



**County of Luzerne
Commonwealth of
Pennsylvania**

Finding Aid To The

FY2015

County

Budget

As Adopted

December 15, 2014

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LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET - SUMMARY BY DIVISION

PAGE	DESCRIPTION	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
13	DIVISION: 10 - GENERAL GOVERNMENT						
	Revenues Total: Division: 10 - General Government	\$0	(\$16,949)	\$0	\$0	\$0	
	Expenditures Total: Division: 10 - General Government	\$605,186	\$585,853	\$570,404	\$573,452	\$566,833	(\$6,619)
	DIVISION TOTAL: 10 - GENERAL GOVERNMENT	\$605,186	\$568,904	\$570,404	\$573,452	\$566,833	(\$6,619)
16	DIVISION: 11 - CONTROLLER						
	Revenues Total: Division: 11 - Controller	\$0	(\$518)	(\$300)	(\$300)	(\$300)	
	Expenditures Total: Division: 11 - Controller	\$350,558	\$269,026	\$390,061	\$386,526	\$355,541	(\$30,985)
	DIVISION TOTAL: 11 - CONTROLLER	\$350,558	\$268,508	\$389,761	\$386,226	\$355,241	(\$30,985)
18	DIVISION: 12 - DISTRICT ATTORNEY						
	Revenues Total: Division: 12 - District Attorney	(\$515,192)	(\$558,136)	(\$603,447)	(\$762,354)	(\$762,354)	
	Expenditures Total: Division: 12 - District Attorney	\$4,805,830	\$4,847,358	\$5,287,094	\$5,393,979	\$5,253,444	(\$140,535)
	DIVISION TOTAL: 12 - DISTRICT ATTORNEY	\$4,290,638	\$4,289,221	\$4,683,647	\$4,631,625	\$4,491,090	(\$140,535)
21	DIVISION: 13 - COURTS						
	Revenues Total: Division: 13 - Courts	(\$9,739,024)	(\$11,802,935)	(\$12,209,904)	(\$12,490,022)	(\$12,708,141)	(\$218,119)
	Expenditures Total: Division: 13 - Courts	\$25,375,525	\$24,816,832	\$26,252,402	\$27,738,851	\$27,805,292	\$66,441
	DIVISION TOTAL: 13 - COURTS	\$15,636,501	\$13,013,897	\$14,042,498	\$15,248,829	\$15,097,151	(\$151,678)
34	DIVISION: 16 - SOLICITOR						
	Revenues Total: Division: 16 - Solicitor	(\$143,769)	(\$829)	(\$225,000)	(\$225,000)	(\$225,000)	
	Expenditures Total: Division: 16 - Solicitor	\$1,430,551	\$1,545,427	\$1,913,671	\$2,192,059	\$2,172,340	(\$19,719)
	DIVISION TOTAL: 16 - SOLICITOR	\$1,286,782	\$1,544,599	\$1,688,671	\$1,967,059	\$1,947,340	(\$19,719)
37	DIVISION: 20 - BUDGET AND FINANCE						
	Revenues Total: Division: 20 - Budget and Finance	(\$110,909,817)	(\$105,059,369)	(\$115,203,301)	(\$119,216,945)	(\$119,800,095)	(\$583,150)
	Expenditures Total: Division: 20 - Budget and Finance	\$6,642,723	\$2,331,344	\$5,358,315	\$6,795,064	\$6,715,847	(\$79,217)
	DIVISION TOTAL: 20 - BUDGET AND FINANCE	(\$104,267,094)	(\$102,728,025)	(\$109,844,986)	(\$112,421,881)	(\$113,084,248)	(\$662,367)
47	DIVISION: 30 - ADMINISTRATIVE SERVICES						
	Revenues Total: Division: 30 - Administrative Services	(\$1,871,311)	(\$1,866,238)	(\$16,343,711)	(\$19,168,881)	(\$19,151,200)	\$17,681
	Expenditures Total: Division: 30 - Administrative Services	\$6,107,473	\$5,832,978	\$20,836,103	\$23,713,231	\$23,666,609	(\$46,622)
	DIVISION TOTAL: 30 - ADMINISTRATIVE SERVICES	\$4,236,162	\$3,966,740	\$4,492,392	\$4,544,350	\$4,515,409	(\$28,941)
60	DIVISION: 40 - CORRECTIONAL SERVICES						
	Revenues Total: Division: 40 - Correctional Services	(\$547,932)	(\$648,663)	(\$522,732)	(\$655,100)	(\$655,100)	
	Expenditures Total: Division: 40 - Correctional Services	\$29,489,438	\$30,418,750	\$30,566,891	\$31,730,083	\$31,319,644	(\$410,439)
	DIVISION TOTAL: 40 - CORRECTIONAL SERVICES	\$28,941,506	\$29,770,087	\$30,044,159	\$31,074,983	\$30,664,544	(\$410,439)
68	DIVISION: 50 - OPERATIONAL SERVICES						
	Revenues Total: Division: 50 - Operational Services	(\$38,101,922)	(\$11,900,905)	(\$34,627,265)	(\$27,159,658)	(\$27,096,686)	\$62,972
	Expenditures Total: Division: 50 - Operational Services	\$43,046,826	\$18,147,263	\$40,900,472	\$32,317,754	\$33,060,480	\$742,726
	DIVISION TOTAL: 50 - OPERATIONAL SERVICES	\$4,944,904	\$6,246,358	\$6,273,207	\$5,158,096	\$5,963,794	\$805,698
103	DIVISION: 60 - JUDICIAL RECORDS						
	Revenues Total: Division: 60 - Judicial Records	(\$6,285,218)	(\$4,972,144)	(\$5,375,042)	(\$4,886,120)	(\$4,886,120)	
	Expenditures Total: Division: 60 - Judicial Records	\$6,570,506	\$5,866,301	\$6,249,318	\$5,993,877	\$5,919,759	(\$74,118)
	DIVISION TOTAL: 60 - JUDICIAL SERVICES	\$285,288	\$894,157	\$874,276	\$1,107,757	\$1,033,639	(\$74,118)

LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET - SUMMARY BY DIVISION

PAGE	DESCRIPTION	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
115	DIVISION: 70 - HUMAN SERVICES						
	Revenues Total: Division: 70 - Human Services	(\$87,044,765)	(\$79,243,710)	(\$82,205,827)	(\$82,038,330)	(\$81,647,470)	\$390,860
	Expenditures Total: Division: 70 - Human Services	\$94,969,167	\$85,593,865	\$90,648,970	\$90,332,853	\$90,312,965	(\$19,888)
	DIVISION TOTAL: 70 - HUMAN SERVICES	\$7,924,402	\$6,350,155	\$8,443,143	\$8,294,523	\$8,665,495	\$370,972
133	DIVISION: 80 - PUBLIC DEFENDER						
	Revenues Total: Division: 80 - Public Defender	(\$168,000)	(\$156,286)	(\$181,291)	\$0	\$0	
	Expenditures Total: Division: 80 - Public Defender	\$2,710,776	\$2,536,388	\$2,868,016	\$2,820,085	\$2,772,843	(\$47,242)
	DIVISION TOTAL: 80 - PUBLIC DEFENDER	\$2,542,776	\$2,380,102	\$2,686,725	\$2,820,085	\$2,772,843	(\$47,242)
135	DIVISION: 90 - RETIREMENT						
	Revenues Total: Division: 90 - Retirement	\$0	(\$71,218)	(\$91,274)	\$0	(\$95,464)	(\$95,464)
	Expenditures Total: Division: 90 - Retirement	\$537	\$83,647	\$91,773	\$0	\$95,464	\$95,464
	DIVISION TOTAL: 90 - RETIREMENT	\$537	\$12,429	\$499	\$0	\$0	
136	DIVISION: 95 - DEBT SERVICE						
	Expenditures Total: Division: 95 - Debt Service	\$25,060,987	\$26,860,416	\$27,193,098	\$28,585,388	\$28,585,861	\$473
	DIVISION TOTAL: 95 - DEBT SERVICE	\$25,060,987	\$26,860,416	\$27,193,098	\$28,585,388	\$28,585,861	\$473
138	DIVISION: 96 - INTER/GOVERNMENT						
	Revenues Total: Division: 96 - Inter/Government	(\$146,891)	(\$93,147)	(\$146,891)	\$0	\$0	
	Expenditures Total: Division: 96 - Inter/Government	\$8,235,399	\$7,664,389	\$8,176,399	\$8,029,508	\$7,987,008	(\$42,500)
	DIVISION TOTAL: 96 - INTER / GOVERNMENT	\$8,088,508	\$7,571,242	\$8,029,508	\$8,029,508	\$7,987,008	(\$42,500)
140	DIVISION: 98 - RESERVE FOR CONTINGENCIES						
	Revenues Total: Division: 98 - Reserve for Contingencies	\$0	\$9,966	\$0	\$0	\$0	
	Expenditures Total: Division: 98 - Reserve for Contingencies	\$1,192,312	\$62,450	\$433,000	\$0	\$0	
	DIVISION TOTAL: 98 - RESERVE FOR CONTINGENCIES	\$1,192,312	\$72,416	\$433,000	\$0	\$0	
141	DIVISION: 99 - COUNTY RESERVE FUND						
	Expenditures Total: Division: 99 - County Reserve Fund	\$0	\$0	\$0	\$0	\$438,000	\$438,000
	DIVISION TOTAL: 99 - COUNTY RESERVE FUND	\$0	\$0	\$0	\$0	\$438,000	\$438,000
	REVENUE GRAND TOTALS:	(\$255,473,841)	(\$216,381,080)	(\$267,735,985)	(\$266,602,710)	(\$267,027,930)	(\$425,220)
	EXPENDITURE GRAND TOTALS:	\$256,593,794	\$217,462,287	\$267,735,985	\$266,602,710	\$267,027,930	\$425,220
	NET GRAND TOTALS:	\$1,119,953	\$1,081,206	\$0	\$0	\$0	\$0

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13	DIVISION: 10 - GENERAL GOVERNMENT						
13	Department: 4110 - Commissioners/Administration						
	Revenues Total: Department: 4110 - Commissioners/Administration	\$0	(\$34)	\$0	\$0	\$0	
	Expenditures Total: Department: 4110 - Commissioners/Administration	\$0	(\$206)	\$0	\$0	\$0	
	Department Total: 4110 - Commissioners/Administration	\$0	(\$239)	\$0	\$0	\$0	
13	Department: 4111 - County Council						
	Revenues Total: Department: 4111 - County Council	\$0	(\$16,515)	\$0	\$0	\$0	
	Expenditures Total: Department: 4111 - County Council	\$298,532	\$285,344	\$279,989	\$275,940	\$274,840	(\$1,100)
	Department Total: 4111 - County Council	\$298,532	\$268,829	\$279,989	\$275,940	\$274,840	(\$1,100)
14	Department: 4112 - County Manager						
	Revenues Total: Department: 4112 - County Manager	\$0	(\$400)	\$0	\$0	\$0	
	Expenditures Total: Department: 4112 - County Manager	\$306,654	\$300,609	\$290,415	\$297,512	\$291,993	(\$5,519)
	Department Total: 4112 - County Manager	\$306,654	\$300,209	\$290,415	\$297,512	\$291,993	(\$5,519)
15	Department: 4115 - Personnel/Budget						
	Expenditures Total: Department: 4115 - Personnel/Budget	\$0	\$105	\$0	\$0	\$0	
	Department Total: 4115 - Personnel/Budget	\$0	\$105	\$0	\$0	\$0	
16	DIVISION: 11 - CONTROLLER						
16	Department: 4133 - Controller						
	Revenues Total: Department: 4133 - Controller	\$0	(\$518)	(\$300)	(\$300)	(\$300)	
	Expenditures Total: Department: 4133 - Controller	\$350,558	\$269,026	\$390,061	\$386,526	\$355,541	(\$30,985)
	Department Total: 4133 - Controller	\$350,558	\$268,508	\$389,761	\$386,226	\$355,241	(\$30,985)
18	DIVISION: 12 - DISTRICT ATTORNEY						
18	Department: 4194 - District Attorney						
	Revenues Total: Department: 4194 - District Attorney	(\$515,192)	(\$558,136)	(\$603,447)	(\$762,354)	(\$762,354)	
	Expenditures Total: Department: 4194 - District Attorney	\$4,805,830	\$4,841,508	\$5,287,094	\$5,393,979	\$5,253,444	(\$140,535)
	Department Total: 4194 - District Attorney	\$4,290,638	\$4,289,221	\$4,683,647	\$4,631,625	\$4,491,090	(\$140,535)
21	DIVISION: 13 - COURTS						
21	Department: 4183 - District Justice Courts						
	Revenues Total: Department: 4183 - District Justice Courts	\$0	(\$555,983)	(\$1,100,000)	(\$1,100,000)	(\$1,100,000)	
	Expenditures Total: Department: 4183 - District Justice Courts	\$3,439,122	\$3,483,879	\$3,561,369	\$2,888,310	\$3,417,152	\$528,842
	Department Total: 4183 - District Justice Courts	\$3,439,122	\$2,927,897	\$2,461,369	\$1,788,310	\$2,317,152	\$528,842
22	Department: 4184 - Courts						
	Revenues Total: Department: 4184 - Courts	(\$865,500)	(\$851,702)	(\$865,500)	(\$871,500)	(\$871,500)	
	Expenditures Total: Department: 4184 - Courts	\$4,945,289	\$5,064,737	\$4,610,493	\$6,185,552	\$5,946,956	(\$238,596)
	Department Total: 4184 - Courts	\$4,079,789	\$4,213,035	\$3,744,993	\$5,314,052	\$5,075,456	(\$238,596)

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23	Department: 4185 - Orphans Court						
	Revenues Total: Department: 4185 - Orphans Court	(\$105,000)	\$0	\$0	\$0	\$0	
	Expenditures Total: Department: 4185 - Orphans Court	\$291,507	\$338,138	\$307,190	\$0	\$0	
	Department Total: 4185 - Orphans Court	\$186,507	\$338,138	\$307,190	\$0	\$0	
24	Department: 4187 - Domestic Relations						
	Revenues Total: Department: 4187 - Domestic Relations	(\$4,546,610)	(\$7,501,384)	(\$5,619,096)	(\$5,781,023)	(\$5,699,142)	\$81,881
	Expenditures Total: Department: 4187 - Domestic Relations	\$5,457,704	\$5,349,857	\$5,619,096	\$7,544,098	\$7,462,217	(\$81,881)
	Department Total: 4187 - Domestic Relations	\$911,094	(\$2,151,527)	\$0	\$1,763,075	\$1,763,075	
28	Department: 4188 - Jury Commissioners						
	Expenditures Total: Department: 4188 - Jury Commissioners	\$0	\$163	\$0	\$0	\$0	
	Department Total: 4188 - Jury Commissioners	\$0	\$163	\$0	\$0	\$0	
28	Department: 4189 - Court Stenographer						
	Expenditures Total: Department: 4189 - Court Stenographer	\$1,068,737	\$1,133,190	\$1,091,848	\$0	\$0	
	Department Total: 4189 - Court Stenographer	\$1,068,737	\$1,133,190	\$1,091,848	\$0	\$0	
29	Department: 4190 - Other Court Expenses						
	Expenditures Total: Department: 4190 - Other Court Expenses	\$16,750	\$16,750	\$0	\$0	\$0	
	Department Total: 4190 - Other Court Expenses	\$16,750	\$16,750	\$0	\$0	\$0	
29	Department: 4237 - Probation Services						
	Revenues Total: Department: 4237 - Probation Services	(\$4,221,914)	(\$2,893,866)	(\$4,625,308)	(\$4,737,499)	(\$5,037,499)	(\$300,000)
	Expenditures Total: Department: 4237 - Probation Services	\$10,156,416	\$9,430,118	\$11,062,407	\$11,120,891	\$10,978,967	(\$141,924)
	Department Total: 4237 - Probation Services	\$5,934,502	\$6,536,252	\$6,437,099	\$6,383,392	\$5,941,468	(\$441,924)
34	DIVISION: 16 - SOLICITOR						
34	Department: 4151 - Solicitor						
	Revenues Total: Department: 4151 - Solicitor	(\$143,769)	(\$829)	(\$225,000)	(\$225,000)	(\$225,000)	
	Expenditures Total: Department: 4151 - Solicitor	\$1,281,451	\$1,396,386	\$1,204,046	\$1,221,889	\$1,210,791	(\$11,098)
	Department Total: 4151 - Solicitor	\$1,137,682	\$1,395,557	\$979,046	\$996,889	\$985,791	(\$11,098)
35	Department: 4154 - Conflict Counsel						
	Expenditures Total: Department: 4154 - Conflict Counsel	\$149,100	\$149,041	\$709,625	\$970,170	\$961,549	(\$8,621)
	Department Total: 4154 - Conflict Counsel	\$149,100	\$149,041	\$709,625	\$970,170	\$961,549	(\$8,621)
37	DIVISION: 20 - BUDGET AND FINANCE						
37	Department: 4114 - Budget & Finance Administration						
	Revenues Total: Department: 4114 - Budget & Finance Administration	(\$20,000)	(\$21,837)	(\$20,000)	(\$20,000)	(\$20,000)	
	Expenditures Total: Department: 4114 -	\$1,027,092	\$941,199	\$784,672	\$865,255	\$854,886	(\$10,369)
	Department Total: 4114 - Budget & Finance Administration	\$1,007,092	\$919,362	\$764,672	\$845,255	\$834,886	(\$10,369)

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38	Department: 4136 - Assessors						
	Revenues Total: Department: 4136 - Assessors	(\$874,000)	(\$1,016,425)	(\$896,000)	(\$930,500)	(\$930,500)	
	Expenditures Total: Department: 4136 - Assessors	\$1,010,085	\$1,005,239	\$898,090	\$934,030	\$894,470	(\$39,560)
	Department Total: 4136 - Assessors	\$136,085	(\$11,187)	\$2,090	\$3,530	(\$36,030)	(\$39,560)
39	Department: 4137 - Tax Collection						
	Revenues Total: Department: 4137 - Tax Collection	(\$91,423,200)	(\$90,890,881)	(\$100,492,500)	(\$104,599,350)	(\$105,182,500)	(\$583,150)
	Expenditures Total: Department: 4137 - Tax Collection	\$925,041	\$835,384	\$183,355	\$1,773,617	\$1,749,863	(\$23,754)
	Department Total: 4137 - Tax Collection	(\$90,498,159)	(\$90,055,497)	(\$100,309,145)	(\$102,825,733)	(\$103,432,637)	(\$606,904)
40	Department: 4138 - Tax Claim						
	Revenues Total: Department: 4138 - Tax Claim	(\$12,951,098)	(\$8,175,443)	(\$9,290,000)	(\$9,340,000)	(\$9,340,000)	
	Department Total: 4138 - Tax Claim	(\$12,951,098)	(\$8,175,443)	(\$9,290,000)	(\$9,340,000)	(\$9,340,000)	
41	Department: 4139 - Treasurer						
	Revenues Total: Department: 4139 - Treasurer	(\$428,095)	(\$449,202)	(\$237,775)	(\$95,500)	(\$95,500)	
	Expenditures Total: Department: 4139 - Treasurer	\$713,146	\$728,765	\$488,898	\$461,662	\$456,128	(\$5,534)
	Department Total: 4139 - Treasurer	\$285,051	\$279,563	\$251,123	\$366,162	\$360,628	(\$5,534)
43	Department: 4176 - General Government Operation						
	Revenues Total: Department: 4176 - General Government Operation	(\$2,702,674)	(\$1,997,752)	(\$1,692,026)	(\$1,656,595)	(\$1,656,595)	
	Expenditures Total: Department: 4176 - General Government Operation	\$256,609	(\$2,058,799)	\$228,300	\$185,500	\$185,500	
	Department Total: 4176 - General Government Operation	(\$2,446,065)	(\$4,056,551)	(\$1,463,726)	(\$1,471,095)	(\$1,471,095)	
45	Department: 4200 - Hotel Room Rental Tax						
	Revenues Total: Department: 4200 - Hotel Room Rental Tax	(\$2,510,750)	(\$2,507,829)	(\$2,575,000)	(\$2,575,000)	(\$2,575,000)	
	Expenditures Total: Department: 4200 - Hotel Room Rental Tax	\$2,510,750	\$2,158,557	\$2,575,000	\$2,575,000	\$2,575,000	
	Department Total: 4200 - Hotel Room Rental Tax	\$0	(\$349,271)	\$0	\$0	\$0	
45	Department: 4940 - Other Financing Sources/Uses						
	Expenditures Total: Department: 4940 - Other Financing Sources/Uses	\$200,000	(\$1,279,000)	\$200,000	\$0	\$0	
	Department Total: 4940 - Other Financing Sources/Uses	\$200,000	(\$1,279,000)	\$200,000	\$0	\$0	

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47	DIVISION: 30 - ADMINISTRATIVE SERVICES						
47	Department: 4113 - Human Resources						
	Revenues Total: Department: 4113 - Human Resources	\$0	(\$60)	\$0	\$0	\$0	
	Expenditures Total: Department: 4113 - Human Resources	\$351,281	\$348,015	\$392,377	\$387,835	\$380,827	(\$7,008)
	Department Total: 4113 - Human Resources	\$351,281	\$347,955	\$392,377	\$387,835	\$380,827	(\$7,008)
48	Department: 4120 - Bureau of Elections						
	Revenues Total: Department: 4120 - Bureau of Elections	(\$1,600)	(\$7,445)	(\$1,360)	(\$1,000)	(\$1,000)	
	Expenditures Total: Department: 4120 - Bureau of Elections	\$949,508	\$973,596	\$856,198	\$875,364	\$870,488	(\$4,876)
	Department Total: 4120 - Bureau of Elections	\$947,908	\$966,150	\$854,838	\$874,364	\$869,488	(\$4,876)
49	Department: 4140 - Mapping/GIS						
	Revenues Total: Department: 4140 - Mapping/GIS	(\$143,729)	(\$147,522)	(\$105,796)	(\$107,536)	(\$107,536)	
	Expenditures Total: Department: 4140 - Mapping/GIS	\$470,317	\$478,322	\$428,654	\$438,828	\$431,662	(\$7,166)
	Department Total: 4140 - Mapping/GIS	\$326,588	\$330,799	\$322,858	\$331,292	\$324,126	(\$7,166)
50	Department: 4142 - Purchasing						
	Expenditures Total: Department: 4142 - Purchasing	\$244,604	\$224,072	\$235,623	\$218,906	\$215,112	(\$3,794)
	Department Total: 4142 - Purchasing	\$244,604	\$224,072	\$235,623	\$218,906	\$215,112	(\$3,794)
51	Department: 4172 - Information Technology						
	Revenues Total: Department: 4172 - Information Technology	(\$110,982)	(\$192,044)	(\$16,800)	(\$3,600)	(\$3,600)	
	Expenditures Total: Department: 4172 - Information Technology	\$493,731	\$492,865	\$395,302	\$380,401	\$375,799	(\$4,602)
	Department Total: 4172 - Information Technology	\$382,749	\$300,821	\$378,502	\$376,801	\$372,199	(\$4,602)
52	Department: 4489 - Licensing						
	Revenues Total: Department: 4489 - Licensing	\$0	\$0	(\$243,500)	(\$358,410)	(\$358,410)	
	Expenditures Total: Department: 4489 - Licensing	\$0	\$0	\$338,966	\$378,336	\$376,841	(\$1,495)
	Department Total: 4489 - Licensing	\$0	\$0	\$95,466	\$19,926	\$18,431	(\$1,495)
53	Department: 4650 - Community Development						
	Revenues Total: Department: 4650 - Community Development	\$0	\$0	(\$14,203,306)	(\$16,919,095)	(\$16,905,145)	\$13,950
	Expenditures Total: Department: 4650 - Community Development	\$6,000	\$80,093	\$14,203,306	\$16,919,095	\$16,905,145	(\$13,950)
	Department Total: 4650 - Community Development	\$6,000	\$80,093	\$0	\$0	\$0	
56	Department: 4670 - Convention & Visitors						
	Revenues Total: Department: 4670 - Convention & Visitors	(\$565,000)	(\$515,815)	(\$522,949)	(\$529,240)	(\$525,509)	\$3,731
	Expenditures Total: Department: 4670 - Convention & Visitors	\$569,000	\$473,562	\$522,949	\$529,240	\$525,509	(\$3,731)
	Department Total: 4670 - Convention & Visitors	\$4,000	(\$42,253)	\$0	\$0	\$0	

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58	Department: 4850 - Insurance and Benefits						
	Revenues Total: Department: 4850 - Insurance and Benefits	(\$1,050,000)	(\$1,003,350)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	
	Expenditures Total: Department: 4850 - Insurance and Benefits	\$3,023,032	\$2,762,454	\$3,462,728	\$3,585,226	\$3,585,226	
	Department Total: 4850 - Insurance and Benefits	\$1,973,032	\$1,759,104	\$2,212,728	\$2,335,226	\$2,335,226	
60	DIVISION: 40 - CORRECTIONAL SERVICES						
60	Department: 4232 - LCCF - Old						
	Revenues Total: Department: 4232 - LCCF - Old	(\$547,932)	(\$648,663)	(\$522,732)	\$0	\$0	
	Expenditures Total: Department: 4232 - LCCF - Old	\$29,489,438	\$30,418,750	\$30,566,891	\$0	\$0	
	Department Total: 4232 - LCCF - Old	\$28,941,506	\$29,770,087	\$30,044,159	\$0	\$0	
62	Department: 4233 - Corrections Administration						
	Expenditures Total: Department: 4233 - Corrections Administration	\$0	\$0	\$0	\$4,852,772	\$4,844,520	(\$8,252)
	Department Total: 4233 - Corrections Administration	\$0	\$0	\$0	\$4,852,772	\$4,844,520	(\$8,252)
63	Department: 4234 - Minimal Offenders' Unit						
	Revenues Total: Department: 4234 - Minimal Offenders' Unit	\$0	\$0	\$0	(\$226,200)	(\$226,200)	
	Expenditures Total: Department: 4234 - Minimal Offenders' Unit	\$0	\$0	\$0	\$4,896,680	\$4,827,856	(\$68,824)
	Department Total: 4234 - Minimal Offenders' Unit	\$0	\$0	\$0	\$4,670,480	\$4,601,656	(\$68,824)
65	Department: 4235 - LCCF						
	Revenues Total: Department: 4235 - LCCF	\$0	\$0	\$0	(\$428,900)	(\$428,900)	
	Expenditures Total: Department: 4235 - LCCF	\$0	\$0	\$0	\$21,980,631	\$21,647,268	(\$333,363)
	Department Total: 4235 - LCCF	\$0	\$0	\$0	\$21,551,731	\$21,218,368	(\$333,363)
68	DIVISION: 50 - OPERATIONAL SERVICES						
68	Department: 4171 - Planning and Zoning						
	Revenues Total: Department: 4171 - Planning and Zoning	(\$483,419)	(\$394,277)	(\$534,974)	(\$506,453)	(\$506,453)	
	Expenditures Total: Department: 4171 - Planning and Zoning	\$493,977	\$380,612	\$543,689	\$347,773	\$342,372	(\$5,401)
	Department Total: 4171 - Planning and Zoning	\$10,558	(\$13,665)	\$8,715	(\$158,680)	(\$164,081)	(\$5,401)
69	Department: 4174 - Building and Grounds						
	Revenues Total: Department: 4174 - Building and Grounds	(\$66,067)	(\$17,806)	(\$17,100)	(\$17,100)	(\$17,100)	
	Expenditures Total: Department: 4174 - Building and Grounds	\$1,626,361	\$1,581,401	\$1,515,052	\$1,606,694	\$1,591,744	(\$14,950)
	Department Total: 4174 - Building and Grounds	\$1,560,294	\$1,563,595	\$1,497,952	\$1,589,594	\$1,574,644	(\$14,950)
71	Department: 4175 - Security						
	Revenues Total: Department: 4175 - Security	(\$162,000)	(\$150,435)	(\$162,000)	(\$162,000)	(\$162,000)	
	Expenditures Total: Department: 4175 - Security	\$755,007	\$825,553	\$737,031	\$680,575	\$670,463	(\$10,112)
	Department Total: 4175 - Security	\$593,007	\$675,118	\$575,031	\$518,575	\$508,463	(\$10,112)

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72	Department: 4177 - Boiler Plant						
	Expenditures Total: Department: 4177 - Boiler Plant	\$272,318	\$248,911	\$257,883	\$293,338	\$292,403	(\$935)
	Department Total: 4177 - Boiler Plant	\$272,318	\$248,911	\$257,883	\$293,338	\$292,403	(\$935)
73	Department: 4286 - Luzerne County 911						
	Revenues Total: Department: 4286 - Luzerne County 911	\$0	\$0	(\$4,824,117)	(\$5,370,614)	(\$5,321,445)	\$49,169
	Expenditures Total: Department: 4286 - Luzerne County 911	\$0	\$0	\$6,643,655	\$7,062,410	\$6,991,758	(\$70,652)
	Department Total: 4286 - Luzerne County 911	\$0	\$0	\$1,819,538	\$1,691,796	\$1,670,313	(\$21,483)
77	Department: 4287 - 911 Wire						
	Revenues Total: Department: 4287 - 911 Wire	(\$2,272,502)	(\$2,061,980)	\$0	\$0	\$0	
	Expenditures Total: Department: 4287 - 911 Wire	\$2,272,502	\$2,182,281	\$0	\$0	\$0	
	Department Total: 4287 - 911 Wire	\$0	\$120,301	\$0	\$0	\$0	
80	Department: 4288 - 911 Wireless						
	Revenues Total: Department: 4288 - 911 Wireless	(\$2,580,373)	(\$2,109,638)	\$0	\$0	\$0	
	Expenditures Total: Department: 4288 - 911 Wireless	\$2,580,373	\$1,237,024	\$0	\$0	\$0	
	Department Total: 4288 - 911 Wireless	\$0	(\$872,613)	\$0	\$0	\$0	
81	Department: 4289 - 911 Construction						
	Revenues Total: Department: 4289 - 911 Construction	(\$300,000)	(\$890)	\$0	\$0	\$0	
	Expenditures Total: Department: 4289 - 911 Construction	\$300,000	\$130,291	\$0	\$0	\$0	
	Department Total: 4289 - 911 Construction	\$0	\$129,401	\$0	\$0	\$0	
82	Department: 4290 - 911 General Fund						
	Revenues Total: Department: 4290 - 911 General Fund	(\$1,021,000)	\$717,534	\$0	\$0	\$0	
	Expenditures Total: Department: 4290 - 911 General Fund	\$1,651,658	\$1,480,671	\$0	\$0	\$0	
	Department Total: 4290 - 911 General Fund	\$630,658	\$2,198,205	\$0	\$0	\$0	
83	Department: 4291 - Emergency Management						
	Revenues Total: Department: 4291 - Emergency Management	(\$226,056)	(\$139,815)	(\$122,000)	(\$123,500)	(\$123,500)	
	Expenditures Total: Department: 4291 - Emergency Management	\$383,908	\$272,020	\$349,876	\$344,503	\$341,421	(\$3,082)
	Department Total: 4291 - Emergency Management	\$157,852	\$132,206	\$227,876	\$221,003	\$217,921	(\$3,082)
85	Department: 4292 - Levees						
	Revenues Total: Department: 4292 - Levees	(\$1,178,856)	(\$1,433,088)	(\$1,514,497)	(\$1,621,409)	(\$1,609,767)	\$11,642
	Expenditures Total: Department: 4292 - Levees	\$1,244,843	\$1,073,691	\$1,576,647	\$1,621,409	\$1,609,767	(\$11,642)
	Department Total: 4292 - Levees	\$65,987	(\$359,396)	\$62,150	\$0	\$0	
88	Department: 4310 - Road and Bridge						
	Revenues Total: Department: 4310 - Road and Bridge	(\$13,323,823)	(\$5,125,033)	(\$12,488,980)	(\$12,834,721)	(\$12,834,721)	
	Expenditures Total: Department: 4310 - Road and Bridge	\$14,637,874	\$6,237,072	\$14,016,546	\$13,680,409	\$14,546,856	\$866,447
	Department Total: 4310 - Road and Bridge	\$1,314,051	\$1,112,039	\$1,527,566	\$845,688	\$1,712,135	\$866,447

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91	Department: 4315 - Engineers						
	Revenues Total: Department: 4315 - Engineers	(\$16,205,048)	(\$633,969)	(\$14,359,496)	(\$5,812,438)	(\$5,811,338)	\$1,100
	Expenditures Total: Department: 4315 - Engineers	\$16,485,546	\$4,326,649	\$14,475,275	\$5,969,704	\$5,964,258	(\$5,446)
	Department Total: 4315 - Engineers	\$280,498	\$3,692,680	\$115,779	\$157,266	\$152,920	(\$4,346)
97	Department: 4320 - Solid Waste Management						
	Revenues Total: Department: 4320 - Solid Waste Management	(\$278,538)	(\$547,537)	(\$359,861)	(\$352,961)	(\$351,900)	\$1,061
	Expenditures Total: Department: 4320 - Solid Waste Management	\$278,538	(\$1,880,915)	\$359,861	\$352,961	\$351,900	(\$1,061)
	Department Total: 4320 - Solid Waste Management	\$0	(\$2,428,451)	\$0	\$0	\$0	
100	Department: 4510 - Recreation						
	Revenues Total: Department: 4510 - Recreation	(\$1,000)	(\$813)	(\$241,000)	(\$241,000)	(\$241,000)	
	Expenditures Total: Department: 4510 - Recreation	\$335	\$0	\$300,505	\$241,000	\$241,000	
	Department Total: 4510 - Recreation	(\$665)	(\$813)	\$59,505	\$0	\$0	
100	Department: 4550 - Moon Lake						
	Revenues Total: Department: 4550 - Moon Lake	(\$3,240)	(\$3,160)	(\$3,240)	(\$42,462)	(\$42,462)	
	Expenditures Total: Department: 4550 - Moon Lake	\$63,586	\$52,000	\$49,452	\$41,978	\$41,538	(\$440)
	Department Total: 4550 - Moon Lake	\$60,346	\$48,840	\$46,212	(\$484)	(\$924)	(\$440)
101	Department: 4620 - Environmental Special Projects						
	Revenues Total: Department: 4620 - Environmental Special Projects	\$0	\$0	\$0	(\$75,000)	(\$75,000)	
	Expenditures Total: Department: 4620 - Environmental Special Projects	\$0	\$0	\$75,000	\$75,000	\$75,000	
	Department Total: 4620 - Environmental Special Projects	\$0	\$0	\$75,000	\$0	\$0	
103	DIVISION: 60 - JUDICIAL RECORDS						
103	Department: 4153 - Recorder of Deeds						
	Revenues Total: Department: 4153 - Recorder of Deeds	(\$1,902,279)	(\$1,585,400)	(\$1,941,692)	(\$2,097,970)	(\$2,097,970)	
	Expenditures Total: Department: 4153 - Recorder of Deeds	\$1,230,056	\$822,222	\$1,151,698	\$928,128	\$917,656	(\$10,472)
	Department Total: 4153 - Recorder of Deeds	(\$672,223)	(\$763,178)	(\$789,995)	(\$1,169,842)	(\$1,180,314)	(\$10,472)
105	Department: 4191 - Clerk of Courts						
	Revenues Total: Department: 4191 - Clerk of Courts	(\$342,500)	(\$282,931)	(\$348,100)	(\$16,000)	(\$16,000)	
	Expenditures Total: Department: 4191 - Clerk of Courts	\$859,442	\$761,100	\$761,168	\$16,000	\$16,000	
	Department Total: 4191 - Clerk of Courts	\$516,942	\$478,169	\$413,068	\$0	\$0	
106	Department: 4193 - Coroner						
	Revenues Total: Department: 4193 - Coroner	(\$78,000)	(\$80,254)	(\$78,000)	(\$101,700)	(\$101,700)	
	Expenditures Total: Department: 4193 - Coroner	\$481,532	\$434,385	\$500,647	\$519,474	\$516,410	(\$3,064)
	Department Total: 4193 - Coroner	\$403,532	\$354,131	\$422,647	\$417,774	\$414,710	(\$3,064)

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108	Department: 4195 - Prothonotary						
	Revenues Total: Department: 4195 - Prothonotary	(\$1,778,500)	(\$1,196,858)	(\$1,426,800)	(\$1,642,150)	(\$1,642,150)	
	Expenditures Total: Department: 4195 - Prothonotary	\$930,224	\$929,351	\$942,279	\$1,675,097	\$1,652,075	(\$23,022)
	Department Total: 4195 - Prothonotary	(\$848,276)	(\$267,508)	(\$484,521)	\$32,947	\$9,925	(\$23,022)
109	Department: 4196 - Register of Wills						
	Revenues Total: Department: 4196 - Register of Wills	(\$818,350)	(\$725,371)	(\$818,350)	(\$212,600)	(\$212,600)	
	Expenditures Total: Department: 4196 - Register of Wills	\$460,715	\$354,729	\$332,976	\$212,600	\$212,600	
	Department Total: 4196 - Register of Wills	(\$357,635)	(\$370,643)	(\$485,374)	\$0	\$0	
111	Department: 4197 - Sheriff						
	Revenues Total: Department: 4197 - Sheriff	(\$1,365,589)	(\$1,101,329)	(\$762,100)	(\$815,700)	(\$815,700)	
	Expenditures Total: Department: 4197 - Sheriff	\$2,608,537	\$2,564,514	\$2,560,551	\$2,642,578	\$2,605,018	(\$37,560)
	Department Total: 4197 - Sheriff	\$1,242,948	\$1,463,185	\$1,798,451	\$1,826,878	\$1,789,318	(\$37,560)
115	DIVISION: 70 - HUMAN SERVICES						
115	Department: 4491 - Veterans' Affairs						
	Expenditures Total: Department: 4491 - Veterans' Affairs	\$438,283	\$420,603	\$456,085	\$487,340	\$483,312	(\$4,028)
	Department Total: 4491 - Veterans' Affairs	\$438,283	\$420,603	\$456,085	\$487,340	\$483,312	(\$4,028)
116	Department: 9100 - Area Agency on Aging						
	Revenues Total: Department: 9100 - Area Agency on Aging	(\$14,073,420)	(\$13,615,299)	(\$14,469,597)	(\$14,353,122)	(\$14,243,128)	\$109,994
	Expenditures Total: Department: 9100 - Area Agency on Aging	\$14,073,420	\$13,718,702	\$14,469,597	\$14,353,122	\$14,243,128	(\$109,994)
	Department Total: 9100 - Area Agency on Aging	\$0	\$103,403	\$0	\$0	\$0	

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119	Department: 9200 - Children and Youth Services						
	Revenues Total: Department: 9200 - Children and Youth Services	(\$36,419,926)	(\$44,323,564)	(\$38,274,112)	(\$39,836,984)	(\$39,651,317)	\$185,667
	Expenditures Total: Department: 9200 - Children and Youth Services	\$42,447,098	\$42,492,994	\$44,675,368	\$46,238,240	\$46,427,573	\$189,333
	Department Total: 9200 - Children and Youth Services	\$6,027,172	(\$1,830,570)	\$6,401,256	\$6,401,256	\$6,776,256	\$375,000
123	Department: 9400 - Mental Health / Developmental Services						
	Revenues Total: Department: 9400 - Mental Health / Developmental Services	(\$21,451,741)	(\$7,624,613)	(\$23,538,575)	(\$21,964,685)	(\$21,889,095)	\$75,590
	Expenditures Total: Department: 9400 - Mental Health/Develop Svcs Even	\$22,650,138	\$19,580,673	\$23,816,711	\$22,116,545	\$22,040,955	(\$75,590)
	Department Total: 9400 - Mental Health / Developmental Services	\$1,198,397	\$11,956,060	\$278,136	\$151,860	\$151,860	
127	Department: 9500 - Human Services Administration						
	Revenues Total: Department: 9500 - Human Services Administration	(\$11,116,611)	(\$9,927,352)	(\$1,803,017)	(\$1,833,599)	(\$1,823,243)	\$10,356
	Expenditures Total: Department: 9500 - Human Services Administration	\$11,201,311	\$5,548,030	\$2,934,833	\$2,911,816	\$2,901,460	(\$10,356)
	Department Total: 9500 - Human Services Administration	\$84,700	(\$4,379,322)	\$1,131,816	\$1,078,217	\$1,078,217	
129	Department: 9600 - Drug and Alcohol						
	Revenues Total: Department: 9600 - Drug and Alcohol	(\$3,983,067)	(\$3,751,841)	(\$4,120,526)	(\$4,049,940)	(\$4,040,687)	\$9,253
	Expenditures Total: Department: 9600 - Drug and Alcohol	\$4,158,917	\$3,832,864	\$4,296,376	\$4,225,790	\$4,216,537	(\$9,253)
	Department Total: 9600 - Drug and Alcohol	\$175,850	\$81,023	\$175,850	\$175,850	\$175,850	
132	Department: 9700 - HSDf Block Grant						
	Revenues Total: Department: 9700 - HSDf Block Grant	\$0	(\$1,041)	\$0	\$0	\$0	
	Department Total: 9700 - HSDf Block Grant	\$0	(\$1,041)	\$0	\$0	\$0	
133	DIVISION: 80 - PUBLIC DEFENDER						
133	Department: 4152 - Public Defender						
	Revenues Total: Department: 4152 - Public Defender	(\$168,000)	(\$156,286)	(\$181,291)	\$0	\$0	
	Expenditures Total: Department: 4152 - Public Defender	\$2,710,776	\$2,536,388	\$2,868,016	\$2,820,085	\$2,772,843	(\$47,242)
	Department Total: 4152 - Public Defender	\$2,542,776	\$2,380,102	\$2,686,725	\$2,820,085	\$2,772,843	(\$47,242)
135	DIVISION: 90 - RETIREMENT						
135	Department: 4144 - Retirement						
	Revenues Total: Department: 4144 - Retirement	\$0	(\$71,218)	(\$91,274)	\$0	(\$95,464)	(\$95,464)
	Expenditures Total: Department: 4144 - Retirement	\$537	\$83,647	\$91,773	\$0	\$95,464	\$95,464
	Department Total: 4144 - Retirement	\$537	\$12,429	\$499	\$0	\$0	
136	DIVISION: 95 - DEBT SERVICE						
136	Department: 4721 - Debt Service						
	Expenditures Total: Department: 4721 - Debt Service	\$25,060,987	\$26,860,416	\$27,193,098	\$28,585,388	\$28,585,861	\$473
	Department Total: 4721 - Debt Service	\$25,060,987	\$26,860,416	\$27,193,098	\$28,585,388	\$28,585,861	\$473

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138	DIVISION: 96 - INTER/GOVERNMENT						
138	Department: 4810 - Inter Governmental Appropriation						
	Revenues Total: Department: 4810 - Inter Governmental Appropriation	(\$146,891)	(\$93,147)	(\$146,891)	\$0	\$0	
	Expenditures Total: Department: 4810 - Inter Governmental Appropriation	\$8,235,399	\$7,664,389	\$8,176,399	\$8,029,508	\$7,987,008	(\$42,500)
	Department Total: 4810 - Inter Governmental Appropriation	\$8,088,508	\$7,571,242	\$8,029,508	\$8,029,508	\$7,987,008	(\$42,500)
140	DIVISION: 98 - RESERVE FOR CONTINGENCIES						
140	Department: 4940 - Other Financing Sources / Uses						
	Revenues Total: Department: 4940 - Other Financing Sources/Uses	\$0	\$9,966	\$0	\$0	\$0	
	Expenditures Total: Department: 4940 - Other Financing Sources/Uses	\$1,192,312	\$62,450	\$433,000	\$0	\$0	
	Department Total: 4940 - Other Financing Sources/Uses	\$1,192,312	\$72,416	\$433,000	\$0	\$0	
141	DIVISION: 99 - COUNTY RESERVE FUND						
141	Department: 4940 - Other Financing Sources / Uses						
	Expenditures Total: Department: 4940 - Other Financing Sources/Uses	\$0	\$0	\$0	\$0	\$438,000	\$438,000
	Department Total: 4940 - Other Financing Sources/Uses	\$0	\$0	\$0	\$0	\$438,000	\$438,000
	REVENUE GRAND TOTALS:	(\$255,473,841)	(\$216,381,080)	(\$267,735,985)	(\$266,602,710)	(\$267,027,930)	(\$425,220)
	EXPENDITURE GRAND TOTALS:	\$256,593,794	\$217,462,287	\$267,735,985	\$266,602,710	\$267,027,930	\$425,220
	NET GRAND TOTALS:	\$1,119,953	\$1,081,206	\$0	\$0	\$0	\$0

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 10 - GENERAL GOVERNMENT						
Department: 4110 - Commissioners/Administration						
490 - Other						
445.10.100 Other Income - Fund: 100	0	(34)	0	0	0	
Account Classification Total: 490 - Other	\$0	(\$34)	\$0	\$0	\$0	
Revenues Total: Department: 4110 - Commissioners/Administration	\$0	(\$34)	\$0	\$0	\$0	
510 - Non-Personnel Costs						
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	0	(206)	0	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$0	(\$206)	\$0	\$0	\$0	
Expenditures Total: Department: 4110 - Commissioners/Administration	\$0	(\$206)	\$0	\$0	\$0	
Department Total: 4110 - Commissioners/Administration	\$0	(\$239)	\$0	\$0	\$0	
Department: 4111 - County Council						
470 - Reimbursements						
460.28.100 Expense Reimbursement - Fund: 100	0	0	0	0	0	
Account Classification Total: 470 - Reimbursements	\$0	\$0	\$0	\$0	\$0	
490 - Other						
445.10.100 Other Income - Fund: 100	0	(16,515)	0	0	0	
Account Classification Total: 490 - Other	\$0	(\$16,515)	\$0	\$0	\$0	
Revenues Total: Department: 4111 - County Council	\$0	(\$16,515)	\$0	\$0	\$0	
500 - Personnel Costs						
510.10.100 Wages Elected Officials - Fund: 100	90,500	90,807	90,500	90,500	90,500	
510.15.100 Wages Non-Represented - Fund: 100	40,000	40,000	40,000	40,000	40,000	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	8,091	7,987	8,091	8,091	8,091	
520.15.100 Payroll Taxes Medicare - Fund: 100	1,892	1,847	1,892	1,892	1,892	
520.20.100 Payroll Taxes Unemployment - Fund: 100	5,484	530	600	600	600	
530.30.100 Benefits Health Insurance - Fund: 100	11,500	13,427	13,305	5,467	5,467	
530.40.100 Benefits Life Insurance - Fund: 100	115	105	115	140	140	
530.45.100 Benefits Retirement - Fund: 100	5,120	5,863	5,926	7,400	6,300	(1,100)
Account Classification Total: 500 - Personnel Costs	\$162,702	\$160,566	\$160,429	\$154,090	\$152,990	(\$1,100)

