

Luzerne  
County

Pennsylvania • Established 1786



# 2021- Mid Year Report

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BRIAN SWETZ, DIVISION HEAD OF BUDGET & FINANCE

AUGUST 10, 2021

LUZERNE COUNTY  
*BUDGET AND FINANCE*  
BRIAN SWETZ  
DIVISION HEAD



LUZERNE COUNTY  
*ACTING COUNTY MANAGER*  
ROMILDA P. CROCAMO, ESQ.

COUNTY of LUZERNE  
P E N N S Y L V A N I A  
E S T A B L I S H E D 1 7 8 6

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**2021 Luzerne County Mid-Year Report**

TO: Luzerne County Council

DATE: August 10, 2021

Per Section 8.04 of the Luzerne County Administrative Code, please accept this Memorandum PowerPoint presentation as the 2021 Luzerne County Mid-Year Report. This report will be presented to County Council and members of the public at the August 10, 2021 Council meeting. In addition, this report will be posted on this date on the Luzerne County website.

As of June 30, 2021, General Fund actual expenditures totaled 81% of budgeted amounts and General Fund revenues received totaled 46% of budgeted amounts.

This report will be discussed at the August 10, 2021 Council meeting. At this time, County Management and the Division of Budget and Finance projects the County FY2021 budget will stay within the parameters established by the Luzerne County Council. County Administration will continue to monitor all aspects of the FY2021 budget for the second half of 2021 in particular as the County approaches the FY2022 budget.



## Budget by Account Classification Report

Through 06/30/21  
Prior Fiscal Year Activity Included  
Summary Listing

| Account Classification                | Adopted Budget          | Budget Amendments   | Amended Budget          | Current Month Transactions | YTD Encumbrances        | YTD Transactions        | Budget - YTD Transactions | % Used/ Rec'd | Prior Year YTD          |
|---------------------------------------|-------------------------|---------------------|-------------------------|----------------------------|-------------------------|-------------------------|---------------------------|---------------|-------------------------|
| <b>Fund 100 - General Fund</b>        |                         |                     |                         |                            |                         |                         |                           |               |                         |
| <b>REVENUE</b>                        |                         |                     |                         |                            |                         |                         |                           |               |                         |
| Taxes                                 | 125,461,500.00          | .00                 | 125,461,500.00          | 4,907,009.63               | .00                     | 113,090,482.66          | 12,371,017.34             | 90            | 103,658,605.24          |
| Fees                                  | 8,061,335.00            | .00                 | 8,061,335.00            | 788,223.16                 | .00                     | 3,767,338.94            | 4,293,996.06              | 47            | 2,981,303.23            |
| Fines                                 | 786,100.00              | .00                 | 786,100.00              | 43,728.09                  | .00                     | 213,565.35              | 572,534.65                | 27            | 204,911.64              |
| Rent                                  | 782,678.00              | .00                 | 782,678.00              | 79,450.96                  | .00                     | 399,595.98              | 383,082.02                | 51            | 246,662.35              |
| Grants                                | 1,827,409.00            | 123,558.00          | 1,950,967.00            | 60,096.04                  | .00                     | 592,491.17              | 1,358,475.83              | 30            | 152,843.77              |
| Transfers                             | 906,348.00              | .00                 | 906,348.00              | .00                        | .00                     | 16,172.40               | 890,175.60                | 2             | .00                     |
| Interest                              | 100,000.00              | .00                 | 100,000.00              | 2.30                       | .00                     | 169.83                  | 99,830.17                 | 0             | 22,462.98               |
| Reimbursements                        | 16,302,464.00           | .00                 | 16,302,464.00           | 2,750,516.65               | .00                     | 6,539,014.48            | 9,763,449.52              | 40            | 6,519,093.27            |
| Proceeds                              | 90,000.00               | .00                 | 90,000.00               | .13                        | .00                     | 324.08                  | 89,675.92                 | 0             | 5,341.94                |
| Other                                 | 349,750.00              | 70,101.00           | 419,851.00              | 91,354.53                  | .00                     | 192,451.37              | 227,399.63                | 46            | 641,411.82              |
| <b>REVENUE TOTALS</b>                 | <b>\$154,667,584.00</b> | <b>\$193,659.00</b> | <b>\$154,861,243.00</b> | <b>\$8,720,381.49</b>      | <b>\$0.00</b>           | <b>\$124,811,606.26</b> | <b>\$30,049,636.74</b>    | <b>81%</b>    | <b>\$114,432,636.24</b> |
| <b>EXPENSE</b>                        |                         |                     |                         |                            |                         |                         |                           |               |                         |
| Personnel Costs                       | 90,162,019.00           | (117,850.00)        | 90,044,169.00           | 12,479,976.46              | .00                     | 42,388,259.67           | 47,655,909.33             | 47            | 40,702,518.83           |
| Non-Personnel Costs                   | 17,909,889.00           | 123,850.00          | 18,033,739.00           | 1,603,280.79               | 2,433,862.56            | 8,997,030.56            | 6,602,845.88              | 63            | 8,857,401.94            |
| Debt Service                          | 26,202,906.00           | .00                 | 26,202,906.00           | 1,826,609.11               | .00                     | 6,606,133.96            | 19,596,772.04             | 25            | 9,029,037.74            |
| Contingencies                         | .00                     | .00                 | .00                     | .00                        | .00                     | .00                     | .00                       | +++           | .00                     |
| Transfers                             | 18,826,988.00           | 50,000.00           | 18,876,988.00           | 772,333.71                 | 195,667.20              | 9,012,698.46            | 9,668,622.34              | 49            | 29,772,045.86           |
| Other                                 | 1,483,382.00            | 140,659.00          | 1,624,041.00            | 306,753.45                 | 88,791.46               | 808,596.75              | 726,652.79                | 55            | 708,093.16              |
| Capital Assets                        | 82,400.00               | (3,000.00)          | 79,400.00               | 3,641.97                   | 8,840.70                | 39,221.27               | 31,338.03                 | 61            | 2,929,750.83            |
| <b>EXPENSE TOTALS</b>                 | <b>\$154,667,584.00</b> | <b>\$193,659.00</b> | <b>\$154,861,243.00</b> | <b>\$16,992,595.49</b>     | <b>\$2,727,161.92</b>   | <b>\$67,851,940.67</b>  | <b>\$84,282,140.41</b>    | <b>46%</b>    | <b>\$91,998,848.36</b>  |
| <b>Fund 100 - General Fund Totals</b> |                         |                     |                         |                            |                         |                         |                           |               |                         |
| <b>REVENUE TOTALS</b>                 | <b>154,667,584.00</b>   | <b>193,659.00</b>   | <b>154,861,243.00</b>   | <b>8,720,381.49</b>        | <b>.00</b>              | <b>124,811,606.26</b>   | <b>30,049,636.74</b>      | <b>81%</b>    | <b>114,432,636.24</b>   |
| <b>EXPENSE TOTALS</b>                 | <b>154,667,584.00</b>   | <b>193,659.00</b>   | <b>154,861,243.00</b>   | <b>16,992,595.49</b>       | <b>2,727,161.92</b>     | <b>67,851,940.67</b>    | <b>84,282,140.41</b>      | <b>46%</b>    | <b>91,998,848.36</b>    |
| <b>Fund 100 - General Fund Totals</b> | <b>\$0.00</b>           | <b>\$0.00</b>       | <b>\$0.00</b>           | <b>(\$8,272,214.00)</b>    | <b>(\$2,727,161.92)</b> | <b>\$56,959,665.59</b>  | <b>(\$54,232,503.67)</b>  |               | <b>\$22,433,787.88</b>  |
| <b>Grand Totals</b>                   |                         |                     |                         |                            |                         |                         |                           |               |                         |
| <b>REVENUE TOTALS</b>                 | <b>154,667,584.00</b>   | <b>193,659.00</b>   | <b>154,861,243.00</b>   | <b>8,720,381.49</b>        | <b>.00</b>              | <b>124,811,606.26</b>   | <b>30,049,636.74</b>      | <b>81%</b>    | <b>114,432,636.24</b>   |
| <b>EXPENSE TOTALS</b>                 | <b>154,667,584.00</b>   | <b>193,659.00</b>   | <b>154,861,243.00</b>   | <b>16,992,595.49</b>       | <b>2,727,161.92</b>     | <b>67,851,940.67</b>    | <b>84,282,140.41</b>      | <b>46%</b>    | <b>91,998,848.36</b>    |
| <b>Grand Totals</b>                   | <b>\$0.00</b>           | <b>\$0.00</b>       | <b>\$0.00</b>           | <b>(\$8,272,214.00)</b>    | <b>(\$2,727,161.92)</b> | <b>\$56,959,665.59</b>  | <b>(\$54,232,503.67)</b>  |               | <b>\$22,433,787.88</b>  |

