

# County of Lehigh 2009 Adopted Budget Information

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## Lehigh County Adopted 2009 Budget in Context

Example	2009
Appraised	100,000
Factor	0.50
Assessed	50,000
Millage Factor	0.01025
Tax	512.50
Per month	42.71

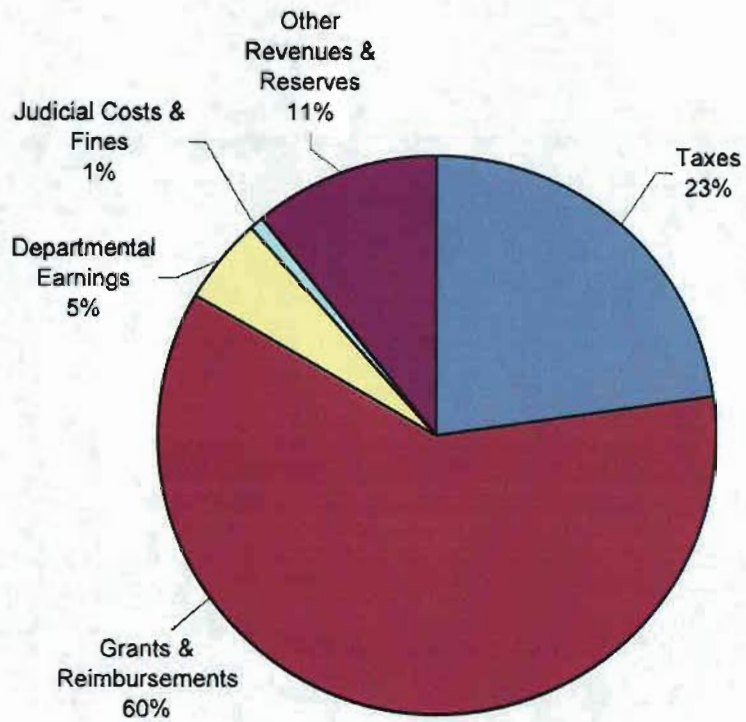
Area	Total Expenditures	County Taxes	Cents / \$1 Co. Taxes	Mills	Example Cost
Elected officials	18,601,921	10,376,606	10.11	1.036	51.81
Executive	3,170,851	3,153,649	3.07	0.315	15.73
Administration	21,812,529	1,053,372	1.03	0.106	5.28
Debt service	20,257,932	15,337,683	14.94	1.531	76.56
Capital projects	-	3,500,452	3.41	0.349	17.47
Human Services	190,719,885	7,140,985	6.96	0.713	35.67
General Services	21,030,267	8,154,491	7.94	0.814	40.69
Nursing Homes	60,803,764	932,777	0.91	0.093	4.66
Corrections	32,165,955	26,855,978	26.16	2.681	134.06
Law	1,368,047	1,258,045	1.23	0.126	6.30
Courts	31,462,100	24,047,507	23.42	2.400	120.02
Comm & Eco Dvpmnt	3,542,977	854,992	0.83	0.085	4.25
Subtotal	404,936,228	102,666,517	100.0	10.250	512.50
Tax Relief Allocation		(5,500,000)			
Fund Balance		(6,971,031)		-	-
Totals	404,936,228	90,195,486	100.0	10.250	512.50

**Notes:**

- County taxes supporting expenditures reduced by \$5,500,000 by Tax Relief Fund Allocation.
- County taxes supporting expenditures reduced by \$6,971,031 in carryover fund balance used.
- Totals may not agree due to rounding.

