

County of Lehigh 2026 Adopted Budget Information

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Report

Budget in Context

Revenue/Expenditure Graphs

Condensed Budget

Lehigh County Adopted 2026 Taxes in Context

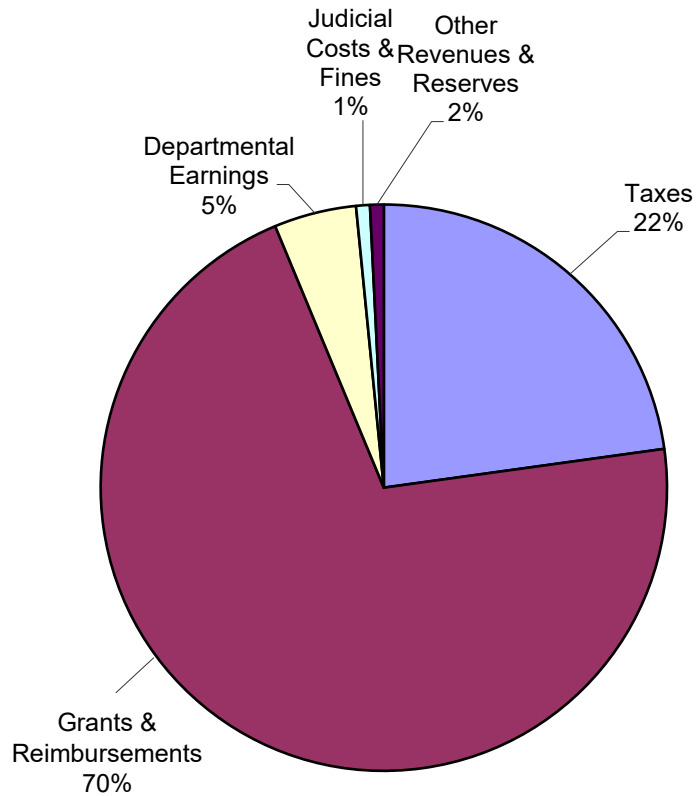
	County <u>Taxes in Detail</u>		Cents / \$1 <u>Co. Taxes</u>
Law & Order			
Courts	29,066,032		0.2333
Corrections	36,396,368		0.2922
District Attorney	10,369,178		0.0832
Sheriff	8,981,193		0.0721
Public Defender	4,256,477		0.0342
Coroner	3,158,147		0.0254
Emergency Management	2,783,910		0.0223
	95,011,305		0.7627
Other Elected Officials			
Controller	1,052,895		0.0085
Commissioners	538,538		0.0043
County Executive	257,983		0.0021
	1,849,416		0.0149
Debt Service	2,539,524		0.0204
Quality of Life			
Voter's Registration	2,230,832		0.0179
Parks & Trails	1,618,305		0.0130
LANTA / Joint Planning	1,934,556		0.0155
AG Extension	319,583		0.0026
Conservation / AG Land	470,920		0.0038
Community & Economic Dev.	963,958		0.0077
Coca Cola Park	90,801		0.0007
Veterans Affairs	414,260		0.0033
	8,043,215		0.0645
Human Services	9,838,341	(1)	0.0790
Capital Projects	2,724,000		0.0219
Nursing Homes	-	(2)	-
All Other Functions	4,564,787		0.0366
Subtotal	124,570,588		1.0000
Financing Sources / Uses	(3,700,000)		-
Total County Tax Revenue	120,870,588		1.0000

(1) Additional \$255M pass thru outlay in special revenue fund.

(2) Additional \$102M pass thru outlay in special revenue fund.

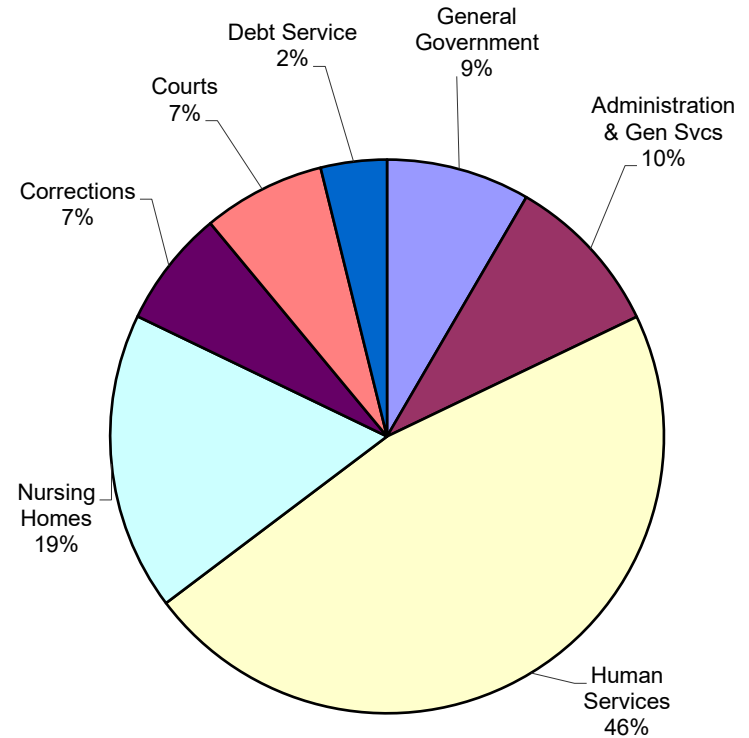
COUNTY OF LEHIGH

**2026 Adopted Budget
Revenues**



Total Revenues: \$541,146,848

**2026 Adopted Budget
Expenditures**



Total Expenditures: \$558,885,840

COUNTY OF LEHIGH



2026

ADOPTED BUDGET
CONDENSED

**COUNTY OF LEHIGH
2026 BUDGETED FUND STRUCTURE**

GOVERNMENTAL

GENERAL

1101 OPERATING
1142 STABILIZATION

SPECIAL REVENUE

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

DEBT SERVICE

1321 SINKING FUND ESCO PROJECTS PHASE I
1323 SINKING FUND ESCO PROJECTS PHASE II
1327 SINKING FUND SERIES 2016
1328 SINKING FUND SERIES 2016 BASEBALL-TAXABLE
1329 SINKING FUND SERIES 2017 BASEBALL-TAX EXEMPT
1331 SINKING FUND SERIES 2017
1333 SINKING FUND SERIES 2019
1334 SINKING FUND SERIES 2023
1371 COUPON ACCOUNT ESCO PROJECTS PHASE I
1373 COUPON ACCOUNT ESCO PROJECTS PHASE II
1377 COUPON ACCOUNT SERIES 2016
1378 COUPON ACCOUNT SERIES 2016 BASEBALL-TAXABLE
1379 COUPON ACCOUNT SERIES 2017 BASEBALL-TAX EXEMPT
1381 COUPON ACCOUNT SERIES 2017
1383 COUPON ACCOUNT SERIES 2019
1384 COUPON ACCOUNT SERIES 2023

CAPITAL PROJECTS

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

PROPRIETARY

ENTERPRISE

2101 CEDAR VIEW APARTMENTS

INTERNAL SERVICE

2111 GOVERNMENT CENTER

COUNTY OF LEHIGH

2026

ADOPTED BUDGET - CONDENSED

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

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

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

	2026 ADOPTED BUDGET					
	GOVERNMENTAL.....			..PROPRIETARY..		
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL (MEMORANDUM ONLY)
REVENUES:						
TAXES	120,870,588					120,870,588
GRANTS & REIMBURSEMENTS	5,960,809	373,057,196		1,135,000	1	380,153,006
DEPARTMENTAL EARNINGS	12,898,454	10,951,634			156,865	24,006,953
JUDICIAL COSTS & FINES	4,774,553	4,251				4,778,804
INVESTMENT INCOME	2,300,003	2,605,533		200,002	146,002	5,251,540
RENTS	462,116	18,001	936,700		4,194,433	5,611,250
PAYMENTS IN LIEU OF TAXES	176,000					176,000
OTHER REVENUES	132,492	165,214			1,002	298,708
TOTAL REVENUES	147,575,015	386,801,829	936,700	1,335,002	4,498,303	541,146,849
EXPENDITURES:						
ELECTED OFFICIALS	31,291,108	4,288,639		160,000		35,739,747
COUNTY EXECUTIVE	6,745,949					6,745,949
ADMINISTRATION	25,258,786	1,170,213		860,000		27,288,999
HUMAN SERVICES	570,935	255,056,873		200,000	1,208,312	257,036,120
GENERAL SERVICES	10,215,754	10,139,522		4,714,010	1,902,021	26,971,307
NURSING HOMES		102,468,693		1,880,000		104,348,693
CORRECTIONS	39,707,140			955,000		40,662,140
DEPARTMENT OF LAW	1,632,816					1,632,816
COURTS	37,839,126	5,746,761		68,000		43,653,887
COMMUNITY & ECONOMIC DEV	1,488,135	1,848,030				3,336,165
SPECIAL USE		1,052,980				1,052,980
DEBT SERVICE			10,417,038			10,417,038
TOTAL EXPENDITURES	154,749,749	381,771,711	10,417,038	8,837,010	3,110,333	558,885,841
OTHER FINANCING SOURCES (USES):						
OTHER FINANCING SOURCES	31,021,008	19,223,373	9,481,338	7,737,000		67,462,719
OTHER FINANCING USES	(27,546,274)	(35,291,091)			(4,625,354)	(67,462,719)
TOTAL OTHER FINANCING SOURCES (USES)	3,474,734	(16,067,718)	9,481,338	7,737,000	(4,625,354)	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(3,700,000)	(11,037,600)	1,000	234,992	(3,237,384)	(17,738,992)
FUND BALANCES AT BEGINNING OF YEAR	28,700,000	49,830,000	18,000	2,000,002	5,500,000	86,048,002
FUND BALANCES AT END OF YEAR	25,000,000	38,792,400	19,000	2,234,994	2,262,616	68,309,010

