CITY OF SCRANTON

2015 Operating Budget
FILE OF THE COUNCIL NO. 58, 2014

Department of Business Administration

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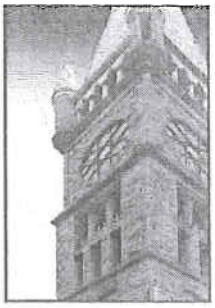


SCRANTON

November 15, 2014

Ms. Lori Reed
City Clerk
City of Scranton
340 North Washington Avenue
Scranton, Pa 18503

Re: 2015 Budget

Dear Ms. Reed:

According to Article IX, Section 902, of the Home Rule Charter, the Administration of the City of Scranton hereby submits the 2015 Operating Budget. The Budget document includes estimated income, including various taxes, fees, and other revenues for the fiscal year. Detailed proposed expenditures by department including employee expenses and capital expenditures are delineated. Proposed expenditures do not exceed budgeted revenues.

Should you have any questions or require additional information, please do not hesitate to contact me.

Sincerely,

David M. Bulzoni
Business Administrator
City of Scranton

Operating Revenues

2015 General Fund Budget - Revenues

Real Estate Tax

Account Description

Real Estate Tax is a primary revenue driver in the City of Scranton annual budget and most subject to adjustment. Real estate tax adjustments are effected to meet budgetary obligations by most municipalities, school districts and counties in the Commonwealth of Pennsylvania. Taxes are levied on the assessed value of all real property. The assessed values are provided by Lackawanna County. The property tax rate is given as a percentage. It may also be expressed as a millage rate or mill levy. The City of Scranton 2015 budget sought to depart from the segregated millage concept on land and improvements and migrate to a single millage based on a total assessed valuation. This concept was deferred for further evaluation. The City's 2014 land rate is 184.867. The 2014 land improvement rate is 40.202. (A mill is also one-thousandth of a dollar.) The City's total millage rate for 2015 will be 47.835 mills for Improvements and 219.973 for Land. In a departure from the usual deployment of the segregated taxes, the City will create a debt service millage component from both levies. Hence, the amount of the Improvement millage dedicated to debt service will be 22.929 mills and 24.906 mills will be used for operations. The same concept will be employed for the land component; 105.440 mills will be dedicated for debt service and 114.533 mills will be employed for operations. With the dedicated component of millage for debt service, any arbitrary consideration of the use of this specific levy will be eliminated. The process will also add greater transparency to the process of transacting future debt because of the specific impact on the millage components. This millage component will be adjusted annually only to meet those specific debt service requirements. The City will work with the designated Single Point paying agent to efficiently fund those debt service payments during the budget year. The millage rate for Land will be based on the City's operational needs annually and will be adjusted accordingly. Therefore, the millage adjustment for 2015 equates to an overall 18.99% increase. The increase on the land millage component equates to the same 18.99% increase; as does the improvement millage, which equates to 18.98%. (The component increases are not combined; the adjustment equates to an 18.99% increase.) The total dollar value of projected real estate taxes will increase by 18.68%. To calculate the property tax, the City multiplies the assessed value of the property by the mill rate and then divides by 1,000.

Budget Variance

The increase is in the real estate tax, in percentage terms, equates to an overall millage increase of approximately 18.99%.

Landfill/ Refuse Fees

Account Description

The City has established a residential refuse fee. This fee was required in order for the City to fund and maintain essential refuse and recycling collection services at existing levels. The annual fee was increased from $178 per unit per year in 2013 to $300 per unit in 2014. The payment period was modified in 2014 to allow for more manageable payments.

Budget Variance

The Refuse Fee will remain at $300 per unit in 2015. Increased collections are projected on a current and delinquent basis due to procedural improvements with the City's third party collection process.

Local Tax

Account Description

Another important driver and the City's second greatest source of revenue is its Local Taxes. Local Taxes consists of the City's wage tax, mercantile tax and local services tax. The City's wage tax is 2.4%. It is commonly incorrectly stated that the rate is 3.4%. The confusion is caused by the fact that the City's Wage Tax of 2.4% is collected along with the Scranton School District's 1% Wage Tax. The taxpayers make payments to Berkheimer Associates, the designated collector of earned income taxes. The same collection system is used for the City and School District for Mercantile and Business Privilege Taxes. The City's Mercantile and Business Privilege Tax rate is a flat .1% for City businesses. The City's Real Estate Transfer tax, as collected by Lackawanna County, is 2.90%. Those taxes, as noted, are collected by the Single Tax Office.

Budget Variance

Mercantile and Business Privilege Tax percentages, along with the Real Estate Transfer Tax will not change in 2015. The Single Tax office now collects the Parking and Amusements taxes and will continue to do so in 2015. With the Governor's signature of House Bill 1773, the City is eligible for a tripling of the local services tax in 2015. The City must initially adopt a revised Recovery Plan and obtain court approval to implement the tax. Therefore, the increased revenue is projected from the beginning of the second quarter through the end of the fiscal year.

Penalties & Interest - Delinquent Tax

Account Description

Penalties and Interest revenue is the result an individual and/or business' taxes which became delinquent. The City assesses a penalty on the delinquent balance.

Budget Variance

The amounts remain consistent and comparable with the prior year.

Licenses and Permits

Account Description

Revenue is derived from the sale of licenses and permits. This office issues and administers all permits for City Licensed Contractors as well as Building, Electrical, Mechanical, Plumbing and Sign permits. In addition to issuing licenses and permits, this office conducts annual inspections on Personal Care Homes, Rooming Housing, Child Day Cares (excluding In Home Day Care Centers), Hotels and all Food / Drinking establishments within the City. This office also administers and issues other licenses such as Amusements, Dog, Dumpster, Eating and Drinking, Peddlers, Entertainment, Gas Pump, Hauling, Parking Facilities, Scale, Scrap Yard, Transient and Tree Trimming.

In 2014, the City received fees through the third party planning review process. The City will continue to receive fees through this process in 2015. The City also expects to completely review the fee structure for the permits indicated previously.

Budget Variance

Revenue fluctuations in prior budgets may be attributed to various factors impacting the collection of permit fees and licenses. The rental registration fee was modified in 2014 and the City is presently evaluating a complete restructuring of fees associated with the Department of Licenses and Permits.

Fines, Forfeits, & Violations

Account Description

Fines, Forfeits, and Violations are collected from persons or businesses that violate state statutes or City ordinances. The City entered into a contract with Republic Parking System in mid-2013 to provide meter collection and enforcement for the City of Scranton. The City also entered into a long term contract with Pango LLC to provide the mobile enhancement to meter collections. The City expects a continued expansion of the parking program in 2015.

Budget Variance

The City has experienced revenue fluctuations attributable to staffing issues dedicated to parking enforcement and other seasonal issues. The City is seeking to find an avenue for further improvement in the collection activity of the parking programs, through enhancements and a tiered fee structure.

Interest Earnings

Account Description

Interest Income is derived from investing available cash in interest bearing accounts.

Budget Variance

Revenue is a function of the interest rates provided by the City's banks. The City's operating account has the largest average cash balance. Interest earnings, when available, are nominal and carry no real budgetary significance due to the current economic environment.

Intergovernmental Reimbursement

Account Description

Intergovernmental Reimbursement represents federal and state collected revenue, locally shared to the City. Federal funds are derived from Community Development Block Grant funds which assist in many City programs, including demolition of blighted structures and police

enforcement. The State funds contribute to the City's minimum municipal pension obligation. The amount of the state aid budget remains constant with 2014. The City of Scranton will also apply for a renewal of the federal SAFER Grant program. Approval will be determined as early as late 2014, or at the latest, by mid-2015. The grant, which affected 29 employees, expired in June 2014. The City has increased the contingency budget to compensate for the potential of a reduced grant amount.

Budget Variance

The amount is reduced, year over year, based on the expectations of the grant award.

Payment in Lieu of Taxes

Account Description

A payment in lieu of taxes ("PILOT") is made to compensate a local government for some or all of the tax revenue that it loses because of the nature of the ownership or use of a particular piece of real property.

Budget Variance

The City of Scranton has budgeted for unrealized expectations in recent years. The City will deploy a more practical approach to this process and may seek the use of alternative funding methods to support the program.

Departmental Earnings

Account Description

These accounts represent various department revenues earned through program operations. Other revenue is generated by utility companies through roadway impact repairs; other revenue is generated from public safety report copy fees and public safety false alarms charges. False alarm charges were modified in 2014 and the fees will be assessed according to the schedule in 2015. Parking meter revenue will be deployed, in part, to meet the debt service requirements of the reissued Scranton Parking Authority bank debt. The City will revisit meter rates in 2015 through the evaluation of parking zones. The City is seeking a monetization of parking assets which likely may have a significant budgetary impact in 2015.

Budget Variance

The budget remains consistent with 2014 but only through a more aggressive approach to earnings.

User Fees

Overview

User Fees are collected by the Parks & Recreation Department for use of City property.

Budget Variance

While the fee schedule for show mobile use was revised, the budgetary impact is nominal. The categorical amount is consistent with the 2014 budget. The City will evaluate all user fees in 2015 in an effort to broaden the departmental revenue base.

Misc. Revenue/ Cable TV

Overview

This account represents funds received from various sources. The Cable TV franchise fee represents a primary portion of the recurring revenue balance. The remaining balance can be attributed to other, mostly, single source revenues recognized by the City. If approved, an additional borrowing will take place in 2015 to cover costs associated with a component of the back pay award for the fire and police unions. The City will also revisit the sale of delinquent tax claims in 2015.

Budget Variance

The primary difference associated with the year over year increase is related to funding resulting from the tax claim sale and the settlement award debt.

Inter-fund Transfers

Account Description

This account represents reimbursements from third parties. Transfers from other funds include reimbursement from insurance companies relating to worker's compensation excess from recovery payments and grant funding reimbursement. The transfer of the annual liquid fuels tax fund payment to the general fund is also listed. Under provisions of the law, these funds may be deployed only for eligible expenditures. The funding is based on the total miles of locally owned roads and streets plus the most recent U.S. Federal census figures on record. Funds are used primarily for the construction, reconstruction, and maintenance of these roads and streets.

Budget Variance

Direct disbursements will begin from the Liquid Fuels Account for eligible expenses, such as the repayment of the Pennsylvania Infrastructure Bank loan. The 2015 budget year will transition the responsibility for payment of eligible expenses from the general fund to direct expense from the liquid fuels fund.

Tax Anticipation Notes

Account Description

Tax Anticipation Notes are short term obligations issued by the City to sustain cash flow in anticipation of future tax revenues. The amount of issue has been consistent in recent years, most recently funded in an amount approximating $12.20 million.

