,123	137,501	Professional / Technical Services	10,169	15,000	15,000	10,200	15,000
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	112,092	125,300	130,115	114,884	125,300
Pension Contributions	0	0	0	0	0	Other Operating Expenses	5,102	13,600	13,600	1,488	13,600
Rents	0	0	0	0	0	Capital Expenditures	704	5,203	5,203	0	5,203
Payments in Lieu of Taxes	166,114	174,000	174,000	7,483	176,000	Other Financing Uses	0	0	0	0	0
Other Revenues	389	2,500	2,500	59	500	Total	2,015,489	2,235,379	2,164,911	1,228,688	2,387,481
Other Financing Sources	0	0	0	0	0						
Total	116,923,050	117,984,589	117,984,589	112,537,621	119,184,589						

BUREAU OF COLLECTIONS

The Bureau of Collections is responsible for the collection of criminal court costs, fines, restitution, civil court PFA filings and prison room and board. The Bureau utilizes the Common Pleas Case Management System (CPCMS), a computer software application centralizing collections throughout the State of Pennsylvania. Local fines and restitution are disbursed directly to the local governments and the crime victims, respectively.

030403	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	1,017,098	1,140,862	1,103,339	582,672	1,159,403
Grants and Reimbursements	0	1	1	0	1	Travel / Transportation	0	101	101	0	101
Departmental Earnings	1,147,605	1,300,050	1,300,050	785,672	1,300,050	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	15,039	16,500	16,859	8,419	16,900
Pension Contributions	0	0	0	0	0	Other Operating Expenses	5,224	7,401	18,566	15,625	7,401
Rents	0	0	0	0	0	Capital Expenditures	2,165	2,054	2,054	0	2,054
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	1,039,526	1,166,918	1,140,919	606,716	1,185,859
Other Financing Sources	0	0	0	0	0						
Total	1,147,605	1,300,051	1,300,051	785,672	1,300,051						

BUREAU OF TAX CLAIMS

All local taxing districts in the Commonwealth of Pennsylvania operate under a Tax Claim Bureau in accordance with Act No. 542 of 1947, as amended, with the exception of Philadelphia (a consolidated city/county of the first class), Allegheny County (a second class county), the political subdivisions therein, and Scranton (a second class A city) and its school districts. The Tax Claim Bureau's objective is the enforcement of the Pennsylvania Real Estate Tax Sale Law, Public Law 1368, Act 542 of July 7, 1947. Act 542 provides a fair and efficient means for local governments in Pennsylvania to secure the collection of delinquent taxes. The Act further meets the provision that legislation be enacted to govern the sale of property for delinquent taxes so that title, free from liens and encumbrances, may be transferred to the purchasers of properties sold at County Treasurer's sales i.e. Upset and Judicial sales. Northeast Revenue is currently acting as the agent for the County's collection of delinquent taxes and sale of properties. The Upset sale is scheduled during September of each year and the Judicial sale is scheduled sometime thereafter. Tax parcels subject to Upset sale will be posted each year. Advertising of parcels subject to Upset sale will occur in the Morning Call, the East Penn Press and the Lehigh Law Journal.

030404	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	1,821,350	2,000,000	2,000,000	1,893,654	2,000,000	Personnel Services	0	0	0	0	0
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	0	2	2	0	2
Departmental Earnings	453,827	475,004	475,004	330,041	475,004	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	3	3	0	3
Pension Contributions	0	0	0	0	0	Other Operating Expenses	0	5	5	0	5
Rents	0	0	0	0	0	Capital Expenditures	0	5	5	0	5
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	1	1	0	1						
Other Financing Sources	0	0	0	0	0						
Total	2,275,177	2,475,005	2,475,005	2,223,695	2,475,005						
						Total	0	15	15	0	15

ASSESSMENT OFFICE

The Assessment Office is mandated by Pennsylvania Law to prepare the Tax Duplicate, listing all properties in the County and the corresponding assessed values. The Tax Duplicate becomes the warrant for the collection of real estate taxes for all taxing authorities. Beginning in January of each year, the start of our cycle of operation, this office maintains and authorizes revisions to the Tax Duplicate and processes other recorded documents to accurately adjust the assessment records to reflect transfers of ownership. The Assessment Office also maintains this information in a data base for public use. In addition, the Assessment Office is also responsible for administering the enrollment of Act 72 of 2004, known as the Homeowner Tax Relief Act, Special Session Act 1 of 2006, Act 319, the Pennsylvania Farmland and Forest Land Act of 1974 and Act 515 of 1965.

030601	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	1,419,263	1,536,153	1,472,219	794,997	1,569,169
Grants and Reimbursements	1,571	1,201	1,201	852	1,201	Travel / Transportation	12,176	13,101	13,101	6,911	13,101
Departmental Earnings	35,527	194,026	194,026	36,990	194,026	Professional / Technical Services	425	181,527	181,217	0	181,527
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	5,570	6,601	7,203	2,253	6,601
Pension Contributions	0	0	0	0	0	Other Operating Expenses	7,447	12,504	12,814	11,325	12,504
Rents	0	0	0	0	0	Capital Expenditures	0	3,202	3,202	0	3,202
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	1,444,881	1,753,088	1,689,756	815,486	1,786,104
Other Financing Sources	0	0	0	0	0						
Total	37,098	195,227	195,227	37,842	195,227						

ASSESSMENT APPEALS

The Board of Assessment Appeals is composed of three members and its Solicitor. The Board follows Pennsylvania Law as it pertains to Act 93 of 2010 (Consolidated County Assessment Law). The Board hears approximately 400 appeals annually. In addition to assessment appeal hearings, the Board will also hear appeals on Homestead/Farmstead Exclusion properties as mandated by Act 72 of 2004, appeals of breach of Act 319 and Act 515, Public Utility Realty Tax Act (PURTA) properties as mandated by Act 4 of 1999, as well as annual exemption requests.

030602	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	103,504	105,704	105,704	60,476	109,004
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	0	100	100	0	100
Departmental Earnings	37,700	25,000	25,000	18,050	25,000	Professional / Technical Services	0	1	1	0	1
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	12	400	400	0	400
Pension Contributions	0	0	0	0	0	Other Operating Expenses	0	625	625	0	625
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	103,516	106,830	106,830	60,476	110,130
Other Financing Sources	0	0	0	0	0						
Total	37,700	25,000	25,000	18,050	25,000						

INFORMATION TECHNOLOGY

IT is dedicated to meeting the needs of Lehigh County, balancing individual office needs with the overall County objectives resulting in properly aligned IT. IT provides reliable, cost-effective and secure solutions for all offices, supporting business process optimization. The data centers are near optimal in performance and fault tolerant by design. Internally developed, browser-based applications and 3rd party commercial solutions are being implemented. IT will continue to develop interfaces and innovative data access and analysis tools in support of data sharing projects. The proposed budget provides the requisite funding to maintain the environment as reliance on technology increases. IT supports growth and functionality enhancements, increasing operational efficiency and reducing work error resulting from manual and duplicate data entry. IT will continue the effort to replace legacy systems with purchased or in-house written solutions to maintain flexibility and achieve cost containment.

Replacing the County's Fiscal, HR, Payroll, and Procurement systems continues to be important as we migrate to new technology as the top priority of IT. Replacing other ADMINS applications, like District Attorney, Assessment, and Human Services Systems will also be a priority as outlined in the IT Strategic Plan. In summary, IT will continue to leverage technology to reduce manual, repetitive and costly tasks and introduce systems that reduce operating expenses and maintaining security and stability.

030701	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	3,668,775	3,856,679	3,788,395	2,059,967	3,929,846
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	3,542	11,200	11,200	2,746	11,200
Departmental Earnings	368,243	409,000	409,000	197,892	402,000	Professional / Technical Services	574,119	629,828	675,992	370,534	629,828
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	15,188	19,550	19,550	8,848	19,550
Pension Contributions	0	0	0	0	0	Other Operating Expenses	215,825	193,000	195,962	128,994	193,000
Rents	0	0	0	0	0	Capital Expenditures	6,177	11,700	12,586	3,008	11,700
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	4,483,626	4,721,957	4,703,685	2,574,097	4,795,124
Other Financing Sources	0	0	0	0	0						
Total	368,243	409,000	409,000	197,892	402,000						

RETIREMENT ADMIN EXPENSES

This portion of the budget contains the County funding for Health care, Life and Cancer Insurance premiums and minor administrative costs for Lehigh County retirees.

031201	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	7,402,229	8,180,319	8,172,459	4,237,615	7,660,806
Grants and Reimbursements	92,100	183,461	183,461	0	160,000	Travel / Transportation	0	0	0	0	0
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	100	100	0	100
Pension Contributions	0	0	0	0	0	Other Operating Expenses	309	150	150	0	150
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	7,402,538	8,180,569	8,172,709	4,237,615	7,661,056
Other Financing Sources	0	0	0	0	0						
Total	92,100	183,461	183,461	0	160,000						

VETERAN'S AFFAIRS

The Office of Veterans Affairs has three U.S. Department of Veterans Affairs (VA) accredited Veteran Service Officers who directly assist veterans, their families, and survivors in obtaining the federal, state, and county benefits for which they are eligible as a consequence of military service. We counsel and assist in preparing and submitting claims and applications for benefits such as: service-connected disabilities, pensions and gratuities, emergency financial assistance, tax relief, education, and burials and memorials. We act as their representative before the VA and its various offices such as the Board of Veterans Appeals, and departments and commissions of the Commonwealth of Pennsylvania and Lehigh County. The office monitors the progress of claims through adjudication and intercedes if problems arise, with the ultimate goal of an award of benefits to the veteran and their family. We coordinate with and assist government agencies and non-governmental organizations in providing outreach and services to veterans with an emphasis on veteran homelessness and unemployment. Our office is a member of the steering committee for the Lehigh County District Attorney's Veteran Mentoring Program which works with justice-involved veterans. We attend senior expos, job fairs, and other community events as outreach. In addition, we provide seminars and information sessions at senior centers, nursing homes, veteran service organizations, military organizations, and community organizations. The office participates in Memorial Day, Veteran's Day, and other military and patriotic activities. Our office provides American flags and memorial markers to organizations charged with placing them on veterans graves at cemeteries county-wide.

031300	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	259,846	287,122	287,122	145,966	293,856
Grants and Reimbursements	260	1	100,001	100,000	1	Travel / Transportation	1,665	4,000	4,000	1,643	4,000
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	2,222	2,000	2,000	1,249	2,500
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	15,452	9,001	109,001	104,475	10,001
Investment Income	0	0	0	0	0	Materials & Operating Supplies	45,146	59,100	103,118	40,491	52,100
Pension Contributions	0	0	0	0	0	Other Operating Expenses	22,150	58,801	58,801	15,500	51,801
Rents	0	0	0	0	0	Capital Expenditures	661	3	3	0	3
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0						
Other Financing Sources	0	0	0	0	0						
Total	260	1	100,001	100,000	1	Total	347,142	420,027	564,045	309,324	414,261

EMPLOYEE BENEFITS

This portion of the budget contains employee workers compensation; health, life and cancer insurance premiums; federal old age and state unemployment insurance; retirement and various health and wellness programs.