# Revenue

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# Revenue Budget by Account Classification Report

Through 06/30/21  
Prior Fiscal Year Activity Included  
Detail Listing

| Account                        | Account Description           | Adopted Budget          | Budget Amendments | Amended Budget          | Current Month Transactions | YTD Encumbrances | YTD Transactions        | Budget - YTD Transactions | % Used/ Rec'd | Prior Year YTD          |
|--------------------------------|-------------------------------|-------------------------|-------------------|-------------------------|----------------------------|------------------|-------------------------|---------------------------|---------------|-------------------------|
| Fund 100 - General Fund        |                               |                         |                   |                         |                            |                  |                         |                           |               |                         |
| REVENUE                        |                               |                         |                   |                         |                            |                  |                         |                           |               |                         |
| <i>Taxes</i>                   |                               |                         |                   |                         |                            |                  |                         |                           |               |                         |
| 400.10                         | Real Est Cur Yr Levy          | 116,684,500.00          | .00               | 116,684,500.00          | 3,662,042.42               | .00              | 107,228,667.77          | 9,455,832.23              | 92            | 99,497,348.01           |
| 400.19                         | R/E Taxes Prior Year          | 8,500,000.00            | .00               | 8,500,000.00            | 1,214,451.18               | .00              | 5,684,715.23            | 2,815,284.77              | 67            | 4,070,711.02            |
| 400.25                         | Municipal Realty Transfer Tax | 215,000.00              | .00               | 215,000.00              | 25,675.76                  | .00              | 160,484.93              | 54,515.07                 | 75            | 78,776.67               |
| <i>Taxes Totals</i>            |                               | <b>\$125,399,500.00</b> | <b>\$0.00</b>     | <b>\$125,399,500.00</b> | <b>\$4,902,169.36</b>      | <b>\$0.00</b>    | <b>\$113,073,867.93</b> | <b>\$12,325,632.07</b>    | <b>90%</b>    | <b>\$103,646,835.70</b> |
| <b>REVENUE TOTALS</b>          |                               | <b>\$125,399,500.00</b> | <b>\$0.00</b>     | <b>\$125,399,500.00</b> | <b>\$4,902,169.36</b>      | <b>\$0.00</b>    | <b>\$113,073,867.93</b> | <b>\$12,325,632.07</b>    | <b>90%</b>    | <b>\$103,646,835.70</b> |
| Fund 100 - General Fund Totals |                               | <b>\$125,399,500.00</b> | <b>\$0.00</b>     | <b>\$125,399,500.00</b> | <b>\$4,902,169.36</b>      | <b>\$0.00</b>    | <b>\$113,073,867.93</b> | <b>\$12,325,632.07</b>    |               | <b>\$103,646,835.70</b> |
| Grand Totals                   |                               | <b>\$125,399,500.00</b> | <b>\$0.00</b>     | <b>\$125,399,500.00</b> | <b>\$4,902,169.36</b>      | <b>\$0.00</b>    | <b>\$113,073,867.93</b> | <b>\$12,325,632.07</b>    |               | <b>\$103,646,835.70</b> |