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	2,680	2,248	2,010	1,200	1,200	
540.25.100 Computer Hardware under \$5000 - Fund: 100	0	0	1,500	0	0	
540.70.100 Small Tools and Minor Equipment - Fund: 100	1,000	750	0	0	0	
540.73.100 Postage - Fund: 100	150	150	150	150	150	
550.14.100 Accounting & Auditing Services - Fund: 100	125,000	121,270	110,000	110,000	110,000	
550.17.100 Management / Consulting Services - Fund: 100	0	0	0	6,300	6,300	
550.27.100 Travel Expense - Fund: 100	1,500	0	2,000	2,000	2,000	
550.30.100 Advertising - Fund: 100	1,500	220	1,000	1,000	1,000	
550.32.100 Printing - Fund: 100	2,000	51	2,500	0	0	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	2,000	90	200	1,000	1,000	
560.60.100 Dues / Memberships - Fund: 100	0	0	200	200	200	
Account Classification Total: 510 - Non-Personnel Costs	\$135,830	\$124,778	\$119,560	\$121,850	\$121,850	
Expenditures Total: Department: 4111 - County Council	\$298,532	\$285,344	\$279,989	\$275,940	\$274,840	(\$1,100)
Department Total: 4111 - County Council	\$298,532	\$268,829	\$279,989	\$275,940	\$274,840	(\$1,100)
Department: 4112 - County Manager						
490 - Other						
445.10.100 Other Income - Fund: 100	0	(400)	0	0	0	
Account Classification Total: 490 - Other	\$0	(\$400)	\$0	\$0	\$0	
Revenues Total: Department: 4112 - County Manager	\$0	(\$400)	\$0	\$0	\$0	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	202,696	202,697	200,697	200,697	200,697	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	12,443	12,400	12,536	12,536	12,536	
520.15.100 Payroll Taxes Medicare - Fund: 100	2,910	2,857	2,932	2,932	2,932	
520.20.100 Payroll Taxes Unemployment - Fund: 100	1,371	1,591	1,800	1,800	1,800	
530.10.100 Benefits Health Care Opt Out - Fund: 100	0	1,500	1,500	1,500	1,500	
530.30.100 Benefits Health Insurance - Fund: 100	34,500	32,603	26,610	26,196	26,196	
530.40.100 Benefits Life Insurance - Fund: 100	445	408	345	420	420	
530.45.100 Benefits Retirement - Fund: 100	25,689	26,582	29,733	37,129	31,610	(5,519)
Account Classification Total: 500 - Personnel Costs	\$280,054	\$280,639	\$276,153	\$283,210	\$277,691	(\$5,519)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	2,950	1,911	2,513	2,512	2,512	
540.16.100 Material & Supply Requisition - Fund: 100	0	46	0	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
540.70.100 Small Tools and Minor Equipment - Fund: 100	4,100	3,424	0	0	0	
540.73.100 Postage - Fund: 100	400	146	2,000	2,000	2,000	
550.27.100 Travel Expense - Fund: 100	1,500	727	1,500	1,500	1,500	
550.29.100 Mileage Reimbursement - Fund: 100	250	114	250	250	250	
550.30.100 Advertising - Fund: 100	500	22	3,000	2,000	2,000	
550.32.100 Printing - Fund: 100	400	203	0	1,040	1,040	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	1,000	0	1,000	1,000	1,000	
560.60.100 Dues / Memberships - Fund: 100	1,500	1,174	1,500	1,500	1,500	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	2,500	1,207	2,500	2,500	2,500	
Account Classification Total: 510 - Non-Personnel Costs	\$15,100	\$8,975	\$14,263	\$14,302	\$14,302	
560 - Capital Assets						
599.46.100 Machinery and Equipment > \$5000 - Fund: 100	11,500	10,995	0	0	0	
Account Classification Total: 560 - Capital Assets	\$11,500	\$10,995	\$0	\$0	\$0	
Expenditures Total: Department: 4112 - County Manager	\$306,654	\$300,609	\$290,415	\$297,512	\$291,993	(\$5,519)
Department Total: 4112 - County Manager	\$306,654	\$300,209	\$290,415	\$297,512	\$291,993	(\$5,519)
Department: 4115 - Personnel/Budget						
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	0	105	0	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$0	\$105	\$0	\$0	\$0	
Expenditures Total: Department: 4115 - Personnel/Budget	\$0	\$105	\$0	\$0	\$0	
Department Total: 4115 - Personnel/Budget	\$0	\$105	\$0	\$0	\$0	
Revenues Total: Division: 10 - General Government	\$0	(\$16,949)	\$0	\$0	\$0	
Expenditures Total: Division: 10 - General Government	\$605,186	\$585,853	\$570,404	\$573,452	\$566,833	(\$6,619)
DIVISION TOTAL: 10 - GENERAL GOVERNMENT	\$605,186	\$568,904	\$570,404	\$573,452	\$566,833	(\$6,619)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 11 - CONTROLLER						
Department: 4133 - Controller						
410 - Fees						
415.17.100 Audit Fees - Fund: 100	0	(415)	(300)	(300)	(300)	
470.29.100 Copies - Fund: 100	0	(103)	0	0	0	
Account Classification Total: 410 - Fees	\$0	(\$518)	(\$300)	(\$300)	(\$300)	
Revenues Total: Department: 4133 - Controller	\$0	(\$518)	(\$300)	(\$300)	(\$300)	
500 - Personnel Costs						
510.10.100 Wages Elected Officials - Fund: 100	36,562	34,593	64,999	64,999	64,999	
510.15.100 Wages Non-Represented - Fund: 100	116,618	79,669	125,000	125,012	125,000	(12)
510.20.100 Wages Represented - Fund: 100	41,342	41,758	41,342	41,342	41,342	
510.50.100 Wages Longevity - Fund: 100	1,000	1,000	1,000	1,000	1,000	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	12,433	9,487	14,498	14,592	14,592	
520.15.100 Payroll Taxes Medicare - Fund: 100	2,908	2,178	3,391	3,414	3,414	
520.20.100 Payroll Taxes Unemployment - Fund: 100	1,828	3,079	2,400	2,400	2,400	
530.10.100 Benefits Health Care Opt Out - Fund: 100	0	500	1,500	3,000	3,000	
530.30.100 Benefits Health Insurance - Fund: 100	57,500	48,163	53,220	40,137	35,526	(4,611)
530.40.100 Benefits Life Insurance - Fund: 100	575	527	575	700	700	
530.45.100 Benefits Retirement - Fund: 100	25,667	19,871	34,273	42,800	36,438	(6,362)
Account Classification Total: 500 - Personnel Costs	\$296,433	\$240,825	\$342,198	\$339,396	\$328,411	(\$10,985)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	1,340	454	1,463	1,450	1,450	
540.16.100 Material & Supply Requisition - Fund: 100	0	59	0	0	0	
540.64.100 Vehicle Fuel - Gas - Fund: 100	250	0	0	0	0	
540.70.100 Small Tools and Minor Equipment - Fund: 100	1,900	0	500	500	500	
540.73.100 Postage - Fund: 100	500	6	100	350	350	
550.17.100 Management / Consulting Services - Fund: 100	30,000	20,170	30,000	24,750	4,750	(20,000)
550.19.100 Special Legal Services - Fund: 100	5,000	1,028	2,500	2,500	2,500	
550.22.100 Telephone - Fund: 100	200	0	200	200	200	
550.27.100 Travel Expense - Fund: 100	2,000	1,776	2,000	3,850	3,850	
550.29.100 Mileage Reimbursement - Fund: 100	1,500	294	1,000	1,250	1,250	
550.30.100 Advertising - Fund: 100	300	75	200	200	200	
550.32.100 Printing - Fund: 100	500	163	200	200	200	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	500	353	500	500	500	
550.48.100 Repairs / Maintenance - Misc - Fund: 100	300	0	300	0	0	
550.63.100 Insurance - Auto - Fund: 100	335	306	0	0	0	
550.70.100 Surety & Fidelity - Fund: 100	500	0	0	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560.23.100 Background Check - Fund: 100	100	0	100	80	80	
560.60.100 Dues / Memberships - Fund: 100	600	600	600	600	600	
560.61.100 Subscriptions - Fund: 100	300	0	100	100	100	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	4,000	865	3,000	5,500	5,500	
Account Classification Total: 510 - Non-Personnel Costs	\$50,125	\$26,148	\$42,763	\$42,030	\$22,030	(\$20,000)
560 - Capital Assets						
599.46.100 Machinery and Equipment > \$5000 - Fund: 100	4,000	2,054	5,100	5,100	5,100	
Account Classification Total: 560 - Capital Assets	\$4,000	\$2,054	\$5,100	\$5,100	\$5,100	
Expenditures Total: Department: 4133 - Controller	\$350,558	\$269,026	\$390,061	\$386,526	\$355,541	(\$30,985)
Department Total: 4133 - Controller	\$350,558	\$268,508	\$389,761	\$386,226	\$355,241	(\$30,985)
Revenues Total: Division: 11 - Controller	\$0	(\$518)	(\$300)	(\$300)	(\$300)	
Expenditures Total: Division: 11 - Controller	\$350,558	\$269,026	\$390,061	\$386,526	\$355,541	(\$30,985)
DIVISION TOTAL: 11 - CONTROLLER	\$350,558	\$268,508	\$389,761	\$386,226	\$355,241	(\$30,985)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 12 - DISTRICT ATTORNEY						
Department: 4194 - District Attorney						
410 - Fees						
415.62.100 ARD Application Fees - Fund: 100	(100,000)	(124,509)	(135,000)	(125,000)	(125,000)	
415.63.100 Copies of Subpoena - Fund: 100	(400)	(69)	(25)	(25)	(25)	
415.64.100 Right to Know Fees - Fund: 100	(300)	(234)	(200)	(200)	(200)	
Account Classification Total: 410 - Fees	(\$100,700)	(\$124,812)	(\$135,225)	(\$125,225)	(\$125,225)	
420 - Fines						
425.25.519 Restitution - Fund: 519 - DA Bad Check Restitution	(1,000)	(1,794)	0	(945)	(945)	
425.30.100 Bail Forfeitures - Fund: 100	(1,200)	(2,700)	(1,200)	(1,200)	(1,200)	
Account Classification Total: 420 - Fines	(\$2,200)	(\$4,494)	(\$1,200)	(\$2,145)	(\$2,145)	
440 - Grants						
435.10.100 State Grants - PCCD - Fund: 100	(178,542)	(195,187)	(122,432)	(214,200)	(214,200)	
440.20.100 Juvenile Accountability Block Grant - Fund: 100	(18,866)	(12,616)	(12,500)	(10,000)	(10,000)	
440.40.100 Other Grants - Federal - Fund: 100	(73,750)	(56,022)	(125,000)	(256,270)	(256,270)	
Account Classification Total: 440 - Grants	(\$271,158)	(\$263,825)	(\$259,932)	(\$480,470)	(\$480,470)	
460 - Interest						
455.13.519 Interest Income - Fund: 519 - DA Bad Check Restitution	0	(1)	0	0	0	
455.31.100 Interest Income - DA Federal ICAC Grant - Fund: 100	0	(1)	0	0	0	
Account Classification Total: 460 - Interest	\$0	(\$1)	\$0	\$0	\$0	
470 - Reimbursements						
460.28.100 Expense Reimbursement - Fund: 100	(28,296)	(55,350)	(28,290)	(154,514)	(154,514)	
Account Classification Total: 470 - Reimbursements	(\$28,296)	(\$55,350)	(\$28,290)	(\$154,514)	(\$154,514)	
490 - Other						
445.10.100 Other Income - Fund: 100	(112,838)	(109,654)	(178,800)	0	0	
Account Classification Total: 490 - Other	(\$112,838)	(\$109,654)	(\$178,800)	\$0	\$0	
Revenues Total: Department: 4194 - District Attorney	(\$515,192)	(\$558,136)	(\$603,447)	(\$762,354)	(\$762,354)	
500 - Personnel Costs						
510.10.100 Wages Elected Officials - Fund: 100	173,598	172,271	173,598	178,806	175,572	(3,234)
510.15.100 Wages Non-Represented - Fund: 100	282,135	280,956	339,693	273,715	273,715	
510.20.100 Wages Represented - Fund: 100	2,451,396	2,431,434	2,522,465	2,579,173	2,568,078	(11,095)
510.25.100 Wages Per Diem - Fund: 100	0	0	0	0	0	
510.30.100 Wages On-Call - Fund: 100	26,780	25,750	26,780	26,780	26,780	
510.31.100 Wages Homicide on Call - Fund: 100	2,500	1,375	2,500	2,500	2,500	
510.35.100 Wages Overtime - Fund: 100	40,500	37,613	40,500	40,500	40,500	
510.50.100 Wages Longevity - Fund: 100	6,200	6,700	6,200	6,800	6,800	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	182,831	183,062	197,658	197,917	197,029	(888)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
520.15.100 Payroll Taxes Medicare - Fund: 100	42,758	42,207	46,227	46,288	46,081	(207)
520.20.100 Payroll Taxes Unemployment - Fund: 100	28,334	32,689	38,400	37,800	37,800	
530.10.100 Benefits Health Care Opt Out - Fund: 100	6,000	7,750	9,000	10,500	10,500	
530.15.100 Benefits Uniform Allowance - Fund: 100	23,700	23,100	23,700	21,450	21,450	
530.20.100 Benefits Sick Leave Buy Back - Fund: 100	49,170	49,169	52,300	54,492	54,492	
530.25.100 Benefits Leave Buy Back (Union) - Fund: 100	41,560	41,556	15,000	15,000	15,000	
530.30.100 Benefits Health Insurance - Fund: 100	667,000	729,125	771,690	605,721	596,247	(9,474)
530.40.100 Benefits Life Insurance - Fund: 100	7,130	6,536	7,475	8,960	8,960	
530.45.100 Benefits Retirement - Fund: 100	375,895	391,472	449,747	560,870	475,233	(85,637)
Account Classification Total: 500 - Personnel Costs	\$4,407,487	\$4,462,764	\$4,722,933	\$4,667,272	\$4,556,737	(\$110,535)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	40,200	37,897	30,525	35,000	35,000	
540.14.519 Office Supplies - Fund: 519 - DA Bad Check Restitution	500	0	0	0	0	
540.16.100 Material & Supply Requisition - Fund: 100	0	8,442	0	0	0	
540.22.519 Computer Software - Fund: 519 - DA Bad Check Restitution	500	0	0	0	0	
540.64.100 Vehicle Fuel - Gas - Fund: 100	16,000	16,404	20,000	16,000	16,000	
540.73.100 Postage - Fund: 100	17,280	17,633	19,000	19,000	19,000	
550.19.100 Special Legal Services - Fund: 100	0	0	30,000	10,000	10,000	
550.22.100 Telephone - Fund: 100	400	401	0	0	0	
550.27.100 Travel Expense - Fund: 100	5,750	5,354	6,000	6,000	6,000	
550.29.100 Mileage Reimbursement - Fund: 100	3,750	3,169	5,400	5,400	5,400	
550.32.100 Printing - Fund: 100	200	163	200	200	200	
550.34.100 Insurance - Liability / Casualty - Fund: 100	22,537	16,330	17,964	17,964	17,964	
550.63.100 Insurance - Auto - Fund: 100	7,814	7,813	8,595	9,455	9,455	
550.70.100 Surety & Fidelity - Fund: 100	0	0	375	375	375	
550.72.100 Repairs / Maintenance - Vehicle - Fund: 100	14,000	17,812	75,602	38,000	38,000	
560.10.100 Capital Cases - Fund: 100	46,000	40,933	50,000	50,000	50,000	
560.14.100 Court Appeals - Fund: 100	1,580	1,035	6,200	6,200	6,200	
560.17.100 Examinations / Witnesses - Fund: 100	128,108	120,625	125,000	125,000	125,000	
560.20.100 Extraditions - Fund: 100	2,700	2,624	10,000	10,000	10,000	
560.25.100 Transcripts - Fund: 100	15,600	9,971	12,000	12,000	12,000	
560.60.100 Dues / Memberships - Fund: 100	17,285	15,928	18,455	18,194	18,194	
560.61.100 Subscriptions - Fund: 100	36,982	36,350	38,795	45,654	45,654	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	12,000	10,660	12,000	12,000	12,000	
Account Classification Total: 510 - Non-Personnel Costs	\$389,186	\$369,544	\$486,111	\$436,442	\$436,442	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
540 - Transfers						
590.30.100 To Governmental Units - Fund: 100	0	0	0	181,270	181,270	
590.30.519 To Governmental Units - Fund: 519 - DA Bad Check Restitution	0	0	0	945	945	
590.32.100 To Non Governmental Units - Fund: 100	0	0	63,750	63,750	63,750	
Account Classification Total: 540 - Transfers	\$0	\$0	\$63,750	\$245,965	\$245,965	
560 - Capital Assets						
599.46.100 Machinery and Equipment > \$5000 - Fund: 100	9,157	9,200	14,300	44,300	14,300	(30,000)
Account Classification Total: 560 - Capital Assets	\$9,157	\$9,200	\$14,300	\$44,300	\$14,300	(\$30,000)
Expenditures Total: Department: 4194 - District Attorney	\$4,805,830	\$4,841,508	\$5,287,094	\$5,393,979	\$5,253,444	(\$140,535)
Section /Cost Center: 857 - DA Federal ICAC Grant						
500 - Personnel Costs						
510.20.100 Wages Represented - Fund: 100	0	4,549	0	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	0	308	0	0	0	
520.15.100 Payroll Taxes Medicare - Fund: 100	0	72	0	0	0	
520.20.100 Payroll Taxes Unemployment - Fund: 100	0	321	0	0	0	
530.15.100 Benefits Uniform Allowance - Fund: 100	0	600	0	0	0	
Account Classification Total: 500 - Personnel Costs	\$0	\$5,850	\$0	\$0	\$0	
Expenditures Total: Section /Cost Center: 857 - DA Federal ICAC Grant	\$0	\$5,850	\$0	\$0	\$0	
Section /Cost Center Total: 857 - DA Federal ICAC Grant	\$0	\$5,850	\$0	\$0	\$0	
Department Total: 4194 - District Attorney	\$4,290,638	\$4,289,221	\$4,683,647	\$4,631,625	\$4,491,090	(\$140,535)
Revenues Total: Division: 12 - District Attorney	(\$515,192)	(\$558,136)	(\$603,447)	(\$762,354)	(\$762,354)	
Expenditures Total: Division: 12 - District Attorney	\$4,805,830	\$4,847,358	\$5,287,094	\$5,393,979	\$5,253,444	(\$140,535)
DIVISION TOTAL: 12 - DISTRICT ATTORNEY	\$4,290,638	\$4,289,221	\$4,683,647	\$4,631,625	\$4,491,090	(\$140,535)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 13 - COURTS						
Department: 4183 - District Justice Courts						
410 - Fees						
415.15.100 Fees - Fund: 100	0	(555,983)	(1,100,000)	(1,100,000)	(1,100,000)	
Account Classification Total: 410 - Fees	\$0	(\$555,983)	(\$1,100,000)	(\$1,100,000)	(\$1,100,000)	
Revenues Total: Department: 4183						
- District Justice Courts						
	\$0	(\$555,983)	(\$1,100,000)	(\$1,100,000)	(\$1,100,000)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	101	581	0	0	0	
510.20.100 Wages Represented - Fund: 100	1,629,114	1,662,264	1,634,853	1,236,712	1,604,760	368,048
510.50.100 Wages Longevity - Fund: 100	50,986	48,573	57,442	57,442	57,442	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	108,544	103,674	105,480	76,678	99,497	22,819
520.15.100 Payroll Taxes Medicare - Fund: 100	25,386	23,758	24,669	17,931	23,268	5,337
520.20.100 Payroll Taxes Unemployment - Fund: 100	22,850	27,758	30,000	20,400	28,800	8,400
530.10.100 Benefits Health Care Opt Out - Fund: 100	10,500	9,000	9,000	3,000	10,500	7,500
530.30.100 Benefits Health Insurance - Fund: 100	483,000	528,150	572,115	299,996	390,815	90,819
530.40.100 Benefits Life Insurance - Fund: 100	5,750	5,271	5,635	4,760	6,720	1,960
530.45.100 Benefits Retirement - Fund: 100	208,620	222,330	242,204	228,791	252,750	23,959
Account Classification Total: 500 - Personnel Costs	\$2,544,851	\$2,631,359	\$2,681,398	\$1,945,710	\$2,474,552	\$528,842
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	51,313	47,332	56,250	93,750	93,750	
540.16.100 Material & Supply Requisition - Fund: 100	40,000	37,436	0	0	0	
540.73.100 Postage - Fund: 100	252,500	247,967	260,000	270,000	270,000	
550.17.100 Management / Consulting Services - Fund: 100	0	23	0	0	0	
550.22.100 Telephone - Fund: 100	68,250	66,079	68,250	68,250	68,250	
550.26.100 Video Conferencing - Fund: 100	2,200	0	17,000	17,000	17,000	
550.27.100 Travel Expense - Fund: 100	8,300	2,294	8,000	8,000	8,000	
550.33.100 Books - Fund: 100	4,200	2,244	4,000	5,000	5,000	
550.34.100 Insurance - Liability / Casualty - Fund: 100	536	454	499	500	500	
550.53.100 Rent of Buildings - Fund: 100	440,912	440,077	440,912	455,000	455,000	
550.70.100 Surety & Fidelity - Fund: 100	7,060	100	7,060	7,100	7,100	
560.13.100 Constable Fees - Fund: 100	18,100	7,615	18,000	18,000	18,000	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	900	900	0	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$894,271	\$852,521	\$879,971	\$942,600	\$942,600	
Expenditures Total: Department: 4183 - District Justice Courts	\$3,439,122	\$3,483,879	\$3,561,369	\$2,888,310	\$3,417,152	\$528,842
Department Total: 4183 - District Justice Courts	\$3,439,122	\$2,927,897	\$2,461,369	\$1,788,310	\$2,317,152	\$528,842