031400	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	307,481	795,961	1,369,961	-1,451,485	349,719
Grants and Reimbursements	14,002	1	1	129,824	1	Travel / Transportation	0	0	0	0	0
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	0	0	0	0
Pension Contributions	0	0	0	0	0	Other Operating Expenses	0	0	0	0	0
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	307,481	795,961	1,369,961	-1,451,485	349,719
Other Financing Sources	0	0	0	0	0						
Total	14,002	1	1	129,824	1						

PROCUREMENT

The Office of Procurement is primarily responsible for the purchase of all equipment, furniture, materials, non-professional services, and supplies at the lowest possible cost, consistent with the quality needed for proper and effective operation of all County departments. Procurement works closely with the Office of Information Technology (IT) to improve services through technology. Our internet site is a valuable electronic tool that is used by businesses interested in offering goods and services to the County. Procurement currently uses the internet site to post all Invitations to Bid and Requests for Proposal for download by prospective bidders. Additionally, a free internet based service called Public Purchase is currently used to publicly advertise and solicit Requests for Quotation and manage our Vendor Application System.

The implementation of an ERP System would dramatically change how the Procurement Office does business, both internally and externally. Technology based system improvements have been on hold in anticipation of a new ERP project initiative. Since that does not appear to be in the immediate future, IT has begun moving forward with long awaited Procurement system enhancements

031800	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	761,713	757,806	757,806	422,220	777,791
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	102	2,700	2,400	0	2,700
Departmental Earnings	0	1	1	0	1	Professional / Technical Services	247	250	250	144	250
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	1,150	2,850	2,886	793	2,850
Pension Contributions	0	0	0	0	0	Other Operating Expenses	678	3,236	4,131	2,371	3,356
Rents	0	0	0	0	0	Capital Expenditures	0	1,252	1,252	0	1,252
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	763,890	768,094	768,725	425,528	788,199
Other Financing Sources	0	0	0	0	0						
Total	0	1	1	0	1						

HUMAN RESOURCES

Human Resources is composed of three specialty components working together to efficiently and effectively meet the needs of County employees and the public. Personnel Management component will assist managers in the recruitment, selection and retention of the most qualified of applicants, maintain conformity with related employment laws, and encourage innovation and diversity. Functions include, but are not limited to, the planning, development and administration of Personnel Policies and Procedures, Compensation Plans, Employee appeal systems, Performance Evaluations, Personnel Records and transactions, Leave maintenance, Equal Employment Opportunity policies, Workers' Compensation, Unemployment Insurance, Recruitment and Retention and Labor Relations. Training component provides quality training program opportunities to County employees utilizing the most organizationally effective and cost efficient modalities. Programs, organizational development initiatives, and seminars include, but are not limited to, the Tuition Reimbursement Program; In-Service Training; Out-Sourced Training; County Leadership Institute and Computer Training. The Training component will develop or acquire appropriate programs, plan, organize, integrate, coordinate, present, and administer County training initiatives. Employee Health, Wellness and Benefit component will provide employees of Lehigh County with health, life, dental, cancer, vision, workers' compensation benefits and insurances. The main goals are to contain costs of all insurances while at the same time maintaining the best possible coverage. County employees are offered Health, Safety and Wellness programs which provides for a healthy, safe and productive workforce.

032100	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	793,189	910,350	876,412	469,680	953,884
Grants and Reimbursements	0	0	20,000	0	0	Travel / Transportation	517	8,000	8,000	439	8,500
Departmental Earnings	0	250	250	0	250	Professional / Technical Services	30,506	70,001	70,001	11,700	70,001
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	8,135	7,500	7,533	5,856	10,500
Pension Contributions	0	0	0	0	0	Other Operating Expenses	25,179	58,950	86,026	12,343	58,950
Rents	0	0	0	0	0	Capital Expenditures	4,431	13,643	13,643	0	13,643
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	861,957	1,068,444	1,061,615	500,018	1,115,478
Other Financing Sources	0	0	0	0	0						
Total	0	250	20,250	0	250						

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

CATEGORY	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***** ADOPTED	2025 REVISED	***** RECEIVED AS OF 7/31	% RECEIVED	2026 PROPOSED
OPERATING							
HUMAN SERVICES							
<hr/>							
050000.32000	GRANTS & REIMBURSEMENTS	13,452	1	1,541			1
050000.39000	OTHER		1	1			1
<hr/>							
TOTALS:		13,452	2	1,542			2

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

CATEGORY	CHART OF ACCOUNTS TITLE	2024	*****			2025	*****		2026
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 7/31	% EXPENDED	PROPOSED		
OPERATING									
HUMAN SERVICES									
050000.41000	PERSONNEL SERVICES	299,834	304,197	304,197	169,146	55		311,974	
050000.42000	TRAVEL & TRANSPORTATION	50	2,501	2,401	403	16		2,501	
050000.43000	PROF & TECHNICAL SERVICES		250,004	250,004				250,004	
050000.44000	GRANTS, SUBSIDIES, CONTRACTS			1,540	1,540	100			
050000.45000	MATERIALS & OPERATING SUPPLIES	510	1,450	1,110	20	1		1,450	
050000.46000	OTHER OPERATING EXPENSES	4,425	4,501	4,941	4,696	95		5,001	
050000.47000	CAPITAL EXPENDITURES		5	5				5	
TOTALS:		304,819	562,658	564,198	175,805	31		570,935	

DIRECTOR OF HUMAN SERVICES

The Lehigh County Department of Human Services is a taxpayer supported organization whose mission is to assist individuals and families as they move toward becoming self-sufficient in order to improve their quality of life, for themselves and the community. The Department of Human Services administers the delivery of services to Lehigh County citizens through the Offices of Aging and Adult Services, Children and Youth, Mental Health, Intellectual Disabilities/Early Intervention, Drug and Alcohol, HealthChoices, and the Information and Referral Unit as required by local, state and federal mandates. The role of the Department of Human Services is to ensure that each of the offices provide high quality, cost effective services that protect citizens, respect culture and diversity, promote self-reliance, and encourage community partnerships and supports.

050101	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	299,834	304,197	304,197	169,146	311,974
Grants and Reimbursements	13,452	1	1,541	0	1	Travel / Transportation	50	2,501	2,401	403	2,501
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	250,004	250,004	0	250,004
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	1,540	1,540	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	510	1,450	1,110	20	1,450
Pension Contributions	0	0	0	0	0	Other Operating Expenses	4,425	4,501	4,941	4,696	5,001
Rents	0	0	0	0	0	Capital Expenditures	0	5	5	0	5
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	1	1	0	1	Total	304,819	562,658	564,198	175,805	570,935
Other Financing Sources	0	0	0	0	0						
Total	13,452	2	1,542	0	2						

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

CATEGORY	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***** ADOPTED	2025 REVISED	***** RECEIVED AS OF 7/31	% RECEIVED	2026 PROPOSED
OPERATING							
GENERAL SERVICES							
060000.32000	GRANTS & REIMBURSEMENTS	514,190	725,004	1,017,866	203,715	20	720,004
060000.33000	DEPARTMENT EARNINGS	13,065	24,004	24,004	8,153	33	24,004
060000.37000	RENTS	184,152	219,835	219,835	106,317	48	219,115
060000.39000	OTHER	66,750	20,005	20,145	18,941	94	20,005
TOTALS:		778,157	988,848	1,281,850	337,126	26	983,128

2024	***** 2025 *****				2026
			EXPENDED	%	
ACTUAL	ADOPTED	REVISED	AS OF 7/31	EXPENDED	PROPOSED
79,020	4,975,020	4,966,820	2,742,427	55	4,974,635
32,024	135,250	134,082	69,194	51	147,250
19,648	499,479	680,824	488,693	71	465,979
50,595	1,974,797	2,010,862	834,770	41	2,291,307
81,954	699,254	720,095	502,678	69	745,654
46,956	1,387,209	1,401,616	935,477	66	1,524,109
13,295	16,119	16,757	12,815	76	18,819
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
23,492	9,687,128	9,931,056	5,586,054	56	10,167,753

GENERAL SERVICES

The Department of General Services provides functional leadership support to the Bureaus of Building Maintenance, Parks and Recreation, Bridge Utility, Vehicle Utility, Duplicating, Mail Services, Record Retention, 911 Communications Center, Emergency Management Services, Solid Waste and Recycling, Compost Facility, Public Information, Inmate Work Program and Agriculture Extension including Farmland Preservation and the Conservation District. This office also coordinates the County utility functions and services, parking plans, vehicle fleet management and serves as a management center for all construction and modification projects for the County's general operations. General Services coordinates and supports capital improvement projects for the County in general and will seek to prioritize capital maintenance in order to maximize effective budget application. We will continue to provide management and supervisory development and training for each manager and supervisor sufficient to permit them to perform their duties effectively and comfortably. Targeted training for line employees will continue with an emphasis on safety and team work. We continue to instill a service mentality throughout the various bureaus.

060100	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	861,262	1,001,662	938,311	493,463	1,001,689
Grants and Reimbursements	45,811	43,001	43,001	2,996	1	Travel / Transportation	25	1,150	1,150	41	1,150
Departmental Earnings	152	7,003	7,003	0	7,003	Professional / Technical Services	7,290	85,803	192,403	176,885	803
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	1	1	0	1
Investment Income	0	0	0	0	0	Materials & Operating Supplies	1,886	2,801	1,701	1,289	2,801
Pension Contributions	0	0	0	0	0	Other Operating Expenses	51,897	78,302	49,074	25,044	78,302
Rents	0	0	0	0	0	Capital Expenditures	2,010	803	803	0	803
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	27,115	20,002	20,002	18,801	20,002	Total	924,370	1,170,522	1,183,443	696,722	1,085,549
Other Financing Sources	0	0	0	0	0						
Total	73,078	70,006	70,006	21,797	27,006						

OFFICE OF PARKS & RECREATION

The Office of Parks and Recreation is responsible for the management of 13 primary parks and other County green space areas consisting of approximately 4,023 acres of land with various types of sports and recreational opportunities. Continual efforts are made to upgrade equipment and increase employee efficiency; make park improvements & facility repairs ; acquire grant funding for improvement projects as well as keeping up with increased daily maintenance fueled by the county's population growth and increased popularity of our parks. In addition to typical park maintenance, responsibilities include maintenance of the Velodrome facility, D&L Trail stretching 11.5 miles from the Lehigh Gap to Cementon , 20 + miles of trail and the Environmental Education Facility at the Trexler Nature Preserve. The Parks Dept. has 15 FTE's including the Director ,with limited manpower and increased material costs it will continue to be a challenge to keep up with our current and future responsibilities . To date the Parks Dept has been able to meet this challenge through team work , efficient use of resources and improvising . The Parks Department routinely assists other County Offices such as Voter Registration, Nursing Homes, County Bridge & Utilities Dept.'s, Gov't Center,Farmland Preservation and others as needed and is an active partner with groups such as PA Fish and Boat Commission and PA Game Commission, Wildlands, D&L Heritage Corridor and others working on various projects to improve our parks for the benefit of Lehigh County residents. The Office of Parks and Recreation is committed to providing the citizens of Lehigh County with an affordable, well-maintained network of parks that offers a wide variety of leisure and recreational opportunities in the great outdoors.