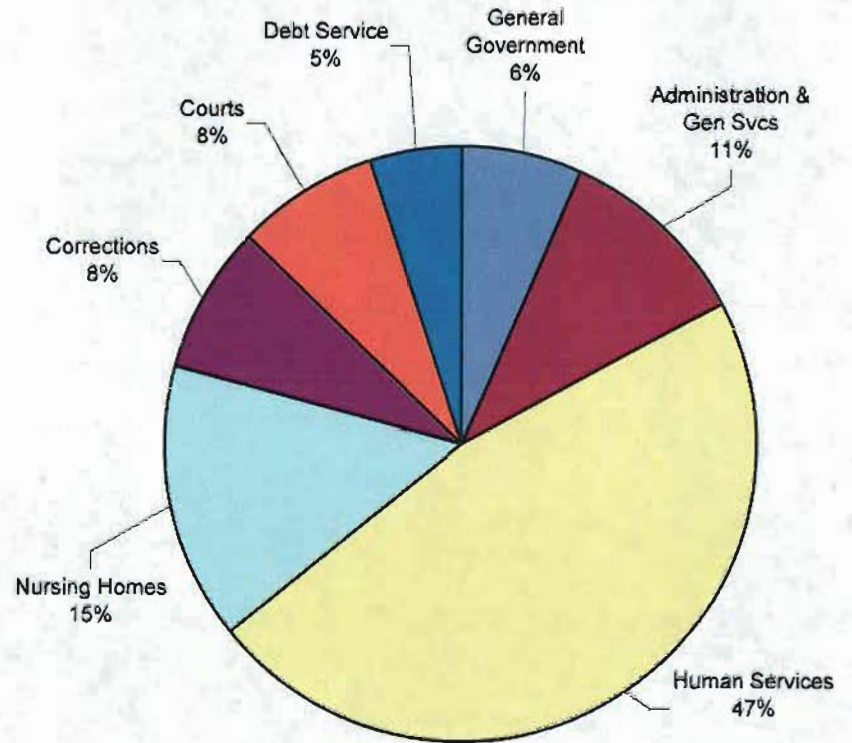
# COUNTY OF LEHIGH

**2009 Adopted Budget Revenues**



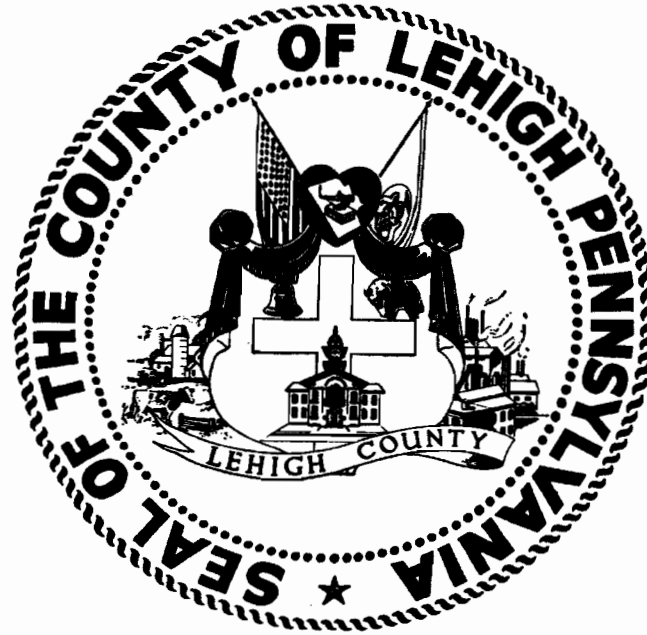
**Total Revenues: \$404,936,228**

**2009 Adopted Budget Expenditures**



**Total Expenditures: \$404,936,228**

# COUNTY OF LEHIGH



2009

ADOPTED BUDGET  
CONDENSED

**COUNTY OF LEHIGH  
2009 BUDGETED FUND STRUCTURE**

**GOVERNMENTAL**

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**GENERAL**

1101 OPERATING  
1111 CEDARBROOK  
1135 GREEN FUTURES  
1142 STABILIZATION  
1152 PRETREATMENT PLANT  
1153 COMPOSTING PROJECT  
1154 TAX RELIEF

**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  
1211 COMM DEV BLOCK GRANT  
1212 MENTAL RETARDATION  
1213 HUMAN SERVICES ADMINISTRATION  
1214 HUD CDBG  
1215 WORKERS COMPENSATION  
1216 TREXLER NATURE PRESERVE  
1217 BIG ROCK PARK  
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  
1229 911 WIRELESS  
1231 PUBLIC SAFETY  
1232 GAMING

