



Office Of The Controller

Serving the Taxpayers of the County of Lehigh

2020 Annual Report

Prepared by Joshua Siegel

MARK PINSLEY

County Controller

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MARK PINSLEY
County Controller

The 2020 Annual Report provides an overview of the activities and audits undertaken by the Controller's Office in 2020. The report details among other things the level of audit satisfaction and effectiveness as reported by those audited, a comprehensive breakdown of county function's audited and a detailed list of each audit performed. The Controller's Office is tasked with being a fiscal watchdog, committed to protecting taxpayer dollars and looking for potential improvements in county departments and enforcing the county's campaign finance reform legislation. The Annual Report provides you with a high degree of accountability as taxpayers, allowing you to verify our efforts as auditors. The 2020 Audit portion of this report details each of the audits conducted and the purpose behind each audit. Our annual report also includes valuable financial resources for Lehigh County residents including how to pay your real estate taxes and how to find out if the PA Treasury owes you money.

Mission Statement



The mission of the office of the controller, Lehigh County, Pennsylvania is to:



Examine the effectiveness of internal control



Assess compliance with statutory requirements



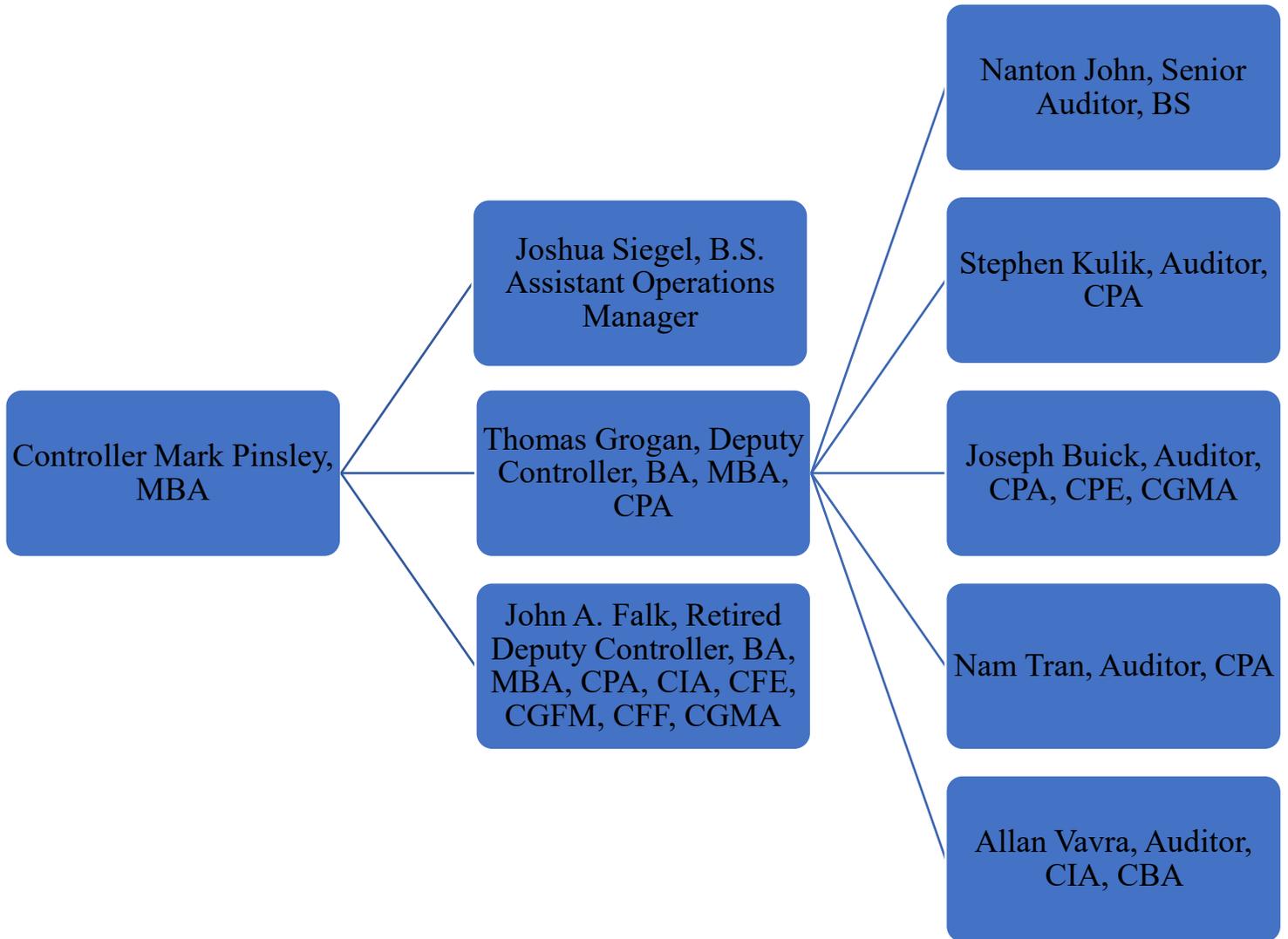
Evaluate operating procedures



Audit the accuracy & completeness of records and files pertaining to the receipt and disbursement of County funds by all officers, agents, and employees of the County

The controller's office conducts assessments of management performance and program results of any county department or agency to evaluate the efficiency and economy of the agency's or department's use of taxpayer funds.