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
Department: 4184 - Courts						
410 - Fees						
460.67.100 State Reimbursed Juror Compensation - Fund: 100	0	(9,642)	0	(6,000)	(6,000)	
Account Classification Total: 410 - Fees	\$0	(\$9,642)	\$0	(\$6,000)	(\$6,000)	
440 - Grants						
435.10.100 State Grants - PCCD - Fund: 100	(865,500)	(842,060)	(865,500)	(865,500)	(865,500)	
Account Classification Total: 440 - Grants	(\$865,500)	(\$842,060)	(\$865,500)	(\$865,500)	(\$865,500)	
Revenues Total: Department: 4184 - Courts	(\$865,500)	(\$851,702)	(\$865,500)	(\$871,500)	(\$871,500)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	2,791,018	2,920,807	2,518,671	3,588,320	3,458,320	(130,000)
510.20.100 Wages Represented - Fund: 100	0	24,568	0	0	0	
510.25.100 Wages Per Diem - Fund: 100	31,880	0	0	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	175,609	179,217	157,088	220,031	220,031	
520.15.100 Payroll Taxes Medicare - Fund: 100	41,071	41,169	36,738	51,455	51,455	
520.20.100 Payroll Taxes Unemployment - Fund: 100	34,275	41,874	37,800	48,000	48,000	
530.10.100 Benefits Health Care Opt Out - Fund: 100	19,500	20,250	15,000	25,500	25,500	
530.30.100 Benefits Health Insurance - Fund: 100	713,000	797,207	705,165	713,939	713,939	
530.40.100 Benefits Life Insurance - Fund: 100	8,625	7,906	7,245	11,200	11,200	
530.45.100 Benefits Retirement - Fund: 100	357,251	371,224	373,141	656,557	558,961	(97,596)
Account Classification Total: 500 - Personnel Costs	\$4,172,229	\$4,404,222	\$3,850,848	\$5,315,002	\$5,087,406	(\$227,596)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	73,660	44,188	55,245	81,000	70,000	(11,000)
540.16.100 Material & Supply Requisition - Fund: 100	0	23,288	0	24,000	24,000	
540.73.100 Postage - Fund: 100	40,000	34,559	40,000	47,000	47,000	
550.17.100 Management / Consulting Services - Fund: 100	0	0	0	25,000	25,000	
550.22.100 Telephone - Fund: 100	5,600	4,621	5,600	5,600	5,600	
550.26.100 Video Conferencing - Fund: 100	10,500	6,104	10,500	11,000	11,000	
550.27.100 Travel Expense - Fund: 100	800	1,520	800	2,000	2,000	
550.29.100 Mileage Reimbursement - Fund: 100	0	167	0	250	250	
550.30.100 Advertising - Fund: 100	0	0	0	1,200	1,200	
550.33.100 Books - Fund: 100	96,500	74,165	80,000	85,000	85,000	
560.10.100 Capital Cases - Fund: 100	209,500	154,072	250,000	250,000	250,000	
560.11.100 Master Discovery - Fund: 100	0	0	0	1,000	1,000	
560.15.100 Juror Costs - Fund: 100	220,000	208,058	220,000	220,000	220,000	
560.17.100 Examinations / Witnesses - Fund: 100	94,000	94,319	75,000	75,000	75,000	
560.25.100 Transcripts - Fund: 100	10,000	4,968	10,000	30,000	30,000	
560.60.100 Dues / Memberships - Fund: 100	5,500	4,545	5,500	5,500	5,500	
560.61.100 Subscriptions - Fund: 100	0	85	0	0	0	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	7,000	5,854	7,000	7,000	7,000	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
Account Classification Total: 510 - Non-Personnel Costs	\$773,060	\$660,515	\$759,645	\$870,550	\$859,550	(\$11,000)
Expenditures Total: Department: 4184 - Courts	\$4,945,289	\$5,064,737	\$4,610,493	\$6,185,552	\$5,946,956	(\$238,596)
Department Total: 4184 - Courts	\$4,079,789	\$4,213,035	\$3,744,993	\$5,314,052	\$5,075,456	(\$238,596)
Department: 4185 - Orphans Court						
470 - Reimbursements						
460.28.100 Expense Reimbursement - Fund: 100	(25,000)	0	0	0	0	
Account Classification Total: 470 - Reimbursements	(\$25,000)	\$0	\$0	\$0	\$0	
490 - Other						
445.10.100 Other Income - Fund: 100	(80,000)	0	0	0	0	
Account Classification Total: 490 - Other	(\$80,000)	\$0	\$0	\$0	\$0	
Revenues Total: Department: 4185 - Orphans Court	(\$105,000)	\$0	\$0	\$0	\$0	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	187,598	189,558	187,694	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	10,392	11,530	11,637	0	0	
520.15.100 Payroll Taxes Medicare - Fund: 100	2,431	2,660	2,722	0	0	
520.20.100 Payroll Taxes Unemployment - Fund: 100	1,828	2,122	2,400	0	0	
530.30.100 Benefits Health Insurance - Fund: 100	46,000	53,707	53,220	0	0	
530.40.100 Benefits Life Insurance - Fund: 100	460	422	460	0	0	
530.45.100 Benefits Retirement - Fund: 100	21,453	24,012	27,807	0	0	
Account Classification Total: 500 - Personnel Costs	\$270,162	\$284,010	\$285,940	\$0	\$0	
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	2,345	2,331	2,250	0	0	
540.16.100 Material & Supply Requisition - Fund: 100	0	1,072	0	0	0	
540.73.100 Postage - Fund: 100	3,000	3,223	3,000	0	0	
550.19.100 Special Legal Services - Fund: 100	0	41,360	0	0	0	
560.11.100 Master Discovery - Fund: 100	1,000	0	1,000	0	0	
560.25.100 Transcripts - Fund: 100	15,000	6,027	15,000	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	0	115	0	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$21,345	\$54,128	\$21,250	\$0	\$0	
Expenditures Total: Department: 4185 - Orphans Court	\$291,507	\$338,138	\$307,190	\$0	\$0	
Department Total: 4185 - Orphans Court	\$186,507	\$338,138	\$307,190	\$0	\$0	
Department: 4187 - Domestic Relations						
410 - Fees						
415.35.490 Incentives Received - Fund: 490 - Title IV-D Post 10/1/00 Fed Inc	0	(106,573)	0	0	0	
415.35.495 Incentives Received - Fund: 495 - Domestic Relations Title IV-D	(500,000)	(458,120)	(500,000)	(500,000)	(500,000)	
Account Classification Total: 410 - Fees	(\$500,000)	(\$564,692)	(\$500,000)	(\$500,000)	(\$500,000)	
450 - Transfers						
450.80.495 Cash Balance Carry Forward - Fund: 495 - Domestic Relations Title IV-D	0	0	(2,997,521)	(2,859,448)	(2,777,567)	81,881
Account Classification Total: 450 - Transfers	\$0	\$0	(\$2,997,521)	(\$2,859,448)	(\$2,777,567)	\$81,881
460 - Interest						
455.13.490 Interest Income - Fund: 490 - Title IV-D Post 10/1/00 Fed Inc	0	(229)	0	0	0	
455.13.495 Interest Income - Fund: 495 - Domestic Relations Title IV-D	(22,000)	(5,739)	(8,500)	(8,500)	(8,500)	
Account Classification Total: 460 - Interest	(\$22,000)	(\$5,968)	(\$8,500)	(\$8,500)	(\$8,500)	
470 - Reimbursements						
460.28.495 Expense Reimbursement - Fund: 495 - Domestic Relations Title IV-D	(3,079,610)	(3,648,960)	(2,063,075)	(2,063,075)	(2,063,075)	
460.31.100 Special Expense Reimbursement - Fund: 100	(900,000)	(3,281,764)	0	(300,000)	(300,000)	
Account Classification Total: 470 - Reimbursements	(\$3,979,610)	(\$6,930,724)	(\$2,063,075)	(\$2,363,075)	(\$2,363,075)	
490 - Other						
445.10.495 Other Income - Fund: 495 - Domestic Relations Title IV-D	(45,000)	0	(50,000)	(50,000)	(50,000)	
Account Classification Total: 490 - Other	(\$45,000)	\$0	(\$50,000)	(\$50,000)	(\$50,000)	
Revenues Total: Department: 4187 - Domestic Relations	(\$4,546,610)	(\$7,501,384)	(\$5,619,096)	(\$5,781,023)	(\$5,699,142)	\$81,881
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	231,941	270,395	0	0	0	
510.15.495 Wages Non-Represented - Fund: 495 - Domestic Relations Title IV-D	378,432	314,179	613,811	589,610	589,610	
510.20.100 Wages Represented - Fund: 100	883,139	2,269,674	0	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
510.20.495 Wages Represented - Fund: 495 - Domestic Relations Title IV-D	1,440,911	0	2,387,641	2,387,960	2,387,960	
510.35.100 Wages Overtime - Fund: 100	1,140	0	0	0	0	
510.35.495 Wages Overtime - Fund: 495 - Domestic Relations Title IV-D	1,860	0	3,000	3,000	3,000	
510.40.100 Wages Shift Differential - Fund: 100	190	0	0	0	0	
510.40.495 Wages Shift Differential - Fund: 495 - Domestic Relations Title IV-D	310	0	500	500	500	
510.50.100 Wages Longevity - Fund: 100	37,899	98,112	0	0	0	
510.50.495 Wages Longevity - Fund: 495 - Domestic Relations Title IV-D	61,837	0	111,338	111,338	111,338	
510.70.100 Local Tax Refund Expense - Fund: 100	0	1,212	0	0	0	
510.70.495 Local Tax Refund Expense - Fund: 495 - Domestic Relations Title IV-D	0	0	0	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	69,418	114,191	0	0	0	
520.10.495 Payroll Taxes Social Security - FICA - Fund: 495 - Domestic Relations Title IV-D	113,261	66,204	193,861	184,603	184,603	
520.15.100 Payroll Taxes Medicare - Fund: 100	16,235	26,452	0	0	0	
520.15.495 Payroll Taxes Medicare - Fund: 495 - Domestic Relations Title IV-D	26,489	15,068	45,338	43,182	43,182	
520.20.100 Payroll Taxes Unemployment - Fund: 100	10,593	11,869	0	0	0	
520.20.495 Payroll Taxes Unemployment - Fund: 495 - Domestic Relations Title IV-D	17,284	19,339	36,000	35,400	35,400	
530.10.100 Benefits Health Care Opt Out - Fund: 100	4,560	10,750	0	0	0	
530.10.495 Benefits Health Care Opt Out - Fund: 495 - Domestic Relations Title IV-D	7,440	0	10,500	10,500	10,500	
530.15.100 Benefits Uniform Allowance - Fund: 100	4,750	4,560	0	0	0	
530.15.495 Benefits Uniform Allowance - Fund: 495 - Domestic Relations Title IV-D	7,750	7,440	12,000	12,000	12,000	
530.30.100 Benefits Health Insurance - Fund: 100	240,350	573,835	0	0	0	
530.30.495 Benefits Health Insurance - Fund: 495 - Domestic Relations Title IV-D	409,200	341,000	705,165	573,353	573,353	
530.40.100 Benefits Life Insurance - Fund: 100	2,665	2,443	0	0	0	
530.40.495 Benefits Life Insurance - Fund: 495 - Domestic Relations Title IV-D	4,350	0	6,900	8,260	8,260	
530.45.100 Benefits Retirement - Fund: 100	142,730	388,587	0	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
530.45.495 Benefits Retirement - Fund: 495 - Domestic Relations Title IV-D	232,876	0	444,665	550,836	468,955	(81,881)
Account Classification Total: 500 - Personnel Costs	\$4,347,610	\$4,535,311	\$4,570,719	\$4,510,542	\$4,428,661	(\$81,881)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	10,184	9,075	0	0	0	
540.14.495 Office Supplies - Fund: 495 - Domestic Relations Title IV-D	48,900	23,526	35,000	35,000	35,000	
540.16.100 Material & Supply Requisition - Fund: 100	0	469	0	0	0	
540.16.495 Material & Supply Requisition - Fund: 495 - Domestic Relations Title IV-D	0	250	0	0	0	
540.64.100 Vehicle Fuel - Gas - Fund: 100	2,480	2,827	0	0	0	
540.64.495 Vehicle Fuel - Gas - Fund: 495 - Domestic Relations Title IV-D	2,480	0	4,750	4,750	4,750	
540.73.100 Postage - Fund: 100	38,000	42,966	0	0	0	
540.73.495 Postage - Fund: 495 - Domestic Relations Title IV-D	62,000	39,297	100,000	100,000	100,000	
550.14.100 Accounting & Auditing Services - Fund: 100	3,971	4,725	0	0	0	
550.14.495 Accounting & Auditing Services - Fund: 495 - Domestic Relations Title IV-D	6,479	4,725	10,450	10,450	10,450	
550.17.100 Management / Consulting Services - Fund: 100	570	0	0	0	0	
550.17.495 Management / Consulting Services - Fund: 495 - Domestic Relations Title IV-D	930	0	1,500	1,500	1,500	
550.22.100 Telephone - Fund: 100	9,500	9,124	0	0	0	
550.22.495 Telephone - Fund: 495 - Domestic Relations Title IV-D	15,500	12,825	26,000	26,000	26,000	
550.24.100 Freight & Express Charges - Fund: 100	855	1,970	0	0	0	
550.24.495 Freight & Express Charges - Fund: 495 - Domestic Relations Title IV-D	1,395	210	2,250	2,250	2,250	
550.27.100 Travel Expense - Fund: 100	0	15	0	0	0	
550.29.100 Mileage Reimbursement - Fund: 100	190	32	0	0	0	
550.29.495 Mileage Reimbursement - Fund: 495 - Domestic Relations Title IV-D	310	134	500	500	500	
550.32.100 Printing - Fund: 100	380	0	0	0	0	
550.32.495 Printing - Fund: 495 - Domestic Relations Title IV-D	620	0	1,000	1,000	1,000	
550.34.100 Insurance - Liability / Casualty - Fund: 100	23,073	18,598	0	0	0	
550.34.495 Insurance - Liability / Casualty - Fund: 495 - Domestic Relations Title IV-D	15,500	0	20,459	20,459	20,459	
550.45.100 Repairs / Maintenance - Buildings - Fund: 100	228	0	0	0	0	
550.45.495 Repairs / Maintenance - Buildings - Fund: 495 - Domestic Relations Title IV-D	372	0	600	600	600	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	11,400	7,068	0	0	0	
550.47.495 Repairs / Maintenance - Machinery and Equipment - Fund: 495 - Domestic Relations Title IV-D	18,600	2,460	32,000	32,000	32,000	
550.53.100 Rent of Buildings - Fund: 100	32,435	28,452	0	0	0	
550.53.495 Rent of Buildings - Fund: 495 - Domestic Relations Title IV-D	520,741	524,724	553,176	553,176	553,176	
550.63.100 Insurance - Auto - Fund: 100	1,777	1,546	0	0	0	
550.63.495 Insurance - Auto - Fund: 495 - Domestic Relations Title IV-D	1,116	444	2,189	2,188	2,188	
550.72.100 Repairs / Maintenance - Vehicle - Fund: 100	570	1,194	0	0	0	
550.72.495 Repairs / Maintenance - Vehicle - Fund: 495 - Domestic Relations Title IV-D	930	0	1,500	1,500	1,500	
560.16.100 Blood Tests / Genetic Tests - Fund: 100	3,040	4,576	0	0	0	
560.16.495 Blood Tests / Genetic Tests - Fund: 495 - Domestic Relations Title IV-D	4,960	5,056	9,000	9,000	9,000	
560.19.100 Security - Hazleton - Fund: 100	16,058	16,880	0	0	0	
560.19.495 Security - Hazleton - Fund: 495 - Domestic Relations Title IV-D	26,200	16,702	20,153	42,258	42,258	
560.60.100 Dues / Memberships - Fund: 100	323	193	0	0	0	
560.60.495 Dues / Memberships - Fund: 495 - Domestic Relations Title IV-D	527	527	850	850	850	
560.61.100 Subscriptions - Fund: 100	1,900	2,504	0	0	0	
560.61.495 Subscriptions - Fund: 495 - Domestic Relations Title IV-D	3,100	1,691	4,500	4,500	4,500	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	4,750	1,382	0	0	0	
560.64.495 Meeting / Conference/ Training Fees - Fund: 495 - Domestic Relations Title IV-D	7,750	3,878	12,500	12,500	12,500	
560.68.100 Miscellaneous Expense - Fund: 100	3,800	0	0	0	0	
560.68.495 Miscellaneous Expense - Fund: 495 - Domestic Relations Title IV-D	6,200	0	10,000	10,000	10,000	
Account Classification Total: 510 - Non-Personnel Costs	\$910,094	\$790,047	\$848,377	\$870,481	\$870,481	
540 - Transfers						
590.34.100 Transfers - Fund: 100	0	0	0	2,063,075	2,063,075	
Account Classification Total: 540 - Transfers	\$0	\$0	\$0	\$2,063,075	\$2,063,075	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560 - Capital Assets						
599.46.495 Machinery and Equipment > \$5000 - Fund: 495 - Domestic Relations Title IV-D	200,000	24,499	200,000	100,000	100,000	
Account Classification Total: 560 - Capital Assets	\$200,000	\$24,499	\$200,000	\$100,000	\$100,000	
Expenditures Total: Department: 4187 - Domestic Relations	\$5,457,704	\$5,349,857	\$5,619,096	\$7,544,098	\$7,462,217	(\$81,881)
Department Total: 4187 - Domestic Relations	\$911,094	(\$2,151,527)	\$0	\$1,763,075	\$1,763,075	
Department: 4188 - Jury Commissioners						
500 - Personnel Costs						
530.45.100 Benefits Retirement - Fund: 100	0	163	0	0	0	
Account Classification Total: 500 - Personnel Costs	\$0	\$163	\$0	\$0	\$0	
Expenditures Total: Department: 4188 - Jury Commissioners	\$0	\$163	\$0	\$0	\$0	
Department Total: 4188 - Jury Commissioners	\$0	\$163	\$0	\$0	\$0	
Department: 4189 - Court Stenographer						
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	747,712	764,204	748,439	0	0	
510.20.100 Wages Represented - Fund: 100	0	21,307	0	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	46,173	48,075	46,682	0	0	
520.15.100 Payroll Taxes Medicare - Fund: 100	10,886	11,062	10,918	0	0	
520.20.100 Payroll Taxes Unemployment - Fund: 100	6,398	7,045	8,400	0	0	
530.10.100 Benefits Health Care Opt Out - Fund: 100	3,000	4,500	4,500	0	0	
530.30.100 Benefits Health Insurance - Fund: 100	138,000	153,444	146,355	0	0	
530.40.100 Benefits Life Insurance - Fund: 100	1,610	1,476	1,610	0	0	
530.45.100 Benefits Retirement - Fund: 100	95,708	105,481	110,881	0	0	
Account Classification Total: 500 - Personnel Costs	\$1,049,487	\$1,116,594	\$1,077,785	\$0	\$0	
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	16,750	12,867	12,563	0	0	
540.73.100 Postage - Fund: 100	1,500	789	1,500	0	0	
560.25.100 Transcripts - Fund: 100	0	2,940	0	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	1,000	0	0	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$19,250	\$16,596	\$14,063	\$0	\$0	
Expenditures Total: Department: 4189 - Court Stenographer	\$1,068,737	\$1,133,190	\$1,091,848	\$0	\$0	
Department Total: 4189 - Court Stenographer	\$1,068,737	\$1,133,190	\$1,091,848	\$0	\$0	
Department: 4190 - Other Court Expenses						
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	16,750	16,750	0	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$16,750	\$16,750	\$0	\$0	\$0	
Expenditures Total: Department: 4190 - Other Court Expenses	\$16,750	\$16,750	\$0	\$0	\$0	
Department Total: 4190 - Other Court Expenses	\$16,750	\$16,750	\$0	\$0	\$0	
Department: 4237 - Probation Services						
410 - Fees						
415.15.280 Fees - Fund: 280 - Adult Probation-Special Acct	0	0	0	0	0	
415.60.100 Room and Board - Fund: 100	0	13,960	0	(20,500)	(20,500)	
Account Classification Total: 410 - Fees	\$0	\$13,960	\$0	(\$20,500)	(\$20,500)	
420 - Fines						
425.15.100 Court Costs - Fund: 100	(400,000)	(413,301)	(400,000)	(400,000)	(400,000)	
425.20.100 Fines-Violation Ordinances, Etc. - Fund: 100	(50,000)	(50,685)	(50,000)	(50,000)	(50,000)	
Account Classification Total: 420 - Fines	(\$450,000)	(\$463,986)	(\$450,000)	(\$450,000)	(\$450,000)	
440 - Grants						
435.10.100 State Grants - PCCD - Fund: 100	(66,000)	(73,005)	(66,000)	(80,051)	(80,051)	
435.10.281 State Grants - PCCD - Fund: 281 - Drug & Alcohol RIP Program	(207,892)	(155,598)	(224,000)	(289,417)	(289,417)	
435.42.271 Restitution Fund Act - Fund: 271 - Juvenile Court Restitution	(25,000)	(13,650)	(25,000)	(25,000)	(25,000)	
435.44.100 Other Grants - State - Fund: 100	(884,174)	(334,152)	(551,180)	(551,180)	(551,180)	
435.44.270 Other Grants - State - Fund: 270 - Juv Prob JCJC Grant in Aid	(551,214)	23,906	(665,000)	(575,276)	(575,276)	
435.44.280 Other Grants - State - Fund: 280 - Adult Probation-Special Acct	0	0	0	(336,272)	(336,272)	
440.24.100 Title IV-E - Fund: 100	0	(3,657)	0	0	0	
Account Classification Total: 440 - Grants	(\$1,734,280)	(\$556,157)	(\$1,531,180)	(\$1,857,196)	(\$1,857,196)	
450 - Transfers						
450.55.100 Transfer from Fiscal Agency - Fund: 100	(900,000)	(900,000)	(900,000)	(500,000)	(800,000)	(300,000)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
450.70.280 Transfer from Adult Probation Offenders Supervisory - Fund: 280 - Adult Probation - Special Acct	(720,000)	(616,896)	(720,000)	(750,000)	(750,000)	
450.80.280 Cash Balance Carry Forward - Fund: 280 - Adult Probation-Special Acct	(176,320)	0	(176,320)	0	0	
450.80.281 Cash Balance Carry Forward - Fund: 281 - Drug & Alcohol RIP Program	(76,944)	0	(60,836)	0	0	
Account Classification Total: 450 - Transfers	(\$1,873,264)	(\$1,516,896)	(\$1,857,156)	(\$1,250,000)	(\$1,550,000)	(\$300,000)
460 - Interest						
455.13.270 Interest Income - Fund: 270 - Juv Prob JCJC Grant in Aid	(350)	(110)	(350)	0	0	
455.13.271 Interest Income - Fund: 271 - Juvenile Court Restitution	(100)	(24)	(100)	0	0	
455.13.280 Interest Income - Fund: 280 - Adult Probation-Special Acct	(180)	0	(180)	0	0	
455.13.281 Interest Income - Fund: 281 - Drug & Alcohol RIP Program	(240)	(98)	(240)	0	0	
455.19.280 Interest Income - NOW - Fund: 280 - Adult Probation - Special Acct	(3,500)	(4,595)	(3,500)	0	0	
Account Classification Total: 460 - Interest	(\$4,370)	(\$4,828)	(\$4,370)	\$0	\$0	
470 - Reimbursements						
460.28.100 Expense Reimbursement - Fund: 100	(80,000)	(287,886)	(699,932)	(1,079,803)	(1,079,803)	
Account Classification Total: 470 - Reimbursements	(\$80,000)	(\$287,886)	(\$699,932)	(\$1,079,803)	(\$1,079,803)	
490 - Other						
445.10.100 Other Income - Fund: 100	(80,000)	(80,744)	(80,000)	(80,000)	(80,000)	
Account Classification Total: 490 - Other	(\$80,000)	(\$78,074)	(\$82,670)	(\$80,000)	(\$80,000)	
Revenues Total: Department: 4237 - Probation Services	(\$4,221,914)	(\$2,893,866)	(\$4,625,308)	(\$4,737,499)	(\$5,037,499)	(\$300,000)
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	712,272	719,514	707,648	757,522	757,522	
510.20.100 Wages Represented - Fund: 100	4,451,454	4,672,789	4,596,254	4,403,462	4,403,462	
510.20.270 Wages Represented - Fund: 270 - Juv Prob JCJC Grant in Aid	545,564	263,233	0	0	0	
510.20.281 Wages Represented - Fund: 281 - Drug & Alcohol RIP Program	74,368	0	0	0	0	
510.30.100 Wages On-Call - Fund: 100	58,000	6,576	58,000	58,000	58,000	
510.35.100 Wages Overtime - Fund: 100	60,000	79,975	80,000	80,000	80,000	
510.40.100 Wages Shift Differential - Fund: 100	500	529	750	750	750	
510.50.100 Wages Longevity - Fund: 100	165,007	158,484	185,749	185,749	185,749	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	330,382	344,777	352,805	320,007	320,007	
520.15.100 Payroll Taxes Medicare - Fund: 100	77,267	79,430	82,511	74,838	74,838	
520.20.100 Payroll Taxes Unemployment - Fund: 100	44,329	55,652	60,000	57,000	57,000	
530.10.100 Benefits Health Care Opt Out - Fund: 100	13,500	13,250	12,000	18,000	18,000	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
530.15.100 Benefits Uniform Allowance - Fund: 100	33,000	29,500	28,000	28,000	28,000	
530.20.100 Benefits Sick Leave Buy Back - Fund: 100	50,000	0	50,000	50,000	50,000	
530.30.100 Benefits Health Insurance - Fund: 100	1,012,000	1,155,090	1,184,145	930,985	930,985	
530.40.100 Benefits Life Insurance - Fund: 100	11,155	10,225	11,155	13,300	13,300	
530.45.100 Benefits Retirement - Fund: 100	660,957	771,869	785,773	954,762	812,838	(141,924)
Account Classification Total: 500 - Personnel Costs	\$8,299,755	\$8,360,892	\$8,194,790	\$7,932,375	\$7,790,451	(\$141,924)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	10,050	11,890	20,849	20,848	20,848	
540.14.281 Office Supplies - Fund: 281 - Drug & Alcohol RIP Program	17,748	4,418	17,748	0	0	
540.16.100 Material & Supply Requisition - Fund: 100	0	4,834	0	0	0	
540.16.281 Material & Supply Requisition - Fund: 281 - Drug & Alcohol RIP Program	0	173	0	0	0	
540.64.100 Vehicle Fuel - Gas - Fund: 100	55,000	41,160	55,000	55,000	55,000	
540.70.100 Small Tools and Minor Equipment - Fund: 100	49,550	38,499	49,550	55,000	55,000	
540.73.100 Postage - Fund: 100	15,000	14,214	15,000	20,000	20,000	
550.14.281 Accounting & Auditing Services - Fund: 281 - Drug & Alcohol RIP Program	0	0	0	22,015	22,015	
550.17.100 Management / Consulting Services - Fund: 100	60,000	0	245,000	245,000	245,000	
550.17.281 Management / Consulting Services - Fund: 281 - Drug & Alcohol RIP Program	192,510	153,647	192,510	192,798	192,798	
550.22.100 Telephone - Fund: 100	25,000	18,829	25,000	25,000	25,000	
550.27.100 Travel Expense - Fund: 100	10,000	1,977	11,450	11,450	11,450	
550.27.270 Travel Expense - Fund: 270 - Juv Prob JCJC Grant in Aid	1,000	(4,482)	1,000	0	0	
550.27.281 Travel Expense - Fund: 281 - Drug & Alcohol RIP Program	450	396	450	0	0	
550.29.100 Mileage Reimbursement - Fund: 100	800	0	800	800	800	
550.30.100 Advertising - Fund: 100	800	17	800	800	800	
550.32.100 Printing - Fund: 100	0	399	0	0	0	
550.33.100 Books - Fund: 100	2,000	1,746	2,000	2,000	2,000	
550.34.100 Insurance - Liability / Casualty - Fund: 100	48,869	38,558	60,653	60,653	60,653	
550.45.100 Repairs / Maintenance - Buildings - Fund: 100	0	0	0	25,000	25,000	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	0	10,567	0	30,000	30,000	
550.49.100 Repairs / Maintenance - Software - Fund: 100	38,500	5,320	95,000	95,000	95,000	
550.57.100 Lease / Machinery & Equipment - Fund: 100	37,500	22,212	15,000	15,000	15,000	
550.63.100 Insurance - Auto - Fund: 100	16,784	16,783	18,463	20,000	20,000	
550.72.100 Repairs / Maintenance - Vehicle - Fund: 100	25,000	14,501	25,000	25,000	25,000	
560.16.100 Blood Tests / Genetic Tests - Fund: 100	10,000	(10,601)	25,000	25,000	25,000	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560.33.100 IPP Expenses - Fund: 100	66,000	10,155	80,856	250,000	250,000	
560.34.100 VIP Expenses - Fund: 100	6,300	5,825	6,300	6,300	6,300	
560.41.100 Other Treatment & Support - Fund: 100	160,000	86,902	160,000	160,000	160,000	
560.41.281 Other Treatment & Support - Fund: 281 - Drug & Alcohol RIP Program	0	0	0	10,000	10,000	
560.53.271 Juv Compensation for Victims - Fund: 271 - Juvenile Court Restitution	12,550	3,792	12,550	5,000	5,000	
560.54.271 Individual Compensation for Victims - Fund: 271 - Juvenile Court Restitution	12,550	11,904	12,550	20,000	20,000	
560.59.100 Juvenile Fee Reimbursements - Fund: 100	0	(1,707)	0	0	0	
560.60.100 Dues / Memberships - Fund: 100	4,000	2,835	4,000	4,000	4,000	
560.61.100 Subscriptions - Fund: 100	700	0	700	700	700	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	15,000	14,699	20,000	20,000	20,000	
560.64.270 Meeting / Conference/ Training Fees - Fund: 270 - Juv Prob JCJC Grant in Aid	5,000	2,104	5,000	0	0	
560.64.273 Meeting / Conference/ Training Fees - Fund: 273 - Juvenile Justice Task Force	0	0	2,670	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$898,661	\$521,566	\$1,180,899	\$1,422,364	\$1,422,364	
540 - Transfers						
590.24.100 Transfers To Individuals - Fund: 100	10,000	700	10,000	10,000	10,000	
590.30.100 To Governmental Units - Fund: 100	10,000	10,000	10,000	10,000	10,000	
590.30.280 To Governmental Units - Fund: 280 - Adult Probation - Special Acct	900,000	900,000	900,000	0	0	
590.32.100 To Non Governmental Units - Fund: 100	5,000	1,241	0	0	0	
590.32.280 To Non Governmental Units - Fund: 280 - Adult Probation - Special Acct	0	20,069	0	0	0	
590.34.100 Transfers - Fund: 100	0	50	0	0	0	
590.34.270 Transfers - Fund: 270 - Juv Prob JCJC Grant in Aid	0	0	659,350	575,276	575,276	
590.34.280 Transfers - Fund: 280 - Adult Probation-Special Acct	0	(400,000)	0	836,272	836,272	
590.34.281 Transfers - Fund: 281 - Drug & Alcohol RIP Program	0	0	74,368	64,604	64,604	
Account Classification Total: 540 - Transfers	\$925,000	\$532,060	\$1,653,718	\$1,496,152	\$1,496,152	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560 - Capital Assets						
599.46.100 Machinery and Equipment > \$5000 - Fund: 100	33,000	15,600	33,000	20,000	20,000	
599.46.280 Machinery and Equipment > \$5000 - Fund: 280 - Adult Probation-Special Acct	0	0	0	250,000	250,000	
Account Classification Total: 560 - Capital Assets	\$33,000	\$15,600	\$33,000	\$270,000	\$270,000	
Expenditures Total: Department: 4237 - Probation Services	\$10,156,416	\$9,430,118	\$11,062,407	\$11,120,891	\$10,978,967	(\$141,924)
Department Total: 4237 - Probation Services	\$5,934,502	\$6,536,252	\$6,437,099	\$6,383,392	\$5,941,468	(\$441,924)
Revenues Total: Division: 13 - Courts	(\$9,739,024)	(\$11,802,935)	(\$12,209,904)	(\$12,490,022)	(\$12,708,141)	(\$218,119)
Expenditures Total: Division: 13 - Courts	\$25,375,525	\$24,816,832	\$26,252,402	\$27,738,851	\$27,805,292	\$66,441
DIVISION TOTAL: 13 - COURTS	\$15,636,501	\$13,013,897	\$14,042,498	\$15,248,829	\$15,097,151	(\$151,678)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 16 - SOLICITOR						
Department: 4151 - Solicitor						
470 - Reimbursements						
460.28.100 Expense Reimbursement - Fund: 100	(143,769)	(829)	(225,000)	(225,000)	(225,000)	
Account Classification Total: 470 - Reimbursements	(\$143,769)	(\$829)	(\$225,000)	(\$225,000)	(\$225,000)	
Revenues Total: Department: 4151 - Solicitor	(\$143,769)	(\$829)	(\$225,000)	(\$225,000)	(\$225,000)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	372,424	363,838	439,074	439,189	439,189	
510.20.100 Wages Represented - Fund: 100	0	9,204	0	0	0	
510.35.100 Wages Overtime - Fund: 100	0	0	0	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	27,688	22,885	27,595	27,231	27,231	
520.15.100 Payroll Taxes Medicare - Fund: 100	6,475	5,300	6,454	6,366	6,366	
520.20.100 Payroll Taxes Unemployment - Fund: 100	4,570	5,912	7,200	1,800	1,800	
530.10.100 Benefits Health Care Opt Out - Fund: 100	4,500	4,500	6,000	6,000	6,000	
530.30.100 Benefits Health Insurance - Fund: 100	80,500	84,952	79,830	87,743	87,743	
530.40.100 Benefits Life Insurance - Fund: 100	1,150	1,054	1,150	1,400	1,400	
530.45.100 Benefits Retirement - Fund: 100	56,201	34,957	65,049	74,660	63,562	(11,098)
Account Classification Total: 500 - Personnel Costs	\$553,508	\$532,602	\$632,352	\$644,389	\$633,291	(\$11,098)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	5,765	5,745	3,750	2,550	2,550	
540.70.100 Small Tools and Minor Equipment - Fund: 100	0	0	0	4,500	4,500	
540.73.100 Postage - Fund: 100	100	130	200	200	200	
550.19.100 Special Legal Services - Fund: 100	714,800	849,989	550,000	550,000	550,000	
550.27.100 Travel Expense - Fund: 100	0	0	500	500	500	
550.29.100 Mileage Reimbursement - Fund: 100	0	0	1,000	1,000	1,000	
550.30.100 Advertising - Fund: 100	650	619	650	650	650	
550.32.100 Printing - Fund: 100	0	51	0	0	0	
550.70.100 Surety & Fidelity - Fund: 100	4,128	4,083	2,994	4,500	4,500	
560.60.100 Dues / Memberships - Fund: 100	0	200	1,000	2,000	2,000	
560.61.100 Subscriptions - Fund: 100	200	723	8,000	8,000	8,000	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	2,300	2,245	3,600	3,600	3,600	
Account Classification Total: 510 - Non-Personnel Costs	\$727,943	\$863,784	\$571,694	\$577,500	\$577,500	
Expenditures Total: Department: 4151 - Solicitor	\$1,281,451	\$1,396,386	\$1,204,046	\$1,221,889	\$1,210,791	(\$11,098)
Department Total: 4151 - Solicitor	\$1,137,682	\$1,395,557	\$979,046	\$996,889	\$985,791	(\$11,098)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
Department: 4154 - Conflict Counsel						
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	0	0	330,000	262,000	260,000	(2,000)
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	0	0	20,460	16,244	16,244	
520.15.100 Payroll Taxes Medicare - Fund: 100	0	0	4,785	3,800	3,800	
520.20.100 Payroll Taxes Unemployment - Fund: 100	0	0	4,800	3,600	3,600	
530.10.100 Benefits Health Care Opt Out - Fund: 100	0	0	0	1,500	1,500	
530.30.100 Benefits Health Insurance - Fund: 100	0	0	93,135	73,146	73,146	
530.40.100 Benefits Life Insurance - Fund: 100	0	0	805	840	840	
530.45.100 Benefits Retirement - Fund: 100	0	0	48,890	44,540	37,919	(6,621)
Account Classification Total: 500 - Personnel Costs	\$0	\$0	\$502,875	\$405,670	\$397,049	(\$8,621)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	0	0	18,750	10,000	10,000	
540.70.100 Small Tools and Minor Equipment - Fund: 100	0	0	10,000	2,000	2,000	
540.73.100 Postage - Fund: 100	0	0	0	1,200	1,200	
550.17.100 Management / Consulting Services - Fund: 100	0	0	0	180,000	180,000	
550.19.100 Special Legal Services - Fund: 100	149,100	149,041	130,000	315,000	315,000	
550.20.100 Stenographing Services - Fund: 100	0	0	0	10,000	10,000	
550.22.100 Telephone - Fund: 100	0	0	0	2,400	2,400	
550.29.100 Mileage Reimbursement - Fund: 100	0	0	0	2,400	2,400	
550.30.100 Advertising - Fund: 100	0	0	1,000	1,000	1,000	
550.33.100 Books - Fund: 100	0	0	0	1,500	1,500	
560.17.100 Examinations / Witnesses - Fund: 100	0	0	25,000	25,000	25,000	
560.60.100 Dues / Memberships - Fund: 100	0	0	0	3,000	3,000	
560.61.100 Subscriptions - Fund: 100	0	0	5,000	5,000	5,000	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	0	0	2,000	6,000	6,000	
Account Classification Total: 510 - Non-Personnel Costs	\$149,100	\$149,041	\$191,750	\$564,500	\$564,500	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560 - Capital Assets						
599.46.100 Machinery and Equipment > \$5000 - Fund: 100	0	0	15,000	0	0	
Account Classification Total: 560 - Capital Assets	\$0	\$0	\$15,000	\$0	\$0	
Expenditures Total: Department: 4154 - Conflict Counsel	\$149,100	\$149,041	\$709,625	\$970,170	\$961,549	(\$8,621)
Department Total: 4154 - Conflict Counsel	\$149,100	\$149,041	\$709,625	\$970,170	\$961,549	(\$8,621)
Revenues Total: Division: 16 - Solicitor	(\$143,769)	(\$829)	(\$225,000)	(\$225,000)	(\$225,000)	
Expenditures Total: Division: 16 - Solicitor	\$1,430,551	\$1,545,427	\$1,913,671	\$2,192,059	\$2,172,340	(\$19,719)
DIVISION TOTAL: 16 - SOLICITOR	\$1,286,782	\$1,544,599	\$1,688,671	\$1,967,059	\$1,947,340	(\$19,719)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 20 - BUDGET AND FINANCE						
Department: 4114 - Budget & Finance						
Administration						
460 - Interest						
455.13.100 Interest Income - Fund: 100	0	(1,204)	0	0	0	
Account Classification Total: 460 - Interest	\$0	(\$1,204)	\$0	\$0	\$0	
480 - Proceeds						
465.10.100 Commerce Bank Control Pay - Fund: 100	(20,000)	(20,634)	(20,000)	(20,000)	(20,000)	
Account Classification Total: 480 - Proceeds	(\$20,000)	(\$20,634)	(\$20,000)	(\$20,000)	(\$20,000)	
Revenues Total: Department: 4114 - Budget & Finance Administration	(\$20,000)	(\$21,837)	(\$20,000)	(\$20,000)	(\$20,000)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	228,910	171,402	271,772	306,772	312,772	6,000
510.20.100 Wages Represented - Fund: 100	132,352	134,715	66,995	66,995	66,995	
510.35.100 Wages Overtime - Fund: 100	2,000	1,380	2,000	2,000	2,000	
510.50.100 Wages Longevity - Fund: 100	2,000	2,000	2,000	2,500	2,500	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	28,579	18,837	21,368	23,173	22,894	(279)
520.15.100 Payroll Taxes Medicare - Fund: 100	6,684	4,332	4,997	5,421	5,357	(64)
520.20.100 Payroll Taxes Unemployment - Fund: 100	5,484	5,553	6,600	5,400	5,400	
530.10.100 Benefits Health Care Opt Out - Fund: 100	0	2,250	1,875	1,500	4,500	3,000
530.30.100 Benefits Health Insurance - Fund: 100	126,500	111,200	93,107	89,302	95,555	6,253
530.40.100 Benefits Life Insurance - Fund: 100	1,380	1,160	920	1,260	1,260	
530.45.100 Benefits Retirement - Fund: 100	58,555	31,919	50,188	69,147	58,868	(10,279)
Account Classification Total: 500 - Personnel Costs	\$592,444	\$484,748	\$521,822	\$573,470	\$578,101	\$4,631
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	6,700	4,182	3,750	3,750	3,750	
540.16.100 Material & Supply Requisition - Fund: 100	0	507	0	0	0	
540.70.100 Small Tools and Minor Equipment - Fund: 100	5,000	2,434	5,000	5,000	5,000	
540.73.100 Postage - Fund: 100	6,500	5,115	6,500	6,500	6,500	
550.17.100 Management / Consulting Services - Fund: 100	410,098	440,886	239,100	269,600	254,600	(15,000)
550.27.100 Travel Expense - Fund: 100	0	0	1,000	1,000	1,000	
550.30.100 Advertising - Fund: 100	2,850	2,724	3,000	2,935	2,935	
550.32.100 Printing - Fund: 100	0	51	0	0	0	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	3,000	554	3,000	3,000	3,000	
560.60.100 Dues / Memberships - Fund: 100	500	0	500	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	0	0	1,000	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$434,648	\$456,451	\$262,850	\$291,785	\$276,785	(\$15,000)
Expenditures Total: Department: 4114 -	\$1,027,092	\$941,199	\$784,672	\$865,255	\$854,886	(\$10,369)
Department Total: 4114 - Budget & Finance Administration	\$1,007,092	\$919,362	\$764,672	\$845,255	\$834,886	(\$10,369)
Department: 4136 - Assessors						
410 - Fees						
405.38.100 Appeals - Fund: 100	(45,000)	(44,327)	(35,000)	(45,000)	(45,000)	
415.13.100 PIN Certs - Fund: 100	(820,000)	(954,841)	(850,000)	(875,000)	(875,000)	
415.14.100 Clean and Green Appl fee - Fund: 100	(4,000)	(3,690)	(3,000)	(3,000)	(3,000)	
470.29.100 Copies - Fund: 100	0	(4,513)	(3,000)	(1,500)	(1,500)	
Account Classification Total: 410 - Fees	(\$869,000)	(\$1,007,371)	(\$891,000)	(\$924,500)	(\$924,500)	
490 - Other						
445.10.100 Other Income - Fund: 100	(5,000)	(9,054)	(5,000)	(6,000)	(6,000)	
Account Classification Total: 490 - Other	(\$5,000)	(\$9,054)	(\$5,000)	(\$6,000)	(\$6,000)	
Revenues Total: Department: 4136 - Assessors	(\$874,000)	(\$1,016,425)	(\$896,000)	(\$930,500)	(\$930,500)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	122,846	112,803	87,737	87,737	87,737	
510.20.100 Wages Represented - Fund: 100	439,861	440,630	384,333	386,979	386,979	
510.25.100 Wages Per Diem - Fund: 100	24,000	16,900	24,000	24,000	24,000	
510.35.100 Wages Overtime - Fund: 100	0	0	1,000	1,000	1,000	
510.50.100 Wages Longevity - Fund: 100	5,250	5,750	4,750	5,500	5,500	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	34,764	34,275	29,625	31,323	29,835	(1,488)
520.15.100 Payroll Taxes Medicare - Fund: 100	8,130	7,765	6,928	7,326	6,978	(348)
520.20.100 Payroll Taxes Unemployment - Fund: 100	7,769	10,611	12,000	8,400	8,400	
530.30.100 Benefits Health Insurance - Fund: 100	195,500	214,549	186,270	193,263	169,254	(24,009)
530.40.100 Benefits Life Insurance - Fund: 100	1,955	1,792	1,610	1,960	1,960	
530.45.100 Benefits Retirement - Fund: 100	71,770	81,591	69,937	92,262	78,547	(13,715)
Account Classification Total: 500 - Personnel Costs	\$911,845	\$926,666	\$808,190	\$839,750	\$800,190	(\$39,560)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	4,690	4,060	4,500	6,000	6,000	
540.16.100 Material & Supply Requisition - Fund: 100	0	414	0	0	0	
540.73.100 Postage - Fund: 100	12,000	9,766	12,000	12,000	12,000	
550.15.100 Other Contractual Services - Fund: 100	43,800	42,771	44,100	45,400	45,400	
550.29.100 Mileage Reimbursement - Fund: 100	18,000	12,504	15,000	15,000	15,000	
550.30.100 Advertising - Fund: 100	250	32	250	200	200	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.32.100 Printing - Fund: 100	3,000	2,294	2,000	2,000	2,000	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	0	180	1,000	1,000	1,000	
550.48.100 Repairs / Maintenance - Misc - Fund: 100	3,000	329	0	0	0	
560.60.100 Dues / Memberships - Fund: 100	3,500	2,135	1,050	2,680	2,680	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	5,000	3,261	5,000	5,000	5,000	
Account Classification Total: 510 - Non-Personnel Costs	\$93,240	\$77,746	\$84,900	\$89,280	\$89,280	
540 - Transfers						
590.24.100 Transfers To Individuals - Fund: 100	5,000	827	5,000	5,000	5,000	
Account Classification Total: 540 - Transfers	\$5,000	\$827	\$5,000	\$5,000	\$5,000	
Expenditures Total: Department: 4136 - Assessors	\$1,010,085	\$1,005,239	\$898,090	\$934,030	\$894,470	(\$39,560)
Department Total: 4136 - Assessors	\$136,085	(\$11,187)	\$2,090	\$3,530	(\$36,030)	(\$39,560)
Department: 4137 - Tax Collection						
400 - Taxes						
400.10.100 Real Est Cur Yr Levy - Fund: 100	(90,500,000)	(90,004,970)	(99,360,000)	(103,405,850)	(103,989,000)	(583,150)
400.19.100 R/E Taxes Prior Year - Fund: 100	0	784	0	0	0	
Account Classification Total: 400 - Taxes	(\$90,500,000)	(\$90,004,186)	(\$99,360,000)	(\$103,405,850)	(\$103,989,000)	(\$583,150)
410 - Fees						
405.28.100 Pmts in lieu of Taxes - Fund: 100	(730,000)	(696,179)	(814,000)	(875,000)	(875,000)	
415.15.100 Fees - Fund: 100	0	(0)	0	(14,000)	(14,000)	
Account Classification Total: 410 - Fees	(\$730,000)	(\$696,180)	(\$814,000)	(\$889,000)	(\$889,000)	
440 - Grants						
435.46.100 Game Lands Lieu of Tax - Fund: 100	(73,000)	(73,346)	(73,000)	(73,000)	(73,000)	
435.48.100 Public Utility Lieu of Tax - Fund: 100	(120,000)	(115,838)	(113,000)	(99,000)	(99,000)	
Account Classification Total: 440 - Grants	(\$193,000)	(\$189,184)	(\$186,000)	(\$172,000)	(\$172,000)	
460 - Interest						
455.13.100 Interest Income - Fund: 100	(200)	(83)	0	0	0	
Account Classification Total: 460 - Interest	(\$200)	(\$83)	\$0	\$0	\$0	
490 - Other						
445.10.100 Other Income - Fund: 100	0	(1,250)	(132,500)	(132,500)	(132,500)	
Account Classification Total: 490 - Other	\$0	(\$1,250)	(\$132,500)	(\$132,500)	(\$132,500)	
Revenues Total: Department: 4137 - Tax Collection	(\$91,423,200)	(\$90,890,881)	(\$100,492,500)	(\$104,599,350)	(\$105,182,500)	(\$583,150)
500 - Personnel Costs						
510.10.100 Wages Elected Officials - Fund: 100	438,669	406,126	0	300,000	300,000	
510.20.100 Wages Represented - Fund: 100	29,231	29,258	29,230	29,230	29,230	
510.50.100 Wages Longevity - Fund: 100	250	250	250	250	250	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
510.70.100 Local Tax Refund Expense - Fund: 100	0	5	0	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	27,199	26,981	1,828	20,428	1,828	(18,600)
520.15.100 Payroll Taxes Medicare - Fund: 100	6,361	6,305	427	4,777	427	(4,350)
520.20.100 Payroll Taxes Unemployment - Fund: 100	457	544	600	600	600	
530.30.100 Benefits Health Insurance - Fund: 100	11,500	13,427	13,305	5,524	5,524	
530.40.100 Benefits Life Insurance - Fund: 100	115	105	0	140	140	
530.45.100 Benefits Retirement - Fund: 100	3,741	3,715	4,330	5,408	4,604	(804)
Account Classification Total: 500 - Personnel Costs	\$517,523	\$486,716	\$49,970	\$366,357	\$342,603	(\$23,754)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	268	0	0	0	0	
540.22.100 Computer Software - Fund: 100	6,000	5,653	0	0	0	
540.70.100 Small Tools and Minor Equipment - Fund: 100	435	245	0	0	0	
540.73.100 Postage - Fund: 100	100,000	78,493	132,500	13,500	13,500	
550.17.100 Management / Consulting Services - Fund: 100	29,000	26,369	0	36,707	36,707	
550.32.100 Printing - Fund: 100	0	0	0	29,640	29,640	
550.70.100 Surety & Fidelity - Fund: 100	41,615	40,905	0	50,000	50,000	
Account Classification Total: 510 - Non-Personnel Costs	\$177,318	\$151,666	\$132,500	\$129,847	\$129,847	
540 - Transfers						
590.10.100 Tax Collector Postage Reimbursement - Fund: 100	900	782	0	885	885	
590.12.100 Tax Collector Supplies Reimbursed - Fund: 100	100	75	0	0	0	
590.14.100 Refunds - Fund: 100	200,000	182,544	0	1,250,000	1,250,000	
590.30.100 To Governmental Units - Fund: 100	29,200	13,601	885	26,528	26,528	
Account Classification Total: 540 - Transfers	\$230,200	\$197,002	\$885	\$1,277,413	\$1,277,413	
Expenditures Total: Department: 4137 - Tax Collection	\$925,041	\$835,384	\$183,355	\$1,773,617	\$1,749,863	(\$23,754)
Department Total: 4137 - Tax Collection	(\$90,498,159)	(\$90,055,497)	(\$100,309,145)	(\$102,825,733)	(\$103,432,637)	(\$606,904)
Department: 4138 - Tax Claim						
400 - Taxes						
400.19.100 R/E Taxes Prior Year - Fund: 100	(8,000,000)	(7,740,612)	(8,640,000)	(8,890,000)	(8,890,000)	
Account Classification Total: 400 - Taxes	(\$8,000,000)	(\$7,740,612)	(\$8,640,000)	(\$8,890,000)	(\$8,890,000)	
410 - Fees						
415.12.100 Reimb Adv /Lien Costs - Fund: 100	(150,000)	0	(150,000)	(150,000)	(150,000)	
415.15.100 Fees - Fund: 100	(300,000)	(396,566)	(300,000)	(300,000)	(300,000)	
Account Classification Total: 410 - Fees	(\$450,000)	(\$396,566)	(\$450,000)	(\$450,000)	(\$450,000)	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
450 - Transfers						
450.80.150 Cash Balance Carry Forward - Fund: 150 - Real Estate	(197,260)	0	(197,260)	0	0	
Account Classification Total: 450 - Transfers	(\$197,260)	\$0	(\$197,260)	\$0	\$0	
460 - Interest						
455.13.150 Interest Income - Fund: 150 - Real Estate	(2,740)	(1,412)	(2,740)	0	0	
Account Classification Total: 460 - Interest	(\$2,740)	(\$1,412)	(\$2,740)	\$0	\$0	
480 - Proceeds						
465.25.100 Monetization Proceeds - Fund: 100	(4,301,098)	0	0	0	0	
Account Classification Total: 480 - Proceeds	(\$4,301,098)	\$0	\$0	\$0	\$0	
490 - Other						
445.10.100 Other Income - Fund: 100	0	(36,853)	0	0	0	
Account Classification Total: 490 - Other	\$0	(\$36,853)	\$0	\$0	\$0	
Revenues Total: Department: 4138 - Tax Claim	(\$12,951,098)	(\$8,175,443)	(\$9,290,000)	(\$9,340,000)	(\$9,340,000)	
Department Total: 4138 - Tax Claim	(\$12,951,098)	(\$8,175,443)	(\$9,290,000)	(\$9,340,000)	(\$9,340,000)	
Department: 4139 - Treasurer						
400 - Taxes						
400.13.100 Hotel Room Rental Tax - Fund: 100	(49,000)	(46,879)	(54,000)	(54,000)	(54,000)	
Account Classification Total: 400 - Taxes	(\$49,000)	(\$46,879)	(\$54,000)	(\$54,000)	(\$54,000)	
410 - Fees						
405.16.100 Bingo Yearly - Fund: 100	(4,150)	(4,650)	(3,750)	0	0	
405.18.100 Small Games of Chance - Fund: 100	(25,000)	(24,800)	(22,500)	0	0	
405.20.100 Special Raffle Permit - Fund: 100	(325)	(375)	(250)	0	0	
405.22.100 Bingo 3-Day - Fund: 100	(225)	(480)	(300)	0	0	
405.24.100 Small Games of Chance - Fund: 100	(350)	(410)	(350)	0	0	
415.15.100 Fees - Fund: 100	0	(16,195)	(94,200)	(34,000)	(34,000)	
415.20.440 Hunting License Fee - Fund: 440 - License Fee Account	(90,000)	(97,448)	0	0	0	
415.21.440 Dog License Fee - Fund: 440 - License Fee Account	(150,000)	(166,613)	0	0	0	
415.22.440 Fishing License Fee - Fund: 440 - License Fee Account	(3,500)	(3,078)	0	0	0	
415.25.100 Dog License Postage - Fund: 100	(12,150)	(12,650)	(12,250)	0	0	
420.10.100 Hunting License - Commission - Fund: 100	(15,700)	(16,089)	(11,825)	0	0	
420.15.100 Dog License - Commission - Fund: 100	(16,200)	(20,778)	(18,000)	0	0	
420.20.100 Fishing License - Commission - Fund: 100	(250)	(208)	(200)	0	0	
420.30.100 Gun License - Commission - Fund: 100	(460)	(288)	(150)	0	0	
470.10.100 Commisions - Fund: 100	(20,000)	(6,135)	0	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
470.34.100 Fees from Collection Tax Local Govt - Fund: 100	0	(7,516)	0	(7,500)	(7,500)	
Account Classification Total: 410 - Fees	(\$338,310)	(\$377,714)	(\$163,775)	(\$41,500)	(\$41,500)	
460 - Interest						
455.13.100 Interest Income - Fund: 100	(40,750)	(24,574)	(20,000)	0	0	
455.19.100 Interest Income - NOW - Fund: 100	0	(8)	0	0	0	
Account Classification Total: 460 - Interest	(\$40,750)	(\$24,582)	(\$20,000)	\$0	\$0	
490 - Other						
445.10.100 Other Income - Fund: 100	(35)	(27)	0	0	0	
Account Classification Total: 490 - Other	(\$35)	(\$27)	\$0	\$0	\$0	
Revenues Total: Department: 4139 - Treasurer	(\$428,095)	(\$449,202)	(\$237,775)	(\$95,500)	(\$95,500)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	162,826	162,295	151,816	151,816	151,816	
510.20.100 Wages Represented - Fund: 100	128,063	127,927	72,916	49,416	49,416	
510.50.100 Wages Longevity - Fund: 100	250	250	0	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	17,803	17,091	13,933	12,476	12,476	
520.15.100 Payroll Taxes Medicare - Fund: 100	4,164	3,845	3,259	2,918	2,918	
520.20.100 Payroll Taxes Unemployment - Fund: 100	4,113	4,788	5,400	3,600	3,600	
530.30.100 Benefits Health Insurance - Fund: 100	103,500	121,313	93,135	77,028	77,028	
530.40.100 Benefits Life Insurance - Fund: 100	1,035	949	805	840	840	
530.45.100 Benefits Retirement - Fund: 100	36,722	37,631	33,294	37,228	31,694	(5,534)
Account Classification Total: 500 - Personnel Costs	\$458,476	\$476,089	\$374,558	\$335,322	\$329,788	(\$5,534)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	2,680	2,504	2,625	2,625	2,625	
540.16.100 Material & Supply Requisition - Fund: 100	0	248	0	0	0	
540.22.100 Computer Software - Fund: 100	0	0	12,165	12,165	12,165	
540.73.100 Postage - Fund: 100	5,000	5,974	10,000	10,000	10,000	
550.17.100 Management / Consulting Services - Fund: 100	1,440	0	8,500	8,500	8,500	
550.29.100 Mileage Reimbursement - Fund: 100	400	0	0	0	0	
550.32.100 Printing - Fund: 100	0	0	79,400	79,400	79,400	
560.60.100 Dues / Memberships - Fund: 100	600	600	600	600	600	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	1,000	893	1,000	1,000	1,000	
560.69.100 Bank Service Charges - Fund: 100	50	0	50	50	50	
Account Classification Total: 510 - Non-Personnel Costs	\$11,170	\$10,220	\$114,340	\$114,340	\$114,340	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
540 - Transfers						
590.30.440 To Governmental Units - Fund: 440 - License Fee Account	243,500	242,456	0	0	0	
Account Classification Total: 540 - Transfers	\$243,500	\$242,456	\$0	\$0	\$0	
560 - Capital Assets						
599.46.100 Machinery and Equipment > \$5000 - Fund: 100	0	0	0	12,000	12,000	
Account Classification Total: 560 - Capital Assets	\$0	\$0	\$0	\$12,000	\$12,000	
Expenditures Total: Department: 4139 - Treasurer	\$713,146	\$728,765	\$488,898	\$461,662	\$456,128	(\$5,534)
Department Total: 4139 - Treasurer	\$285,051	\$279,563	\$251,123	\$366,162	\$360,628	(\$5,534)
Department: 4176 - General Government Operation						
410 - Fees						
415.66.100 Vending Commissions - Fund: 100	(10,000)	(12,172)	(6,000)	(10,000)	(10,000)	
470.29.100 Copies - Fund: 100	(200)	(273)	(200)	(200)	(200)	
Account Classification Total: 410 - Fees	(\$10,200)	(\$12,445)	(\$6,200)	(\$10,200)	(\$10,200)	
430 - Rent						
430.10.100 Rent of Land - Fund: 100	(47,678)	(32,721)	(47,678)	(47,678)	(47,678)	
430.15.100 Rent of Buildings - Fund: 100	(829,631)	(747,327)	(829,631)	(836,000)	(836,000)	
430.25.100 Rent of Facilities - Fund: 100	(100)	0	0	0	0	
Account Classification Total: 430 - Rent	(\$877,409)	(\$780,048)	(\$877,309)	(\$883,678)	(\$883,678)	
440 - Grants						
440.42.390 Recovery Act Juvenile Assistance Grant - Fund: 390 - FY 2009 Recovery Act JAG Program	0	(47,194)	0	0	0	
Account Classification Total: 440 - Grants	\$0	(\$47,194)	\$0	\$0	\$0	
450 - Transfers						
450.80.115 Cash Balance Carry Forward - Fund: 115 - Early Intervention Program	0	0	(25,800)	0	0	
Account Classification Total: 450 - Transfers	\$0	\$0	(\$25,800)	\$0	\$0	
460 - Interest						
455.13.100 Interest Income - Fund: 100	(150,000)	0	0	0	0	
455.13.103 Interest Income - Fund: 103 - 2009 Gov't Study Commission	0	(32)	0	0	0	
455.13.115 Interest Income - Fund: 115 - Early Intervention Program	(65)	(39)	0	0	0	
455.13.390 Interest Income - Fund: 390 - FY 2009 Recovery Act JAG Program	0	(8)	0	0	0	
Account Classification Total: 460 - Interest	(\$150,065)	(\$79)	\$0	\$0	\$0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
470 - Reimbursements						
460.25.100 Indirect Cost Allocation Reimbursement - Fund: 100	(650,000)	(320,790)	(755,717)	(755,717)	(755,717)	
460.28.100 Expense Reimbursement - Fund: 100	(900,000)	(12,107)	0	0	0	
460.52.100 Flood Expense Reimbursement - Fund: 100	0	(502,123)	0	0	0	
460.55.100 Flood Expense Reimbursement 2011 - Fund: 100	0	(24,966)	0	0	0	
Account Classification Total: 470 - Reimbursements	(\$1,550,000)	(\$859,986)	(\$755,717)	(\$755,717)	(\$755,717)	
490 - Other						
445.10.100 Other Income - Fund: 100	(110,000)	(298,000)	(27,000)	(7,000)	(7,000)	
445.14.100 Sales of General Fixed Assets - Fund: 100	(5,000)	0	0	0	0	
Account Classification Total: 490 - Other	(\$115,000)	(\$298,000)	(\$27,000)	(\$7,000)	(\$7,000)	
Revenues Total: Department: 4176 - General Government Operation	(\$2,702,674)	(\$1,997,752)	(\$1,692,026)	(\$1,656,595)	(\$1,656,595)	
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	0	(657)	0	0	0	
550.15.100 Other Contractual Services - Fund: 100	0	2,775	0	0	0	
550.17.100 Management / Consulting Services - Fund: 100	35,000	35,000	35,000	18,000	18,000	
550.17.115 Management / Consulting Services - Fund: 115 - Early Intervention Program	25,800	0	25,800	0	0	
550.22.100 Telephone - Fund: 100	73,575	68,454	80,000	79,000	79,000	
550.30.100 Advertising - Fund: 100	0	0	0	0	0	
550.58.100 111 North Pennsylvania Expenses - Fund: 100	0	(7,793)	0	0	0	
560.01.100 Flood Response - 2006 - Fund: 100	0	(2,260,301)	0	0	0	
560.60.100 Dues / Memberships - Fund: 100	22,485	22,485	22,500	23,500	23,500	
Account Classification Total: 510 - Non-Personnel Costs	\$156,860	(\$2,140,037)	\$163,300	\$120,500	\$120,500	
540 - Transfers						
590.36.390 To Edwardsville Boro - Fund: 390 - FY 2009 Recovery Act JAG Program	152	0	0	0	0	
590.40.390 To Hazleton City - Fund: 390 - FY 2009 Recovery Act JAG Program	9,181	9,181	0	0	0	
590.44.390 To Nanticoke City - Fund: 390 - FY 2009 Recovery Act JAG Program	166	0	0	0	0	
590.46.390 To Swoyersville Boro - Fund: 390 - FY 2009 Recovery Act JAG Program	35	0	0	0	0	
590.48.390 To Wilkes-Barre City - Fund: 390 - FY 2009 Recovery Act JAG Program	36,105	36,078	0	0	0	
590.50.390 To Butler Township - Fund: 390 - FY 2009 Recovery Act JAG Program	1,940	1,940	0	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
590.52.390 To Plains Township - Fund: 390 - FY 2009 Recovery Act JAG Program	8,095	0	0	0	0	
Account Classification Total: 540 - Transfers	\$55,674	\$47,198	\$0	\$0	\$0	
550 - Other						
599.64.100 Landfill - Fund: 100	44,075	34,039	65,000	65,000	65,000	
Account Classification Total: 550 - Other	\$44,075	\$34,039	\$65,000	\$65,000	\$65,000	
Expenditures Total: Department: 4176 - General Government Operation	\$256,609	(\$2,058,799)	\$228,300	\$185,500	\$185,500	
Department Total: 4176 - General Government Operation	(\$2,446,065)	(\$4,056,551)	(\$1,463,726)	(\$1,471,095)	(\$1,471,095)	
Department: 4200 - Hotel Room Rental Tax						
400 - Taxes						
400.13.450 Hotel Room Rental Tax - Fund: 450 - Hotel Room Rental Tax	(2,500,000)	(2,502,112)	(2,570,000)	(2,575,000)	(2,575,000)	
400.16.450 Prior yr Delq Hotel Tax - Fund: 450 - Hotel Room Rental Tax	(5,000)	0	(2,000)	0	0	
Account Classification Total: 400 - Taxes	(\$2,505,000)	(\$2,502,112)	(\$2,572,000)	(\$2,575,000)	(\$2,575,000)	
410 - Fees						
415.19.450 Late Fees - Fund: 450 - Hotel Room Rental Tax	(5,000)	(5,627)	(3,000)	0	0	
Account Classification Total: 410 - Fees	(\$5,000)	(\$5,627)	(\$3,000)	\$0	\$0	
460 - Interest						
455.13.450 Interest Income - Fund: 450 - Hotel Room Rental Tax	(750)	(89)	0	0	0	
Account Classification Total: 460 - Interest	(\$750)	(\$89)	\$0	\$0	\$0	
Revenues Total: Department: 4200 - Hotel Room Rental Tax	(\$2,510,750)	(\$2,507,829)	(\$2,575,000)	(\$2,575,000)	(\$2,575,000)	
540 - Transfers						
590.30.450 To Governmental Units - Fund: 450 - Hotel Room Rental Tax	2,510,750	2,158,557	2,575,000	2,575,000	2,575,000	
Account Classification Total: 540 - Transfers	\$2,510,750	\$2,158,557	\$2,575,000	\$2,575,000	\$2,575,000	
Expenditures Total: Department: 4200 - Hotel Room Rental Tax	\$2,510,750	\$2,158,557	\$2,575,000	\$2,575,000	\$2,575,000	
Department Total: 4200 - Hotel Room Rental Tax	\$0	(\$349,271)	\$0	\$0	\$0	
Department: 4940 - Other Financing Sources/Uses						
540 - Transfers						
590.23.150 Tax Refund Disbursement to Individuals - Fund: 150 - Real Estate	200,000	0	200,000	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
590.34.150 Transfers - Fund: 150 - Real Estate	0	(1,279,000)	0	0	0	
Account Classification Total: 540 - Transfers	\$200,000	(\$1,279,000)	\$200,000	\$0	\$0	
Expenditures Total: Department: 4940 - Other Financing Sources/Uses	\$200,000	(\$1,279,000)	\$200,000	\$0	\$0	
Department Total: 4940 - Other Financing Sources/Uses	\$200,000	(\$1,279,000)	\$200,000	\$0	\$0	
Revenues Total: Division: 20 - Budget and Finance	(\$110,909,817)	(\$105,059,369)	(\$115,203,301)	(\$119,216,945)	(\$119,800,095)	(\$583,150)
Expenditures Total: Division: 20 - Budget and Finance	\$6,642,723	\$2,331,344	\$5,358,315	\$6,795,064	\$6,715,847	(\$79,217)
DIVISION TOTAL: 20 - BUDGET AND FINANCE	(\$104,267,094)	(\$102,728,025)	(\$109,844,986)	(\$112,421,881)	(\$113,084,248)	(\$662,367)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 30 - ADMINISTRATIVE SERVICES						
Department: 4113 - Human Resources						
490 - Other						
445.10.100 Other Income - Fund: 100	0	(60)	0	0	0	
Account Classification Total: 490 - Other	\$0	(\$60)	\$0	\$0	\$0	
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Revenues Total: Department: 4113 - Human Resources	\$0	(\$60)	\$0	\$0	\$0	
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500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	223,433	218,367	254,842	254,842	254,842	
510.20.100 Wages Represented - Fund: 100	0	750	0	0	0	
510.35.100 Wages Overtime - Fund: 100	5,246	6,363	0	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	15,551	13,513	15,800	15,800	15,800	
520.15.100 Payroll Taxes Medicare - Fund: 100	3,637	3,091	3,695	3,696	3,696	
520.20.100 Payroll Taxes Unemployment - Fund: 100	2,285	2,122	3,000	3,000	3,000	
530.30.100 Benefits Health Insurance - Fund: 100	57,500	73,910	66,524	53,176	53,176	
530.40.100 Benefits Life Insurance - Fund: 100	575	527	575	700	700	
530.45.100 Benefits Retirement - Fund: 100	32,106	23,785	37,755	47,146	40,138	(7,008)
Account Classification Total: 500 - Personnel Costs	\$340,333	\$342,427	\$382,192	\$378,360	\$371,352	(\$7,008)
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510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	1,650	530	2,288	2,000	2,000	
540.16.100 Material & Supply Requisition - Fund: 100	0	165	0	0	0	
540.70.100 Small Tools and Minor Equipment - Fund: 100	2,200	2,037	500	500	500	
540.73.100 Postage - Fund: 100	0	170	300	400	400	
550.15.100 Other Contractual Services - Fund: 100	0	0	0	0	0	
550.22.100 Telephone - Fund: 100	1,073	1,437	673	650	650	
550.27.100 Travel Expense - Fund: 100	1,000	0	1,000	500	500	
550.30.100 Advertising - Fund: 100	750	634	750	750	750	
550.32.100 Printing - Fund: 100	0	51	0	0	0	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	1,000	0	1,000	1,000	1,000	
550.48.100 Repairs / Maintenance - Misc - Fund: 100	1,000	0	1,000	1,000	1,000	
560.60.100 Dues / Memberships - Fund: 100	175	165	175	175	175	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	2,100	399	2,500	2,500	2,500	
Account Classification Total: 510 - Non-Personnel Costs	\$10,948	\$5,588	\$10,186	\$9,475	\$9,475	
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Expenditures Total: Department: 4113 - Human Resources	\$351,281	\$348,015	\$392,377	\$387,835	\$380,827	(\$7,008)
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Department Total: 4113 - Human Resources	\$351,281	\$347,955	\$392,377	\$387,835	\$380,827	(\$7,008)
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Department: 4120 - Bureau of Elections						

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
410 - Fees						
415.15.100 Fees - Fund: 100	(1,250)	(7,119)	(1,000)	(1,000)	(1,000)	
Account Classification Total: 410 - Fees	(\$1,250)	(\$7,119)	(\$1,000)	(\$1,000)	(\$1,000)	
460 - Interest						
455.13.100 Interest Income - Fund: 100	(350)	(327)	(360)	0	0	
Account Classification Total: 460 - Interest	(\$350)	(\$327)	(\$360)	\$0	\$0	
Revenues Total: Department: 4120 - Bureau of Elections	(\$1,600)	(\$7,445)	(\$1,360)	(\$1,000)	(\$1,000)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	50,000	50,000	50,000	50,000	50,000	
510.20.100 Wages Represented - Fund: 100	222,837	234,306	127,320	127,320	127,320	
510.35.100 Wages Overtime - Fund: 100	0	9,268	10,000	10,000	10,000	
510.50.100 Wages Longevity - Fund: 100	2,000	2,000	2,000	1,750	1,750	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	19,762	17,956	11,831	11,102	11,102	
520.15.100 Payroll Taxes Medicare - Fund: 100	4,622	4,097	2,767	2,596	2,596	
520.20.100 Payroll Taxes Unemployment - Fund: 100	4,570	5,304	3,600	3,000	3,000	
530.10.100 Benefits Health Care Opt Out - Fund: 100	3,000	3,000	1,500	1,500	1,500	
530.30.100 Benefits Health Insurance - Fund: 100	60,905	79,892	53,220	46,093	46,093	
530.40.100 Benefits Life Insurance - Fund: 100	1,150	1,054	575	700	700	
530.45.100 Benefits Retirement - Fund: 100	40,543	39,535	26,270	32,803	27,927	(4,876)
Account Classification Total: 500 - Personnel Costs	\$409,389	\$446,412	\$289,083	\$286,864	\$281,988	(4,876)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	5,060	5,050	22,425	10,000	10,000	
540.16.100 Material & Supply Requisition - Fund: 100	0	65	0	0	0	
540.73.100 Postage - Fund: 100	9,060	10,965	16,000	24,000	24,000	
550.15.100 Other Contractual Services - Fund: 100	102,455	101,182	435,390	456,000	456,000	
550.24.100 Freight & Express Charges - Fund: 100	57,545	56,476	600	0	0	
550.29.100 Mileage Reimbursement - Fund: 100	3,447	40	1,700	1,000	1,000	
550.30.100 Advertising - Fund: 100	7,000	4,172	4,000	8,000	8,000	
550.32.100 Printing - Fund: 100	59,553	59,552	59,000	59,000	59,000	
550.56.100 Site Rental - Fund: 100	20,000	19,600	20,000	20,000	20,000	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	1,000	881	1,000	1,000	1,000	
Account Classification Total: 510 - Non-Personnel Costs	\$265,120	\$257,983	\$560,115	\$579,000	\$579,000	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
540 - Transfers						
590.24.100 Transfers To Individuals - Fund: 100	274,999	269,200	7,000	9,500	9,500	
Account Classification Total: 540 - Transfers	\$274,999	\$269,200	\$7,000	\$9,500	\$9,500	
Expenditures Total: Department: 4120 - Bureau of Elections	\$949,508	\$973,596	\$856,198	\$875,364	\$870,488	(\$4,876)
Department Total: 4120 - Bureau of Elections	\$947,908	\$966,150	\$854,838	\$874,364	\$869,488	(\$4,876)
Department: 4140 - Mapping/GIS						
410 - Fees						
405.40.100 Sale of Maps - Fund: 100	(17,000)	(17,726)	(13,000)	(14,000)	(14,000)	
405.42.100 Sale of Digital Data - Fund: 100	(10,000)	(16,370)	(16,000)	(15,000)	(15,000)	
415.10.100 GIS Projects Income - Fund: 100	(5,000)	(5,678)	(3,000)	(3,000)	(3,000)	
Account Classification Total: 410 - Fees	(\$32,000)	(\$39,774)	(\$32,000)	(\$32,000)	(\$32,000)	
470 - Reimbursements						
460.28.100 Expense Reimbursement - Fund: 100	(111,729)	(107,749)	(73,796)	(75,536)	(75,536)	
Account Classification Total: 470 - Reimbursements	(\$111,729)	(\$107,749)	(\$73,796)	(\$75,536)	(\$75,536)	
Revenues Total: Department: 4140 - Mapping/GIS	(\$143,729)	(\$147,522)	(\$105,796)	(\$107,536)	(\$107,536)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	96,323	96,400	94,322	100,697	100,697	
510.20.100 Wages Represented - Fund: 100	194,834	194,713	159,867	159,867	159,867	
510.50.100 Wages Longevity - Fund: 100	500	500	500	500	500	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	17,958	17,519	15,884	16,279	16,279	
520.15.100 Payroll Taxes Medicare - Fund: 100	4,222	3,991	3,715	3,807	3,807	
520.20.100 Payroll Taxes Unemployment - Fund: 100	3,199	3,713	4,200	3,600	3,600	
530.10.100 Benefits Health Care Opt Out - Fund: 100	1,500	1,500	1,500	1,500	1,500	
530.30.100 Benefits Health Insurance - Fund: 100	69,000	80,560	66,525	59,741	59,741	
530.40.100 Benefits Life Insurance - Fund: 100	805	738	690	840	840	
530.45.100 Benefits Retirement - Fund: 100	37,011	40,172	37,658	48,205	41,039	(7,166)
Account Classification Total: 500 - Personnel Costs	\$425,352	\$439,805	\$384,861	\$395,036	\$387,870	(\$7,166)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	4,690	1,777	3,518	3,517	3,517	
540.16.100 Material & Supply Requisition - Fund: 100	0	161	0	0	0	
540.70.100 Small Tools and Minor Equipment - Fund: 100	1,600	776	1,600	1,600	1,600	
540.73.100 Postage - Fund: 100	225	118	225	225	225	
550.17.100 Management / Consulting Services - Fund: 100	2,000	1,897	2,000	2,000	2,000	
550.22.100 Telephone - Fund: 100	900	807	900	900	900	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.27.100 Travel Expense - Fund: 100	200	0	200	200	200	
550.29.100 Mileage Reimbursement - Fund: 100	100	25	100	100	100	
550.32.100 Printing - Fund: 100	100	121	100	100	100	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	5,270	4,736	5,800	5,800	5,800	
550.48.100 Repairs / Maintenance - Misc - Fund: 100	700	119	700	700	700	
550.49.100 Repairs / Maintenance - Software - Fund: 100	26,930	26,930	26,400	26,400	26,400	
560.60.100 Dues / Memberships - Fund: 100	350	200	350	350	350	
560.61.100 Subscriptions - Fund: 100	200	196	200	200	200	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	1,700	655	1,700	1,700	1,700	
Account Classification Total: 510 - Non-Personnel Costs	\$44,965	\$38,517	\$43,793	\$43,792	\$43,792	
Expenditures Total: Department: 4140 - Mapping/GIS	\$470,317	\$478,322	\$428,654	\$438,828	\$431,662	(\$7,166)
Department Total: 4140 - Mapping/GIS	\$326,588	\$330,799	\$322,858	\$331,292	\$324,126	(\$7,166)
Department: 4142 - Purchasing						
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	21,208	8,481	45,000	45,000	45,000	
510.20.100 Wages Represented - Fund: 100	118,326	118,549	92,979	92,979	92,979	
510.35.100 Wages Overtime - Fund: 100	0	178	0	0	0	
510.50.100 Wages Longevity - Fund: 100	2,000	2,000	2,500	2,500	2,500	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	10,251	7,682	8,710	8,772	8,772	
520.15.100 Payroll Taxes Medicare - Fund: 100	4,535	1,742	3,037	2,052	2,052	
520.20.100 Payroll Taxes Unemployment - Fund: 100	2,285	2,667	3,000	2,400	2,400	
530.10.100 Benefits Health Care Opt Out - Fund: 100	0	125	0	1,500	1,500	
530.30.100 Benefits Health Insurance - Fund: 100	57,500	59,457	53,220	32,067	32,067	
530.40.100 Benefits Life Insurance - Fund: 100	575	527	460	560	560	
530.45.100 Benefits Retirement - Fund: 100	20,464	20,090	20,442	25,526	21,732	(3,794)
Account Classification Total: 500 - Personnel Costs	\$237,144	\$221,498	\$229,348	\$213,356	\$209,562	(\$3,794)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	2,630	1,307	1,875	1,500	1,500	
540.16.100 Material & Supply Requisition - Fund: 100	0	185	0	0	0	
540.70.100 Small Tools and Minor Equipment - Fund: 100	100	0	100	100	100	
540.73.100 Postage - Fund: 100	800	78	500	250	250	
550.22.100 Telephone - Fund: 100	800	0	800	0	0	
550.29.100 Mileage Reimbursement - Fund: 100	300	0	300	100	100	
550.30.100 Advertising - Fund: 100	750	742	700	700	700	
550.32.100 Printing - Fund: 100	480	187	400	400	400	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	1,000	75	1,000	1,000	1,000	
560.60.100 Dues / Memberships - Fund: 100	100	0	100	100	100	
560.61.100 Subscriptions - Fund: 100	100	0	100	0	0	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	400	0	400	1,400	1,400	
Account Classification Total: 510 - Non-Personnel Costs	\$7,460	\$2,575	\$6,275	\$5,550	\$5,550	
Expenditures Total: Department: 4142 - Purchasing	\$244,604	\$224,072	\$235,623	\$218,906	\$215,112	(\$3,794)
Department Total: 4142 - Purchasing	\$244,604	\$224,072	\$235,623	\$218,906	\$215,112	(\$3,794)
Department: 4172 - Information Technology						
410 - Fees						
415.15.100 Fees - Fund: 100	(110,982)	(192,044)	(16,800)	(3,600)	(3,600)	
Account Classification Total: 410 - Fees	(\$110,982)	(\$192,044)	(\$16,800)	(\$3,600)	(\$3,600)	
Revenues Total: Department: 4172 - Information Technology	(\$110,982)	(\$192,044)	(\$16,800)	(\$3,600)	(\$3,600)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	126,036	135,791	124,036	124,036	124,036	
510.20.100 Wages Represented - Fund: 100	81,324	81,260	43,297	43,297	43,297	
510.35.100 Wages Overtime - Fund: 100	9,500	8,893	0	0	0	
510.45.100 Wages Holiday Pay - Fund: 100	0	469	0	0	0	
510.50.100 Wages Longevity - Fund: 100	2,000	2,000	1,000	1,000	1,000	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	13,424	13,847	10,499	10,374	10,374	
520.15.100 Payroll Taxes Medicare - Fund: 100	3,140	3,183	2,455	2,427	2,427	
520.20.100 Payroll Taxes Unemployment - Fund: 100	1,828	2,122	2,400	1,800	1,800	
530.30.100 Benefits Health Insurance - Fund: 100	46,000	51,456	39,915	35,176	35,176	
530.40.100 Benefits Life Insurance - Fund: 100	460	422	345	420	420	
530.45.100 Benefits Retirement - Fund: 100	26,287	27,994	24,790	30,956	26,354	(4,602)
Account Classification Total: 500 - Personnel Costs	\$309,999	\$327,437	\$248,737	\$249,486	\$244,884	(\$4,602)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	1,005	719	450	500	500	
540.16.100 Material & Supply Requisition - Fund: 100	0	374	0	0	0	
540.19.100 Computer Printing Supplies - Fund: 100	31,000	30,458	1,000	500	500	
540.22.100 Computer Software - Fund: 100	4,000	3,119	1,000	1,000	1,000	
540.70.100 Small Tools and Minor Equipment - Fund: 100	1,000	173	1,000	1,000	1,000	
540.73.100 Postage - Fund: 100	300	240	200	200	200	
550.15.100 Other Contractual Services - Fund: 100	53,240	52,438	52,400	52,400	52,400	
550.22.100 Telephone - Fund: 100	1,200	1,127	1,200	1,200	1,200	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.24.100 Freight & Express Charges - Fund: 100	100	0	100	100	100	
550.27.100 Travel Expense - Fund: 100	200	0	0	0	0	
550.29.100 Mileage Reimbursement - Fund: 100	300	0	200	0	0	
550.30.100 Advertising - Fund: 100	137	46	100	100	100	
550.48.100 Repairs / Maintenance - Misc - Fund: 100	64,750	59,910	69,865	54,865	54,865	
550.49.100 Repairs / Maintenance - Software - Fund: 100	25,300	15,724	17,850	17,850	17,850	
560.60.100 Dues / Memberships - Fund: 100	1,100	1,100	1,100	1,100	1,100	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	100	0	100	100	100	
Account Classification Total: 510 - Non-Personnel Costs	\$183,732	\$165,428	\$146,565	\$130,915	\$130,915	
Expenditures Total: Department: 4172 - Information Technology	\$493,731	\$492,865	\$395,302	\$380,401	\$375,799	(\$4,602)
Department Total: 4172 - Information Technology	\$382,749	\$300,821	\$378,502	\$376,801	\$372,199	(\$4,602)
Department: 4489 - Licensing						
410 - Fees						
405.16.100 Bingo Yearly - Fund: 100	0	0	0	(3,750)	(3,750)	
405.18.100 Small Games of Chance - Fund: 100	0	0	0	(22,500)	(22,500)	
405.20.100 Special Raffle Permit - Fund: 100	0	0	0	(250)	(250)	
405.22.100 Bingo 3-Day - Fund: 100	0	0	0	(300)	(300)	
405.24.100 Small Games of Chance - Fund: 100	0	0	0	(350)	(350)	
415.20.440 Hunting License Fee - Fund: 440 - License Fee Account	0	0	(90,000)	(50,000)	(50,000)	
415.21.440 Dog License Fee - Fund: 440 - License Fee Account	0	0	(150,000)	(150,000)	(150,000)	
415.22.440 Fishing License Fee - Fund: 440 - License Fee Account	0	0	(3,500)	(2,000)	(2,000)	
415.25.100 Dog License Postage - Fund: 100	0	0	0	(11,000)	(11,000)	
415.25.440 Dog License Postage - Fund: 440 - License Fee Account	0	0	0	(11,000)	(11,000)	
420.10.100 Hunting License - Commission - Fund: 100	0	0	0	(6,000)	(6,000)	
420.15.100 Dog License - Commission - Fund: 100	0	0	0	(18,000)	(18,000)	
420.15.440 Dog License - Commission - Fund: 440 - License Fee Account	0	0	0	(83,000)	(83,000)	
420.20.100 Fishing License - Commission - Fund: 100	0	0	0	(110)	(110)	
420.30.100 Gun License - Commission - Fund: 100	0	0	0	(150)	(150)	
Account Classification Total: 410 - Fees	\$0	\$0	(\$243,500)	(\$358,410)	(\$358,410)	
Revenues Total: Department: 4489 - Licensing	\$0	\$0	(\$243,500)	(\$358,410)	(\$358,410)	
500 - Personnel Costs						
510.20.100 Wages Represented - Fund: 100	0	0	54,347	54,347	54,347	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
510.50.100 Wages Longevity - Fund: 100	0	0	250	250	250	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	0	0	3,385	3,369	3,369	
520.15.100 Payroll Taxes Medicare - Fund: 100	0	0	792	788	788	
520.20.100 Payroll Taxes Unemployment - Fund: 100	0	0	1,800	1,200	1,200	
530.30.100 Benefits Health Insurance - Fund: 100	0	0	26,610	11,048	11,048	
530.40.100 Benefits Life Insurance - Fund: 100	0	0	230	280	280	
530.45.100 Benefits Retirement - Fund: 100	0	0	8,052	10,054	8,559	(1,495)
Account Classification Total: 500 - Personnel Costs	\$0	\$0	\$95,466	\$81,336	\$79,841	(\$1,495)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	0	0	0	1,000	1,000	
Account Classification Total: 510 - Non-Personnel Costs	\$0	\$0	\$0	\$1,000	\$1,000	
540 - Transfers						
590.30.440 To Governmental Units - Fund: 440 - License Fee Account	0	0	243,500	296,000	296,000	
Account Classification Total: 540 - Transfers	\$0	\$0	\$243,500	\$296,000	\$296,000	
Expenditures Total: Department: 4489 - Licensing	\$0	\$0	\$338,966	\$378,336	\$376,841	(\$1,495)
Department Total: 4489 - Licensing	\$0	\$0	\$95,466	\$19,926	\$18,431	(\$1,495)
Department: 4650 - Community Development						
410 - Fees						
415.15.511 Fees - Fund: 511 - Housing Trust Fund	0	0	0	(245,000)	(245,000)	
Account Classification Total: 410 - Fees	\$0	\$0	\$0	(\$245,000)	(\$245,000)	
440 - Grants						
440.18.560 Housing Urban Development - Fund: 560 - Community Development	0	0	(13,162,906)	(15,605,400)	(15,591,450)	13,950
Account Classification Total: 440 - Grants	\$0	\$0	(\$13,162,906)	(\$15,605,400)	(\$15,591,450)	\$13,950
450 - Transfers						
450.80.511 Cash Balance Carry Forward - Fund: 511 - Housing Trust Fund	0	0	0	(194,795)	(194,795)	
Account Classification Total: 450 - Transfers	\$0	\$0	\$0	(\$194,795)	(\$194,795)	
460 - Interest						
455.13.511 Interest Income - Fund: 511 - Housing Trust Fund	0	0	0	(5,750)	(5,750)	
455.13.560 Interest Income - Fund: 560 - Community Development	0	0	(400)	(150)	(150)	
455.16.560 Interest Income - Investments - Fund: 560 - Community Development	0	0	(40,000)	(18,000)	(18,000)	
Account Classification Total: 460 - Interest	\$0	\$0	(\$40,400)	(\$23,900)	(\$23,900)	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
490 - Other						
445.10.560 Other Income - Fund: 560 - Community Development	0	0	(1,000,000)	(850,000)	(850,000)	
Account Classification Total: 490 - Other	\$0	\$0	(\$1,000,000)	(\$850,000)	(\$850,000)	
Revenues Total: Department: 4650 - Community Development	\$0	\$0	(\$14,203,306)	(\$16,919,095)	(\$16,905,145)	\$13,950
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	6,000	37,033	0	0	0	
510.15.560 Wages Non-Represented - Fund: 560 - Community Development	0	0	320,949	320,949	320,949	
510.20.100 Wages Represented - Fund: 100	0	26,850	0	0	0	
510.20.560 Wages Represented - Fund: 560 - Community Development	0	(1,500)	186,310	186,310	186,310	
510.50.560 Wages Longevity - Fund: 560 - Community Development	0	0	1,500	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	0	3,774	0	0	0	
520.10.560 Payroll Taxes Social Security - FICA - Fund: 560 - Community Development	0	0	31,636	31,449	31,449	
520.15.100 Payroll Taxes Medicare - Fund: 100	0	883	0	0	0	
520.15.560 Payroll Taxes Medicare - Fund: 560 - Community Development	0	0	7,399	7,355	7,355	
520.20.560 Payroll Taxes Unemployment - Fund: 560 - Community Development	0	0	6,600	6,600	6,600	
530.10.560 Benefits Health Care Opt Out - Fund: 560 - Community Development	0	1,500	1,500	1,500	1,500	
530.30.100 Benefits Health Insurance - Fund: 100	0	11,553	0	0	0	
530.30.560 Benefits Health Insurance - Fund: 560 - Community Development	0	0	133,050	113,704	113,704	
530.40.560 Benefits Life Insurance - Fund: 560 - Community Development	0	0	1,265	1,540	1,540	
530.45.560 Benefits Retirement - Fund: 560 - Community Development	0	0	75,150	93,843	79,893	(13,950)
Account Classification Total: 500 - Personnel Costs	\$6,000	\$80,093	\$765,359	\$763,250	\$749,300	(\$13,950)
510 - Non-Personnel Costs						
540.14.560 Office Supplies - Fund: 560 - Community Development	0	0	9,100	7,500	7,500	
540.73.560 Postage - Fund: 560 - Community Development	0	0	3,000	3,000	3,000	
550.14.560 Accounting & Auditing Services - Fund: 560 - Community Development	0	0	16,000	14,400	14,400	
550.17.560 Management / Consulting Services - Fund: 560 - Community Development	0	0	100,000	75,000	75,000	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.27.560 Travel Expense - Fund: 560 - Community Development	0	0	1,500	2,000	2,000	
550.29.560 Mileage Reimbursement - Fund: 560 - Community Development	0	0	3,500	2,500	2,500	
550.30.560 Advertising - Fund: 560 - Community Development	0	0	500	500	500	
550.32.560 Printing - Fund: 560 - Community Development	0	0	250	250	250	
550.34.560 Insurance - Liability / Casualty - Fund: 560 - Community Development	0	0	12,488	10,500	10,500	
550.44.560 Utilities - Fund: 560 - Community Development	0	0	23,822	27,000	27,000	
550.45.560 Repairs / Maintenance - Buildings - Fund: 560 - Community Development	0	0	35,000	55,000	55,000	
550.52.560 Janitorial Services - Fund: 560 - Community Development	0	0	16,000	18,000	18,000	
550.57.560 Lease / Machinery & Equipment - Fund: 560 - Community Development	0	0	2,950	2,950	2,950	
550.64.560 Pest Control - Fund: 560 - Community Development	0	0	450	450	450	
560.02.560 Indirect Cost Allocation - Fund: 560 - Community Development	0	0	40,000	40,000	40,000	
560.58.560 Provider Services - Fund: 560 - Community Development	0	0	500	500	500	
560.60.560 Dues / Memberships - Fund: 560 - Community Development	0	0	12,300	8,000	8,000	
560.61.560 Subscriptions - Fund: 560 - Community Development	0	0	3,500	2,500	2,500	
560.64.560 Meeting / Conference/ Training Fees - Fund: 560 - Community Development	0	0	300	500	500	
560.68.560 Miscellaneous Expense - Fund: 560 - Community Development	0	0	3,000	5,000	5,000	
560.69.511 Bank Service Charges - Fund: 511 - Housing Trust Fund	0	0	0	4,650	4,650	
560.69.560 Bank Service Charges - Fund: 560 - Community Development	0	0	7,500	7,750	7,750	
Account Classification Total: 510 - Non-Personnel Costs	\$0	\$0	\$291,660	\$287,950	\$287,950	
540 - Transfers						
590.30.560 To Governmental Units - Fund: 560 - Community Development	0	0	11,896,287	13,970,000	13,970,000	
590.32.511 To Non Governmental Units - Fund: 511 - Housing Trust Fund	0	0	0	440,895	440,895	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
590.32.560 To Non Governmental Units - Fund: 560 - Community Development	0	0	1,250,000	1,457,000	1,457,000	
Account Classification Total: 540 - Transfers	\$0	\$0	\$13,146,287	\$15,867,895	\$15,867,895	
Expenditures Total: Department: 4650 - Community Development	\$6,000	\$80,093	\$14,203,306	\$16,919,095	\$16,905,145	(\$13,950)
Department Total: 4650 - Community Development	\$6,000	\$80,093	\$0	\$0	\$0	
Department: 4670 - Convention & Visitors						
400 - Taxes						
400.13.430 Hotel Room Rental Tax - Fund: 430 - Conv & Visitors Tourist Promo Ag	(459,000)	(459,410)	(459,000)	(463,590)	(459,859)	3,731
Account Classification Total: 400 - Taxes	(\$459,000)	(\$459,410)	(\$459,000)	(\$463,590)	(\$459,859)	\$3,731
410 - Fees						
415.15.430 Fees - Fund: 430 - Conv & Visitors Tourist Promo Ag	0	(40)	0	0	0	
415.59.430 Membership Dues - Fund: 430 - Conv & Visitors Tourist Promo Ag	(14,760)	(13,180)	(13,463)	(14,760)	(14,760)	
415.65.430 Advertising - Fund: 430 - Conv & Visitors Tourist Promo Ag	(50,000)	(42,807)	(50,000)	(50,000)	(50,000)	
Account Classification Total: 410 - Fees	(\$64,760)	(\$56,027)	(\$63,463)	(\$64,760)	(\$64,760)	
450 - Transfers						
450.80.430 Cash Balance Carry Forward - Fund: 430 - Conv & Visitors Tourist Promo Ag	(40,350)	0	0	0	0	
Account Classification Total: 450 - Transfers	(\$40,350)	\$0	\$0	\$0	\$0	
460 - Interest						
455.13.430 Interest Income - Fund: 430 - Conv & Visitors Tourist Promo Ag	(890)	(379)	(486)	(890)	(890)	
Account Classification Total: 460 - Interest	(\$890)	(\$379)	(\$486)	(\$890)	(\$890)	
Revenues Total: Department: 4670 - Convention & Visitors	(\$565,000)	(\$515,815)	(\$522,949)	(\$529,240)	(\$525,509)	\$3,731
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	4,000	5,740	0	0	0	
510.15.430 Wages Non-Represented - Fund: 430 - Conv & Visitors Tourist Promo Ag	135,684	133,895	135,684	135,684	135,684	
510.20.430 Wages Represented - Fund: 430 - Conv & Visitors Tourist Promo Ag	6,500	1,934	0	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	0	3,469	0	0	0	
520.10.430 Payroll Taxes Social Security - FICA - Fund: 430 - Conv & Visitors Tourist Promo Ag	8,815	5,231	8,598	8,598	8,598	
520.15.100 Payroll Taxes Medicare - Fund: 100	0	769	0	0	0	