060200	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	1,165,947	1,256,115	1,237,651	653,088	1,254,304
Grants and Reimbursements	0	1	2,201	2,638	1	Travel / Transportation	31,581	28,000	28,000	15,334	30,000
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	19,566	17,000	17,100	10,287	21,000
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	49,124	70,600	74,096	47,062	87,000
Pension Contributions	0	0	0	0	0	Other Operating Expenses	62,259	61,100	63,300	38,448	71,000
Rents	30,880	40,000	40,000	25,902	40,000	Capital Expenditures	2,796	3,302	3,302	3,063	6,002
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	2,405	1	141	140	1	Total	1,331,273	1,436,117	1,423,449	767,282	1,469,306
Other Financing Sources	0	0	0	0	0						
Total	33,285	40,002	42,342	28,680	40,002						

EMERGENCY MANAGEMENT

The Emergency Management Agency provides integrated preparedness in coordinated planning and emergency operations for hazard vulnerability analysis, warning, emergency services and general public training and education, communications, fire safety, hazardous materials, technical rescue, counter-terrorism and radiological protection. Its primary goal is to promptly and effectively protect life and property and minimize human suffering from natural or non-natural disasters. This department also works to mitigate the effects of possible terrorist activity or full-scale conflict while maintaining continuity of government. US EPA Title III and PA Haz Mat legislation require the county to maintain a complex and diverse planning effort including a full-time planning/response capability. Also required is the assurance of full legal compliance by material or chemical users and dissemination of current information regarding hazardous material to individuals, government and businesses. The County maintains a state-certified Hazardous Material Response Team - NIMS Type II (D.O.B. #151200) to respond to spills or threats of exposure at both transportation accidents and fixed facility sites. By contract the County HMRT provides HazMat emergency response to Northampton County. EMA also directs the Technical Rescue Team capable of response to specialized rescue situations. Under PA Act 147, EMA maintains a radiological program and active planning effort to serve as a support County for Limerick Nuclear Generating Station incident evacuees who may require mass care assistance in the event of an emergency. The Lehigh County 911/Communications Center (D.O.B. #060301) is also integrated under the Emergency Management Agency umbrella and operates within PEMA Directives, PA Act 78 legislation and FCC regulations.

060302	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	483,060	489,264	489,264	271,524	501,713
Grants and Reimbursements	301,487	512,001	802,663	152,614	518,001	Travel / Transportation	5,132	4,000	4,000	1,378	4,000
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	19,407	12,475	12,475	11,767	12,475
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	93,961	95,000	131,065	40,658	95,000
Investment Income	0	0	0	0	0	Materials & Operating Supplies	2,591	2,890	3,390	2,413	2,890
Pension Contributions	0	0	0	0	0	Other Operating Expenses	27,503	82,601	102,836	40,306	104,601
Rents	0	0	0	0	0	Capital Expenditures	0	3	3	0	3
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	13,480	0	0	0	0	Total	631,654	686,233	743,033	368,046	720,682
Other Financing Sources	0	0	0	0	0						
Total	314,967	512,001	802,663	152,614	518,001						

UTILITY SVC-VEHICLES

Utility Services - Vehicles, is responsible for a broad range of services related to maintenance of over 180 vehicles, numerous pieces of specialized equipment and small power mowers, saws, trimmers, pumps, etc. Preventative maintenance, repairs and state-mandated inspections are completed through in-house maintenance mechanics. Major body work and wheel alignments are contracted through local commercial businesses. The greater portion of this Bureau's budget is expended in direct support of fleet maintenance. This Bureau also operates the County's fuel dispensing system and assists the bridge crews in general work requirements. This Bureau completes all Auction Vehicle Title work for the County Auction. Areas of concentration will continue to include the preventative maintenance control process and implementing a stable vehicle replacement process based on condition, age and function.

060501	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	254,935	253,446	253,446	141,228	260,004
Grants and Reimbursements	0	2,000	2,000	430	2,000	Travel / Transportation	91,681	93,500	93,582	51,070	103,500
Departmental Earnings	0	1	1	0	1	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	10,986	27,950	29,837	23,981	27,950
Pension Contributions	0	0	0	0	0	Other Operating Expenses	7,618	7,800	9,024	8,400	7,800
Rents	0	0	0	0	0	Capital Expenditures	0	3	3	0	3
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	365,220	382,699	385,892	224,679	399,257
Other Financing Sources	0	0	0	0	0						
Total	0	2,001	2,001	430	2,001						

MAINTENANCE

The Maintenance department provides skilled trades, custodial and support services for Lehigh County owned and leased properties. Various tasks including: carpentry, plumbing, electrical and mechanical skills are provided to our downtown complex which includes the Historic Courthouse, Courthouse, Government Center, Hamilton Financial Center and Parking areas. In addition to the downtown Allentown complex the Maintenance department oversees maintenance and construction services of all types at many other county facilities including: Voting Machine Building, Cedar Village, Agricultural Extension Building, Utility Garage, Detox Center, Coca Cola Park, Trexler Nature Preserve and the Velodrome. This department also provides shipping and receiving services, courier service and after-hours building security.

060700	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	1,315,776	1,386,203	1,344,017	738,651	1,366,422
Grants and Reimbursements	0	1	1	0	1	Travel / Transportation	568	600	600	420	600
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	20,846	14,200	14,200	11,404	14,200
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	95,826	99,200	111,144	82,860	109,200
Pension Contributions	0	0	0	0	0	Other Operating Expenses	807,213	676,300	676,558	554,012	746,300
Rents	0	0	0	0	0	Capital Expenditures	1,797	2,902	2,902	2,700	2,902
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	2,242,026	2,179,405	2,149,421	1,390,047	2,239,624
Other Financing Sources	0	0	0	0	0						
Total	0	1	1	0	1						

WORK PROGRAM

The Inmate Work Program accomplishes special projects throughout the County on an individual basis in order to provide many services and work which otherwise go uncompleted. Through work experience and vocational training, a sense of pride and accomplishment is instilled in participating inmates. Some of the many tasks undertaken include painting, landscaping, carpentry, cleanup, moving equipment and furnishings and snow removal. The program responds to projects that are requested from individual departments and offices throughout the County. Those involved in this department take pride in the significant increase in tasks completed in recent years, including painting at Cedarbrook campuses, support for County Auction, assistance with various Trexler Nature Preserve development and maintenance projects, moving archival material, painting parking light fixtures at Cedar View parking lot and handling office relocations.

060800	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	329,728	367,900	367,900	187,698	376,243
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	2,637	6,000	6,000	951	6,000
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	250	250	0	250
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	1,911	5,250	5,250	2,108	5,250
Pension Contributions	0	0	0	0	0	Other Operating Expenses	0	10,201	10,201	0	10,201
Rents	0	0	0	0	0	Capital Expenditures	0	803	803	0	803
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	334,276	390,404	390,404	190,757	398,747
Other Financing Sources	0	0	0	0	0						
Total	0	0	0	0	0						

AGRICULTURE EXTENSION

The Penn State Extension in Lehigh County continues to serve our citizens in solving individual, business, and community problems. As part of the national land grant system, Penn State Extension, an extension of the College of Agriculture, is funded through federal, state, and county cooperation. The pillar of the unique network of partners is people working together—extension educators, community volunteers, business leaders, and government sharing resources and expertise at the local level. In addition to the five Lehigh County-based extension educators, several part-time assistants, hundreds of volunteers who plan, deliver, and evaluate educational programs, we also have access to nearly 100 faculty members to assist residents. Our statewide programmatic teams are functioning well and pooling expertise and assistance to our local communities. Our major program areas continue to include: Lehigh County 4-H; West Nile Program; Sustainable Agriculture; New and Beginning Farmer Program which includes The Seed Farm; Lehigh Valley Grain Marketing; Promoting School-community-university Partnerships to Enhance Resilience (PROSPER); Farm Safety; Better Kid Care Training for child care providers; Integrated Pest Management for homeowners.

060900	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	44,536	44,187	44,187	24,622	45,331
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	0	0	0	0	0
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	632	850	850	389	850
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	261,750	261,750	261,750	219,112	261,750
Investment Income	0	0	0	0	0	Materials & Operating Supplies	451	751	751	302	751
Pension Contributions	0	0	0	0	0	Other Operating Expenses	13,865	13,301	13,301	9,265	13,301
Rents	2,400	2,400	2,400	0	2,400	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0						
Other Financing Sources	0	0	0	0	0						
Total	2,400	2,400	2,400	0	2,400						
						Total	321,234	320,839	320,839	253,690	321,983

MAIL ROOM

All incoming and outgoing mail for the County is processed in two mailrooms. One, located at the Courthouse, handles mail for the Courthouse, and Old Courthouse. The second mailroom is located in the Government Center and has responsibility for Administrative, Human Services Offices and Domestic Relations mail. In addition to managing Unites States Postal Service material, a significant amount of internal correspondence is processed at each location, with daily transfers between the facilities.

061400	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	149,508	166,402	166,402	78,348	149,888
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	0	0	0	0	0
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	494,995	437,411	438,460	330,979	457,411
Pension Contributions	0	0	0	0	0	Other Operating Expenses	5,057	5,701	5,701	2,987	5,701
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	649,560	609,514	610,563	412,314	613,000
Other Financing Sources	0	0	0	0	0						
Total	0	0	0	0	0						

DUPLICATING SERVICES

Duplicating Services operates from the Courthouse. All projects are processed at this location. In addition to routine duplication, the copy room also processes NCR multi-page forms, note pads, special card stock requests, and document binding. A significant portion of the daily workload involves high priority duplication of court documents for a wide variety of customers. Some of the major undertakings associated with this department are the semiannual reproduction of the voter street lists and county budget submissions.