Budget Variance

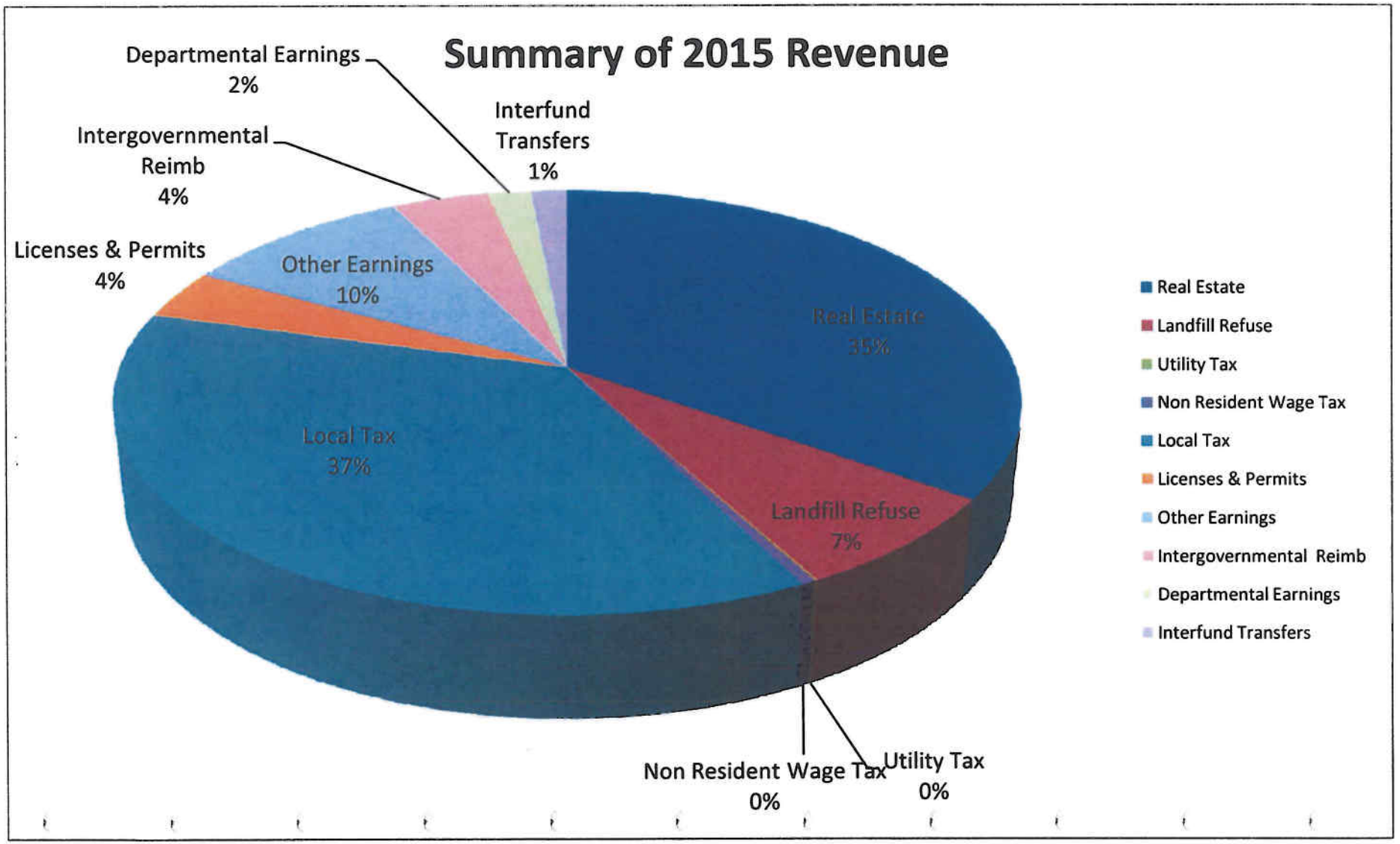
The City expects to issue the 2015 Tax and Revenue Anticipation Note in an amount approximating $13.00 million.

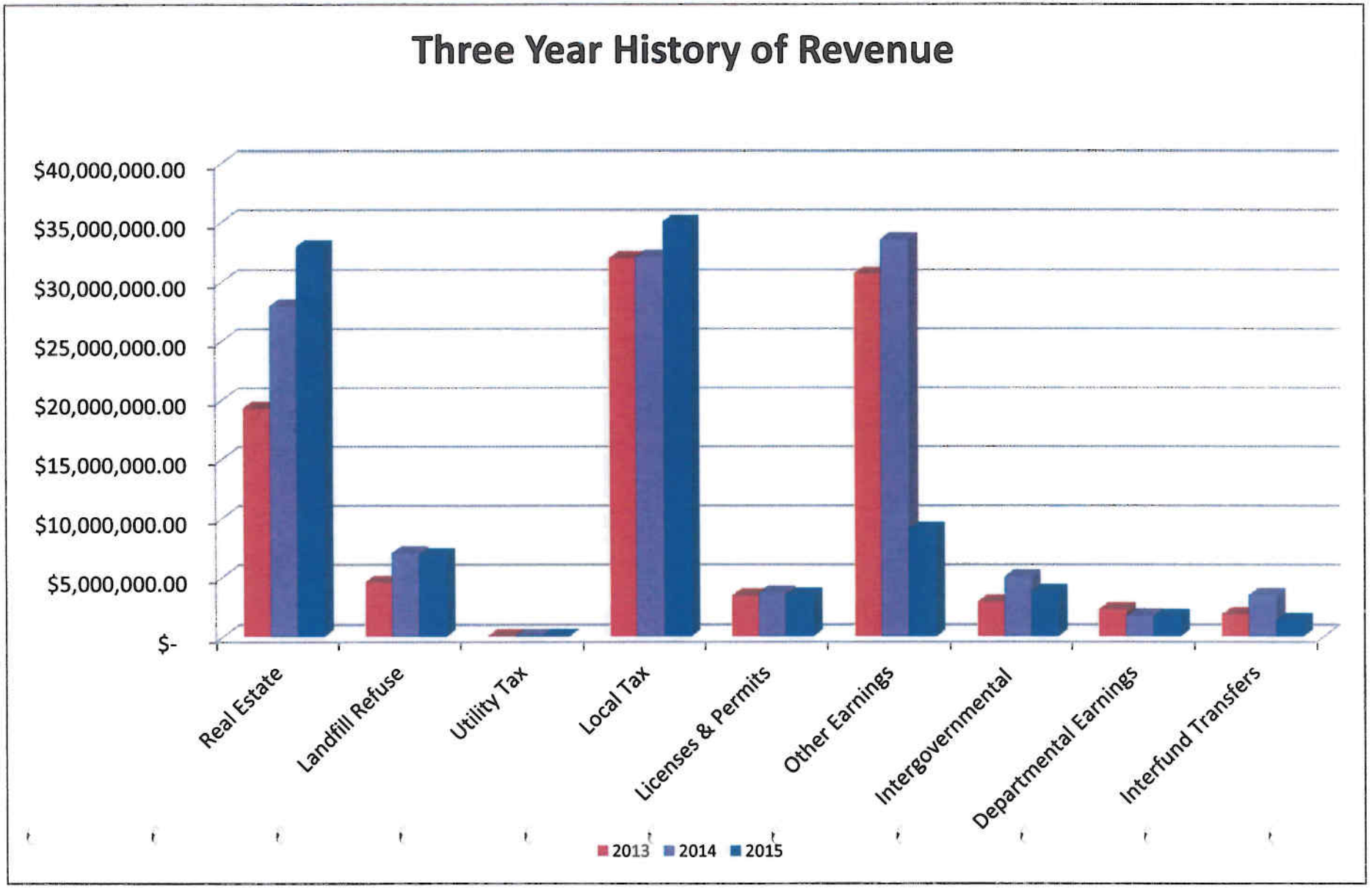
CITY OF SCRANTON 2015 OPERATING BUDGET REVENUE SUMMARY			
	2014 Operating Budget	2014 Actual Through (9.30.2014)	2015 Operating Budget
CURRENT REAL ESTATE TAX	$ 25,843,903.24	$ 21,034,108.08	$ 30,671,751.62
DELINQUENT REAL ESTATE TAX	2,100,000.00	1,357,579.10	2,275,000.00
LANDFILL/REFUSE FEES	7,000,000.00	6,177,743.82	6,875,000.00
UTILITY TAX	61,000.00	-	61,000.00
NON RESIDENT WAGE TAX	500,000.00	4,654.48	450,000.00
LOCAL TAXES (ACT 511)	31,454,064.00	23,901,776.26	34,432,500.00
PENALTIES & INT/DEL. TAX	124,100.00	90,538.74	120,100.00
LICENSES & PERMITS	3,678,900.00	1,802,721.22	3,503,250.00
FINES, FORFEITS & VIOLATIONS	1,407,500.00	643,073.94	861,000.00
INTEREST EARNINGS	10,000.00	203.74	500.00
RENTS AND CONCESSIONS	25,000.00	4,500.00	5,000.00
INTERGOVERNMENTAL REIMBURSEMENTS	4,976,089.93	3,006,493.55	3,768,835.17
IN LIEU OF TAXES	300,000.00	56,261.80	200,000.00
DEPARTMENTAL EARNINGS	1,735,000.00	974,597.81	1,725,000.00
RECREATIONAL DEPARTMENTS	60,500.00	45,377.00	50,000.00
MISC REVENUES/CABLE TV	31,776,500.00	723,538.86	7,974,688.23
INTERFUND TRANSFERS	3,484,441.08	-	1,425,000.00
TAX ANTICIPATION NOTES	16,000,000.00	12,200,000.00	13,000,000.00
TOTAL REVENUE	$ 130,536,998.25	$ 72,023,168.40	$ 107,398,625.02
	$ 130,536,998.25	$ 72,023,168.40	$ 107,398,625.02

General Fund Revenues & Expenditures

Revenue Category	2014 Budget	2014 Sept YTD	2015 Budget
Real Estate Taxes	$27,943,903	$22,391,687	$32,946,752
Refuse Revenues	$7,000,000	$6,177,744	$6,875,000
Real Estate Transfer Tax	$2,520,000	$2,260,679	$2,605,000
Earned Income Tax	$24,650,000	$18,093,571	$24,800,000
Mercantile/Business Privlege Tax	$2,584,064	$2,100,173	$2,740,000
Parking Tax	$250,000	$107,664	$250,000
Commuter Tax	$0	$0	$0
LST	$1,650,000	$1,267,711	$4,287,500
Amusement Tax	$300,000	$76,634	$200,000
Utility Tax	$61,000	$0	$61,000
Penalties & Interest	$124,100	$90,539	$120,100
Licenses & Permits	$3,678,900	$1,802,721	$3,503,250
Fines, Forfeits & Violations	$1,407,500	$643,074	$861,000
Interest Earnings	$10,000	$204	$500
Rents & Concessions	$25,000	$4,500	$5,000
Intergovernmental Reimbursements	$4,976,090	$3,006,494	$3,768,835
In Lieu of Taxes	$300,000	$56,262	$200,000
Departmental Earnings	$1,735,000	$974,598	$1,725,000
User Fees	$60,500	$45,377	$50,000
MBROs	$200,000	$0	$100,000
Miscellaneous Revenues	$3,576,500	$723,539	$3,074,688
Bond Proceeds Other	$0	$0	$0
Interfund Transfers	$3,484,441	$0	$1,425,000
Total Revenues	**$86,536,998**	**$59,823,168**	**$89,598,625**
Tax Anticipation Notes	$16,000,000	$12,200,000	$13,000,000
State Loan Receipts	$0	$0	$0
State Grant Receipts	$0	$0	$0
Bond Issue Proceeds	$28,000,000	$0	$4,800,000
Total Revenues	**$130,536,998**	**$72,023,168**	**$107,398,625**

$ 130,536,998.25 $ 72,023,168.40 $ 107,398,625.02


Summary of 2015 Revenue
Departmental Earnings 2%
Interfund Transfers 1%
Intergovernmental Reimb 4%
Licenses & Permits 4%
Other Earnings 10%
Real Estate 35%
Local Tax 37%
Landfill Refuse 7%
Non Resident Wage Tax 0%
Utility Tax 0%
Real Estate
Landfill Refuse
Utility Tax
Non Resident Wage Tax
Local Tax
Licenses & Permits
Other Earnings
Intergovernmental Reimb
Departmental Earnings
Interfund Transfers


Three Year History of Revenue
$40,000,000.00
$35,000,000.00
$30,000,000.00
$25,000,000.00
$20,000,000.00
$15,000,000.00
$10,000,000.00
$5,000,000.00
$-
Real Estate
Landfill Refuse
Utility Tax
Local Tax
Licenses & Permits
Other Earnings
Intergovernmental
Departmental Earnings
Interfund Transfers
2013
2014
2015