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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
520.15.430 Payroll Taxes Medicare - Fund: 430 - Conv & Visitors Tourist Promo Ag	2,062	1,223	2,011	2,011	2,011	
520.20.430 Payroll Taxes Unemployment - Fund: 430 - Conv & Visitors Tourist Promo Ag	1,828	2,166	2,400	2,400	2,400	
530.10.430 Benefits Health Care Opt Out - Fund: 430 - Conv & Visitors Tourist Promo Ag	0	3,000	3,000	3,000	3,000	
530.30.100 Benefits Health Insurance - Fund: 100	0	6,903	0	0	0	
530.30.430 Benefits Health Insurance - Fund: 430 - Conv & Visitors Tourist Promo Ag	20,000	22,375	26,610	21,399	21,399	
530.40.430 Benefits Life Insurance - Fund: 430 - Conv & Visitors Tourist Promo Ag	460	418	460	560	560	
530.45.430 Benefits Retirement - Fund: 430 - Conv & Visitors Tourist Promo Ag	18,166	17,742	20,102	25,102	21,371	(3,731)
Account Classification Total: 500 - Personnel Costs	\$197,515	\$204,866	\$198,865	\$198,754	\$195,023	(\$3,731)
510 - Non-Personnel Costs						
540.14.430 Office Supplies - Fund: 430 - Conv & Visitors Tourist Promo Ag	5,000	3,347	5,000	5,000	5,000	
540.16.430 Material & Supply Requisition - Fund: 430 - Conv & Visitors Tourist Promo Ag	0	6	0	0	0	
540.70.430 Small Tools and Minor Equipment - Fund: 430 - Conv & Visitors Tourist Promo Ag	0	288	0	0	0	
540.73.430 Postage - Fund: 430 - Conv & Visitors Tourist Promo Ag	10,000	12,629	10,000	10,000	10,000	
550.12.430 Excess Workers Comp Insurance Premium - Fund: 430 - Conv & Visitors Tourist Promo Ag	290	212	0	200	200	
550.14.430 Accounting & Auditing Services - Fund: 430 - Conv & Visitors Tourist Promo Ag	4,000	0	4,000	2,000	2,000	
550.15.430 Other Contractual Services - Fund: 430 - Conv & Visitors Tourist Promo Ag	4,360	1,731	4,360	4,360	4,360	
550.17.430 Management / Consulting Services - Fund: 430 - Conv & Visitors Tourist Promo Ag	0	21	0	0	0	
550.19.430 Special Legal Services - Fund: 430 - Conv & Visitors Tourist Promo Ag	13,263	0	0	2,500	2,500	
550.22.430 Telephone - Fund: 430 - Conv & Visitors Tourist Promo Ag	7,000	6,588	7,000	7,000	7,000	
550.27.430 Travel Expense - Fund: 430 - Conv & Visitors Tourist Promo Ag	21,850	9,133	21,850	21,850	21,850	
550.29.430 Mileage Reimbursement - Fund: 430 - Conv & Visitors Tourist Promo Ag	2,500	2,286	2,500	2,500	2,500	
550.30.430 Advertising - Fund: 430 - Conv & Visitors Tourist Promo Ag	157,251	131,239	123,635	133,117	123,117	(10,000)
550.31.430 Promotions - Fund: 430 - Conv & Visitors Tourist Promo Ag	65,530	38,704	65,530	65,530	75,530	10,000

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.32.430 Printing - Fund: 430 - Conv & Visitors Tourist Promo Ag	42,215	32,089	42,215	42,015	42,015	
550.34.430 Insurance - Liability / Casualty - Fund: 430 - Conv & Visitors Tourist Promo Ag	232	0	0	0	0	
550.38.430 Electricity - Fund: 430 - Conv & Visitors Tourist Promo Ag	2,176	2,101	2,176	2,176	2,176	
550.40.430 Gas - Fund: 430 - Conv & Visitors Tourist Promo Ag	1,880	1,014	1,880	1,800	1,800	
550.41.430 Sewer - Fund: 430 - Conv & Visitors Tourist Promo Ag	160	130	160	160	160	
550.42.430 Sanitation - Fund: 430 - Conv & Visitors Tourist Promo Ag	160	83	160	160	160	
550.43.430 Water - Fund: 430 - Conv & Visitors Tourist Promo Ag	820	412	820	820	820	
550.53.430 Rent of Buildings - Fund: 430 - Conv & Visitors Tourist Promo Ag	20,000	18,385	20,000	20,000	20,000	
560.60.430 Dues / Memberships - Fund: 430 - Conv & Visitors Tourist Promo Ag	9,298	8,299	9,298	9,298	9,298	
560.64.430 Meeting / Conference/ Training Fees - Fund: 430 - Conv & Visitors Tourist Promo Ag	0	0	0	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$367,985	\$268,696	\$320,584	\$330,486	\$330,486	
540 - Transfers						
590.32.430 To Non Governmental Units - Fund: 430 - Conv & Visitors Tourist Promo Ag	3,500	0	3,500	0	0	
Account Classification Total: 540 - Transfers	\$3,500	\$0	\$3,500	\$0	\$0	
Expenditures Total: Department: 4670 - Convention & Visitors	\$569,000	\$473,562	\$522,949	\$529,240	\$525,509	(\$3,731)
Department Total: 4670 - Convention & Visitors	\$4,000	(\$42,253)	\$0	\$0	\$0	
Department: 4850 - Insurance and Benefits						
450 - Transfers						
450.50.300 General Fund Transfer / Appropriation - Fund: 300 - Workers Comp-Operations	(1,050,000)	(860,000)	(1,250,000)	(1,250,000)	(1,250,000)	
450.55.300 Transfer from Fiscal Agency - Fund: 300 - Workers Comp - Operations	0	(143,282)	0	0	0	
Account Classification Total: 450 - Transfers	(\$1,050,000)	(\$1,003,282)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
460 - Interest						
455.13.300 Interest Income - Fund: 300 - Workers Comp-Operations	0	(69)	0	0	0	
Account Classification Total: 460 - Interest	\$0	(\$69)	\$0	\$0	\$0	
Revenues Total: Department: 4850 - Insurance and Benefits	(\$1,050,000)	(\$1,003,350)	(\$1,250,000)	(\$1,250,000)	(\$1,250,000)	
510 - Non-Personnel Costs						
550.12.100 Excess Workers Comp Insurance Premium - Fund: 100	1,050,000	860,000	1,250,000	1,250,000	1,250,000	
550.15.300 Other Contractual Services - Fund: 300 - Workers Comp -Operations	56,000	81,659	71,500	51,000	51,000	
550.17.300 Management / Consulting Services - Fund: 300 - Workers Comp-Operations	34,000	0	45,000	45,000	45,000	
550.34.100 Insurance - Liability / Casualty - Fund: 100	694,526	644,250	709,270	817,427	817,427	
550.36.100 Insurance - Property - Fund: 100	228,506	216,545	253,458	267,799	267,799	
550.37.300 Claims Expense - Fund: 300 - Workers Comp-Operations	960,000	960,000	1,133,500	1,154,000	1,154,000	
Account Classification Total: 510 - Non-Personnel Costs	\$3,023,032	\$2,762,454	\$3,462,728	\$3,585,226	\$3,585,226	
Expenditures Total: Department: 4850 - Insurance and Benefits	\$3,023,032	\$2,762,454	\$3,462,728	\$3,585,226	\$3,585,226	
Department Total: 4850 - Insurance and Benefits	\$1,973,032	\$1,759,104	\$2,212,728	\$2,335,226	\$2,335,226	
Revenues Total: Division: 30 - Administrative Services	(\$1,871,311)	(\$1,866,238)	(\$16,343,711)	(\$19,168,881)	(\$19,151,200)	\$17,681
Expenditures Total: Division: 30 - Administrative Services	\$6,107,473	\$5,832,978	\$20,836,103	\$23,713,231	\$23,666,609	(\$46,622)
DIVISION TOTAL: 30 - ADMINISTRATIVE SERVICES	\$4,236,162	\$3,966,740	\$4,492,392	\$4,544,350	\$4,515,409	(\$28,941)

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 40 - CORRECTIONAL SERVICES						
Department: 4232 - LCCF - Old						
410 - Fees						
415.15.100 Fees - Fund: 100	0	(7)	0	0	0	
415.36.100 Processing fee - Fund: 100	(90,000)	(198,584)	(90,000)	0	0	
415.60.100 Room and Board - Fund: 100	(5,000)	(3,514)	(5,000)	0	0	
415.67.100 Lost ID Badge Fee - Fund: 100	(100)	(190)	(100)	0	0	
415.68.100 Medical Records Fee - Fund: 100	(500)	(1,681)	(500)	0	0	
415.77.100 Work Release Room and Board - Fund: 100	(150,000)	(146,332)	(150,000)	0	0	
415.78.100 Work Release Day Reporting Center Applicants - Fund: 100	(200)	(140)	(200)	0	0	
415.80.100 Day Reporting Center Fee - Fund: 100	(400)	(580)	(400)	0	0	
Account Classification Total: 410 - Fees	(\$246,200)	(\$351,028)	(\$246,200)	\$0	\$0	
420 - Fines						
425.35.100 Damage Restitution - Fund: 100	(200)	(421)	(200)	0	0	
425.40.100 Misconducts - Fund: 100	(3,000)	(4,077)	(3,000)	0	0	
Account Classification Total: 420 - Fines	(\$3,200)	(\$4,497)	(\$3,200)	\$0	\$0	
440 - Grants						
435.10.100 State Grants - PCCD - Fund: 100	(25,000)	(14,217)	0	0	0	
435.16.100 State - Department of Corrections - Fund: 100	(111,332)	(96,334)	(111,332)	0	0	
440.14.100 Grant - Department of Corrections - Fund: 100	(125,000)	(130,081)	(125,000)	0	0	
440.56.100 US Department of Justice - Fund: 100	0	(6,425)	0	0	0	
Account Classification Total: 440 - Grants	(\$261,332)	(\$247,057)	(\$236,332)	\$0	\$0	
470 - Reimbursements						
435.39.100 State Housing Inmate Reimbursement - Fund: 100	0	0	0	0	0	
460.10.100 Federal Housing Inmate Reimbursement - Fund: 100	(200)	0	0	0	0	
460.16.100 Inmate Medical Copayment - Fund: 100	(20,000)	(29,217)	(20,000)	0	0	
460.19.100 Social Security Checks - Fund: 100	(12,000)	(13,200)	(12,000)	0	0	
460.22.100 Jury Duty Reimbursements - Fund: 100	0	(61)	0	0	0	
460.28.100 Expense Reimbursement - Fund: 100	0	(408)	0	0	0	
Account Classification Total: 470 - Reimbursements	(\$32,200)	(\$42,886)	(\$32,000)	\$0	\$0	
490 - Other						
445.10.100 Other Income - Fund: 100	(5,000)	(3,195)	(5,000)	0	0	
Account Classification Total: 490 - Other	(\$5,000)	(\$3,195)	(\$5,000)	\$0	\$0	
Revenues Total: Department: 4232 - LCCF - Old	(\$547,932)	(\$648,663)	(\$522,732)	\$0	\$0	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	989,331	989,307	1,013,669	0	0	

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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
510.20.100 Wages Represented - Fund: 100	13,968,122	13,968,044	14,251,623	0	0	
510.35.100 Wages Overtime - Fund: 100	705,000	704,782	650,000	0	0	
510.40.100 Wages Shift Differential - Fund: 100	146,000	145,952	170,000	0	0	
510.45.100 Wages Holiday Pay - Fund: 100	790,490	790,241	800,000	0	0	
510.50.100 Wages Longevity - Fund: 100	128,520	128,487	132,100	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	968,948	1,026,177	1,060,020	0	0	
520.15.100 Payroll Taxes Medicare - Fund: 100	226,511	236,333	247,908	0	0	
520.20.100 Payroll Taxes Unemployment - Fund: 100	136,186	162,920	179,400	0	0	
530.10.100 Benefits Health Care Opt Out - Fund: 100	18,000	22,375	22,500	0	0	
530.15.100 Benefits Uniform Allowance - Fund: 100	76,300	77,900	78,175	0	0	
530.20.100 Benefits Sick Leave Buy Back - Fund: 100	0	0	50,000	0	0	
530.25.100 Benefits Leave Buy Back (Union) - Fund: 100	0	0	6,000	0	0	
530.30.100 Benefits Health Insurance - Fund: 100	3,124,700	3,630,835	3,765,315	0	0	
530.40.100 Benefits Life Insurance - Fund: 100	34,270	31,414	34,270	0	0	
530.45.100 Benefits Retirement - Fund: 100	2,146,672	2,146,669	2,261,553	0	0	
Account Classification Total: 500 - Personnel Costs	\$23,459,050	\$24,061,435	\$24,722,533	\$0	\$0	
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	50,250	52,317	37,688	0	0	
540.43.100 Clothing & Uniforms - Fund: 100	103,700	89,187	104,975	0	0	
540.46.100 Linens - Fund: 100	1,500	888	1,500	0	0	
540.49.100 Laundry Supplies - Fund: 100	25,000	22,826	25,000	0	0	
540.52.100 Kitchen & Groceries - Fund: 100	950,000	950,000	871,533	0	0	
540.58.100 Inmate Clothing - Fund: 100	25,000	20,455	25,000	0	0	
540.61.100 Inmate Supplies - Fund: 100	164,500	164,146	160,000	0	0	
540.64.100 Vehicle Fuel - Gas - Fund: 100	7,000	7,652	7,000	0	0	
540.70.100 Small Tools and Minor Equipment - Fund: 100	6,000	7,119	6,000	0	0	
540.73.100 Postage - Fund: 100	550	613	500	0	0	
550.15.100 Other Contractual Services - Fund: 100	459,500	485,071	178,467	0	0	
550.21.100 Medical / Dental/ Hospital Services - Fund: 100	53,500	53,236	42,000	0	0	
550.22.100 Telephone - Fund: 100	26,000	27,085	26,000	0	0	
550.27.100 Travel Expense - Fund: 100	2,100	2,068	1,600	0	0	
550.29.100 Mileage Reimbursement - Fund: 100	4,000	1,427	4,000	0	0	
550.30.100 Advertising - Fund: 100	3,000	1,560	1,600	0	0	
550.32.100 Printing - Fund: 100	3,000	2,739	3,000	0	0	
550.34.100 Insurance - Liability / Casualty - Fund: 100	137,713	137,449	151,194	0	0	
550.38.100 Electricity - Fund: 100	222,050	225,315	250,000	0	0	
550.40.100 Gas - Fund: 100	47,500	47,090	40,000	0	0	
550.41.100 Sewer - Fund: 100	31,500	29,635	39,000	0	0	
550.42.100 Sanitation - Fund: 100	41,000	35,471	41,000	0	0	
550.43.100 Water - Fund: 100	150,000	150,000	150,000	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.45.100 Repairs / Maintenance - Buildings - Fund: 100	45,000	34,730	45,000	0	0	
550.46.100 Repairs / Maintenance - Pest Control - Fund: 100	2,000	1,875	2,000	0	0	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	180,000	167,932	180,000	0	0	
550.48.100 Repairs / Maintenance - Misc - Fund: 100	18,000	13,956	18,000	0	0	
550.63.100 Insurance - Auto - Fund: 100	8,184	8,183	9,002	0	0	
560.16.100 Blood Tests / Genetic Tests - Fund: 100	3,000	0	3,000	0	0	
560.22.100 Electronic Monitoring - Fund: 100	10,141	3,685	5,000	0	0	
560.35.100 Prisoner Care - Health - Fund: 100	2,158,400	2,530,042	2,400,000	0	0	
560.60.100 Dues / Memberships - Fund: 100	300	160	300	0	0	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	21,000	15,244	15,000	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$4,960,388	\$5,289,157	\$4,844,358	\$0	\$0	
540 - Transfers						
590.26.100 To Institutions - Fund: 100	1,070,000	1,068,158	1,000,000	0	0	
Account Classification Total: 540 - Transfers	\$1,070,000	\$1,068,158	\$1,000,000	\$0	\$0	
Expenditures Total: Department: 4232 - LCCF - Old	\$29,489,438	\$30,418,750	\$30,566,891	\$0	\$0	
Department Total: 4232 - LCCF - Old	\$28,941,506	\$29,770,087	\$30,044,159	\$0	\$0	

Department: 4233 - Corrections Administration

500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	0	0	0	124,173	124,173	
510.20.100 Wages Represented - Fund: 100	0	0	0	175,908	175,908	
510.35.100 Wages Overtime - Fund: 100	0	0	0	50,000	50,000	
510.40.100 Wages Shift Differential - Fund: 100	0	0	0	1,000	1,000	
510.45.100 Wages Holiday Pay - Fund: 100	0	0	0	5,000	5,000	
510.50.100 Wages Longevity - Fund: 100	0	0	0	3,100	3,100	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	0	0	0	18,605	18,605	
520.15.100 Payroll Taxes Medicare - Fund: 100	0	0	0	4,351	4,351	
520.20.100 Payroll Taxes Unemployment - Fund: 100	0	0	0	3,000	3,000	
530.10.100 Benefits Health Care Opt Out - Fund: 100	0	0	0	1,500	1,500	
530.15.100 Benefits Uniform Allowance - Fund: 100	0	0	0	600	600	
530.30.100 Benefits Health Insurance - Fund: 100	0	0	0	57,599	57,599	
530.40.100 Benefits Life Insurance - Fund: 100	0	0	0	575	575	
530.45.100 Benefits Retirement - Fund: 100	0	0	0	55,516	47,264	(8,252)
Account Classification Total: 500 - Personnel Costs	\$0	\$0	\$0	\$500,927	\$492,675	(\$8,252)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	0	0	0	10,000	10,000	
540.43.100 Clothing & Uniforms - Fund: 100	0	0	0	1,275	1,275	
540.73.100 Postage - Fund: 100	0	0	0	50	50	
550.15.100 Other Contractual Services - Fund: 100	0	0	0	186,000	186,000	
550.21.100 Medical / Dental/ Hospital Services - Fund: 100	0	0	0	42,900	42,900	
550.29.100 Mileage Reimbursement - Fund: 100	0	0	0	400	400	
550.30.100 Advertising - Fund: 100	0	0	0	1,600	1,600	
550.34.100 Insurance - Liability / Casualty - Fund: 100	0	0	0	132,000	132,000	
550.63.100 Insurance - Auto - Fund: 100	0	0	0	10,000	10,000	
550.72.100 Repairs / Maintenance - Vehicle - Fund: 100	0	0	0	10,000	10,000	
550.83.100 Outside Inmate Housing - Fund: 100	0	0	0	547,500	547,500	
560.16.100 Blood Tests / Genetic Tests - Fund: 100	0	0	0	3,000	3,000	
560.22.100 Electronic Monitoring - Fund: 100	0	0	0	5,000	5,000	
560.35.100 Prisoner Care - Health - Fund: 100	0	0	0	2,400,000	2,400,000	
560.60.100 Dues / Memberships - Fund: 100	0	0	0	120	120	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	0	0	0	2,000	2,000	
Account Classification Total: 510 - Non-Personnel Costs	\$0	\$0	\$0	\$3,351,845	\$3,351,845	
540 - Transfers						
590.26.100 To Institutions - Fund: 100	0	0	0	1,000,000	1,000,000	
Account Classification Total: 540 - Transfers	\$0	\$0	\$0	\$1,000,000	\$1,000,000	
Expenditures Total: Department: 4233 - Corrections Administration	\$0	\$0	\$0	\$4,852,772	\$4,844,520	(\$8,252)
Department Total: 4233 - Corrections Administration	\$0	\$0	\$0	\$4,852,772	\$4,844,520	(\$8,252)
Department: 4234 - Minimal Offenders' Unit						
410 - Fees						
415.77.100 Work Release Room and Board - Fund: 100	0	0	0	(50,000)	(50,000)	
415.78.100 Work Release Day Reporting Center Applicants - Fund: 100	0	0	0	(200)	(200)	
415.80.100 Day Reporting Center Fee - Fund: 100	0	0	0	(1,000)	(1,000)	
Account Classification Total: 410 - Fees	\$0	\$0	\$0	(\$51,200)	(\$51,200)	
470 - Reimbursements						
435.39.100 State Housing Inmate Reimbursement - Fund: 100	0	0	0	(175,000)	(175,000)	
Account Classification Total: 470 - Reimbursements	\$0	\$0	\$0	(\$175,000)	(\$175,000)	
Revenues Total: Department: 4234 - Minimal Offenders' Unit	\$0	\$0	\$0	(\$226,200)	(\$226,200)	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	0	0	0	49,993	49,993	
510.20.100 Wages Represented - Fund: 100	0	0	0	2,452,706	2,452,706	
510.35.100 Wages Overtime - Fund: 100	0	0	0	250,000	250,000	
510.40.100 Wages Shift Differential - Fund: 100	0	0	0	42,500	42,500	
510.45.100 Wages Holiday Pay - Fund: 100	0	0	0	200,000	200,000	
510.50.100 Wages Longevity - Fund: 100	0	0	0	18,900	18,900	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	0	0	0	155,178	155,178	
520.15.100 Payroll Taxes Medicare - Fund: 100	0	0	0	36,281	36,281	
520.20.100 Payroll Taxes Unemployment - Fund: 100	0	0	0	33,000	33,000	
530.10.100 Benefits Health Care Opt Out - Fund: 100	0	0	0	6,000	6,000	
530.15.100 Benefits Uniform Allowance - Fund: 100	0	0	0	11,400	11,400	
530.30.100 Benefits Health Insurance - Fund: 100	0	0	0	625,133	625,133	
530.40.100 Benefits Life Insurance - Fund: 100	0	0	0	6,325	6,325	
530.45.100 Benefits Retirement - Fund: 100	0	0	0	463,000	394,176	(68,824)
Account Classification Total: 500 - Personnel Costs	\$0	\$0	\$0	\$4,350,416	\$4,281,592	(\$68,824)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	0	0	0	10,000	10,000	
540.43.100 Clothing & Uniforms - Fund: 100	0	0	0	24,225	24,225	
540.46.100 Linens - Fund: 100	0	0	0	450	450	
540.49.100 Laundry Supplies - Fund: 100	0	0	0	2,500	2,500	
540.52.100 Kitchen & Groceries - Fund: 100	0	0	0	307,969	307,969	
540.58.100 Inmate Clothing - Fund: 100	0	0	0	5,000	5,000	
540.61.100 Inmate Supplies - Fund: 100	0	0	0	40,000	40,000	
540.70.100 Small Tools and Minor Equipment - Fund: 100	0	0	0	600	600	
550.27.100 Travel Expense - Fund: 100	0	0	0	320	320	
550.29.100 Mileage Reimbursement - Fund: 100	0	0	0	400	400	
550.32.100 Printing - Fund: 100	0	0	0	300	300	
550.38.100 Electricity - Fund: 100	0	0	0	62,500	62,500	
550.40.100 Gas - Fund: 100	0	0	0	10,000	10,000	
550.41.100 Sewer - Fund: 100	0	0	0	9,750	9,750	
550.42.100 Sanitation - Fund: 100	0	0	0	10,250	10,250	
550.43.100 Water - Fund: 100	0	0	0	37,500	37,500	
550.45.100 Repairs / Maintenance - Buildings - Fund: 100	0	0	0	4,500	4,500	
550.46.100 Repairs / Maintenance - Pest Control - Fund: 100	0	0	0	200	200	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	0	0	0	18,000	18,000	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.48.100 Repairs / Maintenance - Misc - Fund: 100	0	0	0	1,800	1,800	
Account Classification Total: 510 - Non-Personnel Costs	\$0	\$0	\$0	\$546,264	\$546,264	
Expenditures Total: Department: 4234 - Minimal Offenders' Unit	\$0	\$0	\$0	\$4,896,680	\$4,827,856	(\$68,824)
Department Total: 4234 - Minimal Offenders' Unit	\$0	\$0	\$0	\$4,670,480	\$4,601,656	(\$68,824)
Department: 4235 - LCCF						
410 - Fees						
415.36.100 Processing fee - Fund: 100	0	0	0	(175,000)	(175,000)	
415.60.100 Room and Board - Fund: 100	0	0	0	(1,500)	(1,500)	
415.67.100 Lost ID Badge Fee - Fund: 100	0	0	0	(100)	(100)	
415.68.100 Medical Records Fee - Fund: 100	0	0	0	(500)	(500)	
Account Classification Total: 410 - Fees	\$0	\$0	\$0	(\$177,100)	(\$177,100)	
420 - Fines						
425.35.100 Damage Restitution - Fund: 100	0	0	0	(300)	(300)	
425.40.100 Misconducts - Fund: 100	0	0	0	(3,500)	(3,500)	
Account Classification Total: 420 - Fines	\$0	\$0	\$0	(\$3,800)	(\$3,800)	
440 - Grants						
435.16.100 State - Department of Corrections - Fund: 100	0	0	0	(75,000)	(75,000)	
440.14.100 Grant - Department of Corrections - Fund: 100	0	0	0	(125,000)	(125,000)	
440.56.100 US Department of Justice - Fund: 100	0	0	0	(6,000)	(6,000)	
Account Classification Total: 440 - Grants	\$0	\$0	\$0	(\$206,000)	(\$206,000)	
470 - Reimbursements						
460.16.100 Inmate Medical Copayment - Fund: 100	0	0	0	(20,000)	(20,000)	
460.19.100 Social Security Checks - Fund: 100	0	0	0	(12,000)	(12,000)	
Account Classification Total: 470 - Reimbursements	\$0	\$0	\$0	(\$32,000)	(\$32,000)	
490 - Other						
445.10.100 Other Income - Fund: 100	0	0	0	(10,000)	(10,000)	
Account Classification Total: 490 - Other	\$0	\$0	\$0	(\$10,000)	(\$10,000)	
Revenues Total: Department: 4235 - LCCF	\$0	\$0	\$0	(\$428,900)	(\$428,900)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	0	0	0	900,967	900,967	
510.20.100 Wages Represented - Fund: 100	0	0	0	11,220,989	11,220,989	
510.35.100 Wages Overtime - Fund: 100	0	0	0	1,200,000	1,200,000	
510.40.100 Wages Shift Differential - Fund: 100	0	0	0	126,500	126,500	
510.45.100 Wages Holiday Pay - Fund: 100	0	0	0	595,000	595,000	
510.50.100 Wages Longevity - Fund: 100	0	0	0	130,500	130,500	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	0	0	0	751,530	751,530	
520.15.100 Payroll Taxes Medicare - Fund: 100	0	0	0	175,808	175,808	
520.20.100 Payroll Taxes Unemployment - Fund: 100	0	0	0	142,200	142,200	
530.10.100 Benefits Health Care Opt Out - Fund: 100	0	0	0	15,000	15,000	
530.15.100 Benefits Uniform Allowance - Fund: 100	0	0	0	110,225	110,225	
530.20.100 Benefits Sick Leave Buy Back - Fund: 100	0	0	0	50,000	50,000	
530.25.100 Benefits Leave Buy Back (Union) - Fund: 100	0	0	0	6,000	6,000	
530.30.100 Benefits Health Insurance - Fund: 100	0	0	0	2,695,365	2,695,365	
530.40.100 Benefits Life Insurance - Fund: 100	0	0	0	27,140	27,140	
530.45.100 Benefits Retirement - Fund: 100	0	0	0	2,242,621	1,909,258	(333,363)
Account Classification Total: 500 - Personnel Costs	\$0	\$0	\$0	\$20,389,845	\$20,056,482	(\$333,363)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	0	0	0	20,000	20,000	
540.43.100 Clothing & Uniforms - Fund: 100	0	0	0	40,400	40,400	
540.46.100 Linens - Fund: 100	0	0	0	1,050	1,050	
540.49.100 Laundry Supplies - Fund: 100	0	0	0	22,500	22,500	
540.52.100 Kitchen & Groceries - Fund: 100	0	0	0	704,906	704,906	
540.58.100 Inmate Clothing - Fund: 100	0	0	0	20,000	20,000	
540.61.100 Inmate Supplies - Fund: 100	0	0	0	120,000	120,000	
540.64.100 Vehicle Fuel - Gas - Fund: 100	0	0	0	7,500	7,500	
540.70.100 Small Tools and Minor Equipment - Fund: 100	0	0	0	5,400	5,400	
540.73.100 Postage - Fund: 100	0	0	0	400	400	
550.22.100 Telephone - Fund: 100	0	0	0	19,500	19,500	
550.27.100 Travel Expense - Fund: 100	0	0	0	640	640	
550.29.100 Mileage Reimbursement - Fund: 100	0	0	0	3,200	3,200	
550.32.100 Printing - Fund: 100	0	0	0	2,700	2,700	
550.38.100 Electricity - Fund: 100	0	0	0	187,500	187,500	
550.40.100 Gas - Fund: 100	0	0	0	30,000	30,000	
550.41.100 Sewer - Fund: 100	0	0	0	29,250	29,250	
550.42.100 Sanitation - Fund: 100	0	0	0	30,750	30,750	
550.43.100 Water - Fund: 100	0	0	0	112,500	112,500	
550.45.100 Repairs / Maintenance - Buildings - Fund: 100	0	0	0	40,500	40,500	
550.46.100 Repairs / Maintenance - Pest Control - Fund: 100	0	0	0	1,800	1,800	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	0	0	0	162,000	162,000	
550.48.100 Repairs / Maintenance - Misc - Fund: 100	0	0	0	16,200	16,200	
560.60.100 Dues / Memberships - Fund: 100	0	0	0	90	90	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	0	0	0	12,000	12,000	
Account Classification Total: 510 - Non-Personnel Costs	\$0	\$0	\$0	\$1,590,786	\$1,590,786	
Expenditures Total: Department: 4235 - LCCF	\$0	\$0	\$0	\$21,980,631	\$21,647,268	(\$333,363)
Department Total: 4235 - LCCF	\$0	\$0	\$0	\$21,551,731	\$21,218,368	(\$333,363)
Revenues Total: Division: 40 - Correctional Services	(\$547,932)	(\$648,663)	(\$522,732)	(\$655,100)	(\$655,100)	
Expenditures Total: Division: 40 - Correctional Services	\$29,489,438	\$30,418,750	\$30,566,891	\$31,730,083	\$31,319,644	(\$410,439)
DIVISION TOTAL: 40 - CORRECTIONAL SERVICES	\$28,941,506	\$29,770,087	\$30,044,159	\$31,074,983	\$30,664,544	(\$410,439)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 50 - OPERATIONAL SERVICES						
Department: 4171 - Planning and Zoning						
410 - Fees						
405.30.100 Subdivision/Land Develop Fees - Fund: 100	(66,000)	(74,400)	(68,000)	(160,000)	(160,000)	
405.34.100 Zoning Permits - Fund: 100	(29,000)	(25,985)	(29,000)	(29,000)	(29,000)	
405.36.100 Zoning Applications - Fund: 100	(15,000)	(15,895)	(17,000)	(19,000)	(19,000)	
Account Classification Total: 410 - Fees	(\$110,000)	(\$116,280)	(\$114,000)	(\$208,000)	(\$208,000)	
440 - Grants						
435.12.100 PennDot - Fund: 100	(27,558)	(26,998)	(37,879)	(33,500)	(33,500)	
435.24.100 Department of Agriculture - Fund: 100	(30,084)	(12,316)	(8,849)	(5,953)	(5,953)	
435.30.100 PADCED - Fund: 100	(4,800)	(8,000)	0	0	0	
440.12.100 Emergency Management Agency - Fund: 100	(45,000)	0	(45,000)	0	0	
440.36.100 Technical Study - Fund: 100	(65,000)	(60,165)	(78,308)	(60,000)	(60,000)	
440.38.100 Highway - Fund: 100	(183,777)	(161,422)	(233,738)	(194,000)	(194,000)	
440.50.100 PEMA - Fund: 100	(13,200)	0	(13,200)	0	0	
Account Classification Total: 440 - Grants	(\$369,419)	(\$268,901)	(\$416,974)	(\$293,453)	(\$293,453)	
460 - Interest						
455.13.514 Interest Income - Fund: 514 - Agriculture Easment Purchase Pro	0	(5,418)	0	0	0	
Account Classification Total: 460 - Interest	\$0	(\$5,418)	\$0	\$0	\$0	
490 - Other						
445.10.100 Other Income - Fund: 100	(4,000)	(3,677)	(4,000)	(5,000)	(5,000)	
Account Classification Total: 490 - Other	(\$4,000)	(\$3,677)	(\$4,000)	(\$5,000)	(\$5,000)	
Revenues Total: Department: 4171 - Planning and Zoning	(\$483,419)	(\$394,277)	(\$534,974)	(\$506,453)	(\$506,453)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	112,968	103,438	137,275	137,275	137,275	
510.20.100 Wages Represented - Fund: 100	74,920	62,737	59,113	59,113	59,113	
510.45.100 Wages Holiday Pay - Fund: 100	0	(161)	0	0	0	
510.50.100 Wages Longevity - Fund: 100	250	250	250	250	250	
510.70.100 Local Tax Refund Expense - Fund: 100	0	0	0	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	11,526	9,833	13,723	12,192	12,192	
520.15.100 Payroll Taxes Medicare - Fund: 100	2,696	2,223	3,209	2,851	2,851	
520.20.100 Payroll Taxes Unemployment - Fund: 100	2,285	2,349	3,000	3,000	3,000	
530.20.100 Benefits Sick Leave Buy Back - Fund: 100	0	0	24,946	0	0	
530.30.100 Benefits Health Insurance - Fund: 100	57,500	59,505	66,524	43,057	43,057	
530.40.100 Benefits Life Insurance - Fund: 100	575	479	575	700	700	
530.45.100 Benefits Retirement - Fund: 100	23,794	22,455	29,095	36,332	30,931	(5,401)
Account Classification Total: 500 - Personnel Costs	\$286,514	\$263,107	\$337,710	\$294,770	\$289,369	(\$5,401)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	1,005	749	1,125	1,000	1,000	
540.64.100 Vehicle Fuel - Gas - Fund: 100	1,500	1,174	1,575	1,600	1,600	
540.70.100 Small Tools and Minor Equipment - Fund: 100	2,500	1,740	2,500	4,000	4,000	
540.73.100 Postage - Fund: 100	5,675	5,544	6,100	6,400	6,400	
550.15.100 Other Contractual Services - Fund: 100	56,980	50,613	50,900	0	0	
550.18.100 Engineering / Architectural - Fund: 100	84,475	24,330	106,450	0	0	
550.27.100 Travel Expense - Fund: 100	450	304	400	400	400	
550.29.100 Mileage Reimbursement - Fund: 100	1,300	759	1,000	1,000	1,000	
550.30.100 Advertising - Fund: 100	3,800	1,103	2,500	2,500	2,500	
550.32.100 Printing - Fund: 100	3,200	2,780	3,000	3,000	3,000	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	1,000	797	1,500	1,500	1,500	
550.48.100 Repairs / Maintenance - Misc - Fund: 100	1,500	1,500	1,500	1,500	1,500	
550.53.100 Rent of Buildings - Fund: 100	16,800	16,800	16,800	16,800	16,800	
550.63.100 Insurance - Auto - Fund: 100	664	663	730	803	803	
550.72.100 Repairs / Maintenance - Vehicle - Fund: 100	500	62	500	500	500	
560.30.100 Zoning Hearing Board - Fund: 100	2,000	1,450	2,000	2,000	2,000	
560.31.100 Agricultural Program - Fund: 100	23,864	7,137	7,399	10,000	10,000	
560.60.100 Dues / Memberships - Fund: 100	250	0	0	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$207,463	\$117,505	\$205,979	\$53,003	\$53,003	
Expenditures Total: Department: 4171 - Planning and Zoning	\$493,977	\$380,612	\$543,689	\$347,773	\$342,372	(\$5,401)
Department Total: 4171 - Planning and Zoning	\$10,558	(\$13,665)	\$8,715	(\$158,680)	(\$164,081)	(\$5,401)
Department: 4174 - Building and Grounds						
440 - Grants						
440.34.203 US Department of Education - Fund: 203 - 2009 ARRA US DOE	(50,000)	0	0	0	0	
Account Classification Total: 440 - Grants	(\$50,000)	\$0	\$0	\$0	\$0	
460 - Interest						
455.13.203 Interest Income - Fund: 203 - 2009 ARRA US DOE	(50)	(0)	0	0	0	
Account Classification Total: 460 - Interest	(\$50)	(\$0)	\$0	\$0	\$0	
470 - Reimbursements						
460.28.100 Expense Reimbursement - Fund: 100	(15,917)	(17,294)	(17,000)	(17,000)	(17,000)	
Account Classification Total: 470 - Reimbursements	(\$15,917)	(\$17,294)	(\$17,000)	(\$17,000)	(\$17,000)	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
490 - Other						
445.10.100 Other Income - Fund: 100	(100)	(512)	(100)	(100)	(100)	
Account Classification Total: 490 - Other	(\$100)	(\$512)	(\$100)	(\$100)	(\$100)	
Revenues Total: Department: 4174 - Building and Grounds	(\$66,067)	(\$17,806)	(\$17,100)	(\$17,100)	(\$17,100)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	0	336	0	0	0	
510.20.100 Wages Represented - Fund: 100	572,643	562,630	484,688	484,688	484,688	
510.35.100 Wages Overtime - Fund: 100	6,000	8,093	6,600	6,600	6,600	
510.40.100 Wages Shift Differential - Fund: 100	8,132	8,212	8,132	6,845	6,845	
510.45.100 Wages Holiday Pay - Fund: 100	0	(336)	0	0	0	
510.50.100 Wages Longevity - Fund: 100	7,000	6,250	6,000	7,750	7,750	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	36,031	35,113	31,352	32,678	31,364	(1,314)
520.15.100 Payroll Taxes Medicare - Fund: 100	8,427	7,996	7,332	7,641	7,334	(307)
520.20.100 Payroll Taxes Unemployment - Fund: 100	9,140	10,601	12,000	10,200	10,200	
530.10.100 Benefits Health Care Opt Out - Fund: 100	1,500	1,500	0	0	0	
530.30.100 Benefits Health Insurance - Fund: 100	218,500	239,755	226,185	187,326	187,326	
530.40.100 Benefits Life Insurance - Fund: 100	2,300	2,108	1,955	2,380	2,380	
530.45.100 Benefits Retirement - Fund: 100	73,299	80,734	71,807	89,666	76,337	(13,329)
Account Classification Total: 500 - Personnel Costs	\$942,972	\$962,992	\$856,051	\$835,774	\$820,824	(\$14,950)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	25,795	25,508	20,250	3,000	3,000	
540.16.100 Material & Supply Requisition - Fund: 100	0	1,015	0	22,000	22,000	
540.64.100 Vehicle Fuel - Gas - Fund: 100	3,400	2,445	3,500	3,500	3,500	
540.70.100 Small Tools and Minor Equipment - Fund: 100	725	724	1,300	1,300	1,300	
540.73.100 Postage - Fund: 100	30	1	20	20	20	
550.22.100 Telephone - Fund: 100	1,300	971	1,300	1,300	1,300	
550.38.100 Electricity - Fund: 100	431,000	431,000	431,000	550,000	550,000	
550.40.100 Gas - Fund: 100	31,500	25,295	33,500	31,500	31,500	
550.41.100 Sewer - Fund: 100	12,000	11,873	12,000	12,000	12,000	
550.43.100 Water - Fund: 100	38,000	38,190	36,000	36,000	36,000	
550.45.100 Repairs / Maintenance - Buildings - Fund: 100	30,000	26,531	30,000	40,000	40,000	
550.46.100 Repairs / Maintenance - Pest Control - Fund: 100	4,000	3,420	4,000	4,000	4,000	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	50,669	44,624	50,700	50,700	50,700	
550.48.100 Repairs / Maintenance - Misc - Fund: 100	2,000	3,213	2,000	2,000	2,000	
550.52.100 Janitorial Services - Fund: 100	1,146	2,026	1,500	1,500	1,500	
550.63.100 Insurance - Auto - Fund: 100	1,574	1,573	1,731	1,900	1,900	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	200	0	200	200	200	
Account Classification Total: 510 - Non-Personnel Costs	\$633,339	\$618,409	\$629,001	\$760,920	\$760,920	
550 - Other						
599.13.203 General Construction Contracts - Fund: 203 - 2009 ARRA US DOE	50,050	0	0	0	0	
Account Classification Total: 550 - Other	\$50,050	\$0	\$0	\$0	\$0	
560 - Capital Assets						
599.46.100 Machinery and Equipment > \$5000 - Fund: 100	0	0	30,000	10,000	10,000	
Account Classification Total: 560 - Capital Assets	\$0	\$0	\$30,000	\$10,000	\$10,000	
Expenditures Total: Department: 4174 - Building and Grounds	\$1,626,361	\$1,581,401	\$1,515,052	\$1,606,694	\$1,591,744	(\$14,950)
Department Total: 4174 - Building and Grounds	\$1,560,294	\$1,563,595	\$1,497,952	\$1,589,594	\$1,574,644	(\$14,950)
Department: 4175 - Security						
410 - Fees						
415.75.100 Shared Security Services - Fund: 100	(162,000)	(150,435)	(162,000)	(162,000)	(162,000)	
Account Classification Total: 410 - Fees	(\$162,000)	(\$150,435)	(\$162,000)	(\$162,000)	(\$162,000)	
Revenues Total: Department: 4175 - Security	(\$162,000)	(\$150,435)	(\$162,000)	(\$162,000)	(\$162,000)	
500 - Personnel Costs						
510.20.100 Wages Represented - Fund: 100	421,078	440,986	367,719	367,719	367,719	
510.35.100 Wages Overtime - Fund: 100	0	15,434	25,000	25,000	25,000	
510.40.100 Wages Shift Differential - Fund: 100	0	427	700	700	700	
510.50.100 Wages Longevity - Fund: 100	1,000	750	750	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	26,169	27,081	24,454	22,798	22,798	
520.15.100 Payroll Taxes Medicare - Fund: 100	6,120	6,123	5,719	5,329	5,329	
520.20.100 Payroll Taxes Unemployment - Fund: 100	7,769	9,776	10,200	9,000	9,000	
530.15.100 Benefits Uniform Allowance - Fund: 100	0	1,907	4,550	0	0	
530.30.100 Benefits Health Insurance - Fund: 100	195,500	223,982	199,575	137,566	137,566	
530.40.100 Benefits Life Insurance - Fund: 100	1,955	1,792	1,725	2,100	2,100	
530.45.100 Benefits Retirement - Fund: 100	53,808	64,451	54,478	68,028	57,916	(10,112)
Account Classification Total: 500 - Personnel Costs	\$713,399	\$792,709	\$694,870	\$638,240	\$628,128	(\$10,112)

