COUNTY OF LEHIGH

2026

ADOPTEDED BUDGET DETAILS

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

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

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

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

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

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

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

1101 OPERATING
010201 DISTRICT ATTORNEY

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
010201.000.41111	FULL TIME EMPLOYEES	4,985,267	5,214,464	5,204,331	5,761,976
010201.000.41131	ELECTED OFFICIALS	218,933	227,690	227,690	233,203
010201.000.41311	PART TIME EMPLOYEES	203,119	180,000	177,220	180,000
010201.000.41331	NON-CLASSIFIED SERVICE	72,272	75,163	47,363	77,418
010201.000.41411	OVERTIME PAY	1,525	4,000	4,000	4,000
010201.000.41631	TRANSCRIBING EXPENSE-INTERNAL	8,401	8,000	10,506	8,000
010201.000.41633	TRANSCRIBING FEES-GRAND JURY	7,850	8,000	10,045	8,000
010201.000.41791	FRINGE BENEFIT ALLOCATION	2,238,130	2,075,460	2,075,460	2,178,012
41000	PERSONNEL SERVICES	7,735,497	7,792,777	7,756,615	8,450,609
010201.000.42111	MILEAGE-PERSONAL VEHICLE	2,957	4,000	4,000	4,000
010201.000.42112	OTHER TRAVEL EXPENSE	11,067	12,500	20,804	12,500
010201.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1	1
010201.000.42211	GASOLINE & OIL	15,481	16,500	16,500	16,500
42000	TRAVEL & TRANSPORTATION	29,505	33,001	41,305	33,001
010201.000.43148	OTHER SPECIALIZED SERVICES		1	1	1
010201.000.43211	DATA RETENTION SERVICES	686	10,000	10,000	10,000
010201.000.43213	TELEPHONE (MOBILE)	25,681	27,000	27,000	27,000
010201.000.43421	PURCHASED PERSONNEL SERVICES		1	1	1
010201.000.43433	PCCD GRANT - EXPENSE	701	1	1	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
	43000 PROF & TECHNICAL SERVICES	27,068	37,003	37,003	37,003
010201.000.45261	PROFESSIONAL BOOKS&PERIODICALS	22,713	20,000	22,555	20,000
010201.000.45281	OTHER OPERATING SUPPLIES	45,330	37,500	40,524	37,500
	45000 MATERIALS & OPERATING SUPPLIES	68,043	57,500	63,079	57,500
010201.000.46111	TELEPHONE		1	1	1
010201.000.46215	CRIME PREVENTION PROGRAM	39	500	500	500
010201.000.46216	VICTIM WITNESS PROGRAM		1	1	1
010201.000.46243	EMERGENCY RESPONSE TEAM	39,227	31,500	50,910	31,500
010201.000.46248	VETERANS MENTORING PROGRAM		5,000	15,066	5,000
010201.000.46311	MAINTENANCE & REPAIR SERVICES	4,306	7,000	7,000	7,000
010201.000.46421	EQUIPMENT LEASE & RENTAL		1	1	1
010201.000.46511	PERSONNEL DEVELOPMENT	29,515	20,000	25,643	20,000
010201.000.46562	PDAI MDIT/CAC EXPENSE		1	1	1
010201.000.46563	PCCD/CAC GRANT		1	1	1
010201.000.46564	NALOXONE INITIATIVE EXPENSE		1	1	1
010201.000.46566	GANG RESISTANCE EDUCAT & TRAIN		1	1	1
010201.000.46611	GENERAL INSURANCE		55,000	55,000	55,000
010201.000.46821	ASSOCIATION DUES	42,285	45,500	45,500	45,500
010201.000.46835	JURY FEES & EXPENSE	8,900	15,000	17,099	15,000
010201.000.46836	EXTRADITION EXPENSE	29,073	20,000	19,500	20,000
010201.000.46838	OFFICIAL INVESTIGATIONS	154,496	200,000	204,503	200,000
010201.000.46839	TRANSCRIBING FEES	6,201	10,000	10,000	10,000
010201.000.46842	GRAND JURY EXPENSES	24,636	24,000	24,000	24,000
010201.000.46857	ID PROCESSING EXPENSE		1	1	1
010201.000.46866	OTHER OPERATING EXPENSES	6,729	4,000	5,630	4,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	345,407	437,508	480,359	437,508
010201.000.47332	RADIO-REPLACEMENT		1	1	1
010201.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	169	1	1	1
010201.000.47391	OFFICE FURNITURE-REPLACEMENT	227	1,000	1,360	1,000
010201.000.47392	OFFICE MACHINES-REPLACEMENT		2,000	2,000	2,000
010201.000.47393	OTHER EQUIPMENT-REPLACEMENT	124	1,000	1,000	1,000
010201.000.47441	COMPUTER EQUIPMENT-NEW	5,552	3,000	6,569	3,000
47000	CAPITAL EXPENDITURES	6,072	7,002	10,931	7,002
	TOTALS:	8,211,592	8,364,791	8,389,292	9,022,623

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010202	DRUG TASK FORCE				
010202.000.32497	FORFEITURES REIMBURSEMENT	100,000	100,000	100,000	100,000
010202.000.32538	HIDTA REVENUE	110,012		289,987	
32000	GRANTS & REIMBURSEMENTS	210,012	100,000	389,987	100,000
	TOTALS:	210,012	100,000	389,987	100,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010202	DRUG TASK FORCE				
010202.000.41111	FULL TIME EMPLOYEES	584,162	647,838	596,508	633,112
010202.000.41311	PART TIME EMPLOYEES		1	1	1
010202.000.41411	OVERTIME PAY	1,690	4,000	4,000	4,000
010202.000.41791	FRINGE BENEFIT ALLOCATION	243,238	235,699	235,699	226,194
41000	PERSONNEL SERVICES	829,090	887,538	836,208	863,307
010202.000.42112	OTHER TRAVEL EXPENSE	3,543	3,500	3,500	3,500
010202.000.42211	GASOLINE & OIL	1,686	2,500	2,500	2,500
010202.000.42212	VEHICLE REPAIRS	534	1,000	1,000	1,000
42000	TRAVEL & TRANSPORTATION	5,763	7,000	7,000	7,000
010202.000.43148	OTHER SPECIALIZED SERVICES	1,148	500	500	500
010202.000.43181	HIDTA EXPENSE	122,891		277,108	
010202.000.43213	TELEPHONE (MOBILE)		3,175	3,175	3,175
43000	PROF & TECHNICAL SERVICES	124,039	3,675	280,783	3,675
010202.000.45262	OTHER PUBLICATIONS	281	300	300	300
010202.000.45281	OTHER OPERATING SUPPLIES	15,075	11,750	12,423	11,750

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010206	DOMESTIC VIOLENCE				
010206.000.32291	STOP VIOLENCE	108,505	125,000	125,000	125,000
32000	GRANTS & REIMBURSEMENTS	108,505	125,000	125,000	125,000
	TOTALS:	108,505	125,000	125,000	125,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010206	DOMESTIC VIOLENCE				
010206.000.41111	FULL TIME EMPLOYEES	85,506	77,931	77,931	93,707
010206.000.41311	PART TIME EMPLOYEES		1	1	1
010206.000.41791	FRINGE BENEFIT ALLOCATION	34,839	28,180	28,180	33,373
41000	PERSONNEL SERVICES	120,345	106,112	106,112	127,081
010206.000.43421	PURCHASED PERSONNEL SERVICES	64,093	62,500	62,500	62,500
43000	PROF & TECHNICAL SERVICES	64,093	62,500	62,500	62,500
	TOTALS:	184,438	168,612	168,612	189,581

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010208	VICTIM WITNESS				
010208.000.32289	VICTIM WITNESS	345,950	343,267	343,267	217,428
010208.000.32499	OTHER GRANTS & REIMBURSEMENTS	113,966	40,000	3,000	40,000
32000	GRANTS & REIMBURSEMENTS	459,916	383,267	346,267	257,428
010208.000.33259	LVS - ACT 77 REVENUE			32,000	103,000
010208.000.33261	LVS - ACT 96 REVENUE			5,000	20,000
33000	DEPARTMENT EARNINGS			37,000	123,000
	TOTALS:	459,916	383,267	383,267	380,428

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010208	VICTIM WITNESS				
010208.000.41111	FULL TIME EMPLOYEES	170,268	194,355	194,355	194,004
010208.000.41311	PART TIME EMPLOYEES		1,000	1,000	1,000
010208.000.41791	FRINGE BENEFIT ALLOCATION	69,255	70,638	70,638	69,446
41000	PERSONNEL SERVICES	239,523	265,993	265,993	264,450
010208.000.42111	MILEAGE-PERSONAL VEHICLE		400	400	400
010208.000.42112	OTHER TRAVEL EXPENSE		1,200	1,200	1,200
42000	TRAVEL & TRANSPORTATION		1,600	1,600	1,600
010208.000.44155	CRIME VICTIMS COUNCIL	100,000	100,000	100,000	100,000
44000	GRANTS, SUBSIDIES, CONTRACTS	100,000	100,000	100,000	100,000
010208.000.45281	OTHER OPERATING SUPPLIES		1	1	1
45000	MATERIALS & OPERATING SUPPLIES		1	1	1
010208.000.46511	PERSONNEL DEVELOPMENT		450	450	450
010208.000.46866	OTHER OPERATING EXPENSES	5,817	17,786	17,786	17,786

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	5,817	18,236	18,236	18,236
	TOTALS:	345,340	385,830	385,830	384,287

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010209	REGIONAL CENTRAL BOOKING				
010209.000.33111	FEES & COMMISSIONS		1,500	1,500	1,500
010209.000.33199	OTHER DEPARTMENTAL EARNINGS	1,581	12,000	12,000	12,000
010209.000.33218	DUI PROCESSING CENTER	932	3,000	3,000	3,000
010209.000.33219	DA COST OF PROSECUTION	7,183	21,000	21,000	21,000
010209.000.33222	DUI CENTRAL BOOKING	504,312	500,000	500,000	500,000
010209.000.33223	CENTRAL BOOKING-NON DUI	469,849	550,000	550,000	550,000
010209.000.33231	FINGERPRINTING	3,900	10,000	10,000	10,000
33000	DEPARTMENT EARNINGS	987,757	1,097,500	1,097,500	1,097,500
	TOTALS:	987,757	1,097,500	1,097,500	1,097,500

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010209	REGIONAL CENTRAL BOOKING				
010209.000.41111	FULL TIME EMPLOYEES	450,815	464,029	464,029	488,197
010209.000.41311	PART TIME EMPLOYEES	374,683	315,000	315,000	315,000
010209.000.41411	OVERTIME PAY	1,679	1	1	1
010209.000.41791	FRINGE BENEFIT ALLOCATION	336,775	281,689	281,689	286,038
41000	PERSONNEL SERVICES	1,163,952	1,060,719	1,060,719	1,089,236
010209.000.42111	MILEAGE-PERSONAL VEHICLE		800	800	800
010209.000.42112	OTHER TRAVEL EXPENSE		800	800	800
010209.000.42211	GASOLINE & OIL		1	1	1
42000	TRAVEL & TRANSPORTATION		1,601	1,601	1,601
010209.000.43126	LABORATORY SERVICES	212,981	225,000	225,000	225,000
010209.000.43213	TELEPHONE (MOBILE)	1,372	1,500	1,500	1,500
010209.000.43467	TRANSPORTATION SERVICES		1,500	1,500	1,500
43000	PROF & TECHNICAL SERVICES	214,353	228,000	228,000	228,000
010209.000.45281	OTHER OPERATING SUPPLIES	14,301	18,000	18,000	18,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	14,301	18,000	18,000	18,000
010209.000.46311	MAINTENANCE & REPAIR SERVICES	1,939	35,000	35,075	35,000
010209.000.46411	OFFICE RENTAL		1	1	1
010209.000.46511	PERSONNEL DEVELOPMENT		500	500	500
010209.000.46866	OTHER OPERATING EXPENSES	9,377	8,500	11,993	8,500
46000	OTHER OPERATING EXPENSES	11,316	44,001	47,569	44,001
010209.000.47423	RADIO-NEW		1	1	1
010209.000.47441	COMPUTER EQUIPMENT-NEW		2,000	2,000	2,000
010209.000.47492	OTHER EQUIPMENT-NEW	5,112	6,000	6,000	6,000
47000	CAPITAL EXPENDITURES	5,112	8,001	8,001	8,001
	TOTALS:	1,409,034	1,360,322	1,363,890	1,388,839

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010211	FORENSIC LAB				
010211.000.32497	FORFEITURES REIMBURSEMENT	100,000	100,000	107,500	100,000
010211.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1	1
32000	GRANTS & REIMBURSEMENTS	100,000	100,001	107,501	100,001
010211.000.33111	FEES & COMMISSIONS		200	200	200
33000	DEPARTMENT EARNINGS		200	200	200
010211.000.39119	DONATIONS		10,000	10,000	10,000
010211.000.39199	ALL OTHER REVENUE		1	1	1
39000	OTHER		10,001	10,001	10,001
	TOTALS:	100,000	110,202	117,702	110,202

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010300	CORONER				
010300.000.32261	PCCD GRANT - REVENUE	45,000	1	119,481	1
010300.000.32419	LSA GRANT - REVENUE			22,578	
010300.000.32499	OTHER GRANTS & REIMBURSEMENTS	26,775	13,772	13,772	13,772
32000	GRANTS & REIMBURSEMENTS	71,775	13,773	155,831	13,773
010300.000.33111	FEES & COMMISSIONS	165,725	140,000	140,000	140,000
010300.000.33194	DEATH CERTIFICATE FEE	33,092	33,500	33,500	33,500
010300.000.33199	OTHER DEPARTMENTAL EARNINGS	50,850	40,000	40,000	40,000
33000	DEPARTMENT EARNINGS	249,667	213,500	213,500	213,500
010300.000.39199	ALL OTHER REVENUE	44,500	1	1	1
39000	OTHER	44,500	1	1	1
	TOTALS:	365,942	227,274	369,332	227,274

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010300	CORONER				
010300.000.41111	FULL TIME EMPLOYEES	1,038,759	1,118,895	1,102,839	1,131,688
010300.000.41131	ELECTED OFFICIALS	87,800	90,000	90,000	92,700
010300.000.41211	REGULAR PART TIME EMPLOYEES	55,051	55,270	55,270	56,930
010300.000.41311	PART TIME EMPLOYEES	51,426	90,000	90,000	95,000
010300.000.41411	OVERTIME PAY	118,179	210,000	210,000	210,000
010300.000.41791	FRINGE BENEFIT ALLOCATION	550,031	558,355	558,355	562,342
41000	PERSONNEL SERVICES	1,901,246	2,122,520	2,106,464	2,148,660
010300.000.42111	MILEAGE-PERSONAL VEHICLE		750	750	750
010300.000.42112	OTHER TRAVEL EXPENSE	4,663	15,000	15,000	15,000
010300.000.42113	TRANSPORT OF CADAVERS	76,900	120,000	120,000	120,000
010300.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1	1
010300.000.42211	GASOLINE & OIL	4,294	7,000	7,000	9,000
42000	TRAVEL & TRANSPORTATION	85,857	142,751	142,751	144,751
010300.000.43213	TELEPHONE (MOBILE)	13,450	12,500	12,500	12,500
010300.000.43411	TRASH REMOVAL	1,960	3,000	3,000	3,000
010300.000.43433	PCCD GRANT - EXPENSE	523	1	119,481	1

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2026 ADOPTED BUDGET

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

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2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010401	SHERIFF-OPERATIONS				
010401.000.41111	FULL TIME EMPLOYEES	1,114,052	1,178,759	1,163,459	1,195,024
010401.000.41131	ELECTED OFFICIALS	88,200	90,000	90,000	92,700
010401.000.41311	PART TIME EMPLOYEES	87,201	54,000	53,999	54,000
010401.000.41411	OVERTIME PAY			1	
010401.000.41791	FRINGE BENEFIT ALLOCATION	496,954	462,055	462,055	461,966
	41000 PERSONNEL SERVICES	1,786,407	1,784,814	1,769,514	1,803,690
010401.000.42111	MILEAGE-PERSONAL VEHICLE	354	300	300	300
010401.000.42112	OTHER TRAVEL EXPENSE	4	500	500	500
010401.000.42211	GASOLINE & OIL	3,472	2,000	2,000	2,000
	42000 TRAVEL & TRANSPORTATION	3,830	2,800	2,800	2,800
010401.000.43111	LEGAL SERVICES	8,355	20,000	20,000	20,000
010401.000.43213	TELEPHONE (MOBILE)	5,991	6,500	6,500	6,500
010401.000.43479	PHYSICAL/PSYCHOLOGICAL EVAL	3,305	6,000	6,000	6,000
	43000 PROF & TECHNICAL SERVICES	17,651	32,500	32,500	32,500
010401.000.45241	UNIFORM SUPPLIES	193	2,000	2,745	2,000
010401.000.45261	PROFESSIONAL BOOKS&PERIODICALS	990	500	1,100	500
010401.000.45281	OTHER OPERATING SUPPLIES	41,853	33,600	34,511	33,600
010401.000.45291	FIREARMS AMMUNITION & SUPPLIES	26,627	20,000	22,245	20,000

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
010401.000.45292	BULLET RESISTANT VEST REPLACE	12,654	20,000	24,698	20,000
	45000 MATERIALS & OPERATING SUPPLIES	82,317	76,100	85,299	76,100
010401.000.46249	K9 PROGRAM	4,250	13,500	13,500	13,500
010401.000.46311	MAINTENANCE & REPAIR SERVICES	8,931	15,000	15,169	15,000
010401.000.46511	PERSONNEL DEVELOPMENT	11,497	20,000	20,426	20,000
010401.000.46524	THIRD PARTY SOFTWARE	63,916	105,000	155,510	105,000
010401.000.46811	ADVERTISING-GENERAL		250	250	250
010401.000.46821	ASSOCIATION DUES	1,610	1,500	1,500	1,500
010401.000.46865	OTHER REFUNDS	9,165	10,000	10,000	10,000
010401.000.46866	OTHER OPERATING EXPENSES	13,020	15,000	15,000	15,000
	46000 OTHER OPERATING EXPENSES	112,389	180,250	231,355	180,250
010401.000.47332	RADIO-REPLACEMENT	908	1,000	1,000	1,000
010401.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	3,307	3,000	3,014	3,000
010401.000.47391	OFFICE FURNITURE-REPLACEMENT	4,363	500	500	500
010401.000.47393	OTHER EQUIPMENT-REPLACEMENT	1,818	1,750	3,250	1,750
010401.000.47423	RADIO-NEW	125	1,750	1,750	1,750
010401.000.47441	COMPUTER EQUIPMENT-NEW	2,873	3,500	3,500	3,500
	47000 CAPITAL EXPENDITURES	13,394	11,500	13,014	11,500
	TOTALS:	2,015,988	2,087,964	2,134,482	2,106,840

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2026 ADOPTED BUDGET

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

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2026 ADOPTED BUDGET

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

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2026 ADOPTED BUDGET

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

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2026 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010405	SHERIFF-COURT				
010405.000.41121	FULL TIME BARGAINING UNIT	2,651,741	2,757,602	2,711,238	2,858,962
010405.000.41311	PART TIME EMPLOYEES		1	1	1
010405.000.41321	PART TIME BARGAINING UNIT	291,356	476,250	476,250	476,250
010405.000.41411	OVERTIME PAY	69,891	92,500	92,500	92,500
010405.000.41791	FRINGE BENEFIT ALLOCATION	1,133,215	1,141,442	1,141,442	1,146,694
41000	PERSONNEL SERVICES	4,146,203	4,467,795	4,421,431	4,574,407
010405.000.42111	MILEAGE-PERSONAL VEHICLE	3,151	4,000	4,000	4,000
010405.000.42112	OTHER TRAVEL EXPENSE	3,245	4,000	4,000	4,000
010405.000.42115	STATE TRANSPORTS	7,980	4,500	4,500	4,500
010405.000.42211	GASOLINE & OIL	13,198	11,000	11,000	11,000
42000	TRAVEL & TRANSPORTATION	27,574	23,500	23,500	23,500
010405.000.43213	TELEPHONE (MOBILE)	5,966	5,000	5,000	5,000
43000	PROF & TECHNICAL SERVICES	5,966	5,000	5,000	5,000
010405.000.45241	UNIFORM SUPPLIES	11,279	25,000	38,330	25,000
010405.000.45281	OTHER OPERATING SUPPLIES	2,978	3,000	3,000	3,000

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010901	JUDICIAL RECORDS				
010901.000.33141	CASH OVERAGE-CUSTOMER	14			
010901.000.33176	RETURN CHECK FEE	40	100	100	100
010901.000.33191	CRIMINAL REFUND-FEES	(490)	1	1	1
010901.000.33192	CIVIL REFUND-FEES		1	1	1
010901.000.33199	OTHER DEPARTMENTAL EARNINGS	253	1	1	1
010901.000.33207	FEES & COMMISSIONS-WILLS	937,347	750,000	750,000	750,000
010901.000.33208	FEES & COMMISSIONS-CRIMINAL	64,958	90,000	90,000	90,000
010901.000.33209	FEES & COMMISSIONS-CIVIL	1,313,699	1,400,000	1,400,000	1,400,000
010901.000.33211	AUTOMATION FEE-CRIMINAL	18,594	28,000	28,000	28,000
010901.000.33212	AUTOMATION FEE-CIVIL	61,392	70,000	70,000	70,000
010901.000.33213	OTHER DEPT EARNINGS-CRIMINAL		1	1	1
010901.000.33214	OTHER DEPT EARNINGS-CIVIL		1	1	1
010901.000.33215	ARBITRATION FEE-CIVIL	34,500	26,000	26,000	26,000
010901.000.33217	CREDIT CARD FEES-CIVIL	6,263	8,000	8,000	8,000
010901.000.33233	AUTOMATION FEE-REG OF WILLS	4,130	7,000	7,000	7,000
010901.000.33235	CASH OVERAGE-CUSTOMER-REG WILL	21	1	1	1
010901.000.33241	CASH OVERAGE-CUSTOMER-CIVIL	45	1	1	1
010901.000.33242	CASH OVERAGE-TELLER-CIVIL	1	1	1	1
010901.000.33244	CASH SHORTAGE-TELLER-CIVIL		1	1	1
010901.000.33248	CREDIT CARD FEES-WILLS	491	500	500	500
010901.000.33249	RETURN CHECK FEE-WILLS	340	100	100	100
010901.000.33253	REG OF WILLS REFUND-FEES		1	1	1
010901.000.33254	OTHER DEPT EARNINGS-REG OF WIL		1	1	1
010901.000.33255	TAX RET FILING FEE NON PRB-WIL	3,700	4,000	4,000	4,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
33000	DEPARTMENT EARNINGS	2,445,298	2,383,711	2,383,711	2,383,711
010901.000.39137	TRANSCRIBING FEES-CRIMINAL	26,731	25,000	25,000	25,000
010901.000.39138	TRANSCRIBING FEES-CIVIL	39,926	30,000	30,000	30,000
39000	OTHER	66,657	55,000	55,000	55,000
	TOTALS:	2,511,955	2,438,711	2,438,711	2,438,711

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010901	JUDICIAL RECORDS				
010901.000.41111	FULL TIME EMPLOYEES	1,922,786	2,163,098	2,096,967	2,220,173
010901.000.41131	ELECTED OFFICIALS	87,715	90,000	90,000	92,700
010901.000.41311	PART TIME EMPLOYEES	92,516	170,000	170,000	170,000
010901.000.41411	OVERTIME PAY	4,939	6,000	6,000	6,000
010901.000.41635	TRANSCRIBE-EXP-EXTERNAL-CRIMIN	13,845	25,000	25,000	25,000
010901.000.41636	TRANSCRIBE EXP-EXTERNAL-CIVIL	40,384	30,000	30,000	30,000
010901.000.41791	FRINGE BENEFIT ALLOCATION	880,261	898,225	898,225	905,309
41000	PERSONNEL SERVICES	3,042,446	3,382,323	3,316,192	3,449,182
010901.000.42111	MILEAGE-PERSONAL VEHICLE	1,049	2,000	2,000	2,000
010901.000.42112	OTHER TRAVEL EXPENSE	3,360	3,700	3,700	3,700
42000	TRAVEL & TRANSPORTATION	4,409	5,700	5,700	5,700
010901.000.43211	DATA RETENTION SERVICES		500	500	500
43000	PROF & TECHNICAL SERVICES		500	500	500
010901.000.45214	PRINTING SUPPLIES	1,838	2,000	2,000	2,000
010901.000.45261	PROFESSIONAL BOOKS&PERIODICALS	1,921	1,700	2,500	1,700
010901.000.45262	OTHER PUBLICATIONS		1	1	1
010901.000.45281	OTHER OPERATING SUPPLIES	37,301	38,000	37,402	38,000

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010902	JUDICIAL RECORDS-DEEDS				
010902.000.33139	FORFEITURES	258	1,200	1,200	1,200
010902.000.33168	PUBLIC INFORMATION FEE	66,403	60,000	60,000	60,000
010902.000.33176	RETURN CHECK FEE	40	100	100	100
010902.000.33196	DEEDS REFUND-FEES		1	1	1
010902.000.33199	OTHER DEPARTMENTAL EARNINGS	4,687	6,000	6,000	6,000
010902.000.33210	FEES & COMMISSIONS-DEEDS	1,684,685	1,500,000	1,500,000	1,590,000
33000	DEPARTMENT EARNINGS	1,756,073	1,567,301	1,567,301	1,657,301
010902.000.39199	ALL OTHER REVENUE	6,047	16,000	16,000	16,000
39000	OTHER	6,047	16,000	16,000	16,000
	TOTALS:	1,762,120	1,583,301	1,583,301	1,673,301