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Account Number		Account Description	2014 Operating Budget	2014 Actual (Through 09.30.2014)	2015 Operating Budget
	REAL ESTATE TAXES (calculated at 88%)	Assessed Valuation: Land @ $91,832,420, Improvements @ $306,336,580 (11-2014)			
	Real Estate Taxes	CURRENT REAL ESTATE TAX -IMPROVEMENTS/OPERATIONS MILLAGE RATE- 24.906 MILLS	21,988,334.45	$ 21,034,108.08	6,714,064.59
01.301.30100	Real Estate Taxes	CURRENT REAL ESTATE TAX -IMPROVEMENTS/DEBT SERVICE MILLAGE RATE- 22.929 MILLS			6,181,112.46
01.301.30706	Real Estate Taxes	CURRENT REAL ESTATE TAX - LAND/OPERATIONS MILLAGE RATE - 114.533 MILLS	3,855,568.79		9,255,701.45
	Real Estate Taxes	CURRENT REAL ESTATE TAX - LAND/DEBT SERVICE MILLAGE RATE - 105.440 MILLS			8,520,873.12
01.301.30120	Real Estate Taxes	DELINQUENT REAL ESTATE TAX	2,100,000.00	1,357,579.10	2,275,000.00
		TOTAL REAL ESTATE TAXES	**$ 27,943,903.24**	**$ 22,391,687.18**	**$ 32,946,751.62**
		LANDFILL / REFUSE FEES			
01.302.30200	Refuse Revenues	LANDFILL TIPPING FEE - $300 RATE IN 2014	5,800,000.00	5,197,469.24	5,500,000.00
01.302.30210	Refuse Revenues	DELINQ REFUSE DISP FEE	1,200,000.00	980,274.58	1,375,000.00
		TOTAL LANDFILL/REFUSE FEES	**$ 7,000,000.00**	**$ 6,177,743.82**	**$ 6,875,000.00**
01.304.30400	Utility Tax	**UTILITY TAX**	**61,000.00**	-	**61,000.00**
01.305.30500	Earned Income Tax	**NON RESIDENT WAGE TAX**	**500,000.00**	**4,654.48**	**450,000.00**
		LOCAL TAXES (ACT 511)			
01.310.31110	Real Estate Transfer Tax	REAL ESTATE TRANSFER TAX (2.90)	2,500,000.00	2,260,678.76	2,600,000.00
01.310.31115	Real Estate Transfer Tax	DELINQUENT REAL ESTATE TRANSFER TAX	20,000.00	-	5,000.00
01.310.31120	Earned Income Tax	CURRENT WAGE TAX (2.4)	23,400,000.00	18,030,030.67	24,250,000.00
01.310.31125	Earned Income Tax	DELINQUENT WAGE TAX	750,000.00	58,885.46	100,000.00
01.310.31160	Mercantile/Business Privlege Tax	MERCANTILE TAX 1.0 MILLS	1,424,064.00	720,556.97	1,200,000.00
01.310.31190	Mercantile/Business Privlege Tax	MERCANTILE-DELINQUENT	60,000.00	1,000.00	40,000.00
01.310.31205	LST	LOCAL SERVICES TAX	1,650,000.00	1,267,710.83	4,287,500.00
01.310.31260	Mercantile/Business Privlege Tax	DELINQUENT BUS. PRIV. TAX	100,000.00	65,925.33	100,000.00
01.310.31290	Mercantile/Business Privlege Tax	BUS. PRIV. TAX 1.0 MILLS	1,000,000.00	1,312,690.38	1,400,000.00
01.310.31291	Parking Tax	PARKING TAX	250,000.00	107,664.35	250,000.00
01.310.31292	Commuter Tax	COMMUTER TAX-PENDING COURT APPROVAL	-	-	-
01.310.31295	Amusement Tax	AMUSEMENT TAX	300,000.00	76,633.51	200,000.00
		TOTAL LOCAL TAXES (ACT 511)	**$ 31,454,064.00**	**$ 23,901,776.26**	**$ 34,432,500.00**
		PENALTIES & INT / DELINQUENT TAXES			
01.319.31900	Penalties & Interest	PEN/INT/DLQ REAL ESTATE	40,000.00	40,718.00	45,000.00
01.319.31910	Penalties & Interest	PEN/DLQ BUS. PRIV. TAX	14,000.00	8,880.74	15,000.00
01.319.31930	Penalties & Interest	ADVERTISING/RL.EST.REGIS	100.00	-	100.00
01.319.31940	Penalties & Interest	TAX, REFUSE, DEMOILITION LIEN AND CONDEMNATION SEARCH FEES	70,000.00	40,940.00	60,000.00
01.319.31950	Penalties & Interest	FILING FEES- DELINQUENT ACCOUNT		-	-
		TOTAL PENALTIES & INT/DEL. TAXES	**$ 124,100.00**	**$ 90,538.74**	**$ 120,100.00**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Account Number		Account Description	2014 Operating Budget	2014 Actual (Through 09.30.2014)	2015 Operating Budget
		LICENSES AND PERMITS			
01.320.32010	Licenses & Permits	ELECTRICAL PERMITS	200,000.00	135,522.00	225,000.00
01.320.32030	Licenses & Permits	PLUMBER LICENSES	20,000.00	15,125.00	25,000.00
01.320.32040	Licenses & Permits	ELECTRICIAN LICENSES	30,000.00	23,995.00	40,000.00
01.320.32050	Licenses & Permits	MECHANICAL PERMITS	175,000.00	113,168.00	200,000.00
01.320.32060	Licenses & Permits	MECHANICAL LICENSES	30,000.00	25,100.00	30,000.00
01.320.32070	Licenses & Permits	CONTRACTOR LICENSES	60,000.00	24,225.00	50,000.00
01.320.32080	Licenses & Permits	SCALE LICENSES	6,000.00	3,730.00	5,000.00
01.320.32110	Licenses & Permits	BEVERAGE LICENSES	80,000.00	71,700.00	75,000.00
01.320.32120	Licenses & Permits	BUILDING PERMITS	1,500,000.00	482,014.00	1,575,000.00
01.320.32130	Licenses & Permits	JUNKYARD LICENSES	6,000.00	8,000.00	8,000.00
01.320.32140	Licenses & Permits	PARKING FACILITIES	-	200.00	1,250.00
01.320.32150	Licenses & Permits	SIGN HANGERS LICENSES	9,000.00	4,845.00	5,000.00
01.320.32160	Licenses & Permits	DOG & KENNEL LICENSES	20,000.00	13,780.00	30,000.00
01.320.32170	Licenses & Permits	LODGING LICENSES	20,000.00	25,630.00	25,000.00
01.320.32180	Licenses & Permits	EATING & DRINKING LICENSES	80,000.00	77,445.00	80,000.00
01.320.32190	Licenses & Permits	GASOLINE PUMP LICENSES	6,000.00	4,300.00	5,000.00
01.320.32200	Licenses & Permits	MUSIC MACHINE PERMITS	2,400.00	500.00	1,000.00
01.320.32210	Licenses & Permits	PINBALL MACHINE PERMITS	2,500.00	-	500.00
01.320.32240	Licenses & Permits	PLUMBER PERMITS	75,000.00	54,839.00	150,000.00
01.320.32250	Licenses & Permits	SIGN PERMITS	45,000.00	31,042.00	40,000.00
01.320.32290	Licenses & Permits	TEMP. PEDDLER PERMIT	18,000.00	10,300.00	15,000.00
01.320.32295	Licenses & Permits	TRANSIENT MERCHANT LICENSES	-	-	-
01.320.32300	Licenses & Permits	POOLS & BILLIARDS LICENSES	2,000.00	1,300.00	1,500.00
01.320.32320	Licenses & Permits	DAILY ENTERTAINMENT LICENSE	27,500.00	19,575.00	20,000.00
01.320.32330	Licenses & Permits	ELECTRONIC MACHINE PERMIT	2,500.00	-	500.00
01.320.32332	Licenses & Permits	VIDEO AMUSEMENTS	4,500.00	500.00	500.00
01.320.32335	Licenses & Permits	AMUSEMENT RIDES	4,000.00	2,650.00	3,000.00
01.320.32336	Licenses & Permits	DUMPSTER PERMITS	4,000.00	2,645.00	3,000.00
01.320.32337	Licenses & Permits	ARCADE LICENSES	4,000.00	3,500.00	4,000.00
01.320.32340	Licenses & Permits	NON-CLASS LIC. & PERMITS	4,000.00	-	500.00
01.320.32345	Licenses & Permits	SECOND-HAND DEALER REVENUE	8,500.00	5,150.00	5,000.00
01.320.32360	Licenses & Permits	SIGN PERMITS/CONSTRUCTION	12,500.00	6,911.80	10,000.00
01.320.32380	Licenses & Permits	RENTAL INSPECTIONS	-	-	-
01.320.32390	Licenses & Permits	CHILD DAY CARE	4,000.00	3,600.00	4,000.00
01.320.32400	Licenses & Permits	PERSONAL BOARDING CARE	5,000.00	4,535.00	5,000.00
01.320.32420	Licenses & Permits	SANITATION HAULER FEE	500.00	-	500.00
01.320.32430	Licenses & Permits	HOUSING RENTAL LICENSES	450,000.00	442,219.00	600,000.00
01.320.32450	Licenses & Permits	BUILDING CODE STATE FEE	13,000.00	8,366.00	10,000.00
01.320.32460	Licenses & Permits	THIRD PARTY PLAN REVIEWS	750,000.00	176,309.42	250,000.00
		TOTAL LICENSES & PERMITS	$ 3,678,900.00	$ 1,802,721.22	$ 3,503,250.00

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Account Number		Account Description	2014 Operating Budget	2014 Actual (Through 09.30.2014)	2015 Operating Budget
		FINES, FOREFITS & VIOLATIONS			
01.330.33000	Fines, Forfeits & Violations	FINES & FORFEITS/MISCELLANEOUS	1,000.00	-	500.00
01.331.33100	Fines, Forfeits & Violations	POLICE FINES	425,000.00	136,051.36	275,000.00
01.331.33118	Fines, Forfeits & Violations	PARKING TICKETS-	850,000.00	272,228.32	475,000.00
01.331.33119	Fines, Forfeits & Violations	PARKING TICKETS-POLICE ISSUED	50,000.00	33,020.20	35,000.00
01.331.33130	Fines, Forfeits & Violations	FINES & PENALTIES - STATE	60,000.00	21,076.06	25,000.00
01.331.33145	Fines, Forfeits & Violations	PARKING METER PERMITS	20,000.00	180,573.00	50,000.00
01.331.33155	Fines, Forfeits & Violations	TAXI DRIVER PERMITS	1,500.00	125.00	500.00
01.331.33165	Fines, Forfeits & Violations	POLICE TOWING/STORAGE FEES	-		-
		TOTAL FINES, FORFEITS & VIOLATIONS	**$ 1,407,500.00**	**$ 643,073.94**	**$ 861,000.00**
		INTEREST EARNINGS			
01.341.36525	Interest Earnings	INTEREST-CASH-CHECKING	10,000.00	203.74	500.00
		TOTAL INTEREST EARNINGS	**$ 10,000.00**	**$ 203.74**	**$ 500.00**
01.342.34200	Rents & Concessions	**RENTS AND CONCESSIONS**	**$ 25,000.00**	**$ 4,500.00**	**$ 5,000.00**
		INTERGOVERNMENTAL REIMBURSEMENT			
01.350.35002	Intergovernmental Reimbursements	OECD REIMB – DEMOLITION PROGRAM	-	-	-
01.350.35020	Intergovernmental Reimbursements	SUPL STATE AID PENSION	3,006,493.00	3,006,493.55	3,000,000.00
01.350.35060	Intergovernmental Reimbursements	DCA ACT 47 LOAN			-
01.350.35100	Intergovernmental Reimbursements	FEMA EMERG PMTS		-	-
01.350.35115	Intergovernmental Reimbursements	ACT 13 UNCONVENTIONAL GAS WELL FUND USAGE	761.76	-	-
01.350.35130	Intergovernmental Reimbursements	FEMA PAYMENTS- FIRE SAFER GRANT	1,600,000.00	-	400,000.00
01.350.35140	Intergovernmental Reimbursements	REIMBURSEMENT SCHOOL RESOURCE OFFICERS	368,835.17		368,835.17
		TOTAL INTERGOVERNMENTAL REIMBURSEMENTS	**$ 4,976,089.93**	**$ 3,006,493.55**	**$ 3,768,835.17**
01.359.35900-35940	In Lieu of Taxes	**IN LIEU OF TAXES**	**$ 300,000.00**	**$ 56,261.80**	**$ 200,000.00**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Account Number		Account Description	2014 Operating Budget	2014 Actual (Through 09.30.2014)	2015 Operating Budget
		DEPARTMENTAL EARNINGS			
01.360.36010	Departmental Earnings	PARKING METERS	1,375,000.00	744,216.61	1,250,000.00
01.360.36020	Departmental Earnings	BOARD OF ZONING/PLANNING COMMISSION	20,000.00	14,650.00	15,000.00
01.360.36030	Departmental Earnings	PAVE CUTS - PAWC	100,000.00	92,413.20	200,000.00
01.360.36035	Departmental Earnings	PAVE CUTS - UGI ENERGY	90,000.00	44,866.00	125,000.00
01.360.36040	Departmental Earnings	PAVE CUTS - OTHER	10,000.00	4,460.00	25,000.00
01.360.36050	Departmental Earnings	REPORT COPIES-FIRE/POL	20,000.00	-	10,000.00
01.360.36060	Departmental Earnings	FIRE/POL BURGLAR ALARMS	120,000.00	73,992.00	100,000.00
		TOTAL DEPARTMENTAL EARNINGS	**$ 1,735,000.00**	**$ 974,597.81**	**$ 1,725,000.00**
01.367.36740	User Fees	**USER FEES**	**60,500.00**	**46,377.00**	**50,000.00**
		MISC REVENUES/CABLE TV			
01.380.38000	Miscellaneous Revenues	OTHER-NOT CLASSIFIED	100,000.00	65,007.89	250,000.00
01.380.38010	Miscellaneous Revenues	CATV REVENUE	1,175,000.00	653,280.97	1,175,000.00
01.380.38020	Miscellaneous Revenues	DONATED REVENUE	1,000.00	5,250.00	15,000.00
01.380.38030	Miscellaneous Revenues	OTHER FINANCING SOURCE	500.00	-	34,688.23
01.380.38060	MBROS	MARKET-BASED REVENUE OPPORTUNITIES	200,000.00	-	100,000.00
01.380.38070	Miscellaneous Revenues	REPAYMENT FROM ICE BOX DEVELOPMENT	600,000.00	-	100,000.00
01.380.38860	Bond Issue Proceeds	PROCEEDS 2014 BOND ISSUANCE	28,000,000.00	-	-
01.380.38865	Bond Issue Proceeds	PROCEEDS 2015 BOND ISSUANCE			4,800,000.00
01.380.38870	Miscellaneous Revenues	SALE OF ASSETS - TAX CLAIMS	1,700,000.00		1,500,000.00
		TOTAL MISC REVENUES/CABLE TV	**$ 31,776,500.00**	**$ 723,538.86**	**$ 7,974,688.23**
		INTERFUND TRANSFERS			
01.392.39331	Interfund Transfers	TRANSFERS IN FROM OTHER FUNDS	2,000.00	-	400,000.00
01.392.39332	Interfund Transfers	TRANSFERS IN FROM LIQUID FUELS	3,482,441.08		1,025,000.00
		TOTAL INTERFUND TRANSFERS	**$ 3,484,441.08**	**$ -**	**$ 1,425,000.00**
		TAX ANTICIPATION NOTES			
01.394.39320	Tax Anticipation Notes	TAN SERIES A	16,000,000.00	12,200,000.00	13,000,000.00
01.394.39330	Tax Anticipation Notes	TAN SERIES B			
		TOTAL TAX ANTICIPATION NOTES	**$ 16,000,000.00**	**$ 12,200,000.00**	**$ 13,000,000.00**
		TOTAL REVENUE	**$ 130,536,998.25**	**$ 72,023,168.40**	**$ 107,398,625.02**