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

	GOVERNMENTAL FUNDS			
	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
TAXES	118,443,321	119,670,588	119,670,588	120,870,588
GRANTS & REIMBURSEMENTS	346,076,227	374,558,161	378,432,643	380,153,005
DEPARTMENTAL EARNINGS	29,588,260	25,452,668	25,489,669	23,850,088
JUDICIAL COSTS & FINES	4,194,029	3,735,704	3,735,704	4,778,804
INVESTMENT INCOME	12,425,228	4,460,713	4,346,461	5,105,538
RENTS	1,374,349	1,369,537	1,369,537	1,416,817
PAYMENTS IN LIEU OF TAXES	166,114	174,000	174,000	176,000
OTHER REVENUES	652,985	299,706	307,654	297,706
TOTAL REVENUES	512,920,513	529,721,077	533,526,256	536,648,546
EXPENDITURES:				
ELECTED OFFICIALS	33,963,513	35,169,310	37,698,699	35,739,747
COUNTY EXECUTIVE	7,337,940	6,259,637	8,162,807	6,745,949
ADMINISTRATION	25,098,780	27,270,968	29,250,349	27,288,999
HUMAN SERVICES	233,182,709	251,337,098	256,089,314	255,827,808
GENERAL SERVICES	20,320,605	23,291,801	42,562,350	25,069,286
NURSING HOMES	97,632,708	103,968,276	134,618,067	104,348,693
CORRECTIONS	35,070,395	39,364,135	40,573,898	40,662,140
DEPARTMENT OF LAW	1,415,071	1,560,870	1,560,939	1,632,816
COURTS	39,650,733	41,054,872	42,508,902	43,653,887
COMMUNITY & ECONOMIC DEV	8,890,206	3,509,713	4,772,054	3,336,165
SPECIAL USE	5,844,602	1,052,980	51,510,849	1,052,980
DEBT SERVICE	14,242,069	14,018,610	14,018,610	10,417,038
BOND FUND SERIES 2019	984,230		2,675,628	
BOND FUND SERIES 2023	2,768,262		55,519,601	
TOTAL EXPENDITURES	526,401,823	547,858,270	721,522,067	555,775,508
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	51,287,661	68,345,078	89,284,265	67,462,719
OTHER FINANCING USES	(50,262,355)	(66,386,659)	(86,307,538)	(62,837,365)
TOTAL OTHER FINANCING SOURCES (USES)	1,025,306	1,958,419	2,976,727	4,625,354
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(12,456,004)	(16,178,774)	(185,019,084)	(14,501,608)
FUND BALANCES AT BEGINNING OF YEAR	273,409,621	98,168,390	264,419,070	80,548,002
FUND BALANCES AT END OF YEAR	260,953,617	81,989,616	79,399,986	66,046,394
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUNDS

	GENERAL FUNDS			
	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
TAXES	118,443,321	119,670,588	119,670,588	120,870,588
GRANTS & REIMBURSEMENTS	14,466,136	6,244,540	8,150,085	5,960,809
DEPARTMENTAL EARNINGS	12,348,612	12,488,697	12,525,697	12,898,454
JUDICIAL COSTS & FINES	4,190,643	3,731,453	3,731,453	4,774,553
INVESTMENT INCOME	5,135,279	2,300,002	2,185,752	2,300,003
RENTS	416,103	414,836	414,836	462,116
PAYMENTS IN LIEU OF TAXES	166,114	174,000	174,000	176,000
OTHER REVENUES	296,158	134,492	142,440	132,492
TOTAL REVENUES	155,462,366	145,158,608	146,994,851	147,575,015
EXPENDITURES:				
ELECTED OFFICIALS	29,103,941	30,348,944	31,458,121	31,291,108
COUNTY EXECUTIVE	7,321,940	6,259,637	7,587,373	6,745,949
ADMINISTRATION	23,279,799	25,510,758	26,386,402	25,258,786
HUMAN SERVICES	304,819	562,658	564,198	570,935
GENERAL SERVICES	9,423,492	9,687,128	9,931,056	10,215,754
CORRECTIONS	34,555,642	38,598,135	38,823,549	39,707,140
DEPARTMENT OF LAW	1,415,071	1,560,870	1,560,939	1,632,816
COURTS	34,116,134	35,145,127	35,975,128	37,839,126
COMMUNITY & ECONOMIC DEV	7,066,269	1,573,678	1,662,159	1,488,135
TOTAL EXPENDITURES	146,587,107	149,246,935	153,948,925	154,749,749
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	19,446,322	35,030,229	35,855,229	31,021,008
OTHER FINANCING USES	(27,065,552)	(33,466,382)	(40,712,312)	(27,546,274)
TOTAL OTHER FINANCING SOURCES (USES)	(7,619,230)	1,563,847	(4,857,083)	3,474,734
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	1,256,029	(2,524,480)	(11,811,157)	(3,700,000)
FUND BALANCES AT BEGINNING OF YEAR	37,661,320	30,300,000	38,453,095	28,700,000
FUND BALANCES AT END OF YEAR	38,917,349	27,775,520	26,641,938	25,000,000

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

	 1101 OPERATING FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
TAXES	118,443,321	119,670,588	119,670,588	120,870,588
GRANTS & REIMBURSEMENTS	14,466,136	6,244,540	8,150,085	5,960,809
DEPARTMENTAL EARNINGS	12,348,612	12,488,697	12,525,697	12,898,454
JUDICIAL COSTS & FINES	4,190,643	3,731,453	3,731,453	4,774,553
INVESTMENT INCOME	4,762,496	2,000,001	1,885,751	2,000,002
RENTS	416,103	414,836	414,836	462,116
PAYMENTS IN LIEU OF TAXES	166,114	174,000	174,000	176,000
OTHER REVENUES	296,158	134,492	142,440	132,492
TOTAL REVENUES	155,089,583	144,858,607	146,694,850	147,275,014
EXPENDITURES:				
ELECTED OFFICIALS	29,103,941	30,348,944	31,458,121	31,291,108
COUNTY EXECUTIVE	7,321,940	6,259,637	7,587,373	6,745,949
ADMINISTRATION	23,279,799	25,510,758	26,386,402	25,258,786
HUMAN SERVICES	304,819	562,658	564,198	570,935
GENERAL SERVICES	9,423,492	9,687,128	9,931,056	10,215,754
CORRECTIONS	34,555,642	38,598,135	38,823,549	39,707,140
DEPARTMENT OF LAW	1,415,071	1,560,870	1,560,939	1,632,816
COURTS	34,116,134	35,145,127	35,975,128	37,839,126
COMMUNITY & ECONOMIC DEV	7,066,269	1,573,678	1,662,159	1,488,135
TOTAL EXPENDITURES	146,587,107	149,246,935	153,948,925	154,749,749
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	19,446,322	32,004,709	34,004,709	31,021,008
OTHER FINANCING USES	(26,692,769)	(32,916,381)	(40,162,311)	(27,246,273)
TOTAL OTHER FINANCING SOURCES (USES)	(7,246,447)	(911,672)	(6,157,602)	3,774,735
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	1,256,029	(5,300,000)	(13,411,677)	(3,700,000)
FUND BALANCES AT BEGINNING OF YEAR	12,661,320	5,300,000	13,453,095	3,700,000
FUND BALANCES AT END OF YEAR	13,917,349		41,418	
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1142 STABILIZATION FUND