2020 Staff Credentials and Certifications



MBA - Masters in Business Administration
CGMA – Charter Global Management Accountant
CFF – Certified in Financial Forensics
CGFM - Certified Governmental Financial Manager
BBA – Bachelor of Business Administration
MS – Masters of Science (Accounting)

CPA – Certified Public Accountant
CIA - Certified Internal Auditor
CFE - Certified Fraud Examiner
BS - Bachelor of Science
BA - Bachelor of Arts

Auditing Standards

The office of the controller performs an internal auditing function. Internal auditing is an independent appraisal function established within an organization to examine and evaluate the activities of the organization. A general statement of purpose, authority and responsibility for the office of the controller is included in the county home rule charter and administrative code.

The **Government Auditing Standards**, issued by the Comptroller General of the United States, provides auditing guidelines for financial and performance audits. Professional standards are also promulgated by the American Institute of Certified Public Accountants and several other authoritative accounting & auditing organizations.

Compliance with the **Government Auditing Standards** includes minimum continuing professional education (CPE) requirements for the staff and management of the office of the controller.

The **Government Auditing Standards** require 80 hours of CPE every two years with 24 hours in government - related courses. Certified public accountants are subject to the AICPA required 120 hours every three years (minimum 20 hours per year) and the PICPA requirement of 80 hours every two years. The Institute of Internal Auditors, the Association of Certified Fraud Examiners, and the Association of Government Accountants each have similar requirements to maintain their respective certifications.



Introduction

What is an Audit?

An internal audit involves reviewing county operations and procedures, office transactions or financial activities which is typically done by looking at cash receipts, disbursements (money allocated and spent by a department) or changes in fund balances (the individual financial accounts run by the county, i.e. general fund).

Audits are governed by professional associations of industry professions who set guidelines for how to properly conduct an audit. These organizations include the Government Auditing Standards Board (GASB), American Institute of Certified Public Accountants (AICPA) and the Association of Certified Fraud Examiners (ACFE).

There are four types of audits, financial, performance, compliance and agreed upon procedures. The first three types of audits are conducted to ensure that county offices have accurate finances, that their programs are having the intended result and are operating as effectively as possible. An agreed upon procedures audit can be requested by departments, officials or members of the public. These audits do not result in findings, but look to answer a specific question made by the requesting party. .

Audits are scheduled based a county-wide assessment of risk performed annually by audit staff. The staff will look at time since the last audit, the legal requirements mandating audits and staff turnover to determine when an audit is needed most.

In addition, the Controller's Office now performs non-audit services and issues special reports. These are not audits conducted in accordance with governmental auditing standards. They are reviewed by audit staff for accuracy and precision.

Who are the Auditors?

We are a team comprised of experienced individuals. We have varied business experiences. Many of us have professional certifications such as Certified Government Financial Manager, Certified Public Accountant, Certified Internal Auditor and Certified Fraud Examiner.

Who is the Controller?

The County Controller, **Mark Pinsley**, is an elected official, independent of the administrative, legislative and judicial branches of Lehigh County Government. Audit reports are issued to the audited management, the County Executive and the Board of Commissioners and any other parties in charge of governance. All audit reports are a matter of public record and are available on the County of Lehigh website under the Office of the Controller. Reports issued by the Office of the Controller are available on the internet at:

www.lehighcounty.org/Departments/Controller/Reports-views/catid/72

Audit Plans are Based on Risk Assessment.

All county activities are subject to audit. Generally, we select audits based upon a number of risk factors. We look at things such as the time since your last audit, the size of your operation, system changes and turnover of key staff. Various factors are weighed to determine our audit plan.



Classification of Audits:

We classify our audit population into three categories:



- Many class one audits are audits we have to do because of a statutory requirement (county or state.) Class one audits also include what we classify as “**Continuous Audits**” – the verification of monthly reported revenue for row offices and magisterial district court offices, weekly vendor payment reviews, bi-weekly payroll reviews, monthly pension payment reviews and other periodic disbursements made by the county. Other mandated audits include, among others, the magisterial district justice operations, nursing home resident trustee accounts, jail inmate accounts, and the district attorney’s annual drug forfeiture report .



- Class two audits are discretionary and are scheduled based on individual priority and staff time availability. The population of class two audits is a dynamic and evolving list to be expanded as we identify changing risk factors and additional audit areas. We refer to these audits as “**Periodic Risk-based Audits**” – involving financial / attestation / performance audits requiring analytical review, substantive detail testing, tests of internal control, and management effectiveness & efficiency.