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
010902	JUDICIAL RECORDS-DEEDS				
010902.000.41111	FULL TIME EMPLOYEES	443,146	486,262	467,292	482,956
010902.000.41311	PART TIME EMPLOYEES	2,910	35,000	35,000	35,000
010902.000.41411	OVERTIME PAY	116	500	500	500
010902.000.41791	FRINGE BENEFIT ALLOCATION	181,584	188,663	188,663	185,345
41000	PERSONNEL SERVICES	627,756	710,425	691,455	703,801
010902.000.42111	MILEAGE-PERSONAL VEHICLE	309	1,000	1,000	1,000
010902.000.42112	OTHER TRAVEL EXPENSE	1,314	1,500	1,500	1,500
42000	TRAVEL & TRANSPORTATION	1,623	2,500	2,500	2,500
010902.000.43211	DATA RETENTION SERVICES	8,809	10,700	14,215	10,700
43000	PROF & TECHNICAL SERVICES	8,809	10,700	14,215	10,700
010902.000.45214	PRINTING SUPPLIES		1	1	1
010902.000.45281	OTHER OPERATING SUPPLIES	9,411	14,200	14,200	14,200

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

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

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

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

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2026 ADOPTED BUDGET

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
020300	OFFICE OF VOTERS REGISTRATION				
020300.000.32382	ELECTION INTEGRITY GRANT REV	1,273,367			
020300.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1	1
32000	GRANTS & REIMBURSEMENTS	1,273,367	1	1	1
020300.000.33112	ELECTION FEES	1,610	1	1	1
020300.000.33114	MILITARY BALLOT FEES		1	1	1
020300.000.33176	RETURN CHECK FEE		1	1	1
020300.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1	1
33000	DEPARTMENT EARNINGS	1,610	4	4	4
020300.000.39113	NOTARY FEES	110	250	250	250
020300.000.39119	DONATIONS		1	1	1
020300.000.39199	ALL OTHER REVENUE	36	400	400	400
39000	OTHER	146	651	651	651
	TOTALS:	1,275,123	656	656	656

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
020300	OFFICE OF VOTERS REGISTRATION				
020300.000.41111	FULL TIME EMPLOYEES	497,358	509,913	505,391	515,299
020300.000.41311	PART TIME EMPLOYEES	399,507	250,000	250,000	275,000
020300.000.41411	OVERTIME PAY	91,548	50,000	50,000	75,000
020300.000.41791	FRINGE BENEFIT ALLOCATION	402,441	340,881	340,881	298,911
41000	PERSONNEL SERVICES	1,390,854	1,150,794	1,146,272	1,164,210
020300.000.42111	MILEAGE-PERSONAL VEHICLE	3,341	2,000	2,000	2,000
020300.000.42112	OTHER TRAVEL EXPENSE	2,116	1,000	1,000	1,000
020300.000.42114	AUTO INSURANCE REIMBURSEMENT		1	1	
020300.000.42211	GASOLINE & OIL		1,000	1,000	
42000	TRAVEL & TRANSPORTATION	5,457	4,001	4,001	3,000
020300.000.43144	IT SERVICES		1	1	1
020300.000.43213	TELEPHONE (MOBILE)	6,043	5,000	5,000	7,500
020300.000.43421	PURCHASED PERSONNEL SERVICES	5,475	1,000	6,475	1,000
020300.000.43453	JUDGE OF ELECTION	442,296	341,000	341,000	341,000
020300.000.43475	ELECTION SERVICES	132,798	75,000	75,000	75,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
	43000 PROF & TECHNICAL SERVICES	586,612	422,001	427,476	424,501
020300.000.45212	ELECTION SUPPLIES	12,757	10,000	10,000	10,000
020300.000.45214	PRINTING SUPPLIES	292,636	320,000	320,000	320,000
020300.000.45216	VOTING MACHINE SUPPLIES	11,251	10,000	10,918	10,000
020300.000.45252	BULK ACCOUNT #56	71,967	75,000	71,000	75,000
020300.000.45281	OTHER OPERATING SUPPLIES	8,347	15,000	15,000	15,000
020300.000.45312	MAINT & REP-MAT & SUPPLIES	5,851	500	500	500
	45000 MATERIALS & OPERATING SUPPLIES	402,809	430,500	427,418	430,500
020300.000.46111	TELEPHONE		400	400	400
020300.000.46254	ELECTION INTEGRITY GRANT EXP	792,978		1,084,333	
020300.000.46311	MAINTENANCE & REPAIR SERVICES	11,537	12,475	12,475	12,475
020300.000.46412	POLLING PLACE RENTAL	60,600	27,000	66,000	66,000
020300.000.46511	PERSONNEL DEVELOPMENT	1,366	1,500	1,500	1,500
020300.000.46524	THIRD PARTY SOFTWARE	37,837	60,000	76,460	75,000
020300.000.46811	ADVERTISING-GENERAL	42,664	25,000	25,000	25,000
020300.000.46866	OTHER OPERATING EXPENSES	3,258	3,600	3,600	3,600
	46000 OTHER OPERATING EXPENSES	950,240	129,975	1,269,768	183,975
020300.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1	1
020300.000.47392	OFFICE MACHINES-REPLACEMENT	11,509	25,000	35,266	25,000
020300.000.47441	COMPUTER EQUIPMENT-NEW	214	300	300	300
020300.000.47492	OTHER EQUIPMENT-NEW		1	1	1

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	11,723	25,302	35,568	25,302
	TOTALS:	3,347,695	2,162,573	3,310,503	2,231,488

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	11,773	8,251	15,251	8,251
	TOTALS:	3,741,972	3,868,883	3,991,283	4,256,477

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

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
030200	GENERAL COUNTY				
030200.000.32421	INSURANCE REIMBURSEMENTS			71,500	
030200.000.32499	OTHER GRANTS & REIMBURSEMENTS	7,412	50,000	50,000	50,000
030200.000.32539	NATIONAL PARKS SERVICE GRANT			500,000	
32000	GRANTS & REIMBURSEMENTS	7,412	50,000	621,500	50,000
030200.000.33118	10% BAIL PROGRAM FEES	89,276	75,000	75,000	75,000
030200.000.33139	FORFEITURES	132,210	50,000	50,000	50,000
030200.000.33176	RETURN CHECK FEE	20	1	1	1
030200.000.33199	OTHER DEPARTMENTAL EARNINGS	25,850	10,000	10,000	10,000
33000	DEPARTMENT EARNINGS	247,356	135,001	135,001	135,001
030200.000.35111	INTEREST-SAVINGS & MONEY MAR	997,598	2,000,000	1,885,750	2,000,000
030200.000.35112	INTEREST-CERTS OF DEPOSIT	3,764,898	1	1	1
35000	INVESTMENT INC	4,762,496	2,000,001	1,885,751	2,000,001
030200.000.37111	RENT-BLDGS & PROPERTY	172,827	140,000	140,000	140,000
030200.000.37311	RENT-OTHER PARKING	59,124	55,000	55,000	55,000
030200.000.37313	PARKING REFUND		1	1	1

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
37000	RENTS	231,951	195,001	195,001	195,001
030200.000.39119	DONATIONS		1	1	1
030200.000.39199	ALL OTHER REVENUE	95,899	1,000	1,000	1,000
39000	OTHER	95,899	1,001	1,001	1,001
030200.000.51112	TRANS FROM CEDARBROOK FUND	1,000,000	11,000,000	10,800,000	9,000,000
030200.000.51114	TRANS FROM CHILDREN & YOUTH FD	164,100	172,000	172,000	176,300
030200.000.51122	TRANS FROM MENTAL HEALTH	164,100	171,900	171,900	176,300
030200.000.51123	TRANS FROM FEDERAL IV-D FUND	402,410	439,100	439,100	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	3,928,024
030200.000.51134	TRANS FROM RECORDS IMPROVEMENT	44,000	44,000	44,000	44,000
030200.000.51137	TRANS FROM HEALTH CHOICES FUND	186,400	195,200	195,200	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	
030200.000.51611	INDIRECT COST ALLOCATION	16,300,161	16,486,008	16,486,008	15,699,283
51000	OTHER FINANCING SOURCES	19,446,322	32,004,709	34,004,709	31,021,008
	TOTALS:	24,791,436	34,385,713	36,842,963	33,402,012

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2026 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
030200.000.46831	WITNESS FEES & EXPENSE	22	2,000	2,000	2,000
030200.000.46863	BANKING SERVICES	90	60,000	14,000	60,000
030200.000.46866	OTHER OPERATING EXPENSES	3,755	2,000	3,700	2,000
	46000 OTHER OPERATING EXPENSES	3,855,735	4,153,201	4,198,376	4,515,787
030200.000.61114	TRANS TO CHILDREN & YOUTH FD	4,548,778	5,723,778	6,938,778	8,135,379
030200.000.61115	TRANS TO AGENCY ON AGING FD	240,000	590,000	605,000	590,000
030200.000.61116	TRANS TO DRUG & ALCOHOL FUND	149,552	149,552	151,552	149,552
030200.000.61119	TRANS TO TREXLER NAT PRES FUND	169,001	189,001	189,001	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	466,833
030200.000.61123	TRANS TO FEDERAL IV-D FUND	1,693,687	2,151,995	2,171,995	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	
030200.000.61144	TRANS TO INTELLECTUAL DISABIL	728,444	728,444	743,444	728,444
030200.000.61171	TRANS TO OTHER CAP PROJ FUND	2,535,259	2,912,004	8,938,987	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	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	
030200.000.61231	TRANS TO PUBLIC SAFETY FUND	2,764,203	2,658,264	2,658,264	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	
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	
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	783,177

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
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	21,103,108
	TOTALS:	24,614,203	30,861,429	38,170,292	26,005,197

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
030401	FISCAL OFFICE				
030401.000.31111	REAL ESTATE TAXES	118,724,203	119,448,008	119,448,008	120,870,735
030401.000.31131	REAL ESTATE TAX-DISC ALLOWED	(2,637,147)	(2,334,420)	(2,334,420)	(2,537,147)
030401.000.31141	REAL ESTATE TAX-PENALTIES	304,578	300,000	300,000	300,000
030401.000.31171	REAL ESTATE TAX-PRIOR YEARS	230,337	257,000	257,000	237,000
31000	TAXES	116,621,971	117,670,588	117,670,588	118,870,588
030401.000.33111	FEES & COMMISSIONS	3,200	7,500	7,500	3,500
030401.000.33141	CASH OVERAGE-CUSTOMER	860			
030401.000.33142	CASH OVERAGE-TELLER	48			
030401.000.33143	CASH SHORTAGE-CUSTOMER	(74)			
030401.000.33144	CASH SHORTAGE-TELLER	(43)			
030401.000.33168	PUBLIC INFORMATION FEE	45,900	40,000	40,000	44,000
030401.000.33176	RETURN CHECK FEE	10,028	5,000	5,000	10,000
030401.000.33197	INTERNET LIEN CERTIFICATIONS	12,240	25,000	25,000	20,000
030401.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1	1
030401.000.33225	LIEN CERTIFICATIONS	11,770	15,000	15,000	12,000
030401.000.33226	LICENSE COMMISSIONS	50,647	45,000	45,000	48,000
33000	DEPARTMENT EARNINGS	134,576	137,501	137,501	137,501
030401.000.38111	STATE GAME LANDS	29,387	9,000	9,000	30,000
030401.000.38112	PUBLIC UTILITY REALTY TAX	113,576	110,000	110,000	120,000
030401.000.38113	HOUSING AUTHORITY	23,151	50,000	50,000	25,000
030401.000.38114	COMM DEV ASSISTANCE AGREEMENT		5,000	5,000	1,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
38000	PAYMENTS IN LIEU OF TAXES	166,114	174,000	174,000	176,000
030401.000.39199	ALL OTHER REVENUE	389	2,500	2,500	500
39000	OTHER	389	2,500	2,500	500
	TOTALS:	116,923,050	117,984,589	117,984,589	119,184,589

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
030401	FISCAL OFFICE				
030401.000.41111	FULL TIME EMPLOYEES	1,271,927	1,473,179	1,397,896	1,568,901
030401.000.41311	PART TIME EMPLOYEES	29,410	65,000	65,000	100,000
030401.000.41411	OVERTIME PAY	38,141	3,500	3,500	3,500
030401.000.41791	FRINGE BENEFIT ALLOCATION	545,386	532,997	532,997	554,377
41000	PERSONNEL SERVICES	1,884,864	2,074,676	1,999,393	2,226,778
030401.000.42111	MILEAGE-PERSONAL VEHICLE	72	500	500	500
030401.000.42112	OTHER TRAVEL EXPENSE	2,486	1,100	1,100	1,100
42000	TRAVEL & TRANSPORTATION	2,558	1,600	1,600	1,600
030401.000.43114	ACCOUNTING SERVICES	10,169	15,000	15,000	15,000
43000	PROF & TECHNICAL SERVICES	10,169	15,000	15,000	15,000
030401.000.45261	PROFESSIONAL BOOKS&PERIODICALS		300	300	300
030401.000.45281	OTHER OPERATING SUPPLIES	23,882	25,000	29,815	25,000
030401.000.45286	TAX BILLS EXPENSE	88,210	100,000	100,000	100,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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

1101 OPERATING
030404 BUREAU OF TAX CLAIMS

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
030404.000.31181	DELINQUENT TAXES-RE	1,821,350	2,000,000	2,000,000	2,000,000
31000	TAXES	1,821,350	2,000,000	2,000,000	2,000,000
030404.000.33111	FEES & COMMISSIONS	453,827	475,000	475,000	475,000
030404.000.33176	RETURN CHECK FEE		1	1	1
030404.000.33197	INTERNET LIEN CERTIFICATIONS		1	1	1
030404.000.33199	OTHER DEPARTMENTAL EARNINGS		1	1	1
030404.000.33225	LIEN CERTIFICATIONS		1	1	1
33000	DEPARTMENT EARNINGS	453,827	475,004	475,004	475,004
030404.000.39117	SALE OF PROPERTY		1	1	1
39000	OTHER		1	1	1
	TOTALS:	2,275,177	2,475,005	2,475,005	2,475,005

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
030701	INFORMATION TECHNOLOGY				
030701.000.41111	FULL TIME EMPLOYEES	2,526,330	2,785,873	2,717,589	2,850,643
030701.000.41311	PART TIME EMPLOYEES	81,022	80,000	80,000	80,000
030701.000.41411	OVERTIME PAY		1	1	1
030701.000.41791	FRINGE BENEFIT ALLOCATION	1,061,423	990,805	990,805	999,202
41000	PERSONNEL SERVICES	3,668,775	3,856,679	3,788,395	3,929,846
030701.000.42111	MILEAGE-PERSONAL VEHICLE	2,375	4,000	4,000	4,000
030701.000.42112	OTHER TRAVEL EXPENSE	1,095	7,000	7,000	7,000
030701.000.42211	GASOLINE & OIL	72	200	200	200
42000	TRAVEL & TRANSPORTATION	3,542	11,200	11,200	11,200
030701.000.43144	IT SERVICES	2,008	5,000	5,000	5,000
030701.000.43148	OTHER SPECIALIZED SERVICES	45,497	73,328	117,434	73,328
030701.000.43161	INTERNET SERVICES	37,557	42,000	42,000	42,000
030701.000.43162	SYSTEM SUPPORT		10,000	12,058	10,000
030701.000.43164	IT MANAGEMENT SERVICES	484,608	485,000	485,000	485,000
030701.000.43167	WEB HOSTING	900	10,000	10,000	10,000
030701.000.43213	TELEPHONE (MOBILE)	3,549	4,500	4,500	4,500

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
	43000 PROF & TECHNICAL SERVICES	574,119	629,828	675,992	629,828
030701.000.45215	TAX MAPPING SUPPLIES		50	50	50
030701.000.45261	PROFESSIONAL BOOKS&PERIODICALS		500	500	500
030701.000.45281	OTHER OPERATING SUPPLIES	15,188	19,000	19,000	19,000
	45000 MATERIALS & OPERATING SUPPLIES	15,188	19,550	19,550	19,550
030701.000.46111	TELEPHONE	22,800	25,000	25,000	25,000
030701.000.46311	MAINTENANCE & REPAIR SERVICES	19,897	20,000	20,000	20,000
030701.000.46511	PERSONNEL DEVELOPMENT	10,248	12,000	12,000	12,000
030701.000.46524	THIRD PARTY SOFTWARE	162,743	135,000	137,962	135,000
030701.000.46866	OTHER OPERATING EXPENSES	137	1,000	1,000	1,000
	46000 OTHER OPERATING EXPENSES	215,825	193,000	195,962	193,000
030701.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1,000	1,000	1,000
030701.000.47441	COMPUTER EQUIPMENT-NEW	4,589	9,000	9,886	9,000
030701.000.47492	OTHER EQUIPMENT-NEW	1,588	1,700	1,700	1,700
	47000 CAPITAL EXPENDITURES	6,177	11,700	12,586	11,700
	TOTALS:	4,483,626	4,721,957	4,703,685	4,795,124

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
031400	EMPLOYEE BENEFITS				
031400.000.32499	OTHER GRANTS & REIMBURSEMENTS	14,002	1	1	1
32000	GRANTS & REIMBURSEMENTS	14,002	1	1	1
	TOTALS:	14,002	1	1	1

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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2026 ADOPTED BUDGET

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
060200	OFFICE OF PARKS & RECREATION				
060200.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	2,201	1
32000	GRANTS & REIMBURSEMENTS		1	2,201	1
060200.000.37111	RENT-BLDGS & PROPERTY	30,880	40,000	40,000	40,000
37000	RENTS	30,880	40,000	40,000	40,000
060200.000.39119	DONATIONS		1	1	1
060200.000.39199	ALL OTHER REVENUE	2,405		140	
39000	OTHER	2,405	1	141	1
	TOTALS:	33,285	40,002	42,342	40,002

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
060200	OFFICE OF PARKS & RECREATION				
060200.000.41111	FULL TIME EMPLOYEES	765,045	833,039	814,575	835,473
060200.000.41311	PART TIME EMPLOYEES	62,823	100,000	100,000	100,000
060200.000.41411	OVERTIME PAY	670	1,500	1,500	1,500
060200.000.41791	FRINGE BENEFIT ALLOCATION	337,409	321,576	321,576	317,331
41000	PERSONNEL SERVICES	1,165,947	1,256,115	1,237,651	1,254,304
060200.000.42211	GASOLINE & OIL	31,581	28,000	28,000	30,000
42000	TRAVEL & TRANSPORTATION	31,581	28,000	28,000	30,000
060200.000.43148	OTHER SPECIALIZED SERVICES	3,662	4,000	4,000	4,000
060200.000.43213	TELEPHONE (MOBILE)	4,104	5,000	5,000	5,000
060200.000.43411	TRASH REMOVAL	11,800	8,000	8,100	12,000
43000	PROF & TECHNICAL SERVICES	19,566	17,000	17,100	21,000
060200.000.45241	UNIFORM SUPPLIES	2,703	5,000	5,000	7,000
060200.000.45281	OTHER OPERATING SUPPLIES	8,005	18,000	19,636	22,000
060200.000.45287	FERTILIZER-SEED-CHEMICALS	7,606	11,000	11,000	15,000
060200.000.45312	MAINT & REP-MAT & SUPPLIES	29,439	35,000	36,860	40,000
060200.000.45313	VELODROME FACILITY SUPPLIES	1,371	1,600	1,600	3,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
	45000 MATERIALS & OPERATING SUPPLIES	49,124	70,600	74,096	87,000
060200.000.46112	FUEL	3,939	5,000	5,000	6,000
060200.000.46113	ELECTRICITY	14,871	20,000	20,000	20,000
060200.000.46114	WATER/SEWER	1,801	5,000	5,000	5,000
060200.000.46311	MAINTENANCE & REPAIR SERVICES	14,906	15,000	15,000	18,000
060200.000.46511	PERSONNEL DEVELOPMENT	1,080	1,100	1,100	2,000
060200.000.46866	OTHER OPERATING EXPENSES	25,662	15,000	17,200	20,000
	46000 OTHER OPERATING EXPENSES	62,259	61,100	63,300	71,000
060200.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1	1
060200.000.47393	OTHER EQUIPMENT-REPLACEMENT	2,796	3,300	3,300	6,000
060200.000.47441	COMPUTER EQUIPMENT-NEW		1	1	1
	47000 CAPITAL EXPENDITURES	2,796	3,302	3,302	6,002
	TOTALS:	1,331,273	1,436,117	1,423,449	1,469,306

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
060700	MAINTENANCE				
060700.000.41111	FULL TIME EMPLOYEES	882,744	986,323	944,137	977,436
060700.000.41311	PART TIME EMPLOYEES	38,807	35,000	35,000	35,000
060700.000.41411	OVERTIME PAY	13,532	10,000	10,000	10,000
060700.000.41791	FRINGE BENEFIT ALLOCATION	380,693	354,880	354,880	343,986
41000	PERSONNEL SERVICES	1,315,776	1,386,203	1,344,017	1,366,422
060700.000.42211	GASOLINE & OIL	568	600	600	600
42000	TRAVEL & TRANSPORTATION	568	600	600	600
060700.000.43213	TELEPHONE (MOBILE)	409	400	400	400
060700.000.43411	TRASH REMOVAL	20,437	13,800	13,800	13,800
43000	PROF & TECHNICAL SERVICES	20,846	14,200	14,200	14,200
060700.000.45241	UNIFORM SUPPLIES	2,147	3,200	4,570	3,200
060700.000.45281	OTHER OPERATING SUPPLIES	260	1,000	1,000	1,000
060700.000.45311	JANITORIAL SUPPLIES	37,359	50,000	50,427	50,000
060700.000.45312	MAINT & REP-MAT & SUPPLIES	56,060	45,000	55,147	55,000

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	13,865	13,301	13,301	13,301
	TOTALS:	321,234	320,839	320,839	321,983

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
061400	MAIL ROOM				
061400.000.41111	FULL TIME EMPLOYEES	82,657	97,802	97,802	85,967
061400.000.41311	PART TIME EMPLOYEES	23,566	26,000	26,000	26,000
061400.000.41791	FRINGE BENEFIT ALLOCATION	43,285	42,600	42,600	37,921
41000	PERSONNEL SERVICES	149,508	166,402	166,402	149,888
061400.000.45251	METER POSTAGE	489,114	430,000	430,000	450,000
061400.000.45252	BULK ACCOUNT #56	3,500	5,000	5,000	5,000
061400.000.45255	BUSINESS REPLY ACCOUNT		1	1	1
061400.000.45281	OTHER OPERATING SUPPLIES	2,381	2,410	3,459	2,410
45000	MATERIALS & OPERATING SUPPLIES	494,995	437,411	438,460	457,411
061400.000.46311	MAINTENANCE & REPAIR SERVICES	5,057	5,700	5,700	5,700
061400.000.46511	PERSONNEL DEVELOPMENT		1	1	1
46000	OTHER OPERATING EXPENSES	5,057	5,701	5,701	5,701
	TOTALS:	649,560	609,514	610,563	613,000

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2026 ADOPTED BUDGET

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

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2026 ADOPTED BUDGET

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

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2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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2026 ADOPTED BUDGET

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

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2026 ADOPTED BUDGET

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
062102	AGRICULTURAL LAND PRESERVATION				
062102.000.32174	FARMLAND PRESERVATION PROGRAM	166,892	168,000	168,000	200,000
32000	GRANTS & REIMBURSEMENTS	166,892	168,000	168,000	200,000
062102.000.33111	FEES & COMMISSIONS	5,500	8,500	8,500	8,500
062102.000.33117	GARDEN PLOT FEES	7,255	8,000	8,000	8,000
33000	DEPARTMENT EARNINGS	12,755	16,500	16,500	16,500
062102.000.35146	INTEREST-AG CONSERVATION				1
35000	INVESTMENT INC				1
062102.000.39119	DONATIONS	23,750	1	1	1
39000	OTHER	23,750	1	1	1
	TOTALS:	203,397	184,501	184,501	216,502

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	4,931	5,500	5,500	5,500
062102.000.46113	ELECTRICITY	4,425	2,000	4,200	2,000
062102.000.46527	AGRICULTURAL INCUBATION PROJ	4,981	5,000	7,019	5,000
062102.000.46866	OTHER OPERATING EXPENSES	7,720	5,000	5,956	10,000
46000	OTHER OPERATING EXPENSES	17,126	12,000	17,175	17,000
062102.000.47131	AGRICULTURAL CONSERV PROGRAM				1
47000	CAPITAL EXPENDITURES				1
	TOTALS:	378,638	430,443	500,813	487,422

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
062300	HAMILTON FINANCIAL CENTER				
062300.000.37115	RENT-VERIZON	35,000	35,000	35,000	35,000
062300.000.37116	RENT-UPS		720	720	
062300.000.37123	RENT-DAVISON & MCCARTHY	3,624	3,215	3,215	3,215
062300.000.37124	RENT-RUMMEL,KLEPPER & KAHL		37,000	37,000	
062300.000.37126	RENT-HNTB CORPORATION	29,579	23,500	23,500	23,500
062300.000.37127	RENT-JAINDL PROPERTIES,LLC	34,669	30,000	30,000	30,000
062300.000.37129	RENT-988 CRISIS CENTER				48,000
062300.000.37131	RENT-HOMELAND SECURITY				37,000
37000	RENTS	102,872	129,435	129,435	176,715
	TOTALS:	102,872	129,435	129,435	176,715

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
062300	HAMILTON FINANCIAL CENTER				
062300.000.41111	FULL TIME EMPLOYEES	13,803	18,335	18,335	21,903
062300.000.41791	FRINGE BENEFIT ALLOCATION	5,701	6,309	6,309	7,418
41000	PERSONNEL SERVICES	19,504	24,644	24,644	29,321
062300.000.45281	OTHER OPERATING SUPPLIES		250	250	250
062300.000.45311	JANITORIAL SUPPLIES	(346)	4,200	4,200	4,200
062300.000.45312	MAINT & REP-MAT & SUPPLIES	4,432	7,500	7,500	7,500
45000	MATERIALS & OPERATING SUPPLIES	4,086	11,950	11,950	11,950
062300.000.46111	TELEPHONE	1,619	1,500	1,500	1,500
062300.000.46112	FUEL	1,166	1,200	1,200	1,200
062300.000.46113	ELECTRICITY	92,392	90,000	90,508	148,000
062300.000.46114	WATER/SEWER	4,902	5,500	7,612	5,500
062300.000.46311	MAINTENANCE & REPAIR SERVICES	30,841	30,000	34,342	30,000
062300.000.46611	GENERAL INSURANCE		16,750	16,750	16,750
062300.000.46866	OTHER OPERATING EXPENSES	522	700	700	700
062300.000.46894	REAL ESTATE TAX EXPENSE	88,856	85,000	85,000	85,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	220,298	230,650	237,612	288,650
	TOTALS:	243,888	267,244	274,206	329,921

