

Luzerne County Flood Protection Authority
FY2026 Operations Fund Budget
(V2 12.16.25)

Expenditures		ACTUAL EXPENDITURES FY 2024	ADOPTED BUDGET FY 2025	ACTUAL EXPENDITURES FY 2025 (12.2.25)	PROPOSED BUDGET FY 2026	
510.15	WAGES NON-REPRESENTED	\$ 259,557.70	\$ 316,979.00	\$ 266,923.22	\$ 325,941.00	x Executive Director + Deputy (90%) + Secretary + Supervisor + Engineer. Estimate 4% Raise.
510.20	WAGES REPRESENTED	\$ 274,957.48	\$ 284,108.00	\$ 263,277.80	\$ 295,464.00	x Staffing 6 union employees. 26 Payrolls in 2026.
510.25	PER DIEM	\$ 41,343.00	\$ 42,480.00	\$ 42,594.00	\$ 42,480.00	x 3 per diems x 6 months x 4 weeks/month x 40 hours/week x \$14.50/hour; returning experienced workers @ \$15.00/hr.
510.35	OVERTIME	\$ 15,711.12	\$ 15,000.00	\$ 10,235.19	\$ 15,000.00	x This line item is to cover overtime costs for emergency responses to flooding events.
520.10	SOCIAL SECURITY - FICA	\$ 36,234.87	\$ 40,832.00	\$ 35,724.17	\$ 42,091.00	x Salary x 0.062 per employee.
520.15	MEDICARE	\$ 8,474.28	\$ 9,549.00	\$ 8,354.84	\$ 9,844.00	x Salary x 0.0145 per employee.
520.20	UNEMPLOYMENT COMP.	\$ 3,194.41	\$ 3,150.00	\$ 2,671.73	\$ 2,940.00	x 2.1% of 1st \$10,000.00 (\$210 x 11 employees + Per Diems)
530.10	HEALTH INSURANCE OPT-OUT	\$ 634.50	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	x 1 employee opt-out in 2025.
530.15	UNIFORM SERVICE	\$ 5,566.65	\$ 7,000.00	\$ 5,432.52	\$ 7,000.00	x Dempsey (\$2,200); Sharper Embroidery (\$1,350); Penn-Lee (\$2,400); Keefer's (Carhartt jacket, thermals as needed).
530.16	RANDOM DRUG TESTING	\$ 746.00	\$ 950.00	\$ 562.00	\$ 950.00	x Drug tests (\$300); Hepatitis/Tetanus inoculations (\$340); DISA annual fee (\$295).
530.30	HEALTH INSURANCE	\$ 184,357.79	\$ 226,494.00	\$ 218,269.17	\$ 250,705.00	x Healthcare (medical + dental + vision) = \$288,166. 87/13 cost share: FPA \$250,705; Staff \$37,462
530.40	LIFE INSURANCE / AD&D	\$ 4,566.95	\$ 5,000.00	\$ 5,916.78	\$ 5,000.00	x PMAA Trustees Insurance Fund. FY2025 cost = \$5,898 for 10 employees.
530.45	PENSION/RETIREMENT	\$ 35,615.00	\$ 43,611.00	\$ 43,654.20	\$ 46,196.00	x From PMAA 2026 Minimum Municipal Obligation Worksheet.
530.50	WORKER'S COMPENSATION	\$ 13,190.89	\$ 24,000.00	\$ 21,774.78	\$ 26,424.00	x Municipal Risk Management WC Pooled Trust. FY2025/2026 annual premium \$25,633 + \$791 payroll audit.
540.14	OFFICE SUPPLIES	\$ 3,507.92	\$ 3,300.00	\$ 3,361.59	\$ 3,500.00	x This line item is to cover misc. office supplies (bottled water, toners, pens, papers, staplers, etc.).
540.15	SMALL OFFICE EQUIPMENT	\$ 361.49	\$ 1,000.00	\$ -	\$ 1,000.00	x This line item is to cover high end office supplies (computers, printer, phones, etc.).
540.16	MATERIAL & SUPPLY REQUISITION	\$ 17,910.75	\$ 20,000.00	\$ 20,610.62	\$ 22,000.00	x This line item is to cover misc. equipment parts & maintenance supplies, etc.