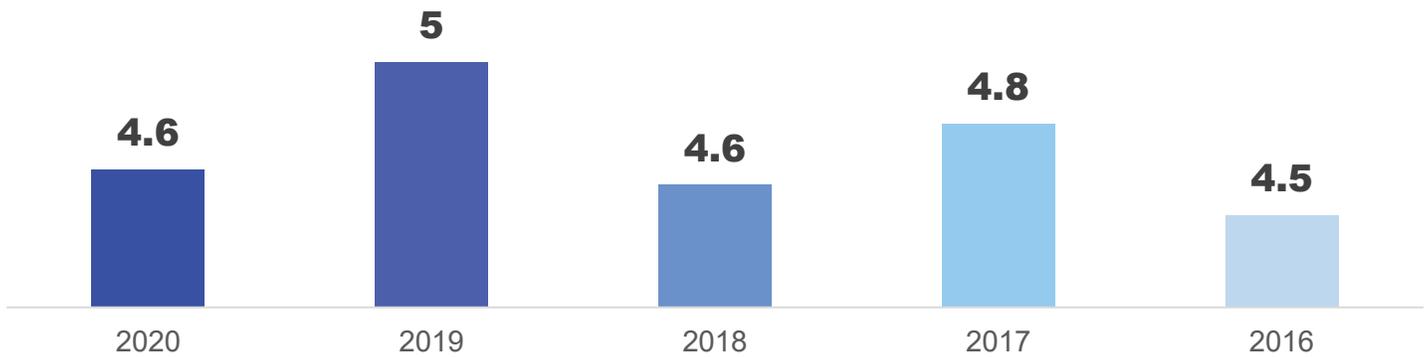
- Class three audits are “**High Priority**” (fraud, ethics hotline, or special request) audits. This work is generally not known ahead of time. Class three audits require immediate focus and attention and are given priority over class one and two audit work.



Audit Effectiveness Questionnaire

Beginning in late 1998, the office of the controller sent an audit effectiveness questionnaire to the audited management after each audit was completed. Our questionnaire topics included audit planning, fieldwork and reporting. Ratings from 1 (inadequate) to 5 (excellent) were requested for each of 13 questions related to our audit performance. Other written comments were also requested from the audited management.

The average of the responses received rated our performance as 4.6 in 2020. The following are the ratings for the last five years:



The questionnaire describes a 4 rating as “very good” and a 5 as “excellent.”