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
080100	OFFICE OF THE JAIL				
080100.000.32261	PCCD GRANT - REVENUE	748,172	1	71,893	71,894
080100.000.32499	OTHER GRANTS & REIMBURSEMENTS	33,200	32,000	32,000	33,500
080100.000.32527	SCAAP		92,000	92,000	92,000
32000	GRANTS & REIMBURSEMENTS	781,372	124,001	195,893	197,394
080100.000.33111	FEES & COMMISSIONS	33,971	39,400	39,400	36,000
080100.000.33135	JAIL ROOM AND BOARD	8,488	5,200	5,200	8,000
080100.000.33137	HOLDING FEES-NON COUNTY	1,962,928	2,020,640	2,020,640	1,751,270
080100.000.33149	TELEPHONE COMMISSIONS	575,440	119,748	119,748	570,000
080100.000.33176	RETURN CHECK FEE		1	1	1
080100.000.33199	OTHER DEPARTMENTAL EARNINGS	8,847	7,900	7,900	8,750
080100.000.33245	INTAKE PROCESSING FEE	92,144	103,000	103,000	95,000
080100.000.33411	COMMISSARY COMMISSIONS	435,269	428,250	428,250	428,250
33000	DEPARTMENT EARNINGS	3,117,087	2,724,139	2,724,139	2,897,271
080100.000.39119	DONATIONS		1	1	1
080100.000.39199	ALL OTHER REVENUE		1	1	1

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
39000	OTHER		2	2	2
	TOTALS:	3,898,459	2,848,142	2,920,034	3,094,667

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
080100	OFFICE OF THE JAIL				
080100.000.41111	FULL TIME EMPLOYEES	3,618,099	3,912,582	3,840,150	4,135,667
080100.000.41121	FULL TIME BARGAINING UNIT	10,369,860	11,292,109	10,200,936	11,848,884
080100.000.41311	PART TIME EMPLOYEES	88,595	95,000	95,000	95,000
080100.000.41321	PART TIME BARGAINING UNIT	61,739	90,000	90,000	90,000
080100.000.41411	OVERTIME PAY	934,066	2,985,000	2,985,000	2,985,000
080100.000.41511	HOLIDAY PAY	635,114			
080100.000.41791	FRINGE BENEFIT ALLOCATION	6,394,723	6,234,602	6,234,602	6,484,251
41000	PERSONNEL SERVICES	22,102,196	24,609,293	23,445,688	25,638,802
080100.000.42111	MILEAGE-PERSONAL VEHICLE	322	800	800	1,000
080100.000.42112	OTHER TRAVEL EXPENSE	2,968	2,100	2,100	2,600
080100.000.42211	GASOLINE & OIL	3,500	5,000	5,000	5,000
42000	TRAVEL & TRANSPORTATION	6,790	7,900	7,900	8,600
080100.000.43111	LEGAL SERVICES	5,612	10,000	10,000	10,000
080100.000.43121	PHYSICIAN SERVICES	6,322,956	6,964,000	6,964,000	7,206,410
080100.000.43126	LABORATORY SERVICES	1,000	2,100	2,100	2,100
080100.000.43213	TELEPHONE (MOBILE)	321	475	475	475
080100.000.43214	CABLE TELEVISION	25,499	26,250	26,250	26,530
080100.000.43411	TRASH REMOVAL	27,483	31,400	31,400	31,400
080100.000.43421	PURCHASED PERSONNEL SERVICES	4,576	5,000	5,000	5,000
080100.000.43433	PCCD GRANT - EXPENSE	281,372	1	71,893	71,894

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
	43000 PROF & TECHNICAL SERVICES	6,668,819	7,039,226	7,111,118	7,353,809
080100.000.44835	SCAAP	24,406	1	1	1
	44000 GRANTS, SUBSIDIES, CONTRACTS	24,406	1	1	1
080100.000.45232	GROCERIES, MEATS, PROVISIONS	1,630,655	1,803,000	1,797,300	1,810,000
080100.000.45241	UNIFORM SUPPLIES	42,732	140,000	155,322	140,000
080100.000.45242	CLOTHING, SHOES, FURNISHING	103,294	122,000	122,536	122,000
080100.000.45281	OTHER OPERATING SUPPLIES	192,516	220,000	232,679	220,000
080100.000.45312	MAINT & REP-MAT & SUPPLIES	135,825	155,000	175,807	162,827
	45000 MATERIALS & OPERATING SUPPLIES	2,105,022	2,440,000	2,483,644	2,454,827
080100.000.46111	TELEPHONE	1,216	4,500	4,500	3,000
080100.000.46112	FUEL	138,498	107,000	107,000	140,000
080100.000.46113	ELECTRICITY	552,473	698,000	698,000	698,000
080100.000.46114	WATER/SEWER	254,263	260,000	260,000	280,000
080100.000.46246	SEX OFFENDER PROGRAM		500	500	500
080100.000.46311	MAINTENANCE & REPAIR SERVICES	337,164	335,000	432,282	355,000
080100.000.46511	PERSONNEL DEVELOPMENT		1	1	1
080100.000.46821	ASSOCIATION DUES	60	850	850	850
080100.000.46832	ARBITRATION FEES		2,000	2,000	2,000
080100.000.46857	ID PROCESSING EXPENSE	9,709	10,000	10,000	10,000
080100.000.46863	BANKING SERVICES	100	500	500	500
080100.000.46866	OTHER OPERATING EXPENSES	6,378	12,500	12,595	12,500
080100.000.46869	INDIGENT CARE EXPENSE		1	1	1

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

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

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

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

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
090100	DEPARTMENT OF LAW				
090100.000.33138	ORDINANCES	4,380	2,800	2,800	2,800
090100.000.33199	OTHER DEPARTMENTAL EARNINGS	37,241	75,000	75,000	75,000
33000	DEPARTMENT EARNINGS	41,621	77,800	77,800	77,800
090100.000.39113	NOTARY FEES	200	225	225	225
39000	OTHER	200	225	225	225
	TOTALS:	41,821	78,025	78,025	78,025

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
100100	COURT ADMINISTRATION				
100100.000.32122	COURT ADMIN GRANT	451,053	450,000	450,000	450,000
100100.000.32133	JURY REIMBURSEMENT	26,559	25,000	25,000	25,000
100100.000.32499	OTHER GRANTS & REIMBURSEMENTS	103,277	125,000	125,000	125,000
32000	GRANTS & REIMBURSEMENTS	580,889	600,000	600,000	600,000
100100.000.33111	FEES & COMMISSIONS	23,724	32,000	32,000	32,000
100100.000.33115	REIMB OF MAINTENANCE COSTS	415,627	375,000	375,000	425,000
33000	DEPARTMENT EARNINGS	439,351	407,000	407,000	457,000
100100.000.34121	ADMIN/SUPERVISION FEE	44,330	50,000	50,000	50,000
100100.000.34124	EQUITABLE DISTRIBUTION	71,500	70,000	70,000	70,000
34000	JUDICIAL COSTS & FINES	115,830	120,000	120,000	120,000
100100.000.39119	DONATIONS		1	1	1
100100.000.39141	PA CASA DONATIONS		1,000	1,000	1,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
39000	OTHER		1,001	1,001	1,001
	TOTALS:	1,136,070	1,128,001	1,128,001	1,178,001

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
	43000 PROF & TECHNICAL SERVICES	2,073,799	2,161,834	2,186,834	2,253,268
100100.000.45252	BULK ACCOUNT #56		6,000	6,000	6,000
100100.000.45254	OTHER POSTAGE		100	100	100
100100.000.45281	OTHER OPERATING SUPPLIES	42,379	46,000	46,286	51,000
	45000 MATERIALS & OPERATING SUPPLIES	42,379	52,100	52,386	57,100
100100.000.46111	TELEPHONE	4,489	7,000	7,000	7,000
100100.000.46255	PA CASA PROGRAM EXPENSES		1	1	1
100100.000.46311	MAINTENANCE & REPAIR SERVICES	11,065	21,500	21,500	16,500
100100.000.46411	OFFICE RENTAL	23,036	23,460	23,460	23,916
100100.000.46511	PERSONNEL DEVELOPMENT	17,311	15,000	15,000	16,500
100100.000.46522	DESKTOP COMPUTER EXPENSE	144,095	177,820	191,961	221,704
100100.000.46524	THIRD PARTY SOFTWARE	137,722	231,000	231,000	305,000
100100.000.46611	GENERAL INSURANCE	14,820	14,700	14,700	15,500
100100.000.46811	ADVERTISING-GENERAL	2,500	1,000	1,000	1,500
100100.000.46821	ASSOCIATION DUES	4,925	6,000	6,000	6,000
100100.000.46832	ARBITRATION FEES	73,500	85,000	85,000	77,500
100100.000.46833	VIEWERS FEES & EXPENSE		2,000	250	1,000
100100.000.46835	JURY FEES & EXPENSE	132,688	125,000	125,040	135,000
100100.000.46837	MASTER EXPENSE	3,025	2,500	4,250	11,000
100100.000.46866	OTHER OPERATING EXPENSES	8,831	12,000	12,000	10,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
	46000 OTHER OPERATING EXPENSES	578,007	723,981	738,162	848,121
100100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	2,787	4,000	4,000	5,000
100100.000.47391	OFFICE FURNITURE-REPLACEMENT		7,500	27,551	5,000
100100.000.47392	OFFICE MACHINES-REPLACEMENT	15,485	15,000	9,989	15,000
100100.000.47393	OTHER EQUIPMENT-REPLACEMENT		2,000	8,115	2,000
100100.000.47441	COMPUTER EQUIPMENT-NEW	2,371	4,000	4,180	4,000
100100.000.47492	OTHER EQUIPMENT-NEW	4,897	5,000	5,000	5,000
100100.000.47494	OFFICE FURNITURE-NEW	1,043	1,000	2,435	1,000
100100.000.47495	OFFICE MACHINES-NEW	761	1,000	1,000	1,000
	47000 CAPITAL EXPENDITURES	27,344	39,500	62,270	38,000
100100.000.61611	INDIRECT COST ALLOCATION	6,233,788	6,594,665	6,594,665	6,143,165
	61000 OTHER FINANCING USES	6,233,788	6,594,665	6,594,665	6,143,165
	TOTALS:	16,810,787	17,242,003	17,376,827	17,859,791

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
100301	ADULT PROBATION				
100301.000.32123	ADULT PROBATION GRANT	573,536	509,000	528,239	483,000
100301.000.32211	ACT 35 SUPERVISION FEE	822,646	560,000	560,000	1
100301.000.32221	INTERMEDIATE PUNISHMENT	103,040	80,000	80,000	80,000
100301.000.32261	PCCD GRANT - REVENUE	3,242	8,825	11,230	1
100301.000.32373	PCCD DRUG TREATMENT GRANT REV	23,475	1	1	1
100301.000.32374	AOPC DRUG COURT GRANT REVENUE	7,746	1	10,001	10,000
100301.000.32499	OTHER GRANTS & REIMBURSEMENTS	90,232	120,000	128,824	120,000
	32000 GRANTS & REIMBURSEMENTS	1,623,917	1,277,827	1,318,295	693,003
100301.000.34114	DUI DEFENDANT COST		1	1	1
100301.000.34115	DUI FEES	562,065	600,000	600,000	700,000
100301.000.34117	RETAIL THEFT PROGRAM	553	1,000	1,000	1,000
100301.000.34121	ADMIN/SUPERVISION FEE	1,220,175	770,000	770,000	1,550,000
100301.000.34125	ELECTRONIC MONITORING FEE	86,243	125,000	125,000	125,000
100301.000.34127	COMPETENCY/ACCOUNTABILITY FEE	129	350	350	350
100301.000.34128	URINALYSIS FEE	12,566	15,000	15,000	15,000
100301.000.34129	PROBATION VIOLATION FEE	19,059	40,000	40,000	40,000
100301.000.34131	INTERSTATE APPLICATION FEE	2,383	3,000	3,000	3,000
100301.000.34148	PAVE	5,410	8,000	8,000	8,000

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

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

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

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
100302	JUVENILE PROBATION				
100302.000.32115	ACT 148-CHILD WELFARE	1,196,560	943,819	943,819	943,819
100302.000.32124	JUV PROB SVCS GRANT	420,651	420,651	420,651	420,651
100302.000.32135	SOCIAL SECURITY MAINTENANCE	2,811	8,000	8,000	5,000
100302.000.32261	PCCD GRANT - REVENUE			7,219	
100302.000.32284	JUV PROB SVCS GRANT-OPERATIONS	46,738	46,738	46,738	46,738
100302.000.32352	SCA-REINTEGRATION SPECIALIST	55,712		89,590	
100302.000.32499	OTHER GRANTS & REIMBURSEMENTS	1,900	1	1	1
32000	GRANTS & REIMBURSEMENTS	1,724,372	1,419,209	1,516,018	1,416,209
100302.000.33111	FEES & COMMISSIONS	40	500	500	500
100302.000.33147	UNDERAGE DRINKING PROGRAM	240	900	900	900
33000	DEPARTMENT EARNINGS	280	1,400	1,400	1,400
100302.000.34117	RETAIL THEFT PROGRAM		1	1	1
100302.000.34125	ELECTRONIC MONITORING FEE	7,979	1	1	1
34000	JUDICIAL COSTS & FINES	7,979	2	2	2
	TOTALS:	1,732,631	1,420,611	1,517,420	1,417,611

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
39000	OTHER	1,478	5,000	5,000	5,000
	TOTALS:	312,808	265,121	265,121	376,221

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

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

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

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

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

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

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

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

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

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

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
100800	MAGISTERIAL DISTRICT JUDGES				
100800.000.32368	MDJ SECURITY REIMBURSEMENT GRT		1	1	1
100800.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1	1
32000	GRANTS & REIMBURSEMENTS		2	2	2
100800.000.33176	RETURN CHECK FEE		1	1	1
100800.000.33199	OTHER DEPARTMENTAL EARNINGS	1,364	1,101	1,101	1,101
33000	DEPARTMENT EARNINGS	1,364	1,102	1,102	1,102
100800.000.34133	COURT FEES AND COSTS 31-1-01	127,798	140,000	140,000	140,000
100800.000.34134	COURT FEES AND COSTS 31-1-02	196,685	185,000	185,000	185,000
100800.000.34135	COURT FEES AND COSTS 31-1-03	142,796	155,000	155,000	155,000
100800.000.34136	COURT FEES AND COSTS 31-1-04	143,345	144,000	144,000	144,000
100800.000.34137	COURT FEES AND COSTS 31-1-05	167,357	150,000	150,000	150,000
100800.000.34138	COURT FEES AND COSTS 31-1-06	144,446	135,000	135,000	135,000
100800.000.34139	COURT FEES AND COSTS 31-1-07	128,421	130,000	130,000	146,000
100800.000.34141	COURT FEES AND COSTS 31-1-08	121,007	110,000	110,000	110,000
100800.000.34142	COURT FEES AND COSTS 31-2-01	155,235	160,000	160,000	160,000
100800.000.34143	COURT FEES AND COSTS 31-2-02	119,573	110,000	110,000	110,000
100800.000.34144	COURT FEES AND COSTS 31-2-03	(589)			
100800.000.34145	COURT FEES AND COSTS 31-3-01	82,282	70,000	70,000	96,000
100800.000.34146	COURT FEES AND COSTS 31-3-02	186,315	175,000	175,000	175,000
100800.000.34147	COURT FEES AND COSTS 31-3-03	101,279	115,000	115,000	115,000
100800.000.34152	COURT FEES AND COSTS 31-1-09	62,315	80,000	80,000	110,000

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
34000	JUDICIAL COSTS & FINES	1,878,265	1,859,000	1,859,000	1,931,000
	TOTALS:	1,879,629	1,860,104	1,860,104	1,932,104

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
100800	MAGISTERIAL DISTRICT JUDGES				
100800.000.41111	FULL TIME EMPLOYEES	1,176,900	1,287,956	1,255,098	1,209,769
100800.000.41121	FULL TIME BARGAINING UNIT	1,585,177	1,754,488	1,697,059	1,973,828
100800.000.41311	PART TIME EMPLOYEES		1	1	1
100800.000.41321	PART TIME BARGAINING UNIT	47,846	70,000	70,000	72,800
100800.000.41411	OVERTIME PAY	49,568	70,000	70,000	80,000
100800.000.41791	FRINGE BENEFIT ALLOCATION	1,164,054	1,193,271	1,193,271	1,172,946
41000	PERSONNEL SERVICES	4,023,545	4,375,716	4,285,429	4,509,344
100800.000.42111	MILEAGE-PERSONAL VEHICLE	2,110	4,000	4,000	4,000
100800.000.42112	OTHER TRAVEL EXPENSE	1,266	1,500	1,500	1,500
42000	TRAVEL & TRANSPORTATION	3,376	5,500	5,500	5,500
100800.000.43213	TELEPHONE (MOBILE)	8,723	9,100	9,100	9,100
100800.000.43412	JANITORIAL SERVICES	47,510	55,000	55,000	70,000
100800.000.43421	PURCHASED PERSONNEL SERVICES	64,900	66,500	66,500	69,500
43000	PROF & TECHNICAL SERVICES	121,133	130,600	130,600	148,600
100800.000.45281	OTHER OPERATING SUPPLIES	147,195	155,000	159,284	155,000
100800.000.45312	MAINT & REP-MAT & SUPPLIES	1,995	2,000	2,000	2,000
100800.000.45511	POSTAGE 31-1-01	28,000	56,000	56,000	56,000
100800.000.45513	POSTAGE 31-1-03	34,000	35,000	35,000	35,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
100800.000.45514	POSTAGE 31-1-04	32,000	35,000	35,000	35,000
100800.000.45515	POSTAGE 31-1-05	31,000	29,000	29,000	29,000
100800.000.45516	POSTAGE 31-1-06	22,000	18,000	18,000	18,000
100800.000.45517	POSTAGE 31-1-07	18,000	26,000	26,000	26,000
100800.000.45518	POSTAGE 31-1-08	22,000	16,000	16,000	16,000
100800.000.45521	POSTAGE 31-2-02	19,000	19,000	19,000	19,000
100800.000.45523	POSTAGE 31-3-01	14,000	10,000	10,000	10,000
100800.000.45524	POSTAGE 31-3-02	22,000	24,100	24,100	24,100
100800.000.45525	POSTAGE 31-3-03	18,000	20,000	20,000	20,000
100800.000.45526	POSTAGE 31-1-09	30,000	35,000	35,000	35,000
	45000 MATERIALS & OPERATING SUPPLIES	439,190	480,100	484,384	480,100
100800.000.46111	TELEPHONE	99,170	110,800	110,800	110,800
100800.000.46112	FUEL	12,964	18,000	18,000	18,000
100800.000.46113	ELECTRICITY	50,614	52,200	52,200	52,200
100800.000.46114	WATER/SEWER	692	500	500	500
100800.000.46311	MAINTENANCE & REPAIR SERVICES	19,000	36,000	36,000	36,000
100800.000.46411	OFFICE RENTAL		1	1	1
100800.000.46421	EQUIPMENT LEASE & RENTAL	18,020	18,900	18,900	18,900
100800.000.46442	OFFICE RENTAL 31-1-03	56,970	57,000	57,000	59,800
100800.000.46443	OFFICE RENTAL 31-1-04	44,858	48,000	48,000	48,000
100800.000.46444	OFFICE RENTAL 31-1-05	69,466	73,700	73,700	77,700
100800.000.46445	OFFICE RENTAL 31-1-06	45,280	46,800	46,800	47,600
100800.000.46446	OFFICE RENTAL 31-1-07	48,800	50,000	50,000	52,500
100800.000.46447	OFFICE RENTAL 31-1-08	59,478	59,500	59,500	59,500
100800.000.46448	OFFICE RENTAL 31-2-02	107,164	110,400	110,400	114,000
100800.000.46449	OFFICE RENTAL 31-2-03	58,300	5,000	5,000	
100800.000.46451	OFFICE RENTAL 31-3-01	31,954	32,700	32,700	33,400
100800.000.46452	OFFICE RENTAL 31-3-02	45,595	48,000	48,000	48,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
100800.000.46453	OFFICE RENTAL 31-3-03	30,321	30,500	30,500	30,900
100800.000.46455	OFFICE RENTAL 31-1-09	81,600	81,600	81,600	81,600
100800.000.46456	OFFICE RENTAL 51-1-01		100,000	100,000	105,000
100800.000.46511	PERSONNEL DEVELOPMENT	418	5,000	5,000	5,000
100800.000.46567	MDJ SECURITY REIMBURSEMENT EXP	13,574	1	1	1
100800.000.46821	ASSOCIATION DUES	700	1,100	1,100	1,100
100800.000.46863	BANKING SERVICES	26,740	26,900	26,900	26,900
100800.000.46866	OTHER OPERATING EXPENSES	640	1,000	1,000	1,000
	46000 OTHER OPERATING EXPENSES	922,318	1,013,602	1,013,602	1,028,402
100800.000.47351	COMPUTER EQUIPMENT-REPLACEMENT	835	18,000	18,000	18,000
100800.000.47391	OFFICE FURNITURE-REPLACEMENT		40,000	40,000	40,000
100800.000.47392	OFFICE MACHINES-REPLACEMENT	1,314	12,000	17,965	12,000
100800.000.47393	OTHER EQUIPMENT-REPLACEMENT	7,990	7,000	14,742	7,000
100800.000.47441	COMPUTER EQUIPMENT-NEW	1,379	1,500	1,500	1,500
100800.000.47494	OFFICE FURNITURE-NEW	37,265	7,500	11,510	7,500
100800.000.47495	OFFICE MACHINES-NEW		4,000	4,000	4,000
	47000 CAPITAL EXPENDITURES	48,783	90,000	107,717	90,000
	TOTALS:	5,558,345	6,095,518	6,027,232	6,261,946

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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2026 ADOPTED BUDGET

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1101	OPERATING				
	REVENUE TOTALS:	155,089,583	144,858,607	146,694,850	147,275,014
	SOURCE TOTALS:	19,446,322	32,004,709	34,004,709	31,021,008
	BEG FUND BAL TOTALS:	12,661,320	5,300,000	13,453,095	3,700,000
	TOTALS:	187,197,225	182,163,316	194,152,654	181,996,022
	EXPENDITURE TOTALS:	146,587,107	149,246,935	153,948,925	154,749,749
	USES TOTALS:	26,692,769	32,916,381	40,162,311	27,246,273
	END FUND BAL TOTALS:	13,917,338		41,418	
	TOTALS:	187,197,214	182,163,316	194,152,654	181,996,022

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2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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2026 ADOPTED BUDGET

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

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2026 ADOPTED BUDGET

1201 LIQUID FUELS
060502 UTILITY SVC-BRIDGES

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
	42000 TRAVEL & TRANSPORTATION	13,082	12,001	13,559	12,001
060502.000.43213	TELEPHONE (MOBILE)	1,277	1,920	1,920	1,920
060502.000.43428	PAYROLL SERVICES	597	701	701	701
	43000 PROF & TECHNICAL SERVICES	1,874	2,621	2,621	2,621
060502.000.45241	UNIFORM SUPPLIES	1,577	2,000	2,000	2,000
060502.000.45273	BRIDGE SUPPLIES	4,842	20,000	21,057	20,000
060502.000.45281	OTHER OPERATING SUPPLIES	952	1,000	1,000	1,000
060502.000.45312	MAINT & REP-MAT & SUPPLIES	2,279	2,000	2,000	2,000
	45000 MATERIALS & OPERATING SUPPLIES	9,650	25,000	26,057	25,000
060502.000.46113	ELECTRICITY	108,712	120,000	120,000	120,000
060502.000.46311	MAINTENANCE & REPAIR SERVICES	68,036	55,000	55,000	55,000
060502.000.46511	PERSONNEL DEVELOPMENT		250	250	250
060502.000.46522	DESKTOP COMPUTER EXPENSE	540	680	733	856
060502.000.46866	OTHER OPERATING EXPENSES	3,339	3,000	3,000	3,000
	46000 OTHER OPERATING EXPENSES	180,627	178,930	178,983	179,106
060502.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1	1
060502.000.47371	BRIDGE MAINTENANCE EQUIP-REP		1	1	1
060502.000.47393	OTHER EQUIPMENT-REPLACEMENT	1,104	1,200	1,235	1,200
060502.000.47441	COMPUTER EQUIPMENT-NEW		1	1	1

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1201	LIQUID FUELS				
	REVENUE TOTALS:	720,783	795,123	795,123	794,642
	SOURCE TOTALS:				219,447
	BEG FUND BAL TOTALS:	452,493	200,000	203,703	
	TOTALS:	1,173,276	995,123	998,826	1,014,089
	EXPENDITURE TOTALS:	897,259	935,123	938,826	954,089
	USES TOTALS:	60,000	60,000	60,000	60,000
	END FUND BAL TOTALS:	216,019			
	TOTALS:	1,173,278	995,123	998,826	1,014,089

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1202	MENTAL HEALTH				
	REVENUE TOTALS:	17,726,723	18,384,612	18,384,612	19,289,783
	SOURCE TOTALS:	532,629	539,158	554,158	542,736
	BEG FUND BAL TOTALS:	7,153,703		1,775	
	TOTALS:	25,413,055	18,923,770	18,940,545	19,832,519
	EXPENDITURE TOTALS:	18,676,689	18,191,576	18,190,851	19,100,286
	USES TOTALS:	674,580	732,194	749,694	732,233
	END FUND BAL TOTALS:	6,061,786			
	TOTALS:	25,413,055	18,923,770	18,940,545	19,832,519