	 1142 STABILIZATION FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	372,783	300,001	300,001	300,001
TOTAL REVENUES	<u>372,783</u>	<u>300,001</u>	<u>300,001</u>	<u>300,001</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES		3,025,520	1,850,520	
OTHER FINANCING USES	(372,783)	(550,001)	(550,001)	(300,001)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(372,783)</u>	<u>2,475,519</u>	<u>1,300,519</u>	<u>(300,001)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES		<u>2,775,520</u>	<u>1,600,520</u>	
FUND BALANCES AT BEGINNING OF YEAR	25,000,000	25,000,000	25,000,000	25,000,000
FUND BALANCES AT END OF YEAR	<u>25,000,000</u> =====	<u>27,775,520</u> =====	<u>26,600,520</u> =====	<u>25,000,000</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS

	SPECIAL REVENUE FUNDS			
	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	330,389,628	366,978,621	368,947,558	373,057,196
DEPARTMENTAL EARNINGS	17,239,648	12,963,971	12,963,972	10,951,634
JUDICIAL COSTS & FINES	3,386	4,251	4,251	4,251
INVESTMENT INCOME	4,557,516	2,060,709	2,060,707	2,605,533
RENTS	21,546	18,001	18,001	18,001
OTHER REVENUES	356,827	165,214	165,214	165,214
TOTAL REVENUES	352,568,551	382,190,767	384,159,703	386,801,829
EXPENDITURES:				
ELECTED OFFICIALS	4,688,700	4,250,366	4,783,461	4,288,639
ADMINISTRATION	890,811	1,170,210	1,275,183	1,170,213
HUMAN SERVICES	232,326,431	250,674,440	255,325,116	255,056,873
GENERAL SERVICES	8,656,973	9,789,665	10,672,499	10,139,522
NURSING HOMES	92,165,068	101,808,276	102,301,214	102,468,693
COURTS	5,483,913	5,814,741	5,839,239	5,746,761
COMMUNITY & ECONOMIC DEV	1,823,937	1,936,035	3,109,895	1,848,030
SPECIAL USE	5,844,602	1,052,980	51,510,849	1,052,980
TOTAL EXPENDITURES	351,880,435	376,496,713	434,817,456	381,771,711
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	16,252,593	17,037,920	21,356,723	19,223,373
OTHER FINANCING USES	(23,196,803)	(32,920,277)	(45,595,226)	(35,291,091)
TOTAL OTHER FINANCING SOURCES (USES)	(6,944,210)	(15,882,357)	(24,238,503)	(16,067,718)
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(6,256,094)	(10,188,303)	(74,896,256)	(11,037,600)
FUND BALANCES AT BEGINNING OF YEAR	125,657,256	62,200,000	125,664,987	49,830,000
FUND BALANCES AT END OF YEAR	119,401,162	52,011,697	50,768,731	38,792,400
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1201 LIQUID FUELS FUND

	 1201 LIQUID FUELS FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	608,950	679,642	679,642	679,642
INVESTMENT INCOME	13,967	15,481	15,481	15,000
OTHER REVENUES	97,866	100,000	100,000	100,000
TOTAL REVENUES	720,783	795,123	795,123	794,642
EXPENDITURES:				
GENERAL SERVICES	897,259	935,123	938,826	954,089
TOTAL EXPENDITURES	897,259	935,123	938,826	954,089
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES				219,447
OTHER FINANCING USES	(60,000)	(60,000)	(60,000)	(60,000)
TOTAL OTHER FINANCING SOURCES (USES)	(60,000)	(60,000)	(60,000)	159,447
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(236,476)	(200,000)	(203,703)	
FUND BALANCES AT BEGINNING OF YEAR	452,493	200,000	203,703	
FUND BALANCES AT END OF YEAR	216,017			
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1202 MENTAL HEALTH FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	17,323,721	18,314,607	18,314,607	19,210,472
DEPARTMENTAL EARNINGS	11,633	10,002	10,002	10,002
INVESTMENT INCOME	391,369	60,001	60,001	69,307
OTHER REVENUES		2	2	2
TOTAL REVENUES	17,726,723	18,384,612	18,384,612	19,289,783
EXPENDITURES:				
HUMAN SERVICES	18,676,689	18,191,576	18,190,851	19,100,286
TOTAL EXPENDITURES	18,676,689	18,191,576	18,190,851	19,100,286
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	532,629	539,158	554,158	542,736
OTHER FINANCING USES	(674,580)	(732,194)	(749,694)	(732,233)
TOTAL OTHER FINANCING SOURCES (USES)	(141,951)	(193,036)	(195,536)	(189,497)
REVENUES AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	(1,091,917)		(1,775)	
FUND BALANCES AT BEGINNING OF YEAR	7,153,703		1,775	
FUND BALANCES AT END OF YEAR	6,061,786			
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1203 FEDERAL IV-D FUND

	 1203 FEDERAL IV-D FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	4,644,610	4,596,861	4,596,861	4,596,861
DEPARTMENTAL EARNINGS	3,779	4,001	4,001	3,001
JUDICIAL COSTS & FINES	3,386	4,251	4,251	4,251
INVESTMENT INCOME	4,064	2	2	2
OTHER REVENUES		301	301	301
TOTAL REVENUES	4,655,839	4,605,416	4,605,416	4,604,416
EXPENDITURES:				
COURTS	5,483,913	5,814,741	5,839,239	5,746,761
TOTAL EXPENDITURES	5,483,913	5,814,741	5,839,239	5,746,761
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	1,693,687	2,151,995	2,171,995	1,983,449
OTHER FINANCING USES	(865,612)	(942,670)	(942,670)	(841,104)
TOTAL OTHER FINANCING SOURCES (USES)	828,075	1,209,325	1,229,325	1,142,345
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	1		(4,498)	
FUND BALANCES AT BEGINNING OF YEAR			4,498	
FUND BALANCES AT END OF YEAR	1			
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1204 HEALTH CHOICES FUND

	 1204 HEALTH CHOICES FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	134,597,700	155,574,366	155,574,366	156,496,447
INVESTMENT INCOME	1,357,088	1,000,001	1,000,001	1,400,001
TOTAL REVENUES	<u>135,954,788</u>	<u>156,574,367</u>	<u>156,574,367</u>	<u>157,896,448</u>
EXPENDITURES:				
HUMAN SERVICES	141,879,974	157,929,204	158,110,711	159,072,784
TOTAL EXPENDITURES	<u>141,879,974</u>	<u>157,929,204</u>	<u>158,110,711</u>	<u>159,072,784</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES			1,089,750	
OTHER FINANCING USES	(1,267,781)	(1,385,162)	(1,385,162)	(1,363,669)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,267,781)</u>	<u>(1,385,162)</u>	<u>(295,412)</u>	<u>(1,363,669)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(7,192,967)</u>	<u>(2,739,999)</u>	<u>(1,831,756)</u>	<u>(2,540,005)</u>
FUND BALANCES AT BEGINNING OF YEAR	43,195,606	30,000,000	30,177,507	25,000,000
FUND BALANCES AT END OF YEAR	<u>36,002,639</u> =====	<u>27,260,001</u> =====	<u>28,345,751</u> =====	<u>22,459,995</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1205 DRUG AND ALCOHOL FUND

	 1205 DRUG AND ALCOHOL FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	6,666,469	7,182,506	8,481,661	5,882,775
INVESTMENT INCOME	206,245	100,001	100,001	100,001
OTHER REVENUES	23	1	1	1
TOTAL REVENUES	<u>6,872,737</u>	<u>7,282,508</u>	<u>8,581,663</u>	<u>5,982,777</u>
EXPENDITURES:				
HUMAN SERVICES	7,245,203	7,171,681	8,474,541	5,891,253
TOTAL EXPENDITURES	<u>7,245,203</u>	<u>7,171,681</u>	<u>8,474,541</u>	<u>5,891,253</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	149,552	149,552	151,552	149,552
OTHER FINANCING USES	(260,025)	(260,379)	(260,379)	(241,076)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(110,473)</u>	<u>(110,827)</u>	<u>(108,827)</u>	<u>(91,524)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(482,939)</u>		<u>(1,705)</u>	
FUND BALANCES AT BEGINNING OF YEAR	4,374,769		1,705	
FUND BALANCES AT END OF YEAR	<u>3,891,830</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1206 CHILDREN AND YOUTH FUND

	 1206 CHILDREN AND YOUTH FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	34,848,201	38,594,748	38,616,090	39,426,786
DEPARTMENTAL EARNINGS		2,000	2,000	2,000
INVESTMENT INCOME	17,899	2	2	2
OTHER REVENUES	204,966	2	2	2
TOTAL REVENUES	<u>35,071,066</u>	<u>38,596,752</u>	<u>38,618,094</u>	<u>39,428,790</u>
EXPENDITURES:				
HUMAN SERVICES	39,422,748	42,414,605	45,470,234	45,680,812
TOTAL EXPENDITURES	<u>39,422,748</u>	<u>42,414,605</u>	<u>45,470,234</u>	<u>45,680,812</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	6,463,065	5,723,778	8,746,134	8,135,379
OTHER FINANCING USES	(1,866,156)	(1,905,925)	(1,905,925)	(1,883,357)
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,596,909</u>	<u>3,817,853</u>	<u>6,840,209</u>	<u>6,252,022</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>245,227</u>		<u>(11,931)</u>	
FUND BALANCES AT BEGINNING OF YEAR	(11,627,150)		11,931	
FUND BALANCES AT END OF YEAR	<u>(11,381,923)</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1207 AREA AGENCY ON AGING FUND