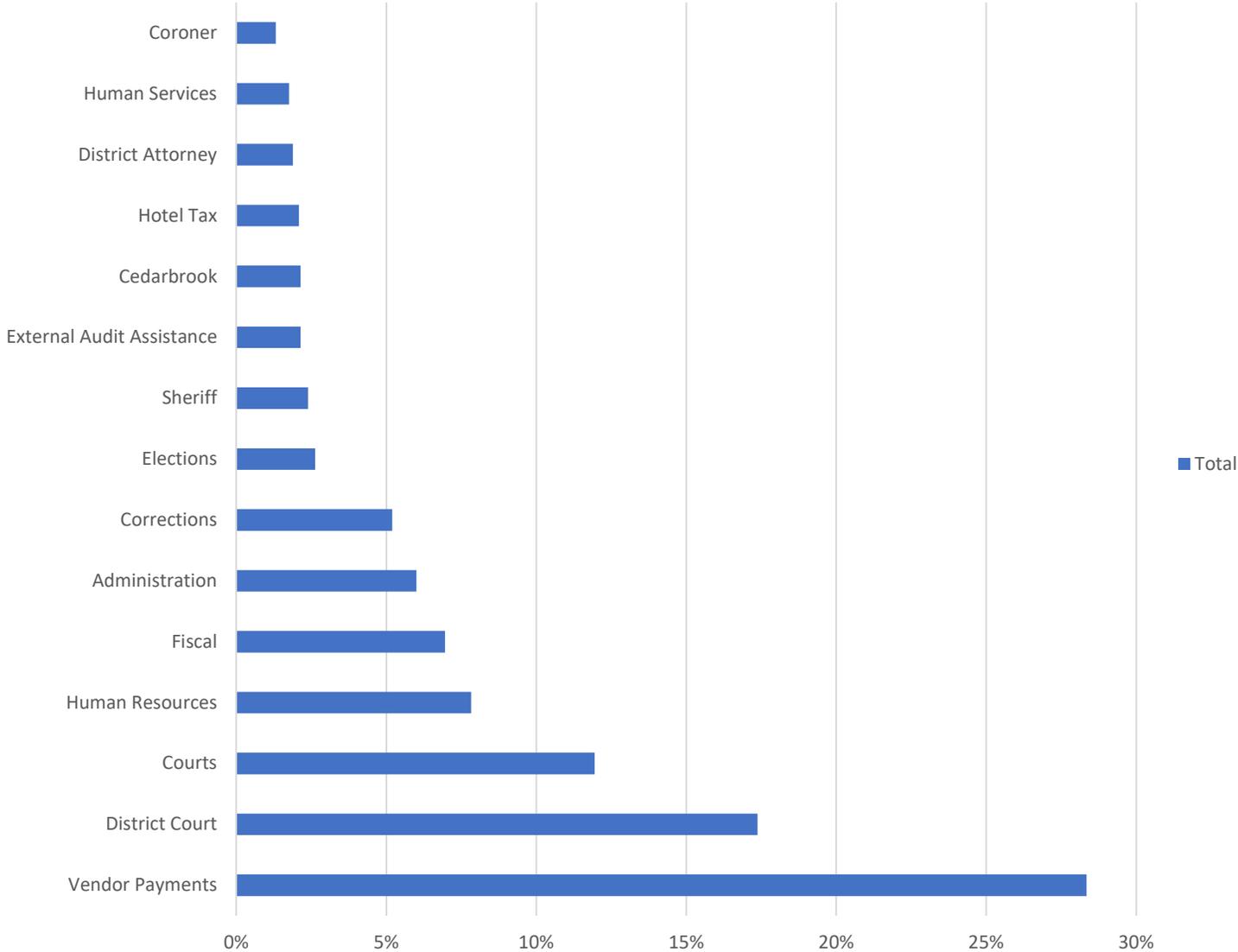


The questionnaire is helpful to gauge the effectiveness of our audits and the degree of customer satisfaction. The input received helps us in the planning and performance of future audits.

We thank all who took the time to respond to the questionnaire.

2020 Audit Hours

Total



Desk “Audits” Our “Early Warning” System

What is a Desk Audit?

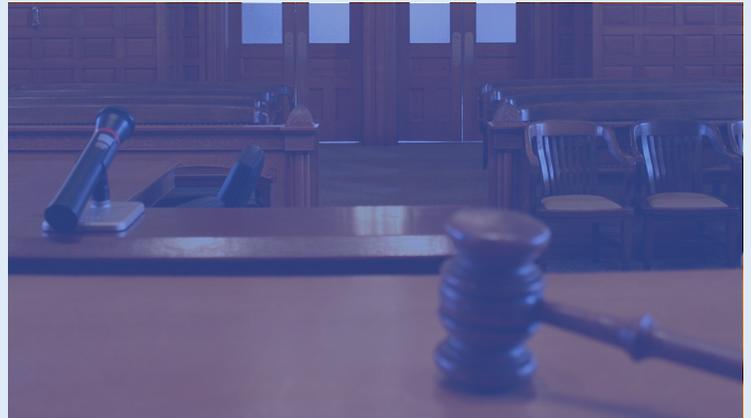
A desk audit is not really an audit at all. It is a spot check clerical review of monthly reports which acts as an early warning system intended to provide ongoing oversight for cash handling offices. If anything unusual is noted during a desk audit, the auditors look into the matter immediately. These monthly clerical reviews serve to highlight any unusual situation in a timely manner that requires our attention. Ultimately, full financial or performance audits are performed based on our risk assessment on a cyclical basis.

2020 Desk Audits:

Row Offices – Monthly desk audits of row office reports for the period January 2020 through December 2020 (continuous monitoring).

- Register of Wills Division *
- Recorder of Deeds Division*
- Clerk of Courts Criminal Division*
- Clerk of Courts Civil Division*
- Orphans Court Office
- Coroner’s Office
- Sheriff’s Office

* These offices are part of the Clerk of Judicial Records Office.



Magisterial District Judges - Monthly desk audits of 14 Magisterial District Court offices’ reports for the period January 2020 through December 2020 (*continuous monitoring*).

Purpose of Audits

For the row offices: to verify sequential receipt usage; to verify reported revenue matches bank deposits and actual receipt of funds by the office of fiscal affairs; and to verify bank reconciliations are performed on a timely basis.

For the magisterial district court offices: to verify the county share of costs & fines collected and remitted; to verify escrow balance control; and to verify monthly bank account reconciliations.

Copies of the completed audit reports are available on the Lehigh County website under the Office of the Controller or call our office at 610-782-3082. All audits, unless otherwise noted in the audit, are conducted in accordance with governmental auditing standards issued by the Controller of the United States.

ETHICS HOTLINE

(610) 782-3999



Purpose of Audit

A confidential telephone message system available to employees and the general public to report suspected fraud, waste and abuse. An annual activity reports summarizes the calendar years activity. Ethics related activity for 2020 was released as #21-01 on January 7th, 2021.

The ethics hotline continues to be a valuable tool for employees and the public to report suspected improprieties. This report also includes all reports received per Administrative Notice 2001-4, **“Supervisor’s Report of Lost or Stolen Property”**.

2020 Audit Reports



Nursing Home Fund - Report # 20-1

Financial– For the Calendar Year 2018

Purpose of Audit

The County of Lehigh operates two senior care and rehabilitation centers. The Nursing Home Fund audit is designed to make sure payment for care is properly processed and that there are internal controls over finances to prevent errors or improper financial management.



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Pension Payments Processing– Office of Fiscal Affairs – Report #20-02

Compliance Audit – For the Calendar Year 2019

The Office of Fiscal Affairs processed approximately 21,700 pension payments totaling over \$35.7 million during calendar year 2019.

Purpose of Audit

The Office of Fiscal Affairs is responsible for the preparation and disbursement of pension payments to Lehigh County retirees. The Controller's Office looks at those payments to determine accuracy and ensure the Fiscal Office complied with the rules within the county charter.