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1203	FEDERAL IV-D				
100501	DOMESTIC RELATIONS				
100501.000.32112	DOM REL-IV-D	3,803,553	3,816,861	3,816,861	3,816,861
100501.000.32165	DOM REL INCENTIVES	840,958	725,000	725,000	725,000
100501.000.32499	OTHER GRANTS & REIMBURSEMENTS	99	55,000	55,000	55,000
32000	GRANTS & REIMBURSEMENTS	4,644,610	4,596,861	4,596,861	4,596,861
100501.000.33111	FEES & COMMISSIONS		1	1	1
100501.000.33199	OTHER DEPARTMENTAL EARNINGS	3,779	4,000	4,000	3,000
33000	DEPARTMENT EARNINGS	3,779	4,001	4,001	3,001
100501.000.34111	SUPPORT CHARGES	221	250	250	250
100501.000.34112	ATTACHMENT COSTS	212	1	1	1
100501.000.34149	GENETIC TESTING	2,953	4,000	4,000	4,000
34000	JUDICIAL COSTS & FINES	3,386	4,251	4,251	4,251
100501.000.35111	INTEREST-SAVINGS & MONEY MAR	4,064	1	1	1
100501.000.35112	INTEREST-CERTS OF DEPOSIT		1	1	1

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
	41000 PERSONNEL SERVICES	5,397,736	5,677,672	5,701,972	5,604,625
100501.000.42111	MILEAGE-PERSONAL VEHICLE	666	2,500	2,500	2,500
100501.000.42112	OTHER TRAVEL EXPENSE	4,770	5,000	5,000	5,000
	42000 TRAVEL & TRANSPORTATION	5,436	7,500	7,500	7,500
100501.000.43111	LEGAL SERVICES		5,000	4,850	5,000
100501.000.43126	LABORATORY SERVICES	5,836	10,000	10,000	10,000
100501.000.43145	LANGUAGE INTERPRETATION SVCS		500	500	500
100501.000.43165	SECURITY SERVICES		1	1	1
100501.000.43211	DATA RETENTION SERVICES	9,985	10,000	10,750	11,000
100501.000.43213	TELEPHONE (MOBILE)		1	1	1
100501.000.43421	PURCHASED PERSONNEL SERVICES	1,808	2,000	2,000	3,000
100501.000.43428	PAYROLL SERVICES	4,626	5,436	5,436	5,346
	43000 PROF & TECHNICAL SERVICES	22,255	32,938	33,538	34,848
100501.000.45211	COMPUTER PAPER SUPPLIES		1	1	1
100501.000.45254	OTHER POSTAGE	20	500	500	500
100501.000.45261	PROFESSIONAL BOOKS&PERIODICALS	1,811	4,000	1,700	4,000
100501.000.45281	OTHER OPERATING SUPPLIES	19,438	21,700	22,463	21,700

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	8,753	14,001	16,327	14,001
100501.000.61111	TRANS TO OPERATING FUND	402,410	439,100	439,100	466,900
100501.000.61171	TRANS TO OTHER CAP PROJ FUND		12,000	12,000	9,000
100501.000.61611	INDIRECT COST ALLOCATION	463,202	491,570	491,570	365,204
61000	OTHER FINANCING USES	865,612	942,670	942,670	841,104
	TOTALS:	6,349,525	6,757,411	6,781,909	6,587,865

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1203	FEDERAL IV-D				
	REVENUE TOTALS:	4,655,839	4,605,416	4,605,416	4,604,416
	SOURCE TOTALS:	1,693,687	2,151,995	2,171,995	1,983,449
	BEG FUND BAL TOTALS:			4,498	
	TOTALS:	6,349,526	6,757,411	6,781,909	6,587,865
	EXPENDITURE TOTALS:	5,483,913	5,814,741	5,839,239	5,746,761
	USES TOTALS:	865,612	942,670	942,670	841,104
	END FUND BAL TOTALS:				
	TOTALS:	6,349,525	6,757,411	6,781,909	6,587,865

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

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1204	HEALTH CHOICES				
050406	HEALTH CHOICES				
098	OPERATIONS				
050406.098.32262	HEALTH CHOICES	29,147,469	34,300,636	34,300,636	33,737,252
050406.098.32499	OTHER GRANTS & REIMBURSEMENTS	72,078	1	1	1
32000	GRANTS & REIMBURSEMENTS	29,219,547	34,300,637	34,300,637	33,737,253
050406.098.35111	INTEREST-SAVINGS & MONEY MAR	1,357,088	1,000,000	1,000,000	1,400,000
050406.098.35112	INTEREST-CERTS OF DEPOSIT		1	1	1
35000	INVESTMENT INC	1,357,088	1,000,001	1,000,001	1,400,001
050406.098.51111	TRANS FROM OPERATING FUND			1,089,750	
51000	OTHER FINANCING SOURCES			1,089,750	
	TOTALS:	30,576,635	35,300,638	36,390,388	35,137,254

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	9,503	7,000	7,000	7,000
050406.098.61122	TRANS TO MENTAL HEALTH				1
050406.098.61128	TRANS TO IR FUND	444,884	475,896	475,896	487,985
050406.098.61611	INDIRECT COST ALLOCATION	210,739	275,361	275,361	225,820
61000	OTHER FINANCING USES	655,623	751,257	751,257	713,806
	TOTALS:	30,144,571	35,300,638	35,323,093	35,137,258

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1204	HEALTH CHOICES				
050406	HEALTH CHOICES				
461	MEDICAL CLAIMS TRUST				
050406.461.32262	HEALTH CHOICES	85,155,439	111,434,817	111,434,817	111,540,001
050406.461.32351	MEDICAL REINSURANCE RECOVERIES	2,624,979	1	1	1
050406.461.32499	OTHER GRANTS & REIMBURSEMENTS	9,280,980	1	1	1
32000	GRANTS & REIMBURSEMENTS	97,061,398	111,434,819	111,434,819	111,540,003
	TOTALS:	97,061,398	111,434,819	111,434,819	111,540,003

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1204	HEALTH CHOICES				
	REVENUE TOTALS:	135,954,788	156,574,367	156,574,367	157,896,448
	SOURCE TOTALS:			1,089,750	
	BEG FUND BAL TOTALS:	43,195,606	30,000,000	30,177,507	25,000,000
	TOTALS:	179,150,394	186,574,367	187,841,624	182,896,448
	EXPENDITURE TOTALS:	141,879,974	157,929,204	158,110,711	159,072,784
	USES TOTALS:	1,267,781	1,385,162	1,385,162	1,363,669
	END FUND BAL TOTALS:	36,002,640	27,260,001	28,345,751	22,459,995
	TOTALS:	179,150,395	186,574,367	187,841,624	182,896,448

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1205	DRUG AND ALCOHOL				
050403	DRUG AND ALCOHOL				
301	TREATMENT				
050403.301.44332	OUTPATIENT SERVICES	295,603	295,000	775,000	295,000
050403.301.44333	INPATIENT SERVICES	1,074,838	1,110,395	1,590,395	1,448,950
050403.301.44335	PARTIAL HOSPITALIZATION	42,193	25,260	55,260	25,260
050403.301.44339	INTENSIVE OUTPATIENT	143,951	135,000	234,155	135,000
050403.301.44352	METHADONE	51,076	43,259	28,259	43,259
050403.301.44422	VIVITROL-ASSISTED TREATMENT		1	1	1
050403.301.44424	INPATIENT DETOX	186,241	157,826	157,826	157,826
050403.301.44425	HALFWAY HOUSE	51,102	18,000	18,000	18,000
050403.301.44426	MEDICALLY MANAGED INPATIENT	11,831	4,000	14,000	4,000
050403.301.44427	MEDICALLY MANAGED DETOX	6,574	8,400	8,400	8,400
050403.301.44428	PHYSICIAN AND PHARMACY	29,990	20,000	35,000	20,000
44000	GRANTS, SUBSIDIES, CONTRACTS	1,893,399	1,817,141	2,916,296	2,155,696
	TOTALS:	1,893,399	1,817,141	2,916,296	2,155,696

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1205	DRUG AND ALCOHOL				
	REVENUE TOTALS:	6,872,737	7,282,508	8,581,663	5,982,777
	SOURCE TOTALS:	149,552	149,552	151,552	149,552
	BEG FUND BAL TOTALS:	4,374,769		1,705	
	TOTALS:	11,397,058	7,432,060	8,734,920	6,132,329
	EXPENDITURE TOTALS:	7,245,203	7,171,681	8,474,541	5,891,253
	USES TOTALS:	260,025	260,379	260,379	241,076
	END FUND BAL TOTALS:	3,891,832			
	TOTALS:	11,397,060	7,432,060	8,734,920	6,132,329

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
39000	OTHER	204,966	2	2	2
050200.098.51111	TRANS FROM OPERATING FUND	395,158	395,158	1,570,158	395,158
050200.098.51272	TRF FR AMERICAN RESCUE PLAN FD	1,914,287		1,807,356	
51000	OTHER FINANCING SOURCES	2,309,445	395,158	3,377,514	395,158
	TOTALS:	4,920,733	2,477,295	5,519,651	2,512,522

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1206	CHILDREN AND YOUTH				
050200	CHILDREN AND YOUTH				
098	OPERATIONS				
050200.098.42111	MILEAGE-PERSONAL VEHICLE	139,439	212,054	192,054	196,461
050200.098.42112	OTHER TRAVEL EXPENSE	21,780	8,250	18,250	18,250
050200.098.42114	AUTO INSURANCE REIMBURSEMENT		2,699	2,699	2,699
42000	TRAVEL & TRANSPORTATION	161,219	223,003	213,003	217,410
050200.098.43111	LEGAL SERVICES	7,672	18,765	18,765	18,765
050200.098.43213	TELEPHONE (MOBILE)	61,264	29,459	59,459	29,459
050200.098.43215	TELEPHONE ANSWERING SERVICE	3,600	7,000	7,000	7,000
050200.098.43421	PURCHASED PERSONNEL SERVICES	308,945	396,000	316,000	396,000
43000	PROF & TECHNICAL SERVICES	381,481	451,224	401,224	451,224
050200.098.44341	OTHER HUMAN SERVICES CONTRACTS		1	1	1
44000	GRANTS, SUBSIDIES, CONTRACTS		1	1	1
050200.098.45281	OTHER OPERATING SUPPLIES	29,365	19,582	19,582	19,582

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

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

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

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

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1206	CHILDREN AND YOUTH				
	REVENUE TOTALS:	35,071,066	38,596,752	38,618,094	39,428,790
	SOURCE TOTALS:	6,463,065	5,723,778	8,746,134	8,135,379
	BEG FUND BAL TOTALS:	(11,627,150)		11,931	
	TOTALS:	29,906,981	44,320,530	47,376,159	47,564,169
	EXPENDITURE TOTALS:	39,422,748	42,414,605	45,470,234	45,680,812
	USES TOTALS:	1,866,156	1,905,925	1,905,925	1,883,357
	END FUND BAL TOTALS:	(11,381,924)			
	TOTALS:	29,906,980	44,320,530	47,376,159	47,564,169

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
43000	PROF & TECHNICAL SERVICES	3,656	4,559	4,559	4,557
050601.000.61214	TRANS TO HUM SVCS ADMIN FUND	241,571	291,498	291,498	289,201
61000	OTHER FINANCING USES	241,571	291,498	291,498	289,201
	TOTALS:	4,892,436	5,504,832	5,519,832	5,507,096

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
35000	INVESTMENT INC	8,970	35,000	35,000	51,000
050601.602.39119	DONATIONS		500	500	500
050601.602.39199	ALL OTHER REVENUE	13,495	15,000	15,000	15,000
39000	OTHER	13,495	15,500	15,500	15,500
050601.602.51111	TRANS FROM OPERATING FUND	240,000	240,000	240,000	590,000
51000	OTHER FINANCING SOURCES	240,000	240,000	240,000	590,000
	TOTALS:	3,409,073	3,279,807	3,199,807	3,454,189

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1207	AREA AGENCY ON AGING				
050601	AREA AGENCY ON AGING				
602	IN-HOME SERVICES				
050601.602.43121	PHYSICIAN SERVICES	134,233	188,077	80,077	75,000
050601.602.43152	MEDIATION PROGRAM	131,357	145,000	145,000	145,000
050601.602.43215	TELEPHONE ANSWERING SERVICE	1,296	1,500	1,500	2,665
050601.602.43419	FOOD CATERING SERVICE	1,116,160	1,018,986	1,018,986	1,100,000
050601.602.43422	ELDERLY ESTATE MANAGEMENT SVCS	93,277	71,789	71,789	78,000
050601.602.43447	IN-HOME SERVICES	467,523	562,953	562,953	576,672
43000	PROF & TECHNICAL SERVICES	1,943,846	1,988,305	1,880,305	1,977,337
050601.602.44151	HOMEMAKER SERVICES	173,532	147,300	147,300	239,000
050601.602.44218	RENT SUBSIDIES	192,228	206,820	206,820	206,820
050601.602.44311	CLIENT TRANSPORTATION	45,098	45,000	45,000	48,000
050601.602.44322	COUNSELING SERVICES	11,923	2,000	30,000	30,000
050601.602.44336	RECREATIONAL & SOCIAL SVCS	768,418	508,318	508,318	534,623
050601.602.44341	OTHER HUMAN SERVICES CONTRACTS	202,167	167,203	167,203	223,300
050601.602.44366	DAY CARE SERVICES	1,620	10,000	10,000	1,634
44000	GRANTS, SUBSIDIES, CONTRACTS	1,394,986	1,086,641	1,114,641	1,283,377
050601.602.45231	NUTRITION SUPPLIES		1,000	1,000	1
050601.602.45281	OTHER OPERATING SUPPLIES	629	2,000	2,000	500

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1207	AREA AGENCY ON AGING				
	REVENUE TOTALS:	13,625,094	12,951,205	12,951,205	13,062,122
	SOURCE TOTALS:	259,745	622,000	637,000	622,000
	BEG FUND BAL TOTALS:	228,747		77,905	
	TOTALS:	14,113,586	13,573,205	13,666,110	13,684,122
	EXPENDITURE TOTALS:	12,127,796	12,238,048	12,330,953	12,410,257
	USES TOTALS:	1,289,503	1,335,157	1,335,157	1,273,865
	END FUND BAL TOTALS:	696,286			
	TOTALS:	14,113,585	13,573,205	13,666,110	13,684,122

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1209	BROOKVIEW-INDEPENDENT LIVING				
	REVENUE TOTALS:	387,448	370,004	370,004	370,004
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	986,865	800,000	827,501	1,100,000
	TOTALS:	1,374,313	1,170,004	1,197,505	1,470,004
	EXPENDITURE TOTALS:	130,627	200,701	228,202	200,701
	USES TOTALS:	123,866	23,244	123,244	113,839
	END FUND BAL TOTALS:	1,119,821	946,059	846,059	1,155,464
	TOTALS:	1,374,314	1,170,004	1,197,505	1,470,004

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
61000	OTHER FINANCING USES	328,181	315,768	315,768	377,482
	TOTALS:	561,203	541,064	548,428	607,969

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1212	INTELLECTUAL DISABILITIES				
	REVENUE TOTALS:	9,313,728	9,980,118	9,980,118	10,162,499
	SOURCE TOTALS:	728,444	728,444	743,444	728,444
	BEG FUND BAL TOTALS:	3,878,662		1,364	
	TOTALS:	13,920,834	10,708,562	10,724,926	10,890,943
	EXPENDITURE TOTALS:	10,626,212	10,172,391	10,188,755	10,287,426
	USES TOTALS:	521,376	536,171	536,171	603,517
	END FUND BAL TOTALS:	2,773,246			
	TOTALS:	13,920,834	10,708,562	10,724,926	10,890,943

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1213	HUMAN SVCS ADMINISTRATION				
	REVENUE TOTALS:	10,392	1	1	1
	SOURCE TOTALS:	1,587,772	1,781,746	1,781,746	1,812,282
	BEG FUND BAL TOTALS:				
	TOTALS:	1,598,164	1,781,747	1,781,747	1,812,283
	EXPENDITURE TOTALS:	1,548,268	1,728,653	1,728,653	1,761,235
	USES TOTALS:	49,896	53,094	53,094	51,048
	END FUND BAL TOTALS:				
	TOTALS:	1,598,164	1,781,747	1,781,747	1,812,283

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1214	HUD CDBG				
111000	HUD CDBG				
111000.000.32149	COMMUNITY DEVELOPMENT BLOCK GR	1,440,470	1,241,195	1,600,965	1,274,277
111000.000.32364	COVID-19 CDBG-CV GRANT	325,784	320,000	320,000	160,000
111000.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1	1
32000	GRANTS & REIMBURSEMENTS	1,766,254	1,561,196	1,920,966	1,434,278
111000.000.33122	PROGRAM INCOME		1	1	1
33000	DEPARTMENT EARNINGS		1	1	1
111000.000.35111	INTEREST-SAVINGS & MONEY MAR	1,106	1	1	1
35000	INVESTMENT INC	1,106	1	1	1
111000.000.51111	TRANS FROM OPERATING FUND	135,363		71,339	
51000	OTHER FINANCING SOURCES	135,363		71,339	
	TOTALS:	1,902,723	1,561,198	1,992,307	1,434,280

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

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

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

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

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
51000	OTHER FINANCING SOURCES	169,001	189,001	189,001	189,001
	TOTALS:	187,488	195,004	195,004	195,004

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

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1216	TREXLER NATURE PRESERVE				
	REVENUE TOTALS:	18,487	6,003	6,003	6,003
	SOURCE TOTALS:	169,001	189,001	189,001	189,001
	BEG FUND BAL TOTALS:	96,158		4,145	
	TOTALS:	283,646	195,004	199,149	195,004
	EXPENDITURE TOTALS:	180,000	195,004	195,004	195,004
	USES TOTALS:			4,145	
	END FUND BAL TOTALS:	103,647			
	TOTALS:	283,647	195,004	199,149	195,004

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1218	GENERAL INSURANCE RESERVE				
150600	GENERAL INSURANCE RESERVE				
150600.000.46611	GENERAL INSURANCE	303,499	100,000	100,000	100,000
150600.000.46613	AGREEMENTS	106,639	300,000	250,858	300,000
150600.000.46615	CATASTROPHIC MEDICAL RESERVE	211,933	500,000	500,000	500,000
46000	OTHER OPERATING EXPENSES	622,071	900,000	850,858	900,000
	TOTALS:	622,071	900,000	850,858	900,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1219	ATTORNEY GENERAL				
151102	DRUG TASK FORCE				
151102.000.41411	OVERTIME PAY	11,685	22,500	22,500	22,500
41000	PERSONNEL SERVICES	11,685	22,500	22,500	22,500
151102.000.42211	GASOLINE & OIL	23,673	25,000	25,000	25,000
42000	TRAVEL & TRANSPORTATION	23,673	25,000	25,000	25,000
151102.000.43148	OTHER SPECIALIZED SERVICES	20,743	7,500	10,925	7,500
151102.000.43213	TELEPHONE (MOBILE)	17,265	19,000	19,000	19,000
151102.000.43421	PURCHASED PERSONNEL SERVICES	140	1,000	1,000	1,000
43000	PROF & TECHNICAL SERVICES	38,148	27,500	30,925	27,500
151102.000.45281	OTHER OPERATING SUPPLIES	47,483	56,967	56,480	56,967
45000	MATERIALS & OPERATING SUPPLIES	47,483	56,967	56,480	56,967
151102.000.46111	TELEPHONE	284	1,200	1,200	1,200
151102.000.46311	MAINTENANCE & REPAIR SERVICES		500	824	500
151102.000.46522	DESKTOP COMPUTER EXPENSE	810	680	760	856
151102.000.46868	ADMINISTRATIVE EXPENSE	160	1,000	1,000	1,000

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1219	ATTORNEY GENERAL				
	REVENUE TOTALS:	126,005	137,602	137,602	137,602
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	12,140		3,342	
	TOTALS:	138,145	137,602	140,944	137,602
	EXPENDITURE TOTALS:	122,243	135,347	138,689	135,523
	USES TOTALS:				
	END FUND BAL TOTALS:	15,901	2,255	2,255	2,079
	TOTALS:	138,144	137,602	140,944	137,602

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	184	500	815	500
	TOTALS:	134,451	204,536	828,899	179,535

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

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

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2026 ADOPTED BUDGET

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

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2026 ADOPTED BUDGET

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1223	911				
060301	COMMUNICATIONS CENTER				
060301.000.32339	ACT 12-EMERGENCY TELEPHONE SER	7,787,226	8,000,000	8,000,000	8,500,000
060301.000.32355	ACT 12-REGIONAL CONSOLIDATION	564,534	1	1	1
060301.000.32494	NORTHAMPTON CO MUNI COVERAGE	15,817	30,000	30,000	30,000
060301.000.32499	OTHER GRANTS & REIMBURSEMENTS	185	1	4,110	1
32000	GRANTS & REIMBURSEMENTS	8,367,762	8,030,002	8,034,111	8,530,002
060301.000.33199	OTHER DEPARTMENTAL EARNINGS	1,925	1,000	1,000	1,000
33000	DEPARTMENT EARNINGS	1,925	1,000	1,000	1,000
060301.000.35111	INTEREST-SAVINGS & MONEY MAR	372,962	200,000	200,000	200,000
060301.000.35112	INTEREST-CERTS OF DEPOSIT		1	1	1
35000	INVESTMENT INC	372,962	200,001	200,001	200,001
	TOTALS:	8,742,649	8,231,003	8,235,112	8,731,003

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

1223 911
060301 COMMUNICATIONS CENTER

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1224	RECORDS IMPROVEMENT				
151603	ELECTRONIC FILING				
151603.000.33181	ELECTRONIC FILING SVC FEE-ORPH	2,895	3,000	3,000	3,000
151603.000.33216	ELECTRONIC FILING SVC FEE-CIV	61,147	70,000	70,000	70,000
151603.000.33234	ELECTRONIC FILING SVC FEE-REG	4,130	6,000	6,000	15,000
33000	DEPARTMENT EARNINGS	68,172	79,000	79,000	88,000
	TOTALS:	68,172	79,000	79,000	88,000

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1224	RECORDS IMPROVEMENT				
	REVENUE TOTALS:	250,336	259,200	259,200	268,200
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	584,030	200,000	340,512	100,000
	TOTALS:	834,366	459,200	599,712	368,200
	EXPENDITURE TOTALS:	243,647	265,200	265,428	265,200
	USES TOTALS:	61,925	194,000	334,284	44,000
	END FUND BAL TOTALS:	528,795			59,000
	TOTALS:	834,367	459,200	599,712	368,200

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1225	AUTO THEFT				
151700	AUTO THEFT				
151700.000.41111	FULL TIME EMPLOYEES	173,551	180,536	180,536	322,039
151700.000.41411	OVERTIME PAY	1,274		2,000	4,700
151700.000.41611	WORKERS COMPENSATION COSTS	1,507	1,399	1,453	1,531
151700.000.41711	HEALTH CARE PLAN	30,763	25,431	23,362	23,075
151700.000.41712	LIFE INSURANCE PREMIUMS	154	165	165	166
151700.000.41713	CANCER INSURANCE PREMIUMS	1	1	1	1
151700.000.41714	HEALTH CARE-RX	3,909	3,815	5,815	4,286
151700.000.41715	HEALTH CARE-DENTAL	614	572	572	638
151700.000.41716	HEALTH CARE-VISION	65	38	53	70
151700.000.41717	HEALTH CARE-ADMIN	(9)	18	18	18
151700.000.41721	FEDERAL OLD AGE INSURANCE	11,531	11,444	11,444	11,863
151700.000.41722	STATE UNEMPLOYMENT CHARGES	226	127	127	191
151700.000.41731	EMPLOYER PENSION CONTRIBUTIONS	22,073	23,682	23,682	25,512
151700.000.41732	UNUSED DISABILITY LEAVE		572	236	829
151700.000.41755	HEALTH CARE REIMBURSEMENT	336		336	1,000
41000	PERSONNEL SERVICES	245,995	247,800	249,800	395,919
151700.000.42211	GASOLINE & OIL	6,165	15,000	15,000	15,000

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1225	AUTO THEFT				
	REVENUE TOTALS:	718,346	756,362	756,362	756,362
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	10,422		1,906	
	TOTALS:	728,768	756,362	758,268	756,362
	EXPENDITURE TOTALS:	572,709	711,362	713,268	756,362
	USES TOTALS:		45,000	45,000	
	END FUND BAL TOTALS:	156,058			
	TOTALS:	728,767	756,362	758,268	756,362

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1227 HOTEL TAX
151904 TOURISM DEVELOPMENT-COMMUNITY

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1227	HOTEL TAX				
	REVENUE TOTALS:	1,411,084	1,215,069	1,215,069	1,125,069
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	4,031,074	3,400,000	4,051,484	3,500,000
	TOTALS:	5,442,158	4,615,069	5,266,553	4,625,069
	EXPENDITURE TOTALS:	94,002	88,500	206,808	145,000
	USES TOTALS:	892,633	923,304	1,456,480	1,320,303
	END FUND BAL TOTALS:	4,455,524	3,603,265	3,603,265	3,159,766
	TOTALS:	5,442,159	4,615,069	5,266,553	4,625,069

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1231	PUBLIC SAFETY				
	REVENUE TOTALS:	826,502	404,066	618,270	779,423
	SOURCE TOTALS:	2,764,203	2,658,264	2,658,264	2,268,470
	BEG FUND BAL TOTALS:	2,421,901		445,819	
	TOTALS:	6,012,606	3,062,330	3,722,353	3,047,893
	EXPENDITURE TOTALS:	3,650,160	3,015,404	3,543,118	2,996,959
	USES TOTALS:	43,898	46,926	126,340	50,934
	END FUND BAL TOTALS:	2,318,550		52,895	
	TOTALS:	6,012,608	3,062,330	3,722,353	3,047,893