	 1207 AREA AGENCY ON AGING FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	13,524,794	12,814,199	12,814,199	12,917,981
DEPARTMENTAL EARNINGS	77,835	86,506	86,506	77,641
INVESTMENT INCOME	8,970	35,000	35,000	51,000
OTHER REVENUES	13,495	15,500	15,500	15,500
TOTAL REVENUES	<u>13,625,094</u>	<u>12,951,205</u>	<u>12,951,205</u>	<u>13,062,122</u>
EXPENDITURES:				
HUMAN SERVICES	12,127,796	12,238,048	12,330,953	12,410,257
TOTAL EXPENDITURES	<u>12,127,796</u>	<u>12,238,048</u>	<u>12,330,953</u>	<u>12,410,257</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	259,745	622,000	637,000	622,000
OTHER FINANCING USES	(1,289,503)	(1,335,157)	(1,335,157)	(1,273,865)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,029,758)</u>	<u>(713,157)</u>	<u>(698,157)</u>	<u>(651,865)</u>
REVENUES AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	<u>467,540</u>		<u>(77,905)</u>	
FUND BALANCES AT BEGINNING OF YEAR	228,747		77,905	
FUND BALANCES AT END OF YEAR	<u>696,287</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1208 INFORMATION REFERRAL FUND

	 1208 INFORMATION REFERRAL FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	17,500	17,501	1	17,501
INVESTMENT INCOME	7,197	2,001	2,001	2,001
TOTAL REVENUES	<u>24,697</u>	<u>19,502</u>	<u>2,002</u>	<u>19,502</u>
EXPENDITURES:				
HUMAN SERVICES	799,541	828,282	830,418	852,820
TOTAL EXPENDITURES	<u>799,541</u>	<u>828,282</u>	<u>830,418</u>	<u>852,820</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	880,792	958,500	976,000	983,049
OTHER FINANCING USES	(124,576)	(149,720)	(149,720)	(149,731)
TOTAL OTHER FINANCING SOURCES (USES)	<u>756,216</u>	<u>808,780</u>	<u>826,280</u>	<u>833,318</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(18,628)</u>		<u>(2,136)</u>	
FUND BALANCES AT BEGINNING OF YEAR	18,626		2,136	
FUND BALANCES AT END OF YEAR	<u>(2)</u>			
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1209 BROOKVIEW-INDEPENDENT LIVING FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
..... 1209 BROOKVIEW-INDEPENDENT LIVING FUND				
REVENUES:				
DEPARTMENTAL EARNINGS	308,878	306,002	306,002	306,002
INVESTMENT INCOME	45,867	20,001	20,001	20,001
OTHER REVENUES	32,703	44,001	44,001	44,001
TOTAL REVENUES	<u>387,448</u>	<u>370,004</u>	<u>370,004</u>	<u>370,004</u>
EXPENDITURES:				
NURSING HOMES	130,627	200,701	228,202	200,701
TOTAL EXPENDITURES	<u>130,627</u>	<u>200,701</u>	<u>228,202</u>	<u>200,701</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(123,866)	(23,244)	(123,244)	(113,839)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(123,866)</u>	<u>(23,244)</u>	<u>(123,244)</u>	<u>(113,839)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>132,955</u>	<u>146,059</u>	<u>18,558</u>	<u>55,464</u>
FUND BALANCES AT BEGINNING OF YEAR	986,865	800,000	827,501	1,100,000
FUND BALANCES AT END OF YEAR	<u>1,119,820</u> =====	<u>946,059</u> =====	<u>846,059</u> =====	<u>1,155,464</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1212 INTELLECTUAL DISABILITIES FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
..... 1212 INTELLECTUAL DISABILITIES FUND				
REVENUES:				
GRANTS & REIMBURSEMENTS	9,138,487	9,880,118	9,880,118	10,062,499
INVESTMENT INCOME	175,241	100,000	100,000	100,000
TOTAL REVENUES	<u>9,313,728</u>	<u>9,980,118</u>	<u>9,980,118</u>	<u>10,162,499</u>
EXPENDITURES:				
HUMAN SERVICES	10,626,212	10,172,391	10,188,755	10,287,426
TOTAL EXPENDITURES	<u>10,626,212</u>	<u>10,172,391</u>	<u>10,188,755</u>	<u>10,287,426</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	728,444	728,444	743,444	728,444
OTHER FINANCING USES	(521,376)	(536,171)	(536,171)	(603,517)
TOTAL OTHER FINANCING SOURCES (USES)	<u>207,068</u>	<u>192,273</u>	<u>207,273</u>	<u>124,927</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(1,105,416)</u>		<u>(1,364)</u>	
FUND BALANCES AT BEGINNING OF YEAR	3,878,662		1,364	
FUND BALANCES AT END OF YEAR	<u>2,773,246</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1213 HUMAN SVCS ADMINISTRATION FUND

	 1213 HUMAN SVCS ADMINISTRATION FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	10,392	1	1	1
TOTAL REVENUES	<u>10,392</u>	<u>1</u>	<u>1</u>	<u>1</u>
EXPENDITURES:				
HUMAN SERVICES	1,548,268	1,728,653	1,728,653	1,761,235
TOTAL EXPENDITURES	<u>1,548,268</u>	<u>1,728,653</u>	<u>1,728,653</u>	<u>1,761,235</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	1,587,772	1,781,746	1,781,746	1,812,282
OTHER FINANCING USES	(49,896)	(53,094)	(53,094)	(51,048)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,537,876</u>	<u>1,728,652</u>	<u>1,728,652</u>	<u>1,761,234</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1214 HUD CDBG FUND

	 1214 HUD CDBG FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	1,766,254	1,561,196	1,920,966	1,434,278
DEPARTMENTAL EARNINGS		1	1	1
INVESTMENT INCOME	1,106	1	1	1
TOTAL REVENUES	<u>1,767,360</u>	<u>1,561,198</u>	<u>1,920,968</u>	<u>1,434,280</u>
EXPENDITURES:				
COMMUNITY & ECONOMIC DEV	1,482,179	1,530,724	1,961,913	1,401,220
TOTAL EXPENDITURES	<u>1,482,179</u>	<u>1,530,724</u>	<u>1,961,913</u>	<u>1,401,220</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	135,363		71,339	
TOTAL OTHER FINANCING SOURCES (USES)	<u>135,363</u>		<u>71,339</u>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>420,544</u>	<u>30,474</u>	<u>30,394</u>	<u>33,060</u>
FUND BALANCES AT BEGINNING OF YEAR	(394,854)		80	
FUND BALANCES AT END OF YEAR	<u>25,690</u> =====	<u>30,474</u> =====	<u>30,474</u> =====	<u>33,060</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1215 WORKERS COMPENSATION TRUST FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
..... 1215 WORKERS COMPENSATION TRUST FUND				
REVENUES:				
INVESTMENT INCOME	30,782	30,001	30,001	30,001
TOTAL REVENUES	<u>30,782</u>	<u>30,001</u>	<u>30,001</u>	<u>30,001</u>
EXPENDITURES:				
ADMINISTRATION		1	1	1
TOTAL EXPENDITURES		<u>1</u>	<u>1</u>	<u>1</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES			(1,000,000)	
TOTAL OTHER FINANCING SOURCES (USES)			<u>(1,000,000)</u>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>30,782</u>	<u>30,000</u>	<u>(970,000)</u>	<u>30,000</u>
FUND BALANCES AT BEGINNING OF YEAR	5,233,279	4,250,000	5,250,000	4,280,000
FUND BALANCES AT END OF YEAR	<u>5,264,061</u> =====	<u>4,280,000</u> =====	<u>4,280,000</u> =====	<u>4,310,000</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1216 TREXLER NATURE PRESERVE FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
..... 1216 TREXLER NATURE PRESERVE FUND				
REVENUES:				
GRANTS & REIMBURSEMENTS	13,491	5,001	5,001	5,001
INVESTMENT INCOME	4,996	1,000	1,000	1,000
RENTS		1	1	1
OTHER REVENUES		1	1	1
TOTAL REVENUES	<u>18,487</u>	<u>6,003</u>	<u>6,003</u>	<u>6,003</u>
EXPENDITURES:				
GENERAL SERVICES	180,000	195,004	195,004	195,004
TOTAL EXPENDITURES	<u>180,000</u>	<u>195,004</u>	<u>195,004</u>	<u>195,004</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	169,001	189,001	189,001	189,001
OTHER FINANCING USES			(4,145)	
TOTAL OTHER FINANCING SOURCES (USES)	<u>169,001</u>	<u>189,001</u>	<u>184,856</u>	<u>189,001</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>7,488</u>		<u>(4,145)</u>	
FUND BALANCES AT BEGINNING OF YEAR	96,158		4,145	
FUND BALANCES AT END OF YEAR	<u>103,646</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1218 GENERAL INSURANCE RESERVE FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
..... 1218 GENERAL INSURANCE RESERVE FUND				
REVENUES:				
GRANTS & REIMBURSEMENTS	86,035		1	1
INVESTMENT INCOME	12,390	5,000	4,999	4,999
TOTAL REVENUES	98,425	5,000	5,000	5,000
EXPENDITURES:				
ADMINISTRATION	622,071	900,000	850,858	900,000
TOTAL EXPENDITURES	622,071	900,000	850,858	900,000
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	523,646	895,000	845,858	895,000
TOTAL OTHER FINANCING SOURCES (USES)	523,646	895,000	845,858	895,000
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES				
FUND BALANCES AT BEGINNING OF YEAR	350,000	350,000	350,000	350,000
FUND BALANCES AT END OF YEAR	350,000	350,000	350,000	350,000
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1219 ATTORNEY GENERAL FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
..... 1219 ATTORNEY GENERAL FUND				
REVENUES:				
GRANTS & REIMBURSEMENTS	125,704	137,601	137,601	137,601
INVESTMENT INCOME	301	1	1	1
TOTAL REVENUES	<u>126,005</u>	<u>137,602</u>	<u>137,602</u>	<u>137,602</u>
EXPENDITURES:				
ELECTED OFFICIALS	122,243	135,347	138,689	135,523
TOTAL EXPENDITURES	<u>122,243</u>	<u>135,347</u>	<u>138,689</u>	<u>135,523</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>3,762</u>	<u>2,255</u>	<u>(1,087)</u>	<u>2,079</u>
FUND BALANCES AT BEGINNING OF YEAR	12,140		3,342	
FUND BALANCES AT END OF YEAR	<u>15,902</u> =====	<u>2,255</u> =====	<u>2,255</u> =====	<u>2,079</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1221 HAZARDOUS MATERIAL RESPONSE FUND