Woodspring Suites Hotel Tax– Report #20-3

Agreed Upon Procedures Audit (AUP)– For the Calendar Year 2018

Purpose of Audit

Lehigh County receives tax revenue from its county hotel tax. The Controller's Office verifies that each Lehigh County hotel pays the proper amount in hotel tax revenue to the county.

2020 Audit Reports Continued



Real Estate Tax Collection – Report #20-4

Financial– For the Calendar Year 2019.

Lehigh County's primary source of revenue is property tax which in the year 2019 amounted to \$110, 023, 058. Elite Revenue, a local tax collector is contracted to collect payments that are not made within the time frame that the county sets up.

Purpose of Audit

The Controller's Office is responsible for verifying the total amount of property tax collected and total amount which is delinquent which is then sent to Elite Revenue. The Controller's Office is also concerned with verifying the accuracy of the final statement.



Imprest Funds- Report #20-5

Compliance Audit – For the Year Ending 2019

Imprest funds or petty cash are small cash accounts maintained by the Office of Fiscal Affairs on behalf of various Lehigh County offices. These funds are needed for offices to conduct their routine business.

Purpose of Audit

The Controller's Office goal is to make sure the Office of Fiscal Affairs is complying with the county's charter provision which deals with petty cash. In addition, the Controller's Office wants to ensure that all accounts are properly secured and their cash amounts are accurate.

2020 Audit Reports Continued



Veteran's Gift Card and Bus Pass Program – Report #20-6

Agreed Upon Procedures (AUP) – For the Calendar Year Ended 2019

The Lehigh County Office of Veteran's Affairs awarded bus passes and Walmart gift cards to local non-profits to distribute to veterans.

Purpose of Audit

The Controller's Office goal was to determine the total value of gift cards distributed and inventory how many remaining cards had not yet been distributed. The sole goal of this audit was to conduct an assessment of gift card distribution. The audit was not a full financial audit to review documentation, it was conducted to further assist the Veteran's Affairs office which is administering the program.



Alburtis Tavern Hotel Tax- Report #20-7

Agreed Upon Procedures (AUP) - For the Year Ended 2018

Purpose of Audit

Lehigh County receives tax revenue from its county hotel tax. The Controller's Office verifies that each Lehigh County hotel pays the proper amount in hotel tax revenue to the county.



Homewood Suites Hotel Tax- Report #20-8

Agreed Upon Procedures (AUP) - For the Year Ended 2018

Purpose of Audit

Lehigh County receives tax revenue from its county hotel tax. The Controller's Office verifies that each Lehigh County hotel pays the proper amount in hotel tax revenue to the county.

2020 Audit Reports Continued



Vendor Payments– Report # 20-9

Compliance Audit- Year Ended 2019

The County issued \$211 million in vendors payments to over 23,000 vendors in 2019.

Purpose Of Audit

The Controller's Office responsibility is to review department guidelines for payment approval, look for cost saving opportunities, and ensure compliance with the county's code.



Hotel Tax Summary– Report # 20-10

Agreed Upon Procedures (AUP)- Calendar Year End 2018

Purpose Of Audit

The County of Lehigh is entitled to hotel tax revenue which each hotel must individually remit. The Controller's Office conducted individual audits of 16 hotels and provided this summary in addition to the 16 individual audit reports. The goals are to find lost revenue and ensure that the hotels have proper compliance procedures in place.



Year-End Payroll– Report # 20-11

Performance Audit- Year End 2019

Lehigh County paid out over \$114 million in regular payroll hours in 2019, not including overtime hours and dollars.

Purpose Of Audit

The Year-End Payroll audit is designed to evaluate and look at increases in overtime hours and dollars spent, determine which departments are using the most overtime hours and provide recommendations to address these issues,.

2020 Audit Reports Continued



Compliance Audit of Tax Delinquency – Report # 20-12

Compliance Audit- Calendar Year Ended December 31, 2019

The County of Lehigh is not permitted to sign contracts with vendors that owe taxes to the County.

Purpose Of Audit

The Controller's Office reviews all tax liability for county vendors to determine if they owe the county money in order to prevent the county compensating vendors who don't meet their financial obligations. The county will then withhold payments until all taxes are paid.



Drug Forfeiture – Report # 20-13

Agreed Upon Procedures (AUP)- From July 1, 2019 to June 30, 2020.

The District Attorney's Office regularly seizes illegal substances and other valuables obtained during law enforcement searches. The Controller's Office is legally required to audit the accuracy of these seizures.

Purpose Of Audit

The Controller's Office is legally required to determine the accuracy of reported seizures by the District Attorney's Office to comply with state law.