## Fees

|        |                                  |              |     |              |            |     |              |              |    |              |
|--------|----------------------------------|--------------|-----|--------------|------------|-----|--------------|--------------|----|--------------|
| 405.10 | Gun Permits                      | 121,000.00   | .00 | 121,000.00   | 9,228.00   | .00 | 76,970.00    | 44,030.00    | 64 | 46,803.00    |
| 405.12 | Protection from Abuse            | 3,000.00     | .00 | 3,000.00     | 163.00     | .00 | 1,857.00     | 1,143.00     | 62 | 1,556.00     |
| 405.14 | Civil Mileage Fees               | 190,000.00   | .00 | 190,000.00   | 30,170.00  | .00 | 76,090.00    | 113,910.00   | 40 | 97,505.00    |
| 405.16 | Bingo Yearly                     | 3,750.00     | .00 | 3,750.00     | 100.00     | .00 | 2,100.00     | 1,650.00     | 56 | 1,500.00     |
| 405.18 | Small Games of Chance-Annual     | 35,000.00    | .00 | 35,000.00    | 4,250.00   | .00 | 19,025.00    | 15,975.00    | 54 | 14,750.00    |
| 405.20 | Special Raffle Permit            | 250.00       | .00 | 250.00       | 25.00      | .00 | 125.00       | 125.00       | 50 | 50.00        |
| 405.22 | Bingo 3-Day                      | 850.00       | .00 | 850.00       | 30.00      | .00 | 60.00        | 790.00       | 7  | 240.00       |
| 405.24 | Small Games of Chance-Short Term | 2,000.00     | .00 | 2,000.00     | 50.00      | .00 | 325.00       | 1,675.00     | 16 | 450.00       |
| 405.28 | Pmts in lieu of Taxes            | 225,000.00   | .00 | 225,000.00   | 34,949.54  | .00 | 68,848.81    | 156,151.19   | 31 | 66,348.88    |
| 405.30 | Subdivision/Land Develop Fees    | 250,000.00   | .00 | 250,000.00   | 30,640.00  | .00 | 233,650.00   | 16,350.00    | 93 | 104,740.00   |
| 405.32 | Eng Review with Site Inspection  | 40,000.00    | .00 | 40,000.00    | 2,400.00   | .00 | 23,250.00    | 16,750.00    | 58 | 16,750.00    |
| 405.34 | Zoning Permits                   | 19,000.00    | .00 | 19,000.00    | 2,475.00   | .00 | 13,080.00    | 5,920.00     | 69 | 13,720.00    |
| 405.36 | Zoning Applications              | 7,500.00     | .00 | 7,500.00     | .00        | .00 | 7,190.00     | 310.00       | 96 | 6,035.00     |
| 405.38 | Appeals                          | 55,000.00    | .00 | 55,000.00    | 2,155.00   | .00 | 11,125.00    | 43,875.00    | 20 | 11,445.00    |
| 405.40 | Sale of Maps                     | 5,000.00     | .00 | 5,000.00     | 331.00     | .00 | 1,757.00     | 3,243.00     | 35 | 1,922.00     |
| 405.41 | Map Sales- Online                | 10,000.00    | .00 | 10,000.00    | 119.64     | .00 | 1,045.23     | 8,954.77     | 10 | .00          |
| 405.42 | Sale of Digital Data             | 7,000.00     | .00 | 7,000.00     | .00        | .00 | 5,801.40     | 1,198.60     | 83 | 883.60       |
| 415.10 | GIS Projects Income              | 2,000.00     | .00 | 2,000.00     | 355.00     | .00 | 1,245.00     | 755.00       | 62 | 309.45       |
| 415.13 | PIN Certs                        | 800,000.00   | .00 | 800,000.00   | 75,651.50  | .00 | 433,965.50   | 366,034.50   | 54 | 296,497.75   |
| 415.14 | Clean and Green Appl fee         | 4,000.00     | .00 | 4,000.00     | 675.00     | .00 | 3,375.00     | 625.00       | 84 | 1,305.00     |
| 415.15 | Fees                             | 4,441,500.00 | .00 | 4,441,500.00 | 385,140.83 | .00 | 2,018,487.89 | 2,423,012.11 | 45 | 1,508,302.07 |
| 415.17 | Audit Fees                       | 375.00       | .00 | 375.00       | .00        | .00 | .00          | 375.00       | 0  | .00          |
| 415.18 | County Services                  | 162,500.00   | .00 | 162,500.00   | 17,514.04  | .00 | 80,343.40    | 82,156.60    | 49 | 59,631.57    |
| 415.25 | Dog License Postage              | 15,000.00    | .00 | 15,000.00    | 361.00     | .00 | 10,270.00    | 4,730.00     | 68 | 8,465.50     |
| 415.26 | Out of State Service             | 1,100.00     | .00 | 1,100.00     | 100.00     | .00 | 460.00       | 640.00       | 42 | 580.00       |
| 415.27 | Civil Process Fee                | 91,000.00    | .00 | 91,000.00    | 8,126.00   | .00 | 30,908.00    | 60,092.00    | 34 | 25,031.00    |
| 415.28 | Civil Form Fees                  | 19,000.00    | .00 | 19,000.00    | 2,784.00   | .00 | 6,359.00     | 12,641.00    | 33 | 15,228.00    |
| 415.29 | Transport of Prisoners           | 9,500.00     | .00 | 9,500.00     | 2,005.56   | .00 | 7,215.18     | 2,284.82     | 76 | 6,366.55     |
| 415.30 | Civil Addtl Doc/Def Fee          | 37,500.00    | .00 | 37,500.00    | 11,862.00  | .00 | 15,090.00    | 22,410.00    | 40 | 25,074.00    |
| 415.32 | Writ of Possession               | 2,500.00     | .00 | 2,500.00     | 120.00     | .00 | 360.00       | 2,140.00     | 14 | 450.00       |
| 415.33 | Deputize Fee                     | 7,900.00     | .00 | 7,900.00     | 1,854.00   | .00 | 3,393.00     | 4,507.00     | 43 | 3,258.00     |
| 415.36 | Processing fee                   | 175,000.00   | .00 | 175,000.00   | 18,302.45  | .00 | 77,089.48    | 97,910.52    | 44 | 87,231.73    |