540.17	OFFICE FURNITURE & EQUIPMENT	\$ 2,148.78	\$ -	\$ -	\$ 2,000.00	x Staff furniture (Levee Operations Supervisor)
540.64	VEHICLE FUEL - GAS /DIESEL	\$ 16,381.80	\$ 20,000.00	\$ 7,740.92	\$ 20,000.00	x This line item is to cover gas fuel for FPA fleet.
540.70	SMALL TOOLS & MINOR EQUIP.	\$ 2,965.23	\$ 5,000.00	\$ 3,287.79	\$ 5,000.00	x This line item is to purchase misc. tools and minor equipment.
540.73	POSTAGE	\$ 888.64	\$ 1,200.00	\$ 860.33	\$ 1,200.00	x This line item is for postage supplies (stamps) + minor mailing costs.
550.14	ACCOUNTING & AUDITING SERVICES	\$ 58,190.19	\$ 57,200.00	\$ 54,726.03	\$ 57,700.00	x Grevera accounting/payroll (\$36K); QB desktop payroll/Splashtop (\$1,200); audit (\$15,500); ARPA compliance audit (\$5,000).
550.15	OTHER CONTRACTUAL SERVICES	\$ 55,057.38	\$ 46,000.00	\$ 43,831.20	\$ 37,000.00	x Levee landscape (\$13,000), cleaning (\$1,800), HVAC (\$1,000), backflow tests (\$1,600), United Rental Container (\$800), JNK hydrotest (\$800); Transformer oil testing (\$15,000); Hillman And Amp Global security alarm monitoring (\$1,150)
550.16	GEN. CONSTRUCTION CONTRACTS	\$ 154,951.44	\$ 2,126,677.00	\$ 53,363.73	\$ 40,000.00	x Contractor Market Street & Wyoming Avenue closure training (\$40,000).
550.17	MANAGEMENT/CONSULTING SVCS.	\$ 43,532.63	\$ 43,200.00	\$ 4,844.88	\$ 51,020.00	x ERS (\$41,620); GIS/Mapping (\$3,000); IT (\$4,400); Microsoft/ENX2 (\$2000);
550.18	ENGINEERING/SURVEYING	\$ 50,498.93	\$ 60,000.00	\$ 13,531.76	\$ 80,000.00	x Identified professional eng/survey costs (\$50K relief well rehab + \$30K levee profile survey).
550.19	LEGAL SERVICES	\$ 15,146.70	\$ 35,000.00	\$ 14,272.10	\$ 25,000.00	x This line item is for solicitor service costs to the Authority.
550.22	TELEPHONE	\$ 12,804.93	\$ 14,250.00	\$ 11,666.55	\$ 15,000.00	x Levee garage + Delaney (\$1,642), Admin+Fax (\$2,000), Admin Internet (\$6,460); Mobile (\$1,000); LH+KR stipend (\$1,200).
550.23	CABLE	\$ 1,823.22	\$ 2,100.00	\$ 1,925.00	\$ 2,100.00	x Service Electric cable service to the SCADA work station at Luzerne County EMA & at Delaney Building.
550.24	FREIGHT & EXPRESS SERVICE	\$ -	\$ 250.00	\$ -	\$ 250.00	x Misc. shipping expenses.
550.30	ADVERTISING	\$ 506.85	\$ 500.00	\$ 807.54	\$ 700.00	x Legal notices for the Authority.
550.31	MARKETING & GOV. OUTREACH	\$ -	\$ -	\$ -	\$ 1,000.00	x Outreach to local state legislators in support of grant funding.
550.32	PRINTING	\$ -	\$ 500.00	\$ -	\$ 500.00	x This line item is for envelopes, plain grey paper, business cards & misc. printing.
550.34	RENTAL EXPENSE	\$ -	\$ 4,141.00	\$ -	\$ 4,224.00	x This line item to cover annual lease of overhead electric powerline on NSRR R-O-W.
550.38	INSURANCE - PROPERTY/LIABILITY	\$ 71,480.00	\$ 75,000.00	\$ 70,013.00	\$ 79,000.00	x Property insurance coverage HDH Group (\$62,019); Public Officials liability (\$10,955); cyber liability (\$2,390); flood (\$3,504).