Operating Expenditures

2015 General Fund Budget - Expenditures

Summary Highlights

The 2015 budget seeks to restore fiscal integrity to the City of Scranton through the effective allocation of limited resources. In addition to fulfilling the contractual responsibilities the City maintains with the respective unions, through salary, staffing, and manning requirements, the City is seeking to add value to the delivery of not only those services delivered by our union employees, but all employees, in a cost effective manner. Hence, the City will limit salary increases for non-union employees in the 2015 budget except as supported by grant funding, budget offsets, or to support the continuity of departmental operation. The City is seeking to evaluate further a recommendation to create a salary increase and restoration program for non-union employees on a rotating basis to not only manage funds more effectively but to offer an incentive to those employees who fulfill the many difficult responsibilities of service delivery on a daily basis.

To more effectively maintain and deliver services, additions to staff will occur in the Mayor's office, Police Department, Human Resources Department, Licenses and Permits Department, and the Department of Public Works. When possible, the additions will be made from staff reductions in other departments.

The City also seeks to improve the delivery of services through a more aggressive capital improvement and acquisition program. Fleet improvements are needed for each department and grant funding will be sought when available, as well as through cost effective leasing opportunities. Eligible capital improvements will be funded through the annual Liquid Fuels allocation in compliance with Commonwealth rules and regulations.

To avoid staffing additions and the costs associated with those employees, the City will seek to utilize professional services as appropriate. As an example, a Recycling Consultant will be added to the Department of Public Works budget to assist with the improvement in the City's Commercial Recycling Program. Additional recycling tonnage benefits the City through additional grant funding. Other examples using a similar approach may be found with other City departments.

Mayor's Office

Department Description

The Mayor might be considered the Board Chairman and Chief Executive Officer of the City. The Mayor's Office is administered by an Executive Secretary. The Mayor's Office coordinates the activities and initiatives of the City government to ensure that services are provided in an efficient and effective manner and citizens have a voice in the responsible delivery of services.

2015 Budget Highlights

The budget seeks to add a part time receptionist to the Mayor's office staff to assist in responding to the large volume of inquiries received on a daily basis. The addition to staff would be limited to approximately four hours each day and would provide the flexibility to meet staffing requirements during vacation periods. The increase in dues and subscriptions pertain to a renewed membership in the Pennsylvania League of Cities and Municipalities, which fulfills an important function for all member cities throughout the Commonwealth through many shared initiatives.

City Clerk/ City Council

Department Description

The Scranton City Council constitutes the legislative branch of the City government. As such, it enacts all ordinances, resolutions, levies taxes, appropriates monies for government operations, and holds weekly public meetings.

The City Council is comprised of five elected members. Activities include attendance at committee meetings and individual involvement with City Departments, the Mayor, City residents, and civic organizations.

2015 Budget Highlights

The proposed budget for this department remains consistent with the 2014 budget.

City Controller

Department Description

The City Controller maintains an encumbrance system of budget operation; receives from the Office of Business Administration and department heads such information regarding city properties and obligations and city income and expenditures as are deemed necessary to carry out these duties. The Controller furnishes the Mayor and Council a report concerning these matters on a monthly basis. Said reports are typically submitted within two (2) weeks after the close of the month. The Controller also submits such other reports as necessary and proactively assists all City departments with information to fulfill bidding and purchase requirements properly.

The City Controller reviews all vouchers for the expenditures of city monies and, if satisfied that such expenditures are within the budget allotment pertaining thereto, signs said vouchers before presentation to the City Treasurer for payment. In so doing, all pre-audit claims and demands against the city prior to payments are supported and approval for payment vouchers are made only if satisfied that such payment is in accordance with law.

2015 Budget Highlights

The proposed budget for this department remains consistent with the 2014 budget.

Business Administration

Department Description

The Department of Business Administration plans, directs and monitors the activities of the operating divisions delivering general government services, including: Administration, Human Resources, Information Technology, and Treasury. The overall function of the Office of Business Administration supports initiatives involving policy formulation, human resource management, accounting support, purchasing, technology support, and fiscal management. The Department evaluates administrative and operational functions and reviews business processes, thereby ensuring optimal use of available resources.

The **Bureau of Administration** develops the City's annual budget; implements the Mayor's financial and management policy agenda for departments; and monitors budget performance throughout the year. It also assesses the City's economic environment, forecasts revenues, monitors revenue collections, and evaluates new revenue and expenditure proposals, providing the basis for operational and strategic planning. This bureau is also responsible for the procurement of goods and services for the various City Departments.

The **Bureau of Human Resources** provides personnel, payroll, and support functions including benefit administration, recruiting, and hiring services. This office provides support and resolution pertaining to employee issues, staff development, safety initiatives, and disciplinary matters to ensure compliance with City rules, policies, and procedures.

The **Bureau of Information Technology** is the central information technology and telecommunications source for all departments within the City of Scranton. This department provides project management, business analysis, data network, telephone, application development, software and hardware support and electronically delivered communication services for internal users, as well as the evaluation of new initiatives in the rapidly changing technological environment.

The **Bureau of Treasury** collects, reconciles, records, and deposits City revenues; disburses money as required by City rules; manages the City's cash and investments; and acts as the fiscal custodian of all funds received by the City of Scranton.

2015 Budget Highlights

The **Bureau of Administration** budget reflects a full staffing complement through the recent hiring of a Finance Manager, and the addition to staff of a Staff Accountant. Salaries supporting the positions of Business Administrator, Finance Manager, and Staff Accountant will be partially offset by a three year grant received by the Commonwealth of Pennsylvania's Department of Community and Economic Development. The grant funding is received on a decreasing scale annually, with an approximate 66% funding component for the 2105 budget. The Department has also developed a program for the use of interns from the various colleges and universities in the area to support office functions. The Professional Services budget was increased to include staff training, most of who have been in their various capacities for less than two years, and financial advisory services to assist with the restoration of the City's creditworthiness.

The **Bureau of Human Resources** salary budget was increased to include an addition to staff to support payroll execution and support other information needs, including insurance management. The position is created through the elimination of a support position in the Office of Treasury. It is presently a union position and will remain so in the 2015 budget. The other addition to the budget pertains to a full time non-union hire to meet the needs of coordinating the many activities of the various City boards and commissions, which presently are unfulfilled. The salary of the Human Resources Director will be increased by $7,500 in conjunction with an appointment as Assistant Business Administrator. This appointment will assist the City in maintaining Office functions in the event of any personnel transition, which was an acute issue in 2014. Funding will be achieved through a reallocation of the Act 47 grant.

The **Bureau of Information Technology** continues to administer the upgrade of hardware and software throughout the City departments and coordinate efforts to evaluate the delivery of services to the City, such as telephone services. The City will undergo an upgrade in financial accounting system software in the first quarter of 2015, which affects most City departments. The system was last improved in 2004. Costs associated with the upgrade are grant supported. Salaries will be adjusted based on the responsibilities of the Director, with no increase in the amount budgeted in the current fiscal year.

The **Bureau of Treasury** salary budget was decreased through the elimination of a support position, which will be reallocated to the Human Resources Department. Additionally, the Tax Collection Committee expense was reduced to reflect only the pro-rated City contribution to the committee's anticipated operating expenses. Costs for the collection of Earned Income Taxes, previously reflected in this line item, are deducted as percentage of collections and are not assumed as a direct cost fulfilled by the City.

Office of Economic and Community Development

Department Description

The Office of Economic and Community Development ("OECD") manages the U.S. Department of Housing and Urban Development ("HUD") entitlement grants for the City of Scranton, as well as other funding for housing and neighborhood development initiatives. The Department leverages public and private funds to provide affordable housing, promote safe and livable neighborhoods, and stimulate economic development in Scranton.

2015 Budget Highlights

The Department initiatives support many economic development programs and capital improvements undertaken by the City. Departmental salaries are considered non-additions to the General Fund budget and receive federal funding support. Staffing levels in the Department change with a reduction of a part time position. Another Neighborhood Patrol officer was added in 2014, from the current staffing level of three officers to four and will continue in the 2015 budget.

Department of Licenses, Inspections & Permits

Department Description

The Department of Licenses, Inspections & Permits ("LIPS") has the primary responsibility for the planning and regulation of land use and development in Scranton. The Department reviews building plans, and site plans; processes zoning applications, and conducts inspections. This Department is responsible for the administration and enforcement of the City's Construction Code and Zoning and Subdivision ordinances. The purpose of the Construction Code is to provide standards to safeguard life, health,

property, and public welfare by regulating and controlling the design, construction, quality of materials, use, occupancy, location and maintenance of all building and structures within the City of Scranton.

2015 Budget Highlights

The departmental salary includes the addition to staff of another housing/health inspector. The current complement of three housing inspectors is insufficient to manage the issues associated with the entire housing stock in the City. Additionally, the contribution level to the Griffin Pond Animal Shelter which is the recipient of the City's animal control program will be increased to a more acceptable level. The delivery of animals to the Shelter had reached what may be deemed crisis proportions. The numbers of animals delivered to the Shelter has averaged in excess of 1,000 over the prior four years. The increased contribution level will be made through an arithmetic calculation which includes a contribution per animal delivered to the Shelter as well as a revenue sharing program through the issuance of pet licenses, which will be increased in 2015. The Professional Services budget was increase to fund any costs associated with the remaining components on the anticipation SAPA Plan implementation, as well as any initial costs with the reconstruction and updating of the City's Zoning and Subdivision ordinances.

Department of Licenses, Inspections & Permits - Buildings

Department Description

The Department of Licenses, Inspections & Permits – Buildings ("Buildings") provides comprehensive facility management and planning for all City Departments. This department is responsible for the operation and maintenance of City buildings, including City Hall, Police and Fire facilities, and the Department of Public Works.

2015 Budget Highlights

While the overall budget remains constant in 2015, the City will seek to evaluate a comprehensive energy management program to reduce utility costs and complete building improvements long overdue. The program will incorporate improvements to all City buildings, including those housing public safety, public works, and municipal operations.

Department of Law

Department Description

The Law Department serves as legal advisor to the Mayor and department heads of the City; represents the City in negligence actions filed against the City; prosecutes all suits initiated on the behalf of the City; defends all cases brought against the City; and provides legal services to all City departments as well as the Single Tax Office, including preparing contracts and drafting ordinances.