|                      |                                     |                       |                     |                       |                     |               |                       |                       |            |                       |
|----------------------|-------------------------------------|-----------------------|---------------------|-----------------------|---------------------|---------------|-----------------------|-----------------------|------------|-----------------------|
| <i>Fees</i>          |                                     |                       |                     |                       |                     |               |                       |                       |            |                       |
| 470.29               | Copies                              | 68,500.00             | .00                 | 68,500.00             | 4,980.02            | .00           | 28,162.66             | 40,337.34             | 41         | 23,213.11             |
| 470.33               | Out of County Charges               | 14,000.00             | .00                 | 14,000.00             | 1,072.50            | .00           | 1,522.50              | 12,477.50             | 11         | 262.50                |
| 470.34               | Fees from Collection Tax Local Govt | 5,000.00              | .00                 | 5,000.00              | .00                 | .00           | .00                   | 5,000.00              | 0          | 105.00                |
| <i>Fees Totals</i>   |                                     | <b>\$8,061,335.00</b> | <b>\$0.00</b>       | <b>\$8,061,335.00</b> | <b>\$788,223.16</b> | <b>\$0.00</b> | <b>\$3,767,338.94</b> | <b>\$4,293,996.06</b> | <b>47%</b> | <b>\$2,981,303.23</b> |
| <i>Fines</i>         |                                     |                       |                     |                       |                     |               |                       |                       |            |                       |
| 425.15               | Court Costs                         | 420,000.00            | .00                 | 420,000.00            | 40,678.17           | .00           | 195,867.99            | 224,132.01            | 47         | 180,748.82            |
| 425.20               | Fines-Violation Ordinances, Etc.    | 340,000.00            | .00                 | 340,000.00            | .00                 | .00           | 910.00                | 339,090.00            | 0          | 12,620.00             |
| 425.25               | Restitution                         | 12,500.00             | .00                 | 12,500.00             | 2,036.19            | .00           | 10,774.53             | 1,725.47              | 86         | 4,253.59              |
| 425.30               | Bail Forfeitures/Expungements       | 7,000.00              | .00                 | 7,000.00              | 462.00              | .00           | 3,069.00              | 3,931.00              | 44         | 1,254.00              |
| 425.35               | Damage Restitution                  | 600.00                | .00                 | 600.00                | 308.38              | .00           | 558.07                | 41.93                 | 93         | 337.13                |
| 425.40               | Misconducts                         | 3,500.00              | .00                 | 3,500.00              | 173.35              | .00           | 990.76                | 2,509.24              | 28         | 1,518.10              |
| 425.45               | Bail Pounding                       | 2,500.00              | .00                 | 2,500.00              | 70.00               | .00           | 1,395.00              | 1,105.00              | 56         | 4,180.00              |
| <i>Fines Totals</i>  |                                     | <b>\$786,100.00</b>   | <b>\$0.00</b>       | <b>\$786,100.00</b>   | <b>\$43,728.09</b>  | <b>\$0.00</b> | <b>\$213,565.35</b>   | <b>\$572,534.65</b>   | <b>27%</b> | <b>\$204,911.64</b>   |
| <i>Rent</i>          |                                     |                       |                     |                       |                     |               |                       |                       |            |                       |
| 430.10               | Rent of Land                        | 40,678.00             | .00                 | 40,678.00             | 1,655.72            | .00           | 18,148.60             | 22,529.40             | 45         | 41,212.56             |
| 430.15               | Rent of Buildings                   | 742,000.00            | .00                 | 742,000.00            | 77,795.24           | .00           | 381,447.38            | 360,552.62            | 51         | 205,449.79            |
| <i>Rent Totals</i>   |                                     | <b>\$782,678.00</b>   | <b>\$0.00</b>       | <b>\$782,678.00</b>   | <b>\$79,450.96</b>  | <b>\$0.00</b> | <b>\$399,595.98</b>   | <b>\$383,082.02</b>   | <b>51%</b> | <b>\$246,662.35</b>   |
| <i>Grants</i>        |                                     |                       |                     |                       |                     |               |                       |                       |            |                       |
| 400.12               | PCCD COVID-19 Grant                 | .00                   | 73,558.00           | 73,558.00             | .00                 | .00           | 20,664.30             | 52,893.70             | 28         | .00                   |
| 435.10               | State Grants - PCCD                 | 559,216.00            | .00                 | 559,216.00            | .00                 | .00           | 1,096.16              | 558,119.84            | 0          | 13,533.00             |
| 435.11               | State Grant General Government      | 88,541.00             | .00                 | 88,541.00             | .00                 | .00           | 5,211.71              | 83,329.29             | 6          | .00                   |
| 435.12               | PennDot                             | 33,865.00             | .00                 | 33,865.00             | 7,752.95            | .00           | 47,110.94             | (13,245.94)           | 139        | 24,391.71             |
| 435.17               | State Grants – PCCD DA Gun Violence | .00                   | .00                 | .00                   | 28,615.37           | .00           | 49,631.84             | (49,631.84)           | +++        | .00                   |
| 435.20               | Department of Health                | 10,000.00             | .00                 | 10,000.00             | .00                 | .00           | .00                   | 10,000.00             | 0          | 5,000.00              |
| 435.24               | Department of Agriculture           | 14,000.00             | .00                 | 14,000.00             | 8,550.00            | .00           | 8,550.00              | 5,450.00              | 61         | 1,691.12              |
| 435.30               | PADCED                              | 87,500.00             | 50,000.00           | 137,500.00            | .00                 | .00           | 193,754.00            | (56,254.00)           | 141        | .00                   |
| 435.31               | Grants - PCCD IP Treatment          | .00                   | .00                 | .00                   | .00                 | .00           | 11,821.25             | (11,821.25)           | +++        | .00                   |
| 435.46               | Game Lands Lieu of Tax              | 110,000.00            | .00                 | 110,000.00            | .00                 | .00           | .00                   | 110,000.00            | 0          | .00                   |
| 435.48               | Public Utility Lieu of Tax          | 100,000.00            | .00                 | 100,000.00            | .00                 | .00           | .00                   | 100,000.00            | 0          | .00                   |
| 440.12               | EMPG Salary Grant                   | 77,932.00             | .00                 | 77,932.00             | .00                 | .00           | .00                   | 77,932.00             | 0          | .00                   |
| 440.36               | Technical Study                     | 30,675.00             | .00                 | 30,675.00             | .00                 | .00           | 31,047.04             | (372.04)              | 101        | .00                   |
| 440.38               | Highway                             | 135,460.00            | .00                 | 135,460.00            | .00                 | .00           | 161,602.77            | (26,142.77)           | 119        | .00                   |
| 440.40               | Other Grants - Federal              | 520,220.00            | .00                 | 520,220.00            | 15,177.72           | .00           | 62,001.16             | 458,218.84            | 12         | 108,227.94            |
| 440.56               | US Department of Justice            | 60,000.00             | .00                 | 60,000.00             | .00                 | .00           | .00                   | 60,000.00             | 0          | .00                   |
| <i>Grants Totals</i> |                                     | <b>\$1,827,409.00</b> | <b>\$123,558.00</b> | <b>\$1,950,967.00</b> | <b>\$60,096.04</b>  | <b>\$0.00</b> | <b>\$592,491.17</b>   | <b>\$1,358,475.83</b> | <b>30%</b> | <b>\$152,843.77</b>   |