**DEBT SERVICE**

1315 SINKING FUND SERIES 2001  
1316 SINKING FUND SERIES 2004  
1317 SINKING FUND SERIES 2007  
1318 SINKING FUND SERIES 2007 BASEBALL-TAX EXEMPT  
1319 SINKING FUND SERIES 2007 BASEBALL-TAXABLE  
1321 SINKING FUND ESCO PROJECTS  
1322 SINKING FUND SERIES 2007 BASEBALL-NOTE  
1365 COUPON ACCOUNT SERIES 2001  
1366 COUPON ACCOUNT SERIES 2004  
1367 COUPON ACCOUNT SERIES 2007  
1368 COUPON ACCOUNT SERIES 2007 BASEBALL-TAX EXEMPT  
1369 COUPON ACCOUNT SERIES 2007 BASEBALL-TAXABLE  
1371 COUPON ACCOUNT ESCO PROJECTS  
1372 COUPON ACCOUNT SERIES 2007 BASEBALL-NOTE

**CAPITAL PROJECTS**

1406 OTHER CAPITAL PROJECTS  
1408 PRETREATMENT CAPITAL CONTRIBUTION  
1416 BOND FUND SERIES 2001 - CBK  
1417 BOND FUND SERIES 2004  
1418 BOND FUND SERIES 2007  
1419 INFRASTRUCTURE  
1421 BOND FUND SERIES 2007 BASEBALL-TAX EXEMPT  
1422 BOND FUND SERIES 2007 BASEBALL-TAXABLE  
1423 BOND FUND SERIES 2007 BASEBALL-NOTE  
1424 ESCO PROJECTS

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**PROPRIETARY**

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**ENTERPRISE**

2101 CEDAR VIEW APARTMENTS

**INTERNAL SERVICE**

2111 GOVERNMENT CENTER

COUNTY OF LEHIGH  
2009  
ADOPTED BUDGET - CONDENSED  
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COUNTY OF LEHIGH  
 STATEMENT OF GROSS INDEBTEDNESS  
 As of August 31, 2008

ISSUE	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF MATURITY	AMOUNT OUTSTANDING
General Obligation Bonds	12/12/2001	\$88,210,000	11/15/2016	\$73,440,000
General Obligation Bonds	08/18/2004	\$47,425,000	11/15/2017	\$29,360,000
Federally Taxable Bonds	03/15/2007	\$18,120,000	12/15/2037	\$18,120,000
General Purpose Authority Guaranteed Authority Bonds	03/15/2007	\$13,355,000	12/15/2037	\$13,355,000
General Obligation Bonds	12/15/2007	\$76,895,000	11/15/2022	<u>\$76,895,000</u>
TOTAL ALL BONDS				\$211,170,000
General Obligation Note	03/15/2007	\$17,000,000	3/1/2009	\$17,000,000
TOTAL ALL DEBT				<u><u>\$228,170,000</u></u>

COUNTY OF LEHIGH - 2009 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 SUMMARY ALL FUND TYPES