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1232	GAMING				
111100	GAMING				
111100.000.33206	TERMINAL REV-SLOTS-COUNTY	778,712	725,000	725,000	750,000
111100.000.33237	TERMINAL REV-TABLES-COUNTY	246,298	250,000	250,000	250,000
111100.000.33257	INTERACTIVE GAMING REVENUE	134,609	150,000	150,000	135,000
33000	DEPARTMENT EARNINGS	1,159,619	1,125,000	1,125,000	1,135,000
111100.000.35111	INTEREST-SAVINGS & MONEY MAR	248,304	50,000	50,000	100,000
111100.000.35112	INTEREST-CERTS OF DEPOSIT		1	1	1
35000	INVESTMENT INC	248,304	50,001	50,001	100,001
	TOTALS:	1,407,923	1,175,001	1,175,001	1,235,001

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

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1233	CEDARBROOK				
070101	CB-NURSING				
070101.000.41111	FULL TIME EMPLOYEES	65,738	179,005	78,400	267,988
070101.000.41121	FULL TIME BARGAINING UNIT	4,034,014	8,022,240	3,044,158	8,079,871
070101.000.41141	FULL TIME MEET & DISCUSS	3,017,135	5,402,218	2,846,502	5,043,188
070101.000.41221	REG PART TIME BARGAINING UNIT	262,937	962,354	515,547	962,446
070101.000.41241	REGULAR PART-TIME MEET & DISCU	481,934	622,465	375,264	607,471
070101.000.41321	PART TIME BARGAINING UNIT	581,603	512,866	412,866	612,866
070101.000.41343	PART TIME MEET AND DISCUSS	331,626	780,000	579,999	670,000
070101.000.41411	OVERTIME PAY	1,104,036	1,328,873	928,873	1,328,873
070101.000.41622	RETENTION CONTINGENCY			5,001	
41000	PERSONNEL SERVICES	9,879,023	17,810,021	8,786,610	17,572,703
070101.000.42111	MILEAGE-PERSONAL VEHICLE	216	1,250	1,250	1,250
070101.000.42112	OTHER TRAVEL EXPENSE		2,500	2,500	2,500
42000	TRAVEL & TRANSPORTATION	216	3,750	3,750	3,750
070101.000.43126	LABORATORY SERVICES	40,588	40,000	40,000	40,000
070101.000.43148	OTHER SPECIALIZED SERVICES	1,315	5,000	5,000	5,000
070101.000.43173	AGENCY STAFFING	8,430,619	530,000	5,630,000	530,000
070101.000.43431	RADIOLOGY SERVICES	16,416	25,000	25,000	25,000
070101.000.43432	AMBULANCE SERVICES	179,758	187,500	187,500	140,000

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	989,355	1,294,601	1,403,625	1,145,601
070102.000.46311	MAINTENANCE & REPAIR SERVICES	1,880	5,000	7,250	5,000
070102.000.46421	EQUIPMENT LEASE & RENTAL	1,871	25,000	25,000	25,000
070102.000.46511	PERSONNEL DEVELOPMENT		1	1	1
46000	OTHER OPERATING EXPENSES	3,751	30,001	32,251	30,001
070102.000.47318	MEDICAL EQUIPMENT-REPLACEMENT	1,245	6,500	9,853	6,500
070102.000.47393	OTHER EQUIPMENT-REPLACEMENT	3,552	5,000	5,031	5,000
070102.000.47412	MEDICAL EQUIPMENT-NEW	3,093	7,500	10,968	7,500
47000	CAPITAL EXPENDITURES	7,890	19,000	25,852	19,000
	TOTALS:	1,134,459	1,494,064	1,612,190	1,350,535

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

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	1,525	7,050	7,050	7,050
	TOTALS:	2,042,476	2,106,684	2,057,050	2,138,901

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1233	CEDARBROOK				
070131	CB-ADMINISTRATION				
070131.000.32125	MEDICAL ASSISTANCE	4,845,173	4,323,635	4,323,635	4,253,635
070131.000.32138	MEDICARE A	874,971	1,676,988	1,676,988	1,676,988
070131.000.32159	MEDICARE A-COINS	258,511	250,000	250,000	80,000
070131.000.32161	PRIVATE INSURANCE	1,122,826	2,124,989	2,124,989	1,864,989
070131.000.32197	MEDICARE B-THERAPY	1,802,222	1,512,678	1,512,678	1,737,678
070131.000.32198	MEDICARE B-COINS-THERAPY	150,677	234,371	234,371	94,371
070131.000.32218	MEDICARE B-MEDICAL SUPPLIES	2,675	43,877	43,877	1
070131.000.32257	PRIVATE PAY REVENUE	3,743,418	3,450,325	3,450,325	3,402,325
070131.000.32266	MEDICAL ASSISTANCE-HMO	167,341	307,357	307,357	47,357
070131.000.32293	MED B GLUCOSE		1	1	1
070131.000.32342	INTERGOVERNMENTAL TRANSFER	45,168,888	42,795,752	42,795,752	47,351,202
070131.000.32357	MEDICARE BAD DEBT REIMB	280,628	50,000	50,000	1
070131.000.32359	MCO - AMERIHEALTH	9,581,349	19,639,397	19,639,397	18,926,397
070131.000.32361	MCO - UPMC	10,096,637	12,834,229	12,834,229	13,785,229
070131.000.32362	MCO - PA HEALTH	11,727,681	13,761,466	13,761,466	13,119,466
070131.000.32366	COVID-19		1	1	1
070131.000.32377	UHC OPTUM CAP	603,827	1	1	1
070131.000.32378	DAY ONE		1	1	1
070131.000.32379	DISH		1	1	1
070131.000.32381	OTHER OPTUM REVENUE	831,159	1,605,189	1,605,189	1,249,189
070131.000.32499	OTHER GRANTS & REIMBURSEMENTS	3,321,925	105,162	105,162	1

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
39000	OTHER	4,002	5,002	5,002	5,002
070131.000.51142	TRANS FROM BROOKVIEW-IND LIV	98,669		100,000	100,000
51000	OTHER FINANCING SOURCES	98,669		100,000	100,000
	TOTALS:	100,446,700	110,711,012	110,811,012	112,310,576

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1233	CEDARBROOK				
070131	CB-ADMINISTRATION				
070131.000.41111	FULL TIME EMPLOYEES	490,464	510,265	510,265	525,554
070131.000.41311	PART TIME EMPLOYEES		1	1	1
070131.000.41411	OVERTIME PAY	117	380	380	380
41000	PERSONNEL SERVICES	490,581	510,646	510,646	525,935
070131.000.42111	MILEAGE-PERSONAL VEHICLE	622	1,000	1,000	1,000
070131.000.42112	OTHER TRAVEL EXPENSE	1,040	1,000	2,000	1,000
42000	TRAVEL & TRANSPORTATION	1,662	2,000	3,000	2,000
070131.000.43111	LEGAL SERVICES	7,395	80,000	25,000	40,000
070131.000.43144	IT SERVICES	299	1	1	1
070131.000.43148	OTHER SPECIALIZED SERVICES	139,234	125,000	153,060	165,000
070131.000.43213	TELEPHONE (MOBILE)	9,247	25,000	19,680	25,000
43000	PROF & TECHNICAL SERVICES	156,175	230,001	197,741	230,001
070131.000.45234	COVID-19	576			
070131.000.45254	OTHER POSTAGE	10,613	15,000	14,000	15,000
070131.000.45261	PROFESSIONAL BOOKS&PERIODICALS	200	2,000	2,000	2,000
070131.000.45281	OTHER OPERATING SUPPLIES	15,207	11,500	11,500	11,500
070131.000.45312	MAINT & REP-MAT & SUPPLIES		1,000	650	1,000

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1233	CEDARBROOK				
070133	CB-FACILITIES				
070133.000.41111	FULL TIME EMPLOYEES	172,078	179,005	176,120	182,062
070133.000.41121	FULL TIME BARGAINING UNIT	574,860	586,413	575,649	574,390
070133.000.41211	REGULAR PART TIME EMPLOYEES	31,791	31,989	31,989	32,935
070133.000.41311	PART TIME EMPLOYEES		18,500	18,500	18,500
070133.000.41321	PART TIME BARGAINING UNIT	44,015	50,000	50,000	50,000
070133.000.41411	OVERTIME PAY	9,051	20,000	20,000	20,000
	41000 PERSONNEL SERVICES	831,795	885,907	872,258	877,887
070133.000.42111	MILEAGE-PERSONAL VEHICLE		500	500	500
070133.000.42112	OTHER TRAVEL EXPENSE		1	1	1
070133.000.42211	GASOLINE & OIL	7,900	7,500	7,500	7,500
	42000 TRAVEL & TRANSPORTATION	7,900	8,001	8,001	8,001
070133.000.43148	OTHER SPECIALIZED SERVICES	2,400	7,000	7,000	7,000
070133.000.43214	CABLE TELEVISION	55,733	55,000	55,000	66,000
	43000 PROF & TECHNICAL SERVICES	58,133	62,000	62,000	73,000
070133.000.45241	UNIFORM SUPPLIES		2,700	2,700	2,700
070133.000.45261	PROFESSIONAL BOOKS&PERIODICALS		500	500	500
070133.000.45281	OTHER OPERATING SUPPLIES	1,354	1,250	1,250	1,250
070133.000.45312	MAINT & REP-MAT & SUPPLIES	239,236	250,000	264,697	250,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	240,590	254,450	269,147	254,450
070133.000.46112	FUEL	181,898	200,000	200,000	225,000
070133.000.46113	ELECTRICITY	433,349	340,000	340,000	340,000
070133.000.46114	WATER/SEWER	131,266	160,000	160,000	160,000
070133.000.46311	MAINTENANCE & REPAIR SERVICES	337,737	275,000	304,728	400,000
070133.000.46421	EQUIPMENT LEASE & RENTAL		10,000	10,000	10,000
070133.000.46511	PERSONNEL DEVELOPMENT		500	500	500
070133.000.46866	OTHER OPERATING EXPENSES	50	500	565	500
46000	OTHER OPERATING EXPENSES	1,084,300	986,000	1,015,793	1,136,000
070133.000.47217	BUILDING IMPROVEMENTS		21,639	21,639	21,639
070133.000.47393	OTHER EQUIPMENT-REPLACEMENT		15,000	15,000	15,000
47000	CAPITAL EXPENDITURES		36,639	36,639	36,639
	TOTALS:	2,222,718	2,232,997	2,263,838	2,385,977

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

1233 CEDARBROOK
070134 CB-HUMAN RESOURCES

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
	42000 TRAVEL & TRANSPORTATION	82	1,100	1,100	1,100
070134.000.43148	OTHER SPECIALIZED SERVICES	69,104	105,000	105,000	105,000
070134.000.43428	PAYROLL SERVICES	31,189	36,386	36,386	36,105
	43000 PROF & TECHNICAL SERVICES	100,293	141,386	141,386	141,105
070134.000.45261	PROFESSIONAL BOOKS&PERIODICALS		100	100	100
070134.000.45281	OTHER OPERATING SUPPLIES	11,339	12,400	12,400	12,400
	45000 MATERIALS & OPERATING SUPPLIES	11,339	12,500	12,500	12,500
070134.000.46311	MAINTENANCE & REPAIR SERVICES	297	1,500	1,500	1,500
070134.000.46511	PERSONNEL DEVELOPMENT	264	3,500	3,500	3,500
070134.000.46811	ADVERTISING-GENERAL	67,692	60,500	60,500	60,500
070134.000.46821	ASSOCIATION DUES		1,301	1,301	1,301
070134.000.46866	OTHER OPERATING EXPENSES	64	2,500	2,500	2,500
	46000 OTHER OPERATING EXPENSES	68,317	69,301	69,301	69,301
070134.000.47393	OTHER EQUIPMENT-REPLACEMENT		4,000	4,000	4,000
070134.000.47492	OTHER EQUIPMENT-NEW	210	1,000	1,000	1,000

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1233	CEDARBROOK				
070135	CB-FINANCIAL SERVICES				
070135.000.41111	FULL TIME EMPLOYEES	362,637	396,074	396,074	416,791
070135.000.41121	FULL TIME BARGAINING UNIT	41,405	42,515	42,515	42,515
070135.000.41311	PART TIME EMPLOYEES	22,407	40,000	40,000	40,000
070135.000.41321	PART TIME BARGAINING UNIT	17,882	31,000	31,000	31,000
070135.000.41411	OVERTIME PAY	4,826	5,000	5,000	5,000
41000	PERSONNEL SERVICES	449,157	514,589	514,589	535,306
070135.000.42111	MILEAGE-PERSONAL VEHICLE	662	1,200	1,200	1,200
070135.000.42112	OTHER TRAVEL EXPENSE	1,436	100	1,000	100
42000	TRAVEL & TRANSPORTATION	2,098	1,300	2,200	1,300
070135.000.43148	OTHER SPECIALIZED SERVICES	223,235	168,500	162,500	198,500
070135.000.43149	RECORDS RETENTION		1,000	100	1,000
43000	PROF & TECHNICAL SERVICES	223,235	169,500	162,600	199,500
070135.000.45261	PROFESSIONAL BOOKS&PERIODICALS		250	250	250
070135.000.45281	OTHER OPERATING SUPPLIES	3,420	12,789	11,889	12,789
070135.000.45312	MAINT & REP-MAT & SUPPLIES		1	1,801	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
45000	MATERIALS & OPERATING SUPPLIES	3,420	13,040	13,940	13,040
070135.000.46311	MAINTENANCE & REPAIR SERVICES	48	1,000	100	1,000
070135.000.46511	PERSONNEL DEVELOPMENT		1,500	1,500	1,500
070135.000.46571	PRIOR YEAR RESIDENT REFUNDS	138,714	30,000	121,000	50,000
070135.000.46866	OTHER OPERATING EXPENSES	22,598	15,001	15,001	20,001
46000	OTHER OPERATING EXPENSES	161,360	47,501	137,601	72,501
	TOTALS:	839,270	745,930	830,930	821,647

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

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

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

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

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

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

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

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1233	CEDARBROOK				
070143	CB-DINING SERVICES				
070143.000.43425	MANAGEMENT FEE	156,859	144,446	144,446	157,446
070143.000.43445	DINING SERVICES	2,491,669	2,365,000	2,365,000	2,580,000
43000	PROF & TECHNICAL SERVICES	2,648,528	2,509,446	2,509,446	2,737,446
070143.000.45232	GROCERIES, MEATS, PROVISIONS	1,242,875	1,421,200	1,419,200	1,171,200
070143.000.45241	UNIFORM SUPPLIES		1	1	1
070143.000.45281	OTHER OPERATING SUPPLIES	257,676	233,200	234,425	260,200
070143.000.45312	MAINT & REP-MAT & SUPPLIES	521	2,000	2,000	2,000
45000	MATERIALS & OPERATING SUPPLIES	1,501,072	1,656,401	1,655,626	1,433,401
070143.000.46311	MAINTENANCE & REPAIR SERVICES	10,682	12,000	12,000	12,000
070143.000.46611	GENERAL INSURANCE	33,024	35,323	35,323	35,323
070143.000.46866	OTHER OPERATING EXPENSES	375	1	2,001	1
46000	OTHER OPERATING EXPENSES	44,081	47,324	49,324	47,324
070143.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1	1

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES		1	1	1
	TOTALS:	4,193,681	4,213,172	4,214,397	4,218,172

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1233	CEDARBROOK				
070201	FH-NURSING				
070201.000.41111	FULL TIME EMPLOYEES	253,036	380,702	286,257	286,541
070201.000.41121	FULL TIME BARGAINING UNIT	1,964,560	3,171,360	1,521,998	3,138,956
070201.000.41141	FULL TIME MEET & DISCUSS	2,493,111	2,990,637	1,858,521	3,126,751
070201.000.41221	REG PART TIME BARGAINING UNIT	86,367	458,630	19,706	453,966
070201.000.41241	REGULAR PART-TIME MEET & DISCU	122,015	298,159	145,521	292,907
070201.000.41321	PART TIME BARGAINING UNIT	375,088	420,000	420,000	485,000
070201.000.41343	PART TIME MEET AND DISCUSS	205,572	320,000	315,999	250,000
070201.000.41411	OVERTIME PAY	578,338	450,000	450,000	450,000
070201.000.41622	RETENTION CONTINGENCY			4,001	
41000	PERSONNEL SERVICES	6,078,087	8,489,488	5,022,003	8,484,121
070201.000.42111	MILEAGE-PERSONAL VEHICLE	64	400	400	400
070201.000.42112	OTHER TRAVEL EXPENSE	8	101	101	101
42000	TRAVEL & TRANSPORTATION	72	501	501	501
070201.000.43148	OTHER SPECIALIZED SERVICES	444	7,000	7,000	1,000
070201.000.43173	AGENCY STAFFING	2,922,891	300,000	2,200,000	300,000
070201.000.43431	RADIOLOGY SERVICES	11,059	10,000	10,000	15,000
070201.000.43432	AMBULANCE SERVICES	121,925	120,000	120,000	100,000

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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

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

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

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

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2026 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	1,981	2,880	3,955	2,880
	TOTALS:	294,450	344,669	344,967	344,669

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2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
	45000 MATERIALS & OPERATING SUPPLIES	23,098	60,176	69,877	60,176
070233.000.46112	FUEL	41,790	55,000	55,000	55,000
070233.000.46113	ELECTRICITY	171,603	160,000	160,000	180,000
070233.000.46114	WATER/SEWER	91,609	87,500	87,500	92,500
070233.000.46225	EQUIPMENT/SUPPLIES		1	1	1
070233.000.46311	MAINTENANCE & REPAIR SERVICES	69,779	145,000	181,367	180,000
070233.000.46511	PERSONNEL DEVELOPMENT		500	500	500
070233.000.46821	ASSOCIATION DUES		500	500	500
	46000 OTHER OPERATING EXPENSES	374,781	448,501	484,868	508,501
070233.000.47217	BUILDING IMPROVEMENTS	5,146	20,000	20,000	20,000
070233.000.47393	OTHER EQUIPMENT-REPLACEMENT	402	3,000	3,000	3,000
070233.000.47492	OTHER EQUIPMENT-NEW	712	1,000	1,000	1,000
	47000 CAPITAL EXPENDITURES	6,260	24,000	24,000	24,000
	TOTALS:	692,247	857,289	892,683	904,337

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

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

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

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1233	CEDARBROOK				
070243	FH-DINING SERVICES				
070243.000.43425	MANAGEMENT FEE	89,679	69,700	69,700	89,700
070243.000.43445	DINING SERVICES	1,302,004	1,387,720	1,387,720	1,487,720
43000	PROF & TECHNICAL SERVICES	1,391,683	1,457,420	1,457,420	1,577,420
070243.000.45232	GROCERIES, MEATS, PROVISIONS	661,519	601,124	601,124	640,124
070243.000.45281	OTHER OPERATING SUPPLIES	138,051	94,426	94,426	94,426
070243.000.45312	MAINT & REP-MAT & SUPPLIES	2,120	5,000	5,000	5,000
45000	MATERIALS & OPERATING SUPPLIES	801,690	700,550	700,550	739,550
070243.000.46311	MAINTENANCE & REPAIR SERVICES	1,568	5,000	3,385	5,000
070243.000.46611	GENERAL INSURANCE	22,907	10,000	11,615	20,000
070243.000.46866	OTHER OPERATING EXPENSES		300	300	300
46000	OTHER OPERATING EXPENSES	24,475	15,300	15,300	25,300
070243.000.47393	OTHER EQUIPMENT-REPLACEMENT		1	1	1

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1233	CEDARBROOK				
	REVENUE TOTALS:	104,866,208	116,485,939	116,485,939	116,485,939
	SOURCE TOTALS:	98,669		100,000	100,000
	BEG FUND BAL TOTALS:	12,555,726	14,000,000	14,907,107	5,000,000
	TOTALS:	117,520,603	130,485,939	131,493,046	121,585,939
	EXPENDITURE TOTALS:	92,034,441	101,607,575	102,073,012	102,267,992
	USES TOTALS:	10,579,059	21,379,156	24,202,437	19,013,498
	END FUND BAL TOTALS:	14,907,106	7,499,208	5,217,597	304,449
	TOTALS:	117,520,606	130,485,939	131,493,046	121,585,939

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2026 ADOPTED BUDGET

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

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

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

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2026 ADOPTED BUDGET

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

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1234	PARKS FUND				
	REVENUE TOTALS:	413,892	415,003	462,277	2,247,250
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	3,236,751		3,388,463	
	TOTALS:	3,650,643	415,003	3,850,740	2,247,250
	EXPENDITURE TOTALS:	173,250	173,250	173,250	173,250
	USES TOTALS:	755,933	240,002	3,675,739	2,074,000
	END FUND BAL TOTALS:	2,721,461	1,751	1,751	
	TOTALS:	3,650,644	415,003	3,850,740	2,247,250

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1235	AMERICAN RESCUE PLAN				
152300	AMERICAN RESCUE PLAN				
152300.000.32534	AMERICAN RESCUE PLAN		1	1	1
32000	GRANTS & REIMBURSEMENTS		1	1	1
152300.000.35111	INTEREST-SAVINGS & MONEY MAR	454,566	1	1	1
152300.000.35112	INTEREST-CERTS OF DEPOSIT		1	1	1
35000	INVESTMENT INC	454,566	2	2	2
	TOTALS:	454,566	3	3	3

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1235	AMERICAN RESCUE PLAN				
	REVENUE TOTALS:	454,566	3	3	3
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	32,954,636		48,216,141	
	TOTALS:	33,409,202	3	48,216,144	3
	EXPENDITURE TOTALS:	4,456,627	1	45,199,946	1
	USES TOTALS:	2,599,538		3,016,196	
	END FUND BAL TOTALS:	26,353,038	2	2	2
	TOTALS:	33,409,203	3	48,216,144	3

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

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

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1236	OPIOID SETTLEMENT FUND				
	REVENUE TOTALS:	5,976,392	1,052,979	1,052,979	1,052,979
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	2,164,745		5,257,924	
	TOTALS:	8,141,137	1,052,979	6,310,903	1,052,979
	EXPENDITURE TOTALS:	1,387,975	1,052,979	6,310,903	1,052,979
	USES TOTALS:				
	END FUND BAL TOTALS:	6,753,162			
	TOTALS:	8,141,137	1,052,979	6,310,903	1,052,979

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

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

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

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

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

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

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1323	SINK FD ESCO PROJ PHASE II				
170123	SINK FD ESCO PROJ PHASE II				
170123.000.51111	TRANS FROM OPERATING FUND	268,627	276,001	276,001	
170123.000.51129	TRANS FROM GOVT CTR FUND	102,918	105,743	105,743	
51000	OTHER FINANCING SOURCES	371,545	381,744	381,744	
	TOTALS:	371,545	381,744	381,744	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1323	SINK FD ESCO PROJ PHASE II				
170123	SINK FD ESCO PROJ PHASE II				
170123.000.46711	PRINCIPAL PAYMENTS	371,545	381,744	381,744	
46000	OTHER OPERATING EXPENSES	371,545	381,744	381,744	
	TOTALS:	371,545	381,744	381,744	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1323	SINK FD ESCO PROJ PHASE II				
	REVENUE TOTALS:				
	SOURCE TOTALS:	371,545	381,744	381,744	
	BEG FUND BAL TOTALS:				
	TOTALS:	371,545	381,744	381,744	
	EXPENDITURE TOTALS:	371,545	381,744	381,744	
	USES TOTALS:				
	END FUND BAL TOTALS:				
	TOTALS:	371,545	381,744	381,744	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1327	SINKING FUND SERIES 2016				
170127	SINKING FUND SERIES 2016				
170127.000.51111	TRANS FROM OPERATING FUND	4,682,700	5,155,700	5,155,700	
170127.000.51112	TRANS FROM CEDARBROOK FUND	762,300	839,300	839,300	
51000	OTHER FINANCING SOURCES	5,445,000	5,995,000	5,995,000	
	TOTALS:	5,445,000	5,995,000	5,995,000	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1327	SINKING FUND SERIES 2016				
170127	SINKING FUND SERIES 2016				
170127.000.46711	PRINCIPAL PAYMENTS	5,445,000	5,995,000	5,995,000	
46000	OTHER OPERATING EXPENSES	5,445,000	5,995,000	5,995,000	
	TOTALS:	5,445,000	5,995,000	5,995,000	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1327	SINKING FUND SERIES 2016				
	REVENUE TOTALS:				
	SOURCE TOTALS:	5,445,000	5,995,000	5,995,000	
	BEG FUND BAL TOTALS:				
	TOTALS:	5,445,000	5,995,000	5,995,000	
	EXPENDITURE TOTALS:	5,445,000	5,995,000	5,995,000	
	USES TOTALS:				
	END FUND BAL TOTALS:				
	TOTALS:	5,445,000	5,995,000	5,995,000	