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	8,328	4,280	10,000	1,000	1,000	
540.16.100 Material & Supply Requisition - Fund: 100	0	1,231	0	9,000	9,000	
540.43.100 Clothing & Uniforms - Fund: 100	5,525	5,289	5,200	5,200	5,200	
540.64.100 Vehicle Fuel - Gas - Fund: 100	6,300	4,557	6,300	6,300	6,300	
540.73.100 Postage - Fund: 100	0	5,941	50	50	50	
550.22.100 Telephone - Fund: 100	900	900	900	900	900	
550.34.100 Insurance - Liability / Casualty - Fund: 100	12,879	9,072	9,980	9,980	9,980	
550.57.100 Lease / Machinery & Equipment - Fund: 100	6,000	0	6,000	6,000	6,000	
550.63.100 Insurance - Auto - Fund: 100	1,676	1,573	1,731	1,905	1,905	
550.72.100 Repairs / Maintenance - Vehicle - Fund: 100	0	0	2,000	2,000	2,000	
Account Classification Total: 510 - Non-Personnel Costs	\$41,608	\$32,844	\$42,161	\$42,335	\$42,335	
Expenditures Total: Department: 4175 - Security	\$755,007	\$825,553	\$737,031	\$680,575	\$670,463	(\$10,112)
Department Total: 4175 - Security	\$593,007	\$675,118	\$575,031	\$518,575	\$508,463	(\$10,112)
Department: 4177 - Boiler Plant						
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	49,446	34,000	34,000	34,000	34,000	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	3,066	1,980	2,108	2,108	2,108	
520.15.100 Payroll Taxes Medicare - Fund: 100	717	443	493	493	493	
520.20.100 Payroll Taxes Unemployment - Fund: 100	457	530	600	600	600	
530.30.100 Benefits Health Insurance - Fund: 100	11,500	13,427	13,305	15,932	15,932	
530.40.100 Benefits Life Insurance - Fund: 100	115	105	115	140	140	
530.45.100 Benefits Retirement - Fund: 100	6,330	4,979	5,037	6,290	5,355	(935)
Account Classification Total: 500 - Personnel Costs	\$71,631	\$55,465	\$55,658	\$59,563	\$58,628	(\$935)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	1,767	62	75	75	75	
540.70.100 Small Tools and Minor Equipment - Fund: 100	1,500	0	1,500	1,500	1,500	
550.22.100 Telephone - Fund: 100	1,800	1,407	1,800	1,800	1,800	
550.29.100 Mileage Reimbursement - Fund: 100	120	0	0	0	0	
550.30.100 Advertising - Fund: 100	100	0	100	100	100	
550.38.100 Electricity - Fund: 100	7,700	7,700	7,700	10,000	10,000	
550.40.100 Gas - Fund: 100	158,300	157,625	160,000	185,000	185,000	
550.41.100 Sewer - Fund: 100	3,500	1,380	3,500	3,500	3,500	
550.43.100 Water - Fund: 100	5,500	4,675	5,900	10,000	10,000	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	19,000	19,778	20,400	20,400	20,400	
550.48.100 Repairs / Maintenance - Misc - Fund: 100	500	268	500	500	500	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560.27.100 Permits - Fund: 100	500	375	0	150	150	
560.28.100 Inspection Fees - Fund: 100	150	176	500	500	500	
560.29.100 Licensing Fees - Fund: 100	250	0	250	250	250	
Account Classification Total: 510 - Non-Personnel Costs	\$200,687	\$193,446	\$202,225	\$233,775	\$233,775	
Expenditures Total: Department: 4177 - Boiler Plant	\$272,318	\$248,911	\$257,883	\$293,338	\$292,403	(\$935)
Department Total: 4177 - Boiler Plant	\$272,318	\$248,911	\$257,883	\$293,338	\$292,403	(\$935)
Department: 4286 - Luzerne County 911						
440 - Grants						
435.36.250 PEMA 9-1-1 Wireless - Fund: 250 - Luzerne County 911 Wireless	0	0	(2,065,163)	(2,400,000)	(2,374,243)	25,757
435.37.240 PEMA 9-1-1 Wire - Fund: 240 - Luzerne County 911 Wire	0	0	(2,064,375)	(2,100,000)	(2,076,588)	23,412
Account Classification Total: 440 - Grants	\$0	\$0	(\$4,129,538)	(\$4,500,000)	(\$4,450,831)	\$49,169
450 - Transfers						
450.80.220 Cash Balance Carry Forward - Fund: 220 - 911 Construction	0	0	(500,000)	(350,000)	(350,000)	
450.80.240 Cash Balance Carry Forward - Fund: 240 - Luzerne County 911 Wire	0	0	(71,500)	(70,000)	(70,000)	
450.80.250 Cash Balance Carry Forward - Fund: 250 - Luzerne County 911 Wireless	0	0	(72,379)	(400,000)	(400,000)	
Account Classification Total: 450 - Transfers	\$0	\$0	(\$643,879)	(\$820,000)	(\$820,000)	
460 - Interest						
455.13.220 Interest Income - Fund: 220 - 911 Construction	0	0	(100)	(100)	(100)	
455.13.240 Interest Income - Fund: 240 - Luzerne County 911 Wire	0	0	0	(14)	(14)	
455.13.250 Interest Income - Fund: 250 - Luzerne County 911 Wireless	0	0	0	(500)	(500)	
455.19.220 Interest Income - NOW - Fund: 220 - 911 Construction	0	0	(600)	0	0	
Account Classification Total: 460 - Interest	\$0	\$0	(\$700)	(\$614)	(\$614)	
470 - Reimbursements						
460.28.100 Expense Reimbursement - Fund: 100	0	0	(21,000)	(21,000)	(21,000)	
460.31.240 Special Expense Reimbursement - Fund: 240 - Luzerne County 911 Wire	0	0	(29,000)	(29,000)	(29,000)	
Account Classification Total: 470 - Reimbursements	\$0	\$0	(\$50,000)	(\$50,000)	(\$50,000)	
Revenues Total: Department: 4286 - Luzerne County 911	\$0	\$0	(\$4,824,117)	(\$5,370,614)	(\$5,321,445)	\$49,169

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	0	0	43,624	100,000	100,000	
510.15.240 Wages Non-Represented - Fund: 240 - Luzerne County 911 Wire	0	0	249,782	269,500	269,500	
510.15.250 Wages Non-Represented - Fund: 250 - Luzerne County 911 Wireless	0	0	288,948	415,000	415,000	
510.20.100 Wages Represented - Fund: 100	0	0	687,278	632,000	632,000	
510.20.240 Wages Represented - Fund: 240 - Luzerne County 911 Wire	0	0	649,250	649,250	649,250	
510.20.250 Wages Represented - Fund: 250 - Luzerne County 911 Wireless	0	0	639,430	1,049,325	1,049,325	
510.35.100 Wages Overtime - Fund: 100	0	0	135,000	135,000	135,000	
510.40.100 Wages Shift Differential - Fund: 100	0	0	42,000	42,000	42,000	
510.45.100 Wages Holiday Pay - Fund: 100	0	0	192,000	192,000	192,000	
510.50.100 Wages Longevity - Fund: 100	0	0	4,500	4,500	4,500	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	0	0	56,681	66,355	66,355	
520.10.240 Payroll Taxes Social Security - FICA - Fund: 240 - Luzerne County 911 Wire	0	0	17,426	17,426	17,426	
520.10.250 Payroll Taxes Social Security - FICA - Fund: 250 - Luzerne County 911 Wireless	0	0	108,267	108,267	108,267	
520.15.100 Payroll Taxes Medicare - Fund: 100	0	0	35,053	38,270	38,270	
520.15.240 Payroll Taxes Medicare - Fund: 240 - Luzerne County 911 Wire	0	0	3,937	3,930	3,930	
520.15.250 Payroll Taxes Medicare - Fund: 250 - Luzerne County 911 Wireless	0	0	3,664	3,664	3,664	
520.20.100 Payroll Taxes Unemployment - Fund: 100	0	0	38,599	43,800	43,800	
520.20.240 Payroll Taxes Unemployment - Fund: 240 - Luzerne County 911 Wire	0	0	3,938	3,938	3,938	
520.20.250 Payroll Taxes Unemployment - Fund: 250 - Luzerne County 911 Wireless	0	0	3,664	3,664	3,664	
530.10.100 Benefits Health Care Opt Out - Fund: 100	0	0	10,500	10,500	10,500	
530.30.100 Benefits Health Insurance - Fund: 100	0	0	319,671	113,473	113,473	
530.30.240 Benefits Health Insurance - Fund: 240 - Luzerne County 911 Wire	0	0	364,512	364,512	364,512	
530.30.250 Benefits Health Insurance - Fund: 250 - Luzerne County 911 Wireless	0	0	247,168	315,371	315,371	
530.40.100 Benefits Life Insurance - Fund: 100	0	0	1,253	1,260	1,260	
530.40.240 Benefits Life Insurance - Fund: 240 - Luzerne County 911 Wire	0	0	3,938	3,938	3,938	
530.40.250 Benefits Life Insurance - Fund: 250 - Luzerne County 911 Wireless	0	0	3,664	3,664	3,664	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
530.45.100 Benefits Retirement - Fund: 100	0	0	94,688	144,523	123,040	(21,483)
530.45.240 Benefits Retirement - Fund: 240 - Luzerne County 911 Wire	0	0	157,500	157,500	134,088	(23,412)
530.45.250 Benefits Retirement - Fund: 250 - Luzerne County 911 Wireless	0	0	126,826	173,273	147,516	(25,757)
Account Classification Total: 500 - Personnel Costs	\$0	\$0	\$4,532,759	\$5,065,903	\$4,995,251	(\$70,652)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	0	0	7,500	7,500	7,500	
540.14.240 Office Supplies - Fund: 240 - Luzerne County 911 Wire	0	0	4,800	4,800	4,800	
540.14.250 Office Supplies - Fund: 250 - Luzerne County 911 Wireless	0	0	4,000	5,000	5,000	
540.40.100 Cleaning Supplies - Fund: 100	0	0	2,000	2,000	2,000	
540.64.100 Vehicle Fuel - Gas - Fund: 100	0	0	11,000	10,000	10,000	
540.70.100 Small Tools and Minor Equipment - Fund: 100	0	0	300	300	300	
540.70.240 Small Tools and Minor Equipment - Fund: 240 - Luzerne County 911 Wire	0	0	1,020	1,020	1,020	
540.73.100 Postage - Fund: 100	0	0	2,500	2,500	2,500	
540.73.240 Postage - Fund: 240 - Luzerne County 911 Wire	0	0	100	100	100	
540.73.250 Postage - Fund: 250 - Luzerne County 911 Wireless	0	0	1,300	2,000	2,000	
550.15.100 Other Contractual Services - Fund: 100	0	0	2,500	2,500	2,500	
550.15.220 Other Contractual Services - Fund: 220 - 911 Construction	0	0	500,700	350,100	350,100	
550.15.240 Other Contractual Services - Fund: 240 - Luzerne County 911 Wire	0	0	221,000	276,000	276,000	
550.15.250 Other Contractual Services - Fund: 250 - Luzerne County 911 Wireless	0	0	218,650	225,000	225,000	
550.17.240 Management / Consulting Services - Fund: 240 - Luzerne County 911 Wire	0	0	40,000	40,000	40,000	
550.19.100 Special Legal Services - Fund: 100	0	0	5,000	5,000	5,000	
550.19.240 Special Legal Services - Fund: 240 - Luzerne County 911 Wire	0	0	1,200	1,200	1,200	
550.22.100 Telephone - Fund: 100	0	0	1,000	1,000	1,000	
550.22.240 Telephone - Fund: 240 - Luzerne County 911 Wire	0	0	200,000	200,000	200,000	
550.22.250 Telephone - Fund: 250 - Luzerne County 911 Wireless	0	0	138,000	140,000	140,000	
550.24.240 Freight & Express Charges - Fund: 240 - Luzerne County 911 Wire	0	0	1,000	1,000	1,000	
550.27.100 Travel Expense - Fund: 100	0	0	3,500	3,500	3,500	
550.30.100 Advertising - Fund: 100	0	0	500	500	500	
550.32.100 Printing - Fund: 100	0	0	100	100	100	
550.32.240 Printing - Fund: 240 - Luzerne County 911 Wire	0	0	300	300	300	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.32.250 Printing - Fund: 250 - Luzerne County 911 Wireless	0	0	206	272	272	
550.34.240 Insurance - Liability / Casualty - Fund: 240 - Luzerne County 911 Wire	0	0	22,500	22,500	22,500	
550.38.100 Electricity - Fund: 100	0	0	75,000	85,000	85,000	
550.40.100 Gas - Fund: 100	0	0	14,000	14,000	14,000	
550.41.100 Sewer - Fund: 100	0	0	675	675	675	
550.43.100 Water - Fund: 100	0	0	1,800	1,800	1,800	
550.45.100 Repairs / Maintenance - Buildings - Fund: 100	0	0	15,500	15,500	15,500	
550.45.240 Repairs / Maintenance - Buildings - Fund: 240 - Luzerne County 911 Wire	0	0	1,000	1,000	1,000	
550.45.250 Repairs / Maintenance - Buildings - Fund: 250 - Luzerne County 911 Wireless	0	0	2,000	2,500	2,500	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	0	0	7,000	7,000	7,000	
550.48.100 Repairs / Maintenance - Misc - Fund: 100	0	0	11,000	11,000	11,000	
550.48.240 Repairs / Maintenance - Misc - Fund: 240 - Luzerne County 911 Wire	0	0	1,800	1,200	1,200	
550.56.240 Site Rental - Fund: 240 - Luzerne County 911 Wire	0	0	50,000	50,000	50,000	
550.63.100 Insurance - Auto - Fund: 100	0	0	4,217	4,640	4,640	
550.72.100 Repairs / Maintenance - Vehicle - Fund: 100	0	0	7,000	7,000	7,000	
560.02.240 Indirect Cost Allocation - Fund: 240 - Luzerne County 911 Wire	0	0	21,000	21,000	21,000	
560.23.100 Background Check - Fund: 100	0	0	1,500	1,500	1,500	
560.24.240 Interpreter Service - Fund: 240 - Luzerne County 911 Wire	0	0	4,000	4,000	4,000	
560.24.250 Interpreter Service - Fund: 250 - Luzerne County 911 Wireless	0	0	1,700	2,000	2,000	
560.28.240 Inspection Fees - Fund: 240 - Luzerne County 911 Wire	0	0	2,700	2,700	2,700	
560.32.240 Addressing / Mapping - Fund: 240 - Luzerne County 911 Wire	0	0	2,000	2,000	2,000	
560.48.240 Public Information Programs - Fund: 240 - Luzerne County 911 Wire	0	0	5,000	5,000	5,000	
560.48.250 Public Information Programs - Fund: 250 - Luzerne County 911 Wireless	0	0	3,400	5,000	5,000	
560.49.240 Fuel Tower Site PSAP - Fund: 240 - Luzerne County 911 Wire	0	0	2,500	2,500	2,500	
560.60.100 Dues / Memberships - Fund: 100	0	0	1,100	1,100	1,100	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	0	0	2,500	2,500	2,500	
560.64.240 Meeting / Conference/ Training Fees - Fund: 240 - Luzerne County 911 Wire	0	0	4,000	4,000	4,000	
560.65.240 Training - Fund: 240 - Luzerne County 911 Wire	0	0	37,000	37,000	37,000	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560.65.250 Training - Fund: 250 - Luzerne County 911 Wireless	0	0	27,000	31,500	31,500	
560.67.100 Miscellaneous Ineligible - Fund: 100	0	0	2,500	2,500	2,500	
560.68.240 Miscellaneous Expense - Fund: 240 - Luzerne County 911 Wire	0	0	51,673	51,700	51,700	
560.68.250 Miscellaneous Expense - Fund: 250 - Luzerne County 911 Wireless	0	0	212,275	115,000	115,000	
Account Classification Total: 510 - Non-Personnel Costs	\$0	\$0	\$1,963,516	\$1,796,507	\$1,796,507	
540 - Transfers						
590.34.240 Transfers - Fund: 240 - Luzerne County 911 Wire	0	0	40,000	0	0	
590.34.250 Transfers - Fund: 250 - Luzerne County 911 Wireless	0	0	107,380	200,000	200,000	
Account Classification Total: 540 - Transfers	\$0	\$0	\$147,380	\$200,000	\$200,000	
Expenditures Total: Department: 4286 - Luzerne County 911	\$0	\$0	\$6,643,655	\$7,062,410	\$6,991,758	(\$70,652)
Department Total: 4286 - Luzerne County 911	\$0	\$0	\$1,819,538	\$1,691,796	\$1,670,313	(\$21,483)
Department: 4287 - 911 Wire						
440 - Grants						
435.37.240 PEMA 9-1-1 Wire - Fund: 240 - Luzerne County 911 Wire	0	(2,029,784)	0	0	0	
Account Classification Total: 440 - Grants	\$0	(\$2,029,784)	\$0	\$0	\$0	
450 - Transfers						
450.80.240 Cash Balance Carry Forward - Fund: 240 - Luzerne County 911 Wire	(142,002)	0	0	0	0	
Account Classification Total: 450 - Transfers	(\$142,002)	\$0	\$0	\$0	\$0	
460 - Interest						
455.13.240 Interest Income - Fund: 240 - Luzerne County 911 Wire	(1,500)	(158)	0	0	0	
Account Classification Total: 460 - Interest	(\$1,500)	(\$158)	\$0	\$0	\$0	
470 - Reimbursements						
460.31.240 Special Expense Reimbursement - Fund: 240 - Luzerne County 911 Wire	(29,000)	(28,697)	0	0	0	
460.34.240 Wireline Surcharge - Fund: 240 - Luzerne County 911 Wire	(2,100,000)	0	0	0	0	
Account Classification Total: 470 - Reimbursements	(\$2,129,000)	(\$28,697)	\$0	\$0	\$0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
490 - Other						
445.10.240 Other Income - Fund: 240 - Luzerne County 911 Wire	0	(3,340)	0	0	0	
Account Classification Total: 490 - Other	\$0	(\$3,340)	\$0	\$0	\$0	
Revenues Total: Department: 4287 - 911 Wire	(\$2,272,502)	(\$2,061,980)	\$0	\$0	\$0	
500 - Personnel Costs						
510.15.240 Wages Non-Represented - Fund: 240 - Luzerne County 911 Wire	269,500	269,500	0	0	0	
510.20.240 Wages Represented - Fund: 240 - Luzerne County 911 Wire	649,250	649,250	0	0	0	
520.10.240 Payroll Taxes Social Security - FICA - Fund: 240 - Luzerne County 911 Wire	17,426	17,426	0	0	0	
520.15.240 Payroll Taxes Medicare - Fund: 240 - Luzerne County 911 Wire	3,938	3,938	0	0	0	
520.20.240 Payroll Taxes Unemployment - Fund: 240 - Luzerne County 911 Wire	3,938	3,938	0	0	0	
530.30.240 Benefits Health Insurance - Fund: 240 - Luzerne County 911 Wire	364,512	364,512	0	0	0	
530.40.240 Benefits Life Insurance - Fund: 240 - Luzerne County 911 Wire	3,938	3,938	0	0	0	
530.45.240 Benefits Retirement - Fund: 240 - Luzerne County 911 Wire	157,500	157,500	0	0	0	
Account Classification Total: 500 - Personnel Costs	\$1,470,002	\$1,470,002	\$0	\$0	\$0	
510 - Non-Personnel Costs						
540.14.240 Office Supplies - Fund: 240 - Luzerne County 911 Wire	4,800	2,728	0	0	0	
540.16.240 Material & Supply Requisition - Fund: 240 - Luzerne County 911 Wire	0	179	0	0	0	
540.70.240 Small Tools and Minor Equipment - Fund: 240 - Luzerne County 911 Wire	1,020	309	0	0	0	
540.73.240 Postage - Fund: 240 - Luzerne County 911 Wire	100	0	0	0	0	
550.15.240 Other Contractual Services - Fund: 240 - Luzerne County 911 Wire	289,000	179,132	0	0	0	
550.17.240 Management / Consulting Services - Fund: 240 - Luzerne County 911 Wire	75,000	185,932	0	0	0	
550.19.240 Special Legal Services - Fund: 240 - Luzerne County 911 Wire	1,200	0	0	0	0	
550.22.240 Telephone - Fund: 240 - Luzerne County 911 Wire	208,000	178,086	0	0	0	
550.24.240 Freight & Express Charges - Fund: 240 - Luzerne County 911 Wire	1,000	0	0	0	0	
550.32.240 Printing - Fund: 240 - Luzerne County 911 Wire	300	0	0	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.34.240 Insurance - Liability / Casualty - Fund: 240 - Luzerne County 911 Wire	22,500	0	0	0	0	
550.45.240 Repairs / Maintenance - Buildings - Fund: 240 - Luzerne County 911 Wire	1,000	0	0	0	0	
550.48.240 Repairs / Maintenance - Misc - Fund: 240 - Luzerne County 911 Wire	1,800	746	0	0	0	
550.56.240 Site Rental - Fund: 240 - Luzerne County 911 Wire	50,000	43,609	0	0	0	
560.02.240 Indirect Cost Allocation - Fund: 240 - Luzerne County 911 Wire	21,000	21,000	0	0	0	
560.23.240 Background Check - Fund: 240 - Luzerne County 911 Wire	1,500	0	0	0	0	
560.24.240 Interpreter Service - Fund: 240 - Luzerne County 911 Wire	4,000	1,176	0	0	0	
560.28.240 Inspection Fees - Fund: 240 - Luzerne County 911 Wire	2,700	472	0	0	0	
560.32.240 Addressing / Mapping - Fund: 240 - Luzerne County 911 Wire	2,000	693	0	0	0	
560.48.240 Public Information Programs - Fund: 240 - Luzerne County 911 Wire	5,000	1,089	0	0	0	
560.49.240 Fuel Tower Site PSAP - Fund: 240 - Luzerne County 911 Wire	2,500	330	0	0	0	
560.60.240 Dues / Memberships - Fund: 240 - Luzerne County 911 Wire	0	330	0	0	0	
560.64.240 Meeting / Conference/ Training Fees - Fund: 240 - Luzerne County 911 Wire	4,000	2,611	0	0	0	
560.65.240 Training - Fund: 240 - Luzerne County 911 Wire	37,000	23,472	0	0	0	
560.68.240 Miscellaneous Expense - Fund: 240 - Luzerne County 911 Wire	60,080	64,160	0	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$795,500	\$706,054	\$0	\$0	\$0	
540 - Transfers						
590.34.240 Transfers - Fund: 240 - Luzerne County 911 Wire	7,000	6,225	0	0	0	
Account Classification Total: 540 - Transfers	\$7,000	\$6,225	\$0	\$0	\$0	
Expenditures Total: Department: 4287 - 911 Wire	\$2,272,502	\$2,182,281	\$0	\$0	\$0	
Department Total: 4287 - 911 Wire	\$0	\$120,301	\$0	\$0	\$0	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
Department: 4288 - 911 Wireless						
440 - Grants						
435.36.250 PEMA 9-1-1 Wireless - Fund: 250 - Luzerne County 911 Wireless	(2,068,748)	(2,108,975)	0	0	0	
Account Classification Total: 440 - Grants	(\$2,068,748)	(\$2,108,975)	\$0	\$0	\$0	
450 - Transfers						
450.80.250 Cash Balance Carry Forward - Fund: 250 - Luzerne County 911 Wireless	(511,625)	0	0	0	0	
Account Classification Total: 450 - Transfers	(\$511,625)	\$0	\$0	\$0	\$0	
460 - Interest						
455.13.250 Interest Income - Fund: 250 - Luzerne County 911 Wireless	0	(663)	0	0	0	
Account Classification Total: 460 - Interest	\$0	(\$663)	\$0	\$0	\$0	
Revenues Total: Department: 4288 - 911 Wireless	(\$2,580,373)	(\$2,109,638)	\$0	\$0	\$0	
500 - Personnel Costs						
510.15.250 Wages Non-Represented - Fund: 250 - Luzerne County 911 Wireless	315,000	157,500	0	0	0	
510.20.250 Wages Represented - Fund: 250 - Luzerne County 911 Wireless	626,816	313,409	0	0	0	
520.10.250 Payroll Taxes Social Security - FICA - Fund: 250 - Luzerne County 911 Wireless	108,267	54,134	0	0	0	
520.15.250 Payroll Taxes Medicare - Fund: 250 - Luzerne County 911 Wireless	3,664	1,832	0	0	0	
520.20.250 Payroll Taxes Unemployment - Fund: 250 - Luzerne County 911 Wireless	3,664	1,832	0	0	0	
530.30.250 Benefits Health Insurance - Fund: 250 - Luzerne County 911 Wireless	247,168	123,584	0	0	0	
530.40.250 Benefits Life Insurance - Fund: 250 - Luzerne County 911 Wireless	3,664	1,832	0	0	0	
530.45.250 Benefits Retirement - Fund: 250 - Luzerne County 911 Wireless	126,826	63,413	0	0	0	
Account Classification Total: 500 - Personnel Costs	\$1,435,069	\$717,534	\$0	\$0	\$0	
510 - Non-Personnel Costs						
540.14.250 Office Supplies - Fund: 250 - Luzerne County 911 Wireless	1,630	330	0	0	0	
540.16.250 Material & Supply Requisition - Fund: 250 - Luzerne County 911 Wireless	0	592	0	0	0	
540.73.250 Postage - Fund: 250 - Luzerne County 911 Wireless	2,825	0	0	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.15.250 Other Contractual Services - Fund: 250 - Luzerne County 911 Wireless	218,650	177,732	0	0	0	
550.22.250 Telephone - Fund: 250 - Luzerne County 911 Wireless	110,575	134,627	0	0	0	
560.24.250 Interpreter Service - Fund: 250 - Luzerne County 911 Wireless	0	1,332	0	0	0	
560.64.250 Meeting / Conference/ Training Fees - Fund: 250 - Luzerne County 911 Wireless	0	690	0	0	0	
560.68.250 Miscellaneous Expense - Fund: 250 - Luzerne County 911 Wireless	300,000	19,464	0	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$633,680	\$334,768	\$0	\$0	\$0	
540 - Transfers						
590.34.250 Transfers - Fund: 250 - Luzerne County 911 Wireless	511,624	184,722	0	0	0	
Account Classification Total: 540 - Transfers	\$511,624	\$184,722	\$0	\$0	\$0	
Expenditures Total: Department: 4288 - 911 Wireless	\$2,580,373	\$1,237,024	\$0	\$0	\$0	
Department Total: 4288 - 911 Wireless	\$0	(\$872,613)	\$0	\$0	\$0	
Department: 4289 - 911 Construction						
450 - Transfers						
450.80.220 Cash Balance Carry Forward - Fund: 220 - 911 Construction	(298,500)	0	0	0	0	
Account Classification Total: 450 - Transfers	(\$298,500)	\$0	\$0	\$0	\$0	
460 - Interest						
455.13.220 Interest Income - Fund: 220 - 911 Construction	0	(160)	0	0	0	
455.19.220 Interest Income - NOW - Fund: 220 - 911 Construction	(1,500)	(729)	0	0	0	
Account Classification Total: 460 - Interest	(\$1,500)	(\$890)	\$0	\$0	\$0	
Revenues Total: Department: 4289 - 911 Construction	(\$300,000)	(\$890)	\$0	\$0	\$0	
510 - Non-Personnel Costs						
540.14.220 Office Supplies - Fund: 220 - 911 Construction	10,000	0	0	0	0	
550.17.220 Management / Consulting Services - Fund: 220 - 911 Construction	40,000	9,926	0	0	0	
550.45.220 Repairs / Maintenance - Buildings - Fund: 220 - 911 Construction	0	3,200	0	0	0	
560.69.220 Bank Service Charges - Fund: 220 - 911 Construction	1,500	0	0	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$51,500	\$13,126	\$0	\$0	\$0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
540 - Transfers						
590.34.220 Transfers - Fund: 220 - 911 Construction	248,500	117,165	0	0	0	
Account Classification Total: 540 - Transfers	\$248,500	\$117,165	\$0	\$0	\$0	
Expenditures Total: Department: 4289 - 911 Construction	\$300,000	\$130,291	\$0	\$0	\$0	
Department Total: 4289 - 911 Construction	\$0	\$129,401	\$0	\$0	\$0	
Department: 4290 - 911 General Fund						
470 - Reimbursements						
460.28.100 Expense Reimbursement - Fund: 100	(1,021,000)	717,534	0	0	0	
Account Classification Total: 470 - Reimbursements	(\$1,021,000)	\$717,534	\$0	\$0	\$0	
Revenues Total: Department: 4290 - 911 General Fund	(\$1,021,000)	\$717,534	\$0	\$0	\$0	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	42,000	(23,334)	0	0	0	
510.20.100 Wages Represented - Fund: 100	647,252	645,595	0	0	0	
510.35.100 Wages Overtime - Fund: 100	200,000	205,361	0	0	0	
510.40.100 Wages Shift Differential - Fund: 100	42,000	37,488	0	0	0	
510.45.100 Wages Holiday Pay - Fund: 100	192,000	86,099	0	0	0	
510.50.100 Wages Longevity - Fund: 100	3,750	4,500	0	0	0	
510.70.100 Local Tax Refund Expense - Fund: 100	0	152	0	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	35,682	40,397	0	0	0	
520.15.100 Payroll Taxes Medicare - Fund: 100	30,140	30,251	0	0	0	
520.20.100 Payroll Taxes Unemployment - Fund: 100	27,588	32,489	0	0	0	
530.10.100 Benefits Health Care Opt Out - Fund: 100	0	11,000	0	0	0	
530.30.100 Benefits Health Insurance - Fund: 100	203,821	(96,580)	0	0	0	
530.40.100 Benefits Life Insurance - Fund: 100	1,780	(6,298)	0	0	0	
530.45.100 Benefits Retirement - Fund: 100	48,835	393,364	0	0	0	
Account Classification Total: 500 - Personnel Costs	\$1,474,848	\$1,360,483	\$0	\$0	\$0	
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	6,700	3,793	0	0	0	
540.40.100 Cleaning Supplies - Fund: 100	2,000	1,111	0	0	0	
540.64.100 Vehicle Fuel - Gas - Fund: 100	11,000	5,789	0	0	0	
540.70.100 Small Tools and Minor Equipment - Fund: 100	300	0	0	0	0	
540.73.100 Postage - Fund: 100	2,500	1,078	0	0	0	
550.15.100 Other Contractual Services - Fund: 100	2,300	397	0	0	0	
550.19.100 Special Legal Services - Fund: 100	5,000	64	0	0	0	

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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.22.100 Telephone - Fund: 100	1,000	0	0	0	0	
550.27.100 Travel Expense - Fund: 100	3,500	688	0	0	0	
550.30.100 Advertising - Fund: 100	500	355	0	0	0	
550.32.100 Printing - Fund: 100	100	0	0	0	0	
550.38.100 Electricity - Fund: 100	75,000	75,000	0	0	0	
550.40.100 Gas - Fund: 100	14,000	5,780	0	0	0	
550.41.100 Sewer - Fund: 100	675	452	0	0	0	
550.43.100 Water - Fund: 100	1,800	1,634	0	0	0	
550.45.100 Repairs / Maintenance - Buildings - Fund: 100	15,500	8,631	0	0	0	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	7,000	2,886	0	0	0	
550.48.100 Repairs / Maintenance - Misc - Fund: 100	11,000	3,267	0	0	0	
550.63.100 Insurance - Auto - Fund: 100	3,835	3,833	0	0	0	
550.72.100 Repairs / Maintenance - Vehicle - Fund: 100	7,000	2,393	0	0	0	
560.60.100 Dues / Memberships - Fund: 100	1,100	1,072	0	0	0	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	2,500	162	0	0	0	
560.67.100 Miscellaneous Ineligible - Fund: 100	2,500	1,802	0	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$176,810	\$120,188	\$0	\$0	\$0	
Expenditures Total: Department: 4290 - 911 General Fund	\$1,651,658	\$1,480,671	\$0	\$0	\$0	
Department Total: 4290 - 911 General Fund	\$630,658	\$2,198,205	\$0	\$0	\$0	
Department: 4291 - Emergency Management						
410 - Fees						
415.31.460 Emerg Mgt Fees - Fund: 460 - Hazardous Mat Emerg Response	(52,000)	(51,600)	(52,000)	(53,500)	(53,500)	
Account Classification Total: 410 - Fees	(\$52,000)	(\$51,600)	(\$52,000)	(\$53,500)	(\$53,500)	
440 - Grants						
435.14.460 Emergency Management Agency - Fund: 460 - Hazardous Mat Emerg Response	0	17,684	0	0	0	
435.14.470 Emergency Management Agency - Fund: 470 - EMA Radiation Emergency Resp Fun	(58,000)	(48,777)	(50,000)	(50,000)	(50,000)	
435.14.531 Emergency Management Agency - Fund: 531 - EMA State Grant	(28,000)	0	0	0	0	
440.12.100 Emergency Management Agency - Fund: 100	(65,656)	(56,367)	0	0	0	
Account Classification Total: 440 - Grants	(\$151,656)	(\$87,460)	(\$50,000)	(\$50,000)	(\$50,000)	
450 - Transfers						
450.80.460 Cash Balance Carry Forward - Fund: 460 - Hazardous Mat Emerg Response	(1,276)	0	0	0	0	

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450.80.470 Cash Balance Carry Forward	(400)	0	0	0	0	
- Fund: 470 - EMA Radiation Emergency Resp Fun						
Account Classification Total: 450 - Transfers	(\$1,676)	\$0	\$0	\$0	\$0	
460 - Interest						
455.13.531 Interest Income - Fund: 531	0	(29)	0	0	0	
- EMA State Grant						
455.16.460 Interest Income - Investments	(724)	(725)	0	0	0	
- Fund: 460 - Hazardous Mat Emerg Response						
Account Classification Total: 460 - Interest	(\$724)	(\$755)	\$0	\$0	\$0	
470 - Reimbursements						
460.40.100 Salary Expense Reimbursement	(20,000)	0	(20,000)	(20,000)	(20,000)	
- Fund: 100						
Account Classification Total: 470 - Reimbursements	(\$20,000)	\$0	(\$20,000)	(\$20,000)	(\$20,000)	
Revenues Total: Department: 4291 - Emergency Management	(\$226,056)	(\$139,815)	(\$122,000)	(\$123,500)	(\$123,500)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented	115,089	113,727	112,088	112,088	112,088	
- Fund: 100						
510.15.460 Wages Non-Represented	0	(17,684)	0	0	0	
- Fund: 460 - Hazardous Mat Emerg Response						
520.10.100 Payroll Taxes Social Security	6,950	6,698	6,949	6,949	6,949	
- FICA - Fund: 100						
520.15.100 Payroll Taxes Medicare	1,626	1,507	1,625	1,626	1,626	
- Fund: 100						
520.20.100 Payroll Taxes Unemployment	1,371	1,591	1,800	1,800	1,800	
- Fund: 100						
530.30.100 Benefits Health Insurance	34,500	40,280	39,915	26,866	26,866	
- Fund: 100						
530.40.100 Benefits Life Insurance	345	316	345	420	420	
- Fund: 100						
530.45.100 Benefits Retirement - Fund: 100	14,348	15,221	16,606	20,736	17,654	(3,082)
Account Classification Total: 500 - Personnel Costs	\$174,229	\$161,656	\$179,328	\$170,485	\$167,403	(\$3,082)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	2,010	546	1,500	1,500	1,500	
540.14.460 Office Supplies - Fund: 460	500	624	0	0	0	
- Hazardous Mat Emerg Response						
540.14.470 Office Supplies - Fund: 470	400	0	0	0	0	
- EMA Radiation Emergency Resp Fun						
540.14.531 Office Supplies - Fund: 531	28,000	0	0	0	0	
- EMA State Grant						
540.16.100 Material & Supply Requisition	0	126	0	0	0	
- Fund: 100						
540.64.100 Vehicle Fuel - Gas - Fund: 100	3,000	2,289	3,000	3,000	3,000	
540.67.100 Vehicle Fuel - Diesel - Fund: 100	0	0	0	1,200	1,200	
540.70.100 Small Tools and Minor Equipment	1,923	268	2,200	2,200	2,200	
- Fund: 100						

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
540.70.460 Small Tools and Minor Equipment - Fund: 460 - Hazardous Mat Emerg Response	42,500	20,149	51,500	53,500	53,500	
540.70.470 Small Tools and Minor Equipment - Fund: 470 - EMA Radiation Emergency Resp Fun	58,000	28,358	50,000	50,000	50,000	
540.73.100 Postage - Fund: 100	733	236	733	733	733	
550.22.100 Telephone - Fund: 100	24,000	22,915	24,000	24,000	24,000	
550.24.100 Freight & Express Charges - Fund: 100	73	0	73	73	73	
550.25.100 Other Communication Expenses - Fund: 100	2,200	0	2,200	2,200	2,200	
550.27.100 Travel Expense - Fund: 100	92	0	100	100	100	
550.30.100 Advertising - Fund: 100	136	0	136	136	136	
550.30.460 Advertising - Fund: 460 - Hazardous Mat Emerg Response	500	124	0	0	0	
550.34.100 Insurance - Liability / Casualty - Fund: 100	2,335	0	1,497	1,497	1,497	
550.38.100 Electricity - Fund: 100	16,485	16,485	16,485	16,485	16,485	
550.43.100 Water - Fund: 100	1,630	1,309	1,630	1,630	1,630	
550.45.100 Repairs / Maintenance - Buildings - Fund: 100	3,872	3,178	3,872	3,872	3,872	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	916	138	916	900	900	
550.48.100 Repairs / Maintenance - Misc - Fund: 100	916	0	916	900	900	
550.63.100 Insurance - Auto - Fund: 100	4,478	4,373	4,811	5,292	5,292	
550.72.100 Repairs / Maintenance - Vehicle - Fund: 100	1,832	3,400	1,832	2,000	2,000	
560.60.100 Dues / Memberships - Fund: 100	0	185	0	0	0	
560.61.100 Subscriptions - Fund: 100	1,648	1,624	1,648	1,800	1,800	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	1,000	200	1,000	1,000	1,000	
560.64.460 Meeting / Conference/ Training Fees - Fund: 460 - Hazardous Mat Emerg Response	10,000	3,360	0	0	0	
560.69.460 Bank Service Charges - Fund: 460 - Hazardous Mat Emerg Response	500	477	500	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$209,679	\$110,364	\$170,549	\$174,018	\$174,018	
Expenditures Total: Department: 4291 - Emergency Management	\$383,908	\$272,020	\$349,876	\$344,503	\$341,421	(\$3,082)
Department Total: 4291 - Emergency Management	\$157,852	\$132,206	\$227,876	\$221,003	\$217,921	(\$3,082)
Department: 4292 - Levees						
410 - Fees						
415.50.605 Insurance Claims Reimbursement - Fund: 605 - Levee	(1,000)	0	0	0	0	
470.32.605 Other Fees and Licenses - Fund: 605 - Levee	(1,175,856)	(1,128,140)	(1,175,856)	(1,153,214)	(1,153,214)	
Account Classification Total: 410 - Fees	(\$1,176,856)	(\$1,128,140)	(\$1,175,856)	(\$1,153,214)	(\$1,153,214)	
440 - Grants						

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
435.54.606 Redevelopment Assistance Capital Projects - Fund: 606 - RACP - Redevelopment Assistance	0	(222,321)	0	0	0	
Account Classification Total: 440 - Grants	\$0	(\$222,321)	\$0	\$0	\$0	
450 - Transfers						
450.80.605 Cash Balance Carry Forward - Fund: 605 - Levee	0	0	0	(404,095)	(392,453)	11,642
Account Classification Total: 450 - Transfers	\$0	\$0	\$0	(\$404,095)	(\$392,453)	\$11,642
460 - Interest						
455.13.605 Interest Income - Fund: 605 - Levee	(1,500)	(1,717)	0	0	0	
Account Classification Total: 460 - Interest	(\$1,500)	(\$1,717)	\$0	\$0	\$0	
470 - Reimbursements						
460.28.100 Expense Reimbursement - Fund: 100	0	(3,437)	0	(64,100)	(64,100)	
460.28.605 Expense Reimbursement - Fund: 605 - Levee	0	(105)	0	0	0	
460.70.605 Tropical Storm Lee Reimb FEMA - Fund: 605 - Levee	0	(56,684)	0	0	0	
460.73.605 Tropical Storm Lee Reim PA - Fund: 605 - Levee	0	(20,683)	0	0	0	
Account Classification Total: 470 - Reimbursements	\$0	(\$80,909)	\$0	(\$64,100)	(\$64,100)	
490 - Other						
445.10.605 Other Income - Fund: 605 - Levee	0	0	(338,641)	0	0	
445.12.605 K-9 Contributions - Fund: 605 - Levee	(500)	0	0	0	0	
Account Classification Total: 490 - Other	(\$500)	\$0	(\$338,641)	\$0	\$0	
Revenues Total: Department: 4292 - Levees	(\$1,178,856)	(\$1,433,088)	(\$1,514,497)	(\$1,621,409)	(\$1,609,767)	\$11,642
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	2,000	20,395	0	0	0	
510.15.605 Wages Non-Represented - Fund: 605 - Levee	113,652	71,696	206,876	206,876	206,876	
510.20.100 Wages Represented - Fund: 100	0	48,496	0	0	0	
510.20.605 Wages Represented - Fund: 605 - Levee	210,158	162,679	216,453	216,453	216,453	
510.25.605 Wages Per Diem - Fund: 605 - Levee	0	0	30,240	30,240	30,240	
510.35.100 Wages Overtime - Fund: 100	0	848	0	0	0	
510.35.605 Wages Overtime - Fund: 605 - Levee	27,677	3,731	35,000	35,000	35,000	
510.50.605 Wages Longevity - Fund: 605 - Levee	750	750	750	750	750	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	0	4,250	0	0	0	
520.10.605 Payroll Taxes Social Security - FICA - Fund: 605 - Levee	23,656	14,208	23,643	26,247	26,247	
520.15.100 Payroll Taxes Medicare - Fund: 100	0	868	0	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
520.15.605 Payroll Taxes Medicare - Fund: 605 - Levee	5,533	3,323	5,530	6,139	6,139	
520.20.605 Payroll Taxes Unemployment - Fund: 605 - Levee	4,570	4,774	6,600	6,600	6,600	
530.10.605 Benefits Health Care Opt Out - Fund: 605 - Levee	1,500	0	1,500	1,500	1,500	
530.15.605 Benefits Uniform Allowance - Fund: 605 - Levee	1,400	1,400	1,400	1,400	1,400	
530.30.100 Benefits Health Insurance - Fund: 100	0	27,256	0	0	0	
530.30.605 Benefits Health Insurance - Fund: 605 - Levee	103,500	17,035	134,250	134,250	134,250	
530.40.605 Benefits Life Insurance - Fund: 605 - Levee	1,150	0	1,265	1,406	1,406	
530.45.100 Benefits Retirement - Fund: 100	0	38,629	0	0	0	
530.45.605 Benefits Retirement - Fund: 605 - Levee	82,314	82,113	55,103	78,316	66,674	(11,642)
Account Classification Total: 500 - Personnel Costs	\$577,860	\$502,450	\$718,610	\$745,177	\$733,535	(\$11,642)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	7,387	9,029	5,550	5,600	5,600	
540.14.605 Office Supplies - Fund: 605 - Levee	75,755	51,644	75,755	2,500	2,500	
540.16.605 Material & Supply Requisition - Fund: 605 - Levee	0	0	0	32,250	32,250	
540.64.605 Vehicle Fuel - Gas - Fund: 605 - Levee	1,638	1,637	13,300	13,300	13,300	
540.67.605 Vehicle Fuel - Diesel - Fund: 605 - Levee	12,633	12,633	10,800	10,800	10,800	
540.70.605 Small Tools and Minor Equipment - Fund: 605 - Levee	5,250	3,575	5,250	5,250	5,250	
540.73.605 Postage - Fund: 605 - Levee	500	89	500	500	500	
550.14.605 Accounting & Auditing Services - Fund: 605 - Levee	0	0	0	16,700	16,700	
550.15.100 Other Contractual Services - Fund: 100	32,000	30,545	32,000	32,000	32,000	
550.15.605 Other Contractual Services - Fund: 605 - Levee	175,000	161,666	170,000	120,000	120,000	
550.17.605 Management / Consulting Services - Fund: 605 - Levee	33,126	32,591	88,200	71,500	71,500	
550.18.605 Engineering / Architectural - Fund: 605 - Levee	0	0	0	48,000	48,000	
550.19.605 Special Legal Services - Fund: 605 - Levee	36,645	36,645	40,000	40,000	40,000	
550.22.605 Telephone - Fund: 605 - Levee	5,000	4,297	5,000	5,000	5,000	
550.24.605 Freight & Express Charges - Fund: 605 - Levee	100	53	100	100	100	
550.27.100 Travel Expense - Fund: 100	0	60	0	0	0	
550.27.605 Travel Expense - Fund: 605 - Levee	2,000	653	2,000	2,000	2,000	
550.30.605 Advertising - Fund: 605 - Levee	1,769	1,541	1,000	1,000	1,000	
550.32.605 Printing - Fund: 605 - Levee	0	0	0	250	250	
550.36.100 Insurance - Property - Fund: 100	8,000	3,942	8,000	8,000	8,000	
550.36.605 Insurance - Property - Fund: 605 - Levee	55,728	55,528	66,000	69,300	69,300	
550.38.100 Electricity - Fund: 100	10,000	10,000	12,000	12,000	12,000	
550.38.605 Electricity - Fund: 605 - Levee	148,000	124,607	172,000	172,000	172,000	
550.40.605 Gas - Fund: 605 - Levee	2,500	1,249	2,500	2,500	2,500	
550.41.605 Sewer - Fund: 605 - Levee	500	381	500	500	500	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.42.605 Sanitation - Fund: 605 - Levee	4,032	3,228	4,032	4,032	4,032	
550.43.100 Water - Fund: 100	6,600	6,146	4,600	6,500	6,500	
550.43.605 Water - Fund: 605 - Levee	5,000	3,703	5,000	5,000	5,000	
550.47.605 Repairs / Maintenance - Machinery and Equipment - Fund: 605 - Levee	0	0	0	34,000	34,000	
550.57.605 Lease / Machinery & Equipment - Fund: 605 - Levee	4,000	0	4,000	4,000	4,000	
550.63.605 Insurance - Auto - Fund: 605 - Levee	0	0	0	500	500	
550.72.605 Repairs / Maintenance - Vehicle - Fund: 605 - Levee	0	0	0	6,000	6,000	
560.29.605 Licensing Fees - Fund: 605 - Levee	0	0	0	2,000	2,000	
560.60.605 Dues / Memberships - Fund: 605 - Levee	1,900	1,900	1,950	1,950	1,950	
560.64.605 Meeting / Conference/ Training Fees - Fund: 605 - Levee	2,000	1,295	3,000	3,000	3,000	
Account Classification Total: 510 - Non-Personnel Costs	\$637,063	\$558,637	\$733,037	\$738,032	\$738,032	
540 - Transfers						
590.14.605 Refunds - Fund: 605 - Levee	0	0	0	1,000	1,000	
590.30.605 To Governmental Units - Fund: 605 - Levee	1,920	1,920	75,000	87,200	87,200	
Account Classification Total: 540 - Transfers	\$1,920	\$1,920	\$75,000	\$88,200	\$88,200	
560 - Capital Assets						
599.46.605 Machinery and Equipment > \$5000 - Fund: 605 - Levee	28,000	10,684	50,000	50,000	50,000	
Account Classification Total: 560 - Capital Assets	\$28,000	\$10,684	\$50,000	\$50,000	\$50,000	
Expenditures Total: Department: 4292 - Levees	\$1,244,843	\$1,073,691	\$1,576,647	\$1,621,409	\$1,609,767	(\$11,642)
Department Total: 4292 - Levees	\$65,987	(\$359,396)	\$62,150	\$0	\$0	
Department: 4310 - Road and Bridge						
410 - Fees						
415.51.100 Parking Facilities - Fund: 100	(3,000)	0	0	0	0	
415.52.200 Sale of Supplies - Fund: 200 - Liquid Fuels	(1,000)	(1,418)	(1,500)	(500)	(500)	
470.32.200 Other Fees and Licenses - Fund: 200 - Liquid Fuels	(4,500)	(2,686)	(4,500)	(4,500)	(4,500)	
Account Classification Total: 410 - Fees	(\$8,500)	(\$4,104)	(\$6,000)	(\$5,000)	(\$5,000)	
440 - Grants						
435.12.100 PennDot - Fund: 100	(67,268)	(39,553)	(67,268)	(52,000)	(52,000)	
435.12.200 PennDOT - Fund: 200 - Liquid Fuels	(1,123,800)	(1,106,985)	(1,123,800)	(1,123,800)	(1,123,800)	
435.12.201 PennDOT - Fund: 201 - Act 44 Bridge Account	(147,076)	(149,273)	(147,076)	(148,000)	(148,000)	
435.12.202 PennDOT - Fund: 202 - Aid System To Road & Bridges	(540,000)	0	(540,000)	(540,000)	(540,000)	
435.12.205 PennDOT - Fund: 205 - Act 13 Bridge Fund	0	(899,937)	0	(511,106)	(511,106)	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
440.10.100 Department of Transportation - Fund: 100	(358,763)	(162,714)	(358,763)	(208,000)	(208,000)	
440.10.202 Department of Transportation - Fund: 202 - Aid System To Road & Bridges	(7,912,000)	(2,695,306)	(7,912,000)	(7,912,000)	(7,912,000)	
Account Classification Total: 440 - Grants	(\$10,148,907)	(\$5,053,769)	(\$10,148,907)	(\$10,494,906)	(\$10,494,906)	
450 - Transfers						
450.80.200 Cash Balance Carry Forward - Fund: 200 - Liquid Fuels	(619,015)	0	(458,940)	(458,940)	(458,940)	
450.80.201 Cash Balance Carry Forward - Fund: 201 - Act 44 Bridge Account	(400,258)	0	(400,258)	(401,000)	(401,000)	
Account Classification Total: 450 - Transfers	(\$1,019,273)	\$0	(\$859,198)	(\$859,940)	(\$859,940)	
460 - Interest						
455.13.200 Interest Income - Fund: 200 - Liquid Fuels	(700)	(271)	(700)	(700)	(700)	
455.13.201 Interest Income - Fund: 201 - Act 44 Bridge Account	(1,000)	(663)	(1,000)	(1,000)	(1,000)	
455.13.205 Interest Income - Fund: 205 - Act 13 Bridge Fund	0	(276)	0	0	0	
455.16.200 Interest Income - Investments - Fund: 200 - Liquid Fuels	(4,675)	(1,198)	(4,675)	(4,675)	(4,675)	
Account Classification Total: 460 - Interest	(\$6,375)	(\$2,408)	(\$6,375)	(\$6,375)	(\$6,375)	
470 - Reimbursements						
460.13.200 Road Lighting Reimbursement - Fund: 200 - Liquid Fuels	(68,000)	(39,479)	(68,000)	(68,000)	(68,000)	
460.28.100 Expense Reimbursement - Fund: 100	(500)	(273)	(500)	(500)	(500)	
460.28.201 Expense Reimbursement - Fund: 201 - Act 44 Bridge Account	0	(25,000)	0	0	0	
460.28.202 Expense Reimbursement - Fund: 202 - Aid System To Road & Bridges	(1,800,000)	0	(1,400,000)	(1,400,000)	(1,400,000)	
Account Classification Total: 470 - Reimbursements	(\$1,868,500)	(\$64,753)	(\$1,468,500)	(\$1,468,500)	(\$1,468,500)	
490 - Other						
445.10.100 Other Income - Fund: 100	(272,268)	0	0	0	0	
Account Classification Total: 490 - Other	(\$272,268)	\$0	\$0	\$0	\$0	
Revenues Total: Department: 4310 - Road and Bridge	(\$13,323,823)	(\$5,125,033)	(\$12,488,980)	(\$12,834,721)	(\$12,834,721)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	77,983	77,982	150,982	161,482	161,482	
510.20.100 Wages Represented - Fund: 100	795,546	757,294	646,793	127,563	646,793	519,230
510.35.100 Wages Overtime - Fund: 100	80,000	56,473	80,000	80,000	80,000	
510.45.100 Wages Holiday Pay - Fund: 100	0	1,114	0	0	0	
510.50.100 Wages Longevity - Fund: 100	5,500	4,500	4,750	0	4,750	4,750
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	54,934	54,669	55,104	17,123	50,116	32,993
520.15.100 Payroll Taxes Medicare - Fund: 100	12,848	12,492	12,887	4,192	11,717	7,525