550.39	ELECTRICITY	\$ 111,085.80	\$ 110,000.00	\$ 92,028.08	\$ 125,000.00	x Electricity usage at 13 pump stations + other FPA facilities. Direct Energy & UGIES contracts expire December 2025.
550.40	GAS	\$ 4,202.53	\$ 5,000.00	\$ 6,903.75	\$ 8,500.00	x Gas heat at levee garage (\$1,200); admin. offices (\$2,436); Delaney (\$1,873); Kirby (\$2,042). Anticipate gas costs to increase 5% in 2026.
550.41	SEWER	\$ 953.52	\$ 1,000.00	\$ 953.52	\$ 1,300.00	x Levee garage + admin office: WVSA (\$440); Forty Fort Borough (\$514).
550.42	SANITATION	\$ 11,231.64	\$ 10,610.00	\$ 10,962.73	\$ 11,470.00	x Portable toilets at 3 pump stations (Reeves Rent-A-John, \$4,320) + levee shed 8 cy dumpster (Waste Management, \$7,150).
550.43	WATER	\$ 6,105.40	\$ 6,200.00	\$ 5,997.29	\$ 8,000.00	x Water service to the pump stations + levee garage + admin office.
550.44	REPAIRS/MAINT - LEVEE	\$ 5,244.97	\$ 15,000.00	\$ 7,076.29	\$ 15,000.00	x Misc. repairs to levee & floodwall system.
550.45	REPAIRS/MAINT. - BLDGS.	\$ 12,789.84	\$ 20,000.00	\$ 8,852.92	\$ 20,000.00	x Misc. repairs to LCFPA buildings.
550.46	WVSA STORMWATER FEE	\$ 6,000.00	\$ 6,000.00	\$ 36,432.92	\$ 37,000.00	x Partnership agreement with WVSA provides in \$37,000 stormwater credits.
550.47	REPAIRS/MAINT. - MACH. & EQUIP.	\$ 51,559.65	\$ 29,000.00	\$ 20,887.76	\$ 31,000.00	x This line item is for repairs to turf mowers + other equipment.
550.48	REPAIRS/MAINT. - MISC.	\$ 289.80	\$ -	\$ -	\$ -	x No unidentified miscellaneous repairs are anticipated in 2026.
550.57	LEASE/MACH. & EQUIP.	\$ -	\$ -	\$ 4,021.95	\$ -	x Rental of specialty equipment and/or machinery for maintenance operations. Not anticipated in FY2026.
550.72	REPAIRS/MAINT. - VEHICLES	\$ 8,712.37	\$ 14,000.00	\$ 6,332.44	\$ 14,000.00	x This line item is for repairs to levee vehicles.
550.80	PEST CONTROL	\$ 726.00	\$ 1,000.00	\$ 490.00	\$ 1,680.00	x Pest control services (\$70/month/bldg). Forty Fort (under construction) & Hanover levee maintenance garage.
550.81	HERBICIDES	\$ 12,341.30	\$ 13,000.00	\$ 11,647.96	\$ 13,000.00	x This line item is for the purchase herbicides to spray on the levee riverside stone armor. Supplements existing inventory.
550.85	LEVEE BEAUTIFICATION EXPENSE	\$ 3,250.75	\$ 5,000.00	\$ 121.15	\$ 5,000.00	x Misc. expenses associated with levee beautification efforts.
560.29	LICENSING FEES	\$ 4,284.62	\$ 2,400.00	\$ 864.73	\$ 1,000.00	x PA PE license renewal (\$100); pesticide certification + business license (\$500); PADOT BOL (\$30).
560.60	DUES/MEMBERSHIPS	\$ 2,675.88	\$ 3,100.00	\$ 2,737.50	\$ 3,100.00	x Annual membership in PMAA (\$2,400), ASFPM (3 x \$180), PAFPM (3 x \$50).
560.62	SUBSCRIPTIONS	\$ -	\$ -	\$ 1,509.91	\$ 1,600.00	x Annual subscriptions for Microsoft business products and Zoom virtual meetings platform.
560.64	MEETINGS/CONF/TRAINING FEES	\$ 6,036.47	\$ 2,000.00	\$ 26.00	\$ 2,500.00	x For staff to retain/develop new skills in support of their respective positions.