Magisterial District Court Audits- Reports #20-14 - #20-27

Magisterial District Court 31-1-01 Engler- #20-14

Financial Audit- January 1, 2018 to December 31, 2019

Magisterial District Court 31-1-02 Santiago #20-15

Financial Audit- January 1, 2018 to December 31, 2019

Magisterial District Court 31-1-05 D'Amore #20-16

Financial Audit- January 1, 2018 to December 31, 2019

Magisterial District Court 31-1-08 Pochron #20-17

Financial Audit- January 1, 2018 to December 31, 2019

Magisterial District Court 31-1-03 Manescu #20-18

Financial Audit- January 1, 2018 to December 31, 2019

Magisterial District Court 31-2-02 Hammond #20-19

Financial Audit- January 1, 2018 to December 31, 2019

Magisterial District Court 31-1-07 Heffelfinger #20-20

Financial Audit- January 1, 2018 to December 31, 2019

Magisterial District Court 31-2-03 Butler #20-21

Financial Audit- January 1, 2018 to December 31, 2019

Magisterial District Court 31-3-01 Creighton #20-22

Financial Audit- January 1, 2018 to December 31, 2019

Magisterial District Court 31-3-03 Trexler #20-23

Financial Audit- January 1, 2018 to December 31, 2019

Magisterial District Court 31-1-06 Maura #20-24

Financial Audit- January 1, 2018 to December 31, 2019

Magisterial District Court 31-1-04 Howells #20-25

Financial Audit- January 1, 2018 to December 31, 2019

Magisterial District Court 31-3-02 Faulkner #20-26

Financial Audit- January 1, 2018 to December 31, 2019

Magisterial District Court 31-2-01 Devine #20-27

Financial Audit- January 1, 2018 to December 31, 2019

Purpose Of Audit

The County of Lehigh operates 14 Magisterial District Courts that deal primarily with low level offenses such, as small claims and landlord tenant issues. The Controller's Office looks at each courts fines and fees and money that is dispersed to verify accuracy of records and ensure that accounts are reconciled properly.

2020 Audit Reports Continued



Recorder of Deeds– Report # 20-28

Financial Audit- December 31, 2018 and 2019

The Clerk of Judicial Records is the result of consolidating the offices of Clerk of Courts, including Civil and Criminal Divisions, Register of Wills and Recorder of Deeds. This office is responsible for keeping up to date files related to these former offices which include the registration of deeds, wills and mortgages among others.

Purpose Of Audit

The Controller's Office goal is to review receipts and disbursements which is money received and spent by the office. The office is looking to verify accuracy of those records and ensure that all accounts balance out.



Magisterial District Court Summary– Report # 20-29

Financial Audit- December 31, 2018 and 2019

The County of Lehigh runs and maintains 14 Magisterial District Courts which oversee low level criminal offenses. These offices process court fees and fines and maintain independent bank accounts. The Controller's Office conducts individual audits of the offices, and conducts a summary audit.

Purpose Of Audit

The Controller's Office responsibility is to ensure accurate receipts and disbursements, ensure compliance with the Administrative Office of the Courts (AOPC) guidelines and make additional recommendations for cost savings and internal improvements.

Non-Audit Service/ Special Reports

Non-Audit Service- Prison Phone Contract - #20-1

The Lehigh County Jail charges inmates and their families to call those housed within the jail. This puts a tremendous financial burden on those who are already dealing with low-incomes and the financial consequences of their incarceration.

Purpose Of Service

The Controller's Office goal was to evaluate the costs and total revenue associated with charging inmates and their families for phone calls. The Controller made several policy recommendations related to reducing the cost of making calls while in the county jail.

Non-Audit Service- Covid Prison Outbreak- #20-2

At the start of the Covid-19 outbreak, there was significant concern over the potential for the virus to spread in jails and correctional facilities. The Lehigh County Controller released a letter expressing his desire to see as many non-violent offenders released from the prison as possible.

Purpose Of Service

The Controller's Office examined the Lehigh County jail census and the number of those held because they couldn't pay their cash bail, and recommended policy to reduce the spread of Covid-19 in the county jail.

Non-Audit Service- Voting - #20-3

The new vote-by-mail law in Pennsylvania created a number of first-time issues associated with following the law. These included concerns of delays in counting the ballots and the dangers associated with in-person voting from Covid-19.

Purpose Of Service

The Controller's Office examined the cost of administering an all mail election, and evaluated how other counties managed to count their ballots quickly in the primary. The Controller's Office made several recommendations including purchasing equipment to increase the speed of counting ballots and mailing all voters a mail-in ballot application for the general election.

Non-Audit Service/ Special Reports

Non-Audit Service - Pharmacy Benefit Manager - #20-4

Lehigh County spends millions annually on prescription drugs which are directly controlled by Pharmacy Benefits Managers. They determine which drugs employees have access to and which pharmacies will be in the network for the insured. The Controller was concerned about cost associated with PBMs.

Purpose Of Service

The Controller's Office investigated the costs and impacts that PBMs have on both the county and local pharmacies. The report detailed the power of PBMs and their total profit and provided policy recommendations to Lehigh County on how to reduce healthcare costs.

Special Report- Covid-19 Election Letter- #20-1

The Controller was concerned about the impact of in-person voting on the spread of Covid-19 and how the county could better prepare for its impact on the election.

Purpose Of Report

The Controller addressed a letter to the Governor of Pennsylvania and State Legislature calling on them to allow counties to count mail-in ballots earlier.

Special Report- Regional Prosperity District- #20-2

The Controller looked at the impact of Covid-19 on the local arts economy and municipal finances as well as long-term issues associated with financing local government.