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1328	SINK FUND BF 2016-BB-TAXABLE				
170128	SINK FUND BF 2016-BB-TAXABLE				
170128.000.37112	RENT-MINOR LEAGUE BALLPARK	449,616	467,400	467,400	486,000
37000	RENTS	449,616	467,400	467,400	486,000
	TOTALS:	449,616	467,400	467,400	486,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1328	SINK FUND BF 2016-BB-TAXABLE				
170128	SINK FUND BF 2016-BB-TAXABLE				
170128.000.46711	PRINCIPAL PAYMENTS	445,000	465,000	465,000	485,000
46000	OTHER OPERATING EXPENSES	445,000	465,000	465,000	485,000
	TOTALS:	445,000	465,000	465,000	485,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1328	SINK FUND BF 2016-BB-TAXABLE				
170128	SINK FUND BF 2016-BB-TAXABLE				
170128.000.29214	FUND BALANCE - RESTRICTED	11,704	15,000	15,000	18,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	11,704	15,000	15,000	18,000
170128.000.29914	FUND BALANCE - RESTRICTED	16,320	17,400	17,400	19,000
	TOTAL FUND BALANCE AT END OF YEAR	16,320	17,400	17,400	19,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1328	SINK FUND BF 2016-BB-TAXABLE				
	REVENUE TOTALS:	449,616	467,400	467,400	486,000
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	11,704	15,000	15,000	18,000
	TOTALS:	461,320	482,400	482,400	504,000
	EXPENDITURE TOTALS:	445,000	465,000	465,000	485,000
	USES TOTALS:				
	END FUND BAL TOTALS:	16,320	17,400	17,400	19,000
	TOTALS:	461,320	482,400	482,400	504,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1329	SINK FUND BF 2017-BB-TAX EXMPT				
170129	SINK FUND BF 2017-BB-TAX EXMPT				
170129.000.51217	TRANS FROM HOTEL TAX	395,000	460,000	460,000	530,000
51000	OTHER FINANCING SOURCES	395,000	460,000	460,000	530,000
	TOTALS:	395,000	460,000	460,000	530,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1329	SINK FUND BF 2017-BB-TAX EXMPT				
170129	SINK FUND BF 2017-BB-TAX EXMPT				
170129.000.46711	PRINCIPAL PAYMENTS	395,000	460,000	460,000	530,000
46000	OTHER OPERATING EXPENSES	395,000	460,000	460,000	530,000
	TOTALS:	395,000	460,000	460,000	530,000

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

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1329	SINK FUND BF 2017-BB-TAX EXMPT				
	REVENUE TOTALS:				
	SOURCE TOTALS:	395,000	460,000	460,000	530,000
	BEG FUND BAL TOTALS:				
	TOTALS:	395,000	460,000	460,000	530,000
	EXPENDITURE TOTALS:	395,000	460,000	460,000	530,000
	USES TOTALS:				
	END FUND BAL TOTALS:				
	TOTALS:	395,000	460,000	460,000	530,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1333	SINK FUND SERIES 2019				
170133	SINK FUND SERIES 2019				
170133.000.51111	TRANS FROM OPERATING FUND	140,000	145,250	145,250	658,000
170133.000.51112	TRANS FROM CEDARBROOK FUND	260,000	269,750	269,750	1,222,000
51000	OTHER FINANCING SOURCES	400,000	415,000	415,000	1,880,000
	TOTALS:	400,000	415,000	415,000	1,880,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1333	SINK FUND SERIES 2019				
170133	SINK FUND SERIES 2019				
170133.000.46711	PRINCIPAL PAYMENTS	400,000	415,000	415,000	1,880,000
46000	OTHER OPERATING EXPENSES	400,000	415,000	415,000	1,880,000
	TOTALS:	400,000	415,000	415,000	1,880,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1333	SINK FUND SERIES 2019				
	REVENUE TOTALS:				
	SOURCE TOTALS:	400,000	415,000	415,000	1,880,000
	BEG FUND BAL TOTALS:				
	TOTALS:	400,000	415,000	415,000	1,880,000
	EXPENDITURE TOTALS:	400,000	415,000	415,000	1,880,000
	USES TOTALS:				
	END FUND BAL TOTALS:				
	TOTALS:	400,000	415,000	415,000	1,880,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1334	SINK FUND SERIES 2023				
170134	SINK FUND SERIES 2023				
170134.000.51111	TRANS FROM OPERATING FUND				385,000
170134.000.51131	TRANS FROM 911 FUND				1,155,000
51000	OTHER FINANCING SOURCES				1,540,000
	TOTALS:				1,540,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1334	SINK FUND SERIES 2023				
170134	SINK FUND SERIES 2023				
170134.000.46711	PRINCIPAL PAYMENTS				1,540,000
46000	OTHER OPERATING EXPENSES				1,540,000
	TOTALS:				1,540,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1334	SINK FUND SERIES 2023				
	REVENUE TOTALS:				
	SOURCE TOTALS:				1,540,000
	BEG FUND BAL TOTALS:				
	TOTALS:				1,540,000
	EXPENDITURE TOTALS:				1,540,000
	USES TOTALS:				
	END FUND BAL TOTALS:				
	TOTALS:				1,540,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1371	COUPON ACCT ESCO PROJ PHASE I				
170221	COUPON ACCT ESCO PROJ PHASE I				
170221.000.51111	TRANS FROM OPERATING FUND	159			
170221.000.51112	TRANS FROM CEDARBROOK FUND	4,446			
170221.000.51124	TRANS FROM CEDAR VIEW FUND	1,368			
51000	OTHER FINANCING SOURCES	5,973			
	TOTALS:	5,973			

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1371	COUPON ACCT ESCO PROJ PHASE I				
170221	COUPON ACCT ESCO PROJ PHASE I				
170221.000.46721	INTEREST PAYMENTS	5,973			
46000	OTHER OPERATING EXPENSES	5,973			
	TOTALS:	5,973			

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1371	COUPON ACCT ESCO PROJ PHASE I				
	REVENUE TOTALS:				
	SOURCE TOTALS:	5,973			
	BEG FUND BAL TOTALS:				
	TOTALS:	5,973			
	EXPENDITURE TOTALS:	5,973			
	USES TOTALS:				
	END FUND BAL TOTALS:				
	TOTALS:	5,973			

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1373	COUP ACCT ESCO PROJ PHASE II				
170223	COUP ACCT ESCO PROJ PHASE II				
170223.000.51111	TRANS FROM OPERATING FUND	25,040	12,781	12,781	
170223.000.51129	TRANS FROM GOVT CTR FUND	9,594	4,897	4,897	
51000	OTHER FINANCING SOURCES	34,634	17,678	17,678	
	TOTALS:	34,634	17,678	17,678	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1373	COUP ACCT ESCO PROJ PHASE II				
170223	COUP ACCT ESCO PROJ PHASE II				
170223.000.46721	INTEREST PAYMENTS	34,634	17,678	17,678	
46000	OTHER OPERATING EXPENSES	34,634	17,678	17,678	
	TOTALS:	34,634	17,678	17,678	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1373	COUP ACCT ESCO PROJ PHASE II				
	REVENUE TOTALS:				
	SOURCE TOTALS:	34,634	17,678	17,678	
	BEG FUND BAL TOTALS:				
	TOTALS:	34,634	17,678	17,678	
	EXPENDITURE TOTALS:	34,634	17,678	17,678	
	USES TOTALS:				
	END FUND BAL TOTALS:				
	TOTALS:	34,634	17,678	17,678	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1377	COUPON ACCOUNT SERIES 2016				
170227	COUPON ACCOUNT SERIES 2016				
170227.000.51111	TRANS FROM OPERATING FUND	393,536	206,228	206,228	
170227.000.51112	TRANS FROM CEDARBROOK FUND	64,064	33,572	33,572	
51000	OTHER FINANCING SOURCES	457,600	239,800	239,800	
	TOTALS:	457,600	239,800	239,800	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1377	COUPON ACCOUNT SERIES 2016				
170227	COUPON ACCOUNT SERIES 2016				
170227.000.46721	INTEREST PAYMENTS	457,600	239,800	239,800	
46000	OTHER OPERATING EXPENSES	457,600	239,800	239,800	
	TOTALS:	457,600	239,800	239,800	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1377	COUPON ACCOUNT SERIES 2016				
	REVENUE TOTALS:				
	SOURCE TOTALS:	457,600	239,800	239,800	
	BEG FUND BAL TOTALS:				
	TOTALS:	457,600	239,800	239,800	
	EXPENDITURE TOTALS:	457,600	239,800	239,800	
	USES TOTALS:				
	END FUND BAL TOTALS:				
	TOTALS:	457,600	239,800	239,800	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1378	COUP ACCT BF 2016-BB-TAXABLE				
170228	COUP ACCT BF 2016-BB-TAXABLE				
170228.000.37112	RENT-MINOR LEAGUE BALLPARK	487,084	469,300	469,300	450,700
37000	RENTS	487,084	469,300	469,300	450,700
	TOTALS:	487,084	469,300	469,300	450,700

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1378	COUP ACCT BF 2016-BB-TAXABLE				
170228	COUP ACCT BF 2016-BB-TAXABLE				
170228.000.46721	INTEREST PAYMENTS	487,100	469,300	469,300	450,700
46000	OTHER OPERATING EXPENSES	487,100	469,300	469,300	450,700
	TOTALS:	487,100	469,300	469,300	450,700

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1378	COUP ACCT BF 2016-BB-TAXABLE				
170228	COUP ACCT BF 2016-BB-TAXABLE				
170228.000.29214	FUND BALANCE - RESTRICTED	16,364			
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	16,364			
170228.000.29914	FUND BALANCE - RESTRICTED	16,348			
	TOTAL FUND BALANCE AT END OF YEAR	16,348			

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1378	COUP ACCT BF 2016-BB-TAXABLE				
	REVENUE TOTALS:	487,084	469,300	469,300	450,700
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	16,364			
	TOTALS:	503,448	469,300	469,300	450,700
	EXPENDITURE TOTALS:	487,100	469,300	469,300	450,700
	USES TOTALS:				
	END FUND BAL TOTALS:	16,348			
	TOTALS:	503,448	469,300	469,300	450,700

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1379	COUP ACCT BF 2017-BB-TAX EXMPT				
170229	COUP ACCT BF 2017-BB-TAX EXMPT				
170229.000.51217	TRANS FROM HOTEL TAX	482,873	463,303	463,303	440,303
51000	OTHER FINANCING SOURCES	482,873	463,303	463,303	440,303
	TOTALS:	482,873	463,303	463,303	440,303

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1379	COUP ACCT BF 2017-BB-TAX EXMPT				
170229	COUP ACCT BF 2017-BB-TAX EXMPT				
170229.000.46721	INTEREST PAYMENTS	482,873	463,303	463,303	440,303
46000	OTHER OPERATING EXPENSES	482,873	463,303	463,303	440,303
	TOTALS:	482,873	463,303	463,303	440,303

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1379	COUP ACCT BF 2017-BB-TAX EXMPT				
	REVENUE TOTALS:				
	SOURCE TOTALS:	482,873	463,303	463,303	440,303
	BEG FUND BAL TOTALS:				
	TOTALS:	482,873	463,303	463,303	440,303
	EXPENDITURE TOTALS:	482,873	463,303	463,303	440,303
	USES TOTALS:				
	END FUND BAL TOTALS:				
	TOTALS:	482,873	463,303	463,303	440,303

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1383	COUP FUND SERIES 2019				
170233	COUP FUND SERIES 2019				
170233.000.51111	TRANS FROM OPERATING FUND	797,438	790,439	790,439	783,177
170233.000.51112	TRANS FROM CEDARBROOK FUND	1,480,958	1,467,958	1,467,958	1,454,470
51000	OTHER FINANCING SOURCES	2,278,396	2,258,397	2,258,397	2,237,647
	TOTALS:	2,278,396	2,258,397	2,258,397	2,237,647

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1383	COUP FUND SERIES 2019				
170233	COUP FUND SERIES 2019				
170233.000.46721	INTEREST PAYMENTS	2,278,396	2,258,397	2,258,397	2,237,647
46000	OTHER OPERATING EXPENSES	2,278,396	2,258,397	2,258,397	2,237,647
	TOTALS:	2,278,396	2,258,397	2,258,397	2,237,647

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1383	COUP FUND SERIES 2019				
	REVENUE TOTALS:				
	SOURCE TOTALS:	2,278,396	2,258,397	2,258,397	2,237,647
	BEG FUND BAL TOTALS:				
	TOTALS:	2,278,396	2,258,397	2,258,397	2,237,647
	EXPENDITURE TOTALS:	2,278,396	2,258,397	2,258,397	2,237,647
	USES TOTALS:				
	END FUND BAL TOTALS:				
	TOTALS:	2,278,396	2,258,397	2,258,397	2,237,647

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1384	COUP FUND SERIES 2023				
170234	COUP FUND SERIES 2023				
170234.000.51111	TRANS FROM OPERATING FUND				713,347
170234.000.51131	TRANS FROM 911 FUND				2,140,041
51000	OTHER FINANCING SOURCES				2,853,388
	TOTALS:				2,853,388

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1384	COUP FUND SERIES 2023				
170234	COUP FUND SERIES 2023				
170234.000.46721	INTEREST PAYMENTS	3,114,948	2,853,388	2,853,388	2,853,388
46000	OTHER OPERATING EXPENSES	3,114,948	2,853,388	2,853,388	2,853,388
	TOTALS:	3,114,948	2,853,388	2,853,388	2,853,388

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1384	COUP FUND SERIES 2023				
170234	COUP FUND SERIES 2023				
170234.000.29214	FUND BALANCE - RESTRICTED	5,968,336	2,853,388	2,853,388	
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	5,968,336	2,853,388	2,853,388	
170234.000.29914	FUND BALANCE - RESTRICTED	2,853,388			
	TOTAL FUND BALANCE AT END OF YEAR	2,853,388			

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1384	COUP FUND SERIES 2023				
	REVENUE TOTALS:				
	SOURCE TOTALS:				2,853,388
	BEG FUND BAL TOTALS:	5,968,336	2,853,388	2,853,388	
	TOTALS:	5,968,336	2,853,388	2,853,388	2,853,388
	EXPENDITURE TOTALS:	3,114,948	2,853,388	2,853,388	2,853,388
	USES TOTALS:				
	END FUND BAL TOTALS:	2,853,388			
	TOTALS:	5,968,336	2,853,388	2,853,388	2,853,388

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240100	OTHER CAPITAL PROJECTS				
240100.000.51111	TRANS FROM OPERATING FUND	2,535,259	2,912,004	8,938,987	2,724,000
240100.000.51112	TRANS FROM CEDARBROOK FUND	1,051,789	2,160,000	5,183,281	1,880,000
240100.000.51119	TRANS FROM TREXLER NAT PRES FD			4,145	
240100.000.51123	TRANS FROM FEDERAL IV-D FUND		12,000	12,000	9,000
240100.000.51124	TRANS FROM CEDAR VIEW FUND	488,262	100,000	200,000	200,000
240100.000.51129	TRANS FROM GOVT CTR FUND	2,425	382,000	1,300,308	250,000
240100.000.51131	TRANS FROM 911 FUND	426,975		1,525,216	250,000
240100.000.51134	TRANS FROM RECORDS IMPROVEMENT	17,925	150,000	290,284	
240100.000.51135	TRANS FROM AUTO THEFT FUND		45,000	45,000	
240100.000.51136	TRANS FROM INSURANCE FRAUD FUN	37,200	45,000	45,000	
240100.000.51175	TRANS FROM PARKS FUND	755,933	240,002	3,675,739	2,074,000
240100.000.51217	TRANS FROM HOTEL TAX	14,760	1	533,177	350,000
240100.000.51231	TRANS FROM PUBLIC SAFETY FUND			79,414	
240100.000.51272	TRF FR AMERICAN RESCUE PLAN FD	63,197		8,840	
51000	OTHER FINANCING SOURCES	5,393,725	6,046,007	21,841,391	7,737,000
	TOTALS:	5,393,725	6,046,007	21,841,391	7,737,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240102	OTHER CAP PROJ-DISTRICT ATTY				
240102.000.47492	OTHER EQUIPMENT-NEW			10,600	
47000	CAPITAL EXPENDITURES			10,600	
482	VEHICLE FOR DA OFFICE-NARCOTIC				
240102.482.47421	VEHICLES-NEW		45,000	45,000	
47000	CAPITAL EXPENDITURES		45,000	45,000	
	TOTALS:		45,000	55,600	

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240103	OTHER CAP PROJ-CORONER				
240103.000.47241	OTHER IMPROVEMENTS	5,900	15,000	35,600	20,000
240103.000.47351	COMPUTER EQUIPMENT-REPLACEMENT			5,850	
240103.000.47492	OTHER EQUIPMENT-NEW			477,500	
240103.000.47934	MAJOR MAINTENANCE	9,824		1,676	
47000	CAPITAL EXPENDITURES	15,724	15,000	520,626	20,000
	TOTALS:	15,724	15,000	520,626	20,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240104	OTHER CAP PROJ-SHERIFF				
240104.000.47393	OTHER EQUIPMENT-REPLACEMENT				20,000
240104.000.47492	OTHER EQUIPMENT-NEW	19,402			
47000	CAPITAL EXPENDITURES	19,402			20,000
009	X-RAY EQUIPMENT REPLACEMENT				
240104.009.47393	OTHER EQUIPMENT-REPLACEMENT			102,856	100,000
47000	CAPITAL EXPENDITURES			102,856	100,000
258	BULLET RESISTENT VEST-REPLACE				
240104.258.47393	OTHER EQUIPMENT-REPLACEMENT	48,995	20,000	23,657	20,000
47000	CAPITAL EXPENDITURES	48,995	20,000	23,657	20,000
264	SECURITY SYS STANDARD & UPGRAD				
240104.264.47217	BUILDING IMPROVEMENTS	31,626	250,000	328,094	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	31,626	250,000	328,094	
	TOTALS:	100,023	270,000	454,607	140,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240191	OTHER CAP PROJ-JUDICIAL REC				
553	JUDICIAL RECORDS EQUIPMENT				
240191.553.47492	OTHER EQUIPMENT-NEW			46,000	
47000	CAPITAL EXPENDITURES			46,000	
	TOTALS:			46,000	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240192	OTHER CAP PROJ-JUD REC-DEEDS				
240192.000.47392	OFFICE MACHINES-REPLACEMENT			21,500	
240192.000.47393	OTHER EQUIPMENT-REPLACEMENT			6,916	
47000	CAPITAL EXPENDITURES			28,416	
705	JUD REC MICROFILM/SCANNING				
240192.705.47929	MICROFILMING	17,925	150,000	261,868	
47000	CAPITAL EXPENDITURES	17,925	150,000	261,868	
	TOTALS:	17,925	150,000	290,284	

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240203	OTHER CAP PROJ-VOTERS REG				
240203.000.47393	OTHER EQUIPMENT-REPLACEMENT			4,858	
240203.000.47441	COMPUTER EQUIPMENT-NEW	16,000		570,576	
47000	CAPITAL EXPENDITURES	16,000		575,434	
	TOTALS:	16,000		575,434	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240302	OTHER CAP PROJ-GENERAL COUNTY				
730	COUNTY VEHICLE REPLACEMENTS				
240302.730.47331	VEHICLES-REPLACEMENT	647,751	310,000	360,506	310,000
47000	CAPITAL EXPENDITURES	647,751	310,000	360,506	310,000
	TOTALS:	647,751	310,000	360,506	310,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240371	OTHER CAP PROJ-IT				
019	ERP (ENTERPRISE RESOURCE PLAN)				
240371.019.47441	COMPUTER EQUIPMENT-NEW	(40,000)		40,001	
47000	CAPITAL EXPENDITURES	(40,000)		40,001	
129	DATA CTR INFRAST LIFECYCLE MGT				
240371.129.47351	COMPUTER EQUIPMENT-REPLACEMENT			128,713	250,000
47000	CAPITAL EXPENDITURES			128,713	250,000
131	APPLIC ASSESSMENT & MIGRATION				
240371.131.47441	COMPUTER EQUIPMENT-NEW		100,000	650,000	
47000	CAPITAL EXPENDITURES		100,000	650,000	
296	SECURITY INFRASTRUCTURE				
240371.296.47441	COMPUTER EQUIPMENT-NEW	114,293	30,000	117,056	50,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	114,293	30,000	117,056	50,000
494	PUBLIC HEARING ROOM AUDIO UPGR				
240371.494.47351	COMPUTER EQUIPMENT-REPLACEMENT			11,862	
47000	CAPITAL EXPENDITURES			11,862	
712	END USER PLATFORMS				
240371.712.47351	COMPUTER EQUIPMENT-REPLACEMENT	206,126	150,000	280,626	250,000
47000	CAPITAL EXPENDITURES	206,126	150,000	280,626	250,000
	TOTALS:	280,419	280,000	1,228,258	550,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240502	OTHER CAP PROJ-CHILDREN&YOUTH				
240502.000.47391	OFFICE FURNITURE-REPLACEMENT	63,197			
47000	CAPITAL EXPENDITURES	63,197			
	TOTALS:	63,197			

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240508	OTHER CAP PROJ-CEDAR VIEW				
240508.000.47217	BUILDING IMPROVEMENTS	462,812			
240508.000.47393	OTHER EQUIPMENT-REPLACEMENT	25,450			
47000	CAPITAL EXPENDITURES	488,262			
161	MAJOR MAINTENANCE				
240508.161.47934	MAJOR MAINTENANCE		100,000	200,000	200,000
47000	CAPITAL EXPENDITURES		100,000	200,000	200,000
	TOTALS:	488,262	100,000	200,000	200,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240601	OTHER CAP PROJ-GENERAL SVCS				
240601.000.44621	NORTHERN LEHIGH COMMUNITY CTR			1	
44000	GRANTS, SUBSIDIES, CONTRACTS			1	
240601.000.47392	OFFICE MACHINES-REPLACEMENT			4,500	
47000	CAPITAL EXPENDITURES			4,500	
362	RIVERSIDE DRIVE PAVING				
240601.362.47231	PAVING	313		147,544	
47000	CAPITAL EXPENDITURES	313		147,544	
495	ZOO INFRASTRUCTURE IMPROVEMNTS				
240601.495.47233	PARK IMPROVEMENT		200,000	205,195	

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES		200,000	205,195	
713	MAJOR MAINTENANCE				
240601.713.47934	MAJOR MAINTENANCE	301,839	300,000	637,655	250,000
47000	CAPITAL EXPENDITURES	301,839	300,000	637,655	250,000
	TOTALS:	302,152	500,000	994,895	250,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240602	OTHER CAP PROJ-PARKS & REC				
240602.000.47217	BUILDING IMPROVEMENTS				30,000
240602.000.47233	PARK IMPROVEMENT		15,000	15,000	63,000
240602.000.47393	OTHER EQUIPMENT-REPLACEMENT		40,000	36,200	28,000
240602.000.47934	MAJOR MAINTENANCE			4,732	
47000	CAPITAL EXPENDITURES		55,000	55,932	121,000
002	TRACTOR-REPLACEMENT				
240602.002.47334	TRACTOR-REPLACEMENT	75,014			
47000	CAPITAL EXPENDITURES	75,014			
091	LEHIGH MOUNTAIN PARK DEVELOP				
240602.091.47233	PARK IMPROVEMENT		1	1	50,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES		1	1	50,000
194	JORDAN CREEK GREENWAY				
240602.194.47232	IMPROVEMENTS-LAND	23,672		343,446	
47000	CAPITAL EXPENDITURES	23,672		343,446	
223	CCPW PARK PATHWAYS				
240602.223.47232	IMPROVEMENTS-LAND				993,000
47000	CAPITAL EXPENDITURES				993,000
225	BURNSIDE PLANTATION RENO				
240602.225.47232	IMPROVEMENTS-LAND		50,000	50,000	

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES		50,000	50,000	
229	VENTRAC UTILITY EQUIP				
240602.229.47492	OTHER EQUIPMENT-NEW		95,000	93,800	
47000	CAPITAL EXPENDITURES		95,000	93,800	
234	D&L TRAIL EXPAND CEMENTON-ATWN				
240602.234.47232	IMPROVEMENTS-LAND			2,007,756	
47000	CAPITAL EXPENDITURES			2,007,756	
237	TNP-ROAD REPAIRS				
240602.237.47233	PARK IMPROVEMENT	22,750		27,250	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	22,750		27,250	
399	D&L TRAILHEAD-TREICHLERS				
240602.399.47118	PARKING FACILITIES	20,701	1	78,251	
47000	CAPITAL EXPENDITURES	20,701	1	78,251	
447	TNP-UPGRD MASTER SITE PLAN				
240602.447.47232	IMPROVEMENTS-LAND	47,780		200,194	700,000
47000	CAPITAL EXPENDITURES	47,780		200,194	700,000
539	LOCKRIDGE PARK ASPHALT PAV&REP				
240602.539.47232	IMPROVEMENTS-LAND			16,731	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES			16,731	
541	ELK FENCE REPLACEMENT				
240602.541.47233	PARK IMPROVEMENT			50,000	
47000	CAPITAL EXPENDITURES			50,000	
551	INFIELD GROOMER MACHINE				
240602.551.47393	OTHER EQUIPMENT-REPLACEMENT		40,000	30,200	
47000	CAPITAL EXPENDITURES		40,000	30,200	
721	CEDAR CREEK PKWAY WEST EXPAN				
240602.721.47233	PARK IMPROVEMENT	635,795		536,459	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	635,795		536,459	
914	VELODROME TRACK RESURFACING				
240602.914.47242	VELODROME FACILITY IMPROVEMENT	750		132,807	
47000	CAPITAL EXPENDITURES	750		132,807	
926	SAYLOR PARK RENOVATIONS				
240602.926.47233	PARK IMPROVEMENT			1	
47000	CAPITAL EXPENDITURES			1	
948	LOCKRIDGE FURNACE REPAIRS				
240602.948.47233	PARK IMPROVEMENT			504,686	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES			504,686	
	TOTALS:	826,462	240,002	4,127,514	1,864,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240605	OTHER CAP PROJ-UTILITY SVCS				
240605.000.47393	OTHER EQUIPMENT-REPLACEMENT			505	
47000	CAPITAL EXPENDITURES			505	
	TOTALS:			505	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240607	OTHER CAP PROJ-MAINTENANCE				
240607.000.47393	OTHER EQUIPMENT-REPLACEMENT		18,000	18,000	
240607.000.47492	OTHER EQUIPMENT-NEW		5,000	5,000	
47000	CAPITAL EXPENDITURES		23,000	23,000	
155	TREATMENT FACILTY ENG STUDY				
240607.155.47217	BUILDING IMPROVEMENTS			100,000	
47000	CAPITAL EXPENDITURES			100,000	
184	AG CENTER CARPET REPLACEMENT				
240607.184.47241	OTHER IMPROVEMENTS			50,000	
47000	CAPITAL EXPENDITURES			50,000	
254	DETOX CENTER UPGRADES				
240607.254.47217	BUILDING IMPROVEMENTS	33,360	20,000	76,640	20,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	33,360	20,000	76,640	20,000
445	COURTHOUSE FACILITY SPACE UPGR				
240607.445.47217	BUILDING IMPROVEMENTS	168,343	50,000	231,958	
47000	CAPITAL EXPENDITURES	168,343	50,000	231,958	
557	HVAC REPLACEMENT FOR 911 CTR				
240607.557.47217	BUILDING IMPROVEMENTS			1	
47000	CAPITAL EXPENDITURES			1	
	TOTALS:	201,703	93,000	481,599	20,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240614	OTHER CAP PROJ-MAIL ROOM				
560	MAIL PROCESSING MACHINES				
240614.560.47393	OTHER EQUIPMENT-REPLACEMENT			14,932	
47000	CAPITAL EXPENDITURES			14,932	
	TOTALS:			14,932	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240621	OTHER CAP PROJ-ENVIRON SVC				
240621.000.47131	AGRICULTURAL CONSERV PROGRAM				10,000
47000	CAPITAL EXPENDITURES				10,000
238	AGRICULTURAL INCUBATOR PROG				
240621.238.47941	AGRICULTURAL INCUBATOR PROG	4,485		20,643	
47000	CAPITAL EXPENDITURES	4,485		20,643	
413	SEED FARM INFRASTRUCTURE				
240621.413.47232	IMPROVEMENTS-LAND				200,000
47000	CAPITAL EXPENDITURES				200,000
544	COMMUNITY GARDENS DEER FENCING				
240621.544.47233	PARK IMPROVEMENT			37,000	