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
520.20.100 Payroll Taxes Unemployment - Fund: 100	13,253	15,018	18,000	4,800	15,000	10,200
530.10.100 Benefits Health Care Opt Out - Fund: 100	9,000	7,500	6,000	3,000	6,000	3,000
530.15.100 Benefits Uniform Allowance - Fund: 100	5,400	5,200	4,400	4,200	4,400	200
530.30.100 Benefits Health Insurance - Fund: 100	264,500	313,035	279,405	70,053	282,394	212,341
530.40.100 Benefits Life Insurance - Fund: 100	3,335	3,057	2,875	1,120	3,500	2,380
530.45.100 Benefits Retirement - Fund: 100	108,532	117,631	118,190	53,475	127,303	73,828
Account Classification Total: 500 - Personnel Costs	\$1,430,831	\$1,425,965	\$1,379,386	\$527,008	\$1,393,455	\$866,447
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	17,018	10,445	12,764	3,000	3,000	
540.14.201 Office Supplies - Fund: 201 - Act 44 Bridge Account	20,000	10,769	20,000	0	0	
540.16.100 Material & Supply Requisition - Fund: 100	0	5,807	0	15,000	15,000	
540.16.201 Material & Supply Requisition - Fund: 201 - Act 44 Bridge Account	0	7,722	0	20,000	20,000	
540.28.100 Parts - Fund: 100	13,000	(9,337)	13,000	15,000	15,000	
540.64.100 Vehicle Fuel - Gas - Fund: 100	32,796	1,802	32,796	33,000	33,000	
540.64.200 Vehicle Fuel - Gas - Fund: 200 - Liquid Fuels	15,000	13,807	15,000	12,000	12,000	
540.67.200 Vehicle Fuel - Diesel - Fund: 200 - Liquid Fuels	84,916	84,915	104,775	100,000	100,000	
540.70.100 Small Tools and Minor Equipment - Fund: 100	0	1,059	0	0	0	
540.73.100 Postage - Fund: 100	210	337	400	400	400	
550.14.200 Accounting & Auditing Services - Fund: 200 - Liquid Fuels	0	0	7,500	0	0	
550.17.201 Management / Consulting Services - Fund: 201 - Act 44 Bridge Account	30,000	0	30,000	30,000	30,000	
550.18.100 Engineering / Architectural - Fund: 100	448,254	346,464	448,454	440,000	440,000	
550.22.100 Telephone - Fund: 100	11,000	9,464	11,000	11,000	11,000	
550.27.100 Travel Expense - Fund: 100	400	350	400	400	400	
550.30.100 Advertising - Fund: 100	600	0	600	600	600	
550.30.200 Advertising - Fund: 200 - Liquid Fuels	500	69	500	500	500	
550.38.100 Electricity - Fund: 100	21,000	21,000	22,000	24,000	24,000	
550.38.200 Electricity - Fund: 200 - Liquid Fuels	5,777	5,776	0	0	0	
550.39.200 Electricity / Highway / Lighting - Fund: 200 - Liquid Fuels	104,610	104,610	120,000	110,000	110,000	
550.40.100 Gas - Fund: 100	2,500	1,429	2,675	3,500	3,500	
550.40.200 Gas - Fund: 200 - Liquid Fuels	14,275	14,611	6,425	6,615	6,615	
550.41.100 Sewer - Fund: 100	1,550	901	1,550	1,550	1,550	
550.42.200 Sanitation - Fund: 200 - Liquid Fuels	5,000	3,469	5,000	5,000	5,000	
550.43.100 Water - Fund: 100	1,767	1,633	1,800	1,800	1,800	
550.50.200 Repairs / Maintenance - Roads - Fund: 200 - Liquid Fuels	292,852	292,727	215,915	212,000	212,000	
550.51.200 Repairs / Maintenance - Bridges - Fund: 200 - Liquid Fuels	12,056	12,056	50,000	40,000	40,000	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.55.200 Rent of Machinery & Equipment - Fund: 200 - Liquid Fuels	0	0	10,000	10,000	10,000	
550.63.100 Insurance - Auto - Fund: 100	34,224	24,122	26,573	29,230	29,230	
550.72.200 Repairs / Maintenance - Vehicle - Fund: 200 - Liquid Fuels	129,111	120,906	140,000	125,000	125,000	
560.29.100 Licensing Fees - Fund: 100	700	600	700	700	700	
560.62.200 Anti Skid - Fund: 200 - Liquid Fuels	60,000	57,752	60,000	60,000	60,000	
560.63.200 Salt - Fund: 200 - Liquid Fuels	280,593	274,720	20,000	250,000	250,000	
560.64.200 Meeting / Conference/ Training Fees - Fund: 200 - Liquid Fuels	5,000	0	5,000	4,000	4,000	
560.69.200 Bank Service Charges - Fund: 200 - Liquid Fuels	2,000	784	2,000	1,000	1,000	
Account Classification Total: 510 - Non-Personnel Costs	\$1,646,709	\$1,420,769	\$1,386,826	\$1,565,295	\$1,565,295	
550 - Other						
599.13.200 General Construction Contracts - Fund: 200 - Liquid Fuels	600,000	553,141	600,000	450,000	450,000	
599.13.201 General Construction Contracts - Fund: 201 - Act 44 Bridge Account	498,334	186,792	498,334	500,000	500,000	
599.13.202 General Construction Contracts - Fund: 202 - Aid System To Road & Bridges	10,252,000	2,650,406	9,852,000	9,852,000	9,852,000	
599.13.205 General Construction Contracts - Fund: 205 - Act 13 Bridge Fund	0	0	0	511,106	511,106	
Account Classification Total: 550 - Other	\$11,350,334	\$3,390,338	\$10,950,334	\$11,313,106	\$11,313,106	
560 - Capital Assets						
599.46.200 Machinery and Equipment > \$5000 - Fund: 200 - Liquid Fuels	210,000	0	300,000	275,000	275,000	
Account Classification Total: 560 - Capital Assets	\$210,000	\$0	\$300,000	\$275,000	\$275,000	
Expenditures Total: Department: 4310 - Road and Bridge	\$14,637,874	\$6,237,072	\$14,016,546	\$13,680,409	\$14,546,856	\$866,447
Department Total: 4310 - Road and Bridge	\$1,314,051	\$1,112,039	\$1,527,566	\$845,688	\$1,712,135	\$866,447
Department: 4315 - Engineers						
410 - Fees						
405.32.100 Eng Review with Site Inspection - Fund: 100	(122,438)	(131,170)	(130,000)	(130,000)	(130,000)	
415.50.600 Insurance Claims Reimbursement - Fund: 600 - Flood Protection Authority	(5,000)	0	0	0	0	
415.63.191 Copies of Subpoena - Fund: 191 - 2008 Series A Courthouse	0	(17,635)	0	0	0	
415.79.193 Accretion Discount Revenue - Fund: 193 - M&T Series B 2008 LCCC Proj	(50)	0	(50)	0	0	
Account Classification Total: 410 - Fees	(\$127,488)	(\$148,805)	(\$130,050)	(\$130,000)	(\$130,000)	
430 - Rent						

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
430.20.350 Wyoming Valley Airport Lease - Fund: 350 - Wyoming Valley Airport Grant	(14,400)	(13,604)	(14,400)	(14,400)	(14,400)	
Account Classification Total: 430 - Rent	(\$14,400)	(\$13,604)	(\$14,400)	(\$14,400)	(\$14,400)	
440 - Grants						
435.12.350 PennDOT - Fund: 350 - Wyoming Valley Airport Grant	(25,000)	(743)	(25,000)	(7,500)	(7,500)	
435.22.600 Environmental Protection - Fund: 600 - Flood Protection Authority	(200,000)	(141,619)	0	0	0	
435.22.603 Environmental Protection - Fund: 603 - Nesbitt Park - DCNR	0	(28,403)	0	0	0	
435.56.602 Department of Conservation Natural Resources - Fund: 602 - River Front - GG2	0	(175,000)	0	0	0	
440.10.350 Department of Transportation - Fund: 350 - Wyoming Valley Airport Grant	(450,000)	(28,244)	(450,000)	(135,000)	(135,000)	
Account Classification Total: 440 - Grants	(\$675,000)	(\$374,009)	(\$475,000)	(\$142,500)	(\$142,500)	
450 - Transfers						
450.20.600 Transfers In - Fund: 600 - Flood Protection Authority	0	0	0	(28,820)	(28,820)	
450.25.600 Transfers from Fund 604 - Fund: 600 - Flood Protection Authority	0	0	(15)	(14)	(14)	
450.30.600 Transfers from Fund 602 - Fund: 600 - Flood Protection Authority	0	0	(175,000)	(175,000)	(175,000)	
450.40.600 Transfer from Fund 606 - Fund: 600 - Flood Protection Authority	0	0	(309,821)	(222,321)	(222,321)	
450.80.115 Cash Balance Carry Forward - Fund: 115 - Early Intervention Program	(25,735)	0	0	0	0	
450.80.174 Cash Balance Carry Forward - Fund: 174 - Capital Projects-2003 D	(267,683)	0	0	0	0	
450.80.191 Cash Balance Carry Forward - Fund: 191 - 2008 Series A Courthouse	(292,458)	0	0	0	0	
450.80.193 Cash Balance Carry Forward - Fund: 193 - M&T Series B 2008 LCCC Proj	(457,950)	0	(457,950)	(778,375)	(778,375)	
450.80.194 Cash Balance Carry Forward - Fund: 194 - PNC Series A 2008 Project	(9,245,670)	0	(9,245,670)	(3,430,000)	(3,430,000)	
450.80.350 Cash Balance Carry Forward - Fund: 350 - Wyoming Valley Airport Grant	(16,100)	0	(16,100)	(16,100)	(16,100)	
450.80.390 Cash Balance Carry Forward - Fund: 390 - FY 2009 Recovery Act JAG Program	(55,674)	0	0	0	0	
450.80.600 Cash Balance Carry Forward - Fund: 600 - Flood Protection Authority	(974,500)	0	(321,925)	(322,108)	(322,108)	
Account Classification Total: 450 - Transfers	(\$11,335,770)	\$0	(\$10,526,481)	(\$4,972,738)	(\$4,972,738)	

460 - Interest

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
455.13.171 Interest Income - Fund: 171 - Capital Projects-2002 A&B	0	(25)	0	0	0	
455.13.172 Interest Income - Fund: 172 - Capital Projects-2003 A&B	0	(88)	0	0	0	
455.13.174 Interest Income - Fund: 174 - Capital Projects-2003 D	(160)	(134)	0	0	0	
455.13.179 Interest Income - Fund: 179 - Series A 2008 Project Fund	0	(3)	0	0	0	
455.13.180 Interest Income - Fund: 180 - 2008 Series A Sinking Fund	0	(0)	0	0	0	
455.13.186 Interest Income - Fund: 186 - Series 2008 IDA Debt Ser Res	(630)	0	0	0	0	
455.13.193 Interest Income - Fund: 193 - M&T Series B 2008 LCCC Proj	(22,000)	0	(22,000)	0	0	
455.13.194 Interest Income - Fund: 194 - PNC Series A 2008 Project	0	(19,147)	0	0	0	
455.13.350 Interest Income - Fund: 350 - Wyoming Valley Airport Grant	(100)	(49)	(100)	(100)	(100)	
455.13.480 Interest Income - Fund: 480 - Greater WB Industrial Fund	0	(11)	0	0	0	
455.13.600 Interest Income - Fund: 600 - Flood Protection Authority	(20,000)	(3,114)	(3,200)	(3,200)	(2,100)	1,100
455.13.603 Interest Income - Fund: 603 - Nesbitt Park - DCNR	0	(419)	0	0	0	
455.13.604 Interest Income - Fund: 604 - Hicks Abrahams Creek	0	(15)	0	0	0	
455.43.194 Interest Income - Other Accounts - Fund: 194 - PNC Series A 2008 Project	0	(24)	0	0	0	
Account Classification Total: 460 - Interest	(\$42,890)	(\$23,028)	(\$25,300)	(\$3,300)	(\$2,200)	\$1,100
470 - Reimbursements						
460.28.100 Expense Reimbursement - Fund: 100	(5,000)	0	(5,000)	(5,000)	(5,000)	
460.43.600 Army Corps of Engineers Project Reimbursement - Fund: 600 - Flood Protection Authority	(100,000)	0	0	(100,000)	(100,000)	
Account Classification Total: 470 - Reimbursements	(\$105,000)	\$0	(\$5,000)	(\$105,000)	(\$105,000)	
490 - Other						
445.10.193 Other Income - Fund: 193 - M&T Series B 2008 LCCC Proj	(3,150,000)	0	(3,150,000)	0	0	
445.10.194 Other Income - Fund: 194 - PNC Series A 2008 Project	0	0	0	(440,000)	(440,000)	
445.10.350 Other Income - Fund: 350 - Wyoming Valley Airport Grant	(4,500)	(7,852)	(4,500)	(4,500)	(4,500)	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
445.10.600 Other Income - Fund: 600 - Flood Protection Authority	(750,000)	(66,671)	(28,765)	0	0	
Account Classification Total: 490 - Other	(\$3,904,500)	(\$74,523)	(\$3,183,265)	(\$444,500)	(\$444,500)	
Revenues Total: Department: 4315 - Engineers	(\$16,205,048)	(\$633,969)	(\$14,359,496)	(\$5,812,438)	(\$5,811,338)	\$1,100
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	347,370	219,410	156,023	158,023	158,023	
510.15.600 Wages Non-Represented - Fund: 600 - Flood Protection Authority	0	58,891	35,000	40,000	40,000	
510.20.100 Wages Represented - Fund: 100	0	444	0	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	21,373	13,361	11,858	9,797	9,797	
520.10.600 Payroll Taxes Social Security - FICA - Fund: 600 - Flood Protection Authority	0	3,637	2,170	2,480	2,480	
520.15.100 Payroll Taxes Medicare - Fund: 100	4,999	3,072	2,773	2,291	2,291	
520.15.600 Payroll Taxes Medicare - Fund: 600 - Flood Protection Authority	0	849	508	580	580	
520.20.100 Payroll Taxes Unemployment - Fund: 100	2,742	2,652	3,000	1,800	1,800	
520.20.600 Payroll Taxes Unemployment - Fund: 600 - Flood Protection Authority	0	530	600	600	600	
530.10.100 Benefits Health Care Opt Out - Fund: 100	1,500	625	0	0	0	
530.30.100 Benefits Health Insurance - Fund: 100	57,500	57,234	39,915	27,051	27,051	
530.30.600 Benefits Health Insurance - Fund: 600 - Flood Protection Authority	0	2,223	13,425	13,425	13,425	
530.40.100 Benefits Life Insurance - Fund: 100	690	633	460	420	420	
530.40.600 Benefits Life Insurance - Fund: 600 - Flood Protection Authority	0	0	115	128	128	
530.45.100 Benefits Retirement - Fund: 100	43,992	33,803	28,336	29,234	24,888	(4,346)
530.45.600 Benefits Retirement - Fund: 600 - Flood Protection Authority	0	0	5,058	7,400	6,300	(1,100)
Account Classification Total: 500 - Personnel Costs	\$480,166	\$397,364	\$299,241	\$293,229	\$287,783	(\$5,446)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	3,685	1,875	2,764	4,000	4,000	
540.14.600 Office Supplies - Fund: 600 - Flood Protection Authority	7,500	0	500	500	500	
540.16.100 Material & Supply Requisition - Fund: 100	0	246	0	0	0	
540.70.174 Small Tools and Minor Equipment - Fund: 174 - Capital Projects - 2003 D	107,843	0	0	0	0	
540.73.100 Postage - Fund: 100	600	7	600	600	600	
550.14.600 Accounting & Auditing Services - Fund: 600 - Flood Protection Authority	20,000	19,457	0	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.15.194 Other Contractual Services - Fund: 194 - PNC Series A 2008 Project	9,245,670	2,553,463	9,245,670	3,870,000	3,870,000	
550.15.350 Other Contractual Services - Fund: 350 - Wyoming Valley Airport Grant	400,000	0	400,000	25,000	25,000	
550.16.600 Appraisals - Fund: 600 - Flood Protection Authority	9,500	0	6,500	6,500	6,500	
550.17.100 Management / Consulting Services - Fund: 100	0	0	0	50,000	50,000	
550.17.350 Management / Consulting Services - Fund: 350 - Wyoming Valley Airport Grant	1,000	0	1,000	0	0	
550.18.350 Engineering / Architectural - Fund: 350 - Wyoming Valley Airport Grant	100,000	29,731	100,000	100,000	100,000	
550.18.600 Engineering / Architectural - Fund: 600 - Flood Protection Authority	35,000	7,768	25,000	25,000	25,000	
550.19.600 Special Legal Services - Fund: 600 - Flood Protection Authority	66,000	0	20,000	20,000	20,000	
550.22.100 Telephone - Fund: 100	744	0	750	750	750	
550.24.600 Freight & Express Charges - Fund: 600 - Flood Protection Authority	500	0	500	500	500	
550.27.100 Travel Expense - Fund: 100	300	0	300	3,000	3,000	
550.27.600 Travel Expense - Fund: 600 - Flood Protection Authority	4,000	0	1,000	1,000	1,000	
550.29.600 Mileage Reimbursement - Fund: 600 - Flood Protection Authority	1,000	0	0	0	0	
550.30.100 Advertising - Fund: 100	1,050	843	1,200	1,000	1,000	
550.30.350 Advertising - Fund: 350 - Wyoming Valley Airport Grant	500	0	500	0	0	
550.30.600 Advertising - Fund: 600 - Flood Protection Authority	0	0	2,000	2,000	2,000	
550.32.600 Printing - Fund: 600 - Flood Protection Authority	2,500	0	2,500	2,500	2,500	
550.36.600 Insurance - Property - Fund: 600 - Flood Protection Authority	1,000	0	0	0	0	
550.42.350 Sanitation - Fund: 350 - Wyoming Valley Airport Grant	0	0	0	10,000	10,000	
550.45.350 Repairs / Maintenance - Buildings - Fund: 350 - Wyoming Valley Airport Grant	5,000	3,459	5,000	40,000	40,000	
550.47.350 Repairs / Maintenance - Machinery and Equipment - Fund: 350 - Wyoming Valley Airport Grant	2,400	0	2,400	2,000	2,000	
550.48.350 Repairs / Maintenance - Misc - Fund: 350 - Wyoming Valley Airport Grant	1,200	0	1,200	600	600	
560.27.600 Permits - Fund: 600 - Flood Protection Authority	0	40	0	0	0	
560.60.100 Dues / Memberships - Fund: 100	800	666	800	800	800	
560.60.600 Dues / Memberships - Fund: 600 - Flood Protection Authority	500	50	650	650	650	
560.61.100 Subscriptions - Fund: 100	500	418	500	500	500	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	1,500	430	1,500	3,000	3,000	
560.69.600 Bank Service Charges - Fund: 600 - Flood Protection Authority	1,000	0	1,000	1,000	1,000	
560.70.600 Escrow Fees - Fund: 600 - Flood Protection Authority	75,000	7,660	7,500	7,500	7,500	
560.78.600 Title Search - Fund: 600 - Flood Protection Authority	1,000	0	1,000	1,000	1,000	
Account Classification Total: 510 - Non-Personnel Costs	\$10,097,292	\$2,626,113	\$9,832,334	\$4,179,400	\$4,179,400	
540 - Transfers						
590.14.600 Refunds - Fund: 600 - Flood Protection Authority	0	0	0	5,000	5,000	
590.26.193 To Institutions - Fund: 193 - M&T Series B 2008 LCCC Proj	480,000	0	480,000	0	0	
590.30.174 To Governmental Units - Fund: 174 - Capital Projects - 2003 D	160,000	0	0	0	0	
590.30.186 To Governmental Units - Fund: 186 - Series 2008 IDA Debt Ser Res	630	0	0	0	0	
590.30.600 To Governmental Units - Fund: 600 - Flood Protection Authority	100,000	0	9,200	9,200	9,200	
590.32.193 To Non Governmental Units - Fund: 193 - M&T Series B 2008 LCCC Proj	3,150,000	1,126,277	3,150,000	778,375	778,375	
590.32.194 To Non Governmental Units - Fund: 194 - PNC Series A 2008 Project	0	17,635	0	0	0	
Account Classification Total: 540 - Transfers	\$3,890,630	\$1,143,912	\$3,639,200	\$792,575	\$792,575	
550 - Other						
599.13.600 General Construction Contracts - Fund: 600 - Flood Protection Authority	50,000	0	50,000	50,000	50,000	
599.16.600 Other Construction Project Costs - Fund: 600 - Flood Protection Authority	48,000	0	48,000	48,000	48,000	
599.19.600 Hazard Mitigation Plans - Fund: 600 - Flood Protection Authority	1,495,000	141,619	0	0	0	
599.43.600 Property Payments - Fund: 600 - Flood Protection Authority	131,500	0	106,500	106,500	106,500	
599.70.600 Other Mitigation Activities - Fund: 600 - Flood Protection Authority	0	0	500,000	500,000	500,000	
Account Classification Total: 550 - Other	\$1,724,500	\$141,619	\$704,500	\$704,500	\$704,500	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
Section /Cost Center: 191 - Bond Cash 100006						
510 - Non-Personnel Costs						
550.15.191 Other Contractual Services - Fund: 191 - 2008 Series A Courthouse	292,458	17,641	0	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$292,458	\$17,641	\$0	\$0	\$0	
Expenditures Total: Section /Cost Center: 191 - Bond Cash 100010	\$292,458	\$17,641	\$0	\$0	\$0	
Section /Cost Center Total: 191 - Bond Cash 100006	\$292,458	\$17,641	\$0	\$0	\$0	
Section /Cost Center: 601 - Levee Project						
510 - Non-Personnel Costs						
560.27.600 Permits - Fund: 600 - Flood Protection Authority	500	0	0	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$500	\$0	\$0	\$0	\$0	
Expenditures Total: Section /Cost Center: 601 - Levee Project	\$500	\$0	\$0	\$0	\$0	
Section /Cost Center Total: 601 - Levee Project	\$500	\$0	\$0	\$0	\$0	
Expenditures Total: Department: 4315 - Engineers	\$16,485,546	\$4,326,649	\$14,475,275	\$5,969,704	\$5,964,258	(\$5,446)
Department Total: 4315 - Engineers	\$280,498	\$3,692,680	\$115,779	\$157,266	\$152,920	(\$4,346)
Department: 4320 - Solid Waste Management						
410 - Fees						
415.53.530 Solid Waste License / Fees - Fund: 530 - Solid Waste Recycle	(220,078)	(487,788)	(309,000)	(350,000)	(350,000)	
Account Classification Total: 410 - Fees	(\$220,078)	(\$487,788)	(\$309,000)	(\$350,000)	(\$350,000)	
440 - Grants						
435.32.530 Department of Environmental Protection - Fund: 530 - Solid Waste Recycle	(50,000)	(56,061)	(50,000)	0	0	
Account Classification Total: 440 - Grants	(\$50,000)	(\$56,061)	(\$50,000)	\$0	\$0	
460 - Interest						
455.13.530 Interest Income - Fund: 530 - Solid Waste Recycle	(800)	(460)	(861)	(861)	(800)	61
455.16.530 Interest Income - Investments - Fund: 530 - Solid Waste Recycle	(4,000)	(145)	0	0	0	
455.19.530 Interest Income - NOW - Fund: 530 - Solid Waste Recycle	(3,660)	(3,082)	0	(2,100)	(1,100)	1,000
Account Classification Total: 460 - Interest	(\$8,460)	(\$3,688)	(\$861)	(\$2,961)	(\$1,900)	\$1,061

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
470 - Reimbursements						
460.28.530 Expense Reimbursement - Fund: 530 - Solid Waste Recycle	0	0	0	0	0	
Account Classification Total: 470 - Reimbursements	\$0	\$0	\$0	\$0	\$0	
490 - Other						
445.10.530 Other Income - Fund: 530 - Solid Waste Recycle	0	0	0	0	0	
Account Classification Total: 490 - Other	\$0	\$0	\$0	\$0	\$0	
Revenues Total: Department: 4320 - Solid Waste Management	(\$278,538)	(\$547,537)	(\$359,861)	(\$352,961)	(\$351,900)	\$1,061
500 - Personnel Costs						
510.20.100 Wages Represented - Fund: 100	0	1,484	0	0	0	
510.20.530 Wages Represented - Fund: 530 - Solid Waste Recycle	37,450	37,081	38,573	38,573	38,573	
510.35.530 Wages Overtime - Fund: 530 - Solid Waste Recycle	2,500	1,464	2,500	3,000	3,000	
510.50.530 Wages Longevity - Fund: 530 - Solid Waste Recycle	500	500	500	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	0	90	0	0	0	
520.10.530 Payroll Taxes Social Security - FICA - Fund: 530 - Solid Waste Recycle	2,423	2,371	2,392	2,392	2,392	
520.15.100 Payroll Taxes Medicare - Fund: 100	0	21	0	0	0	
520.15.530 Payroll Taxes Medicare - Fund: 530 - Solid Waste Recycle	567	546	559	559	559	
520.20.530 Payroll Taxes Unemployment - Fund: 530 - Solid Waste Recycle	457	530	600	600	600	
530.30.100 Benefits Health Insurance - Fund: 100	0	182	0	0	0	
530.30.530 Benefits Health Insurance - Fund: 530 - Solid Waste Recycle	11,500	2,187	13,305	5,524	5,524	
530.40.530 Benefits Life Insurance - Fund: 530 - Solid Waste Recycle	115	0	115	140	140	
530.45.530 Benefits Retirement - Fund: 530 - Solid Waste Recycle	4,937	0	5,715	7,136	6,075	(1,061)
Account Classification Total: 500 - Personnel Costs	\$60,449	\$46,457	\$64,259	\$57,924	\$56,863	(\$1,061)
510 - Non-Personnel Costs						
540.13.530 Educational Supplies - Fund: 530 - Solid Waste Recycle	3,000	2,228	2,000	3,000	3,000	
540.14.530 Office Supplies - Fund: 530 - Solid Waste Recycle	1,500	311	1,000	1,500	1,500	
540.16.530 Material & Supply Requisition - Fund: 530 - Solid Waste Recycle	0	225	0	250	250	
540.28.530 Parts - Fund: 530 - Solid Waste Recycle	0	0	0	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
540.64.530 Vehicle Fuel - Gas - Fund: 530 - Solid Waste Recycle	1,200	314	1,200	1,500	1,500	
540.73.530 Postage - Fund: 530 - Solid Waste Recycle	1,000	653	1,000	1,500	1,500	
550.15.530 Other Contractual Services - Fund: 530 - Solid Waste Recycle	164,925	48,444	222,972	251,000	251,000	
550.19.530 Special Legal Services - Fund: 530 - Solid Waste Recycle	5,000	0	0	0	0	
550.22.530 Telephone - Fund: 530 - Solid Waste Recycle	8,000	5,205	8,000	8,500	8,500	
550.24.530 Freight & Express Charges - Fund: 530 - Solid Waste Recycle	200	0	100	0	0	
550.30.530 Advertising - Fund: 530 - Solid Waste Recycle	20,000	9,844	20,000	18,218	18,218	
550.32.530 Printing - Fund: 530 - Solid Waste Recycle	5,000	2,049	2,000	2,000	2,000	
550.63.530 Insurance - Auto - Fund: 530 - Solid Waste Recycle	664	663	730	819	819	
550.72.530 Repairs / Maintenance - Vehicle - Fund: 530 - Solid Waste Recycle	2,000	0	1,000	500	500	
560.60.530 Dues / Memberships - Fund: 530 - Solid Waste Recycle	200	250	200	250	250	
560.64.530 Meeting / Conference/ Training Fees - Fund: 530 - Solid Waste Recycle	700	619	700	1,000	1,000	
560.69.530 Bank Service Charges - Fund: 530 - Solid Waste Recycle	3,000	123	3,000	3,000	3,000	
Account Classification Total: 510 - Non-Personnel Costs	\$216,389	\$70,928	\$263,902	\$293,037	\$293,037	
540 - Transfers						
590.16.530 Collection Site Donation - Fund: 530 - Solid Waste Recycle	1,700	0	1,700	2,000	2,000	
590.18.530 Donations - Fund: 530 - Solid Waste Recycle	0	1,700	0	0	0	
590.34.530 Transfers - Fund: 530 - Solid Waste Recycle	0	(2,000,000)	0	0	0	
Account Classification Total: 540 - Transfers	\$1,700	(\$1,998,300)	\$1,700	\$2,000	\$2,000	
560 - Capital Assets						
599.46.530 Machinery and Equipment > \$5000 - Fund: 530 - Solid Waste Recycle	0	0	30,000	0	0	
Account Classification Total: 560 - Capital Assets	\$0	\$0	\$30,000	\$0	\$0	
Expenditures Total: Department: 4320 - Solid Waste Management	\$278,538	(\$1,880,915)	\$359,861	\$352,961	\$351,900	(\$1,061)
Department Total: 4320 - Solid Waste Management	\$0	(\$2,428,451)	\$0	\$0	\$0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
Department: 4510 - Recreation						
410 - Fees						
415.57.100 Recreation Fees - Fund: 100	(1,000)	(813)	(1,000)	(1,000)	(1,000)	
Account Classification Total: 410 - Fees	(\$1,000)	(\$813)	(\$1,000)	(\$1,000)	(\$1,000)	
490 - Other						
445.10.100 Other Income - Fund: 100	0	0	(240,000)	(240,000)	(240,000)	
Account Classification Total: 490 - Other	\$0	\$0	(\$240,000)	(\$240,000)	(\$240,000)	
Revenues Total: Department: 4510 - Recreation	(\$1,000)	(\$813)	(\$241,000)	(\$241,000)	(\$241,000)	
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	335	0	375	375	375	
540.19.100 Computer Printing Supplies - Fund: 100	0	0	7,400	0	0	
550.15.100 Other Contractual Services - Fund: 100	0	0	272,000	54,303	54,303	
550.33.100 Books - Fund: 100	0	0	8,000	8,000	8,000	
550.38.100 Electricity - Fund: 100	0	0	6,000	0	0	
550.43.100 Water - Fund: 100	0	0	6,000	0	0	
550.63.100 Insurance - Auto - Fund: 100	0	0	730	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$335	\$0	\$300,505	\$62,678	\$62,678	
540 - Transfers						
590.24.100 Transfers To Individuals - Fund: 100	0	0	0	178,322	178,322	
Account Classification Total: 540 - Transfers	\$0	\$0	\$0	\$178,322	\$178,322	
Expenditures Total: Department: 4510 - Recreation	\$335	\$0	\$300,505	\$241,000	\$241,000	
Department Total: 4510 - Recreation	(\$665)	(\$813)	\$59,505	\$0	\$0	
Department: 4550 - Moon Lake						
410 - Fees						
415.58.100 Park / Recreation Concession - Fund: 100	(3,000)	(3,160)	(3,000)	(3,000)	(3,000)	
470.39.100 Pavilions - Fund: 100	(240)	0	(240)	(240)	(240)	
Account Classification Total: 410 - Fees	(\$3,240)	(\$3,160)	(\$3,240)	(\$3,240)	(\$3,240)	
470 - Reimbursements						
460.28.100 Expense Reimbursement - Fund: 100	0	0	0	(39,222)	(39,222)	
Account Classification Total: 470 - Reimbursements	\$0	\$0	\$0	(\$39,222)	(\$39,222)	
Revenues Total: Department: 4550 - Moon Lake	(\$3,240)	(\$3,160)	(\$3,240)	(\$42,462)	(\$42,462)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	0	0	0	0	0	
510.20.100 Wages Represented - Fund: 100	30,105	20,490	15,899	16,000	16,000	
510.50.100 Wages Longevity - Fund: 100	250	500	500	500	500	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	1,928	1,271	1,017	992	992	
520.15.100 Payroll Taxes Medicare - Fund: 100	451	294	238	232	232	
520.20.100 Payroll Taxes Unemployment - Fund: 100	914	757	1,200	600	600	
530.10.100 Benefits Health Care Opt Out - Fund: 100	750	0	0	0	0	
530.15.100 Benefits Uniform Allowance - Fund: 100	400	0	200	200	200	
530.30.100 Benefits Health Insurance - Fund: 100	5,750	8,904	6,653	5,524	5,524	
530.40.100 Benefits Life Insurance - Fund: 100	115	105	58	140	140	
530.45.100 Benefits Retirement - Fund: 100	3,853	4,333	2,355	2,960	2,520	(440)
Account Classification Total: 500 - Personnel Costs	\$44,516	\$36,653	\$28,120	\$27,148	\$26,708	(\$440)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	275	0	1,500	0	0	
540.16.100 Material & Supply Requisition - Fund: 100	0	0	0	500	500	
540.64.100 Vehicle Fuel - Gas - Fund: 100	1,700	1,031	1,700	850	850	
540.67.100 Vehicle Fuel - Diesel - Fund: 100	200	0	200	200	200	
550.15.100 Other Contractual Services - Fund: 100	1,500	0	1,500	1,500	1,500	
550.38.100 Electricity - Fund: 100	7,000	7,000	7,000	800	800	
550.42.100 Sanitation - Fund: 100	6,500	6,005	6,500	7,500	7,500	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	1,000	918	1,000	1,500	1,500	
550.48.100 Repairs / Maintenance - Misc - Fund: 100	0	0	1,000	1,000	1,000	
550.63.100 Insurance - Auto - Fund: 100	395	393	433	480	480	
550.72.100 Repairs / Maintenance - Vehicle - Fund: 100	500	0	500	500	500	
Account Classification Total: 510 - Non-Personnel Costs	\$19,070	\$15,347	\$21,333	\$14,830	\$14,830	
Expenditures Total: Department: 4550 - Moon Lake	\$63,586	\$52,000	\$49,452	\$41,978	\$41,538	(\$440)
Department Total: 4550 - Moon Lake	\$60,346	\$48,840	\$46,212	(\$484)	(\$924)	(\$440)
Department: 4620 - Environmental Special Projects						
470 - Reimbursements						
460.28.100 Expense Reimbursement - Fund: 100	0	0	0	(75,000)	(75,000)	
Account Classification Total: 470 - Reimbursements	\$0	\$0	\$0	(\$75,000)	(\$75,000)	
Revenues Total: Department: 4620 - Environmental Special Projects	\$0	\$0	\$0	(\$75,000)	(\$75,000)	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
510 - Non-Personnel Costs						
550.17.100 Management / Consulting Services - Fund: 100	0	0	75,000	75,000	75,000	
Account Classification Total: 510 - Non-Personnel Costs	\$0	\$0	\$75,000	\$75,000	\$75,000	
Expenditures Total: Department: 4620 - Environmental Special Projects	\$0	\$0	\$75,000	\$75,000	\$75,000	
Department Total: 4620 - Environmental Special Projects	\$0	\$0	\$75,000	\$0	\$0	
Revenues Total: Division: 50 - Operational Services	(\$38,101,922)	(\$11,900,905)	(\$34,627,265)	(\$27,159,658)	(\$27,096,686)	\$62,972
Expenditures Total: Division: 50 - Operational Services	\$43,046,826	\$18,147,263	\$40,900,472	\$32,317,754	\$33,060,480	\$742,726
DIVISION TOTAL: 50 - OPERATIONAL SERVICES	\$4,944,904	\$6,246,358	\$6,273,207	\$5,158,096	\$5,963,794	\$805,698