	 1221 HAZARDOUS MATERIAL RESPONSE FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	207,263	170,927	211,509	170,927
DEPARTMENTAL EARNINGS	75,450	76,000	76,000	76,000
INVESTMENT INCOME	3,758	1	1	1
TOTAL REVENUES	286,471	246,928	287,510	246,928
EXPENDITURES:				
GENERAL SERVICES	454,658	557,146	766,520	559,687
TOTAL EXPENDITURES	454,658	557,146	766,520	559,687
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	266,025	310,218	310,218	312,759
TOTAL OTHER FINANCING SOURCES (USES)	266,025	310,218	310,218	312,759
REVENUES AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	97,838		(168,792)	
FUND BALANCES AT BEGINNING OF YEAR	(97,836)		168,792	
FUND BALANCES AT END OF YEAR	2			
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1222 ECONOMIC/COMMUNITY DEVELOPMENT FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
..... 1222 ECONOMIC/COMMUNITY DEVELOPMENT FUND				
REVENUES:				
GRANTS & REIMBURSEMENTS	596	1	1	1
DEPARTMENTAL EARNINGS	120,850	1	1	1
INVESTMENT INCOME	38,134	20,001	20,001	20,001
OTHER REVENUES		2	2	2
TOTAL REVENUES	159,580	20,005	20,005	20,005
EXPENDITURES:				
COMMUNITY & ECONOMIC DEV	247,756	316,811	941,174	301,810
TOTAL EXPENDITURES	247,756	316,811	941,174	301,810
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES		296,806	296,806	281,805
TOTAL OTHER FINANCING SOURCES (USES)		296,806	296,806	281,805
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(88,176)		(624,363)	
FUND BALANCES AT BEGINNING OF YEAR	943,109		624,363	
FUND BALANCES AT END OF YEAR	854,933			
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1223 911 FUND

	 1223 911 FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	8,367,762	8,030,002	8,034,111	8,530,002
DEPARTMENTAL EARNINGS	1,925	1,000	1,000	1,000
INVESTMENT INCOME	372,962	200,001	200,001	200,001
TOTAL REVENUES	<u>8,742,649</u>	<u>8,231,003</u>	<u>8,235,112</u>	<u>8,731,003</u>
EXPENDITURES:				
GENERAL SERVICES	6,951,806	7,929,142	8,598,899	8,257,492
TOTAL EXPENDITURES	<u>6,951,806</u>	<u>7,929,142</u>	<u>8,598,899</u>	<u>8,257,492</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(1,094,432)	(586,367)	(2,111,583)	(4,163,112)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,094,432)</u>	<u>(586,367)</u>	<u>(2,111,583)</u>	<u>(4,163,112)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>696,411</u>	<u>(284,506)</u>	<u>(2,475,370)</u>	<u>(3,689,601)</u>
FUND BALANCES AT BEGINNING OF YEAR	7,159,653	4,000,000	6,190,864	5,000,000
FUND BALANCES AT END OF YEAR	<u>7,856,064</u> =====	<u>3,715,494</u> =====	<u>3,715,494</u> =====	<u>1,310,399</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1224 RECORDS IMPROVEMENT FUND

	 1224 RECORDS IMPROVEMENT FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	227,217	249,000	249,000	258,000
INVESTMENT INCOME	23,119	10,200	10,200	10,200
TOTAL REVENUES	<u>250,336</u>	<u>259,200</u>	<u>259,200</u>	<u>268,200</u>
EXPENDITURES:				
ADMINISTRATION	243,647	265,200	265,428	265,200
TOTAL EXPENDITURES	<u>243,647</u>	<u>265,200</u>	<u>265,428</u>	<u>265,200</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(61,925)	(194,000)	(334,284)	(44,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(61,925)</u>	<u>(194,000)</u>	<u>(334,284)</u>	<u>(44,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(55,236)</u>	<u>(200,000)</u>	<u>(340,512)</u>	<u>(41,000)</u>
FUND BALANCES AT BEGINNING OF YEAR	584,030	200,000	340,512	100,000
FUND BALANCES AT END OF YEAR	<u>528,794</u> =====	<u>200,000</u> =====	<u>340,512</u> =====	<u>59,000</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1225 AUTO THEFT FUND

	 1225 AUTO THEFT FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	711,370	755,360	755,360	755,360
INVESTMENT INCOME	6,976	1,001	1,001	1,001
OTHER REVENUES		1	1	1
TOTAL REVENUES	718,346	756,362	756,362	756,362
EXPENDITURES:				
ELECTED OFFICIALS	572,709	711,362	713,268	756,362
TOTAL EXPENDITURES	572,709	711,362	713,268	756,362
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES		(45,000)	(45,000)	
TOTAL OTHER FINANCING SOURCES (USES)		(45,000)	(45,000)	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	145,637		(1,906)	
FUND BALANCES AT BEGINNING OF YEAR	10,422		1,906	
FUND BALANCES AT END OF YEAR	156,059			
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1226 INSURANCE FRAUD FUND

	 1226 INSURANCE FRAUD FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	395,706	398,793	398,793	398,793
INVESTMENT INCOME	2,606	1,001	1,001	1,001
OTHER REVENUES		1	1	1
TOTAL REVENUES	<u>398,312</u>	<u>399,795</u>	<u>399,795</u>	<u>399,795</u>
EXPENDITURES:				
ELECTED OFFICIALS	343,588	388,253	388,386	399,795
TOTAL EXPENDITURES	<u>343,588</u>	<u>388,253</u>	<u>388,386</u>	<u>399,795</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES		33,458	33,458	
OTHER FINANCING USES	(37,200)	(45,000)	(45,000)	
TOTAL OTHER FINANCING SOURCES (USES)	<u>(37,200)</u>	<u>(11,542)</u>	<u>(11,542)</u>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>17,524</u>		(133)	
FUND BALANCES AT BEGINNING OF YEAR	17,676		133	
FUND BALANCES AT END OF YEAR	<u>35,200</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1227 HOTEL TAX FUND