2015 Budget Highlights

Due to the number of legal issues confronted by the City annually, the department will realize a shift in positions to more effectively represent the City with legal matters. The position of paralegal will be eliminated in the budget and replaced by an Assistant City Solicitor. Additionally, the professional services budget will be adjusted with a more realistic approach to the amount of legal representation required by the City.

Public Safety – Scranton Police Department

Department Description

The Scranton Police Department is responsible for the overall management, resource allocation and strategic direction of this component of public safety. This service delivery includes the development, evaluation and implementation of policies, procedures, programs, community initiatives, employee training and recruitment. The Department implements and manages police services for the City. The Department also establishes staffing levels necessary to provide adequate levels of police service. The Department plans, staffs, and implements police response to major planned and unplanned events, natural disasters, major emergencies, and coordinates with other City and law enforcement agencies for such events.

2015 Budget Highlights

While the budget remains relatively constant into 2015, an important initiative includes the proposed addition of two beat patrol offices for the Downtown section of the City. The department has applied for grant funding for those positions. The additions are

reflective of the continued growth in downtown activities, including a continued increase in the residential component. The budget also includes the provision of neighborhood police officer funded by the Officer of Community and Economic Development. Therefore, the complement will increase from 144 officers (one officer was added in 2014 to the budgeted amount of 142, excluding the Chief of Police) to 147 officers. Clerical numbers will remain at 18. An approximate 1.00% variable increase was included in the salary budget to compensate for any promotions in 2015. The budget for overtime funding, which results from shift manning requirements, provides a more realistic approach to funding those personnel requirements. The capital expenditure and training/certification budgets were increased resulting from a continued need for equipment replacement and training requirements.

Public Safety – Scranton Fire Department

Department Description

The Scranton Fire Department serves the needs of the Scranton community and its citizens through fire services. It also conducts a variety of prevention efforts and public education programs to promote fire safety throughout the community. Eight fire stations are manned and operated by the Department.

2015 Budget Highlights

While the City expects staffing to remain relatively constant, the overall complement was reduced from 133 employees, including the Chief and Administrative Assistant, to 127 employees. The Department has completed the filing process for the next SAFER grant funding round, but approval at this time is unknown and may not approximate the $1.60 million received in the prior funding round. The grant allocated in the 2014 budget impacts the salaries of 31 employees. The 2015 budget incorporates the current complement of 29 employees without an immediate funding offset. A reduced grant amount is forecast in the expenditure narrative. The budget also provides a more realistic approach to funding overtime costs associated with shift manning requirements. An approximate 1.00% variable increase was included in the salary budget to compensate for any promotions in 2015.

Relative to capital projects, plans are underway to evaluate much needed improvements at each of the fire houses through a comprehensive energy management program, as noted previously. The City is also evaluating the acquisition and use of the former Reserve facility on Colfax Avenue to combine various disparate public safety functions, as well as designate the facility for much needed storage space. The City would also include the facility in the comprehensive energy management project. The City also expects to seek major capital equipment replacement initiatives through grant funding and leasing programs.

Department of Public Works

Department Description

The Department of Public Works is comprised of six bureaus; Administration, Engineering, Highways, Refuse, Garage, and Parks & Recreation. The Department's responsibilities include year-round roadway maintenance and repair, weekly household trash collection services, design and construction management of streets, bridges, and public buildings, traffic engineering, street lighting and traffic signal maintenance coordination, and office operations.

The **Bureau of Administration** provides overall policy direction, management, and communication for the Department. The bureau coordinates financial initiatives related to the Department, as well as purchasing, and payroll services.

The **Bureau of Engineering** manages all activities involving technical support associated with private development and use of the City's street rights-of-way.

The **Bureau of Highways** is responsible for roadway maintenance, sweeping, and snow removal on public streets and alleys.

The **Bureau of Refuse** provides weekly trash collection services, including large item acceptance, and coordinates the City's residential recycling program.

The **Bureau of Garage and Equipment Maintenance** maintains and procures vehicles and other equipment for the City of Scranton, including the oversight of the parts inventories, tools and other supplies, as well as the City's fuel purchase program.

The **Bureau of Parks & Recreation** provides a broad range of recreational programs and services to the residents of the City of Scranton, as well as maintenance and oversight of the City's parks system. The City's park system encompasses 27 parks including 7 pools, 2 waterslides, and a dog park. The park system offers many recreational activities to the

residents of the City of Scranton. Additionally, the bureau provides logistical support to the many organization sponsored activities held within the geography of the City of Scranton.

2015 Budget Highlights

While the City expects the staffing complement to remain relatively constant, an additional employee will be required to assist in the maintenance of the City's levee and flood control system. A major roadway resurfacing program is planned for 2015 through Pennsylvania Infrastructure Bank funding. The City also plans major capital equipment replacement initiatives through the deployment of grant funding and leasing programs, as well as the continued deployment of capital projects funds.

Department of Public Works – Engineering

The **Bureau of Engineering** will continue to coordinate and manage all activities associated with private development and use of the City's street rights-of-way. The bureau will continue to assist in the completion of public works initiatives within the City of Scranton.

Department of Public Works – Highways

The **Bureau of Highways** will have direct involvement with the completion of an approximately $2.50 million roadway resurfacing program, completed in part through Commonwealth of Pennsylvania assistance from the Pennsylvania Infrastructure Bank Loan Program and the continued deployment of the annual Liquid Fuels allocation. The City expects to work with the Army Corps of Engineers and the Federal Emergency Management Agency to complete the construction of the levee system. An approximate $3.20 million project is planned. The City will seek to deploy flood control funds previously escrowed to complete the project within the funding match requirements of the program. The City will add to staff another flood control/levee maintenance worker. The City also will deploy Capital Projects funds to acquire a four wheel drive vehicle through the Commonwealth of Pennsylvania CoStars Program to assist with levee maintenance activities.

Department of Public Works – Refuse

The **Bureau of Refuse** will take delivery of four new garbage packers to replace those in an aging fleet. This equipment will be secured through a competitively priced equipment lease program. The City also recently secured from the City of Scranton School District a smaller scale refuse packer that can be used in areas which cannot accommodate the standard size refuse packer. The City plans to secure the services of a Recycling Consultant to improve commercial collection practices under the direction of the Commonwealth's Department of Conservation and Natural Resources.

Department of Public Works – Garage

The **Bureau of Garages and Maintenance** will continue to not only manage the needs of an aging fleet of vehicles but provide direction on the future equipment needs of the City. The City expects to deploy Capital Projects funds in 2015 to acquire Ford F550 or comparable vehicles to assist in snow removal and other roadway maintenance activities.

Department of Public Works -Parks & Recreation

The **Bureau of Parks & Recreation** will continue to develop and oversee a broad range of recreational programs and activities for the residents of Scranton. The City's park system encompasses 27 parks including 7 pools, 2 waterslides, and a dog park. The City is assembling funding sources for the reestablishment of the Novembrino Recreation Complex and will seek grant funding through Lackawanna County for improvements to three of the City's parks. The City will continue to seek Weston Fund allocations for the continued maintenance of Weston Field and Weston Park.

Single Tax Office

Office Description

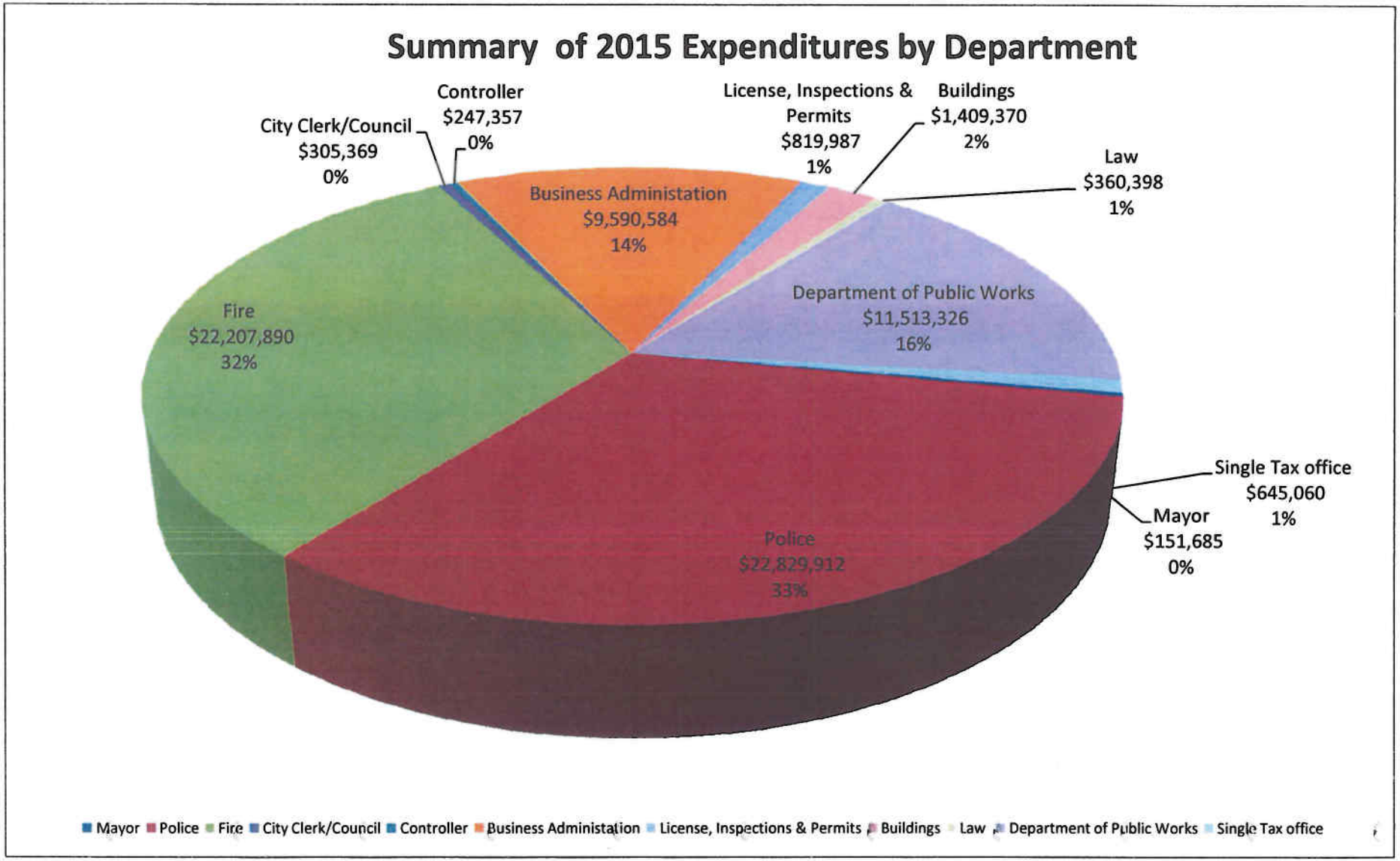
The Scranton Single Tax Office was created to administer the tax laws of the City of Scranton and the Scranton School District and to provide one single location for residents to conveniently pay various taxes. The Collector of Taxes, an elected official, supervises an office staff which strives to assess and collect all taxes in a fair and equitable manner. The City and School District assume an equal responsibility for the incurred wages and benefits associated with this office. In 2012, Berkheimer Associates began collecting the Wage Tax through an appointment from the Tax Collection Committee as designated under Commonwealth of Pennsylvania Act 32. The office collects:

