

COUNTY OF LEHIGH



2026

ADOPTED BUDGET

**COUNTY OF LEHIGH
2026 BUDGETED FUND STRUCTURE**

GOVERNMENTAL

GENERAL

1101 OPERATING
1142 STABILIZATION

SPECIAL REVENUE

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

DEBT SERVICE

1321 SINKING FUND ESCO PROJECTS PHASE I
1323 SINKING FUND ESCO PROJECTS PHASE II
1327 SINKING FUND SERIES 2016
1328 SINKING FUND SERIES 2016 BASEBALL-TAXABLE
1329 SINKING FUND SERIES 2017 BASEBALL-TAX EXEMPT
1331 SINKING FUND SERIES 2017
1333 SINKING FUND SERIES 2019
1334 SINKING FUND SERIES 2023
1371 COUPON ACCOUNT ESCO PROJECTS PHASE I
1373 COUPON ACCOUNT ESCO PROJECTS PHASE II
1377 COUPON ACCOUNT SERIES 2016
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
1429 BOND FUND SERIES 2016
1435 BOND FUND SERIES 2019
1436 BOND FUND SERIES 2023

PROPRIETARY

ENTERPRISE

2101 CEDAR VIEW APARTMENTS

INTERNAL SERVICE

2111 GOVERNMENT CENTER