	 1227 HOTEL TAX FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	1,204,146	1,115,068	1,115,069	1,025,068
INVESTMENT INCOME	206,938	100,001	100,000	100,001
TOTAL REVENUES	<u>1,411,084</u>	<u>1,215,069</u>	<u>1,215,069</u>	<u>1,125,069</u>
EXPENDITURES:				
COMMUNITY & ECONOMIC DEV	94,002	88,500	206,808	145,000
TOTAL EXPENDITURES	<u>94,002</u>	<u>88,500</u>	<u>206,808</u>	<u>145,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(892,633)	(923,304)	(1,456,480)	(1,320,303)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(892,633)</u>	<u>(923,304)</u>	<u>(1,456,480)</u>	<u>(1,320,303)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>424,449</u>	<u>203,265</u>	<u>(448,219)</u>	<u>(340,234)</u>
FUND BALANCES AT BEGINNING OF YEAR	4,031,074	3,400,000	4,051,484	3,500,000
FUND BALANCES AT END OF YEAR	<u>4,455,523</u> =====	<u>3,603,265</u> =====	<u>3,603,265</u> =====	<u>3,159,766</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1228 AFFORDABLE HOUSING FUND

	 1228 AFFORDABLE HOUSING FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		1	1	1
DEPARTMENTAL EARNINGS	192,096	200,000	200,000	200,000
INVESTMENT INCOME	59,840	30,001	30,001	30,001
TOTAL REVENUES	<u>251,936</u>	<u>230,002</u>	<u>230,002</u>	<u>230,002</u>
EXPENDITURES:				
ADMINISTRATION	25,093	5,009	158,896	5,012
TOTAL EXPENDITURES	<u>25,093</u>	<u>5,009</u>	<u>158,896</u>	<u>5,012</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(28,814)	(30,000)	(30,000)	(30,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(28,814)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>198,029</u>	<u>194,993</u>	<u>41,106</u>	<u>194,990</u>
FUND BALANCES AT BEGINNING OF YEAR	1,255,182	1,000,000	1,153,887	1,500,000
FUND BALANCES AT END OF YEAR	<u>1,453,211</u> =====	<u>1,194,993</u> =====	<u>1,194,993</u> =====	<u>1,694,990</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1231 PUBLIC SAFETY FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
..... 1231 PUBLIC SAFETY FUND				
REVENUES:				
GRANTS & REIMBURSEMENTS	685,332	374,065	588,269	679,422
INVESTMENT INCOME	141,170	30,001	30,001	100,001
TOTAL REVENUES	<u>826,502</u>	<u>404,066</u>	<u>618,270</u>	<u>779,423</u>
EXPENDITURES:				
ELECTED OFFICIALS	3,650,160	3,015,404	3,543,118	2,996,959
TOTAL EXPENDITURES	<u>3,650,160</u>	<u>3,015,404</u>	<u>3,543,118</u>	<u>2,996,959</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	2,764,203	2,658,264	2,658,264	2,268,470
OTHER FINANCING USES	(43,898)	(46,926)	(126,340)	(50,934)
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,720,305</u>	<u>2,611,338</u>	<u>2,531,924</u>	<u>2,217,536</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(103,353)</u>		<u>(392,924)</u>	
FUND BALANCES AT BEGINNING OF YEAR	2,421,901		445,819	
FUND BALANCES AT END OF YEAR	<u>2,318,548</u>	<u>=====</u>	<u>52,895</u>	<u>=====</u>

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1232 GAMING FUND

	 1232 GAMING FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	1,159,619	1,125,000	1,125,000	1,135,000
INVESTMENT INCOME	248,304	50,001	50,001	100,001
TOTAL REVENUES	<u>1,407,923</u>	<u>1,175,001</u>	<u>1,175,001</u>	<u>1,235,001</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES		(2,046,806)	(2,046,806)	(1,281,805)
TOTAL OTHER FINANCING SOURCES (USES)		<u>(2,046,806)</u>	<u>(2,046,806)</u>	<u>(1,281,805)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>1,407,923</u>	<u>(871,805)</u>	<u>(871,805)</u>	<u>(46,804)</u>
FUND BALANCES AT BEGINNING OF YEAR	4,461,143	4,000,000	4,000,000	4,000,000
FUND BALANCES AT END OF YEAR	<u>5,869,066</u> =====	<u>3,128,195</u> =====	<u>3,128,195</u> =====	<u>3,953,196</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1233 CEDARBROOK FUND

	 1233 CEDARBROOK FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	96,385,179	107,526,123	107,526,123	109,457,595
DEPARTMENTAL EARNINGS	7,951,347	8,736,413	8,736,413	6,804,941
INVESTMENT INCOME	500,559	200,001	200,001	200,001
RENTS	21,546	18,000	18,000	18,000
OTHER REVENUES	7,577	5,402	5,402	5,402
TOTAL REVENUES	104,866,208	116,485,939	116,485,939	116,485,939
EXPENDITURES:				
NURSING HOMES	92,034,441	101,607,575	102,073,012	102,267,992
TOTAL EXPENDITURES	92,034,441	101,607,575	102,073,012	102,267,992
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	98,669		100,000	100,000
OTHER FINANCING USES	(10,579,059)	(21,379,156)	(24,202,437)	(19,013,498)
TOTAL OTHER FINANCING SOURCES (USES)	(10,480,390)	(21,379,156)	(24,102,437)	(18,913,498)
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	2,351,377	(6,500,792)	(9,689,510)	(4,695,551)
FUND BALANCES AT BEGINNING OF YEAR	12,555,726	14,000,000	14,907,107	5,000,000
FUND BALANCES AT END OF YEAR	14,907,103	7,499,208	5,217,597	304,449
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1234 PARKS FUND FUND

	 1234 PARKS FUND FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	274,504	365,002	412,276	2,197,249
INVESTMENT INCOME	139,191	50,001	50,001	50,001
OTHER REVENUES	197			
TOTAL REVENUES	<u>413,892</u>	<u>415,003</u>	<u>462,277</u>	<u>2,247,250</u>
EXPENDITURES:				
GENERAL SERVICES	173,250	173,250	173,250	173,250
TOTAL EXPENDITURES	<u>173,250</u>	<u>173,250</u>	<u>173,250</u>	<u>173,250</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(755,933)	(240,002)	(3,675,739)	(2,074,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(755,933)</u>	<u>(240,002)</u>	<u>(3,675,739)</u>	<u>(2,074,000)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(515,291)</u>	<u>1,751</u>	<u>(3,386,712)</u>	
FUND BALANCES AT BEGINNING OF YEAR	3,236,751		3,388,463	
FUND BALANCES AT END OF YEAR	<u>2,721,460</u> =====	<u>1,751</u> =====	<u>1,751</u> =====	<u>=====</u>

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1235 AMERICAN RESCUE PLAN FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
..... 1235 AMERICAN RESCUE PLAN FUND				
REVENUES:				
GRANTS & REIMBURSEMENTS		1	1	1
INVESTMENT INCOME	454,566	2	2	2
TOTAL REVENUES	<u>454,566</u>	<u>3</u>	<u>3</u>	<u>3</u>
EXPENDITURES:				
SPECIAL USE	4,456,627	1	45,199,946	1
TOTAL EXPENDITURES	<u>4,456,627</u>	<u>1</u>	<u>45,199,946</u>	<u>1</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(2,599,538)		(3,016,196)	
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,599,538)</u>		<u>(3,016,196)</u>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(6,601,599)</u>	<u>2</u>	<u>(48,216,139)</u>	<u>2</u>
FUND BALANCES AT BEGINNING OF YEAR	32,954,636		48,216,141	
FUND BALANCES AT END OF YEAR	<u>26,353,037</u> =====	<u>2</u> =====	<u>2</u> =====	<u>2</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1236 OPIOID SETTLEMENT FUND FUND

	 1236 OPIOID SETTLEMENT FUND FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	5,904,873	1,052,977	1,052,977	1,052,977
INVESTMENT INCOME	71,519	2	2	2
TOTAL REVENUES	<u>5,976,392</u>	<u>1,052,979</u>	<u>1,052,979</u>	<u>1,052,979</u>
EXPENDITURES:				
SPECIAL USE	1,387,975	1,052,979	6,310,903	1,052,979
TOTAL EXPENDITURES	<u>1,387,975</u>	<u>1,052,979</u>	<u>6,310,903</u>	<u>1,052,979</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>4,588,417</u>		<u>(5,257,924)</u>	
FUND BALANCES AT BEGINNING OF YEAR	2,164,745		5,257,924	
FUND BALANCES AT END OF YEAR	<u>6,753,162</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS