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 60 - JUDICIAL RECORDS						
Department: 4153 - Recorder of Deeds						
400 - Taxes						
400.25.100 Municipl Realty Transfer Tax - Fund: 100	0	(90,569)	(126,000)	(129,000)	(129,000)	
Account Classification Total: 400 - Taxes	\$0	(\$90,569)	(\$126,000)	(\$129,000)	(\$129,000)	
410 - Fees						
415.15.100 Fees - Fund: 100	(850,000)	(864,293)	(890,000)	(1,367,720)	(1,367,720)	
415.15.511 Fees - Fund: 511 - Housing Trust Fund	(245,700)	(260,234)	(245,700)	0	0	
415.16.501 Automation Records Improvements - Fund: 501 - Recorder Of Deeds Archives	(119,000)	(138,990)	(130,000)	(97,250)	(97,250)	
415.18.100 County Services - Fund: 100	(120,000)	(117,002)	(123,000)	(159,000)	(159,000)	
470.10.100 Commisions - Fund: 100	(190,000)	(101,602)	(59,000)	(165,000)	(165,000)	
Account Classification Total: 410 - Fees	(\$1,524,700)	(\$1,482,122)	(\$1,447,700)	(\$1,788,970)	(\$1,788,970)	
420 - Fines						
425.25.620 Restitution - Fund: 620 - Rec of Deeds Restitution	0	(3,250)	0	0	0	
Account Classification Total: 420 - Fines	\$0	(\$3,250)	\$0	\$0	\$0	
450 - Transfers						
450.80.501 Cash Balance Carry Forward - Fund: 501 - Recorder Of Deeds Archives	(122,079)	0	(112,692)	(180,000)	(180,000)	
450.80.511 Cash Balance Carry Forward - Fund: 511 - Housing Trust Fund	(215,100)	0	(215,100)	0	0	
Account Classification Total: 450 - Transfers	(\$337,179)	\$0	(\$327,792)	(\$180,000)	(\$180,000)	
460 - Interest						
455.13.100 Interest Income - Fund: 100	(1,000)	(476)	(1,000)	0	0	
455.13.501 Interest Income - Fund: 501 - Recorder Of Deeds Archives	(200)	(172)	0	0	0	
455.13.511 Interest Income - Fund: 511 - Housing Trust Fund	(33,500)	(375)	(33,500)	0	0	
455.13.620 Interest Income - Fund: 620 - Rec of Deeds Restitution	0	(8)	0	0	0	
455.16.511 Interest Income - Investments - Fund: 511 - Housing Trust Fund	(5,700)	(8,430)	(5,700)	0	0	
Account Classification Total: 460 - Interest	(\$40,400)	(\$9,460)	(\$40,200)	\$0	\$0	
Revenues Total: Department: 4153 - Recorder of Deeds	(\$1,902,279)	(\$1,585,400)	(\$1,941,692)	(\$2,097,970)	(\$2,097,970)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	42,200	62,854	0	50,000	50,000	
510.20.100 Wages Represented - Fund: 100	265,261	265,293	240,213	330,813	330,813	
510.50.100 Wages Longevity - Fund: 100	2,750	2,750	2,500	5,500	5,500	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	19,001	19,975	15,141	24,045	24,045	
520.15.100 Payroll Taxes Medicare - Fund: 100	4,498	4,554	3,541	5,624	5,624	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
520.20.100 Payroll Taxes Unemployment - Fund: 100	4,570	5,304	5,400	6,600	6,600	
530.10.100 Benefits Health Care Opt Out - Fund: 100	3,000	3,000	1,500	1,500	1,500	
530.30.100 Benefits Health Insurance - Fund: 100	92,000	112,304	93,135	132,456	132,456	
530.40.100 Benefits Life Insurance - Fund: 100	1,150	1,054	920	1,540	1,540	
530.45.100 Benefits Retirement - Fund: 100	39,227	35,254	35,588	70,450	59,978	(10,472)
Account Classification Total: 500 - Personnel Costs	\$473,657	\$512,342	\$397,938	\$628,528	\$618,056	(\$10,472)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	4,690	3,334	3,518	7,200	7,200	
540.16.100 Material & Supply Requisition - Fund: 100	0	2,973	0	0	0	
540.70.100 Small Tools and Minor Equipment - Fund: 100	0	0	0	1,500	1,500	
540.70.501 Small Tools and Minor Equipment - Fund: 501 - Recorder Of Deeds Archives	8,000	289	8,000	10,000	10,000	
540.73.100 Postage - Fund: 100	850	856	850	2,350	2,350	
550.24.100 Freight & Express Charges - Fund: 100	0	0	0	200	200	
550.29.100 Mileage Reimbursement - Fund: 100	500	0	500	500	500	
550.30.100 Advertising - Fund: 100	0	0	0	1,500	1,500	
550.47.501 Repairs / Maintenance - Machinery and Equipment - Fund: 501 - Recorder Of Deeds Archives	13,853	13,853	14,045	15,000	15,000	
550.49.501 Repairs / Maintenance - Software - Fund: 501 - Recorder Of Deeds Archives	19,426	19,426	20,647	20,098	20,098	
550.57.100 Lease / Machinery & Equipment - Fund: 100	6,780	4,475	3,300	3,300	3,300	
560.26.501 Scanning - Fund: 501 - Recorder Of Deeds Archives	200,000	16,250	200,000	232,152	232,152	
560.60.100 Dues / Memberships - Fund: 100	600	600	600	1,200	1,200	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	1,700	1,192	2,300	4,600	4,600	
560.69.511 Bank Service Charges - Fund: 511 - Housing Trust Fund	5,000	5,480	5,000	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$261,399	\$68,728	\$258,760	\$299,600	\$299,600	
540 - Transfers						
590.32.511 To Non Governmental Units - Fund: 511 - Housing Trust Fund	495,000	241,152	495,000	0	0	
Account Classification Total: 540 - Transfers	\$495,000	\$241,152	\$495,000	\$0	\$0	
Expenditures Total: Department: 4153 - Recorder of Deeds	\$1,230,056	\$822,222	\$1,151,698	\$928,128	\$917,656	(\$10,472)
Department Total: 4153 - Recorder of Deeds	(\$672,223)	(\$763,178)	(\$789,995)	(\$1,169,842)	(\$1,180,314)	(\$10,472)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
Department: 4191 - Clerk of Courts						
410 - Fees						
415.15.100 Fees - Fund: 100	(260,000)	(233,855)	(265,000)	0	0	
415.16.504 Automation Records Improvements - Fund: 504 - Clerk of Courts Automation	(27,900)	(6,425)	(27,900)	(6,000)	(6,000)	
Account Classification Total: 410 - Fees	(\$287,900)	(\$240,280)	(\$292,900)	(\$6,000)	(\$6,000)	
420 - Fines						
425.15.100 Court Costs - Fund: 100	(40,000)	(32,008)	(40,500)	0	0	
425.45.100 Unclaimed Bail Security - Fund: 100	(13,000)	(9,929)	(13,000)	0	0	
Account Classification Total: 420 - Fines	(\$53,000)	(\$41,937)	(\$53,500)	\$0	\$0	
450 - Transfers						
450.80.504 Cash Balance Carry Forward - Fund: 504 - Clerk of Courts Automation	0	0	0	(10,000)	(10,000)	
Account Classification Total: 450 - Transfers	\$0	\$0	\$0	(\$10,000)	(\$10,000)	
460 - Interest						
455.13.100 Interest Income - Fund: 100	(1,500)	(691)	(1,600)	0	0	
455.13.504 Interest Income - Fund: 504 - Clerk of Courts Automation	(100)	(22)	(100)	0	0	
Account Classification Total: 460 - Interest	(\$1,600)	(\$713)	(\$1,700)	\$0	\$0	
490 - Other						
445.10.100 Other Income - Fund: 100	0	0	0	0	0	
Account Classification Total: 490 - Other	\$0	\$0	\$0	\$0	\$0	
Revenues Total: Department: 4191 - Clerk of Courts	(\$342,500)	(\$282,931)	(\$348,100)	(\$16,000)	(\$16,000)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	74,350	17,143	70,000	0	0	
510.20.100 Wages Represented - Fund: 100	436,028	399,742	369,796	0	0	
510.35.100 Wages Overtime - Fund: 100	3,500	10,594	3,500	0	0	
510.50.100 Wages Longevity - Fund: 100	3,200	4,000	3,600	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	31,975	27,039	2,794	0	0	
520.15.100 Payroll Taxes Medicare - Fund: 100	7,478	6,178	6,523	0	0	
520.20.100 Payroll Taxes Unemployment - Fund: 100	7,313	8,520	9,600	0	0	
530.10.100 Benefits Health Care Opt Out - Fund: 100	1,500	1,500	3,000	0	0	
530.15.100 Benefits Uniform Allowance - Fund: 100	2,400	1,800	0	0	0	
530.30.100 Benefits Health Insurance - Fund: 100	172,500	174,711	146,355	0	0	
530.40.100 Benefits Life Insurance - Fund: 100	1,840	1,687	1,495	0	0	
530.45.100 Benefits Retirement - Fund: 100	65,412	65,389	65,156	0	0	
Account Classification Total: 500 - Personnel Costs	\$807,496	\$718,302	\$681,819	\$0	\$0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	8,710	4,416	5,250	0	0	
540.16.100 Material & Supply Requisition - Fund: 100	0	1,943	0	0	0	
540.70.100 Small Tools and Minor Equipment - Fund: 100	250	0	250	0	0	
540.73.100 Postage - Fund: 100	5,000	3,338	10,000	0	0	
550.29.100 Mileage Reimbursement - Fund: 100	200	168	150	0	0	
550.30.100 Advertising - Fund: 100	650	606	100	0	0	
550.32.100 Printing - Fund: 100	0	0	2,000	0	0	
550.34.100 Insurance - Liability / Casualty - Fund: 100	536	454	499	0	0	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	250	246	3,000	0	0	
550.49.100 Repairs / Maintenance - Software - Fund: 100	0	0	15,000	0	0	
550.49.504 Repairs / Maintenance - Software - Fund: 504 - Clerk of Courts Automation	15,000	23,139	15,000	12,000	12,000	
550.57.100 Lease / Machinery & Equipment - Fund: 100	7,000	5,399	14,000	0	0	
550.57.504 Lease / Machinery & Equipment - Fund: 504 - Clerk of Courts Automation	13,000	2,731	13,000	4,000	4,000	
560.60.100 Dues / Memberships - Fund: 100	600	281	300	0	0	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	750	77	800	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$51,946	\$42,798	\$79,349	\$16,000	\$16,000	
Expenditures Total: Department: 4191 - Clerk of Courts	\$859,442	\$761,100	\$761,168	\$16,000	\$16,000	
Department Total: 4191 - Clerk of Courts	\$516,942	\$478,169	\$413,068	\$0	\$0	
Department: 4193 - Coroner						
410 - Fees						
415.69.100 Coroner Report - Fund: 100	(800)	(1,125)	(800)	(1,200)	(1,200)	
415.70.100 Autopsy Reports - Fund: 100	(1,200)	(1,706)	(1,200)	(2,000)	(2,000)	
415.71.100 Toxicology Reports - Fund: 100	(1,000)	(1,075)	(1,000)	(1,500)	(1,500)	
415.72.100 Cremation Permits - Fund: 100	(40,000)	(42,375)	(40,000)	(61,000)	(61,000)	
Account Classification Total: 410 - Fees	(\$43,000)	(\$46,281)	(\$43,000)	(\$65,700)	(\$65,700)	
440 - Grants						
435.38.107 VSIA Act 2004 122 - Fund: 107 - Coroner's VSIA	(35,000)	(33,731)	(35,000)	(36,000)	(36,000)	
Account Classification Total: 440 - Grants	(\$35,000)	(\$33,731)	(\$35,000)	(\$36,000)	(\$36,000)	
460 - Interest						
455.13.107 Interest Income - Fund: 107 - Coroner's VSIA	0	(243)	0	0	0	
Account Classification Total: 460 - Interest	\$0	(\$243)	\$0	\$0	\$0	
Revenues Total: Department: 4193 - Coroner	(\$78,000)	(\$80,254)	(\$78,000)	(\$101,700)	(\$101,700)	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	84,457	85,061	84,956	73,956	73,956	
510.20.100 Wages Represented - Fund: 100	37,450	37,403	37,450	37,450	37,450	
510.30.100 Wages On-Call - Fund: 100	0	0	0	11,000	11,000	
510.35.100 Wages Overtime - Fund: 100	5,000	3,067	5,000	5,000	5,000	
510.50.100 Wages Longevity - Fund: 100	750	750	750	1,000	1,000	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	7,481	7,598	7,946	7,961	7,961	
520.15.100 Payroll Taxes Medicare - Fund: 100	1,750	1,739	1,858	1,863	1,863	
520.20.100 Payroll Taxes Unemployment - Fund: 100	1,828	2,122	2,400	2,400	2,400	
530.30.100 Benefits Health Insurance - Fund: 100	34,500	37,869	39,915	39,467	39,467	
530.40.100 Benefits Life Insurance - Fund: 100	345	316	460	420	420	
530.45.100 Benefits Retirement - Fund: 100	13,940	14,750	18,134	20,610	17,546	(3,064)
Account Classification Total: 500 - Personnel Costs	\$187,501	\$190,674	\$198,869	\$201,127	\$198,063	(\$3,064)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	5,695	4,476	4,271	5,200	5,200	
540.16.100 Material & Supply Requisition - Fund: 100	0	2,422	0	0	0	
540.64.100 Vehicle Fuel - Gas - Fund: 100	4,000	3,114	4,000	3,700	3,700	
540.70.100 Small Tools and Minor Equipment - Fund: 100	500	0	0	0	0	
540.70.107 Small Tools and Minor Equipment - Fund: 107 - Coroner's VSIA	35,000	0	35,000	36,000	36,000	
540.73.100 Postage - Fund: 100	1,200	994	1,200	1,200	1,200	
550.22.100 Telephone - Fund: 100	1,500	0	1,500	1,500	1,500	
550.30.100 Advertising - Fund: 100	50	12	0	0	0	
550.34.100 Insurance - Liability / Casualty - Fund: 100	1,610	1,361	1,497	1,497	1,497	
550.63.100 Insurance - Auto - Fund: 100	1,327	1,327	1,460	1,600	1,600	
560.60.100 Dues / Memberships - Fund: 100	650	640	650	650	650	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	1,049	202	1,200	800	800	
Account Classification Total: 510 - Non-Personnel Costs	\$52,581	\$14,547	\$50,778	\$52,147	\$52,147	
550 - Other						
599.22.100 Forensic Examinations - Fund: 100	99,000	100,318	100,000	100,000	100,000	
599.25.100 Toxicology - Fund: 100	48,950	38,601	55,000	60,000	60,000	
599.28.100 Burial Benefits - Fund: 100	9,500	9,045	11,000	11,700	11,700	
599.37.100 View and Inquests - Fund: 100	67,000	65,900	68,000	77,000	77,000	
599.40.100 Removals - Fund: 100	17,000	15,300	17,000	17,500	17,500	
Account Classification Total: 550 - Other	\$241,450	\$229,164	\$251,000	\$266,200	\$266,200	
Expenditures Total: Department: 4193 - Coroner	\$481,532	\$434,385	\$500,647	\$519,474	\$516,410	(\$3,064)
Department Total: 4193 - Coroner	\$403,532	\$354,131	\$422,647	\$417,774	\$414,710	(\$3,064)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
Department: 4195 - Prothonotary						
410 - Fees						
415.15.100 Fees - Fund: 100	(1,660,000)	(1,105,363)	(1,300,000)	(1,440,000)	(1,440,000)	
415.16.502 Automation Records Improvements - Fund: 502 - Prothonotary Automation	(77,000)	(51,665)	(67,000)	(50,000)	(50,000)	
470.10.100 Commissions - Fund: 100	(200)	(111)	(200)	(150)	(150)	
470.29.100 Copies - Fund: 100	(40,000)	(38,782)	(41,200)	(38,000)	(38,000)	
Account Classification Total: 410 - Fees	(\$1,777,200)	(\$1,195,921)	(\$1,408,400)	(\$1,528,150)	(\$1,528,150)	
420 - Fines						
425.15.100 Court Costs - Fund: 100	0	0	0	(36,000)	(36,000)	
425.25.100 Restitution - Fund: 100	0	(415)	0	0	0	
425.45.100 Unclaimed Bail Security - Fund: 100	0	0	0	(8,000)	(8,000)	
Account Classification Total: 420 - Fines	\$0	(\$415)	\$0	(\$44,000)	(\$44,000)	
450 - Transfers						
450.80.502 Cash Balance Carry Forward - Fund: 502 - Prothonotary Automation	0	0	(17,300)	(70,000)	(70,000)	
Account Classification Total: 450 - Transfers	\$0	\$0	(\$17,300)	(\$70,000)	(\$70,000)	
460 - Interest						
455.13.100 Interest Income - Fund: 100	(500)	(385)	(1,100)	0	0	
455.13.502 Interest Income - Fund: 502 - Prothonotary Automation	(800)	(137)	0	0	0	
Account Classification Total: 460 - Interest	(\$1,300)	(\$523)	(\$1,100)	\$0	\$0	
Revenues Total: Department: 4195 - Prothonotary	(\$1,778,500)	(\$1,196,858)	(\$1,426,800)	(\$1,642,150)	(\$1,642,150)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	36,050	43,385	50,000	117,500	117,500	
510.20.100 Wages Represented - Fund: 100	425,527	431,423	374,477	719,637	719,637	
510.35.100 Wages Overtime - Fund: 100	0	2,340	2,500	7,000	7,000	
510.50.100 Wages Longevity - Fund: 100	5,100	6,800	6,000	9,100	9,100	
510.70.100 Local Tax Refund Expense - Fund: 100	0	215	0	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	31,666	31,823	27,124	53,611	53,611	
520.15.100 Payroll Taxes Medicare - Fund: 100	7,406	7,311	6,343	12,538	12,538	
520.20.100 Payroll Taxes Unemployment - Fund: 100	7,312	9,463	8,400	15,000	15,000	
530.10.100 Benefits Health Care Opt Out - Fund: 100	7,500	7,250	4,500	7,500	7,500	
530.15.100 Benefits Uniform Allowance - Fund: 100	800	1,200	0	4,000	4,000	
530.30.100 Benefits Health Insurance - Fund: 100	126,500	140,096	119,745	248,412	248,412	
530.40.100 Benefits Life Insurance - Fund: 100	1,840	1,687	1,380	3,500	3,500	
530.45.100 Benefits Retirement - Fund: 100	63,762	72,258	62,886	154,874	131,852	(23,022)
Account Classification Total: 500 - Personnel Costs	\$713,463	\$755,253	\$663,355	\$1,352,672	\$1,329,650	(\$23,022)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	26,800	26,667	35,250	40,500	40,500	
540.14.502 Office Supplies - Fund: 502 - Prothonotary Automation	12,000	12,043	10,000	10,000	10,000	
540.16.100 Material & Supply Requisition - Fund: 100	0	6	0	0	0	
540.16.502 Material & Supply Requisition - Fund: 502 - Prothonotary Automation	0	2,128	0	0	0	
540.22.502 Computer Software - Fund: 502 - Prothonotary Automation	1,000	0	0	0	0	
540.70.100 Small Tools and Minor Equipment - Fund: 100	250	39	2,300	1,250	1,250	
540.70.502 Small Tools and Minor Equipment - Fund: 502 - Prothonotary Automation	2,000	1,021	2,300	2,000	2,000	
540.73.100 Postage - Fund: 100	15,000	15,788	17,000	25,000	25,000	
550.17.100 Management / Consulting Services - Fund: 100	0	0	47,000	47,000	47,000	
550.17.502 Management / Consulting Services - Fund: 502 - Prothonotary Automation	57,800	46,174	47,000	35,000	35,000	
550.27.100 Travel Expense - Fund: 100	100	0	100	100	100	
550.29.100 Mileage Reimbursement - Fund: 100	700	175	300	450	450	
550.30.100 Advertising - Fund: 100	50	(16)	50	150	150	
550.32.100 Printing - Fund: 100	2,000	1,691	3,000	2,700	2,700	
550.33.100 Books - Fund: 100	225	225	225	225	225	
550.34.100 Insurance - Liability / Casualty - Fund: 100	536	454	499	1,150	1,150	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	1,000	604	9,000	4,000	4,000	
550.47.502 Repairs / Maintenance - Machinery and Equipment - Fund: 502 - Prothonotary Automation	5,000	5,000	5,000	5,000	5,000	
550.57.100 Lease / Machinery & Equipment - Fund: 100	9,000	5,148	3,100	12,000	12,000	
560.12.100 Arbitration - Fund: 100	80,000	56,350	75,000	65,000	65,000	
560.26.502 Scanning - Fund: 502 - Prothonotary Automation	0	0	20,000	68,000	68,000	
560.60.100 Dues / Memberships - Fund: 100	600	600	300	600	600	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	2,700	0	1,500	2,300	2,300	
Account Classification Total: 510 - Non-Personnel Costs	\$216,761	\$174,097	\$278,924	\$322,425	\$322,425	
Expenditures Total: Department: 4195 - Prothonotary	\$930,224	\$929,351	\$942,279	\$1,675,097	\$1,652,075	(\$23,022)
Department Total: 4195 - Prothonotary	(\$848,276)	(\$267,508)	(\$484,521)	\$32,947	\$9,925	(\$23,022)
Department: 4196 - Register of Wills						
410 - Fees						
415.11.100 Fees Collection Gov't Taxes - Fund: 100	(110,000)	(115,035)	0	0	0	
415.15.100 Fees - Fund: 100	(550,000)	(567,060)	(550,000)	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
415.16.100 Automation Records Improvements - Fund: 100	(36,000)	0	(36,000)	0	0	
415.16.503 Automation Records Improvements - Fund: 503 - Register of Wills Automation	(32,000)	(34,760)	(34,000)	(32,600)	(32,600)	
470.10.100 Commisions - Fund: 100	0	(8,313)	(110,000)	0	0	
Account Classification Total: 410 - Fees	(\$728,000)	(\$725,168)	(\$730,000)	(\$32,600)	(\$32,600)	
450 - Transfers						
450.80.503 Cash Balance Carry Forward - Fund: 503 - Register of Wills Automation	(90,000)	0	(88,000)	(180,000)	(180,000)	
Account Classification Total: 450 - Transfers	(\$90,000)	\$0	(\$88,000)	(\$180,000)	(\$180,000)	
460 - Interest						
455.13.100 Interest Income - Fund: 100	(350)	0	(350)	0	0	
455.13.503 Interest Income - Fund: 503 - Register of Wills Automation	0	(203)	0	0	0	
Account Classification Total: 460 - Interest	(\$350)	(\$203)	(\$350)	\$0	\$0	
Revenues Total: Department: 4196 - Register of Wills	(\$818,350)	(\$725,371)	(\$818,350)	(\$212,600)	(\$212,600)	
500 - Personnel Costs						
510.10.100 Wages Elected Officials - Fund: 100	38,562	19,281	0	0	0	
510.15.100 Wages Non-Represented - Fund: 100	32,579	50,156	50,000	0	0	
510.20.100 Wages Represented - Fund: 100	137,101	136,274	76,000	0	0	
510.35.100 Wages Overtime - Fund: 100	0	76	0	0	0	
510.50.100 Wages Longevity - Fund: 100	2,300	2,800	1,500	0	0	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	12,991	12,472	7,930	0	0	
520.15.100 Payroll Taxes Medicare - Fund: 100	3,038	2,835	1,855	0	0	
520.20.100 Payroll Taxes Unemployment - Fund: 100	2,742	3,182	3,000	0	0	
530.30.100 Benefits Health Insurance - Fund: 100	69,000	63,438	39,915	0	0	
530.40.100 Benefits Life Insurance - Fund: 100	690	633	345	0	0	
530.45.100 Benefits Retirement - Fund: 100	26,527	43,255	18,667	0	0	
Account Classification Total: 500 - Personnel Costs	\$325,530	\$334,401	\$199,212	\$0	\$0	
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	3,685	2,928	2,764	0	0	
540.16.100 Material & Supply Requisition - Fund: 100	0	1,432	0	0	0	
540.22.503 Computer Software - Fund: 503 - Register of Wills Automation	10,000	9,865	10,000	10,000	10,000	
540.70.100 Small Tools and Minor Equipment - Fund: 100	1,000	0	1,500	0	0	
540.73.100 Postage - Fund: 100	1,500	1,221	1,500	0	0	
550.24.100 Freight & Express Charges - Fund: 100	1,500	145	200	0	0	
550.30.100 Advertising - Fund: 100	2,500	2,164	1,500	0	0	
550.33.100 Books - Fund: 100	200	127	200	0	0	
560.60.100 Dues / Memberships - Fund: 100	800	600	600	0	0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	2,000	1,847	2,000	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$23,185	\$20,328	\$20,264	\$10,000	\$10,000	
540 - Transfers						
590.24.100 Transfers To Individuals - Fund: 100	0	0	1,500	0	0	
Account Classification Total: 540 - Transfers	\$0	\$0	\$1,500	\$0	\$0	
560 - Capital Assets						
599.46.503 Machinery and Equipment > \$5000 - Fund: 503 - Register of Wills Automation	112,000	0	112,000	202,600	202,600	
Account Classification Total: 560 - Capital Assets	\$112,000	\$0	\$112,000	\$202,600	\$202,600	
Expenditures Total: Department: 4196 - Register of Wills	\$460,715	\$354,729	\$332,976	\$212,600	\$212,600	
Department Total: 4196 - Register of Wills	(\$357,635)	(\$370,643)	(\$485,374)	\$0	\$0	

Department: 4197 - Sheriff

410 - Fees						
405.10.100 Gun Permits - Fund: 100	(100,000)	(138,158)	(120,000)	(120,000)	(120,000)	
405.12.100 Protection from Abuse - Fund: 100	(11,000)	(7,411)	(11,000)	(6,000)	(6,000)	
405.14.100 Civil Mileage Fees - Fund: 100	(130,000)	(146,710)	(130,000)	(130,000)	(130,000)	
415.26.100 Out of State Service - Fund: 100	(1,700)	(1,803)	(1,700)	(1,700)	(1,700)	
415.27.100 Civil Process Fee - Fund: 100	(110,000)	(108,068)	(110,000)	(110,000)	(110,000)	
415.28.100 Civil Form Fees - Fund: 100	(14,000)	(17,423)	(15,000)	(15,000)	(15,000)	
415.29.100 Transport of Prisoners - Fund: 100	(20,000)	(366)	(5,000)	(3,500)	(3,500)	
415.30.100 Civil Addtl Doc/Def Fee - Fund: 100	(15,000)	(33,391)	(15,000)	(15,000)	(15,000)	
415.32.100 Writ of Possession - Fund: 100	(900)	(650)	(900)	(1,000)	(1,000)	
415.33.100 Duputize Fee - Fund: 100	(4,500)	(10,246)	(4,500)	(4,500)	(4,500)	
415.37.100 Certified Mail - Fund: 100	(1,000)	(4,496)	(1,500)	(1,500)	(1,500)	
415.38.100 License to Sell Firearms - Fund: 100	(500)	(480)	(500)	(500)	(500)	
415.39.100 License to Sell Precious Metals - Fund: 100	(1,900)	(1,400)	(1,500)	(1,500)	(1,500)	
415.40.100 Capias Expense Reimbursement - Fund: 100	(27,000)	(40,307)	(32,400)	(32,400)	(32,400)	
415.41.100 Sheriff Real Estate Sale Fee - Fund: 100	(120,000)	(500,000)	(240,000)	(300,000)	(300,000)	
415.42.100 Finger Printing Fees - Fund: 100	(250)	(300)	(250)	(250)	(250)	
415.43.100 Writ of Execution New Writ - Fund: 100	(35,000)	(36,606)	(35,000)	(35,000)	(35,000)	
415.44.100 Writ of Execution - Mileage - Fund: 100	(20,000)	(25,730)	(20,000)	(20,000)	(20,000)	
415.45.100 Writ of Execution - Mail Document to Defendant - Fund: 100	0	(25)	0	0	0	
415.46.100 Writ of Execution - Additional Defendent - Fund: 100	(1,000)	(1,800)	(1,000)	(1,000)	(1,000)	
415.47.100 Writ of Execution - Service Form - Fund: 100	(1,750)	(2,124)	(1,750)	(1,750)	(1,750)	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
415.48.100 Writ of Execution - Interrogatory - Fund: 100	(7,500)	(10,128)	(7,500)	(7,500)	(7,500)	
415.49.100 Writ of Execution - Poundage - Fund: 100	(7,000)	(8,452)	(7,500)	(7,500)	(7,500)	
470.11.100 Civil Training - Fund: 100	0	(4,260)	0	0	0	
470.16.100 Other Civil Process Fees - Fund: 100	0	0	0	0	0	
470.17.100 Civil Posting Fee - Fund: 100	0	(166)	0	0	0	
470.21.100 Civil Over/Under - Fund: 100	0	3	0	0	0	
470.23.100 Writ of Exec Add'l Doc - Fund: 100	0	(42)	0	0	0	
470.24.100 Writ of Execution Seals - Fund: 100	0	(36)	0	0	0	
470.25.100 Writ of Exec Interplead Costs - Fund: 100	0	(46)	0	0	0	
470.26.100 Writ of Exec Claim for Exempt - Fund: 100	0	(240)	0	0	0	
470.29.100 Copies - Fund: 100	0	(108)	0	0	0	
470.30.100 \$1 Gun license Validation - Fund: 100	0	65	0	0	0	
Account Classification Total: 410 - Fees	(\$630,000)	(\$1,100,904)	(\$762,000)	(\$815,600)	(\$815,600)	
420 - Fines						
425.25.100 Restitution - Fund: 100	0	(189)	0	0	0	
Account Classification Total: 420 - Fines	\$0	(\$189)	\$0	\$0	\$0	
460 - Interest						
455.13.700 Interest Income - Fund: 700 - Sheriff's Real Estate Escrow	0	(3)	0	0	0	
455.43.700 Interest Income - Other Accounts - Fund: 700 - Sheriff's Real Estate Escrow	0	(7)	0	0	0	
Account Classification Total: 460 - Interest	\$0	(\$10)	\$0	\$0	\$0	
470 - Reimbursements						
460.28.100 Expense Reimbursement - Fund: 100	(100)	0	(100)	(100)	(100)	
Account Classification Total: 470 - Reimbursements	(\$100)	\$0	(\$100)	(\$100)	(\$100)	
490 - Other						
445.10.100 Other Income - Fund: 100	(735,489)	(226)	0	0	0	
Account Classification Total: 490 - Other	(\$735,489)	(\$226)	\$0	\$0	\$0	
Revenues Total: Department: 4197 - Sheriff	(\$1,365,589)	(\$1,101,329)	(\$762,100)	(\$815,700)	(\$815,700)	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	81,500	89,561	115,569	118,608	118,608	
510.20.100 Wages Represented - Fund: 100	1,277,701	1,280,246	1,273,763	1,247,213	1,247,213	
510.25.100 Wages Per Diem - Fund: 100	6,000	6,204	0	0	0	
510.35.100 Wages Overtime - Fund: 100	81,433	35,399	85,000	85,000	85,000	
510.40.100 Wages Shift Differential - Fund: 100	175	156	0	400	400	
510.50.100 Wages Longevity - Fund: 100	14,500	16,200	14,200	15,700	15,700	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	85,821	88,451	92,661	84,682	84,682	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
520.15.100 Payroll Taxes Medicare - Fund: 100	20,071	20,234	21,671	19,802	19,802	
520.20.100 Payroll Taxes Unemployment - Fund: 100	19,651	22,175	24,000	23,400	23,400	
530.10.100 Benefits Health Care Opt Out - Fund: 100	4,500	4,750	6,000	9,000	9,000	
530.15.100 Benefits Uniform Allowance - Fund: 100	0	3,585	21,000	0	0	
530.30.100 Benefits Health Insurance - Fund: 100	460,000	469,494	465,675	386,129	386,129	
530.40.100 Benefits Life Insurance - Fund: 100	4,945	4,533	4,485	5,460	5,460	
530.45.100 Benefits Retirement - Fund: 100	174,746	200,206	205,830	252,678	215,118	(37,560)
Account Classification Total: 500 - Personnel Costs	\$2,231,043	\$2,241,194	\$2,329,854	\$2,248,072	\$2,210,512	(\$37,560)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	26,065	19,882	21,750	21,750	21,750	
540.16.100 Material & Supply Requisition - Fund: 100	0	1,058	0	0	0	
540.22.100 Computer Software - Fund: 100	0	0	0	180,000	180,000	
540.43.100 Clothing & Uniforms - Fund: 100	29,161	17,712	49,000	26,000	26,000	
540.64.100 Vehicle Fuel - Gas - Fund: 100	35,000	22,486	38,000	36,500	36,500	
540.70.100 Small Tools and Minor Equipment - Fund: 100	4,500	3,861	4,500	4,500	4,500	
540.73.100 Postage - Fund: 100	12,000	8,780	12,000	12,000	12,000	
550.22.100 Telephone - Fund: 100	11,800	9,394	11,800	11,800	11,800	
550.27.100 Travel Expense - Fund: 100	6,000	4,940	7,000	7,000	7,000	
550.30.100 Advertising - Fund: 100	172	171	200	200	200	
550.32.100 Printing - Fund: 100	7,350	7,293	7,350	7,000	7,000	
550.34.100 Insurance - Liability / Casualty - Fund: 100	26,293	18,145	19,960	21,956	21,956	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	600	48	600	600	600	
550.63.100 Insurance - Auto - Fund: 100	13,761	13,760	15,137	16,650	16,650	
550.72.100 Repairs / Maintenance - Vehicle - Fund: 100	25,000	24,197	22,500	20,000	20,000	
560.21.100 Search & Rescue - Fund: 100	500	0	0	0	0	
560.50.100 Capias Related Expenses - Fund: 100	13,392	14,253	15,000	20,000	20,000	
560.60.100 Dues / Memberships - Fund: 100	1,000	525	1,000	2,050	2,050	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	4,900	80	4,900	6,500	6,500	
Account Classification Total: 510 - Non-Personnel Costs	\$217,494	\$166,583	\$230,697	\$394,506	\$394,506	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560 - Capital Assets						
599.46.100 Machinery and Equipment > \$5000 - Fund: 100	160,000	156,738	0	0	0	
Account Classification Total: 560 - Capital Assets	\$160,000	\$156,738	\$0	\$0	\$0	
Expenditures Total: Department: 4197 - Sheriff	\$2,608,537	\$2,564,514	\$2,560,551	\$2,642,578	\$2,605,018	(\$37,560)
Department Total: 4197 - Sheriff	\$1,242,948	\$1,463,185	\$1,798,451	\$1,826,878	\$1,789,318	(\$37,560)
Revenues Total: Division: 60 - Judicial Records	(\$6,285,218)	(\$4,972,144)	(\$5,375,042)	(\$4,886,120)	(\$4,886,120)	
Expenditures Total: Division: 60 - Judicial Records	\$6,570,506	\$5,866,301	\$6,249,318	\$5,993,877	\$5,919,759	(\$74,118)
DIVISION TOTAL: 60 - JUDICIAL SERVICES	\$285,288	\$894,157	\$874,276	\$1,107,757	\$1,033,639	(\$74,118)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 70 - HUMAN SERVICES						
Department: 4491 - Veterans' Affairs						
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	44,000	44,496	43,000	43,000	43,000	
510.20.100 Wages Represented - Fund: 100	103,458	103,433	103,457	103,457	103,457	
510.50.100 Wages Longevity - Fund: 100	500	750	750	500	500	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	9,112	8,707	9,127	9,081	9,081	
520.15.100 Payroll Taxes Medicare - Fund: 100	2,131	1,952	2,135	2,125	2,125	
520.20.100 Payroll Taxes Unemployment - Fund: 100	2,285	2,652	3,000	3,000	3,000	
530.30.100 Benefits Health Insurance - Fund: 100	57,500	65,928	66,525	78,552	78,552	
530.40.100 Benefits Life Insurance - Fund: 100	575	527	575	700	700	
530.45.100 Benefits Retirement - Fund: 100	18,747	18,824	21,698	27,095	23,067	(4,028)
Account Classification Total: 500 - Personnel Costs	\$238,308	\$247,268	\$250,267	\$267,510	\$263,482	(\$4,028)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	2,010	1,679	1,508	1,500	1,500	
540.16.100 Material & Supply Requisition - Fund: 100	0	425	0	0	0	
540.31.100 Memorial Day Expense - Fund: 100	7,646	6,381	10,125	10,500	10,500	
540.64.100 Vehicle Fuel - Gas - Fund: 100	150	0	0	0	0	
540.73.100 Postage - Fund: 100	2,250	1,670	2,500	2,500	2,500	
550.22.100 Telephone - Fund: 100	400	481	400	425	425	
550.27.100 Travel Expense - Fund: 100	150	0	600	450	450	
550.29.100 Mileage Reimbursement - Fund: 100	1,900	1,639	2,625	2,625	2,625	
550.30.100 Advertising - Fund: 100	300	10	300	300	300	
550.32.100 Printing - Fund: 100	300	269	400	400	400	
550.45.100 Repairs / Maintenance - Buildings - Fund: 100	495	345	300	300	300	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	1,850	1,525	1,300	2,000	2,000	
550.48.100 Repairs / Maintenance - Misc - Fund: 100	700	700	800	800	800	
550.63.100 Insurance - Auto - Fund: 100	394	393	0	0	0	
560.60.100 Dues / Memberships - Fund: 100	250	200	250	300	300	
560.61.100 Subscriptions - Fund: 100	230	115	330	330	330	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	450	150	0	400	400	
Account Classification Total: 510 - Non-Personnel Costs	\$19,475	\$15,981	\$21,438	\$22,830	\$22,830	
550 - Other						
599.28.100 Burial Benefits - Fund: 100	110,000	97,290	116,800	125,000	125,000	
599.31.100 Miscellaneous Burial Expense - Fund: 100	13,500	5,590	13,500	15,000	15,000	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
599.34.100 Cemetery Markers - Fund: 100	57,000	54,473	54,080	57,000	57,000	
Account Classification Total: 550 - Other	\$180,500	\$157,353	\$184,380	\$197,000	\$197,000	
Expenditures Total: Department: 4491 - Veterans' Affairs	\$438,283	\$420,603	\$456,085	\$487,340	\$483,312	(\$4,028)
Department Total: 4491 - Veterans' Affairs	\$438,283	\$420,603	\$456,085	\$487,340	\$483,312	(\$4,028)
Department: 9100 - Area Agency on Aging						
410 - Fees						
405.26.910 Other Counties - Appropriation - Fund: 910 - Area Agency on Aging	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	
415.55.910 Program Income - Fund: 910 - Area Agency on Aging	(461,372)	(239,972)	(456,317)	(783,736)	(673,742)	109,994
Account Classification Total: 410 - Fees	(\$476,372)	(\$254,972)	(\$471,317)	(\$798,736)	(\$688,742)	\$109,994
440 - Grants						
435.28.910 Department of Aging - Fund: 910 - Area Agency on Aging	(11,866,726)	(12,007,113)	(12,752,058)	(12,294,718)	(12,294,718)	
445.11.910 Other Income-Federal / State Programs - Fund: 910 - Area Agency on Aging	(1,578,822)	(1,219,688)	(1,117,187)	(1,131,586)	(1,131,586)	
Account Classification Total: 440 - Grants	(\$13,445,548)	(\$13,226,801)	(\$13,869,245)	(\$13,426,304)	(\$13,426,304)	
460 - Interest						
455.13.910 Interest Income - Fund: 910 - Area Agency on Aging	0	(678)	0	0	0	
455.19.910 Interest Income - NOW - Fund: 910 - Area Agency on Aging	0	(4,116)	0	0	0	
Account Classification Total: 460 - Interest	\$0	(\$4,794)	\$0	\$0	\$0	
470 - Reimbursements						
460.49.910 In-Kind - Fund: 910 - Area Agency on Aging	(151,500)	(128,732)	(129,035)	(128,082)	(128,082)	
Account Classification Total: 470 - Reimbursements	(\$151,500)	(\$128,732)	(\$129,035)	(\$128,082)	(\$128,082)	
Revenues Total: Department: 9100 - Area Agency on Aging	(\$14,073,420)	(\$13,615,299)	(\$14,469,597)	(\$14,353,122)	(\$14,243,128)	\$109,994
500 - Personnel Costs						
510.15.910 Wages Non-Represented - Fund: 910 - Area Agency on Aging	443,125	432,660	436,286	454,385	454,385	
510.20.910 Wages Represented - Fund: 910 - Area Agency on Aging	3,281,114	3,214,365	3,427,740	3,545,378	3,545,378	
510.25.910 Wages Per Diem - Fund: 910 - Area Agency on Aging	0	206	0	0	0	
510.30.910 Wages On-Call - Fund: 910 - Area Agency on Aging	0	0	57,000	57,000	57,000	
510.35.910 Wages Overtime - Fund: 910 - Area Agency on Aging	1,500	691	800	800	800	
510.45.910 Wages Holiday Pay - Fund: 910 - Area Agency on Aging	0	2,250	0	0	0	
520.10.910 Payroll Taxes Social Security - FICA - Fund: 910 - Area Agency on Aging	241,137	221,320	245,075	248,351	248,351	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
520.15.910 Payroll Taxes Medicare - Fund: 910 - Area Agency on Aging	56,391	50,750	57,316	58,082	58,082	
520.20.910 Payroll Taxes Unemployment - Fund: 910 - Area Agency on Aging	53,926	63,502	72,600	73,200	73,200	
530.10.910 Benefits Health Care Opt Out - Fund: 910 - Area Agency on Aging	19,500	22,250	22,500	19,500	19,500	
530.20.910 Benefits Sick Leave Buy Back - Fund: 910 - Area Agency on Aging	0	0	8,500	5,950	5,950	
530.30.910 Benefits Health Insurance - Fund: 910 - Area Agency on Aging	965,000	955,806	1,157,535	1,106,184	1,106,184	
530.40.910 Benefits Life Insurance - Fund: 910 - Area Agency on Aging	11,040	10,469	13,915	17,220	17,220	
530.45.910 Benefits Retirement - Fund: 910 - Area Agency on Aging	486,251	458,848	572,455	739,957	629,963	(109,994)
530.50.910 Benefits Miscellaneous Benefit - Fund: 910 - Area Agency on Aging	2,500	80	1,500	500	500	
Account Classification Total: 500 - Personnel Costs	\$5,561,484	\$5,433,197	\$6,073,222	\$6,326,507	\$6,216,513	(\$109,994)
510 - Non-Personnel Costs						
540.14.910 Office Supplies - Fund: 910 - Area Agency on Aging	7,500	2,368	0	0	0	
540.16.910 Material & Supply Requisition - Fund: 910 - Area Agency on Aging	10,000	9,872	10,000	20,000	20,000	
540.17.910 Program Supplies/Expenses - Fund: 910 - Area Agency on Aging	120,000	110,004	85,000	60,000	60,000	
540.19.910 Computer Printing Supplies - Fund: 910 - Area Agency on Aging	30,000	28,108	16,000	16,000	16,000	
540.22.910 Computer Software - Fund: 910 - Area Agency on Aging	35,000	33,154	40,000	40,000	40,000	
540.25.910 Computer Hardware under \$5000 - Fund: 910 - Area Agency on Aging	57,000	57,216	40,000	52,000	52,000	
540.37.910 Medical Supplies - Fund: 910 - Area Agency on Aging	100,000	96,433	100,000	110,000	110,000	
540.40.910 Cleaning Supplies - Fund: 910 - Area Agency on Aging	20,000	18,188	20,000	20,000	20,000	
540.70.910 Small Tools and Minor Equipment - Fund: 910 - Area Agency on Aging	12,000	996	12,000	2,000	2,000	
540.73.910 Postage - Fund: 910 - Area Agency on Aging	24,000	20,265	21,000	21,000	21,000	
550.10.910 Insurance - Health - Fund: 910 - Area Agency on Aging	0	73,791	0	0	0	
550.12.910 Excess Workers Comp Insurance Premium - Fund: 910 - Area Agency on Aging	35,344	34,599	35,344	30,000	30,000	
550.14.910 Accounting & Auditing Services - Fund: 910 - Area Agency on Aging	39,000	37,423	39,000	39,000	39,000	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.19.910 Special Legal Services - Fund: 910 - Area Agency on Aging	10,000	6,621	10,000	20,000	20,000	
550.22.910 Telephone - Fund: 910 - Area Agency on Aging	80,000	64,492	80,000	72,000	72,000	
550.28.910 Parking - Fund: 910 - Area Agency on Aging	15,360	13,640	15,360	15,360	15,360	
550.29.910 Mileage Reimbursement - Fund: 910 - Area Agency on Aging	126,339	103,166	110,000	110,000	110,000	
550.30.910 Advertising - Fund: 910 - Area Agency on Aging	30,000	26,028	32,000	5,000	5,000	
550.32.910 Printing - Fund: 910 - Area Agency on Aging	21,000	8,142	19,000	12,000	12,000	
550.34.910 Insurance - Liability / Casualty - Fund: 910 - Area Agency on Aging	17,385	13,874	12,825	16,937	16,937	
550.38.910 Electricity - Fund: 910 - Area Agency on Aging	61,000	60,970	65,000	67,000	67,000	
550.45.910 Repairs / Maintenance - Buildings - Fund: 910 - Area Agency on Aging	14,500	10,593	15,000	12,000	12,000	
550.47.910 Repairs / Maintenance - Machinery and Equipment - Fund: 910 - Area Agency on Aging	10,000	7,540	8,000	9,000	9,000	
550.52.910 Janitorial Services - Fund: 910 - Area Agency on Aging	105,000	81,186	95,000	75,000	75,000	
550.53.910 Rent of Buildings - Fund: 910 - Area Agency on Aging	481,853	481,420	538,000	538,000	538,000	
550.55.910 Rent of Machinery & Equipment - Fund: 910 - Area Agency on Aging	1,750	1,478	1,500	2,000	2,000	
550.68.910 Advertising - Recruiting - Fund: 910 - Area Agency on Aging	0	10	0	0	0	
560.18.910 Security - Fund: 910 - Area Agency on Aging	21,000	14,269	20,000	20,000	20,000	
560.36.910 Volunteer Recognition - Fund: 910 - Area Agency on Aging	16,564	10,158	15,000	18,500	18,500	
560.37.910 Caregiver Program - Fund: 910 - Area Agency on Aging	540,000	479,281	525,000	485,000	485,000	
560.38.910 Advisory Council - Fund: 910 - Area Agency on Aging	1,500	750	1,500	2,500	2,500	
560.43.910 Entertainment - Fund: 910 - Area Agency on Aging	16,000	14,705	16,000	16,000	16,000	
560.45.910 Stipend - Sil / FGP - Fund: 910 - Area Agency on Aging	359,710	358,153	340,341	340,400	340,400	
560.51.910 In Kind Expense - Fund: 910 - Area Agency on Aging	151,500	128,732	129,035	128,082	128,082	
560.55.910 Purchase Service - Agency - Fund: 910 - Area Agency on Aging	4,974,202	4,971,389	5,083,613	4,770,636	4,770,636	
560.56.910 Purchased Service - Individual - Fund: 910 - Area Agency on Aging	0	675	0	0	0	
560.57.910 Purchased Service - Consultant - Fund: 910 - Area Agency on Aging	80,000	77,415	80,000	80,000	80,000	
560.60.910 Dues / Memberships - Fund: 910 - Area Agency on Aging	12,000	11,641	12,500	12,500	12,500	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560.61.910 Subscriptions - Fund: 910 - Area Agency on Aging	2,650	1,236	1,000	1,000	1,000	
560.64.910 Meeting / Conference/ Training Fees - Fund: 910 - Area Agency on Aging	56,000	34,636	40,000	40,000	40,000	
560.66.910 Miscellaneous Indirect Cost - Fund: 910 - Area Agency on Aging	40,688	36,804	58,000	60,000	60,000	
560.68.910 Miscellaneous Expense - Fund: 910 - Area Agency on Aging	15,000	9,403	15,000	25,000	25,000	
560.81.910 Senior Aides - Fund: 910 - Area Agency on Aging	611,741	590,085	502,385	517,600	517,600	
560.82.910 Title V - Fund: 910 - Area Agency on Aging	149,350	144,597	136,972	145,100	145,100	
Account Classification Total: 510 - Non-Personnel Costs	\$8,511,936	\$8,285,506	\$8,396,375	\$8,026,615	\$8,026,615	
Expenditures Total: Department: 9100 - Area Agency on Aging	\$14,073,420	\$13,718,702	\$14,469,597	\$14,353,122	\$14,243,128	(\$109,994)
Department Total: 9100 - Area Agency on Aging	\$0	\$103,403	\$0	\$0	\$0	
Department: 9200 - Children and Youth Services						
410 - Fees						
415.55.920 Program Income - Fund: 920 - Children and Youth Services	(255,646)	(348,889)	(327,729)	(395,729)	(395,729)	
415.55.921 Program Income - Fund: 921 - Children & Youth Services Saving	(14,900)	(15,879)	0	(25,000)	(25,000)	
415.55.922 Program Income - Fund: 922 - C & Y Social Security Deposits	0	(35,830)	0	0	0	
Account Classification Total: 410 - Fees	(\$270,546)	(\$400,598)	(\$327,729)	(\$420,729)	(\$420,729)	
440 - Grants						
435.11.920 State Grant General Government - Fund: 920 - Children and Youth Services	(648,053)	(143,164)	(609,205)	(572,653)	(572,653)	
435.18.920 Department of Public Welfare - Fund: 920 - Children and Youth Services	(19,625,451)	(26,429,688)	(21,142,828)	(21,487,081)	(21,301,188)	185,893
435.40.920 Evidence Based - Fund: 920 - Children and Youth Services	(212,400)	(429,489)	(212,400)	(572,653)	(572,653)	
435.50.920 Medicare/Medicaid Assistance - Fund: 920 - Children and Youth Services	(25,606)	(18,005)	(24,020)	(23,938)	(23,938)	
440.22.920 Title IV-B - Fund: 920 - Children and Youth Services	(103,186)	(100,178)	(97,172)	(97,172)	(97,172)	
440.24.920 Title IV-E - Fund: 920 - Children and Youth Services	(7,615,960)	(7,458,622)	(7,726,866)	(8,049,411)	(8,049,411)	
440.26.920 Temporary Assistance for Needy Families - Fund: 920 - Children and Youth Services	(913,115)	(618,451)	(913,115)	(913,115)	(913,115)	
440.28.920 Title XX - Fund: 920 - Children and Youth Services	(270,105)	(270,105)	(270,105)	(270,105)	(270,105)	
440.30.920 Supervised Independent Living - Fund: 920 - Children and Youth Services	(255,000)	(182,792)	(232,190)	(300,828)	(300,828)	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
440.32.920 Adoption & Foster Care Analysis & Reporting System - Fund: 920 - Children and Youth Services	(277,492)	(188,069)	(180,690)	(215,691)	(215,691)	
445.11.920 Other Income-Federal / State Programs - Fund: 920 - Children and Youth Services	0	(18,526)	0	0	0	
Account Classification Total: 440 - Grants	(\$29,946,368)	(\$35,857,089)	(\$31,408,591)	(\$32,502,647)	(\$32,316,754)	\$185,893
450 - Transfers						
450.50.920 General Fund Transfer / Appropriation - Fund: 920 - Children and Youth Services	(6,027,172)	(7,060,505)	(6,401,256)	(6,776,030)	(6,776,256)	(226)
450.55.920 Transfer from Fiscal Agency - Fund: 920 - Children and Youth Services	0	(1,000,000)	0	0	0	
Account Classification Total: 450 - Transfers	(\$6,027,172)	(\$8,060,505)	(\$6,401,256)	(\$6,776,030)	(\$6,776,256)	(\$226)
460 - Interest						
455.13.920 Interest Income - Fund: 920 - Children and Youth Services	0	(3,354)	(4,300)	(35,000)	(35,000)	
455.13.921 Interest Income - Fund: 921 - Children & Youth Services Saving	(100)	(26)	0	(300)	(300)	
455.13.922 Interest Income - Fund: 922 - C & Y Social Security Deposits	0	(5)	0	0	0	
Account Classification Total: 460 - Interest	(\$100)	(\$3,385)	(\$4,300)	(\$35,300)	(\$35,300)	
470 - Reimbursements						
460.22.920 Jury Duty Reimbursements - Fund: 920 - Children and Youth Services	(100)	(139)	0	0	0	
Account Classification Total: 470 - Reimbursements	(\$100)	(\$139)	\$0	\$0	\$0	
490 - Other						
444.13.920 Program Income - JPO - Fund: 920 - Children and Youth Services	(175,000)	0	(132,236)	(102,278)	(102,278)	
445.10.920 Other Income - Fund: 920 - Children and Youth Services	(640)	(1,848)	0	0	0	
Account Classification Total: 490 - Other	(\$175,640)	(\$1,848)	(\$132,236)	(\$102,278)	(\$102,278)	
Revenues Total: Department: 9200 - Children and Youth Services	(\$36,419,926)	(\$44,323,564)	(\$38,274,112)	(\$39,836,984)	(\$39,651,317)	\$185,667
500 - Personnel Costs						
510.15.920 Wages Non-Represented - Fund: 920 - Children and Youth Services	915,215	926,110	933,725	1,038,863	1,046,030	7,167
510.20.100 Wages Represented - Fund: 100	0	1,392	0	0	0	
510.20.920 Wages Represented - Fund: 920 - Children and Youth Services	6,248,324	6,248,323	6,460,542	6,042,415	6,042,415	
510.25.920 Wages Per Diem - Fund: 920 - Children and Youth Services	0	0	12,115	0	0	
510.30.920 Wages On-Call - Fund: 920 - Children and Youth Services	111,030	111,030	140,000	147,300	147,300	
510.35.920 Wages Overtime - Fund: 920 - Children and Youth Services	56,000	65,406	60,000	69,000	69,000	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
510.45.920 Wages Holiday Pay - Fund: 920 - Children and Youth Services	0	3,514	0	0	0	
510.70.920 Local Tax Refund Expense - Fund: 920 - Children and Youth Services	0	201	0	0	0	
520.10.920 Payroll Taxes Social Security - FICA - Fund: 920 - Children and Youth Services	442,172	442,171	473,454	439,037	439,482	445
520.15.920 Payroll Taxes Medicare - Fund: 920 - Children and Youth Services	100,866	100,865	110,551	102,680	102,784	104
520.20.920 Payroll Taxes Unemployment - Fund: 920 - Children and Youth Services	105,262	105,261	116,400	106,800	106,800	
530.10.920 Benefits Health Care Opt Out - Fund: 920 - Children and Youth Services	18,000	18,625	19,500	21,000	21,000	
530.16.920 Benefits Employee Assistance - Fund: 920 - Children and Youth Services	3,594	3,594	25,000	25,000	25,000	
530.17.920 Benefits Retirement - Fund: 920 - Children and Youth Services	958,615	958,615	1,095,461	1,310,031	1,116,422	(193,609)
530.20.920 Benefits Sick Leave Buy Back - Fund: 920 - Children and Youth Services	0	0	10,465	0	0	
530.30.920 Benefits Health Insurance - Fund: 920 - Children and Youth Services	2,282,368	2,282,367	2,368,290	2,016,825	2,016,825	
530.40.920 Benefits Life Insurance - Fund: 920 - Children and Youth Services	20,452	20,452	22,195	27,160	27,160	
530.55.920 Benefits Educational Benefit - Fund: 920 - Children and Youth Services	35,776	35,776	39,309	39,309	39,309	
Account Classification Total: 500 - Personnel Costs	\$11,297,674	\$11,323,702	\$11,887,007	\$11,385,420	\$11,199,527	(\$185,893)
510 - Non-Personnel Costs						
540.14.920 Office Supplies - Fund: 920 - Children and Youth Services	0	29,150	113,498	48,000	48,000	
540.16.920 Material & Supply Requisition - Fund: 920 - Children and Youth Services	87,520	76,294	0	0	0	
540.34.920 Medicines - Fund: 920 - Children and Youth Services	0	0	300	300	300	
540.43.920 Clothing & Uniforms - Fund: 920 - Children and Youth Services	136,734	136,584	130,353	143,812	143,812	
540.55.920 Food for Human Consumption - Fund: 920 - Children and Youth Services	227	226	425	425	425	
540.64.920 Vehicle Fuel - Gas - Fund: 920 - Children and Youth Services	1,000	1,000	1,307	1,307	1,307	
540.73.920 Postage - Fund: 920 - Children and Youth Services	50,270	50,074	45,800	26,354	26,580	226
550.12.920 Excess Workers Comp Insurance Premium - Fund: 920 - Children and Youth Services	72,097	72,097	73,300	68,957	68,957	
550.14.920 Accounting & Auditing Services - Fund: 920 - Children and Youth Services	35,500	35,500	38,450	38,450	38,450	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.15.920 Other Contractual Services - Fund: 920 - Children and Youth Services	1,443	1,442	2,000	3,000	3,000	
550.19.920 Special Legal Services - Fund: 920 - Children and Youth Services	1,340	1,340	60,000	10,000	10,000	
550.21.920 Medical / Dental/ Hospital Services - Fund: 920 - Children and Youth Services	80	80	500	500	500	
550.22.920 Telephone - Fund: 920 - Children and Youth Services	187,699	187,698	136,000	190,000	190,000	
550.27.920 Travel Expense - Fund: 920 - Children and Youth Services	62,010	62,010	61,295	65,000	65,000	
550.28.920 Parking - Fund: 920 - Children and Youth Services	5,280	5,280	4,620	0	0	
550.29.920 Mileage Reimbursement - Fund: 920 - Children and Youth Services	365,698	365,697	355,000	384,000	384,000	
550.30.920 Advertising - Fund: 920 - Children and Youth Services	1,601	1,600	2,200	2,200	2,200	
550.32.920 Printing - Fund: 920 - Children and Youth Services	20,390	23,913	17,259	17,259	17,259	
550.34.920 Insurance - Liability / Casualty - Fund: 920 - Children and Youth Services	132,705	132,705	166,564	161,365	161,365	
550.47.920 Repairs / Maintenance - Machinery and Equipment - Fund: 920 - Children and Youth Services	0	929	0	0	0	
550.52.920 Janitorial Services - Fund: 920 - Children and Youth Services	7,347	7,347	7,523	6,316	6,316	
550.53.920 Rent of Buildings - Fund: 920 - Children and Youth Services	432,940	432,939	424,074	456,647	456,647	
550.57.920 Lease / Machinery & Equipment - Fund: 920 - Children and Youth Services	5,799	5,799	8,317	0	0	
550.59.920 Security Services - Fund: 920 - Children and Youth Services	144,549	144,549	115,108	115,108	115,108	
550.63.920 Insurance - Auto - Fund: 920 - Children and Youth Services	998	1,180	1,298	1,517	1,517	
550.68.920 Advertising - Recruiting - Fund: 920 - Children and Youth Services	0	75	0	0	0	
550.72.920 Repairs / Maintenance - Vehicle - Fund: 920 - Children and Youth Services	1,247	1,224	1,342	1,500	1,500	
560.23.920 Background Check - Fund: 920 - Children and Youth Services	9,844	9,844	17,036	10,000	10,000	
560.39.920 Adoption Subsidy Maintenance - Fund: 920 - Children and Youth Services	8,870,971	8,870,970	8,649,495	9,249,495	9,249,495	
560.40.920 Adoption Costs - Fund: 920 - Children and Youth Services	13,168	13,167	8,462	14,462	14,462	
560.41.920 Other Treatment & Support - Fund: 920 - Children and Youth Services	122,042	121,862	102,760	82,988	82,988	
560.42.920 Institutional & Facility Service - Fund: 920 - Children and Youth Services	8,776,776	8,773,928	10,606,132	10,772,132	10,772,132	
560.44.920 Evaluations - Fund: 920 - Children and Youth Services	82,270	82,270	82,935	94,290	94,290	
560.45.920 Stipend - Sil / FGP - Fund: 920 - Children and Youth Services	12,895	12,894	10,030	10,030	10,030	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560.46.920 Food - Sil - Fund: 920 - Children and Youth Services	1,930	2,536	2,275	2,152	2,152	
560.47.920 Allowances - Fund: 920 - Children and Youth Services	15,849	15,848	14,810	21,220	21,220	
560.55.920 Purchase Service - Agency - Fund: 920 - Children and Youth Services	2,468,446	2,468,445	2,330,018	3,266,535	3,266,535	
560.56.920 Purchased Service - Individual - Fund: 920 - Children and Youth Services	2,308,720	2,308,720	2,169,173	2,380,656	2,380,656	
560.57.920 Purchased Service - Consultant - Fund: 920 - Children and Youth Services	193,824	193,823	172,016	324,836	324,836	
560.60.920 Dues / Memberships - Fund: 920 - Children and Youth Services	4,155	4,155	4,305	4,305	4,305	
560.61.920 Subscriptions - Fund: 920 - Children and Youth Services	781	781	781	781	781	
560.64.920 Meeting / Conference/ Training Fees - Fund: 920 - Children and Youth Services	23,907	23,906	28,979	29,000	29,000	
560.66.920 Miscellaneous Indirect Cost - Fund: 920 - Children and Youth Services	444,036	444,035	421,365	421,365	421,365	
560.68.920 Miscellaneous Expense - Fund: 920 - Children and Youth Services	919	919	0	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$25,105,007	\$25,124,836	\$26,387,105	\$28,426,264	\$28,426,490	\$226
520 - Debt Service						
570.12.920 Interest - Fund: 920 - Children and Youth Services	2,245	2,244	0	0	0	
Account Classification Total: 520 - Debt Service	\$2,245	\$2,244	\$0	\$0	\$0	
540 - Transfers						
590.34.100 Transfers - Fund: 100	6,027,172	6,027,172	6,401,256	6,401,256	6,776,256	375,000
590.34.921 Transfers - Fund: 921 - Children & Youth Services Saving	15,000	15,039	0	25,300	25,300	
Account Classification Total: 540 - Transfers	\$6,042,172	\$6,042,211	\$6,401,256	\$6,426,556	\$6,801,556	\$375,000
Expenditures Total: Department: 9200 - Children and Youth Services	\$42,447,098	\$42,492,994	\$44,675,368	\$46,238,240	\$46,427,573	\$189,333
Department Total: 9200 - Children and Youth Services	\$6,027,172	(\$1,830,570)	\$6,401,256	\$6,401,256	\$6,776,256	\$375,000
Department: 9400 - Mental Health / Developmental Services						
410 - Fees						
405.26.940 Other Counties - Appropriation - Fund: 940 - Mental Health / Developmental Svcs	0	0	(47,000)	(47,000)	(47,000)	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
415.54.940 Waiver Funding - Fund: 940 - Mental Health / Developmental Svcs	(2,055,261)	0	(2,700,000)	(2,700,000)	(2,700,000)	
Account Classification Total: 410 - Fees	(\$2,055,261)	\$0	(\$2,747,000)	(\$2,747,000)	(\$2,747,000)	
440 - Grants						
435.10.940 State Grants - PCCD - Fund: 940 - Mental Health / Developmental Svcs	(8,000)	(1,510)	0	0	0	
435.18.940 Department of Public Welfare - Fund: 940 - Mental Health / Developmental Svcs	(17,976,195)	(6,113,647)	(18,791,525)	(18,952,325)	(18,876,735)	75,590
Account Classification Total: 440 - Grants	(\$17,984,195)	(\$6,115,157)	(\$18,791,525)	(\$18,952,325)	(\$18,876,735)	\$75,590
450 - Transfers						
450.50.940 General Fund Transfer / Appropriation - Fund: 940 - Mental Health / Developmental Svcs	(1,208,397)	(1,169,664)	(278,136)	(151,860)	(151,860)	
Account Classification Total: 450 - Transfers	(\$1,208,397)	(\$1,169,664)	(\$278,136)	(\$151,860)	(\$151,860)	
460 - Interest						
455.13.940 Interest Income - Fund: 940 - Mental Health / Developmental Svcs	(3,500)	(554)	(3,014)	(500)	(500)	
455.16.940 Interest Income - Investments - Fund: 940 - Mental Health / Developmental Svcs	(11,000)	0	0	0	0	
455.19.940 Interest Income - NOW - Fund: 940 - Mental Health / Developmental Svcs	(18,000)	(2,452)	(9,500)	0	0	
455.20.940 Interest Income - Excess Now - Fund: 940 - Mental Health / Developmental Svcs	(7,000)	(2,418)	(6,400)	0	0	
Account Classification Total: 460 - Interest	(\$39,500)	(\$5,424)	(\$18,914)	(\$500)	(\$500)	
490 - Other						
445.10.940 Other Income - Fund: 940 - Mental Health / Developmental Svcs	(164,388)	(334,368)	(1,703,000)	(113,000)	(113,000)	
Account Classification Total: 490 - Other	(\$164,388)	(\$334,368)	(\$1,703,000)	(\$113,000)	(\$113,000)	
Revenues Total: Department: 9400 - Mental Health / Developmental Services	(\$21,451,741)	(\$7,624,613)	(\$23,538,575)	(\$21,964,685)	(\$21,889,095)	\$75,590
500 - Personnel Costs						
510.15.940 Wages Non-Represented - Fund: 940 - Mental Health / Developmental Svcs	332,850	263,378	356,810	317,229	317,229	
510.20.940 Wages Represented - Fund: 940 - Mental Health / Developmental Svcs	2,450,027	2,461,390	2,441,043	2,431,476	2,431,476	
510.25.940 Wages Per Diem - Fund: 940 - Mental Health / Developmental Svcs	6,103	0	6,103	0	0	
510.30.940 Wages On-Call - Fund: 940 - Mental Health / Developmental Svcs	0	22,258	67,274	91,260	91,260	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
510.35.940 Wages Overtime - Fund: 940 - Mental Health / Developmental Svcs	0	23,157	10,000	20,000	20,000	
510.45.940 Wages Holiday Pay - Fund: 940 - Mental Health / Developmental Svcs	0	979	0	0	0	
520.10.940 Payroll Taxes Social Security - FICA - Fund: 940 - Mental Health / Developmental Svcs	175,140	166,916	179,380	170,423	170,423	
520.15.940 Payroll Taxes Medicare - Fund: 940 - Mental Health / Developmental Svcs	40,961	38,154	41,952	39,489	39,489	
520.20.940 Payroll Taxes Unemployment - Fund: 940 - Mental Health / Developmental Svcs	32,904	39,730	43,200	41,400	41,400	
530.10.940 Benefits Health Care Opt Out - Fund: 940 - Mental Health / Developmental Svcs	12,000	12,000	12,000	13,500	13,500	
530.17.940 Benefits Retirement - Fund: 940 - Mental Health / Developmental Svcs	356,209	193,039	414,502	508,516	432,926	(75,590)
530.30.940 Benefits Health Insurance - Fund: 940 - Mental Health / Developmental Svcs	736,000	616,914	851,520	689,933	689,933	
530.40.940 Benefits Life Insurance - Fund: 940 - Mental Health / Developmental Svcs	8,165	6,470	8,280	9,660	9,660	
530.55.940 Benefits Educational Benefit - Fund: 940 - Mental Health / Developmental Svcs	0	0	0	25,000	25,000	
Account Classification Total: 500 - Personnel Costs	\$4,150,359	\$3,844,384	\$4,432,064	\$4,357,886	\$4,282,296	(\$75,590)
510 - Non-Personnel Costs						
540.14.940 Office Supplies - Fund: 940 - Mental Health / Developmental Svcs	48,000	28,578	0	20,000	20,000	
540.16.940 Material & Supply Requisition - Fund: 940 - Mental Health / Developmental Svcs	60,000	46,685	45,000	10,000	10,000	
540.19.940 Computer Printing Supplies - Fund: 940 - Mental Health / Developmental Svcs	0	0	10,000	16,000	16,000	
540.22.940 Computer Software - Fund: 940 - Mental Health / Developmental Svcs	10,000	5,401	45,000	60,000	60,000	
540.70.940 Small Tools and Minor Equipment - Fund: 940 - Mental Health / Developmental Svcs	100,000	34,194	65,000	10,000	10,000	
540.73.940 Postage - Fund: 940 - Mental Health / Developmental Svcs	20,000	20,000	18,000	20,000	20,000	
550.12.940 Excess Workers Comp Insurance Premium - Fund: 940 - Mental Health / Developmental Svcs	40,000	30,901	40,000	40,000	40,000	
550.13.940 Shared Personnel - Fund: 940 - Mental Health / Developmental Svcs	0	18,119	80,000	100,000	100,000	
550.14.940 Accounting & Auditing Services - Fund: 940 - Mental Health /Developmental Svcs	52,000	0	52,000	45,000	45,000	
550.19.940 Special Legal Services - Fund: 940 - Mental Health / Developmental Svcs	3,500	133	3,500	3,500	3,500	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.22.940 Telephone - Fund: 940 - Mental Health / Developmental Svcs	55,000	44,646	46,000	54,000	54,000	
550.24.940 Freight & Express Charges - Fund: 940 - Mental Health / Developmental Svcs	0	0	2,000	1,000	1,000	
550.27.940 Travel Expense - Fund: 940 - Mental Health / Developmental Svcs	2,400	1,838	3,000	2,000	2,000	
550.28.940 Parking - Fund: 940 - Mental Health / Developmental Svcs	26,000	22,360	24,000	20,000	20,000	
550.29.940 Mileage Reimbursement - Fund: 940 - Mental Health / Developmental Svcs	125,600	101,333	122,000	105,000	105,000	
550.30.940 Advertising - Fund: 940 - Mental Health/Developmental Svcs	10,000	7,041	10,000	8,000	8,000	
550.32.940 Printing - Fund: 940 - Mental Health / Developmental Svcs	7,000	4,774	6,000	5,000	5,000	
550.34.940 Insurance - Liability / Casualty - Fund: 940 - Mental Health / Developmental Svcs	20,000	10,328	11,361	12,648	12,648	
550.45.940 Repairs / Maintenance - Buildings - Fund: 940 - Mental Health / Developmental Svcs	10,000	1,281	30,000	10,000	10,000	
550.47.940 Repairs / Maintenance - Machinery and Equipment - Fund: 940 - Mental Health / Developmental Svcs	0	377	0	5,000	5,000	
550.48.940 Repairs / Maintenance - Misc - Fund: 940 - Mental Health / Developmental Svcs	2,000	2,256	2,000	2,000	2,000	
550.49.940 Repairs / Maintenance - Software - Fund: 940 - Mental Health / Developmental Svcs	92,000	120,455	92,000	92,000	92,000	
550.53.940 Rent of Buildings - Fund: 940 - Mental Health / Developmental Svcs	100,000	74,274	100,000	90,000	90,000	
550.55.940 Rent of Machinery & Equipment - Fund: 940 - Mental Health / Developmental Svcs	5,000	1,381	5,000	2,500	2,500	
550.57.940 Lease / Machinery & Equipment - Fund: 940 - Mental Health / Developmental Svcs	20,000	19,250	20,000	30,000	30,000	
560.55.940 Purchase Service - Agency - Fund: 940 - Mental Health / Developmental Svcs	15,572,911	13,348,640	17,696,105	16,195,351	16,195,351	
560.56.940 Purchased Service - Individual - Fund: 940 - Mental Health / Developmental Svcs	645,971	533,554	366,245	350,000	350,000	
560.57.940 Purchased Service - Consultant - Fund: 940 - Mental Health / Developmental Svcs	50,000	33,363	0	0	0	
560.60.940 Dues / Memberships - Fund: 940 - Mental Health / Developmental Svcs	10,000	7,988	10,000	7,500	7,500	
560.61.940 Subscriptions - Fund: 940 - Mental Health / Developmental Svcs	2,000	110	300	300	300	
560.64.940 Meeting / Conference/ Training Fees - Fund: 940 - Mental Health / Developmental Svcs	32,001	29,029	32,000	15,000	15,000	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560.66.940 Miscellaneous Indirect Cost - Fund: 940 - Mental Health / Developmental Svcs	169,999	18,337	170,000	275,000	275,000	
Account Classification Total: 510 - Non-Personnel Costs	\$17,291,382	\$14,566,625	\$19,106,511	\$17,606,799	\$17,606,799	
540 - Transfers						
590.34.100 Transfers - Fund: 100	1,208,397	1,169,664	278,136	151,860	151,860	
Account Classification Total: 540 - Transfers	\$1,208,397	\$1,169,664	\$278,136	\$151,860	\$151,860	
Expenditures Total: Department: 9400 - Mental Health/Develop Svcs Even	\$22,650,138	\$19,580,673	\$23,816,711	\$22,116,545	\$22,040,955	(\$75,590)
Department Total: 9400 - Mental Health / Developmental Services	\$1,198,397	\$11,956,060	\$278,136	\$151,860	\$151,860	
Department: 9500 - Human Services Administration						
410 - Fees						
415.73.950 Shared Personnel - Fund: 950 - Human Services	(442,923)	(512,395)	(393,156)	(360,320)	(360,320)	
415.74.950 Executive Director - Fund: 950 - Human Services	(104,552)	(15,925)	(113,668)	(98,710)	(98,710)	
Account Classification Total: 410 - Fees	(\$547,475)	(\$528,320)	(\$506,824)	(\$459,030)	(\$459,030)	
440 - Grants						
435.18.950 Department of Public Welfare - Fund: 950 - Human Services	(10,146,755)	(9,266,856)	(1,119,203)	(1,179,119)	(1,168,763)	10,356
440.16.950 Housing Urban Development Shelter Plus - Fund: 950 - Human Services	(344,841)	(16,593)	(100,000)	(75,000)	(75,000)	
Account Classification Total: 440 - Grants	(\$10,491,596)	(\$9,283,449)	(\$1,219,203)	(\$1,254,119)	(\$1,243,763)	\$10,356
450 - Transfers						
450.50.950 General Fund Transfer / Appropriation - Fund: 950 - Human Services	(76,700)	(115,050)	(76,700)	(120,000)	(120,000)	
Account Classification Total: 450 - Transfers	(\$76,700)	(\$115,050)	(\$76,700)	(\$120,000)	(\$120,000)	
460 - Interest						
455.13.510 Interest Income - Fund: 510 - Human Services Rent Reserve	0	(0)	0	0	0	
455.13.950 Interest Income - Fund: 950 - Human Services	(240)	(135)	(50)	(50)	(50)	
455.19.950 Interest Income - NOW - Fund: 950 - Human Services	(600)	(247)	(240)	(250)	(250)	
Account Classification Total: 460 - Interest	(\$840)	(\$382)	(\$290)	(\$300)	(\$300)	
490 - Other						
445.10.950 Other Income - Fund: 950 - Human Services	0	(150)	0	(150)	(150)	
Account Classification Total: 490 - Other	\$0	(\$150)	\$0	(\$150)	(\$150)	
Revenues Total: Department: 9500 - Human Services Administration	(\$11,116,611)	(\$9,927,352)	(\$1,803,017)	(\$1,833,599)	(\$1,823,243)	\$10,356