# Expenses

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## EXPENSE

*Personnel Costs*

|                               |                                      |                 |                |                 |                 |        |                 |                 |     |                 |
|-------------------------------|--------------------------------------|-----------------|----------------|-----------------|-----------------|--------|-----------------|-----------------|-----|-----------------|
| 510.10                        | Wages Elected Officials              | 637,814.00      | .00            | 637,814.00      | 32,255.84       | .00    | 412,354.21      | 225,459.79      | 65  | 400,596.33      |
| 510.15                        | Wages Non-Represented                | 13,329,560.00   | 25,000.00      | 13,354,560.00   | 1,014,818.84    | .00    | 6,436,934.46    | 6,917,625.54    | 48  | 6,267,449.92    |
| 510.20                        | Wages Represented                    | 35,195,206.00   | (173,350.00)   | 35,021,856.00   | 2,470,312.06    | .00    | 16,186,818.14   | 18,835,037.86   | 46  | 15,978,109.24   |
| 510.25                        | Wages Per Diem                       | 113,864.00      | .00            | 113,864.00      | 5,939.73        | .00    | 43,408.20       | 70,455.80       | 38  | 32,424.22       |
| 510.30                        | Wages On-Call                        | 82,040.00       | 3,000.00       | 85,040.00       | 6,679.99        | .00    | 47,177.09       | 37,862.91       | 55  | 44,354.00       |
| 510.31                        | Wages Homicide on Call               | 2,500.00        | .00            | 2,500.00        | .00             | .00    | 625.00          | 1,875.00        | 25  | 1,000.00        |
| 510.35                        | Wages Overtime                       | 1,599,100.00    | 7,500.00       | 1,606,600.00    | 158,281.10      | .00    | 1,111,484.19    | 495,115.81      | 69  | 846,369.44      |
| 510.40                        | Wages Shift Differential             | 182,700.00      | .00            | 182,700.00      | 12,518.46       | .00    | 84,064.29       | 98,635.71       | 46  | 81,256.66       |
| 510.45                        | Wages Holiday Pay                    | 1,015,850.00    | .00            | 1,015,850.00    | 153,721.40      | .00    | 544,793.25      | 471,056.75      | 54  | 519,586.03      |
| 510.50                        | Wages Longevity                      | 504,107.00      | .00            | 504,107.00      | 200,707.47      | .00    | 260,307.47      | 243,799.53      | 52  | 221,434.11      |
| 520.10                        | Payroll Taxes Social Security - FICA | 3,049,338.00    | .00            | 3,049,338.00    | 240,208.57      | .00    | 1,496,440.55    | 1,552,897.45    | 49  | 1,486,275.62    |
| 520.15                        | Payroll Taxes Medicare               | 713,349.00      | .00            | 713,349.00      | 56,175.82       | .00    | 349,970.45      | 363,378.55      | 49  | 347,593.53      |
| 520.20                        | Payroll Taxes Unemployment           | 400,000.00      | .00            | 400,000.00      | 2,669.52        | .00    | 252,330.68      | 147,669.32      | 63  | 260,579.60      |
| 530.10                        | Benefits Health Care Opt Out         | 175,800.00      | .00            | 175,800.00      | .00             | .00    | .00             | 175,800.00      | 0   | 1,125.00        |
| 530.15                        | Benefits Uniform Allowance           | 97,525.00       | .00            | 97,525.00       | 200.00          | .00    | 72,470.00       | 25,055.00       | 74  | 88,100.00       |
| 530.20                        | Benefits Sick Leave Buy Back         | 132,968.00      | (10,000.00)    | 122,968.00      | .00             | .00    | .00             | 122,968.00      | 0   | .00             |
| 530.25                        | Benefits Leave Buy Back (Union)      | 21,000.00       | 30,000.00      | 51,000.00       | .00             | .00    | .00             | 51,000.00       | 0   | .00             |
| 530.30                        | Benefits Health Insurance            | 21,338,545.00   | .00            | 21,338,545.00   | 2,785,267.90    | .00    | 9,756,656.82    | 11,581,888.18   | 46  | 8,574,278.64    |
| 530.40                        | Benefits Life Insurance              | 158,880.00      | .00            | 158,880.00      | 293.46          | .00    | 2,242.40        | 156,637.60      | 1   | 3,206.66        |
| 530.45                        | Benefits Retirement                  | 11,411,873.00   | .00            | 11,411,873.00   | 5,339,926.30    | .00    | 5,330,182.47    | 6,081,690.53    | 47  | 5,548,779.83    |
| <i>Personnel Costs Totals</i> |                                      | \$90,162,019.00 | (\$117,850.00) | \$90,044,169.00 | \$12,479,976.46 | \$0.00 | \$42,388,259.67 | \$47,655,909.33 | 47% | \$40,702,518.83 |