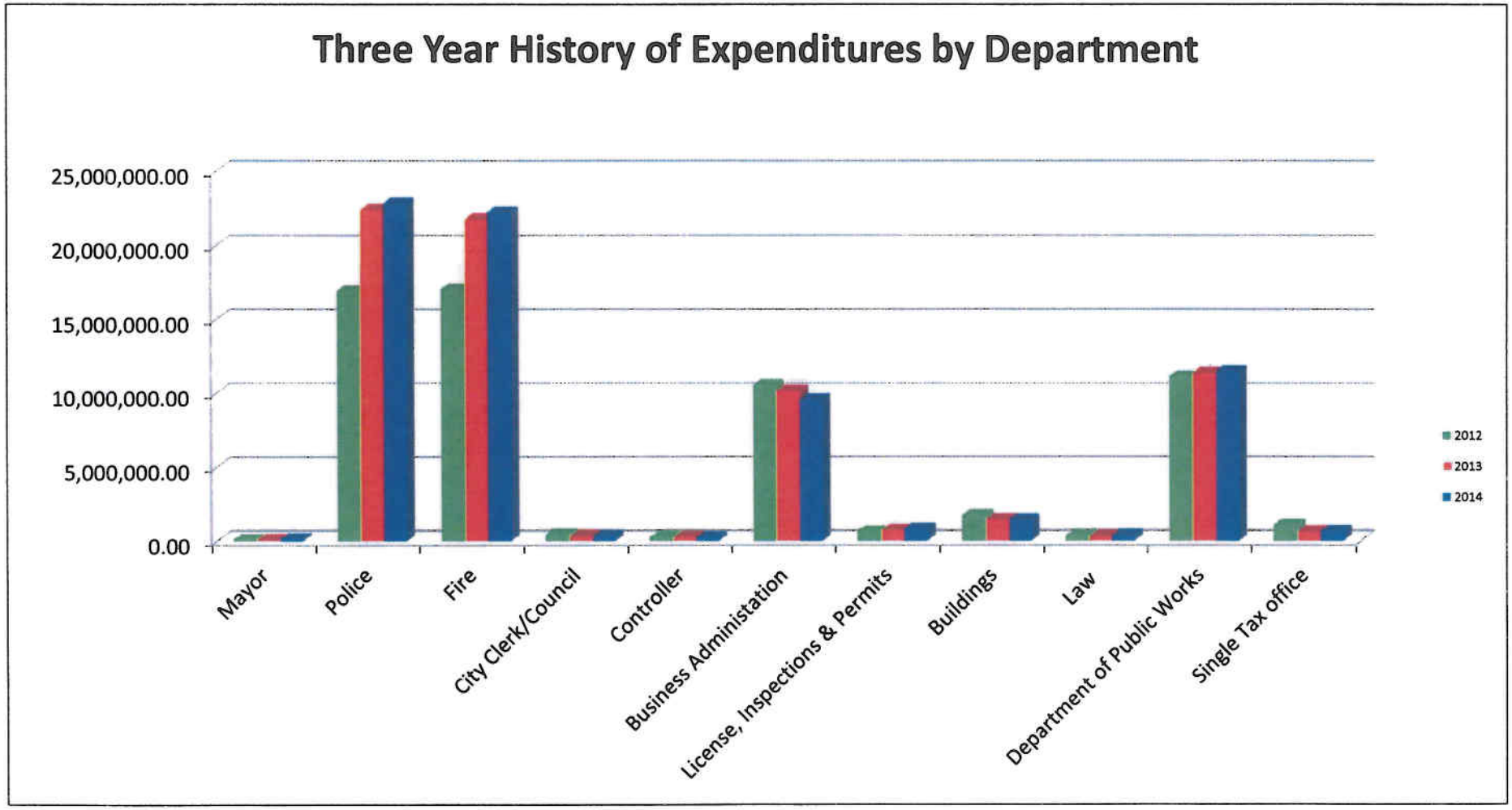
- Current Real Estate Taxes for Lackawanna County, the Scranton School District, and The City of Scranton

- Current and delinquent, Scranton School District and City of Scranton:
  - Business Privilege and Mercantile Taxes
- In 2014, the office was designated as the collector for the City of Scranton Parking and Amusement taxes.

CITY OF SCRANTON
2015 OPERATING BUDGET
EXPENDITURE SUMMARY BY DEPARTMENT

	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
MAYOR	$ 91,485.00	$ 71,768.15	$ 151,685.00
DEPT OF PUBLIC SAFETY BUREAU OF POLICE	22,378,412.13	13,425,527.90	22,829,912.43
DEPT OF PUBLIC SAFETY BUREAU OF FIRE	21,737,233.99	11,328,388.38	22,207,890.33
CITY CLERK/COUNCIL	300,942.29	201,737.53	305,369.12
CONTROLLER	246,600.14	164,368.66	247,357.48
DEPT OF BUSINESS ADMINISTRATION BUREAU OF ADMINISTRATION	8,163,921.62	5,749,727.26	7,706,758.69
DEPT OF BUSINESS ADMINISTRATION BUREAU OF HUMAN RESOURCES	1,230,739.10	1,117,854.60	1,307,568.49
DEPT OF BUSINESS ADMINISTRATION BUREAU OF INFO TECHNOLOGY	284,600.00	251,778.87	417,100.00
DEPT OF BUSINESS ADMINISTRATION BUREAU OF TREASURY	471,129.95	94,550.51	159,156.78
DEPT OF LICENSES INSPECTIONS & PERMITS BUREAU OF LIPS	686,715.79	495,849.72	819,987.25
DEPT OF LICENSES INSPECTIONS & PERMITS BUREAU OF BUILDINGS	1,441,871.82	1,061,964.69	1,409,369.58
LAW DEPARTMENT	277,486.51	200,351.61	360,398.31
DEPT OF PUBLIC WORKS BUREAU OF ADMINISTRATION	2,709,943.45	2,426,513.33	2,668,495.21
DEPT OF PUBLIC WORKS BUREAU OF ENGINEERING	263,697.81	156,776.93	250,001.06
DEPT OF PUBLIC WORKS BUREAU OF HIGHWAYS	2,583,873.59	1,762,296.85	2,699,007.86
DEPT OF PUBLIC WORKS BUREAU OF REFUSE	3,785,030.78	2,721,417.22	3,799,760.86
DEPT OF PUBLIC WORKS BUREAU OF GARAGES	1,427,623.17	971,991.47	1,515,046.46
DEPARTMENT OF PUBLIC WORKS- BUREAU OF PARKS & RECREATION	609,520.24	437,610.83	581,014.98
SINGLE TAX OFFICE	622,139.52	673,942.69	645,059.55
NON-DEPARTMENTAL	60,902,195.95	22,852,425.36	24,317,685.58
TOTAL OPERATING EXPENDITURES	**$ 130,215,162.85**	**$ 66,166,842.56**	**$ 94,398,625.02**
ECONOMIC & COMMUNITY DEVELOPMENT (NON-ADDITION TO THE BUDGET)	$ 638,925.02	$ -	$ 672,328.99
	$ 130,215,162.85	$ 66,166,842.56	$ 107,398,825.02


Summary of 2015 Expenditures by Department
Controller
$247,357
0%
City Clerk/Council
$305,369
0%
License, Inspections &
Permits
$819,987
1%
Buildings
$1,409,370
2%
Law
$360,398
1%
Business Administation
$9,590,584
14%
Department of Public Works
$11,513,326
16%
Fire
$22,207,890
32%
Single Tax office
$645,060
1%
Mayor
$151,685
0%
Police
$22,829,912
33%
Mayor
Police
Fire
City Clerk/Council
Controller
Business Administation
License, Inspections & Permits
Buildings
Law
Department of Public Works
Single Tax office


Three Year History of Expenditures by Department
25,000,000.00
20,000,000.00
15,000,000.00
10,000,000.00
5,000,000.00
0.00
Mayor
Police
Fire
City Clerk/Council
Controller
Business Administation
License, Inspections & Permits
Buildings
Law
Department of Public Works
Single Tax office
2012
2013
2014