061600	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	50,490	42,654	42,654	19,808	42,699
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	0	0	0	0	0
Departmental Earnings	158	500	500	138	500	Professional / Technical Services	0	1	1	0	1
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	8,066	8,501	9,501	9,432	8,501
Pension Contributions	0	0	0	0	0	Other Operating Expenses	15,771	16,052	16,052	9,014	16,052
Rents	0	0	0	0	0	Capital Expenditures	0	3	3	0	3
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	1	1	0	1	Total	74,327	67,211	68,211	38,254	67,256
Other Financing Sources	0	0	0	0	0						
Total	158	501	501	138	501						

TRANSPORTATION SERVICES

The Lehigh and Northampton Transportation Authority is the primary provider of mass transportation service in the Lehigh Valley. Recognizing the importance of mass transit to County residents, this item provides funding assistance to LANTA for their operations.

061901	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	0	0	0	0	0
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	0	0	0	0	0
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	839,884	868,046	868,046	0	915,556
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	0	0	0	0
Pension Contributions	0	0	0	0	0	Other Operating Expenses	0	0	0	0	0
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	839,884	868,046	868,046	0	915,556
Other Financing Sources	0	0	0	0	0						
Total	0	0	0	0	0						

JOINT PLANNING

Assessing the region's needs for land use planning, infrastructure development, open space preservation, and recreational development the County works in partnership with Lehigh Valley Planning Commission, Wildlands Conservancy, municipalities, and other interested organizations to create a sustainable plan.

061902	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	0	0	0	0	0
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	0	0	0	0	0
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	655,000	750,000	750,000	575,000	1,019,000
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	0	0	0	0
Pension Contributions	0	0	0	0	0	Other Operating Expenses	0	0	0	0	0
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	655,000	750,000	750,000	575,000	1,019,000
Other Financing Sources	0	0	0	0	0						
Total	0	0	0	0	0						

CONSERVATION DISTRICT

The Lehigh County Conservation District is a County supported agency whose primary goal is the improvement and conservation of the County's soil, water and related resources. By delegation agreement with Pennsylvania Department of Environmental Protection this agency is responsible for reviewing and approving erosion and sedimentation, and storm water management plans. Additionally they are tasked with monitoring compliance with the approved plans and the continued functionality of the installed storm water management infrastructure. The District works to protect water quality for the County's citizens through erosion and sediment control in urban development; soil conservation and nutrient management in farming areas; environmentally sensitive maintenance of dirt and gravel roads in rural townships; and assistance with watershed and streamside protection in all municipalities. The agency provides technical support to the County's Farmland Preservation Program. It strives to educate school students, the regulated community and the general public on the importance of water quality and nonpoint source pollution prevention.

062101	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	0	0	0	0	0
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	0	0	0	0	0
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	200,000	200,000	200,000	100,000	200,000
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	0	0	0	0
Pension Contributions	0	0	0	0	0	Other Operating Expenses	0	0	0	0	0
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	200,000	200,000	200,000	100,000	200,000
Other Financing Sources	0	0	0	0	0						
Total	0	0	0	0	0						

AGRICULTURAL LAND PRESERVATION

The Bureau of Agricultural Land Preservation and the nine member Sterling Raber Agricultural Land Preservation Board of Lehigh County purchase perpetual agricultural conservation easements from participating farmland owners using a state approved ranking system. As of July 20, 2023, the program has preserved 392 farms covering 27,310 acres using state, county, federal, and municipal funds. The Bureau monitors the preserved farms for easement compliance in accordance with state regulations. The Bureau also manages Lehigh County's Community Gardens Program and provides support for The Seed Farm, Lehigh County's Agricultural Business Incubator and New Farmer Training program. The Seed Farm facility is located on a 44 acre portion of the County's 453 acre Seem Seed Farm.

062102	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	204,274	242,543	234,343	118,579	247,021
Grants and Reimbursements	166,892	168,000	168,000	45,037	200,000	Travel / Transportation	400	2,000	750	0	2,000
Departmental Earnings	12,755	16,500	16,500	8,015	16,500	Professional / Technical Services	151,907	168,400	243,045	177,961	215,900
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	4,931	5,500	5,500	2,252	5,500
Pension Contributions	0	0	0	0	0	Other Operating Expenses	17,126	12,000	17,175	10,185	17,000
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	23,750	1	1	0	1	Total	378,638	430,443	500,813	308,977	487,421
Other Financing Sources	0	0	0	0	0						
Total	203,397	184,501	184,501	53,052	216,501						

HAMILTON FINANCIAL CENTER

Lehigh County owns the 10 story Hamilton Financial Center located at 640 Hamilton Street Allentown. County functions presently housed in this building include 911 Emergency Communications Center, Emergency Management Agency including Emergency Operations Center and the new Crime Data Center. Various tenants occupy the building, and we continue to search for new tenants to maximize revenue potential.

062300	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	19,504	24,644	24,644	15,418	29,321
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	0	0	0	0	0
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	4,086	11,950	11,950	0	11,950
Pension Contributions	0	0	0	0	0	Other Operating Expenses	220,298	230,650	237,612	99,217	240,650
Rents	102,872	129,435	129,435	52,415	128,715	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	243,888	267,244	274,206	114,635	281,921
Other Financing Sources	0	0	0	0	0						
Total	102,872	129,435	129,435	52,415	128,715						

MINOR LEAGUE BALLPARK

County required maintenance per the terms of our lease to minor league ballpark stadium. As the facility ages, our maintenance efforts will increase.

062400	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	0	0	0	0	0
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	0	0	0	0	0
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	5,216	11,500	11,500	0	11,500
Pension Contributions	0	0	0	0	0	Other Operating Expenses	81,984	71,001	77,265	39,433	71,001
Rents	0	0	0	0	0	Capital Expenditures	6,692	8,300	8,938	7,052	8,300
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	93,892	90,801	97,703	46,485	90,801
Other Financing Sources	0	0	0	0	0						
Total	0	0	0	0	0						

DETOX CENTER MAINTENANCE

General, routine and/or unforeseen maintenance of building, building systems and grounds including products used and/or services required to maintain the facility.

062500	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	0	0	0	0	0
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	0	0	0	0	0
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	1,885	14,200	16,265	0	14,200
Pension Contributions	0	0	0	0	0	Other Operating Expenses	21,807	34,200	34,200	15,595	34,200
Rents	48,000	48,000	48,000	28,000	48,000	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	23,692	48,400	50,465	15,595	48,400
Other Financing Sources	0	0	0	0	0						
Total	48,000	48,000	48,000	28,000	48,000						

370 S CEDARBROOK ROAD

General, routine and/or unforeseen maintenance of building, building systems and grounds including products used and/or services required to maintain the facility.

062600	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	0	0	0	0	0
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	0	0	0	0	0
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	500	500	0	500
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	750	750	0	750
Pension Contributions	0	0	0	0	0	Other Operating Expenses	114,558	88,000	89,317	83,571	108,000
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	114,558	89,250	90,567	83,571	109,250
Other Financing Sources	0	0	0	0	0						
Total	0	0	0	0	0						

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

CATEGORY	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***** ADOPTED	2025 REVISED	***** RECEIVED AS OF 7/31	% RECEIVED	2026 PROPOSED
OPERATING							
CORRECTIONS							
080000.32000	GRANTS & REIMBURSEMENTS	865,588	172,003	243,895	174,529	71	311,396
080000.33000	DEPARTMENT EARNINGS	3,221,659	2,875,617	2,875,617	1,560,269	54	2,999,374
080000.39000	OTHER		2	2			2
TOTALS:		4,087,247	3,047,622	3,119,514	1,734,798	55	3,310,772

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

CATEGORY	CHART OF ACCOUNTS TITLE	2024	*****	2025	*****		2026
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 7/31	% EXPENDED	PROPOSED
OPERATING							
CORRECTIONS							
080000.41000	PERSONNEL SERVICES	23,406,149	26,324,338	26,324,338	13,469,015	51	26,939,888
080000.42000	TRAVEL & TRANSPORTATION	6,916	10,200	10,200	2,997	29	10,900
080000.43000	PROF & TECHNICAL SERVICES	7,484,257	7,899,970	7,975,862	4,991,927	62	8,355,873
080000.44000	GRANTS, SUBSIDIES, CONTRACTS	24,406	1	1			1
080000.45000	MATERIALS & OPERATING SUPPLIES	2,117,556	2,584,000	2,629,520	1,116,165	42	2,560,827
080000.46000	OTHER OPERATING EXPENSES	1,499,996	1,759,357	1,858,984	1,097,710	59	1,822,857
080000.47000	CAPITAL EXPENDITURES	16,362	20,269	24,644	14,417	58	16,794
TOTALS:		34,555,642	38,598,135	38,823,549	20,692,231	53	39,707,140

OFFICE OF THE JAIL

Opened in 1992, the jail is a state-of-the-art, 250,000 square foot, direct supervision high-rise facility with the capacity to house 1,363 people. The budget is predicated on an average daily population, including some detainees from other jurisdictions, for which the County receives per diem compensation. Facility staff is committed to maintaining a safe, healthful, and humane environment in which to live and work, while ensuring public safety via the secure confinement of pre-trial and sentenced populations. Corrections personnel recognize the difference between a crisis and a catastrophe in a jail setting equates directly to the level of proactive training and preparation.

080100	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	22,102,196	24,609,293	23,445,688	12,509,759	25,638,802
Grants and Reimbursements	781,372	124,001	195,893	94,603	197,394	Travel / Transportation	6,790	7,900	7,900	2,997	8,600
Departmental Earnings	3,117,087	2,724,139	2,724,139	1,500,451	2,897,271	Professional / Technical Services	6,668,819	7,039,226	7,111,118	4,436,942	7,353,809
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	24,406	1	1	0	1
Investment Income	0	0	0	0	0	Materials & Operating Supplies	2,105,022	2,440,000	2,483,644	1,108,215	2,454,827
Pension Contributions	0	0	0	0	0	Other Operating Expenses	1,384,579	1,534,953	1,632,330	1,019,388	1,606,453
Rents	0	0	0	0	0	Capital Expenditures	16,362	20,251	24,626	14,417	16,776
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	2	2	0	2	Total	32,308,174	35,651,624	34,705,307	19,091,718	37,079,268
Other Financing Sources	0	0	0	0	0						
Total	3,898,459	2,848,142	2,920,034	1,595,054	3,094,667						

COMMUNITY CORRECTIONS CENTER

The Lehigh County Community Corrections Center houses select sentenced male and female residents in a minimum security setting. Fully renovated in 2011, this center affords individuals the opportunity to participate in rehabilitative programs, secure/maintain employment, and pay their court costs, child support, room and board, etc. The budget is predicated on an average daily population of residents including some state offenders, for which the county receives per diem compensation. As a form of intermediate punishment, community corrections is widely used for short-term, low custody level offenders, who pose minimal risk to society. Prescriptive programming is provided in an effort to reduce recidivism. The facility also provides highly structured programming and supervision for people who would otherwise be incarcerated for technical violations of parole supervision.