*Non-Personnel Costs*

|        |                                       |              |            |              |            |            |              |            |    |              |
|--------|---------------------------------------|--------------|------------|--------------|------------|------------|--------------|------------|----|--------------|
| 540.14 | Office Supplies                       | 397,615.00   | (1,800.00) | 395,815.00   | 53,801.86  | 29,912.42  | 183,688.41   | 182,214.17 | 54 | 181,481.19   |
| 540.16 | Material & Supply Requisition         | 56,000.00    | .00        | 56,000.00    | 7,428.60   | 5,895.25   | 25,096.15    | 25,008.60  | 55 | 19,883.91    |
| 540.22 | Computer Software                     | 2,000.00     | .00        | 2,000.00     | .00        | .00        | 1,919.76     | 80.24      | 96 | 15,647.76    |
| 540.28 | Parts                                 | 60,000.00    | .00        | 60,000.00    | 2,995.72   | .00        | 28,469.14    | 31,530.86  | 47 | 23,733.44    |
| 540.31 | Memorial Day Expense                  | 5,870.00     | .00        | 5,870.00     | .00        | .00        | .00          | 5,870.00   | 0  | 75.00        |
| 540.40 | Cleaning Supplies                     | 3,000.00     | .00        | 3,000.00     | 999.32     | 267.33     | 1,935.60     | 797.07     | 73 | 1,592.41     |
| 540.43 | Clothing & Uniforms                   | 250,100.00   | .00        | 250,100.00   | 6,378.14   | 34,175.39  | 170,505.38   | 45,419.23  | 82 | 187,425.76   |
| 540.46 | Linens                                | 7,600.00     | .00        | 7,600.00     | .00        | .00        | .00          | 7,600.00   | 0  | 1,334.40     |
| 540.49 | Laundry Supplies                      | 30,500.00    | .00        | 30,500.00    | 1,201.91   | 738.00     | 3,130.07     | 26,631.93  | 13 | 15,462.56    |
| 540.52 | Kitchen & Groceries                   | 965,000.00   | .00        | 965,000.00   | 133,528.53 | 204,815.20 | 406,441.45   | 353,743.35 | 63 | 450,934.64   |
| 540.58 | Inmate Clothing                       | 33,000.00    | .00        | 33,000.00    | 5,692.50   | 5,200.00   | 6,484.50     | 21,315.50  | 35 | 16,098.50    |
| 540.61 | Inmate Supplies                       | 181,300.00   | .00        | 181,300.00   | 32,997.46  | 6,979.28   | 60,668.81    | 113,651.91 | 37 | 85,794.48    |
| 540.64 | Vehicle Fuel - Gas                    | 79,750.00    | .00        | 79,750.00    | 657.20     | 4,760.00   | 34,692.93    | 40,297.07  | 49 | 28,802.87    |
| 540.67 | Vehicle Fuel - Diesel                 | 2,000.00     | .00        | 2,000.00     | .00        | .00        | 37.61        | 1,962.39   | 2  | .00          |
| 540.70 | Small Tools and Minor Equipment       | 70,940.00    | 3,000.00   | 73,940.00    | 7,281.27   | 13,792.91  | 20,450.69    | 39,696.40  | 46 | 14,506.86    |
| 540.73 | Postage                               | 580,000.00   | .00        | 580,000.00   | 32,919.87  | .00        | 254,467.33   | 325,532.67 | 44 | 244,195.48   |
| 550.12 | Excess Workers Comp Insurance Premium | 1,000,000.00 | .00        | 1,000,000.00 | .00        | .00        | 535,000.00   | 465,000.00 | 54 | 500,000.00   |
| 550.14 | Accounting & Auditing Services        | 112,000.00   | .00        | 112,000.00   | 29,680.00  | .00        | 89,200.00    | 22,800.00  | 80 | 100,500.00   |
| 550.15 | Other Contractual Services            | 1,720,560.00 | 113,500.00 | 1,834,060.00 | 269,189.94 | 21,831.00  | 1,081,317.97 | 730,911.03 | 60 | 1,290,215.44 |
| 550.17 | Management / Consulting Services      | 260,000.00   | .00        | 260,000.00   | .00        | 900.00     | 48,639.81    | 210,460.19 | 19 | 49,753.74    |
| 550.18 | Engineering / Architectural           | 700,000.00   | (5,000.00) | 695,000.00   | 84,732.17  | 3,919.00   | 346,683.07   | 344,397.93 | 50 | 337,207.88   |
| 550.19 | Special Legal Services                | 803,500.00   | .00        | 803,500.00   | 94,329.47  | .00        | 433,571.35   | 369,928.65 | 54 | 290,609.17   |
| 550.20 | Stenographing Services                | 15,000.00    | .00        | 15,000.00    | 653.50     | .00        | 3,144.62     | 11,855.38  | 21 | 4,343.10     |
| 550.21 | Medical / Dental/ Hospital Services   | 5,000.00     | .00        | 5,000.00     | 20.00      | .00        | 110.00       | 4,890.00   | 2  | .00          |
| 550.22 | Telephone/Internet                    | 299,890.00   | .00        | 299,890.00   | 22,971.63  | 370.00     | 128,786.57   | 170,733.43 | 43 | 136,320.59   |
| 550.24 | Freight & Express Charges             | 2,250.00     | .00        | 2,250.00     | .00        | .00        | .00          | 2,250.00   | 0  | 668.00       |