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Office of the Mayor - #10				
4010	01.010.00000.4010	STANDARD SALARY	$ 91,085.00	$ 71,660.47	$ 112,085.00
4040	01.010.00000.4040	OTHER SALARY (MISC)	-		-
4080	01.010.00000.4080	OVERTIME SALARY	-	-	-
		TOTAL EMPLOYEE COMPENSATION	91,085.00	71,660.47	112,085.00
4270	01.010.00000.4270	DUES AND SUBSCRIPTIONS	300.00	60.00	39,000.00
4290	01.010.00000.4290	STATIONARY/OFFICE SUPPLIES	100.00	47.68	100.00
4390	01.010.00000.4390	MATERIALS/SUPPLIES (MISC)	-	-	-
4420	01.010.00000.4420	TRAVEL AND LODGING	-	-	500.00
4550	01.010.00000.4550	CAPITAL EXPENDITURES	-	-	-
		TOTAL OPERATING EXPENDITURES	400.00	107.68	39,600.00
		DEPARTMENT of MAYOR TOTAL	**$ 91,485.00**	**$ 71,768.15**	**$ 151,685.00**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Dept. of Public Safety - #11				
	Bureau of Police - #71				
4010	01.011.00071.4010	STANDARD SALARY	$ 9,763,009.72	$ 7,361,077.46	$ 10,046,411.85
4040	01.011.00071.4040	OTHER SALARY (MISC)	275,645.26	175,906.74	180,906.00
4070	01.011.00071.4070	LONGEVITY SALARY	751,523.83	578,814.82	770,593.00
4080	01.011.00071.4080	OVERTIME SALARY	225,000.00	653,647.37	700,000.00
4090	01.011.00071.4090	COURT APPEARANCE SALARY	140,000.00	116,668.77	130,000.00
4101	01.011.00071.4101	UNIFORM ALLOWANCE	105,850.00	105,850.00	110,850.00
4112	01.011.00071.4112	HEALTH INSURANCE - POLICE UNION	5,000,000.00	3,603,309.44	4,582,198.58
4120	01.011.00071.4120	LIFE/DISABILITY INSURANCE	275,802.06	222,393.14	300,000.00
4140	01.011.00071.4140	CITY 10% EARLY RETIREMENT	139,132.56	115,786.55	153,045.00
4150	01.011.00071.4150	CITY PENSION	5,082,761.00	92,613.63	5,170,561.00
4170	01.011.00071.4170	POLICE EDUCATION ALLOWANCE	59,959.44	1,784.84	50,000.00
4180	01.011.00071.4180	SOCIAL SECURITY	378,428.26	274,501.57	397,347.00
		TOTAL EMPLOYEE COMPENSATION	22,197,112.13	13,302,354.33	22,591,912.43
4201	01.011.00071.4201	PROFESSIONAL SERVICES	6,000.00	5,896.23	6,000.00
4210	01.011.00071.4210	SERVICES AND MAINTENANCE FEE	44,088.60	40,945.61	55,000.00
4270	01.011.00071.4270	DUES AND SUBSCRIPTIONS	2,750.00	2,750.00	3,000.00
4280	01.011.00071.4280	MISC SERVICES-NON CLASSIFIED	2,161.40	1,655.68	500.00
4290	01.011.00071.4290	STATIONARY/OFFICE SUPPLIES	1,000.00	715.00	1,000.00
4380	01.011.00071.4380	GUNS/AMMUNITION	17,300.00	-	10,000.00
4390	01.011.00071.4390	MATERIALS/SUPPLIES (MISC)	15,000.00	13,752.15	15,000.00
4420	01.011.00071.4420	TRAVEL AND LODGING	2,500.00	2,146.38	2,500.00
4470	01.011.00071.4470	TRAINING AND CERTIFICATION	7,500.00	7,134.18	45,000.00
4550	01.011.00071.4550	CAPITAL EXPENDITURES	78,000.00	44,100.00	95,000.00
4570	01.011.00071.4570	MAINTENANCE COMMUNICATION EQUIPMENT	5,000.00	4,078.34	5,000.00
		TOTAL OPERATING EXPENDITURES	181,300.00	123,173.57	238,000.00
		BUREAU of POLICE TOTAL	**$ 22,378,412.13**	**$ 13,425,527.90**	**$ 22,829,912.43**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Dept. of Public Safety - #11				
	Bureau of Fire - #78				
4010	01.011.00078.4010	STANDARD SALARY	$ 9,240,578.50	$ 6,307,580.98	$ 9,319,024.96
4040	01.011.00078.4040	OTHER SALARY (MISC)	$ 206,377.70	204,718.25	$ 227,014.00
4070	01.011.00078.4070	LONGEVITY SALARY	$ 778,709.56	570,726.95	$ 774,320.37
4080	01.011.00078.4080	OVERTIME SALARY	50,000.00	187,466.80	350,000.00
4101	01.011.00078.4101	UNIFORM ALLOWANCE	98,550.00	94,535.00	100,000.00
4113	01.011.00078.4113	HEALTH INSURANCE - FIRE UNION	4,900,000.00	3,497,473.75	4,800,000.00
4120	01.011.00078.4120	LIFE/DISABILITY INSURANCE	276,018.91	222,037.20	300,000.00
4140	01.011.00078.4140	CITY 10% EARLY RETIREMENT	119,071.32	99,056.11	130,978.00
4150	01.011.00078.4150	CITY PENSION	5,935,833.00	92,613.61	6,023,553.00
		TOTAL EMPLOYEE COMPENSATION	21,605,138.99	11,276,208.65	22,024,890.33
4201	01.011.00078.4201	PROFESSIONAL SERVICES			3,000.00
4210	01.011.00078.4210	SERVICES AND MAINTENANCE FEE	8,109.00	2,785.00	3,000.00
4270	01.011.00078.4270	DUES AND SUBSCRIPTIONS	486.00	165.00	500.00
4316	01.011.00078.4316	CLEAN AIR MAINTENANCE	-		-
4320	01.011.00078.4320	BLDG/REPAIR-SUPPLY MAINT	5,000.00	1,850.00	2,500.00
4390	01.011.00078.4390	MATERIALS/SUPPLIES (MISC)	6,000.00	4,801.08	5,000.00
4420	01.011.00078.4420	TRAVEL AND LODGING	-	-	1,000.00
4430	01.011.00078.4430	AIR PACKS/REHAB SUPPLIES	9,000.00	4,194.93	5,000.00
4470	01.011.00078.4470	TRAINING AND CERTIFICATION	20,000.00	18,316.82	20,000.00
4550	01.011.00078.4550	CAPITAL EXPENDITURES	35,000.00	3,917.03	125,000.00
4570	01.011.00078.4570	MAINTENANCE COMMUNICATION EQUIP	3,500.00	1,171.00	3,000.00
4575	01.011.00078.4575	MAINTENANCE-EQUIPMENT	-		
4580	01.011.00078.4580	GENERAL EQUIPMENT	45,000.00	14,978.87	15,000.00
		TOTAL OPERATING EXPENDITURES	132,095.00	52,179.73	183,000.00
		BUREAU of FIRE TOTAL	**$ 21,737,233.99**	**$ 11,328,388.38**	**$ 22,207,890.33**
		DEPARTMENT of PUBLIC SAFETY TOTAL	**$ 44,115,646.12**	**$ 24,753,916.28**	**$ 45,037,802.76**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Office of the City Clerk/City Council - #20				
4010	01.020.00000.4010	STANDARD SALARY	$ 219,290.96	$ 167,863.03	$ 221,944.12
4040	01.020.00000.4040	OTHER SALARY (MISC)	-	-	
4070	01.020.00000.4070	LONGEVITY SALARY	3,301.33	-	3,425.00
4080	01.020.00000.4080	OVERTIME SALARY	1,100.00	162.90	500.00
		TOTAL EMPLOYEE COMPENSATION	223,692.29	168,025.93	225,869.12
4201	01.020.00000.4201	PROFESSIONAL SERVICES	49,390.20	8,959.07	50,000.00
4210	01.020.00000.4210	SERVICES AND MAINTENANCE FEE	500.00	-	500.00
4220	01.020.00000.4220	CONTRACTED SERVICES	-	-	-
4230	01.020.00000.4230	PRINTING AND BINDING	8,000.00	5,461.83	8,000.00
4250	01.020.00000.4250	ADVERTISING	18,609.80	18,609.80	20,000.00
4260	01.020.00000.4260	RENTAL VEHICLES & EQUIPMENT	-	-	-
4270	01.020.00000.4270	DUES AND SUBSCRIPTIONS	-	-	-
4290	01.020.00000.4290	STATIONARY/OFFICE SUPPL	750.00	680.90	1,000.00
4420	01.020.00000.4420	TRAVEL AND LODGING	-	-	-
4550	01.020.00000.4550	CAPITAL EXPENDITURES	-	-	-
		TOTAL OPERATING EXPENDITURES	77,250.00	33,711.60	79,500.00
		DEPARTMENT of CITY CLERK / CITY COUNCIL TOTAL	**$ 300,942.29**	**$ 201,737.53**	**$ 305,369.12**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	City Controller - #30				
	Roseann Novembrino, City Controller				
4010	01.030.00000.4010	STANDARD SALARY	$ 225,211.84	$ 163,400.42	$ 226,623.63
4040	01.030.00000.4040	OTHER SALARY (MISC)	-		-
4070	01.030.00000.4070	LONGEVITY SALARY	3,388.30	-	3,418.00
4080	01.030.00000.4080	OVERTIME SALARY	-		0.00
		TOTAL EMPLOYEE COMPENSATION	228,600.14	163,400.42	230,041.63
			-		
4201	01.030.00000.4201	PROFESSIONAL SERVICES	17,300.00	344.61	16,815.85
4210	01.030.00000.4210	SERVICES AND MAINTENANCE FEE	-	-	0.00
4230	01.030.00000.4230	PRINTING AND BINDING	-	-	0.00
4240	01.030.00000.4240	POSTAGE AND FREIGHT	100.00	62.00	100.00
4270	01.030.00000.4270	DUES AND SUBSCRIPTIONS	200.00	166.39	200.00
4290	01.030.00000.4290	STATIONARY/OFFICE SUPPLIES	400.00	395.24	200.00
4420	01.030.00000.4420	TRAVEL AND LODGING	-		0.00
4550	01.030.00000.4550	CAPITAL EXPENDITURES	-	-	0.00
		TOTAL OPERATING EXPENDITURES	18,000.00	968.24	17,315.85
		DEPARTMENT of CITY CONTROLLER TOTAL	**$ 246,600.14**	**$ 164,368.66**	**$ 247,357.48**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Department of Business Administration - #40				
	Bureau of Administration - #40				
4010	01.040.00040.4010	STANDARD SALARY	$ 238,904.21	$ 213,230.87	$ 316,899.99
4040	01.040.00040.4040	OTHER SALARY (MISC)	1,477.46	-	3,300.00
4070	01.040.00040.4070	LONGEVITY SALARY	3,668.14	-	3,300.00
4080	01.040.00040.4080	OVERTIME SALARY	-	-	-
4116	01.040.00040.4116	HEALTH INSURANCE - CLERICAL UNION	1,300,000.00	1,074,030.74	1,265,000.00
4117	01.040.00040.4117	HEALTH INSURANCE - NON UNION	700,000.00	596,765.56	700,000.00
4120	01.040.00040.4120	LIFE/DISABILITY INSURANCE	84,827.70	60,822.40	87,500.00
4150	01.040.00040.4150	CITY PENSION	1,107,818.00	21,474.76	1,163,209.00
4180	01.040.00040.4180	SOCIAL SECURITY	185,311.71	134,223.87	194,577.30
4190	01.040.00040.4190	UNEMPLOYMENT INSURANCE	95,000.00	44,837.61	75,000.00
		TOTAL EMPLOYEE COMPENSATION	3,717,007.22	2,145,385.81	3,808,786.29
4201	01.040.00040.4201	PROFESSIONAL SERVICES	20,000.00	21,585.36	150,000.00
4210	01.040.00040.4210	SERVICES AND MAINTENANCE FEE	2,820.00	1,820.43	2,500.00
4230	01.040.00040.4230	PRINTING AND BINDING	1,550.00	1,099.29	1,500.00
4240	01.040.00040.4240	POSTAGE AND FREIGHT	30,000.00	13,100.00	15,000.00
4250	01.040.00040.4250	ADVERTISING	15,000.00	10,728.60	15,000.00
4270	01.040.00040.4270	DUES AND SUBSCRIPTIONS	1,000.00	505.00	1,200.00
4290	01.040.00040.4290	STATIONARY/OFFICE SUPPLIES	15,000.00	8,025.21	8,000.00
4390	01.040.00040.4390	MATERIALS/SUPPLIES (MISC)	350.00	281.14	500.00
4420	01.040.00040.4420	TRAVEL AND LODGING	-	-	500.00
4470	01.040.00040.4470	TRAINING AND CERTIFICATION	-	-	-
4550	01.040.00000.4550	CAPITAL EXPENDITURES	-	-	-
4560	01.040.00040.4560	EQUIPMENT MAINTENANCE/LEASES	-	-	-
6002	01.040.00040.6002	REPUBLIC PARKING CITATION ISSUERS	659,786.40	559,931.00	659,786.40
6009	01.040.00040.6009	OPERATING TRANSFERS-WORKERS' COMP TRUST	3,700,608.00	2,987,060.00	3,038,986.00
6024	01.040.00040.6024	BANK FEES AND CHARGES	800.00	205.42	5,000.00
		TOTAL OPERATING EXPENDITURES	4,446,914.40	3,604,341.45	3,897,972.40
		BUREAU of ADMINISTRATION TOTAL	**$ 8,163,921.62**	**$ 5,749,727.26**	**$ 7,706,758.69**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Department of Business Administration - #40				
	Bureau of Human Resources - #41				
4010	01.040.00041.4010	STANDARD SALARY	$ 106,570.96	$ 75,148.28	$ 180,878.37
4040	01.040.00041.4040	OTHER SALARY (MISC)	-	-	1,398.00
4070	01.040.00041.4070	LONGEVITY SALARY	3,668.14	-	3,792.12
4080	01.040.00041.4080	OVERTIME SALARY	-	-	-
		TOTAL EMPLOYEE COMPENSATION	110,239.10	75,148.28	186,068.49
					-
4201	01.040.00041.4201	PROFESSIONAL SERVICES	120,000.00	100,203.73	120,000.00
4290	01.040.00041.4290	STATIONARY/OFFICE SUPPLIES	-	-	-
4390	01.040.00041.4390	MATERIALS/SUPPLIES (MISC)	500.00	396.06	500.00
4420	01.040.00041.4420	TRAVEL AND LODGING			500.00
4470	01.040.00041.4470	TRAINING AND CERTIFICATION	-	-	500.00
4630	01.040.00041.4630	LIABILITY/CASUALTY INSURANCE	1,000,000.00	942,106.53	1,000,000.00
		TOTAL OPERATING EXPENDITURES	1,120,500.00	1,042,706.32	1,121,500.00
		BUREAU of HUMAN RESOURCES TOTAL	**$ 1,230,739.10**	**$ 1,117,854.60**	**$ 1,307,568.49**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Department of Business Administration - #40				
	Bureau of Information Technology - #42				
4010	01.040.00042.4010	STANDARD SALARY	$ 75,600.00	$ 58,153.80	$ 75,600.00
4040	01.040.00042.4040	OTHER SALARY (MISC)	-		-
4070	01.040.00042.4070	LONGEVITY SALARY	-	-	-
4080	01.040.00042.4080	OVERTIME SALARY	-	-	-
		TOTAL EMPLOYEE COMPENSATION	75,600.00	58,153.80	75,600.00
					-
4201	01.040.00042.4201	PROFESSIONAL SERVICES	46,000.00	43,884.19	75,000.00
4210	01.040.00042.4210	SERVICES AND MAINTENANCE FEE	8,000.00	4,502.00	30,000.00
4270	01.040.00042.4270	DUES AND SUBSCRIPTIONS	-	-	-
4290	01.040.00042.4290	STATIONARY/OFFICE SUPPLIES	-	-	1,000.00
4390	01.040.00042.4390	MATERIALS/SUPPLIES (MISC)	20,000.00	22,981.44	20,000.00
4420	01.040.00042.4420	TRAVEL AND LODGING	-	-	-
4440	01.040.00042.4440	TELEPHONE	75,000.00	66,474.45	90,000.00
4470	01.040.00042.4470	TRAINING AND CERTIFICATION	-	-	500.00
4550	01.040.00042.4550	CAPITAL EXPENDITURES		-	50,000.00
4560	01.040.00042.4560	EQUIPMENT MAINTENANCE/LEASES	60,000.00	55,802.99	75,000.00
		TOTAL OPERATING EXPENDITURES	209,000.00	193,625.07	341,500.00
		BUREAU of INFORMATION TECHNOLOGY TOTAL	**$ 284,600.00**	**$ 251,778.87**	**$ 417,100.00**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Department of Business Administration - #40				
	Bureau of Treasury - #43				
4010	01.040.00043.4010	STANDARD SALARY	$ 137,603.04	$ 93,668.17	$ 106,306.78
4040	01.040.00043.4040	OTHER SALARY (MISC)	0.00	-	0.00
4070	01.040.00043.4070	LONGEVITY SALARY	3,111.91	-	2,825.00
4080	01.040.00043.4080	OVERTIME SALARY	-	-	-
		TOTAL EMPLOYEE COMPENSATION	140,714.95	93,668.17	109,131.78
					-
4201	01.040.00043.4201	PROFESSIONAL SERVICES	100.00		1,000.00
4250	01.040.00043.4250	ADVERTISING	-	-	-
4290	01.040.00043.4290	STATIONARY/OFFICE SUPPLIES	-	-	-
4390	01.040.00043.4390	MATERIALS/SUPPLIES (MISC)	1,510.00	682.98	1,000.00
4420	01.040.00043.4420	TRAVEL AND LODGING	-	-	-
4550	01.040.00043.4550	CAPITAL EXPENDITURES	-	-	-
6000	01.040.00043.6000	TAX AND MISC REFUNDS	1,100.00	199.36	1,000.00
6001	01.040.00043.6001	TAX COLLECTION COMMITTEE EXPENSE	327,705.00	-	47,025.00
		TOTAL OPERATING EXPENDITURES	330,415.00	882.34	50,025.00
		BUREAU of TREASURY TOTAL	**$ 471,129.95**	**$ 94,550.51**	**$ 159,156.78**
		DEPARTMENT of BUSINESS ADMINISTRATION TOTAL	**$ 10,150,390.67**	**$ 7,213,911.24**	**$ 9,590,583.96**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
Office of Economic & Community Development (OECD) - #50				
50.00000.4010	STANDARD SALARY	$ 638,925.02		$ 672,328.99
	OECD DEPARTMENT TOTAL (NON-ADDITION TO BUDGET)	$ 638,925.02		$ 672,328.99