C O U N T Y   O F   L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES			37,000	
	TOTALS:	4,485		57,643	210,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240624	OTHER CAP PROJ-MN LEAG BALL PK				
144	BASEBALL STADIUM MAJOR MAINT				
240624.144.47217	BUILDING IMPROVEMENTS	14,760	1	658,177	700,000
47000	CAPITAL EXPENDITURES	14,760	1	658,177	700,000
	TOTALS:	14,760	1	658,177	700,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240631	OTHER CAP PROJ-COMM CTR				
240631.000.47393	OTHER EQUIPMENT-REPLACEMENT			172,500	
47000	CAPITAL EXPENDITURES			172,500	
252	911 CAD REPLACEMENT				
240631.252.47393	OTHER EQUIPMENT-REPLACEMENT			47,684	
47000	CAPITAL EXPENDITURES			47,684	
311	EMS A5 SIMULCAST PROJECT				
240631.311.47393	OTHER EQUIPMENT-REPLACEMENT	42,772		186,900	
47000	CAPITAL EXPENDITURES	42,772		186,900	
376	911 TELEPHONE SWITCH SOFTWARE				
240631.376.47393	OTHER EQUIPMENT-REPLACEMENT			15,989	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES			15,989	
411	UNINTERRUPTED POWER SUPPLY				
240631.411.47393	OTHER EQUIPMENT-REPLACEMENT				250,000
47000	CAPITAL EXPENDITURES				250,000
443	911 CONSOLIDATE (ALLENTOWN/LC)				
240631.443.47914	OTHER CAPITAL EXPENDITURES	384,203		1,102,143	
47000	CAPITAL EXPENDITURES	384,203		1,102,143	
558	911 RADIO SYSTEM UPGRADE				
240631.558.47393	OTHER EQUIPMENT-REPLACEMENT	115,455		155,503	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	115,455		155,503	
	TOTALS:	542,430		1,680,719	250,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240632	OTHER CAP PROJ-EMER MGMT				
240632.000.47393	OTHER EQUIPMENT-REPLACEMENT			20,000	
240632.000.47492	OTHER EQUIPMENT-NEW			290,662	
47000	CAPITAL EXPENDITURES			310,662	
473	WEAPONS OF MASS DEST METERS				
240632.473.47393	OTHER EQUIPMENT-REPLACEMENT		50,000	50,000	
47000	CAPITAL EXPENDITURES		50,000	50,000	
474	REMOTE MONITORING SYSTEM				
240632.474.47393	OTHER EQUIPMENT-REPLACEMENT				70,000
47000	CAPITAL EXPENDITURES				70,000
561	POLICE CRISIS TRAINING CTR				
240632.561.47959	TRAINING CENTER	215,580	500,000	634,420	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	215,580	500,000	634,420	
	TOTALS:	215,580	550,000	995,082	70,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240641	OTHER CAP PROJ-TREXLER NAT PRS				
140	ZOO INFRASTRUCTURE REPAIRS				
240641.140.47243	TREXLER NAT PRES IMPROVEMENTS			4,145	
47000	CAPITAL EXPENDITURES			4,145	
	TOTALS:			4,145	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
240801	OTHER CAP PROJ-JAIL				
240801.000.47342	OTHER KITCHEN EQUIPMENT-REP	5,651			
240801.000.47393	OTHER EQUIPMENT-REPLACEMENT	6,102	6,000	55,461	
47000	CAPITAL EXPENDITURES	11,753	6,000	55,461	
147	UPGRADE IT SERVER FIRE PROTECT				
240801.147.47351	COMPUTER EQUIPMENT-REPLACEMENT	46,955		107,275	
47000	CAPITAL EXPENDITURES	46,955		107,275	
195	EMERGENCY GENERATOR-REPLACE				
240801.195.47393	OTHER EQUIPMENT-REPLACEMENT				465,000
47000	CAPITAL EXPENDITURES				465,000
217	INDIVIDUAL RECREATION UNITS				
240801.217.47217	BUILDING IMPROVEMENTS		160,000	160,000	25,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES		160,000	160,000	25,000
219	MAJOR MAINTENANCE				
240801.219.47934	MAJOR MAINTENANCE	443,794	200,000	768,692	200,000
47000	CAPITAL EXPENDITURES	443,794	200,000	768,692	200,000
286	BODY CAMERA				
240801.286.47492	OTHER EQUIPMENT-NEW				30,000
47000	CAPITAL EXPENDITURES				30,000
320	ARMED TRANSPORT				
240801.320.47393	OTHER EQUIPMENT-REPLACEMENT				40,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES				40,000
325	WATER & SEWER PLUMBING				
240801.325.47217	BUILDING IMPROVEMENTS				125,000
47000	CAPITAL EXPENDITURES				125,000
351	KITCHEN EQUIPMENT				
240801.351.47342	OTHER KITCHEN EQUIPMENT-REP				30,000
47000	CAPITAL EXPENDITURES				30,000
364	HANDHELD COMMUNICATION RADIOS				
240801.364.47332	RADIO-REPLACEMENT	2,496		21,372	20,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	2,496		21,372	20,000
486	HOT WATER HEATER ELEMENT BUNDL				
240801.486.47217	BUILDING IMPROVEMENTS			32,548	
47000	CAPITAL EXPENDITURES			32,548	
522	UPPER PARKING LOT				
240801.522.47231	PAVING		125,000	125,000	
47000	CAPITAL EXPENDITURES		125,000	125,000	
523	LOWER PARKING LOT				
240801.523.47231	PAVING		200,000	200,000	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES		200,000	200,000	
530	CELL DOORS				
240801.530.47217	BUILDING IMPROVEMENTS			1	20,000
47000	CAPITAL EXPENDITURES			1	20,000
543	INTERCOM SYSTEM				
240801.543.47393	OTHER EQUIPMENT-REPLACEMENT		50,000	50,000	
47000	CAPITAL EXPENDITURES		50,000	50,000	
563	CELL LOCK REPLACEMENT				
240801.563.47217	BUILDING IMPROVEMENTS		25,000	25,000	

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES		25,000	25,000	
564	CORRECTION OFFICER PODIUM				
240801.564.47391	OFFICE FURNITURE-REPLACEMENT	9,755			
47000	CAPITAL EXPENDITURES	9,755			
565	WALK IN COOLER & FREEZER DOOR				
240801.565.47393	OTHER EQUIPMENT-REPLACEMENT			35,000	
47000	CAPITAL EXPENDITURES			35,000	
566	ASCO POWER TRANSFER SWITCH				
240801.566.47217	BUILDING IMPROVEMENTS			50,000	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES			50,000	
567	HEAVY DUTY WASHING MACHINE				
240801.567.47393	OTHER EQUIPMENT-REPLACEMENT			120,000	
47000	CAPITAL EXPENDITURES			120,000	
	TOTALS:	514,753	766,000	1,750,349	955,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
241001	OTHER CAP PROJ-COURT ADMIN				
241001.000.47392	OFFICE MACHINES-REPLACEMENT			3,221	
241001.000.47393	OTHER EQUIPMENT-REPLACEMENT			4,910	
241001.000.47492	OTHER EQUIPMENT-NEW				20,000
47000	CAPITAL EXPENDITURES			8,131	20,000
542	DIGITAL AUDIO RECORDING DEVICE				
241001.542.47492	OTHER EQUIPMENT-NEW	1,650		4,620	
47000	CAPITAL EXPENDITURES	1,650		4,620	
555	COURTHOUSE CHAIR REPLACEMENT				
241001.555.47391	OFFICE FURNITURE-REPLACEMENT	34,429		333,481	
47000	CAPITAL EXPENDITURES	34,429		333,481	
556	COURTHOUSE RECORDING				
241001.556.47492	OTHER EQUIPMENT-NEW	14,179		185,821	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	14,179		185,821	
	TOTALS:	50,258		532,053	20,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
241005	OTHER CAP PROJ-DOMESTIC REL				
241005.000.47392	OFFICE MACHINES-REPLACEMENT		5,000	3,583	
241005.000.47393	OTHER EQUIPMENT-REPLACEMENT		7,000	8,417	9,000
47000	CAPITAL EXPENDITURES		12,000	12,000	9,000
	TOTALS:		12,000	12,000	9,000

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
241008	OTHER CAP PROJ-MAG DIST JUDGES				
241008.000.47241	OTHER IMPROVEMENTS			10,000	
241008.000.47391	OFFICE FURNITURE-REPLACEMENT		40,000	55,000	
241008.000.47392	OFFICE MACHINES-REPLACEMENT				12,000
241008.000.47393	OTHER EQUIPMENT-REPLACEMENT		18,000	18,000	10,000
241008.000.47441	COMPUTER EQUIPMENT-NEW	138		3,659	
241008.000.47494	OFFICE FURNITURE-NEW	290		17,210	
241008.000.47495	OFFICE MACHINES-NEW			3,609	12,000
47000	CAPITAL EXPENDITURES	428	58,000	107,478	34,000
	TOTALS:	428	58,000	107,478	34,000

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
241031	OTHER CAP PROJ-ADULT PROB				
241031.000.47392	OFFICE MACHINES-REPLACEMENT			5,000	
241031.000.47492	OTHER EQUIPMENT-NEW			13,000	
47000	CAPITAL EXPENDITURES			18,000	
190	ADULT PROB TASER REPLACE				
241031.190.47393	OTHER EQUIPMENT-REPLACEMENT		25,000	25,000	5,000
47000	CAPITAL EXPENDITURES		25,000	25,000	5,000
	TOTALS:		25,000	43,000	5,000

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
241032	OTHER CAP PROJ-JUV PROB				
192	JUV DETENTION / TREATMENT CTR				
241032.192.47217	BUILDING IMPROVEMENTS		4	4	
47000	CAPITAL EXPENDITURES		4	4	
	TOTALS:		4	4	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
241201	OTHER CAP PROJ-GOVT CTR				
004	GC-PARKADE CONCRETE REPAIRS				
241201.004.47217	BUILDING IMPROVEMENTS		100,000	470,000	150,000
47000	CAPITAL EXPENDITURES		100,000	470,000	150,000
162	GC-CARPET REPLACEMENT				
241201.162.47217	BUILDING IMPROVEMENTS			210,000	
47000	CAPITAL EXPENDITURES			210,000	
185	GC-ROOF REPLACEMENT				
241201.185.47217	BUILDING IMPROVEMENTS		250,000	350,000	100,000
47000	CAPITAL EXPENDITURES		250,000	350,000	100,000
191	HEATING COIL REPLACEMENT				
241201.191.47217	BUILDING IMPROVEMENTS		32,000	191,202	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES		32,000	191,202	
532	PARKADE CONCRETE REPAIRS				
241201.532.47217	BUILDING IMPROVEMENTS	2,425		67,244	
47000	CAPITAL EXPENDITURES	2,425		67,244	
	TOTALS:	2,425	382,000	1,288,446	250,000

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
241517	OTHER CAP PROJ-AUTO THEFT				
481	VEHICLE - AUTO THEFT				
241517.481.47421	VEHICLES-NEW		45,000	45,000	
47000	CAPITAL EXPENDITURES		45,000	45,000	
	TOTALS:		45,000	45,000	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
241518	OTHER CAP PROJ-INSURANCE FRAUD				
483	VEHICLE - INSURANCE FRAUD				
241518.483.47421	VEHICLES-NEW	37,200	45,000	45,000	
47000	CAPITAL EXPENDITURES	37,200	45,000	45,000	
	TOTALS:	37,200	45,000	45,000	

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
241522	OTHER CAP PROJ-PUBLIC SAFETY				
529	NEW RECORDS MGMT SYS FOR RIIC				
241522.529.47441	COMPUTER EQUIPMENT-NEW			79,414	
47000	CAPITAL EXPENDITURES			79,414	
	TOTALS:			79,414	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
247101	OTHER CAP PROJ-CB NURSING				
276	RESIDENT CARE EQUIP REPLACE				
247101.276.47393	OTHER EQUIPMENT-REPLACEMENT	55,905	300,000	591,142	300,000
47000	CAPITAL EXPENDITURES	55,905	300,000	591,142	300,000
	TOTALS:	55,905	300,000	591,142	300,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
247131	OTHER CAP PROJ-CB ADMIN				
158	IT EQUIPMENT				
247131.158.47351	COMPUTER EQUIPMENT-REPLACEMENT	82,915	85,000	197,509	85,000
47000	CAPITAL EXPENDITURES	82,915	85,000	197,509	85,000
	TOTALS:	82,915	85,000	197,509	85,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
247133	OTHER CAP PROJ-CB FACILITIES				
018	BLDGS & INFRA SYSTEMS & STRUCT				
247133.018.47217	BUILDING IMPROVEMENTS	91,175	625,000	1,285,207	500,000
47000	CAPITAL EXPENDITURES	91,175	625,000	1,285,207	500,000
263	FACILITY RESIDENT UNIT RENOV				
247133.263.47217	BUILDING IMPROVEMENTS	6,916	50,000	175,798	50,000
47000	CAPITAL EXPENDITURES	6,916	50,000	175,798	50,000
270	PAVE PARKING LOTS & ACCESS				
247133.270.47231	PAVING	23,897	120,000	151,103	
47000	CAPITAL EXPENDITURES	23,897	120,000	151,103	
338	MAJOR MAINTENANCE				
247133.338.47217	BUILDING IMPROVEMENTS	89,373		17,544	
247133.338.47934	MAJOR MAINTENANCE		100,000	446,980	75,000

C O U N T Y   O F   L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	89,373	100,000	464,524	75,000
521	OUTDOOR MAINTENANCE EQUIPTMENT				
247133.521.47393	OTHER EQUIPMENT-REPLACEMENT	29,342			
47000	CAPITAL EXPENDITURES	29,342			
549	PHASE TWO CEDARBROOK RENO				
247133.549.47217	BUILDING IMPROVEMENTS		100,000	100,000	100,000
47000	CAPITAL EXPENDITURES		100,000	100,000	100,000
863	SIDEWALK & CURB BRICK POINT				
247133.863.47217	BUILDING IMPROVEMENTS	15,885	125,000	154,115	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	15,885	125,000	154,115	
	TOTALS:	256,588	1,120,000	2,330,747	725,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
247143	OTHER CAP PROJ-DINING SVCS				
324	FOOD SERVICES				
247143.324.47342	OTHER KITCHEN EQUIPMENT-REP	17,937	100,000	357,602	20,000
47000	CAPITAL EXPENDITURES	17,937	100,000	357,602	20,000
	TOTALS:	17,937	100,000	357,602	20,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
247215	OTHER CAP PROJ-FH-THERAPY REC				
519	RESIDENT TRANSPORT VEHICLES				
247215.519.47421	VEHICLES-NEW			8,840	
47000	CAPITAL EXPENDITURES			8,840	
	TOTALS:			8,840	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
247233	OTHER CAP PROJ-FH FACILIITES				
154	RESIDENT ROOM IMPROVEMENT				
247233.154.47217	BUILDING IMPROVEMENTS	114,227	50,000	125,359	50,000
47000	CAPITAL EXPENDITURES	114,227	50,000	125,359	50,000
368	FURNITURE REPLACEMENT				
247233.368.47393	OTHER EQUIPMENT-REPLACEMENT	4,317	25,000	56,770	25,000
47000	CAPITAL EXPENDITURES	4,317	25,000	56,770	25,000
416	WALL GUARD NURSING UNITS				
247233.416.47217	BUILDING IMPROVEMENTS	38,637		3,046	30,000
47000	CAPITAL EXPENDITURES	38,637		3,046	30,000
477	MAJOR MAINTENANCE				
247233.477.47934	MAJOR MAINTENANCE		160,000	564,330	110,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES		160,000	564,330	110,000
518	BUILD & INSFRA SYS & STRUCT				
247233.518.47217	BUILDING IMPROVEMENTS	481,264	300,000	662,962	515,000
47000	CAPITAL EXPENDITURES	481,264	300,000	662,962	515,000
	TOTALS:	638,445	535,000	1,412,467	730,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
247243	OTHER CAP PROJ-FH DINING SVCS				
441	FOOD SERVICE EQUIPMENT				
247243.441.47342	OTHER KITCHEN EQUIPMENT-REP		20,000	293,814	20,000
47000	CAPITAL EXPENDITURES		20,000	293,814	20,000
	TOTALS:		20,000	293,814	20,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1406	OTHER CAPITAL PROJECTS				
	REVENUE TOTALS:				
	SOURCE TOTALS:	5,393,725	6,046,007	21,841,391	7,737,000
	BEG FUND BAL TOTALS:				
	TOTALS:	5,393,725	6,046,007	21,841,391	7,737,000
	EXPENDITURE TOTALS:	5,393,727	6,046,007	21,841,391	7,737,000
	USES TOTALS:				
	END FUND BAL TOTALS:				
	TOTALS:	5,393,727	6,046,007	21,841,391	7,737,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1419	INFRASTRUCTURE FUND				
380652	INFRASTRUCTURE-UTIL SVC-BR				
380652.000.32311	ACT 44	241,692	235,000	235,000	235,000
380652.000.32329	GAS WELL IMPACT FEE	459,404	650,000	650,000	450,000
380652.000.32337	ACT 89	450,350	450,000	450,000	450,000
380652.000.32499	OTHER GRANTS & REIMBURSEMENTS	69,017			
32000	GRANTS & REIMBURSEMENTS	1,220,463	1,335,000	1,335,000	1,135,000
380652.000.35111	INTEREST-SAVINGS & MONEY MAR	531,793	100,000	100,000	200,000
35000	INVESTMENT INC	531,793	100,000	100,000	200,000
	TOTALS:	1,752,256	1,435,000	1,435,000	1,335,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1419	INFRASTRUCTURE FUND				
380652	INFRASTRUCTURE-UTIL SVC-BR				
069	BLOSE'S BRIDGE				
380652.069.47224	OTHER BRIDGE IMPROVEMENTS	78,144	250,000	553,191	150,000
47000	CAPITAL EXPENDITURES	78,144	250,000	553,191	150,000
078	READING RD BRIDGE-CEDAR CREEK				
380652.078.47253	READING ROAD BRIDGE			200,000	
47000	CAPITAL EXPENDITURES			200,000	
079	STREAM SED REMOVAL & REPARIAN				
380652.079.47272	STREAM SED REMOVAL & RIPARIAN			1	
47000	CAPITAL EXPENDITURES			1	
182	BRIDGES-GENERAL MAJ MAINT PROJ				
380652.182.47934	MAJOR MAINTENANCE	3,001	200,000	1,822,016	1

C O U N T Y   O F   L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	3,001	200,000	1,822,016	1
236	CONCRETE STRUCT MEMB SURFACE				
380652.236.47224	OTHER BRIDGE IMPROVEMENTS			180,832	1
47000	CAPITAL EXPENDITURES			180,832	1
240	WIRE MILL BRIDGE				
380652.240.47277	WIRE MILL BRIDGE			20,000	
47000	CAPITAL EXPENDITURES			20,000	
355	BRIDGE 90 REHAB-NORTHAMPTON CO				
380652.355.47224	OTHER BRIDGE IMPROVEMENTS			72,575	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES			72,575	
427	STONE MASONRY REPAIR/REPOINT				
380652.427.47224	OTHER BRIDGE IMPROVEMENTS			100,000	
47000	CAPITAL EXPENDITURES			100,000	
507	DEVONSHIRE BRIDGE				
380652.507.47224	OTHER BRIDGE IMPROVEMENTS		1	5	1
47000	CAPITAL EXPENDITURES		1	5	1
508	RUHETOWN BRIDGE				
380652.508.47286	RUHETOWN BRIDGE		400,000	1,300,001	1

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES		400,000	1,300,001	1
509	KOCHER’S BRIDGE				
380652.509.47269	KOCHERS BRIDGE		100,000	450,001	1
47000	CAPITAL EXPENDITURES		100,000	450,001	1
510	MOSSERVILLE BRIDGE				
380652.510.47287	MOSSERVILLE BRIDGE		1	100,005	1
47000	CAPITAL EXPENDITURES		1	100,005	1
511	OSWALD’S MILL BRIDGE				
380652.511.47288	OSWALD’S MILL BRIDGE		300,000	600,002	1

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES		300,000	600,002	1
512	LONG’S BRIDGE				
380652.512.47289	LONG’S BRIDGE		100,000	375,001	1
47000	CAPITAL EXPENDITURES		100,000	375,001	1
513	URLICH’S MILL BRIDGE				
380652.513.47811	URLICH’S MILL BRIDGE		100,000	633,423	1
47000	CAPITAL EXPENDITURES		100,000	633,423	1
514	REX’S COVERED BRIDGE				
380652.514.47261	REX’S COVERED BRIDGE		1	325,003	100,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES		1	325,003	100,000
515	SAEGER'S QUARRY BRIDGE				
380652.515.47812	SAEGER'S QUARRY BRIDGE		100,000	475,002	100,000
47000	CAPITAL EXPENDITURES		100,000	475,002	100,000
516	HAMILTON ST JORDAN CREEK BRIDG				
380652.516.47224	OTHER BRIDGE IMPROVEMENTS			300,003	250,000
47000	CAPITAL EXPENDITURES			300,003	250,000
517	PINE STREET BRIDGE				
380652.517.47264	PINE STREET BRIDGE		250,000	913,107	250,000
380652.517.47285	ADA COMPLIANCE EXPENSES			65,000	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES		250,000	978,107	250,000
568	EMERALD BRIDGE #2				
380652.568.47813	EMERALD BRIDGE #2		250,000	1,125,001	
47000	CAPITAL EXPENDITURES		250,000	1,125,001	
569	KRESSLEY BRIDGE				
380652.569.47814	KRESSLEY BRIDGE			25,000	50,000
47000	CAPITAL EXPENDITURES			25,000	50,000
739	COPLAY/NORTHAMPTON BRIDGE				
380652.739.47226	COPLAY/NORTHAMPTON BRIDGE	6,600			

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	6,600			
743	GUIDE RAIL UPGRADE				
380652.743.47224	OTHER BRIDGE IMPROVEMENTS	6,650	1	68,357	1
47000	CAPITAL EXPENDITURES	6,650	1	68,357	1
751	WALNUT ST BR OVER TROUT CREEK				
380652.751.47229	WALNUT ST BR OVER TROUT CREEK	35,748		552,258	
47000	CAPITAL EXPENDITURES	35,748		552,258	
905	WEHR’S COVERED BRIDGE-JORDAN				
380652.905.47224	OTHER BRIDGE IMPROVEMENTS			50,003	
380652.905.47278	WEHR’S COVERED BRIDGE-JORDAN		1	1,158,405	200,000

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES		1	1,208,408	200,000
920	BITTNERS CORNER BRIDGE				
380652.920.47259	BITTNERS CORNER BRIDGE			1	
47000	CAPITAL EXPENDITURES			1	
936	GEIGER’S COVERED BRIDGE				
380652.936.47275	GEIGER’S COVERED BRIDGE			111,531	
47000	CAPITAL EXPENDITURES			111,531	
	TOTALS:	130,143	2,050,005	11,575,724	1,100,010

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1419	INFRASTRUCTURE FUND				
380652	INFRASTRUCTURE-UTIL SVC-BR				
380652.000.29215	FUND BALANCE - COMMITTED	11,107,312	2,800,000	12,112,637	2,000,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	11,107,312	2,800,000	12,112,637	2,000,000
380652.000.29915	FUND BALANCE - COMMITTED	12,729,424	2,184,995	1,971,913	2,234,990
	TOTAL FUND BALANCE AT END OF YEAR	12,729,424	2,184,995	1,971,913	2,234,990

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1419	INFRASTRUCTURE FUND				
	REVENUE TOTALS:	1,752,256	1,435,000	1,435,000	1,335,000
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	11,107,312	2,800,000	12,112,637	2,000,000
	TOTALS:	12,859,568	4,235,000	13,547,637	3,335,000
	EXPENDITURE TOTALS:	130,143	2,050,005	11,575,724	1,100,010
	USES TOTALS:				
	END FUND BAL TOTALS:	12,729,424	2,184,995	1,971,913	2,234,990
	TOTALS:	12,859,567	4,235,000	13,547,637	3,335,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1435	BOND FUND SERIES 2019				
550100	BOND FUND SERIES 2019				
550100.000.35111	INTEREST-SAVINGS & MONEY MAR	1,781,309	1	1	1
35000	INVESTMENT INC	1,781,309	1	1	1
	TOTALS:	1,781,309	1	1	1

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1435	BOND FUND SERIES 2019				
550100	BOND FUND SERIES 2019				
550100.000.43484	ARBITRAGE YIELD RESTRICTION			2,137,598	
43000	PROF & TECHNICAL SERVICES			2,137,598	
	TOTALS:			2,137,598	