|        |   |              |            |              |            |            |              |            |    |            |
|--------|---|--------------|------------|--------------|------------|------------|--------------|------------|----|------------|
| 550.25 | Other Communication Expenses                    | 20,880.00    | 750.00     | 21,630.00    | 880.01     | .00        | 4,841.37     | 16,788.63  | 22 | 9,500.00   |
| 550.26 | Video Conferencing                              | 50,000.00    | .00        | 50,000.00    | 4,617.00   | 9,679.00   | 22,878.76    | 17,442.24  | 65 | 23,975.53  |
| 550.27 | Travel Expense                                  | 43,535.00    | .00        | 43,535.00    | 2,851.64   | .00        | 7,844.01     | 35,690.99  | 18 | 7,471.87   |
| 550.28 | Parking   | 67,000.00    | .00        | 67,000.00    | 5,265.75   | 34,050.00  | 19,694.50    | 13,255.50  | 80 | 19,516.00  |
| 550.29 | Mileage Reimbursement                           | 50,625.00    | .00        | 50,625.00    | 3,456.78   | .00        | 15,426.11    | 35,198.89  | 30 | 14,342.69  |
| 550.30 | Advertising                                     | 20,455.00    | .00        | 20,455.00    | 9,254.72   | 1,260.35   | 15,323.01    | 3,871.64   | 81 | 1,837.69   |
| 550.32 | Printing  | 66,400.00    | (750.00)   | 65,650.00    | 4,669.94   | 1,840.00   | 21,592.22    | 42,217.78  | 36 | 17,365.92  |
| 550.33 | Books   | 81,915.00    | .00        | 81,915.00    | 9,269.00   | 3,486.78   | 51,033.90    | 27,394.32  | 67 | 36,099.51  |
| 550.34 | Insurance - Liability / Casualty                | 1,338,450.00 | 1,976.00   | 1,340,426.00 | 46,692.00  | .00        | 1,034,576.00 | 305,850.00 | 77 | 753,768.70 |
| 550.36 | Insurance - Property                            | 331,825.00   | .00        | 331,825.00   | 82,622.00  | .00        | 288,458.00   | 43,367.00  | 87 | 239,362.75 |
| 550.38 | Electricity                                     | 485,000.00   | .00        | 485,000.00   | 36,968.67  | .00        | 191,574.48   | 293,425.52 | 39 | 252,372.64 |
| 550.40 | Gas   | 196,500.00   | 5,000.00   | 201,500.00   | 8,041.42   | .00        | 122,691.48   | 78,808.52  | 61 | 147,370.26 |
| 550.41 | Sewer   | 63,600.00    | .00        | 63,600.00    | 50.00      | .00        | 16,203.88    | 47,396.12  | 25 | 10,220.11  |
| 550.43 | Water   | 179,550.00   | .00        | 179,550.00   | 10,876.00  | .00        | 60,932.50    | 118,617.50 | 34 | 71,404.50  |
| 550.45 | Repairs / Maintenance - Buildings               | 240,700.00   | .00        | 240,700.00   | 19,894.51  | 30,695.64  | 101,208.78   | 108,795.58 | 55 | 98,467.81  |
| 550.46 | Repairs / Maintenance - Pest Control            | 7,000.00     | .00        | 7,000.00     | 501.00     | 3,500.00   | 1,560.00     | 1,940.00   | 72 | 2,349.95   |
| 550.47 | Repairs / Maintenance - Machinery and Equipment | 472,925.00   | .00        | 472,925.00   | 54,014.94  | 81,180.55  | 211,159.98   | 180,584.47 | 62 | 201,719.64 |
| 550.48 | Repairs / Maintenance - Misc                    | 144,050.00   | .00        | 144,050.00   | 22,075.09  | 3,640.48   | 101,407.68   | 39,001.84  | 73 | 42,494.59  |
| 550.49 | Repairs / Maintenance - Software                | 710,771.00   | .00        | 710,771.00   | 18,638.80  | 461,939.87 | 107,877.88   | 140,953.25 | 80 | 114,063.73 |
| 550.50 | Repairs / Maintenance - Roads                   | 100,000.00   | .00        | 100,000.00   | 9,027.44   | .00        | 43,693.76    | 56,306.24  | 44 | 63,112.68  |
| 550.53 | Rent of Buildings                               | 518,800.00   | .00        | 518,800.00   | 41,718.59  | .00        | 249,311.39   | 269,488.61 | 48 | 240,622.59 |
| 550.56 | Site Rental                                     | 22,000.00    | .00        | 22,000.00    | .00        | .00        | 6,000.00     | 16,000.00  | 27 | 2,200.00   |
| 550.57 | Lease / Machinery & Equipment                   | 8,000.00     | .00        | 8,000.00     | 2,250.00   | .00        | 2,250.00     | 5,750.00   | 28 | 3,150.00   |
| 550.63 | Insurance - Auto                                | 113,300.00   | .00        | 113,300.00   | 26,195.60  | .00        | 78,589.80    | 34,710.20  | 69 | 72,873.46  |
| 550.70 | Surety & Fidelity                               | 41,000.00    | (6,876.00) | 34,124.00    | 560.00     | .00        | 31,561.07    | 2,562.93   | 92 | 67,993.31  |
| 550.72 | Repairs / Maintenance - Vehicle                 | 36,500.00    | .00        | 36,500.00    | 4,615.73   | 1,047.34   | 32,442.43    | 3,010.23   | 92 | 21,535.38  |
| 550.84 | Managed Print Services                          | 180,000.00   | .00        | 180,000.00   | (4,935.59) | .00        | 13,874.47    | 166,125.53 | 8  | 100,668.00 |
| 550.85 | Safety Supply                                   | 41,000.00    | .00        | 41,000.00    | .00        | 9,566.40   | 644.91       | 30,788.69  | 25 | 16,363.63  |
| 560.10 | Capital Cases                                   | 178,360.00   | .00        | 178,360.00   | 3,732.00   | .00        | 21,895.34    | 156,464.66 | 12 | 59,762.77  |
| 560.12 | Arbitration                                     | 27,000.00    | .00        | 27,000.00    | 2,400.00   | .00        | 8,600.00     | 18,400.00  | 32 | 7,600.00   |
| 560.13 | Constable Fees                                  | 10,000.00    | .00        | 10,000.00    | 652.35     | .00        | 2,159.21     | 7,840.79   | 22 | 8,174.26   |
| 560.14 | Court Appeals                                   | 5,100.00     | .00        | 5,100.00     | 90.25      | .00        | 391.75       | 4,708.25   | 8  | 364.65     |
| 560.15 | Juror Costs                                     | 145,000.00   | .00        | 145,000.00   | 18,680.61  | .00        | 61,766.74    | 83,233.26  | 43 | 56,787.44  |
| 560.16 | Blood Tests / Genetic Tests                     | 25,000.00    | .00        | 25,000.00    | 1,662.10   | .00        | 4,774.55     | 20,225.45  | 19 | 8,989.35   |
| 560.17 | Examinations / Witnesses                        | 390,000.00   | .00        | 390,000.00   | 54,609.81  | 1,154.00   | 166,081.94   | 222,764.06 | 43 | 198,444.45 |
| 560.19 | Security - Hazleton                             | 42,300.00    | .00        | 42,300.00    | 3,374.40   | .00        | 20,246.40    | 22,053.60  | 48 | 12,358.96  |
| 560.20 | Extraditions                                    | 20,000.00    | .00        | 20,000.00    | 5,928.87   | .00        | 10,043.62    | 9,956.38   | 50 | 17,207.84  |