080600	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	522,535	2,424,737	1,772,872	520,644	2,342,757
Grants and Reimbursements	84,216	48,001	48,001	79,926	114,001	Travel / Transportation	126	500	500	0	500
Departmental Earnings	104,572	151,478	151,478	59,818	102,103	Professional / Technical Services	790,845	804,201	804,201	519,695	945,521
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	12,534	144,000	145,876	7,950	106,000
Pension Contributions	0	0	0	0	0	Other Operating Expenses	110,844	199,004	201,254	77,426	191,004
Rents	0	0	0	0	0	Capital Expenditures	0	10	10	0	10
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	1,436,884	3,572,452	2,924,713	1,125,715	3,585,792
Other Financing Sources	0	0	0	0	0						
Total	188,788	199,479	199,479	139,744	216,104						

DIRECTOR OF CORRECTIONS

The Office of the Director of Corrections is responsible for the overall administration of Lehigh County's Department of Corrections, including the Lehigh County Jail in Allentown and the Community Corrections Center in Salisbury Township, as well as the facilitation of Juvenile Detention services via contracts with neighboring counties. System wide, the department encompasses more than 795 men, women, and juveniles remanded to the custody of Lehigh County. Due to a favorably low Juvenile Detention census, the detention center was closed in March 2014 and we have since been contracting for detention beds. It is the Director's responsibility to assure that each facility operation comports with state and federal constitutional standards and regulations, current case law, as well as to insure that all personnel act in accordance with established policy and procedure developed for each facility respectively. The Director's office is also charged with the fiscal stewardship of all correctional operations and provides a critical linkage between the Department of Corrections, other branches of County government, as well as law enforcement agencies and the community. Lastly, it is the responsibility of the Director to ensure that the noble pursuits of security and rehabilitation remain balanced within the greater pursuit, the principle of justice.

080900	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	781,418	790,308	790,308	438,612	808,329
Grants and Reimbursements	0	1	1	0	0	Travel / Transportation	0	1,800	1,800	0	1,800
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	24,593	56,543	60,543	35,290	56,543
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	0	0	0	0
Pension Contributions	0	0	0	0	0	Other Operating Expenses	4,573	25,400	25,400	896	25,400
Rents	0	0	0	0	0	Capital Expenditures	0	8	8	0	8
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0						
Other Financing Sources	0	0	0	0	0						
Total	0	1	1	0	1	Total	810,584	874,059	878,059	474,798	892,080

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

CATEGORY	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***** ADOPTED	2025 REVISED	***** RECEIVED AS OF 7/31	% RECEIVED	2026 PROPOSED
OPERATING							
DEPARTMENT OF LAW							
	090000.33000 DEPARTMENT EARNINGS	41,621	77,800	77,800	21,075	27	77,800
	090000.39000 OTHER	200	225	225	135	60	225
	TOTALS:	41,821	78,025	78,025	21,210	27	78,025

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

CATEGORY	CHART OF ACCOUNTS TITLE	2024	*****			2025	*****		2026
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 7/31	% EXPENDED	PROPOSED		
OPERATING									
DEPARTMENT OF LAW									
090000.41000	PERSONNEL SERVICES	1,408,954	1,541,262	1,541,262	825,805	53		1,613,208	
090000.42000	TRAVEL & TRANSPORTATION	265	1,300	1,300	43	3		1,300	
090000.43000	PROF & TECHNICAL SERVICES		1,003	1,003				1,003	
090000.45000	MATERIALS & OPERATING SUPPLIES	2,088	6,000	6,069	968	15		6,000	
090000.46000	OTHER OPERATING EXPENSES	3,764	6,302	6,302	1,725	27		6,302	
090000.47000	CAPITAL EXPENDITURES		5,003	5,003				5,003	
TOTALS:		1,415,071	1,560,870	1,560,939	828,541	53		1,632,816	

DEPARTMENT OF LAW

The Department of Law is a full-service legal office providing advice and representation to all three branches of County government - Executive, Legislative, and Judiciary, as well as the Sheriff, the Coroner, the Clerk of Judicial Records, and the District Attorney. The Department also represents the County's Board of Elections, Retirement Board, and Agricultural Preservation Board.

The services provided include the preparation, review, and interpretation of all contracts, the defense of litigation in state and federal court involving the County and its representatives, representation of the County in real estate tax assessment appeals, collection of debts owed to the County, and advising the County on diverse matters involving employment, civil rights, real estate, procurement, emergency management, nursing homes, intergovernmental relations, and human services.

The Department drafts or reviews all legislation and related materials for the Board of Commissioners and prepares all of the materials required for each month's Sheriff's Sale of real estate.

In addition, Lehigh County's Open Records Officer is part of the Department of Law. The Open Records Officer receives and responds to requests for records and ensures the County's compliance with record-keeping requirements under the Right-to-Know Law.

090100	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	1,408,954	1,541,262	1,509,608	825,805	1,613,208
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	265	1,300	1,300	43	1,300
Departmental Earnings	41,621	77,800	77,800	21,075	77,800	Professional / Technical Services	0	1,003	1,003	0	1,003
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	2,088	6,000	6,069	968	6,000
Pension Contributions	0	0	0	0	0	Other Operating Expenses	3,764	6,302	6,302	1,725	6,302
Rents	0	0	0	0	0	Capital Expenditures	0	5,003	5,003	0	5,003
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	200	225	225	135	225	Total	1,415,071	1,560,870	1,529,285	828,541	1,632,816
Other Financing Sources	0	0	0	0	0						
Total	41,821	78,025	78,025	21,210	78,025						

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

	2024	*****	2025	*****		2026	
CATEGORY	CHART OF ACCOUNTS TITLE	ACTUAL	ADOPTED	REVISED	RECEIVED AS OF 7/31	% RECEIVED	PROPOSED
OPERATING							
COURTS							
100000.32000	GRANTS & REIMBURSEMENTS	4,110,917	3,610,890	3,753,167	2,556,977	68	3,392,516
100000.33000	DEPARTMENT EARNINGS	563,801	519,024	519,024	329,310	63	599,024
100000.34000	JUDICIAL COSTS & FINES	4,190,643	3,731,453	3,731,453	2,826,860	75	4,774,553
100000.39000	OTHER	1,904	7,001	7,001	1,046	14	7,001
TOTALS:		8,867,265	7,868,368	8,010,645	5,714,193	71	8,773,094

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

		2024	*****	2025	*****		2026
CATEGORY	CHART OF ACCOUNTS TITLE	ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 7/31	% EXPENDED	PROPOSED
OPERATING							
COURTS							
100000.41000	PERSONNEL SERVICES	22,830,947	22,583,661	22,698,661	12,264,602	54	23,764,086
100000.42000	TRAVEL & TRANSPORTATION	55,478	63,203	63,203	25,177	39	61,203
100000.43000	PROF & TECHNICAL SERVICES	2,408,492	2,605,526	2,717,301	1,557,166	57	2,719,460
100000.44000	GRANTS, SUBSIDIES, CONTRACTS	4,970,108	5,150,000	5,154,862	2,927,566	56	6,400,000
100000.45000	MATERIALS & OPERATING SUPPLIES	772,777	857,195	864,782	426,478	49	859,695
100000.46000	OTHER OPERATING EXPENSES	2,968,510	3,724,805	4,274,364	2,270,498	53	3,875,445
100000.47000	CAPITAL EXPENDITURES	109,822	160,737	201,955	97,773	48	159,237
100000.61000	OTHER FINANCING USES	6,233,788	6,594,665	6,594,665	3,297,332	49	6,143,165
TOTALS:		40,349,922	41,739,792	42,569,793	22,866,592	53	43,982,291

COURT ADMINISTRATION

The Office of the Court Administrator is responsible for the management of non-judicial matters for the Court of Common Pleas. The District Court Administrator, who reports to the President Judge, supervises the offices of Court Administration, Adult Probation, Juvenile Probation, District Justice Administration, the Law Library and Domestic Relations in addition to Orphans' Court and District Justice staff personnel. The Court Administrator's skills must be managerial rather than legal, in order to bring professional administrative knowledge and experience to the problems of the Judiciary. The Court Administrator performs the functions of personnel and fiscal management, court calendar management, and records management. In addition, the Court Administrator has responsibility for physical space allocation, public information, and intergovernmental relations. Jury management and administration is another function of the Court Administrator, and, along with the duties noted above, indicates the variety of tasks falling within the overall responsibility of the Court Administrator.

100100	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	7,852,863	7,665,923	7,738,510	3,862,404	8,517,387
Grants and Reimbursements	580,889	600,000	600,000	99,765	600,000	Travel / Transportation	2,607	4,000	4,000	993	2,750
Departmental Earnings	439,351	407,000	407,000	265,817	457,000	Professional / Technical Services	2,073,799	2,161,834	2,186,834	1,325,396	2,253,268
Judicial Costs and Fines	115,830	120,000	120,000	72,650	120,000	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	42,379	52,100	52,386	25,556	57,100
Pension Contributions	0	0	0	0	0	Other Operating Expenses	578,007	723,981	738,162	455,532	848,121
Rents	0	0	0	0	0	Capital Expenditures	27,344	39,500	62,270	40,882	38,000
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	6,233,788	6,594,665	6,594,665	3,297,332	6,143,165
Other Revenues	0	1,001	1,001	0	1,001	Total	16,810,787	17,242,003	17,376,827	9,008,095	17,859,791
Other Financing Sources	0	0	0	0	0						
Total	1,136,070	1,128,001	1,128,001	438,232	1,178,001						

ADULT PROBATION

The Lehigh County Adult Probation and Parole Department, as a mission, seeks to aid in the reduction of crime in the community through field-based supervision, treatment and rehabilitation, thus protecting the public from recurring criminal and anti-social behavior. In addition, the Department assists the Court in sentencing individuals through the completion of pre-sentence investigations as directed. Special services and intensive supervision are provided to those with a substance use disorder and to those where mental health disorders or intellectual disability are evident, this includes Drug Treatment Court. Various programs and instruction are offered by the Department and through community agencies such as Alcohol Highway Safety, Anger Management, Prevention through Anti-Violence Education (PAVE), Program Offering Women Empowerment and Reentry (POWER), Retail Theft Rehabilitation, substance use testing and the use of cognitive behavioral tools such as the Carey Guides. Other services offered by the Department include the Community Work Service Project and Electronic Monitoring. The Department will continue to explore and implement various evidence-based practices (EBP) to improve the effectiveness of probation and parole services by reducing recidivism and improving public safety. Implementation of EBP represents a large and complex organizational change effort in almost every county of the Commonwealth and will take several years to achieve. Research has shown that positive outcomes for both those individuals on supervision and communities are possible.