	2009 ADOPTED BUDGET					TOTAL (MEMORANDUM ONLY)
	.....GOVERNMENTAL.....			..PROPRIETARY..		
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	
REVENUES:						
TAXES	92,695,786					92,695,786
GRANTS & REIMBURSEMENTS	60,085,121	184,751,148		360,007	150	245,196,426
DEPARTMENTAL EARNINGS	17,639,352	1,928,356			45,000	19,612,708
JUDICIAL COSTS & FINES	3,859,251	50,000				3,909,251
INVESTMENT INCOME	2,671,653	1,722,637	15,001	1,745,890	289,501	6,444,682
RENTS	440,064	201	1,290,000		4,147,530	5,877,795
PAYMENTS IN LIEU OF TAXES	188,040					188,040
OTHER REVENUES	315,569	83,611		1	51	399,232
<b>TOTAL REVENUES</b>	<b>177,894,836</b>	<b>188,535,953</b>	<b>1,305,001</b>	<b>2,105,898</b>	<b>4,482,232</b>	<b>374,323,920</b>
EXPENDITURES:						
ELECTED OFFICIALS	16,632,953	1,125,967		843,001		18,601,921
COUNTY EXECUTIVE	3,156,351			14,500		3,170,851
ADMINISTRATION	18,488,906	372,866		2,950,757		21,812,529
HUMAN SERVICES	556,367	188,289,405		1,150,000	724,113	190,719,885
GENERAL SERVICES	8,408,299	4,787,172		6,377,693	1,457,103	21,030,267
NURSING HOMES	55,071,023	195,901		5,536,840		60,803,764
CORRECTIONS	31,941,555			224,400		32,165,955
DEPARTMENT OF LAW	1,368,047					1,368,047
COURTS	26,094,902	5,029,198		338,000		31,462,100
COMMUNITY & ECONOMIC DEV	1,102,228	2,440,749				3,542,977
DEBT SERVICE			20,257,932			20,257,932
<b>TOTAL EXPENDITURES</b>	<b>162,820,631</b>	<b>202,241,258</b>	<b>20,257,932</b>	<b>17,435,191</b>	<b>2,181,216</b>	<b>404,936,228</b>
OTHER FINANCING SOURCES (USES):						
OTHER FINANCING SOURCES	18,496,948	13,833,131	18,806,241	15,920,185		67,056,505
OTHER FINANCING USES	(49,150,901)	(10,110,312)		(740,002)	(2,082,287)	(62,083,502)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(30,653,953)</b>	<b>3,722,819</b>	<b>18,806,241</b>	<b>15,180,183</b>	<b>(2,082,287)</b>	<b>4,973,003</b>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	(15,579,748)	(9,982,486)	(146,690)	(149,110)	218,729	(25,639,305)
FUND BALANCES AT BEGINNING OF YEAR	53,300,000	59,982,000	755,000	9,802,500	5,455,000	129,294,500
FUND BALANCES AT END OF YEAR	37,720,252	49,999,514	608,310	9,653,390	5,673,729	103,655,195
	=====	=====	=====	=====	=====	=====

COUNTY OF LEHIGH - 2009 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS

	GOVERNMENTAL FUNDS			
	2007 ACTUAL	2008 BUDGET ADOPTED	2008 BUDGET REVISED AS OF 7/31	2009 BUDGET ADOPTED
REVENUES:				
TAXES	90,923,022	92,815,366	92,915,366	92,695,786
GRANTS & REIMBURSEMENTS	261,611,847	251,254,090	265,703,921	245,196,276
DEPARTMENTAL EARNINGS	19,306,172	19,376,351	19,160,729	19,567,708
JUDICIAL COSTS & FINES	3,516,296	3,478,750	3,478,750	3,909,251
INVESTMENT INCOME	10,028,557	6,515,008	9,614,646	6,155,181
RENTS	350,166	1,690,202	1,690,202	1,730,265
PAYMENTS IN LIEU OF TAXES	186,768	198,200	202,900	188,040
OTHER REVENUES	501,433	397,832	407,833	399,181
TOTAL REVENUES	<u>386,424,261</u>	<u>375,725,799</u>	<u>393,174,347</u>	<u>369,841,688</u>
EXPENDITURES:				
ELECTED OFFICIALS	15,382,309	17,135,808	17,877,185	18,601,921
COUNTY EXECUTIVE	2,892,877	3,122,120	3,109,842	3,170,851
ADMINISTRATION	26,814,237	21,943,974	74,169,891	21,812,529
HUMAN SERVICES	176,443,294	195,214,177	195,484,365	189,995,772
GENERAL SERVICES	52,304,248	22,202,768	55,613,893	19,573,164
NURSING HOMES	50,621,361	54,019,812	57,516,852	60,803,764
CORRECTIONS	28,866,153	30,697,524	34,962,019	32,165,955
DEPARTMENT OF LAW	1,246,706	1,317,107	1,317,107	1,368,047
COURTS	28,552,745	30,144,382	31,048,742	31,462,100
COMMUNITY & ECONOMIC DEV	9,320,418	2,662,277	4,077,797	3,542,977
DEBT SERVICE	15,396,893	19,903,059	19,904,563	20,257,932
TOTAL EXPENDITURES	<u>407,841,241</u>	<u>398,363,008</u>	<u>495,082,256</u>	<u>402,755,012</u>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	194,800,732	73,985,287	87,861,747	67,056,505
OTHER FINANCING USES	(79,542,495)	(72,194,067)	(85,456,869)	(60,001,215)
TOTAL OTHER FINANCING SOURCES (USES)	<u>115,258,237</u>	<u>1,791,220</u>	<u>2,404,878</u>	<u>7,055,290</u>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>93,841,257</u>	<u>(20,845,989)</u>	<u>(99,503,031)</u>	<u>(25,858,034)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>123,959,541</u>	<u>109,532,000</u>	<u>235,802,900</u>	<u>123,839,500</u>
FUND BALANCES AT END OF YEAR	<u>217,800,798</u>	<u>88,686,011</u>	<u>136,299,869</u>	<u>97,981,466</u>
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COUNTY OF LEHIGH - 2009 ADOPTED BUDGET  
 REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 GENERAL FUNDS