565.00	MISCELLANEOUS EXPENSE	\$ 2,340.41	\$ 2,500.00	\$ 1,016.16	\$ 2,500.00	x Budget line item for misc. expenditures not fitting into other identified budget sub-codes.
590.14	LEVEE FEE REFUNDS	\$ 1,115.59	\$ 1,000.00	\$ 63.44	\$ 1,000.00	x Nominal amount for possible levee fee refunds.
595.00	TRANSFER TO CAPITAL PROJECTS	\$ 1,490,230.52	\$ 881,900.00	\$ 1,236,333.15	\$ 614,522.00	x ARPA County reimbursement transfer from Operations to Capital Projects Fund.
599.45	ADMIN ELECTRONIC SYSTEMS UPGRADE	\$ -	\$ -	\$ 31,597.33	\$ -	x No continuing electronics upgrade work anticipated in 2026.
599.46	MACHINERY & EQUIP > \$5000	\$ 143,955.75	\$ -	\$ 5,173.70	\$ 90,000.00	x \$80K for brush chipper; \$10K for 8' x 30' haul trailer.
599.48	TENANT OFFICES FIT-OUT PROJECT	\$ -	\$ 225,000.00	\$ 449,354.49	\$ -	x Tenant offices fit-out work completed in 2025.
Total Expenditures		\$ 3,277,440.33	\$ 4,889,681.00	\$ 3,173,118.61	\$ 2,526,901.00	
NET INCOME		\$ 96,203.86	\$ 6,832.00	\$ (162,444.36)	\$ 1,881.00	Revenue \$ 2,528,782.00

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Revenues

ACTUAL REVENUE FY 2024	ADOPTED BUDGET FY 2025	ACTUAL REVENUE FY 2025 (12.2.25)	PROPOSED BUDGET FY 2026
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Object Code	Revenue Description						
425.10	GRANT INCOME	\$ -	\$ 125,000.00	\$ 3,469.90	\$ 90,000.00	x	2026 LSA grant award for equipment (8' x 30' trailer; brush chipper).
430.10	ARPA REVENUE	\$ 1,557,170.04	\$ 2,758,577.00	\$ 1,247,229.95	\$ 614,522.00	x	ARPA projects reimbursement from County.
445.10	OTHER INCOME	\$ 15,206.84	\$ 15,000.00	\$ 23,113.54	\$ 20,000.00	x	HUB Property & Workers Comp Pooled Trust 2025 Dividends (\$16,999 + \$6,115)
450.00	DONATIONS	\$ 9,273.00	\$ 3,500.00	\$ 1,298.54	\$ 1,500.00	x	Public donations for levee recreation beautification.
455.13	INTEREST INCOME	\$ 97,233.68	\$ 40,000.00	\$ 93,975.75	\$ 55,000.00	x	2026 anticipated interest.
470.32	OTHER FEES AND LICENSES	\$ 1,637,952.33	\$ 1,673,722.00	\$ 1,573,400.57	\$ 1,653,602.00	x	Levee Fee anticipated revenue = \$1,837,336 x 90%.
480.00	OCCUPANCY LICENSE AGREEMENTS	\$ 23,529.55	\$ 29,000.00	\$ 60,978.80	\$ 60,000.00	x	OLAs with various entities (\$23,000). WVSA Stormwater Fee (\$37,000).
488.00	RENTAL INCOME	\$ 3,080.00	\$ 26,714.00	\$ 1,909.00	\$ 34,158.00	x	Annual rent income from Slusser Law Firm (\$2,540) and HSI (\$31,618).
490.00	HSI TENANT FIT-OUT REIMBURSEMENT	\$ -	\$ 225,000.00	\$ -	\$ -	x	Federal reimbursement for tenant offices design, CA, and construction costs.
491.00	TRANSFER FROM CAPITAL PROJECTS	\$ 30,198.75	\$ -	\$ 5,298.20	\$ -	x	Not anticipated for 2026 - ARPA projects complete.
Total Revenues		\$ 3,373,644.19	\$ 4,896,513.00	\$ 3,010,674.25	\$ 2,528,782.00		