	DEBT SERVICE FUNDS			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
RENTS	936,700	936,700	936,700	936,700
TOTAL REVENUES	<u>936,700</u>	<u>936,700</u>	<u>936,700</u>	<u>936,700</u>
EXPENDITURES:				
DEBT SERVICE	14,242,069	14,018,610	14,018,610	10,417,038
TOTAL EXPENDITURES	<u>14,242,069</u>	<u>14,018,610</u>	<u>14,018,610</u>	<u>10,417,038</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	10,195,021	10,230,922	10,230,922	9,481,338
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,195,021</u>	<u>10,230,922</u>	<u>10,230,922</u>	<u>9,481,338</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(3,110,348)</u>	<u>(2,850,988)</u>	<u>(2,850,988)</u>	<u>1,000</u>
FUND BALANCES AT BEGINNING OF YEAR	5,996,404	2,868,388	2,868,388	18,000
FUND BALANCES AT END OF YEAR	<u>2,886,056</u> =====	<u>17,400</u> =====	<u>17,400</u> =====	<u>19,000</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1321 SINKING FUND ESCO PROJ PHASE I FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	324,000			
TOTAL EXPENDITURES	324,000			
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	324,000			
TOTAL OTHER FINANCING SOURCES (USES)	324,000			
FUND BALANCES AT END OF YEAR				
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1323 SINK FD ESCO PROJ PHASE II FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	371,545	381,744	381,744	
TOTAL EXPENDITURES	371,545	381,744	381,744	
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	371,545	381,744	381,744	
TOTAL OTHER FINANCING SOURCES (USES)	371,545	381,744	381,744	
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1327 SINKING FUND SERIES 2016 FUND

	 1327 SINKING FUND SERIES 2016 FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	5,445,000	5,995,000	5,995,000	
TOTAL EXPENDITURES	<u>5,445,000</u>	<u>5,995,000</u>	<u>5,995,000</u>	<u></u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,445,000	5,995,000	5,995,000	
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,445,000</u>	<u>5,995,000</u>	<u>5,995,000</u>	<u></u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1328 SINK FUND BF 2016-BB-TAXABLE FUND

	 1328 SINK FUND BF 2016-BB-TAXABLE FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
RENTS	449,616	467,400	467,400	486,000
TOTAL REVENUES	<u>449,616</u>	<u>467,400</u>	<u>467,400</u>	<u>486,000</u>
EXPENDITURES:				
DEBT SERVICE	445,000	465,000	465,000	485,000
TOTAL EXPENDITURES	<u>445,000</u>	<u>465,000</u>	<u>465,000</u>	<u>485,000</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>4,616</u>	<u>2,400</u>	<u>2,400</u>	<u>1,000</u>
FUND BALANCES AT BEGINNING OF YEAR	11,704	15,000	15,000	18,000
FUND BALANCES AT END OF YEAR	<u>16,320</u> =====	<u>17,400</u> =====	<u>17,400</u> =====	<u>19,000</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1329 SINK FUND BF 2017-BB-TAX EXMPT FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	395,000	460,000	460,000	530,000
TOTAL EXPENDITURES	<u>395,000</u>	<u>460,000</u>	<u>460,000</u>	<u>530,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	395,000	460,000	460,000	530,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>395,000</u>	<u>460,000</u>	<u>460,000</u>	<u>530,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1333 SINK FUND SERIES 2019 FUND

	 1333 SINK FUND SERIES 2019 FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	400,000	415,000	415,000	1,880,000
TOTAL EXPENDITURES	<u>400,000</u>	<u>415,000</u>	<u>415,000</u>	<u>1,880,000</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	400,000	415,000	415,000	1,880,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>400,000</u>	<u>415,000</u>	<u>415,000</u>	<u>1,880,000</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1334 SINK FUND SERIES 2023 FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
..... 1334 SINK FUND SERIES 2023 FUND				
EXPENDITURES:				
DEBT SERVICE				1,540,000
TOTAL EXPENDITURES				1,540,000
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES				1,540,000
TOTAL OTHER FINANCING SOURCES (USES)				1,540,000
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1371 COUPON ACCT ESCO PROJ PHASE I FUND

	 1371 COUPON ACCT ESCO PROJ PHASE I FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	5,973			
TOTAL EXPENDITURES	5,973			
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,973			
TOTAL OTHER FINANCING SOURCES (USES)	5,973			
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1373 COUP ACCT ESCO PROJ PHASE II FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
..... 1373 COUP ACCT ESCO PROJ PHASE II FUND				
EXPENDITURES:				
DEBT SERVICE	34,634	17,678	17,678	
TOTAL EXPENDITURES	<u>34,634</u>	<u>17,678</u>	<u>17,678</u>	<u> </u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	34,634	17,678	17,678	
TOTAL OTHER FINANCING SOURCES (USES)	<u>34,634</u>	<u>17,678</u>	<u>17,678</u>	<u> </u>
FUND BALANCES AT END OF YEAR	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1377 COUPON ACCOUNT SERIES 2016 FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	457,600	239,800	239,800	
TOTAL EXPENDITURES	<u>457,600</u>	<u>239,800</u>	<u>239,800</u>	<u> </u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	457,600	239,800	239,800	
TOTAL OTHER FINANCING SOURCES (USES)	<u>457,600</u>	<u>239,800</u>	<u>239,800</u>	<u> </u>
FUND BALANCES AT END OF YEAR	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1378 COUP ACCT BF 2016-BB-TAXABLE FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
..... 1378 COUP ACCT BF 2016-BB-TAXABLE FUND				
REVENUES:				
RENTS	487,084	469,300	469,300	450,700
TOTAL REVENUES	<u>487,084</u>	<u>469,300</u>	<u>469,300</u>	<u>450,700</u>
EXPENDITURES:				
DEBT SERVICE	487,100	469,300	469,300	450,700
TOTAL EXPENDITURES	<u>487,100</u>	<u>469,300</u>	<u>469,300</u>	<u>450,700</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(16)</u>			
FUND BALANCES AT BEGINNING OF YEAR	16,364			
FUND BALANCES AT END OF YEAR	<u>16,348</u> =====	<u></u> =====	<u></u> =====	<u></u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 1379 COUP ACCT BF 2017-BB-TAX EXMPT FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
..... 1379 COUP ACCT BF 2017-BB-TAX EXMPT FUND				
EXPENDITURES:				
DEBT SERVICE	482,873	463,303	463,303	440,303
TOTAL EXPENDITURES	<u>482,873</u>	<u>463,303</u>	<u>463,303</u>	<u>440,303</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	482,873	463,303	463,303	440,303
TOTAL OTHER FINANCING SOURCES (USES)	<u>482,873</u>	<u>463,303</u>	<u>463,303</u>	<u>440,303</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1383 COUP FUND SERIES 2019 FUND

	 1383 COUP FUND SERIES 2019 FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	2,278,396	2,258,397	2,258,397	2,237,647
TOTAL EXPENDITURES	<u>2,278,396</u>	<u>2,258,397</u>	<u>2,258,397</u>	<u>2,237,647</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	2,278,396	2,258,397	2,258,397	2,237,647
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,278,396</u>	<u>2,258,397</u>	<u>2,258,397</u>	<u>2,237,647</u>
FUND BALANCES AT END OF YEAR	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1384 COUP FUND SERIES 2023 FUND

	 1384 COUP FUND SERIES 2023 FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
EXPENDITURES:				
DEBT SERVICE	3,114,948	2,853,388	2,853,388	2,853,388
TOTAL EXPENDITURES	<u>3,114,948</u>	<u>2,853,388</u>	<u>2,853,388</u>	<u>2,853,388</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES				2,853,388
TOTAL OTHER FINANCING SOURCES (USES)				<u>2,853,388</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(3,114,948)</u>	<u>(2,853,388)</u>	<u>(2,853,388)</u>	
FUND BALANCES AT BEGINNING OF YEAR	<u>5,968,336</u>	<u>2,853,388</u>	<u>2,853,388</u>	
FUND BALANCES AT END OF YEAR	<u>2,853,388</u> =====	<u>=====</u>	<u>=====</u>	<u>=====</u>