Purpose Of Report

The Controller documented the impact of Covid-19 on the local arts economy and studied other regional approaches to investing in arts and culture. The Controller recommended the creation of a regional prosperity district to finance investments in arts and culture and stabilize local finances.

Special Report- Single-Use Plastic - #20-3

The Controller was interested in local approaches to reducing the amount of single-use plastics that go into the earth and are wasted. Single-use plastics specifically bags act as a major polluter and municipalities have a role to play in reducing their use.

Purpose Of Report

The Controller's report documented the ecological impact of single-use plastics on the planet and the potential costs incurred by the county. The report recommended the use of a fee on single-use plastic bags to try and reduce their use.

Other Duties and Responsibilities

Lost, Missing, Stolen Property Reporting Liaison

County Officials' Bonds Depository

Review of Bureau of Collections Check Disbursements

Review of Work Release Check Disbursements

Review of Cedarbrook RFMS checks

Monitor Check Sequences for Health Choices Checks, Worker's Compensation

Audit Planning – County-Wide Risk Assessment

County Pension Policy Issues

Observation of County Sheriff Sales, Tax Claim Bureau Upset & Judicial Sales

Computer Assisted Audit Techniques Training – ACL software

County Campaign Finance Reform

Other Duties and Responsibilities



Surprise Cash Counts

The office of the controller also performs random, unannounced cash counts of offices that maintain a change fund or petty cash fund. Every office that handles cash is subject to surprise cash counts.



Bid Control

Receive and secure advertised bids and requests for proposals issued by the office of procurement. Open bids and monitor bid tabulation

Lehigh County Pension Board

The Controller, Mark Pinsley, serves as Secretary of the Lehigh County Pension Board.

ETHICS HOTLINE

(610) 782-3999



Confidential



Independent



Integrity in
Government

Mark Pinsley
Controller

Contact Info

As of January 1st, 2021

General Office – 610-782-3082

Name	Title	Phone	E-mail
Mark Pinsley	Controller	610-782-3178	markpinsley@lehighcounty.org
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Thomas Grogan	Deputy Controller	610-782-3084	thomasgrogan@lehighcounty.org
Stephen Kulik	Auditor	610-782-3915	stephenkulik@lehighcounty.org
Nam Tran	Associate Auditor	610-782-3914	namtran@lehighcounty.org
Joseph Buick	Auditor	610-782-3912	josephbuick@lehighcounty.org
Nanton P. John	Senior Auditor	610-782-3438	nantonjohn@lehighcounty.org

Want to know more about the County of Lehigh

www.lehighcounty.org

Have a Lehigh County Human service related question

<https://www.lehighcounty.org/Departments/Human-Services/Information-Referral>

Want to know if the Pennsylvania Treasury owes you money

<https://www.patreasury.gov/unclaimed-property>

Want to check out what the Lehigh Valley has to offer

<https://www.patreasury.gov/unclaimed-property>

Want to know which charity to donate to

<https://www.charitynavigator.org/index.cfm/bay/search.advanced.htm>

What to do if identity theft occurred

<https://www.consumer.ftc.gov/features/feature-0014-identity-theft>

Want to obtain a concealed carry license

<https://www.lehighcounty.org/Departments/Concealed-Carry-Permit>

Have to pay real estate taxes

Lehigh County Government Center, Room 119

Want to report fraud, waste, and abuse at Lehigh County

Call the Ethics Hotline at **610-782-3999**

Want to vote by mail

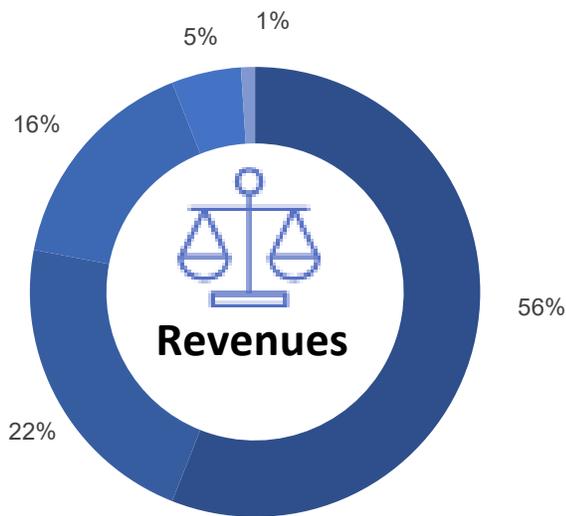
<https://www.pavoterservices.pa.gov/OnlineAbsenteeApplication/#/OnlineAbsenteeBegin>

2019 Lehigh County Revenues and Expenditures

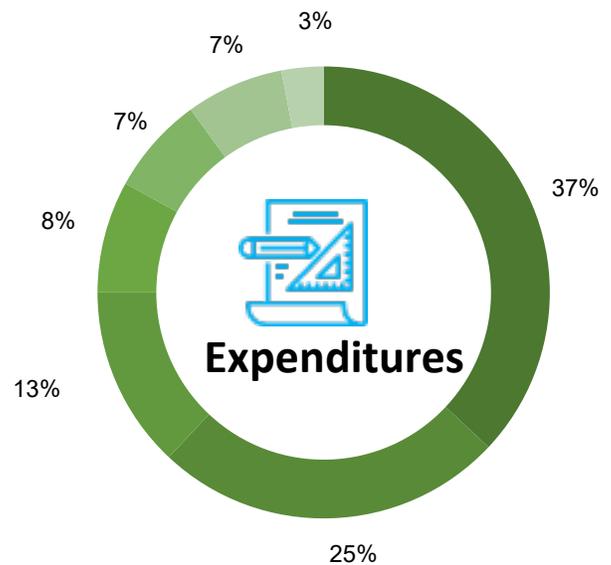
Source: 2020 Lehigh County Adopted Budget Details