500 - Personnel Costs

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
510.15.950 Wages Non-Represented - Fund: 950 - Human Services	318,704	275,017	344,353	376,573	376,573	
510.20.950 Wages Represented - Fund: 950 - Human Services	0	145	0	0	0	
510.25.950 Wages Per Diem - Fund: 950 - Human Services	8,941	5,868	12,220	0	0	
510.45.950 Wages Holiday Pay - Fund: 950 - Human Services	0	1,116	0	0	0	
520.10.950 Payroll Taxes Social Security - FICA - Fund: 950 - Human Services	20,558	17,227	22,294	23,349	23,349	
520.15.950 Payroll Taxes Medicare - Fund: 950 - Human Services	4,808	4,075	5,214	5,461	5,461	
520.20.950 Payroll Taxes Unemployment - Fund: 950 - Human Services	4,113	4,243	4,800	5,400	5,400	
530.10.950 Benefits Health Care Opt Out - Fund: 950 - Human Services	4,500	3,000	3,000	1,500	1,500	
530.30.950 Benefits Health Insurance - Fund: 950 - Human Services	63,300	60,208	79,830	88,413	88,413	
530.40.950 Benefits Life Insurance - Fund: 950 - Human Services	920	665	920	1,120	1,120	
530.45.950 Benefits Retirement - Fund: 950 - Human Services	40,878	36,088	51,016	69,667	59,311	(10,356)
Account Classification Total: 500 - Personnel Costs	\$466,722	\$407,653	\$523,647	\$571,483	\$561,127	(\$10,356)
510 - Non-Personnel Costs						
540.14.950 Office Supplies - Fund: 950 - Human Services	100	29	100	500	500	
540.16.950 Material & Supply Requisition - Fund: 950 - Human Services	6,000	1,843	6,000	2,500	2,500	
540.22.950 Computer Software - Fund: 950 - Human Services	300	241	300	300	300	
540.25.950 Computer Hardware under \$5000 - Fund: 950 - Human Services	4,000	1,321	4,000	4,000	4,000	
540.70.950 Small Tools and Minor Equipment - Fund: 950 - Human Services	150	0	0	0	0	
540.73.950 Postage - Fund: 950 - Human Services	1,200	96	1,000	400	400	
550.12.950 Excess Workers Comp Insurance Premium - Fund: 950 - Human Services	2,300	1,912	2,300	2,200	2,200	
550.14.950 Accounting & Auditing Services - Fund: 950 - Human Services	25,000	18,450	25,000	25,000	25,000	
550.19.950 Special Legal Services - Fund: 950 - Human Services	2,500	0	2,500	1,000	1,000	
550.22.950 Telephone - Fund: 950 - Human Services	4,500	2,758	4,500	3,500	3,500	
550.27.950 Travel Expense - Fund: 950 - Human Services	350	307	350	150	150	
550.28.950 Parking - Fund: 950 - Human Services	50	0	30	30	30	
550.29.950 Mileage Reimbursement - Fund: 950 - Human Services	2,500	756	1,500	3,000	3,000	
550.30.950 Advertising - Fund: 950 - Human Services	1,850	468	1,000	500	500	
550.45.950 Repairs / Maintenance - Buildings - Fund: 950 - Human Services	6,000	1,445	6,000	3,000	3,000	
550.47.950 Repairs / Maintenance - Machinery and Equipment - Fund: 950 - Human Services	3,000	496	3,000	3,500	3,500	

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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.49.950 Repairs / Maintenance - Software - Fund: 950 - Human Services	3,000	0	2,000	1,000	1,000	
550.53.950 Rent of Buildings - Fund: 950 - Human Services	13,500	9,048	12,000	12,000	12,000	
550.68.950 Advertising - Recruiting - Fund: 950 - Human Services	2,000	456	1,000	1,000	1,000	
560.18.950 Security - Fund: 950 - Human Services	7,250	3,976	6,000	5,000	5,000	
560.55.950 Purchase Service - Agency - Fund: 950 - Human Services	16,700	10,466	16,840	13,636	13,636	
560.56.950 Purchased Service - Individual - Fund: 950 - Human Services	14,500	14,472	0	25,000	25,000	
560.58.950 Provider Services - Fund: 950 - Human Services	10,442,139	4,969,396	1,152,950	1,125,000	1,125,000	
560.60.950 Dues / Memberships - Fund: 950 - Human Services	3,000	2,718	3,000	2,900	2,900	
560.64.950 Meeting / Conference/ Training Fees - Fund: 950 - Human Services	3,000	90	3,000	3,000	3,000	
560.66.950 Miscellaneous Indirect Cost - Fund: 950 - Human Services	85,000	22,933	25,000	24,000	24,000	
Account Classification Total: 510 - Non-Personnel Costs	\$10,649,889	\$5,063,677	\$1,279,370	\$1,262,116	\$1,262,116	
540 - Transfers						
590.34.100 Transfers - Fund: 100	84,700	76,700	1,131,816	1,078,217	1,078,217	
Account Classification Total: 540 - Transfers	\$84,700	\$76,700	\$1,131,816	\$1,078,217	\$1,078,217	
Expenditures Total: Department: 9500 - Human Services Administration	\$11,201,311	\$5,548,030	\$2,934,833	\$2,911,816	\$2,901,460	(\$10,356)
Department Total: 9500 - Human Services Administration	\$84,700	(\$4,379,322)	\$1,131,816	\$1,078,217	\$1,078,217	
Department: 9600 - Drug and Alcohol						
410 - Fees						
405.26.960 Other Counties - Appropriation - Fund: 960 - Drug & Alcohol	(15,689)	(15,689)	(15,689)	(15,689)	(15,689)	
415.55.960 Program Income - Fund: 960 - Drug & Alcohol	(27,500)	0	(30,500)	0	0	
Account Classification Total: 410 - Fees	(\$43,189)	(\$15,689)	(\$46,189)	(\$15,689)	(\$15,689)	
440 - Grants						
435.01.960 DDAP - Base Allocation - Fund: 960 - Drug & Alcohol	0	(384,640)	0	(923,131)	(923,131)	
435.02.960 Fed BL GR - Alcohol - Prev - Fund: 960 - Drug & Alcohol	0	(42,750)	0	(99,485)	(99,485)	
435.03.960 Fed Bl Gr - Alcohol - Interv/Treat - Fund: 960 - Drug & Alcohol	0	(125,525)	0	(291,926)	(291,926)	
435.04.960 Fed Bl Gr - Drug - Prev - Fund: 960 - Drug & Alcohol	0	(64,945)	0	(150,896)	(150,896)	
435.05.960 Fed Bl Gr - Drug - Interv/Treat - Fund: 960 - Drug & Alcohol	0	(195,480)	0	(454,225)	(454,225)	
435.06.960 DDAP - Comp Pr Gambling Funds - Fund: 960 - Drug & Alcohol	0	0	0	(159,586)	(159,586)	
435.07.960 DDAP - Act 2010-01 Gaming Funds - Fund: 960 - Drug & Alcohol	0	(43,690)	0	(104,850)	(104,850)	

**LUZERNE COUNTY, PENNSYLVANIA
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	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
435.08.960 DPW - BHSI - Fund: 960 - Drug & Alcohol	0	(242,049)	0	(36,031)	(36,031)	
435.09.960 DPW - Act 152 - Fund: 960 - Drug & Alcohol	0	(499,849)	0	(60,959)	(60,959)	
435.12.960 PennDOT - Fund: 960 - Drug & Alcohol	(138,263)	(83,782)	(151,481)	0	0	
435.18.960 Department of Public Welfare - Fund: 960 - Drug & Alcohol	(1,167,100)	(450,232)	(1,261,712)	0	0	
435.20.960 Department of Health - Fund: 960 - Drug & Alcohol	(2,375,176)	(1,276,334)	(2,254,448)	0	0	
440.58.960 Department of Human Services - Fund: 960 - Drug & Alcohol	0	0	0	(1,159,325)	(1,150,072)	9,253
444.14.960 Luz Co. Adult Prob - RIP Grant - Fund: 960 - Drug & Alcohol	0	(30,730)	0	(141,507)	(141,507)	
445.08.960 Helathchoices - Admin - Fund: 960 - Drug & Alcohol	0	(658)	0	(6,000)	(6,000)	
445.09.960 Health Choices - Cs Mgmt - Fund: 960 - Drug & Alcohol	0	(5,075)	0	(10,000)	(10,000)	
Account Classification Total: 440 - Grants	(\$3,680,539)	(\$3,445,739)	(\$3,667,641)	(\$3,597,921)	(\$3,588,668)	\$9,253
450 - Transfers						
450.10.960 Miscellaneous Revenue - Fund: 960 - Drug & Alcohol	0	(409)	0	(500)	(500)	
450.50.960 General Fund Transfer / Appropriation - Fund: 960 - Drug & Alcohol	(175,850)	(175,850)	(175,850)	(175,850)	(175,850)	
Account Classification Total: 450 - Transfers	(\$175,850)	(\$176,259)	(\$175,850)	(\$176,350)	(\$176,350)	
460 - Interest						
455.13.960 Interest Income - Fund: 960 - Drug & Alcohol	(1,000)	(429)	(2,000)	(500)	(500)	
455.19.960 Interest Income - NOW - Fund: 960 - Drug & Alcohol	0	(419)	0	0	0	
Account Classification Total: 460 - Interest	(\$1,000)	(\$848)	(\$2,000)	(\$500)	(\$500)	
490 - Other						
444.15.960 Luz Co Adult Prob - Dr Ct Grant - Fund: 960 - Drug & Alcohol	0	(24,535)	0	(98,000)	(98,000)	
444.16.960 PennDOT - CTSP - Fund: 960 - Drug & Alcohol	0	(25,700)	0	(96,480)	(96,480)	
444.17.960 PennDOT - IDP - Fund: 960 - Drug & Alcohol	0	(13,842)	0	(65,000)	(65,000)	
445.10.960 Other Income - Fund: 960 - Drug & Alcohol	(82,489)	(49,229)	(228,846)	0	0	
Account Classification Total: 490 - Other	(\$82,489)	(\$113,306)	(\$228,846)	(\$259,480)	(\$259,480)	
Revenues Total: Department: 960 - Drug and Alcohol	(\$3,983,067)	(\$3,751,841)	(\$4,120,526)	(\$4,049,940)	(\$4,040,687)	\$9,253
500 - Personnel Costs						
510.15.960 Wages Non-Represented - Fund: 960 - Drug & Alcohol	300,809	258,692	313,668	336,471	336,471	
510.20.960 Wages Represented - Fund: 960 - Drug & Alcohol	0	4	0	0	0	
510.45.960 Wages Holiday Pay - Fund: 960 - Drug & Alcohol	0	976	0	0	0	
520.10.960 Payroll Taxes Social Security - FICA - Fund: 960 - Drug & Alcohol	19,674	15,590	19,447	20,862	20,862	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
520.15.960 Payroll Taxes Medicare - Fund: 960 - Drug & Alcohol	4,601	3,562	4,548	4,879	4,879	
520.20.960 Payroll Taxes Unemployment - Fund: 960 - Drug & Alcohol	4,113	4,243	5,400	5,400	5,400	
530.17.960 Benefits Retirement - Fund: 960 - Drug & Alcohol	40,616	40,288	46,470	0	0	
530.30.960 Benefits Health Insurance - Fund: 960 - Drug & Alcohol	117,209	110,853	119,745	78,227	78,227	
530.40.960 Benefits Life Insurance - Fund: 960 - Drug & Alcohol	1,035	836	1,035	1,035	1,035	
530.45.960 Benefits Retirement - Fund: 960 - Drug & Alcohol	0	0	0	62,247	52,994	(9,253)
Account Classification Total: 500 - Personnel Costs	\$488,057	\$435,045	\$510,313	\$509,121	\$499,868	(\$9,253)
510 - Non-Personnel Costs						
540.16.960 Material & Supply Requisition - Fund: 960 - Drug & Alcohol	4,000	3,946	4,000	4,000	4,000	
540.70.960 Small Tools and Minor Equipment - Fund: 960 - Drug & Alcohol	10,000	3,129	10,000	10,000	10,000	
540.73.960 Postage - Fund: 960 - Drug & Alcohol	500	305	500	350	350	
550.12.960 Excess Workers Comp Insurance Premium - Fund: 960 - Drug & Alcohol	2,250	2,054	2,250	2,267	2,267	
550.14.960 Accounting & Auditing Services - Fund: 960 - Drug & Alcohol	33,000	33,000	16,500	16,500	16,500	
550.22.960 Telephone - Fund: 960 - Drug & Alcohol	6,000	1,359	6,000	1,750	1,750	
550.27.960 Travel Expense - Fund: 960 - Drug & Alcohol	9,500	2,591	9,500	9,500	9,500	
550.30.960 Advertising - Fund: 960 - Drug & Alcohol	500	116	500	500	500	
550.32.960 Printing - Fund: 960 - Drug & Alcohol	750	394	750	750	750	
550.47.960 Repairs / Maintenance - Machinery and Equipment - Fund: 960 - Drug & Alcohol	1,500	91	1,500	1,500	1,500	
560.55.960 Purchase Service - Agency - Fund: 960 - Drug & Alcohol	62,500	45,464	56,776	66,280	66,280	
560.58.960 Provider Services - Fund: 960 - Drug & Alcohol	3,301,387	3,150,326	3,425,105	3,350,990	3,350,990	
560.60.960 Dues / Memberships - Fund: 960 - Drug & Alcohol	4,500	4,452	4,500	4,600	4,600	
560.61.960 Subscriptions - Fund: 960 - Drug & Alcohol	300	0	300	300	300	
560.64.960 Meeting / Conference/ Training Fees - Fund: 960 - Drug & Alcohol	11,500	727	11,500	11,000	11,000	
560.66.960 Miscellaneous Indirect Cost - Fund: 960 - Drug & Alcohol	46,823	39,014	60,532	60,532	60,532	
Account Classification Total: 510 - Non-Personnel Costs	\$3,495,010	\$3,286,969	\$3,610,213	\$3,540,819	\$3,540,819	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
540 - Transfers						
590.34.100 Transfers - Fund: 100	175,850	110,850	175,850	175,850	175,850	
Account Classification Total: 540 - Transfers	\$175,850	\$110,850	\$175,850	\$175,850	\$175,850	
Expenditures Total: Department: 9600 - Drug and Alcohol	\$4,158,917	\$3,832,864	\$4,296,376	\$4,225,790	\$4,216,537	(\$9,253)
Department Total: 9600 - Drug and Alcohol	\$175,850	\$81,023	\$175,850	\$175,850	\$175,850	
Department: 9700 - HSDF Block Grant						
460 - Interest						
455.13.970 Interest Income - Fund: 970 - HS Block Grant	0	(1,041)	0	0	0	
Account Classification Total: 460 - Interest	\$0	(\$1,041)	\$0	\$0	\$0	
Revenues Total: Department: 9700 - HSDF Block Grant	\$0	(\$1,041)	\$0	\$0	\$0	
Department Total: 9700 - HSDF Block Grant	\$0	(\$1,041)	\$0	\$0	\$0	
Revenues Total: Division: 70 - Human Services	(\$87,044,765)	(\$79,243,710)	(\$82,205,827)	(\$82,038,330)	(\$81,647,470)	\$390,860
Expenditures Total: Division: 70 - Human Services	\$94,969,167	\$85,593,865	\$90,648,970	\$90,332,853	\$90,312,965	(\$19,888)
DIVISION TOTAL: 70 - HUMAN SERVICES	\$7,924,402	\$6,350,155	\$8,443,143	\$8,294,523	\$8,665,495	\$370,972

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 80 - PUBLIC DEFENDER						
Department: 4152 - Public Defender						
410 - Fees						
470.33.100 Out of County Charges - Fund: 100	0	(2,129)	0	0	0	
Account Classification Total: 410 - Fees	\$0	(\$2,129)	\$0	\$0	\$0	
440 - Grants						
435.10.100 State Grants - PCCD - Fund: 100	(38,000)	(39,890)	0	0	0	
Account Classification Total: 440 - Grants	(\$38,000)	(\$39,890)	\$0	\$0	\$0	
470 - Reimbursements						
460.28.100 Expense Reimbursement - Fund: 100	(130,000)	(114,266)	(181,291)	0	0	
Account Classification Total: 470 - Reimbursements	(\$130,000)	(\$114,266)	(\$181,291)	\$0	\$0	
Revenues Total: Department: 4152 - Public Defender	(\$168,000)	(\$156,286)	(\$181,291)	\$0	\$0	
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	282,219	226,483	230,014	230,014	230,014	
510.20.100 Wages Represented - Fund: 100	1,344,904	1,332,772	1,486,292	1,487,875	1,487,875	
510.50.100 Wages Longevity - Fund: 100	1,300	1,300	1,300	1,300	1,300	
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	105,157	94,377	106,864	107,056	107,056	
520.15.100 Payroll Taxes Medicare - Fund: 100	24,594	21,648	24,992	25,037	25,037	
520.20.100 Payroll Taxes Unemployment - Fund: 100	18,280	20,355	24,600	25,200	25,200	
530.10.100 Benefits Health Care Opt Out - Fund: 100	3,000	6,000	6,000	7,500	7,500	
530.15.100 Benefits Uniform Allowance - Fund: 100	400	400	0	400	400	
530.30.100 Benefits Health Insurance - Fund: 100	425,500	461,601	505,590	383,724	383,724	
530.40.100 Benefits Life Insurance - Fund: 100	4,600	4,217	4,830	5,880	5,880	
530.45.100 Benefits Retirement - Fund: 100	216,547	184,205	254,271	317,809	270,567	(47,242)
Account Classification Total: 500 - Personnel Costs	\$2,426,501	\$2,353,357	\$2,644,753	\$2,591,795	\$2,544,553	(\$47,242)
510 - Non-Personnel Costs						
540.14.100 Office Supplies - Fund: 100	8,040	4,885	5,280	7,040	7,040	
540.16.100 Material & Supply Requisition - Fund: 100	5,000	2,494	0	0	0	
540.64.100 Vehicle Fuel - Gas - Fund: 100	750	632	600	600	600	
540.70.100 Small Tools and Minor Equipment - Fund: 100	66,200	47,456	500	1,000	1,000	
540.73.100 Postage - Fund: 100	3,800	3,878	3,950	4,350	4,350	
550.20.100 Stenographing Services - Fund: 100	5,000	4,601	5,000	5,000	5,000	
550.22.100 Telephone - Fund: 100	1,600	481	1,600	1,600	1,600	
550.27.100 Travel Expense - Fund: 100	3,000	645	3,000	3,000	3,000	
550.29.100 Mileage Reimbursement - Fund: 100	11,500	11,481	10,000	10,000	10,000	
550.30.100 Advertising - Fund: 100	950	676	550	550	550	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
550.32.100 Printing - Fund: 100	0	0	1,000	500	500	
550.33.100 Books - Fund: 100	9,000	8,093	2,500	5,000	5,000	
550.47.100 Repairs / Maintenance - Machinery and Equipment - Fund: 100	3,000	2,535	7,500	6,000	6,000	
550.63.100 Insurance - Auto - Fund: 100	394	393	433	650	650	
550.70.100 Surety & Fidelity - Fund: 100	14,750	13,093	15,250	16,000	16,000	
550.72.100 Repairs / Maintenance - Vehicle - Fund: 100	500	186	500	500	500	
560.12.100 Arbitration - Fund: 100	1,000	0	1,000	1,000	1,000	
560.17.100 Examinations / Witnesses - Fund: 100	88,091	39,729	100,000	100,000	100,000	
560.23.100 Background Check - Fund: 100	0	0	0	500	500	
560.60.100 Dues / Memberships - Fund: 100	5,200	4,686	5,600	6,000	6,000	
560.61.100 Subscriptions - Fund: 100	44,500	30,073	47,000	47,000	47,000	
560.64.100 Meeting / Conference/ Training Fees - Fund: 100	12,000	7,015	12,000	12,000	12,000	
Account Classification Total: 510 - Non-Personnel Costs	\$284,275	\$183,031	\$223,263	\$228,290	\$228,290	
Expenditures Total: Department: 4152 - Public Defender	\$2,710,776	\$2,536,388	\$2,868,016	\$2,820,085	\$2,772,843	(\$47,242)
Department Total: 4152 - Public Defender	\$2,542,776	\$2,380,102	\$2,686,725	\$2,820,085	\$2,772,843	(\$47,242)
Revenues Total: Division: 80 - Public Defender	(\$168,000)	(\$156,286)	(\$181,291)	\$0	\$0	
Expenditures Total: Division: 80 - Public Defender	\$2,710,776	\$2,536,388	\$2,868,016	\$2,820,085	\$2,772,843	(\$47,242)
DIVISION TOTAL: 80 - PUBLIC DEFENDER	\$2,542,776	\$2,380,102	\$2,686,725	\$2,820,085	\$2,772,843	(\$47,242)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 90 - RETIREMENT						
Department: 4144 - Retirement						
450 - Transfers						
450.65.100 Transfer from Employee Retirement - Fund: 100	0	(71,218)	(91,274)	0	(95,464)	(95,464)
Account Classification Total: 450 - Transfers	\$0	(\$71,218)	(\$91,274)	\$0	(\$95,464)	(\$95,464)
Revenues Total: Department: 4144 - Retirement	\$0	(\$71,218)	(\$91,274)	\$0	(\$95,464)	(\$95,464)
500 - Personnel Costs						
510.15.100 Wages Non-Represented - Fund: 100	0	64,799	63,000	0	63,000	63,000
520.10.100 Payroll Taxes Social Security - FICA - Fund: 100	0	3,885	3,906	0	3,906	3,906
520.15.100 Payroll Taxes Medicare - Fund: 100	0	887	914	0	914	914
520.20.100 Payroll Taxes Unemployment - Fund: 100	0	1,061	1,200	0	1,200	1,200
530.30.100 Benefits Health Insurance - Fund: 100	0	5,789	13,305	0	16,381	16,381
530.40.100 Benefits Life Insurance - Fund: 100	0	0	115	0	140	140
530.45.100 Benefits Retirement - Fund: 100	0	7,226	9,333	0	9,923	9,923
Account Classification Total: 500 - Personnel Costs	\$0	\$83,647	\$91,773	\$0	\$95,464	\$95,464
510 - Non-Personnel Costs						
550.34.100 Insurance - Liability / Casualty - Fund: 100	537	0	0	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$537	\$0	\$0	\$0	\$0	
Expenditures Total: Department: 4144 - Retirement	\$537	\$83,647	\$91,773	\$0	\$95,464	\$95,464
Department Total: 4144 - Retirement	\$537	\$12,429	\$499	\$0	\$0	
Revenues Total: Division: 90 - Retirement	\$0	(\$71,218)	(\$91,274)	\$0	(\$95,464)	(\$95,464)
Expenditures Total: Division: 90 - Retirement	\$537	\$83,647	\$91,773	\$0	\$95,464	\$95,464
DIVISION TOTAL: 90 - RETIREMENT	\$537	\$12,429	\$499	\$0	\$0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 95 - DEBT SERVICE						
Department: 4721 - Debt Service						
520 - Debt Service						
570.10.100 2006-A Fixed Payor SWAP - Fund: 100	90,000	152,825	90,000	0	0	
570.11.100 2006-A SWAP Interest - Fund: 100	30,000	30,000	30,000	0	0	
570.13.100 1998-A Flood Protection - Fund: 100	963,413	963,413	890,831	816,375	816,375	
570.14.100 2002-C Workman Compensation Funding - Fund: 100	81,360	81,360	67,110	51,900	51,900	
570.15.100 2003-C Series - Fund: 100	596,695	596,695	558,338	496,125	496,125	
570.16.100 2004 Series - Fund: 100	104,500	4,771	84,800	0	0	
570.17.100 2005-A Series - Fund: 100	442,020	442,020	436,958	430,498	430,971	473
570.18.100 2005 LCIDA Interest - Fund: 100	182,175	13,692	311,750	498,400	498,400	
570.19.100 2005 LCIDA Remarketing Fee - Fund: 100	12,470	12,463	12,465	12,460	12,460	
570.20.100 2005 LCIDA LOC Fee - Fund: 100	145,899	150,022	145,841	145,782	145,782	
570.21.100 2006-A Series - Fund: 100	3,551,664	4,396,549	3,540,600	3,551,665	3,551,665	
570.22.100 2006-B Series - Fund: 100	450,875	450,875	448,750	302,250	302,250	
570.23.100 2006-C Series - Fund: 100	146,120	146,120	0	0	0	
570.24.100 2008-A Interest - Fund: 100	937,545	1,875,090	1,814,700	1,792,448	1,792,448	
570.25.100 2008-B Interest - Fund: 100	457,138	457,136	457,138	416,960	416,960	
570.26.100 2008-LCIDA Interest - Fund: 100	715,133	715,133	689,293	660,893	660,893	
570.27.100 2004 LOC FEE - Fund: 100	48,906	52,323	24,807	0	0	
570.28.100 2004-Remarketing Fee - Fund: 100	4,180	2,510	2,120	0	0	
570.29.100 2006-A Liquidity Facility - Fund: 100	1,549,013	794,724	1,549,013	2,832,480	2,832,480	
570.30.100 2006-A Remarketing Fee - Fund: 100	70,812	70,763	70,812	0	0	
570.31.100 2006-A S&P Surveillance Fee - Fund: 100	5,000	5,000	5,000	0	0	
570.32.100 2004 S&P Surveillance Fee - Fund: 100	3,500	5,440	3,500	0	0	
570.33.100 2005 S&P Surveillance Fee - Fund: 100	2,000	3,233	2,000	0	0	
570.34.100 2008-D Interest - Fund: 100	138,400	138,400	138,000	137,600	137,600	
570.35.100 2008-E Interest - Fund: 100	143,200	143,200	142,800	142,400	142,400	
570.36.100 2009 GO Notes Interest - Fund: 100	380,450	380,450	380,100	379,750	379,750	
570.37.100 2009 GO Bonds Interest - Fund: 100	349,650	349,650	349,313	332,438	332,438	
570.38.100 2009 LCIDA Interest - Fund: 100	1,459,725	1,459,725	1,459,350	1,382,100	1,382,100	
570.39.100 2008-C Interest - Fund: 100	269,150	269,150	235,900	198,800	198,800	
570.41.100 1997-LCCC Refunding - Fund: 100	790,000	823,338	830,000	872,500	872,500	
570.42.100 1998-A Flood Protection - Fund: 100	1,400,000	1,400,000	1,470,000	1,545,000	1,545,000	
570.43.100 2002-C Workmans Compensation Funding - Fund: 100	375,000	375,000	390,000	405,000	405,000	
570.44.100 2003-C Series - Fund: 100	1,145,000	1,145,000	1,185,000	1,240,000	1,240,000	
570.45.100 2004 Series - Fund: 100	2,060,000	2,060,000	2,120,000	0	0	
570.46.100 2005-A Series - Fund: 100	135,000	135,000	170,000	1,495,000	1,495,000	
570.47.100 2005 LCIDA Principal - Fund: 100	5,000	5,000	5,000	870,000	870,000	
570.48.100 2006-B Series - Fund: 100	50,000	50,000	2,930,000	3,085,000	3,085,000	
570.49.100 2006-C Series - Fund: 100	2,810,000	2,810,000	0	0	0	
570.50.100 2008-A Principal - Fund: 100	915,000	1,830,000	645,000	775,000	775,000	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
570.51.100 2008-B Principal - Fund: 100	505,000	505,000	522,500	545,000	545,000	
570.52.100 2008-LCDIA Principal - Fund: 100	760,000	760,000	800,000	835,000	835,000	
570.53.100 2008-D Principal - Fund: 100	5,000	5,000	5,000	5,000	5,000	
570.54.100 2008-E Principal - Fund: 100	5,000	5,000	5,000	5,000	5,000	
570.55.100 2009 GO Notes Principal - Fund: 100	5,000	5,000	5,000	5,000	5,000	
570.56.100 2009 GO Bonds-Principal - Fund: 100	5,000	5,000	250,000	140,000	140,000	
570.57.100 2009 - LCIDA - Principal - Fund: 100	5,000	5,000	1,030,000	1,095,000	1,095,000	
570.58.100 2008-C Principal - Fund: 100	475,000	475,000	530,000	595,000	595,000	
570.59.100 1997-LCCC Refunding - Fund: 100	0	43,260	0	0	0	
570.60.100 1997 LCCC New Money - Fund: 100	149,994	133,781	109,309	66,564	66,564	
570.68.100 Tax Anticipation Note / Temp Loan - Fund: 100	130,000	122,306	250,000	425,000	425,000	
Account Classification Total: 520 - Debt Service	\$25,060,987	\$26,860,416	\$27,193,098	\$28,585,388	\$28,585,861	\$473
Expenditures Total: Department: 4721 - Debt Service	\$25,060,987	\$26,860,416	\$27,193,098	\$28,585,388	\$28,585,861	\$473
Department Total: 4721 - Debt Service	\$25,060,987	\$26,860,416	\$27,193,098	\$28,585,388	\$28,585,861	\$473
Expenditures Total: Division: 95 - Debt Service	\$25,060,987	\$26,860,416	\$27,193,098	\$28,585,388	\$28,585,861	\$473
DIVISION TOTAL: 95 - DEBT SERVICE	\$25,060,987	\$26,860,416	\$27,193,098	\$28,585,388	\$28,585,861	\$473

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 96 - INTER/GOVERNMENT						
Department: 4810 - Inter Governmental Appropriation						
410 - Fees						
415.16.500 Automation Records Improvements - Fund: 500 - County Records Improvement	(80,000)	(92,660)	(80,000)	0	0	
Account Classification Total: 410 - Fees	(\$80,000)	(\$92,660)	(\$80,000)	\$0	\$0	
450 - Transfers						
450.80.500 Cash Balance Carry Forward - Fund: 500 - County Records Improvement	(66,371)	0	(66,371)	0	0	
Account Classification Total: 450 - Transfers	(\$66,371)	\$0	(\$66,371)	\$0	\$0	
460 - Interest						
455.13.110 Interest Income - Fund: 110 - Schools	0	(399)	0	0	0	
455.13.120 Interest Income - Fund: 120 - Towns	0	(4)	0	0	0	
455.13.500 Interest Income - Fund: 500 - County Records Improvement	(520)	(83)	(520)	0	0	
Account Classification Total: 460 - Interest	(\$520)	(\$487)	(\$520)	\$0	\$0	
Revenues Total: Department: 4810 - Inter Governmental Appropriation	(\$146,891)	(\$93,147)	(\$146,891)	\$0	\$0	
510 - Non-Personnel Costs						
550.15.500 Other Contractual Services - Fund: 500 - County Records Improvement	23,400	439	23,400	0	0	
550.30.500 Advertising - Fund: 500 - County Records Improvement	500	3	500	0	0	
550.54.500 Rent of Storage Space - Fund: 500 - County Records Improvement	103,491	119,946	103,491	0	0	
Account Classification Total: 510 - Non-Personnel Costs	\$127,391	\$120,388	\$127,391	\$0	\$0	
540 - Transfers						
590.26.100 To Institutions - Fund: 100	6,387,508	6,385,502	6,387,508	6,387,508	6,387,508	
590.30.100 To Governmental Units - Fund: 100	72,500	30,000	72,500	72,500	45,000	(27,500)
590.32.100 To Non Governmental Units - Fund: 100	1,628,500	1,538,500	1,569,500	1,569,500	1,554,500	(15,000)
590.34.110 Transfers - Fund: 110 - Schools	0	(410,000)	0	0	0	
Account Classification Total: 540 - Transfers	\$8,088,508	\$7,544,002	\$8,029,508	\$8,029,508	\$7,987,008	(\$42,500)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
560 - Capital Assets						
599.46.500 Machinery and Equipment > \$5000 - Fund: 500 - County Records Improvement	19,500	0	19,500	0	0	
Account Classification Total: 560 - Capital Assets	\$19,500	\$0	\$19,500	\$0	\$0	
Expenditures Total: Department: 4810 - Inter Governmental Appropriation	\$8,235,399	\$7,664,389	\$8,176,399	\$8,029,508	\$7,987,008	(\$42,500)
Department Total: 4810 - Inter Governmental Appropriation	\$8,088,508	\$7,571,242	\$8,029,508	\$8,029,508	\$7,987,008	(\$42,500)
Revenues Total: Division: 96 - Inter/Government	(\$146,891)	(\$93,147)	(\$146,891)	\$0	\$0	
Expenditures Total: Division: 96 - Inter/Government	\$8,235,399	\$7,664,389	\$8,176,399	\$8,029,508	\$7,987,008	(\$42,500)
DIVISION TOTAL: 96 - INTER / GOVERNMENT	\$8,088,508	\$7,571,242	\$8,029,508	\$8,029,508	\$7,987,008	(\$42,500)

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 98 - RESERVE FOR CONTINGENCIES						
Department: 4940 - Other Financing Sources / Uses						
440 - Grants						
440.66.100 Federal Grants - Department of Agriculture - Fund: 100	0	9,966	0	0	0	
Account Classification Total: 440 - Grants	\$0	\$9,966	\$0	\$0	\$0	
Revenues Total: Department: 4940 - Other Financing Sources/Uses	\$0	\$9,966	\$0	\$0	\$0	
530 - Contingencies						
580.10.100 Reserve for Contingency - Fund: 100	1,192,312	62,450	433,000	0	0	
Account Classification Total: 530 - Contingencies	\$1,192,312	\$62,450	\$433,000	\$0	\$0	
Expenditures Total: Department: 4940 - Other Financing Sources/Uses	\$1,192,312	\$62,450	\$433,000	\$0	\$0	
Department Total: 4940 - Other Financing Sources/Uses	\$1,192,312	\$72,416	\$433,000	\$0	\$0	
Revenues Total: Division: 98 - Reserve for Contingencies	\$0	\$9,966	\$0	\$0	\$0	
Expenditures Total: Division: 98 - Reserve for Contingencies	\$1,192,312	\$62,450	\$433,000	\$0	\$0	
DIVISION TOTAL: 98 - RESERVE FOR CONTINGENCIES	\$1,192,312	\$72,416	\$433,000	\$0	\$0	

**LUZERNE COUNTY, PENNSYLVANIA
FINDING AID TO FY2015 ADOPTED BUDGET**

	2013 Amended Budget	2013 Unaudited Actual	2014 Adopted Budget	2015 Manager Proposed	2015 Council Adopted	Variance Proposed / Adopted
DIVISION: 99 - COUNTY RESERVE FUND						
Department: 4940 - Other Financing Sources / Uses						
530 - Contingencies						
585.10.100 County Reserve Fund - Fund: 100	0	0	0	0	438,000	438,000
Account Classification Total: 530 - Contingencies	\$0	\$0	\$0	\$0	\$438,000	\$438,000
Expenditures Total: Department: 4940 - Other Financing Sources/Uses	\$0	\$0	\$0	\$0	\$438,000	\$438,000
Department Total: 4940 - Other Financing Sources/Uses	\$0	\$0	\$0	\$0	\$438,000	\$438,000
Expenditures Total: Division: 99 - County Reserve Fund	\$0	\$0	\$0	\$0	\$438,000	\$438,000
DIVISION TOTAL: 99 - COUNTY RESERVE FUND	\$0	\$0	\$0	\$0	\$438,000	\$438,000
REVENUE GRAND TOTALS:	(\$255,473,841)	(\$216,381,080)	(\$267,735,985)	(\$266,602,710)	(\$267,027,930)	(\$425,220)
EXPENDITURE GRAND TOTALS:	\$256,593,794	\$217,462,287	\$267,735,985	\$266,602,710	\$267,027,930	\$425,220
NET GRAND TOTALS:	\$1,119,953	\$1,081,206	\$0	\$0	\$0	\$0

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