

**Luzerne County Flood Protection Authority**  
**FY2021 Operations & Maintenance Budget**  
**Operations Fund (V2 12.15.20)**

Expenditures		ACTUAL EXPENDITURES FY2019	ADOPTED BUDGET FY2020	ACTUAL EXPENDITURES FY2020 (12.2.20)	PROPOSED BUDGET FY2021		
Object Code	Expense Description						
510.15	WAGES NON-REPRESENTED	\$ 255,854.50	\$ 270,044.00	\$ 184,403.99	\$ 250,872.00	x	Executive Director + Secretary + Project Engineer + Supervisor + Outreach/Mitigation Specialist (50%).
510.20	WAGES REPRESENTED	\$ 225,344.90	\$ 237,295.00	\$ 211,708.30	\$ 231,257.00	x	Staffing 7 union employees. 26 Payrolls in 2021.
510.25	PER DIEM	\$ 9,755.00	\$ 17,640.00	\$ 19,866.00	\$ 23,520.00	x	4 per diems x 4 months x 4 weeks/month x 30 hours/week x \$12/hour; returning experienced workers @ \$12.50/hr.
510.35	OVERTIME	\$ 2,436.91	\$ 15,000.00	\$ 1,737.63	\$ 15,000.00	x	This line item is to cover overtime costs for emergency responses to flooding events.
520.10	SOCIAL SECURITY - FICA	\$ 29,316.36	\$ 31,455.00	\$ 24,922.93	\$ 29,892.00	x	Salary x 0.062 per employee.
520.15	MEDICARE	\$ 6,856.23	\$ 7,357.00	\$ 5,828.74	\$ 6,991.00	x	Salary x 0.0145 per employee.
520.20	UNEMPLOYMENT COMP.	\$ 3,745.77	\$ 4,218.00	\$ 2,782.14	\$ 4,440.00	x	3.7% of 1st \$10,000.00 (\$370 x 12 employees = \$4,440)
530.10	HEALTH INSURANCE OPT-OUT	\$ 2,880.00	\$ 3,000.00	\$ 2,625.00	\$ 250.00	x	1 employee x \$1,500 (payout in July). B. Adams to leave for National Guard Jan 2021. Prorate payout.
530.15	UNIFORM SERVICE	\$ 4,648.14	\$ 5,600.00	\$ 3,981.71	\$ 5,600.00	x	Dempsey Uniform Service: 8 employees (\$2,980); Sharper Embroidery (\$200); Penn-Lee (\$2,380; \$170/emp x 7 employees x 2).
530.16	RANDOM DRUG TESTING	\$ 251.00	\$ 320.00	\$ 519.50	\$ 1,000.00	x	Assume 2 drug tests per quarter (\$40 per test) + Hepatitis/Tetanus inoculations (\$170 per vaccine).
530.30	HEALTH INSURANCE	\$ 163,230.81	\$ 168,352.00	\$ 141,540.11	\$ 177,401.00	x	Annual health cost (medical + vision) = \$201,592. 88/12 cost share: FPA \$177,401; Staff \$24,191.
530.40	LIFE INSURANCE / AD&D	\$ 5,512.05	\$ 6,500.00	\$ 4,574.51	\$ 4,700.00	x	PMAA Trustees Insurance Fund. FY2020 actual cost = \$4,575 for 12 employees. Assume 2% increase from FY2020.
530.45	PENSION/RETIREMENT	\$ 25,756.00	\$ 32,221.00	\$ 32,221.00	\$ 27,144.00	x	From PMAA 2021 Minimum Municipal Obligation Worksheet (\$27,144).
530.50	WORKER'S COMPENSATION	\$ 14,271.87	\$ 15,000.00	\$ 15,091.22	\$ 18,542.00	x	Municipal Risk Management WC Pooled Trust. FY2020/2021 annual premium \$18,288 + \$254 payroll audit.
540.14	OFFICE SUPPLIES	\$ 6,304.28	\$ 5,200.00	\$ 1,773.09	\$ 5,000.00	x	This line item is to cover misc. office supplies (toners, pens, papers, staplers, etc.).
540.15	SMALL OFFICE EQUIPMENT	\$ 215.42	\$ 1,000.00	\$ 1,347.13	\$ 1,000.00	x	This line item is to cover high end office supplies (computers, printer, phones, etc.).
540.16	MATERIAL & SUPPLY REQUISITION	\$ 30,245.14	\$ 28,000.00	\$ 14,165.01	\$ 20,000.00	x	This line item is to cover misc. equipment parts & supplies, etc.
540.17	OFFICE FURNITURE & EQUIPMENT	\$ 471.27	\$ 2,000.00	\$ -	\$ 1,000.00	x	Office furniture purchases are not anticipated for FY2021.
