

Luzerne County Flood Protection Authority
FY2026 Wyoming Valley Levee Raising Project Fund
(V2 12.16.25)

ACTUAL REV. & EXPEND. FY 2024	ADOPTED BUDGET FY 2025	ACTUAL REV. & EXPEND. FY 2025 (12.2.25)	PROPOSED BUDGET FY 2026
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Revenue						
Object Code	Revenue Description					
435.22	PA DEP REIMBURSEMENT	\$ 648,306.68	\$ 653,536.00	\$ -	\$ 701,794.00	WVLRP FY2026 expenditures (\$1,403,588). PADEP 50% cost share (\$701,794)
445.10	OTHER INCOME	\$ -	\$ -	\$ 850.43		
450.20	TRANSFERS FROM CAPITAL PROJECTS	\$ 10,677.50				
455.13	INTEREST INCOME	\$ 40,797.97	\$ 15,000.00	\$ 21,428.53	\$ 13,000.00	Annual anticipated account interest from Luzerne Bank.
460.60	BOROUGH REIMBURSEMENTS	\$ 2,482.00				None anticipated for 2026
460.43	USACE REIMBURSEMENT	\$ -	\$ 400,000.00	\$ -	\$ 250,000.00	Anticipated USACE reimbursement for mitigation credits from prior years.
460.44	COMMONWEALTH OF PA REIMBURSE.	\$ -	\$ -	\$ 1,553,562.77	\$ -	
Total Revenues		\$ 702,264.15	\$ 1,068,536.00	\$ 1,575,841.73	\$ 964,794.00	

Expenditures						
Object Code	Expense Description					
510.15	WAGES NON-REPRESENTED	\$ 6,371.14	\$ 6,552.00	\$ 9,541.85	\$ 6,815.00	Deputy Director x 10%.
520.10	SOCIAL SECURITY - FICA	\$ 384.51	\$ 406.00	\$ 580.38	\$ 423.00	10% Salary x 0.062 per employee.
520.15	MEDICARE	\$ 89.93	\$ 95.00	\$ 135.74	\$ 99.00	10% Salary x 0.0145 per employee.
520.20	UNEMPLOYMENT COMP.	\$ 41.49	\$ 37.00	\$ 44.54	\$ 37.00	1st \$10,000.00 x 3.7% employer percentage x 10%.
530.30	HEALTH INSURANCE	\$ 1,182.47	\$ 1,875.00	\$ 1,584.30	\$ 2,286.00	Holbrook coverage (\$22,856 x 10%).
530.40	LIFE INSURANCE & AD&D	\$ 43.12	\$ 14.00	\$ 29.52	\$ 14.00	Holbrook yearly premium (\$140) x 10%.
530.45	PENSION/RETIREMENT	\$ -	\$ 436.00	\$ -	\$ 462.00	PMRS FY26 cost \$46,196. For 10 employees avg. \$4,620 per emp. x 10%.
530.50	WORKER'S COMPENSATION	\$ 300.00	\$ 210.00	\$ 360.00	\$ 257.00	MRM W/C pooled trust \$25,633. For 10 employees avg. \$2,564 x 10%.
540.14	OFFICE SUPPLIES	\$ -	\$ 300.00	\$ -	\$ 300.00	Misc. office supplies to support mitigation efforts.
540.73	POSTAGE	\$ -	\$ 100.00	\$ -	\$ 100.00	Misc. postal supplies + shipping to support mitigation efforts.
550.16	APPRAISAL	\$ 15,400.00	\$ -	\$ -	\$ -	None anticipated in 2026.
550.18	ENGINEERING/SURVEYING	\$ 227,635.64	\$ 455,500.00	\$ 304,988.50	\$ -	None anticipated in 2026.
550.19	LEGAL SERVICES	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	Misc. legal services to support WVLRP close-out efforts.
550.30	ADVERTISING	\$ 3.00	\$ 150.00	\$ -	\$ 150.00	Misc. advertising costs to support mitigation efforts.
550.32	PRINTING & DUPLICATING	\$ -	\$ -	\$ -	\$ -	Not anticipated in 2026.
560.27	LICENSES AND PERMITS	\$ 3,482.00	\$ -	\$ -	\$ -	None anticipated for 2026
560.64	MEETINGS/CONF/TRAINING FEES	\$ 17.91	\$ 250.00	\$ -	\$ 250.00	Misc. mitigation training costs.
560.69	BANK SERVICE CHARGES	\$ -	\$ -	\$ 15.00	\$ -	Not anticipated in 2026.
560.70	ESCROW FEES	\$ 3,300.00	\$ 3,300.00	\$ 1,800.00	\$ 3,600.00	US Bank Commonwealth & USACE escrow account administration fees.
560.78	TITLE SEARCHES	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	Misc. title search costs to support WVLRP property acquisitions.
565.00	MISC. EXPENSE	\$ 10,747.87	\$ 500.00	\$ 66.50	\$ 500.00	Misc. expenses that don't fit other object code expense descriptions.
599.13	GEN. CONSTRUCTION CONTRACTS	\$ 156,362.35	\$ 108,000.00	\$ 348,140.00	\$ 685,000.00	Demo 3 properties (\$85,000), Emergency Services Addition (\$600,000)
599.43	PROPERTY PAYMENTS	\$ 66,748.25	\$ 934,000.00	\$ 975,207.43	\$ -	None anticipated in 2026.
599.60	MITIGATION PROJECTS	\$ 565,800.00	\$ 232,032.00	\$ 70,000.00	\$ 515,760.00	Montour County (\$425,728); Snyder County (\$90,032).
599.70	OTHER MITIGATION ACTIVITIES	\$ -	\$ 568,375.00	\$ -	\$ 202,828.00	Brookside Levee (\$133,200); West Pittston (\$69,628).
599.80	TRANSFER TO OPERATIONS FUND	\$ -	\$ -	\$ 175,000.00	\$ -	Not anticipated in 2025.
Total Expenditures		\$ 1,057,909.68	\$ 2,321,132.00	\$ 1,887,493.76	\$ 1,427,881.00	
NET INCOME		\$ (355,645.53)	(1,252,596.00)	(311,652.03)	(463,087.00)	