100301	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	5,357,762	5,293,744	5,269,941	2,953,148	5,489,330
Grants and Reimbursements	1,623,917	1,277,827	1,318,295	551,829	693,003	Travel / Transportation	21,847	24,000	24,000	7,557	23,250
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	85,001	104,152	117,723	63,253	103,652
Judicial Costs and Fines	1,908,583	1,562,351	1,562,351	1,358,458	2,442,351	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	30,360	35,245	40,016	13,198	34,245
Pension Contributions	0	0	0	0	0	Other Operating Expenses	49,490	48,304	70,027	34,594	48,804
Rents	0	0	0	0	0	Capital Expenditures	22,236	19,229	19,460	13,033	19,229
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	5,566,696	5,524,674	5,541,167	3,084,783	5,718,510
Other Financing Sources	0	0	0	0	0						
Total	3,532,500	2,840,178	2,880,646	1,910,287	3,135,354						

JUVENILE PROBATION

The Lehigh County Juvenile Probation Department is responsible to the Court and the community for delivering necessary and appropriate services to those juveniles referred to the Department. The jurisdiction of the Juvenile Court and the Juvenile Probation Department extends to both "delinquent" and "dependent" children as defined in the Pennsylvania Juvenile Act, Section 6302. In light of the mandate of this Act, it is essential for the Department to have operational principles to guide its decision making and delivery of services. Accordingly, operational procedures have been formulated to coincide with Balanced and Restorative Justice. The department works with juvenile offenders, their families, victims, and the community by utilizing evidence-based practices to build competencies, restore victims, hold youth accountable and protect the community.

100302	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	4,675,594	4,932,800	4,827,648	2,593,796	4,957,898
Grants and Reimbursements	1,724,372	1,419,209	1,516,018	1,795,697	1,416,209	Travel / Transportation	27,518	29,001	29,001	14,737	29,001
Departmental Earnings	280	1,400	1,400	203	1,400	Professional / Technical Services	58,138	61,740	134,944	47,680	61,740
Judicial Costs and Fines	7,979	2	2	4,161	2	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	18,273	20,500	21,732	11,100	20,500
Pension Contributions	0	0	0	0	0	Other Operating Expenses	1,202,299	1,712,151	2,074,277	1,117,096	1,712,151
Rents	0	0	0	0	0	Capital Expenditures	1,830	7,200	7,200	0	7,200
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	5,983,652	6,763,392	7,094,802	3,784,409	6,788,490
Other Financing Sources	0	0	0	0	0						
Total	1,732,631	1,420,611	1,517,420	1,800,061	1,417,611						

JUVENILE WORK PROGRAM

The Juvenile Work Program requires juveniles who have been adjudicated delinquent and assigned to this program to perform community service at various non-profit agencies within Lehigh County. They are credited with wages for performing this service and the wages earned by the offending juvenile are given to the victim of that youth's crime as restitution for any loss incurred. The most conspicuous success of this program in the past few years has been the Allentown Recycling Center at 15th Street and Martin Luther King, Jr. Boulevard. The assigned juveniles gather and sort recyclable materials which are then sold. Since 1988, the proceeds from this endeavor have been returned as restitution to crime victims. The guiding principle of this program is to establish a sense of responsibility in the youthful offender by requiring him or her to repay any losses incurred by the victim of the crime for which the juvenile was adjudicated delinquent.

100303	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	0	0	0	0	0
Grants and Reimbursements	18,594	21,500	26,500	12,005	21,500	Travel / Transportation	0	0	0	0	0
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	0	0	0	0
Pension Contributions	0	0	0	0	0	Other Operating Expenses	22,768	23,200	171,632	16,441	23,200
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	426	1,000	1,000	0	1,000	Total	22,768	23,200	171,632	16,441	23,200
Other Financing Sources	0	0	0	0	0						
Total	19,020	22,500	27,500	12,005	22,500						

CLERK OF ORPHANS COURT

The Orphans' Court Division of the Court of Common Pleas is charged with the responsibility of supervising the administration of decedent's estates and trusts and the processing of adoptions, incapacity hearings, parental termination cases and miscellaneous disputes regarding these matters. The name is an anachronism derived from an era in which those persons who traditionally had no legal "voice" (minor children, widows, orphans, deceased persons) required an objective entity, the Court, to "speak" for them and assure that their rights and interests were protected. Today, the administration of non-profit organizations also comes within the jurisdiction of the Orphans' Court, and, in Lehigh County, settlements of lawsuits or claims in which minors are to receive money must be approved by the Orphans' Court Division. This process also insures that the proceeds are deposited and preserved until the minor attains the age of majority. The Clerk of the Orphans' Court is also responsible for issuing marriage licenses upon "in-person" application by the couple.

100400	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	657,240	686,693	686,693	366,850	663,455
Grants and Reimbursements	24,833	63,500	63,500	45,746	83,500	Travel / Transportation	130	700	700	269	700
Departmental Earnings	6,511	6,521	6,521	4,098	6,521	Professional / Technical Services	70,421	147,200	147,200	39,824	152,200
Judicial Costs and Fines	279,986	190,100	190,100	177,420	281,200	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	7,802	7,500	4,514	2,328	6,000
Pension Contributions	0	0	0	0	0	Other Operating Expenses	11,610	13,715	16,812	10,041	18,915
Rents	0	0	0	0	0	Capital Expenditures	1,469	2,805	2,805	0	2,805
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	1,478	5,000	5,000	1,046	5,000	Total	748,672	858,613	858,724	419,312	844,075
Other Financing Sources	0	0	0	0	0						
Total	312,808	265,121	265,121	228,310	376,221						

JUVENILES

The Juvenile Maintenance Program provides funding for the cost of community based counseling services and residential placement costs of those youths determined by the Court to be in need of such services. Some of these costs are shared with the Lehigh County Office of Children and Youth Services, when both that Office and the Juvenile Probation Office are providing services to the same children. A portion of this outlay is reimbursable by the Commonwealth of Pennsylvania. The amount of the reimbursement is dependent upon the type of program to which the juvenile is assigned, with the most funds returned to the County if the youth is utilizing community based services. Some of these juveniles, however, due to the severity of the crime, dysfunctional home environment, or past criminal involvement, need to be placed in residential treatment facilities, the most costly option. It is a goal of the Juvenile Probation Office and the Judiciary to increase the number of community based services provided to juveniles adjudicated by the Court, so that there are sufficient funds available to provide for those youths in need of residential treatment.

100601	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	0	0	0	0	0
Grants and Reimbursements	138,101	228,851	228,851	38,361	578,301	Travel / Transportation	0	0	0	0	0
Departmental Earnings	114,418	91,000	91,000	56,074	121,000	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	4,970,108	5,150,000	5,154,862	2,927,566	6,400,000
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	0	0	0	0
Pension Contributions	0	0	0	0	0	Other Operating Expenses	0	0	0	0	0
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	4,970,108	5,150,000	5,154,862	2,927,566	6,400,000
Other Financing Sources	0	0	0	0	0						
Total	252,519	319,851	319,851	94,435	699,301						

MAGISTERIAL DISTRICT JUDGES

The Department of District Justice Administration within the Thirty-First Judicial District oversees the operation of fourteen District Court offices, Central Court and Night Court operations. Responsibilities include personnel administration, budgeting, supply requisition, case flow management, and communications between the District Courts and the Court of Common Pleas. Innovative programming over the course of the past several years has allowed the District Courts to remain efficient even as office caseloads increased and case processing requirements expanded. Automated docketing, via the Internet, the use of credit cards, video arraignments, additions in the areas of office technology and the dedication of the District Court staff have allowed them to operate in an era of fiscal restraint. In an effort to address staffing issues, a review was completed which determined that no single statewide staffing standard existed. Utilizing certain need based formulas developed by the state administrative office, formulas utilized by other counties in addition to a weighted caseload system, an objective formula for staffing was developed. The weighted caseload system assigns values to the differing types of district court cases (criminal, civil, summary) based upon complexity and case processing time. This system permits an ongoing review of staffing to case filing ratios to allow for staffing adjustments throughout the year. The timely and efficient administration of justice will continue to be the hallmark of the District Court system.

100800	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	4,023,545	4,375,716	4,285,429	2,341,565	4,509,344
Grants and Reimbursements	0	2	2	13,574	2	Travel / Transportation	3,376	5,500	5,500	1,621	5,500
Departmental Earnings	1,364	1,102	1,102	2,415	1,102	Professional / Technical Services	121,133	130,600	130,600	81,013	148,600
Judicial Costs and Fines	1,878,265	1,859,000	1,859,000	1,214,171	1,931,000	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	439,190	480,100	484,384	232,882	480,100
Pension Contributions	0	0	0	0	0	Other Operating Expenses	922,318	1,013,602	1,013,602	533,128	1,028,402
Rents	0	0	0	0	0	Capital Expenditures	48,783	90,000	107,717	43,332	90,000
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	5,558,345	6,095,518	6,027,232	3,233,541	6,261,946
Other Financing Sources	0	0	0	0	0						
Total	1,879,629	1,860,104	1,860,104	1,230,160	1,932,104						

LAW LIBRARY

The Lehigh County Law Library offers full law library services to the public, attorneys, County employees, and the Court. In the absence of local law schools, the Law Library stands alone in providing access to legal materials and legal research in this region. The collection consists of thousands of legal titles in print, eBook, online and microform formats. The primary objective of the Library's budget is to provide current Pennsylvania and federal statutory and case law, regulations and practice material. Online legal research and court and county related Internet websites are available. The public records of Pennsylvania Courts and Lehigh County public offices are available in the Law Library. The Law Library offers lending privileges, a rarity among law libraries. The cloud-based circulation system and public catalogue tracks circulating books while inventorying all books in the public law library as well as in the Judges' chamber libraries and court and county offices. Equally important is the responsibility of Law Library staff to budget for, purchase, and distribute all law and other books procured for those Judges' chambers, MDJs, Judicial offices, and County offices that rely on the laws and other legal material to perform their functions. Book ordering, bill preparation, cataloging of all offices' books, and library maintenance are performed by the Library staff. As library staff has implemented a county-wide reduction of print books over the past decade, online resources are the primary method of delivery of legal materials to the bench and county employees. Members of the law library staff are a part of the larger court management team providing support to the court administrator in areas such as website, annual report and other document production.