540.64	VEHICLE FUEL - GAS /DIESEL	\$ 14,894.31	\$ 16,500.00	\$ 10,827.70	\$ 15,000.00	x	This line item is to cover gas fuel for FPA fleet.
540.70	SMALL TOOLS & MINOR EQUIP.	\$ 5,148.60	\$ 5,000.00	\$ 7,642.65	\$ 8,000.00	x	This line item is to purchase misc. tools and minor equipment.
540.73	POSTAGE	\$ 662.24	\$ 800.00	\$ 613.00	\$ 800.00	x	This line item is for postage supplies (stamps) + shipping costs.
550.14	ACCOUNTING & AUDITING SERVICES	\$ 55,846.48	\$ 58,500.00	\$ 45,565.99	\$ 58,700.00	x	Grevera accounting/payroll services (\$46K) + QB desktop payroll/Splashtop (\$1,500) + audit services (\$11,200).
550.15	OTHER CONTRACTUAL SERVICES	\$ 18,591.75	\$ 50,000.00	\$ 17,940.33	\$ 50,000.00	x	This line covers levee landscape (\$26,000), USGS (\$1,600), backflow tests (\$1,000), etc. Totals \$28,600
550.16	GEN. CONSTRUCTION CONTRACTS	\$ 103,925.00	\$ 150,000.00	\$ 147,100.00	\$ 135,000.00	x	WB levee tree removal (\$32,000). MS+Rte11 storage bldgs roof replacements (\$25,000). Maintain \$78,000 reserve for closure project.
550.17	MANAGEMENT/CONSULTING SVCS.	\$ 39,634.55	\$ 48,000.00	\$ 4,910.84	\$ 46,000.00	x	NER (\$33,500); GIS/Mapping (\$3,000); Mercer Sales (\$1,450); Brozena (\$3,000); IT support (\$1,000); Go Daddy (\$3,000 for 3-years).
550.18	ENGINEERING/SURVEYING	\$ 64,400.14	\$ 68,000.00	\$ 66,944.32	\$ 73,000.00	x	Closures: BLE final design+CA (\$40,000); Delaney: A+E final design (\$22,650); MJS PS roof inspection/design (\$4,860+\$3,500).
550.19	LEGAL SERVICES	\$ 28,156.84	\$ 35,000.00	\$ 14,963.12	\$ 35,000.00	x	This line item is for solicitor service costs to the Authority.
550.22	TELEPHONE	\$ 7,932.83	\$ 8,800.00	\$ 7,588.12	\$ 8,800.00	x	Levee shed (\$1,472), Office+Internet+Fax (\$4,042), Mobile (\$3,008).
550.23	CABLE	\$ -	\$ 1,000.00	\$ 917.77	\$ 1,000.00	x	Independent cable service to the SCADA work station at Luzerne County EMA.
550.24	FREIGHT & EXPRESS SERVICE	\$ -	\$ 500.00	\$ 52.10	\$ 500.00	x	
550.28	MILEAGE REIMBURSEMENT	\$ -	\$ 500.00	\$ -	\$ -	x	Staff generally uses Authority vehicles for professional travel.
550.30	ADVERTISING	\$ 2,658.80	\$ 3,000.00	\$ 1,147.39	\$ 1,500.00	x	Legal notices for the Authority.
550.31	MARKETING & GOV. OUTREACH	\$ -	\$ 5,000.00	\$ 204.75	\$ 5,000.00	x	Outreach to local state legislators in support of grant funding.
550.32	PRINTING	\$ 599.00	\$ 700.00	\$ 76.50	\$ 700.00	x	This line item is for envelopes, plain grey paper, business cards & misc. printing.
550.34	RENT EXPENSE	\$ 76,658.76	\$ 79,380.00	\$ 81,941.88	\$ 84,710.00	x	This line item is to cover rent at 300 Laird Street (\$83,522) + Thomas C Thomas warehouse (\$1,188).
550.36	INSURANCE - PROPERTY/LIABILITY	\$ 55,228.25	\$ 60,024.00	\$ 60,069.75	\$ 62,223.00	x	Property insurance coverage HDH Group (\$49,278); Public Officials liability (\$9,174); cyber liability (\$3,771).
550.38	ELECTRICITY	\$ 81,564.31	\$ 114,000.00	\$ 66,660.52	\$ 97,000.00	x	Electricity usage at 13 pump stations + other FPA facilities. Energy contract expires December 2021.