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1435	BOND FUND SERIES 2019				
550104	BOND FUND SER 2019-SHERIFF				
264	SECURITY SYS STANDARD & UPGRAD				
550104.264.47217	BUILDING IMPROVEMENTS	227,943		211,484	
47000	CAPITAL EXPENDITURES	227,943		211,484	
	TOTALS:	227,943		211,484	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1435	BOND FUND SERIES 2019				
550203	BOND FUND SER 2019-VOTERS REG				
248	REPLACE AGING VOTING MACHINES				
550203.248.47441	COMPUTER EQUIPMENT-NEW			1,746	
47000	CAPITAL EXPENDITURES			1,746	
	TOTALS:			1,746	

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1435	BOND FUND SERIES 2019				
550371	BOND FUND SER 2019-IT				
131	APPLIC ASSESSMENT & MIGRATION				
550371.131.47351	COMPUTER EQUIPMENT-REPLACEMENT	166,936		106,063	
47000	CAPITAL EXPENDITURES	166,936		106,063	
	TOTALS:	166,936		106,063	

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1435	BOND FUND SERIES 2019				
550607	BOND FUND SER 2019-MAINTENANCE				
354	OLD COURTHOUSE RENOV/RESTORE				
550607.354.47217	BUILDING IMPROVEMENTS	86,524		43,310	
47000	CAPITAL EXPENDITURES	86,524		43,310	
	TOTALS:	86,524		43,310	

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1435	BOND FUND SERIES 2019				
550801	BOND FUND SER 2019-JAIL				
487	ENGIN/REPLACE ELECTRIC BOILERS				
550801.487.47217	BUILDING IMPROVEMENTS	502,827		427	
47000	CAPITAL EXPENDITURES	502,827		427	
	TOTALS:	502,827		427	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1435	BOND FUND SERIES 2019				
551201	BOND FUND SER 2019-GOVT CENTER				
532	PARKADE CONCRETE REPAIRS				
551201.532.47217	BUILDING IMPROVEMENTS			175,000	
47000	CAPITAL EXPENDITURES			175,000	
	TOTALS:			175,000	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1435	BOND FUND SERIES 2019				
557133	BOND FUND SER 2019-CB FACILITI				
080	RECONFIGURE BUILDING UNITS				
557133.080.47217	BUILDING IMPROVEMENTS	4,415,850		27,124,732	
47000	CAPITAL EXPENDITURES	4,415,850		27,124,732	
	TOTALS:	4,415,850		27,124,732	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1435	BOND FUND SERIES 2019				
550100	BOND FUND SERIES 2019				
550100.000.29214	FUND BALANCE - RESTRICTED	34,839,944	1	29,800,361	1
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	34,839,944	1	29,800,361	1
550100.000.29914	FUND BALANCE - RESTRICTED	31,221,174	2	2	2
	TOTAL FUND BALANCE AT END OF YEAR	31,221,174	2	2	2

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1435	BOND FUND SERIES 2019				
	REVENUE TOTALS:	1,781,309	1	1	1
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	34,839,944	1	29,800,361	1
	TOTALS:	36,621,253	2	29,800,362	2
	EXPENDITURE TOTALS:	5,400,080		29,800,360	
	USES TOTALS:				
	END FUND BAL TOTALS:	31,221,174	2	2	2
	TOTALS:	36,621,254	2	29,800,362	2

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1436	BOND FUND SERIES 2023				
560100	BOND FUND SERIES 2023				
560100.000.35111	INTEREST-SAVINGS & MONEY MAR	419,331	1	1	1
35000	INVESTMENT INC	419,331	1	1	1
	TOTALS:	419,331	1	1	1

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1436	BOND FUND SERIES 2023				
560104	BOND FUND SER 2023-SHERIFF				
264	SECURITY SYS STANDARD & UPGRAD				
560104.264.47393	OTHER EQUIPMENT-REPLACEMENT	200,441		673,560	
47000	CAPITAL EXPENDITURES	200,441		673,560	
	TOTALS:	200,441		673,560	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1436	BOND FUND SERIES 2023				
560371	BOND FUND SER 2023-IT				
131	APPLIC ASSESSMENT & MIGRATION				
560371.131.47351	COMPUTER EQUIPMENT-REPLACEMENT			1,000,000	
47000	CAPITAL EXPENDITURES			1,000,000	
	TOTALS:			1,000,000	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1436	BOND FUND SERIES 2023				
560601	BOND FUND SER 2023-GEN SERVICE				
495	ZOO INFRASTRUCTURE IMPROVEMNTS				
560601.495.47217	BUILDING IMPROVEMENTS	17,345		457,655	
47000	CAPITAL EXPENDITURES	17,345		457,655	
559	DUMP TRUCK-REPLACEMENT				
560601.559.47393	OTHER EQUIPMENT-REPLACEMENT	29,620		230,880	
47000	CAPITAL EXPENDITURES	29,620		230,880	
	TOTALS:	46,965		688,535	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1436	BOND FUND SERIES 2023				
560602	BOND FUND SER 2023-PARKS				
234	D&L TRAIL EXPAND CEMENTON-ATWN				
560602.234.47232	IMPROVEMENTS-LAND			2,250,000	
47000	CAPITAL EXPENDITURES			2,250,000	
528	CEDAR CREEK WEST BARN R&M				
560602.528.47217	BUILDING IMPROVEMENTS	6,300		1,200	
47000	CAPITAL EXPENDITURES	6,300		1,200	
538	SECURITY GATE REPLACEMENT				
560602.538.47217	BUILDING IMPROVEMENTS	7,308		92,692	
47000	CAPITAL EXPENDITURES	7,308		92,692	
547	VELDROME WEST BARN ROOF REPLAC				
560602.547.47217	BUILDING IMPROVEMENTS	19,797		327,703	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	19,797		327,703	
552	RODALE PARK ASPHALT MAINT				
560602.552.47232	IMPROVEMENTS-LAND	11,490		318,510	
47000	CAPITAL EXPENDITURES	11,490		318,510	
948	LOCKRIDGE FURNACE REPAIRS				
560602.948.47217	BUILDING IMPROVEMENTS	23,153		1,826,847	
47000	CAPITAL EXPENDITURES	23,153		1,826,847	
	TOTALS:	68,048		4,816,952	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1436	BOND FUND SERIES 2023				
560607	BOND FUND SER 2023-MAINTENANCE				
445	COURTHOUSE FACILITY SPACE UPGR				
560607.445.47217	BUILDING IMPROVEMENTS	8,074		681,426	
47000	CAPITAL EXPENDITURES	8,074		681,426	
	TOTALS:	8,074		681,426	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1436	BOND FUND SERIES 2023				
560621	BOND FUND SER 2023-AGLAND PRES				
800	AG CONSERVATION EASEMENTS				
560621.800.47131	AGRICULTURAL CONSERV PROGRAM	381,212		1,065,911	
47000	CAPITAL EXPENDITURES	381,212		1,065,911	
	TOTALS:	381,212		1,065,911	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1436	BOND FUND SERIES 2023				
560624	BOND FUND SER 2023-COMM CTR				
558	911 RADIO SYSTEM UPGRADE				
560624.558.47351	COMPUTER EQUIPMENT-REPLACEMENT	1,738,223		42,611,777	
47000	CAPITAL EXPENDITURES	1,738,223		42,611,777	
	TOTALS:	1,738,223		42,611,777	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1436	BOND FUND SERIES 2023				
560632	BOND FUND SER 2023-EMER MGMT				
012	FIRE TRAINING CENTER				
560632.012.47959	TRAINING CENTER			800,000	
47000	CAPITAL EXPENDITURES			800,000	
474	REMOTE MONITORING SYSTEM				
560632.474.47393	OTHER EQUIPMENT-REPLACEMENT	167,520		7,479	
47000	CAPITAL EXPENDITURES	167,520		7,479	
548	HAZMAT COORDINATOR RESPON VECH				
560632.548.47331	VEHICLES-REPLACEMENT	88,346		1,654	
47000	CAPITAL EXPENDITURES	88,346		1,654	
561	POLICE CRISIS TRAINING CTR				
560632.561.47959	TRAINING CENTER			700,000	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES			700,000	
	TOTALS:	255,866		1,509,133	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1436	BOND FUND SERIES 2023				
560801	BOND FUND SER 2023-JAIL				
522	UPPER PARKING LOT				
560801.522.47217	BUILDING IMPROVEMENTS			256,095	
47000	CAPITAL EXPENDITURES			256,095	
523	LOWER PARKING LOT				
560801.523.47217	BUILDING IMPROVEMENTS			280,000	
47000	CAPITAL EXPENDITURES			280,000	
543	INTERCOM SYSTEM				
560801.543.47217	BUILDING IMPROVEMENTS	52,800		397,105	
47000	CAPITAL EXPENDITURES	52,800		397,105	
562	JAIL WINDOW REPLACEMENT				
560801.562.47217	BUILDING IMPROVEMENTS	16,633		1,539,107	

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
47000	CAPITAL EXPENDITURES	16,633		1,539,107	
	TOTALS:	69,433		2,472,307	

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1436	BOND FUND SERIES 2023				
560100	BOND FUND SERIES 2023				
560100.000.29214	FUND BALANCE - RESTRICTED	58,147,385	1	55,519,602	1
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	58,147,385	1	55,519,602	1
560100.000.29914	FUND BALANCE - RESTRICTED	55,798,454	2	2	2
	TOTAL FUND BALANCE AT END OF YEAR	55,798,454	2	2	2

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
1436	BOND FUND SERIES 2023				
	REVENUE TOTALS:	419,331	1	1	1
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	58,147,385	1	55,519,602	1
	TOTALS:	58,566,716	2	55,519,603	2
	EXPENDITURE TOTALS:	2,768,262		55,519,601	
	USES TOTALS:				
	END FUND BAL TOTALS:	55,798,454	2	2	2
	TOTALS:	58,566,716	2	55,519,603	2

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
2101	CEDAR VIEW APARTMENTS				
050802	CEDAR VIEW APARTMENTS				
050802.000.33176	RETURN CHECK FEE	320	200	200	800
050802.000.33199	OTHER DEPARTMENTAL EARNINGS	77,502	106,519	106,519	156,065
33000	DEPARTMENT EARNINGS	77,822	106,719	106,719	156,865
050802.000.35111	INTEREST-SAVINGS & MONEY MAR	52,390	43,459	43,459	46,000
050802.000.35112	INTEREST-CERTS OF DEPOSIT		1	1	1
35000	INVESTMENT INC	52,390	43,460	43,460	46,001
050802.000.37411	RENT-CEDARVIEW APARTMENTS	1,384,139	1,361,854	1,361,854	1,454,765
37000	RENTS	1,384,139	1,361,854	1,361,854	1,454,765
050802.000.39119	DONATIONS		1	1	1
050802.000.39199	ALL OTHER REVENUE	1,347	1,000	1,000	1,000
39000	OTHER	1,347	1,001	1,001	1,001
	TOTALS:	1,515,698	1,513,034	1,513,034	1,658,632

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
2101	CEDAR VIEW APARTMENTS				
050802	CEDAR VIEW APARTMENTS				
050802.000.41111	FULL TIME EMPLOYEES	339,742	353,251	353,251	363,853
050802.000.41311	PART TIME EMPLOYEES	19,859	20,000	20,000	20,000
050802.000.41411	OVERTIME PAY	15,383	15,200	15,200	15,200
050802.000.41611	WORKERS COMPENSATION COSTS	3,295	3,010	3,126	3,285
050802.000.41711	HEALTH CARE PLAN	65,053	54,718	50,577	49,516
050802.000.41712	LIFE INSURANCE PREMIUMS	337	356	356	356
050802.000.41713	CANCER INSURANCE PREMIUMS	3	3	3	3
050802.000.41714	HEALTH CARE-RX	8,550	8,208	12,208	9,197
050802.000.41715	HEALTH CARE-DENTAL	1,354	1,231	1,231	1,369
050802.000.41716	HEALTH CARE-VISION	143	82	107	151
050802.000.41717	HEALTH CARE-ADMIN	(19)	38	38	38
050802.000.41721	FEDERAL OLD AGE INSURANCE	25,202	24,623	24,623	25,456
050802.000.41722	STATE UNEMPLOYMENT CHARGES	493	274	274	411
050802.000.41731	EMPLOYER PENSION CONTRIBUTIONS	48,242	50,956	50,956	54,744
050802.000.41732	UNUSED DISABILITY LEAVE		1,231	1,231	1,779
41000	PERSONNEL SERVICES	527,637	533,181	533,181	545,358
050802.000.42111	MILEAGE-PERSONAL VEHICLE		100	100	100
050802.000.42112	OTHER TRAVEL EXPENSE		1	1	1
050802.000.42211	GASOLINE & OIL	965	800	800	800

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
	42000 TRAVEL & TRANSPORTATION	965	901	901	901
050802.000.43213	TELEPHONE (MOBILE)	3,569	3,557	3,557	3,557
050802.000.43214	CABLE TELEVISION	42,969	42,000	42,000	72,720
050802.000.43215	TELEPHONE ANSWERING SERVICE	1,554	1,500	1,500	1,500
050802.000.43411	TRASH REMOVAL	21,091	23,590	23,590	23,590
050802.000.43428	PAYROLL SERVICES	373	438	438	438
	43000 PROF & TECHNICAL SERVICES	69,556	71,085	71,085	101,805
050802.000.45261	PROFESSIONAL BOOKS&PERIODICALS		1	1	1
050802.000.45281	OTHER OPERATING SUPPLIES	2,342	4,500	5,190	4,500
050802.000.45312	MAINT & REP-MAT & SUPPLIES	42,758	50,000	56,665	65,000
	45000 MATERIALS & OPERATING SUPPLIES	45,100	54,501	61,856	69,501
050802.000.46111	TELEPHONE	3,248	2,717	2,717	2,717
050802.000.46112	FUEL	50,433	90,640	90,640	90,640
050802.000.46113	ELECTRICITY	127,565	109,800	109,800	109,800
050802.000.46114	WATER/SEWER	23,170	25,000	25,000	25,000
050802.000.46214	RECREATION PROGRAM	10,830	9,000	9,200	19,375
050802.000.46311	MAINTENANCE & REPAIR SERVICES	118,506	110,000	107,050	110,000
050802.000.46511	PERSONNEL DEVELOPMENT		1	1	1
050802.000.46522	DESKTOP COMPUTER EXPENSE	2,968	2,040	2,332	2,568
050802.000.46611	GENERAL INSURANCE		26,250	26,250	26,250
050802.000.46863	BANKING SERVICES		1	1	1
050802.000.46866	OTHER OPERATING EXPENSES	13,815	8,600	21,260	17,895

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
050802.000.46867	PAYMENTS IN LIEU	5,000	5,000	5,000	5,000
050802.000.46895	APPLICATION EXPENSE	1,594	1,500	1,500	1,500
46000	OTHER OPERATING EXPENSES	357,129	390,549	400,751	410,747
050802.000.47213	BUILDING IMPROV-CEDARVIEW	58,129	65,000	65,000	65,000
050802.000.47393	OTHER EQUIPMENT-REPLACEMENT	11,201	55,320	55,320	15,000
47000	CAPITAL EXPENDITURES	69,330	120,320	120,320	80,000
050802.000.61115	TRANS TO AGENCY ON AGING FD	19,745	32,000	32,000	32,000
050802.000.61171	TRANS TO OTHER CAP PROJ FUND	488,262	100,000	200,000	200,000
050802.000.61233	TRF TO SINK ESCO PROJ PHASE I	74,229			
050802.000.61234	TRF TO COUP ESCO PROJ PHASE I	1,368			
050802.000.61611	INDIRECT COST ALLOCATION	165,265	167,279	167,279	215,330
61000	OTHER FINANCING USES	748,869	299,279	399,279	447,330
	TOTALS:	1,818,586	1,469,816	1,587,373	1,655,642

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
2101	CEDAR VIEW APARTMENTS				
050802	CEDAR VIEW APARTMENTS				
050802.000.29411	RETAINED EARNINGS	1,393,300	600,000	717,557	1,000,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	1,393,300	600,000	717,557	1,000,000
050802.000.29913	RETAINED EARNINGS	1,090,413	643,218	643,218	1,002,990
	TOTAL FUND BALANCE AT END OF YEAR	1,090,413	643,218	643,218	1,002,990

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
2101	CEDAR VIEW APARTMENTS				
	REVENUE TOTALS:	1,515,698	1,513,034	1,513,034	1,658,632
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	1,393,300	600,000	717,557	1,000,000
	TOTALS:	2,908,998	2,113,034	2,230,591	2,658,632
	EXPENDITURE TOTALS:	1,069,717	1,170,537	1,188,094	1,208,312
	USES TOTALS:	748,869	299,279	399,279	447,330
	END FUND BAL TOTALS:	1,090,413	643,218	643,218	1,002,990
	TOTALS:	2,908,999	2,113,034	2,230,591	2,658,632

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
2111	GOVERNMENT CENTER				
120100	GOVERNMENT CENTER				
120100.000.32499	OTHER GRANTS & REIMBURSEMENTS		1	1	1
32000	GRANTS & REIMBURSEMENTS		1	1	1
120100.000.35111	INTEREST-SAVINGS & MONEY MAR	281,220	100,000	100,000	100,000
120100.000.35112	INTEREST-CERTS OF DEPOSIT		1	1	1
35000	INVESTMENT INC	281,220	100,001	100,001	100,001
120100.000.37311	RENT-OTHER PARKING	48,000	48,000	48,000	48,000
120100.000.37511	OFFICE RENT-GENERAL COUNTY	1,465,198	1,563,304	1,563,304	1,585,242
120100.000.37512	OFFICE RENT-CHILDREN & YOUTH	444,000	467,090	467,090	473,642
120100.000.37513	OFFICE RENT-AGING	180,988	208,162	208,162	211,110
120100.000.37514	OFFICE RENT-DRUG & ALCOHOL	18,477	19,269	19,269	19,542
120100.000.37516	OFFICE RENT-MH	158,821	161,912	161,912	164,205
120100.000.37517	OFFICE RENT-IR	29,550	30,849	30,849	31,286
120100.000.37518	OFFICE RENT-HEALTH CHOICES	36,931	38,562	38,562	39,108
120100.000.37519	OFFICE RENT-ID	125,580	134,930	134,930	136,841
120100.000.37531	PARKING-GENERAL COUNTY	10,128	9,667	9,667	9,667
120100.000.37532	PARKING-CHILDREN & YOUTH	9,120	9,208	9,208	9,208
120100.000.37533	PARKING-AGING	3,756	4,143	4,143	4,143
120100.000.37534	PARKING-DRUG & ALCOHOL	384	384	384	384
120100.000.37536	PARKING-MH	3,288	3,223	3,223	3,223
120100.000.37537	PARKING-IR	612	614	614	614
120100.000.37538	PARKING-HEALTH CHOICES	756	767	767	767

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
120100.000.37539	PARKING-ID	2,604	2,686	2,686	2,686
37000	RENTS	2,538,193	2,702,770	2,702,770	2,739,668
120100.000.39199	ALL OTHER REVENUE	269	1	1	1
39000	OTHER	269	1	1	1
	TOTALS:	2,819,682	2,802,773	2,802,773	2,839,671

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2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
2111	GOVERNMENT CENTER				
120100	GOVERNMENT CENTER				
120100.000.41111	FULL TIME EMPLOYEES	799,438	1,008,958	997,571	997,112
120100.000.41411	OVERTIME PAY	38,202	6,000	6,000	6,000
120100.000.41611	WORKERS COMPENSATION COSTS	8,582	7,863	8,166	8,410
120100.000.41711	HEALTH CARE PLAN	109,573	142,970	134,607	126,775
120100.000.41712	LIFE INSURANCE PREMIUMS	878	929	929	911
120100.000.41713	CANCER INSURANCE PREMIUMS	8	7	7	7
120100.000.41714	HEALTH CARE-RX	22,260	21,446	29,446	23,547
120100.000.41715	HEALTH CARE-DENTAL	3,548	3,217	3,217	3,504
120100.000.41716	HEALTH CARE-VISION	372	214	274	385
120100.000.41717	HEALTH CARE-ADMIN	(50)	100	100	98
120100.000.41721	FEDERAL OLD AGE INSURANCE	65,603	64,337	64,337	65,174
120100.000.41722	STATE UNEMPLOYMENT CHARGES	1,283	715	715	1,051
120100.000.41731	EMPLOYER PENSION CONTRIBUTIONS	125,578	133,141	133,141	140,160
120100.000.41732	UNUSED DISABILITY LEAVE	3,015	3,217	3,217	4,555
120100.000.41755	HEALTH CARE REIMBURSEMENT	346		1,000	2,750
120100.000.41911	BUDGETED VACANCY FACTOR			10,387	
41000	PERSONNEL SERVICES	1,178,636	1,393,114	1,393,114	1,380,439
120100.000.42211	GASOLINE & OIL	3,048	2,500	2,500	2,500

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
	42000 TRAVEL & TRANSPORTATION	3,048	2,500	2,500	2,500
120100.000.43213	TELEPHONE (MOBILE)		500	500	500
120100.000.43411	TRASH REMOVAL	20,924	16,000	16,000	16,000
120100.000.43428	PAYROLL SERVICES	1,492	1,754	1,754	1,753
	43000 PROF & TECHNICAL SERVICES	22,416	18,254	18,254	18,253
120100.000.45241	UNIFORM SUPPLIES	3,851	3,500	4,450	3,500
120100.000.45251	METER POSTAGE			10	
120100.000.45281	OTHER OPERATING SUPPLIES	2,361	2,750	2,750	2,750
120100.000.45311	JANITORIAL SUPPLIES	25,269	23,500	24,103	23,500
120100.000.45312	MAINT & REP-MAT & SUPPLIES	55,771	65,000	67,175	65,000
	45000 MATERIALS & OPERATING SUPPLIES	87,252	94,750	98,488	94,750
120100.000.46112	FUEL	39,629	55,000	55,000	55,000
120100.000.46113	ELECTRICITY	196,764	180,000	180,000	200,000
120100.000.46114	WATER/SEWER	21,149	13,500	13,500	13,500
120100.000.46311	MAINTENANCE & REPAIR SERVICES	149,821	125,000	134,664	125,000
120100.000.46421	EQUIPMENT LEASE & RENTAL	100	300	300	300
120100.000.46511	PERSONNEL DEVELOPMENT		500	500	500
120100.000.46522	DESKTOP COMPUTER EXPENSE	5,388	6,460	6,964	7,276
120100.000.46866	OTHER OPERATING EXPENSES	63	2,000	2,000	2,000

C O U N T Y O F L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
46000	OTHER OPERATING EXPENSES	412,914	382,760	392,928	403,576
120100.000.47351	COMPUTER EQUIPMENT-REPLACEMENT		1	1	1
120100.000.47393	OTHER EQUIPMENT-REPLACEMENT		2,500	1,900	2,500
120100.000.47441	COMPUTER EQUIPMENT-NEW		1	1	1
120100.000.47492	OTHER EQUIPMENT-NEW		1	1	1
47000	CAPITAL EXPENDITURES		2,503	1,903	2,503
120100.000.61111	TRANS TO OPERATING FUND	161,500	1,166,500	1,166,500	3,928,024
120100.000.61171	TRANS TO OTHER CAP PROJ FUND	2,425	382,000	1,300,308	250,000
120100.000.61238	TRF TO SINK ESCO PROJ PHASE II	102,918	105,743	105,743	
120100.000.61239	TRF TO COUP ESCO PROJ PHASE II	9,594	4,897	4,897	
61000	OTHER FINANCING USES	276,437	1,659,140	2,577,448	4,178,024
	TOTALS:	1,980,703	3,553,021	4,484,635	6,080,045

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
2111	GOVERNMENT CENTER				
120100	GOVERNMENT CENTER				
120100.000.29411	RETAINED EARNINGS	5,405,417	4,000,000	4,931,614	4,500,000
	TOTAL FUND BALANCE AT BEGINNING OF YEAR	5,405,417	4,000,000	4,931,614	4,500,000
120100.000.29913	RETAINED EARNINGS	6,244,396	3,249,752	3,249,752	1,259,626
	TOTAL FUND BALANCE AT END OF YEAR	6,244,396	3,249,752	3,249,752	1,259,626

C O U N T Y   O F   L E H I G H
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
2111	GOVERNMENT CENTER				
	REVENUE TOTALS:	2,819,682	2,802,773	2,802,773	2,839,671
	SOURCE TOTALS:				
	BEG FUND BAL TOTALS:	5,405,417	4,000,000	4,931,614	4,500,000
	TOTALS:	8,225,099	6,802,773	7,734,387	7,339,671
	EXPENDITURE TOTALS:	1,704,266	1,893,881	1,907,187	1,902,021
	USES TOTALS:	276,437	1,659,140	2,577,448	4,178,024
	END FUND BAL TOTALS:	6,244,396	3,249,752	3,249,752	1,259,626
	TOTALS:	8,225,099	6,802,773	7,734,387	7,339,671

COUNTY OF LEHIGH
2026 ADOPTED BUDGET

ACCOUNT NUMBER	CHART OF ACCOUNTS TITLE	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
	COUNTY REVENUE TOTALS:	517,255,893	534,036,884	537,842,063	541,146,849
	COUNTY SOURCE TOTALS:	51,287,661	68,345,078	89,284,265	67,462,719
	COUNTY BEG FUND BAL TOTALS:	280,208,338	102,768,390	270,068,241	86,048,002
	TOTALS:	848,751,892	705,150,352	897,194,569	694,657,570
	COUNTY EXPENDITURE TOTALS:	529,175,806	550,922,688	724,617,348	558,885,841
	COUNTY USES TOTALS:	51,287,661	68,345,078	89,284,265	67,462,719
	COUNTY END FUND BAL TOTALS:	268,288,425	85,882,586	83,292,956	68,309,010
	TOTALS:	848,751,892	705,150,352	897,194,569	694,657,570

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