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS

	CAPITAL PROJECTS FUNDS			
	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	1,220,463	1,335,000	1,335,000	1,135,000
INVESTMENT INCOME	2,732,433	100,002	100,002	200,002
TOTAL REVENUES	<u>3,952,896</u>	<u>1,435,002</u>	<u>1,435,002</u>	<u>1,335,002</u>
EXPENDITURES:				
ELECTED OFFICIALS	170,872	570,000	1,457,117	160,000
COUNTY EXECUTIVE	16,000		575,434	
ADMINISTRATION	928,170	590,000	1,588,764	860,000
HUMAN SERVICES	551,459	100,000	200,000	200,000
GENERAL SERVICES	2,240,140	3,815,008	21,958,795	4,714,010
NURSING HOMES	5,467,640	2,160,000	32,316,853	1,880,000
CORRECTIONS	514,753	766,000	1,750,349	955,000
COURTS	50,686	95,004	694,535	68,000
BOND FUND SERIES 2019	984,230		2,675,628	
BOND FUND SERIES 2023	2,768,262		55,519,601	
TOTAL EXPENDITURES	<u>13,692,212</u>	<u>8,096,012</u>	<u>118,737,076</u>	<u>8,837,010</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,393,725	6,046,007	21,841,391	7,737,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,393,725</u>	<u>6,046,007</u>	<u>21,841,391</u>	<u>7,737,000</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(4,345,591)</u>	<u>(615,003)</u>	<u>(95,460,683)</u>	<u>234,992</u>
FUND BALANCES AT BEGINNING OF YEAR	104,094,641	2,800,002	97,432,600	2,000,002
FUND BALANCES AT END OF YEAR	<u>99,749,050</u> =====	<u>2,184,999</u> =====	<u>1,971,917</u> =====	<u>2,234,994</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1406 OTHER CAPITAL PROJECTS FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
..... 1406 OTHER CAPITAL PROJECTS FUND				
EXPENDITURES:				
ELECTED OFFICIALS	170,872	570,000	1,457,117	160,000
COUNTY EXECUTIVE	16,000	-	575,434	
ADMINISTRATION	928,170	590,000	1,588,764	860,000
HUMAN SERVICES	551,459	100,000	200,000	200,000
GENERAL SERVICES	2,109,997	1,765,003	10,383,071	3,614,000
NURSING HOMES	1,051,790	2,160,000	5,192,121	1,880,000
CORRECTIONS	514,753	766,000	1,750,349	955,000
COURTS	50,686	95,004	694,535	68,000
TOTAL EXPENDITURES	5,393,727	6,046,007	21,841,391	7,737,000
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	5,393,725	6,046,007	21,841,391	7,737,000
TOTAL OTHER FINANCING SOURCES (USES)	5,393,725	6,046,007	21,841,391	7,737,000
FUND BALANCES AT END OF YEAR	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1419 INFRASTRUCTURE FUND FUND

	 1419 INFRASTRUCTURE FUND FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS	1,220,463	1,335,000	1,335,000	1,135,000
INVESTMENT INCOME	531,793	100,000	100,000	200,000
TOTAL REVENUES	<u>1,752,256</u>	<u>1,435,000</u>	<u>1,435,000</u>	<u>1,335,000</u>
EXPENDITURES:				
GENERAL SERVICES	130,143	2,050,005	11,575,724	1,100,010
TOTAL EXPENDITURES	<u>130,143</u>	<u>2,050,005</u>	<u>11,575,724</u>	<u>1,100,010</u>
REVENUES AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	<u>1,622,113</u>	<u>(615,005)</u>	<u>(10,140,724)</u>	<u>234,990</u>
FUND BALANCES AT BEGINNING OF YEAR	11,107,312	2,800,000	12,112,637	2,000,000
FUND BALANCES AT END OF YEAR	<u>12,729,425</u> =====	<u>2,184,995</u> =====	<u>1,971,913</u> =====	<u>2,234,990</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1435 BOND FUND SERIES 2019 FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	1,781,309	1	1	1
TOTAL REVENUES	<u>1,781,309</u>	<u>1</u>	<u>1</u>	<u>1</u>
EXPENDITURES:				
NURSING HOMES	4,415,850		27,124,732	
BOND FUND SERIES 2019	984,230		2,675,628	
TOTAL EXPENDITURES	<u>5,400,080</u>		<u>29,800,360</u>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(3,618,771)</u>	<u>1</u>	<u>(29,800,359)</u>	<u>1</u>
FUND BALANCES AT BEGINNING OF YEAR	34,839,944	1	29,800,361	1
FUND BALANCES AT END OF YEAR	<u>31,221,173</u> =====	<u>2</u> =====	<u>2</u> =====	<u>2</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
1436 BOND FUND SERIES 2023 FUND

	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
INVESTMENT INCOME	419,331	1	1	1
TOTAL REVENUES	<u>419,331</u>	<u>1</u>	<u>1</u>	<u>1</u>
EXPENDITURES:				
BOND FUND SERIES 2023	2,768,262		55,519,601	
TOTAL EXPENDITURES	<u>2,768,262</u>		<u>55,519,601</u>	
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(2,348,931)</u>	<u>1</u>	<u>(55,519,600)</u>	<u>1</u>
FUND BALANCES AT BEGINNING OF YEAR	58,147,385	1	55,519,602	1
FUND BALANCES AT END OF YEAR	<u>55,798,454</u> =====	<u>2</u> =====	<u>2</u> =====	<u>2</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
PROPRIETARY FUNDS

	 PROPRIETARY FUNDS			
	2024 ACTUAL	2025 BUDGET ADOPTED	REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		1	1	1
DEPARTMENTAL EARNINGS	77,822	106,719	106,719	156,865
INVESTMENT INCOME	333,610	143,461	143,461	146,002
RENTS	3,922,332	4,064,624	4,064,624	4,194,433
OTHER REVENUES	1,616	1,002	1,002	1,002
TOTAL REVENUES	4,335,380	4,315,807	4,315,807	4,498,303
EXPENDITURES:				
HUMAN SERVICES	1,069,717	1,170,537	1,188,094	1,208,312
GENERAL SERVICES	1,704,266	1,893,881	1,907,187	1,902,021
TOTAL EXPENDITURES	2,773,983	3,064,418	3,095,281	3,110,333
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(1,025,306)	(1,958,419)	(2,976,727)	(4,625,354)
TOTAL OTHER FINANCING SOURCES (USES)	(1,025,306)	(1,958,419)	(2,976,727)	(4,625,354)
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	536,091	(707,030)	(1,756,201)	(3,237,384)
FUND BALANCES AT BEGINNING OF YEAR	6,798,717	4,600,000	5,649,171	5,500,000
FUND BALANCES AT END OF YEAR	7,334,808	3,892,970	3,892,970	2,262,616
	=====	=====	=====	=====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
2101 CEDAR VIEW APARTMENTS FUND

	 2101 CEDAR VIEW APARTMENTS FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
DEPARTMENTAL EARNINGS	77,822	106,719	106,719	156,865
INVESTMENT INCOME	52,390	43,460	43,460	46,001
RENTS	1,384,139	1,361,854	1,361,854	1,454,765
OTHER REVENUES	1,347	1,001	1,001	1,001
TOTAL REVENUES	<u>1,515,698</u>	<u>1,513,034</u>	<u>1,513,034</u>	<u>1,658,632</u>
EXPENDITURES:				
HUMAN SERVICES	1,069,717	1,170,537	1,188,094	1,208,312
TOTAL EXPENDITURES	<u>1,069,717</u>	<u>1,170,537</u>	<u>1,188,094</u>	<u>1,208,312</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(748,869)	(299,279)	(399,279)	(447,330)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(748,869)</u>	<u>(299,279)</u>	<u>(399,279)</u>	<u>(447,330)</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>(302,888)</u>	<u>43,218</u>	<u>(74,339)</u>	<u>2,990</u>
FUND BALANCES AT BEGINNING OF YEAR	1,393,300	600,000	717,557	1,000,000
FUND BALANCES AT END OF YEAR	<u>1,090,412</u> =====	<u>643,218</u> =====	<u>643,218</u> =====	<u>1,002,990</u> =====

COUNTY OF LEHIGH - 2026 ADOPTED BUDGET
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
2111 GOVERNMENT CENTER FUND

	 2111 GOVERNMENT CENTER FUND			
	2024 ACTUAL	2025 BUDGET ADOPTED	2025 BUDGET REVISED AS OF 7/31	2026 BUDGET ADOPTED
REVENUES:				
GRANTS & REIMBURSEMENTS		1	1	1
INVESTMENT INCOME	281,220	100,001	100,001	100,001
RENTS	2,538,193	2,702,770	2,702,770	2,739,668
OTHER REVENUES	269	1	1	1
TOTAL REVENUES	<u>2,819,682</u>	<u>2,802,773</u>	<u>2,802,773</u>	<u>2,839,671</u>
EXPENDITURES:				
GENERAL SERVICES	1,704,266	1,893,881	1,907,187	1,902,021
TOTAL EXPENDITURES	<u>1,704,266</u>	<u>1,893,881</u>	<u>1,907,187</u>	<u>1,902,021</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING USES	(276,437)	(1,659,140)	(2,577,448)	(4,178,024)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(276,437)</u>	<u>(1,659,140)</u>	<u>(2,577,448)</u>	<u>(4,178,024)</u>
REVENUES AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	<u>838,979</u>	<u>(750,248)</u>	<u>(1,681,862)</u>	<u>(3,240,374)</u>
FUND BALANCES AT BEGINNING OF YEAR	5,405,417	4,000,000	4,931,614	4,500,000
FUND BALANCES AT END OF YEAR	<u>6,244,396</u> =====	<u>3,249,752</u> =====	<u>3,249,752</u> =====	<u>1,259,626</u> =====