550.40	GAS	\$ 1,608.15	\$ 1,500.00	\$ 1,524.11	\$ 2,000.00	x	Gas heat at levee maint. shed + 300 Laird St. warehouse.
550.41	SEWER	\$ 258.84	\$ 500.00	\$ 203.84	\$ 500.00	x	Levee maintenance building: WVSA (\$220); Forty Fort sewer maintenance fee \$204.
550.42	SANITATION	\$ 5,132.27	\$ 6,300.00	\$ 6,245.70	\$ 7,500.00	x	Portable toilets at 3 pump stations (Reeves Rent-A-John, \$2,835) + levee shed 8 cy dumpster (Waste Management, \$4,600).
550.43	WATER	\$ 3,651.82	\$ 4,200.00	\$ 3,434.56	\$ 4,200.00	x	Water service to the pump stations + levee shed.
550.45	REPAIRS/MAINT. - BLDGS.	\$ 4,829.42	\$ 10,000.00	\$ 3,532.22	\$ 10,000.00	x	Misc. repairs to FPA buildings.
550.46	WVSA STORMWATER FEE	\$ -	\$ -	\$ 24,000.00	\$ 6,000.00	x	Partnership agreements with WVSA has resulted in \$31,000 stormwater credits to date.
550.47	REPAIRS/MAINT. - MACH. & EQUIP.	\$ 14,914.77	\$ 20,000.00	\$ 10,840.85	\$ 15,000.00	x	This line item is for repairs to turf mowers + other equipment.
550.57	LEASE/MACH. & EQUIP.	\$ -	\$ 6,000.00	\$ -	\$ 5,000.00	x	Rental of specialty equipment and/or machinery for maintenance operations.
550.72	REPAIRS/MAINT. - VEHICLES	\$ 2,730.25	\$ 3,500.00	\$ 3,284.00	\$ 3,500.00	x	This line item is for repairs to levee vehicles.
550.80	PEST CONTROL	\$ 720.00	\$ 730.00	\$ 660.00	\$ 730.00	x	Pest Rangers to provide pest control services at levee maintenance shed at \$60/month.
550.81	HERBICIDES	\$ 15,855.90	\$ 25,000.00	\$ 16,070.60	\$ 25,000.00	x	This line item is for the purchase herbicides to spray on the levee riverside stone armor.
560.29	LICENSING FEES	\$ 633.00	\$ 1,000.00	\$ 786.00	\$ 1,000.00	x	PA PE license renewal (\$100); CFM application/exam (2 x \$100); CFM biennial renewal (\$120); pesticide certification (\$500), etc.
560.60	DUES/MEMBERSHIPS	\$ 2,614.00	\$ 3,400.00	\$ 2,868.88	\$ 3,400.00	x	Annual membership in PMAA (\$2,100), NSPE (2 x \$299), ASFPM (3 x \$160), PAFPM (\$100), & ASDSO (\$55).
560.64	MEETINGS/CONF/TRAINING FEES	\$ 589.13	\$ 3,000.00	\$ 1,710.89	\$ 3,000.00	x	Costs associated with training opportunities for staff to retain and develop new skills in support of their respective positions.
565.00	MISCELLANEOUS EXPENSE	\$ 2,512.96	\$ 4,500.00	\$ 438.75	\$ 4,500.00	x	This line item is for misc. expenses (ex: immunizations) that don't fit other object code expense descriptions.
590.14	REFUNDS	\$ 126.86	\$ 1,000.00	\$ 959.34	\$ 1,000.00	x	Nominal amount for possible levee fee refunds.
599.46	MACHINERY & EQUIP > \$5000	\$ 58,502.15	\$ 92,000.00	\$ 79,269.00	\$ 113,046.00	x	(2) Harper ATM 72LC turf mowers (\$46,871/unit) + John Deere 5075E tractor (\$36,803) w/trade in of Boomer 47 (\$17,500) = \$19,304.
599.47	CAPITAL ASSET IMPROVEMENT	\$ -	\$ 10,000.00	\$ -	\$ 5,000.00	x	Replace two (2) Siemens hydromat controllers at stations. Two (2) upgraded 735/737 multilin feeder relays in inventory.
600.00	MOVING EXPENSES	\$ -	\$ -	\$ -	\$ 10,000.00	x	FPA spent \$1,300 in 2016 to move from LCEO to Laird Street. Possible move in 2021.
<b>Total Expenditures</b>		<b>\$ 1,457,677.03</b>	<b>\$ 1,747,536.00</b>	<b>\$ 1,360,083.48</b>	<b>\$ 1,726,918.00</b>		
<b>NET INCOME</b>		<b>\$ 260,291.17</b>	<b>\$ 10,430.00</b>	<b>\$ 382,044.89</b>	<b>\$ 10,682.00</b>		