2020 Lehigh County
Adopted Revenues
\$514,403,925

2020 Lehigh County
Adopted Expenses
\$514,403,925



- Grants and Reimbursements (56%)
- Taxes (22%)
- Other Revenues and Reserves (16%)
- Departmental Earnings (5%)
- Judicial Costs and Fines (1%)



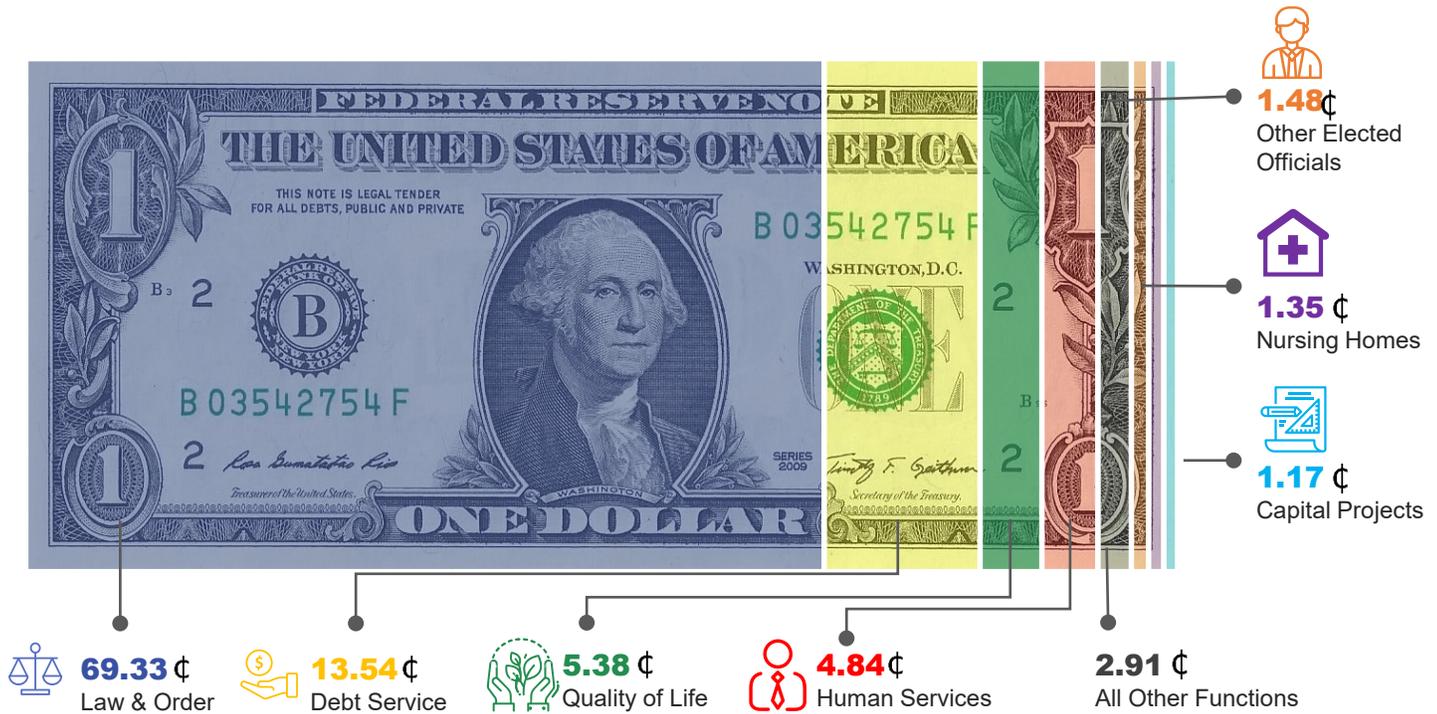
- Human Services (37%)
- Nursing Homes (25%)
- Administration and Gen. Svcs. (13%)
- General Government (8%)
- Corrections (7%)
- Courts (7%)
- Debt Service (3%)

2020 Lehigh County Budget

Revenues above include \$113 million in county real estate taxes. A detailed allocation of how each \$1 tax dollar is spent on the following page. The remaining sources of income are derived from grants and reimbursements, state pass-through funds, departmental revenues, and judicial costs and fines. The top three areas of expenditures in the 2020 Lehigh County Adopted Budget include Human Services, Nursing Homes, and Administration and General Services.

2020 Lehigh County Taxes in Context

NOTE: This graphic details how each \$1 of real estate tax dollars are spent.



Source: 2020 Lehigh County Adopted Budget