|        |                                     |              |            |              |            |              |              |            |     |              |
|--------|-------------------------------------|--------------|------------|--------------|------------|--------------|--------------|------------|-----|--------------|
| 560.22 | Electronic Monitoring               | 5,000.00     | .00        | 5,000.00     | .00        | 1,000.00     | .00          | 4,000.00   | 20  | .00          |
| 560.23 | Background Check                    | 230.00       | .00        | 230.00       | .00        | .00          | .00          | 230.00     | 0   | 47.10        |
| 560.25 | Transcripts                         | 82,000.00    | .00        | 82,000.00    | 11,114.15  | .00          | 30,198.59    | 51,801.41  | 37  | 18,525.12    |
| 560.28 | Inspection Fees                     | 200.00       | .00        | 200.00       | 92.28      | .00          | 92.28        | 107.72     | 46  | 148.19       |
| 560.30 | Zoning Hearing Board                | 1,575.00     | .00        | 1,575.00     | 40.00      | .00          | 120.00       | 1,455.00   | 8   | 235.00       |
| 560.31 | Agricultural Program                | 14,000.00    | .00        | 14,000.00    | 5,421.42   | .00          | 9,563.32     | 4,436.68   | 68  | 10,606.00    |
| 560.34 | VIP Expenses                        | 6,300.00     | .00        | 6,300.00     | .00        | .00          | .00          | 6,300.00   | 0   | 1,525.00     |
| 560.35 | Prisoner Care - Health              | 3,086,160.00 | .00        | 3,086,160.00 | 257,180.00 | 1,394,786.58 | 1,692,469.58 | (1,096.16) | 100 | 1,548,965.70 |
| 560.41 | Other Treatment & Support           | 200,000.00   | .00        | 200,000.00   | 6,964.26   | 5,883.99     | 70,600.48    | 123,515.53 | 38  | 67,678.67    |
| 560.50 | Capias Related Expenses             | 38,000.00    | .00        | 38,000.00    | .00        | .00          | 8,903.49     | 29,096.51  | 23  | 18,428.40    |
| 560.59 | Juvenile Fee Reimbursements         | 10,000.00    | .00        | 10,000.00    | 199.10     | .00          | 708.05       | 9,291.95   | 7   | 798.25       |
| 560.60 | Dues / Memberships                  | 91,524.00    | (1,400.00) | 90,124.00    | 7,364.50   | .00          | 73,630.30    | 16,493.70  | 82  | 73,106.84    |
| 560.61 | Subscriptions                       | 155,404.00   | .00        | 155,404.00   | 9,923.09   | 48,500.80    | 60,325.34    | 46,577.86  | 70  | 53,935.28    |
| 560.64 | Meeting / Conference/ Training Fees | 79,530.00    | 15,450.00  | 94,980.00    | 6,321.47   | .00          | 34,550.33    | 60,429.67  | 36  | 39,299.56    |
| 560.66 | Miscellaneous Indirect Cost         | 500.00       | .00        | 500.00       | .00        | .00          | .00          | 500.00     | 0   | 4,822.44     |
| 560.67 | Capital Ineligible                  | 20,000.00    | .00        | 20,000.00    | .00        | 7,095.00     | .00          | 12,905.00  | 35  | .00          |
| 560.68 | Miscellaneous Expense               | 2,000.00     | .00        | 2,000.00     | .00        | .00          | 797.66       | 1,202.34   | 40  | 760.76       |
| 560.69 | Bank Service Charges                | 50.00        | .00        | 50.00        | .00        | .00          | 18.00        | 32.00      | 36  | 19.79        |

*Non-Personnel Costs Totals*

|                        |                     |                        |                       |                       |                       |                       |            |                       |
|------------------------|---------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------|-----------------------|
| <b>\$17,909,889.00</b> | <b>\$123,850.00</b> | <b>\$18,033,739.00</b> | <b>\$1,603,280.79</b> | <b>\$2,433,862.56</b> | <b>\$8,997,030.56</b> | <b>\$6,602,845.88</b> | <b>63%</b> | <b>\$8,857,401.94</b> |
|------------------------|---------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------|-----------------------|

# Areas of Concern

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- County Overtime General Fund 69% (2020 - 42%)
- Budget and Finance Investments and Pcard revenue project 100k underbudget
- Grant Revenue lagging – Yearly timing issue only have first quarter by mid-year

# Highlights

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- Improving economy/stimulus money equals higher tax collection
- Tax collection for Current, Prior, Hotel Tax and Municipal Realty are all higher than last years mid-year 90 % of budget vs 84% in 2020 mid-year

# AMERICAN RESCUE PLAN (ARP)

Luzerne County Administration continues to attend seminars on the ARP for reporting. The County is aware that some governments have begun to use ARP funding. Budget and Finance believes that outside of equipment for first responders, vaccine clinics and PPE, it is prudent to wait for the final rule. Estimated final rule release date is this September.

We will share the final rule and any applicable material with Council ASAP after receipt.



# Questions

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