100900	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	263,943	278,785	278,785	146,839	276,672
Grants and Reimbursements	211	1	1	0	1	Travel / Transportation	0	2	2	0	2
Departmental Earnings	1,877	12,001	12,001	703	12,001	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	0	0	0	0
Investment Income	0	0	0	0	0	Materials & Operating Supplies	234,773	261,750	261,750	141,414	261,750
Pension Contributions	0	0	0	0	0	Other Operating Expenses	182,018	189,852	189,852	103,666	195,852
Rents	0	0	0	0	0	Capital Expenditures	8,160	2,003	2,503	526	2,003
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0						
Other Financing Sources	0	0	0	0	0						
Total	2,088	12,002	12,002	703	12,002		688,894	732,392	732,892	392,445	736,279

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

CATEGORY	CHART OF ACCOUNTS TITLE	2024 ACTUAL	***** ADOPTED	2025 REVISED	***** RECEIVED AS OF 7/31	% RECEIVED	2026 PROPOSED
OPERATING							
COMMUNITY & ECONOMIC DEV							
110000.32000	GRANTS & REIMBURSEMENTS	6,419,867	574,625	724,625	150,000	20	524,174
110000.33000	DEPARTMENT EARNINGS		1	1			1
110000.39000	OTHER		2	2			2
TOTALS:		6,419,867	574,628	724,628	150,000	20	524,177

COUNTY OF LEHIGH
2026 PROPOSED BUDGET

CATEGORY	CHART OF ACCOUNTS TITLE	2024	*****	2025	*****		2026
		ACTUAL	ADOPTED	REVISED	EXPENDED AS OF 7/31	% EXPENDED	PROPOSED
OPERATING							
COMMUNITY & ECONOMIC DEV							
110000.41000	PERSONNEL SERVICES	622,096	882,049	810,710	369,605	45	846,957
110000.42000	TRAVEL & TRANSPORTATION	324	2,100	2,100	31	1	2,100
110000.43000	PROF & TECHNICAL SERVICES	2,202	6,401	16,678	1,378	8	6,401
110000.44000	GRANTS, SUBSIDIES, CONTRACTS	6,434,087	664,623	814,623	157,991	19	614,172
110000.45000	MATERIALS & OPERATING SUPPLIES	1,637	3,230	3,273	768	23	3,230
110000.46000	OTHER OPERATING EXPENSES	5,923	13,572	13,072	4,369	33	13,572
110000.47000	CAPITAL EXPENDITURES		1,703	1,703	1,388	81	1,703
TOTALS:		7,066,269	1,573,678	1,662,159	535,530	32	1,488,135

DIR OF COMMUNITY & ECON DEV

The Department of Community and Economic Development (DCED) will continue to facilitate resources for Lehigh County communities. Programs developed and managed by DCED staff will enhance relationships among local governments, nonprofits, and local companies. Networking with the Lehigh County's 25 municipalities will continue to be strengthened through the Lehigh County Congress of Governments (COG). Economic development efforts will focus on preserving existing businesses, attracting new companies, promoting business incentives, maintaining a positive relationship with the Commonwealth, and focusing on partnerships with regional economic development groups. The department's grants programs will be used to support projects that enhance quality of life and community and economic development. DCED will continue to provide oversight to the Redevelopment Authority of Lehigh County (RALC) as it fulfills its mission to eliminate blighted areas and redevelop in conformity with the comprehensive plans of the municipalities within the County. All of the County's grants administration efforts reside in this department, with staff assisting other County offices in pursuing federal, state, and private/local foundation funding opportunities as well as helping to administer all aspects of grants management post-award.

110100	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	401,355	479,980	449,177	217,378	434,609
Grants and Reimbursements	0	1	1	0	1	Travel / Transportation	324	1,700	1,700	31	1,700
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	2,202	6,400	16,677	1,378	6,400
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	0	75,000	75,000	0	75,000
Investment Income	0	0	0	0	0	Materials & Operating Supplies	1,342	3,130	3,173	768	3,130
Pension Contributions	0	0	0	0	0	Other Operating Expenses	5,204	8,000	7,500	4,369	8,000
Rents	0	0	0	0	0	Capital Expenditures	0	1,703	1,703	1,388	1,703
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	2	2	0	2	Total	410,427	575,913	554,930	225,312	530,542
Other Financing Sources	0	0	0	0	0						
Total	0	3	3	0	3						

ECONOMIC RELATIONS

Business development is one of the Department of Community and Economic Development's highest priorities. Through the Economic Relations Program, the County of Lehigh supports organizations that help improve the economic outlook of the region.

110200	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	0	0	0	0	0
Grants and Reimbursements	0	0	0	0	0	Travel / Transportation	0	0	0	0	0
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	15,000	15,000	15,000	0	15,000
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	0	0	0	0
Pension Contributions	0	0	0	0	0	Other Operating Expenses	0	0	0	0	0
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	15,000	15,000	15,000	0	15,000
Other Financing Sources	0	0	0	0	0						
Total	0	0	0	0	0						

COMMUNITY DEVELOPMENT

The Office of Community Development administers grants for both for-profit and non-profit organizations based in Lehigh County. The grants administered through this budget include the Redevelopment Assistance Capital grant program (RACP) funding provided by the Commonwealth of Pennsylvania through the Governor's Office of the Budget (OB). These pass-through grants provide funding to assist businesses and non-profits with the acquisition and construction of regional economic, cultural, civic, recreational, and historical improvement projects in Lehigh County. This office will continue to develop its working relationships with businesses, non-profits, County departments, and local municipalities in future years.

110400	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	220,741	402,069	330,730	152,227	412,348
Grants and Reimbursements	6,417,500	4	150,004	150,000	4	Travel / Transportation	0	200	200	0	200
Departmental Earnings	0	0	0	0	0	Professional / Technical Services	0	1	1	0	1
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	6,417,500	3	150,003	150,000	3
Investment Income	0	0	0	0	0	Materials & Operating Supplies	295	100	100	0	100
Pension Contributions	0	0	0	0	0	Other Operating Expenses	719	5,572	5,572	0	5,572
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	6,639,255	407,945	486,606	302,227	418,224
Other Financing Sources	0	0	0	0	0						
Total	6,417,500	4	150,004	150,000	4						

HOME-PA

The HOME Investment Partnerships Program (HOME) is designed exclusively to create affordable housing for low-income households. The HOME program is a formula grant allocation that has been awarded to Lehigh County on an annual basis since 2022. HOME funds can be used on a wide range of activities including building, buying, or rehabilitating affordable housing for rent or home ownership, or the grant can be used to provide direct rental assistance to low-income individuals as well.

111300	ACTUAL 2024	ADOPTED 2025	REVISED 2025	RECEIVED 7/31	PROPOSED 2026		ACTUAL 2024	ADOPTED 2025	REVISED 2025	EXPENDED 7/31	PROPOSED 2026
REVENUES						EXPENSES					
Taxes	0	0	0	0	0	Personnel Services	0	0	0	0	0
Grants and Reimbursements	2,367	574,620	574,620	0	524,169	Travel / Transportation	0	200	200	0	200
Departmental Earnings	0	1	1	0	1	Professional / Technical Services	0	0	0	0	0
Judicial Costs and Fines	0	0	0	0	0	Grants, Subsidies, Contracts	1,587	574,620	574,620	7,991	524,169
Investment Income	0	0	0	0	0	Materials & Operating Supplies	0	0	0	0	0
Pension Contributions	0	0	0	0	0	Other Operating Expenses	0	0	0	0	0
Rents	0	0	0	0	0	Capital Expenditures	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0	Other Financing Uses	0	0	0	0	0
Other Revenues	0	0	0	0	0	Total	1,587	574,820	574,820	7,991	524,369
Other Financing Sources	0	0	0	0	0						
Total	2,367	574,621	574,621	0	524,170						

NOTES:

- 010201 ONE FULL-TIME ATTORNEY IV POSITION RECLASSIFIED TO ONE FULL-TIME ATTORNEY I POSITION.
ONE FULL-TIME COUNTY DETECTIVE POSITION AND ONE FULL-TIME CHIEF CRIMINAL INVESTIGATOR POSITION
TRANSFERRED FROM FORENSIC LAB (ACCOUNT# 010211.41111).
ONE FULL-TIME CHIEF CRIMINAL INVESTIGATOR POSITION TRANSFERRED FROM RIIC (ACCOUNT # 152201.41111).
TWO FULL-TIME COMMUNITY INTERVENTION SPECIALIST POSITIONS ADDED TO COMPLEMENT RECOMMENDED
BY ADMINISTRATION.
20% OF POSITIONS #19727 AND #23567 ARE ALLOCATED TO DOMESTIC VIOLENCE (ACCOUNT # 010206.41111).
25% OF POSITIONS #20538 AND #22676 ARE ALLOCATED TO DOMESTIC VIOLENCE (ACCOUNT # 010206.41111).
- 010202 ONE FULL-TIME REGISTERED NURSE POSITION TRANSFERRED FROM CEDARBROOK-NURSING (ACCOUNT# 070101.41141)
AND REALLOCATED TO ONE FULL-TIME COUNTY DETECTIVE POSITION.
ONE FULL TIME CHIEF COUNTY DETECTIVE POSITION TRANSFERRED FROM FORENSIC LAB (ACCOUNT # 010211.41111).
- 010206 80% OF POSITIONS #19727 AND #23567 ARE ALLOCATED TO DISTRICT ATTORNEY (ACCOUNT # 010201.41111).
75% OF POSITIONS #20538 AND #22676 ARE ALLOCATED TO DISTRICT ATTORNEY (ACCOUNT # 010201.41111).
85% OF POSITION #20681 IS ALLOCATED TO VICTIM WITNESS (ACCOUNT #010208.41111).
- 010208 ONE FULL-TIME SECRETARY II POSITION RECLASSIFIED TO ONE FULL-TIME CLERICAL SPECIALIST POSITION.
15% OF POSITION #20681 IS ALLOCATED TO DOMESTIC VIOLENCE (ACCOUNT #010206.41111).
- 010211 ONE FULL-TIME COUNTY DETECTIVE POSITION AND ONE FULL-TIME CHIEF CRIMINAL INVESTIGATOR POSITION
TRANSFERRED TO DISTRICT ATTORNEY (ACCOUNT# 010201.41111).
ONE FULL TIME CHIEF COUNTY DETECTIVE POSITION TRANSFERRED TO NARCOTICS INFORMATION (ACCOUNT # 010202.41111).
- 010402 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 010403 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 010404 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 010405 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.