	GENERAL FUNDS			
	2007 ACTUAL	2008 BUDGET ADOPTED	2008 BUDGET REVISED AS OF 7/31	2009 BUDGET ADOPTED
REVENUES:				
TAXES	90,923,022	92,815,366	92,915,366	92,695,786
GRANTS & REIMBURSEMENTS	67,320,446	59,261,201	61,309,740	60,085,121
DEPARTMENTAL EARNINGS	16,544,256	17,261,907	17,131,285	17,639,352
JUDICIAL COSTS & FINES	3,455,910	3,428,750	3,428,750	3,859,251
INVESTMENT INCOME	4,499,287	3,474,231	3,474,231	2,671,653
RENTS	350,040	400,001	400,001	440,064
PAYMENTS IN LIEU OF TAXES	186,768	198,200	202,900	188,040
OTHER REVENUES	374,513	311,920	321,920	315,569
<b>TOTAL REVENUES</b>	<b>183,654,242</b>	<b>177,151,576</b>	<b>179,184,193</b>	<b>177,894,836</b>
EXPENDITURES:				
ELECTED OFFICIALS	14,076,068	15,415,325	15,408,066	16,632,953
COUNTY EXECUTIVE	2,711,542	3,047,119	3,034,177	3,156,351
ADMINISTRATION	16,879,965	18,146,674	17,824,497	18,488,906
HUMAN SERVICES	512,211	541,625	614,137	556,367
GENERAL SERVICES	7,832,764	8,252,113	8,610,015	8,408,299
NURSING HOMES	49,671,493	53,210,660	53,875,915	55,071,023
CORRECTIONS	28,536,655	30,325,023	30,273,831	31,941,555
DEPARTMENT OF LAW	1,246,706	1,317,107	1,317,107	1,368,047
COURTS	23,501,102	25,137,655	25,194,004	26,094,902
COMMUNITY & ECONOMIC DEV	8,517,390	1,021,106	1,911,665	1,102,228
<b>TOTAL EXPENDITURES</b>	<b>153,485,896</b>	<b>156,414,407</b>	<b>158,063,414</b>	<b>162,820,631</b>
OTHER FINANCING SOURCES (USES):				
OTHER FINANCING SOURCES	34,995,142	27,604,191	28,254,785	18,496,948
OTHER FINANCING USES	(50,290,070)	(59,061,467)	(65,639,043)	(49,150,901)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(15,294,928)</b>	<b>(31,457,276)</b>	<b>(37,384,258)</b>	<b>(30,653,953)</b>
REVENUES AND OTHER SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	14,873,418	(10,720,107)	(16,263,479)	(15,579,748)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>49,643,032</b>	<b>46,900,000</b>	<b>64,632,736</b>	<b>53,300,000</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>64,516,450</b>	<b>36,179,893</b>	<b>48,369,257</b>	<b>37,720,252</b>
	=====	=====	=====	=====



































































































