NOTES:

- 010406 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 010700 ONE FULL-TIME AUDITOR POSITION RECLASSIFIED TO ONE FULL-TIME SENIOR AUDITOR POSITION
RECOMMENDED BY ADMINISTRATION.
- 010901 ONE FULL-TIME CLERICAL SPECIALIST POSITION RECLASSIFIED TO ONE FULL-TIME PARALEGAL POSITION.
- 010902 ONE FULL-TIME CLERICAL SPECIALIST POSITION RECLASSIFIED TO ONE FULL-TIME PARALEGAL POSITION.
- 020400 TWO FULL-TIME ATTORNEY II POSITIONS RECLASSIFIED TO TWO FULL-TIME ATTORNEY III POSITIONS.
ONE FULL-TIME ATTORNEY III POSITION RECLASSIFIED TO ONE FULL-TIME ATTORNEY IV POSITION.
ONE FULL-TIME ATTORNEY IV POSITION AND ONE FULL-TIME TRANSLATOR POSITION ADDED TO COMPLEMENT
RECOMMENDED BY ADMINISTRATION.
- 030700 ONE FULL-TIME HELP DESK TECHNICIAN POSITION RECLASSIFIED TO ONE FULL-TIME PC SPECIALIST POSITION.
- 031201 ONE FULL-TIME ACCOUNTANT I POSITION RECLASSIFIED TO ONE FULL-TIME LEAD ACCOUNTANT POSITION BY ORDINANCE# 142
IN 2025.
- 032100 ONE REGULAR PART-TIME CLERICAL TECHNICIAN III POSITION REALLOCATED TO FULL-TIME.
- 060100 ONE FULL-TIME SECRETARY II POSITION RECLASSIFIED TO ONE FULL-TIME ASSISTANT OPERATIONS MANAGER POSITION.
- 060501 25% OF POSITION #24829 IS ALLOCATED TO UTILITY SERVICES-BRIDGES (ACCOUNT #060502.41111).
- 060700 50% OF POSITION #24767 IS ALLOCATED TO AGRICULTURE EXTENSION (ACCOUNT #060900.41111) AND 25% IS ALLOCATED TO
CEDARVIEW APARTMENTS (ACCOUNT #050802.41111).
- 060900 25% OF POSIITON #24767 IS ALLOCATED TO MAINTENANCE (ACCOUNT #060700.41111) AND 25% IS ALLOCATED TO
CEDARVIEW APARTMENTS (ACCOUNT #050802.41111).
- 062300 50% OF POSITION #19984 IS ALLOCATED TO GOVERNMENT CENTER (ACCOUNT #120100.41111).

NOTES:

- 080100 TWO FULL-TIME CORRECTIONS SERGEANT POSITIONS TRANSFERRED FROM COMMUNITY CORRECTION CENTER (ACCOUNT# 080600.41111) FOR HEARING BOARD CHAIR AND RETENTION/RECRUITMENT RECOMMENDED BY ADMINISTRATION.
BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 080600 TWO FULL-TIME CORRECTIONS SERGEANT POSITIONS TRANSFERRED TO JAIL (ACCOUNT# 080100.41111) FOR HEARING BOARD CHAIR AND RETENTION/RECRUITMENT RECOMMENDED BY ADMINISTRATION.
BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 090100 ONE FULL-TIME OPERATIONS MANAGER POSITION RECLASSIFIED TO ONE FULL-TIME EXECUTIVE AIDE POSITION.
- 100100 ONE FULL-TIME CLERICAL TECHNICIAN II POSITION, ONE FULL-TIME SPECIAL ASSISTANTS-COURTS POSITION AND ONE FULL-TIME ATTORNEY I POSITION FOR NEW 11th JUDGE RECOMMENDED BY ADMINISTRATION.
ONE FULL-TIME DOMESTIC RELATIONS OFFICER I POSITION TRANSFERRED FROM DOMESTIC RELATIONS (ACCOUNT# 100501.41121) AND RECLASSIFIED TO ONE FULL-TIME LEAD COURT INTERPRETER POSITION.
ONE FULL-TIME DISTRICT COURT OPERATIONS MANAGER POSITION TRANSFERRED FROM MDJ (ACCOUNT# 100800.41121) AND RECLASSIFIED TO ONE FULL-TIME COURT REPORTER MONITOR POSITION.
BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 100301 FIVE FULL-TIME SECRETARIAL SUPPORT 1 POSITIONS RECLASSIFIED TO FIVE FULL-TIME SECRETARIAL SUPPORT 2 POSITIONS BY CONTRACT.
BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 100302 ONE FULL-TIME SECRETARIAL SUPPORT 3 POSITION RECLASSIFIED TO ONE FULL-TIME SECRETARIAL SUPPORT 2 POSITION.
BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 100400 ONE FULL-TIME ATTORNEY IV POSITION RECLASSIFIED TO ONE FULL-TIME ATTORNEY III POSITION.
BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 100800 ONE FULL-TIME DISTRICT COURT OPERATIONS MANAGER POSITION TRANSFERRED TO COURT ADMINISTRATION (ACCOUNT# 100100.41121) AND RECLASSIFIED TO ONE FULL-TIME COURT REPORTER MONITOR POSITION.
BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.

NOTES:

- 100900 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 110100 ONE FULL-TIME COMMUNITY LIASON POSITION DELETED FROM COMPLEMENT RECOMMENDED BY ADMINISTRATION.
- 060502 75% OF POSITION #24829 IS ALLOCATED TO UTILITY SERVICES-VEHICLES (ACCOUNT #060501.41111).
- 050401 ONE FULL-TIME COUNTY CASEWORKER 2 POSITION RECLASSIFIED TO ONE FULL-TIME COUNTY CASEWORKER 3 POSITION.
BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 100501 SEVEN FULL-TIME SECRETARIAL SUPPORT 1 POSTIONS RECLASSIFIED TO SEVEN FULL-TIME SECRETARIAL SUPPORT 2 POSITIONS
BY CONTRACT.
ONE FULL-TIME DOMESTIC RELATIONS OFFICER I POSITION TRANSFERRED TO COURT ADMINISTRATION
(ACCOUNT# 100100.41121) AND RECLASSIFIED TO ONE FULL-TIME LEAD COURT INTERPRETER POSITION.
BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 050406 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 050403 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 050200 ONE FULL-TIME C&Y ADMINISTRATION POSITION RECLASSIFIED TO ONE FULL-TIME ATTORNEY II POSITION.
ONE FULL-TIME C&Y ADMINISTRATION POSITION ADDED TO COMPLEMENT RECOMMENDED BY ADMINISTRATION.
TWO FULL-TIME COUNTY CASEWORKER 2 POSITIONS RECLASSIFIED TO TWO FULL-TIME COUNTY CASEWORKER 2 (SENIOR)
POSITIONS.
BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 050601 ONE FULL-TIME AGING CARE MANAGER 2 POSITION RECLASSIFIED TO ONE FULL-TIME AGING CARE MANAGER 3 POSITION.
ONE FULL-TIME AGINGCARE MANAGEMENT SUPERVISOR 1 POSITION RECLASSIFIED TO ONE FULL-TIME SENIOR CENTER
SERVICE DIRECTOR 2 POSITION.
- 050102 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.

NOTES:

- 050402 THREE FULL-TIME COUNTY ID PROGRAM SPECIALIST I POSITIONS ADDED TO COMPLEMENT RECOMMENDED BY ADMINISTRATION.
BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 151700 TWO FULL-TIME COUNTY DETECTIVE POSITIONS ADDED TO COMPLEMENT RECOMMENDED BY ADMINISTRATION.
40% OF POSITIONS #16998 AND #19516 ARE ALLOCATED TO INSURANCE FRAUD (ACCOUNT #151800.41111).
- 151800 ONE FULL-TIME COUNTY DETECTIVE POSITION ADDED TO COMPLEMENT RECOMMENDED BY ADMINISTRATION.
ONE FULL-TIME CHIEF CRIMINAL INVESTIGATOR POSITION TRANSFERRED FROM RIIC (ACCOUNT # 152201.41111).
60% OF POSITIONS #16998 AND #19516 ARE ALLOCATED TO AUTO THEFT (ACCOUNT #151700.41111).
- 152201 ONE FULL-TIME CHIEF CRIMINAL INVESTIGATOR POSITION TRANSFERRED TO DISTRICT ATTORNEY (ACCOUNT # 010201.41111).
ONE FULL-TIME SENIOR CRIMINAL INTELLIGENCE ANALYST POSITION RECLASSIFIED TO ONE FULL-TIME CRIMINAL INTELLIGENCE ANALYST POSITION.
ONE FULL-TIME REGISTERED NURSE POSITION TRANSFERRED FROM CEDARBROOK-NURSING (ACCOUNT# 070101.41141) AND REALLOCATED TO ONE FULL-TIME CRIMINAL INTELLIGENCE ANALYST POSITION.
- 070101 ONE FULL-TIME REGISTERED NURSE POSITION TRANSFERRED TO NARCOTICS INFORMATION (ACCOUNT# 010202.41111) AND REALLOCATED TO ONE FULL-TIME COUNTY DETECTIVE POSITION.
ONE FULL-TIME REGISTERED NURSE POSITION TRANSFERRED TO RIIC (ACCOUNT# 152201.41111) AND REALLOCATED TO ONE FULL-TIME CRIMINAL INTELLIGENCE ANALYST POSITION.
ONE FULL-TIME MGR-UNIT MANAGER POSITION TRANSFERRED FROM FOUNTAIN HILL-NURSING (ACCOUNT #070201.41111).
ONE FULL-TIME LICENSED PRACTICAL NURSE POSITION TRANSFERRED TO ADMISSIONS (ACCOUNT# 070104.41111) AND RECLASSIFIED TO ONE FULL-TIME MEDICAL SOCIAL WORKER/SERVICE COORDINATOR POSITION.
ONE FULL-TIME REGISTERED NURSE POSITION AND ONE FULL-TIME RN UNIT MANAGER POSITION TRANSFERRED TO FOUNTAIN HILL-NURSING (ACCOUNT# 070201.41141).
BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 070102 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.

NOTES:

- 070104 ONE FULL-TIME SECRETARY II POSITION RECLASSIFIED TO ONE FULL-TIME CLERICAL SPECIALIST POSITION.
ONE FULL-TIME LICENSED PRACTICAL NURSE POSITION TRANSFERRED FROM CEDARBROOK-NURSING
(ACCOUNT# 070101.41141) AND RECLASSIFIED TO ONE FULL-TIME MEDICAL SOCIAL WORKER/SERVICE COORDINATOR
POSITION.
- 070106 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 070107 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 070109 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 070115 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 070133 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 070135 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 070141 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 070142 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 070201 ONE FULL-TIME MGR-UNIT MANAGER POSITION TRANSFERRED TO CEDARBROOK-NURSING (ACCOUNT #070101.41111).
ONE FULL-TIME REGISTERED NURSE POSITION AND ONE FULL-TIME RN UNIT MANAGER POSITION TRANSFERRED
FROM CEDARBROOK-NURSING (ACCOUNT #070101.41141).
BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 070202 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 070215 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.
- 070233 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.

NOTES:

070235 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.

070241 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.

070242 BARGAINING UNIT WAGES SUBJECT TO NEGOTIATIONS.

050802 50% OF POSITION #24767 IS ALLOCATED TO AGRICULTURE EXTENSION (ACCOUNT #060900.41111) AND 25% IS ALLOCATED TO MAINTENANCE (ACCOUNT #060700.41111).

120100 50% OF POSITION #19984 IS ALLOCATED TO HAMILTON FINANCIAL CENTER (ACCOUNT #062300.41111).