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Dept. of Licenses, Inspections & Permits - #51				
	Bureau of Licenses, Inspections & Permits - #51				
4010	01.051.00051.4010	STANDARD SALARY	$ 592,359.85	$ 440,137.58	$ 650,942.01
4040	01.051.00051.4040	OTHER SALARY (MISC)	1,803.20	-	1,862.71
4070	01.051.00051.4070	LONGEVITY SALARY	32,778.57	-	31,245.00
4080	01.051.00051.4080	OVERTIME SALARY	6,500.00	7,301.96	6,500.00
4101	01.051.00051.4101	UNIFORM ALLOWANCE (AUTO)	14,774.17	10,082.44	15,000.00
		TOTAL EMPLOYEE COMPENSATION	648,215.79	457,521.98	705,549.72
4201	01.051.00051.4201	PROFESSIONAL SERVICES	-	-	23,883.53
4270	01.051.00051.4270	DUES AND SUBSCRIPTIONS	-	-	-
4290	01.051.00051.4290	STATIONARY/OFFICE SUPPLIES	1,000.00	827.74	1,000.00
4390	01.051.00051.4390	MATERIALS/SUPPLIES (MISC)			500.00
4420	01.051.00051.4420	TRAVEL AND LODGING	-	-	-
4470	01.051.00051.4470	TRAINING AND CERTIFICATION	-	-	1,000.00
4550	01.051.00051.4550	CAPITAL EXPENDITURES	-	-	-
4570	01.051.00051.4570	MAINTENANCE COMMUNICATION EQUIPMENT	-	-	500.00
6003	01.051.00051.6003	SPCA-ANIMAL CONTROL	37,500.00	37,500.00	87,554.00
		TOTAL OPERATING EXPENDITURES	38,500.00	38,327.74	114,437.53
		BUREAU of LICENSES, INSPECTIONS & PERMITS TOTAL	**$ 686,715.79**	**$ 495,849.72**	**$ 819,987.25**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Dept. of Licenses, Inspections & Permits - #51				
	Bureau of Buildings - #82				
4010	01.051.00082.4010	STANDARD SALARY	$ 106,667.10	$ 78,520.26	$ 110,667.12
4040	01.051.00082.4040	OTHER SALARY (MISC)	375.14		3,200.00
4070	01.051.00082.4070	LONGEVITY SALARY	6,569.58	-	6,786.38
4080	01.051.00082.4080	OVERTIME SALARY	1,000.00	715.02	1,000.00
4101	01.051.00082.4101	UNIFORM ALLOWANCE	1,260.00	1,260.00	1,260.00
		TOTAL EMPLOYEE COMPENSATION	115,871.82	80,495.28	122,913.50
4201	01.051.00082.4201	PROFESSIONAL SERVICES	40,000.00	4,384.48	22,456.08
4210	01.051.00082.4210	SVCES AND MAINT FEE	-	-	-
4320	01.051.00082.4320	BLDG/REPAIR-SUPPL MAINT	160,000.00	232,634.17	248,000.00
4360	01.051.00082.4360	SMALL TOOLS/SHOP SUPPL	-	-	-
4420	01.051.00082.4420	TRAVEL AND LODGING	-	-	-
4445	01.051.00082.4445	SEWER CHARGES	96,000.00	48,460.29	75,000.00
4447	01.051.00082.4447	UGI - GAS	175,000.00	121,155.02	175,000.00
4448	01.051.00082.4448	PAWC -- WATER	455,000.00	305,977.18	390,000.00
4450	01.051.00082.4450	ELECTRICAL	400,000.00	268,858.27	375,000.00
4465	01.051.00082.4465	BUILDING SUPPLIES	-	-	1,000.00
		TOTAL OPERATING EXPENDITURES	1,326,000.00	981,469.41	1,286,456.08
		BUREAU of BUILDINGS TOTAL	**1,441,871.82**	**1,061,964.69**	**1,409,369.58**
		DEPARTMENT of LICENSES, INSPECTIONS & PERMITS TOTAL	**$ 2,128,587.61**	**$ 1,557,814.41**	**$ 2,229,356.83**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Law Department - #60				
4010	01.060.00000.4010	STANDARD SALARY	$ 121,233.55	$ 87,685.58	$ 122,645.35
4040	01.060.00000.4040	OTHER SALARY (MISC)	752.96	-	752.96
4070	01.060.00000.4070	LONGEVITY SALARY	-	-	-
4080	01.060.00000.4080	OVERTIME SALARY	-	-	-
		TOTAL EMPLOYEE COMPENSATION	121,986.51	87,685.58	123,398.31
4201	01.060.00000.4201	PROFESSIONAL SERVICES	150,000.00	108,339.13	225,000.00
4210	01.060.00000.4210	SERVICES AND MAINTENANCE FEE	-	-	-
4270	01.060.00000.4270	DUES AND SUBSCRIPTIONS	5,000.00	4,156.90	5,000.00
4290	01.060.00000.4290	STATIONARY/OFFICE SUPPLIES	500.00	170.00	500.00
4390	01.060.00000.4390	MATERIALS/SUPPLIES (MISC)	-	-	500.00
4420	01.060.00000.4420	TRAVEL AND LODGING		-	500.00
4470	01.060.00000.4470	TRAINING AND CERTIFICATION	-	-	500.00
4550	01.060.00000.4550	CAPITAL EXPENDITURES	-	-	5,000.00
		TOTAL OPERATING EXPENDITURES	155,500.00	112,666.03	237,000.00
		DEPARTMENT of LAW TOTAL	**$ 277,486.51**	**$ 200,351.61**	**$ 360,398.31**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Department of Public Works - #80				
	Bureau of Administration - #80				
4010	01.080.00080.4010	STANDARD SALARY	$ 118,204.31	$ 90,782.26	$ 120,991.66
4040	01.080.00080.4040	OTHER SALARY (MISC)	376.48	-	2,600.00
4070	01.080.00080.4070	LONGEVITY SALARY	7,432.93	-	7,712.00
4080	01.080.00080.4080	OVERTIME SALARY	-	10.61	-
4118	01.080.00080.4118	HEALTH INSURANCE - DPW UNION	1,800,000.00	1,858,581.08	1,800,000.00
4120	01.080.00080.4120	LIFE/DISABILITY INSURANCE	-	-	-
4130	01.080.00080.4130	I.A.M. PENSION	318,344.00	200,162.70	300,344.00
4180	01.080.00080.4180	SOCIAL SECURITY	390,141.73	253,562.44	351,100.00
		TOTAL EMPLOYEE COMPENSATION	2,634,499.45	2,403,099.09	2,582,747.66
4201	01.080.00080.4201	PROFESSIONAL SERVICES	200.00	80.00	200.00
4270	01.080.00080.4270	DUES AND SUBSCRIPTIONS	-	-	-
4210	01.080.00080.4210	SERVICES & MAINTENANCE FEE	555.23	59.00	547.55
4290	01.080.00080.4290	STATIONARY/OFFICE SUPPL	-	-	-
4420	01.080.00080.4420	TRAVEL AND LODGING	-	-	-
4550	01.080.00080.4550	CAPITAL EXPENDITURES	-	-	-
4570	01.080.00080.4570	MAINT COMMUNICATION EQUIP	14,151.00	11,032.50	15,000.00
4576	01.080.00080.4576	MAINTENANCE SUPER FUND SIGHT	30,000.00	11,189.40	20,000.00
6007	01.080.00080.6007	FLOOD PROTECTION SYSTEM MAINTENANCE	30,537.77	1,053.34	50,000.00
		TOTAL OPERATING EXPENDITURES	75,444.00	23,414.24	85,747.55
		BUREAU of ADMINISTRATION TOTAL	**$ 2,709,943.45**	**$ 2,426,513.33**	**$ 2,668,495.21**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Department of Public Works - #80				
	Bureau of Engineering - #81				
4010	01.080.00081.4010	STANDARD SALARY	$ 146,343.10	$ 110,762.85	$ 177,706.71
4040	01.080.00081.4040	OTHER SALARY (MISC)	375.14	-	375.14
4070	01.080.00081.4070	LONGEVITY SALARY	3,751.36	555.85	3,891.00
4080	01.080.00081.4080	OVERTIME SALARY	2,500.00	5,423.86	5,500.00
4101	01.080.00081.4101	UNIFORM ALLOWANCE	2,128.21	1,848.56	2,128.21
		TOTAL EMPLOYEE COMPENSATION	155,097.81	118,591.12	189,601.06
4201	01.080.00081.4201	PROFESSIONAL SERVICES	108,000.00	37,998.36	60,000.00
4210	01.080.00081.4210	SERVICES & MAINTENANCE FEE	200.00	100.00	200.00
4280	01.080.00081.4280	MISC SERVICES-NOT CLASSIFIED	-	-	-
4290	01.080.00081.4290	STATIONARY/OFFICE SUPPLIES	50.00	41.91	100.00
4390	01.080.00081.4390	MATERIALS/SUPPLIES (MISC)	350.00	45.54	100.00
4470	01.080.00081.4470	TRAINING AND CERTIFICATION	-	-	-
4550	01.080.00081.4550	CAPITAL EXPENDITURES	-	-	-
		TOTAL OPERATING EXPENDITURES	108,600.00	38,185.81	60,400.00
		BUREAU of ENGINEERING TOTAL	**$ 263,697.81**	**$ 156,776.93**	**$ 250,001.06**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Department of Public Works - #80				
	Bureau of Highways - #83				
4010	01.080.00083.4010	STANDARD SALARY	$ 1,123,230.16	$ 777,196.46	$ 1,192,001.28
4040	01.080.00083.4040	OTHER SALARY (MISC)	-	-	-
4070	01.080.00083.4070	LONGEVITY SALARY	94,853.43	-	97,983.59
4080	01.080.00083.4080	OVERTIME SALARY	130,000.00	100,875.14	150,000.00
4101	01.080.00083.4101	UNIFORM ALLOWANCE	11,340.00	10,080.00	11,340.00
		TOTAL EMPLOYEE COMPENSATION	1,359,423.59	888,151.60	1,451,324.87
					-
4210	01.080.00083.4210	SERVICES AND MAINTENANCE FEE	10,000.00	80,955.00	90,000.00
4260	01.080.00083.4260	RENTAL VEHICLES & EQUIPMENT	-	-	
4290	01.080.00083.4290	STATIONARY/OFFICE SUPPLIES	60,000.00	69,428.50	125,000.00
4340	01.080.00083.4340	CONSTRUCTION-PAVING MATERIAL	30,000.00	7,477.53	30,000.00
4350	01.080.00083.4350	PAINT/SIGN MATERIAL	50,000.00	18,090.80	50,000.00
4390	01.080.00083.4390	MATERIALS/SUPPLIES (MISC)	220,000.00	235,227.59	250,000.00
4410	01.080.00083.4410	SALT	-	-	-
4420	01.080.00083.4420	TRAVEL AND LODGING	664,450.00	392,772.14	477,682.99
4460	01.080.00083.4460	STREET LIGHTING	190,000.00	70,193.69	150,000.00
4466	01.080.00083.4466	STREET LIGHTING SERVICE / MAINTENANCE	-	-	75,000.00
4550	01.080.00083.4550	CAPITAL EXPENDITURES	1,224,450.00	874,145.25	1,247,682.99
		TOTAL OPERATING EXPENDITURES			
		BUREAU of HIGHWAYS TOTAL	**$ 2,583,873.59**	**$ 1,762,296.85**	**$ 2,699,007.86**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Department of Public Works - #80				
	Bureau of Refuse - #84				
4010	01.080.00084.4010	STANDARD SALARY	$ 1,909,196.49	$ 1,379,207.14	$ 1,952,558.23
4040	01.080.00084.4040	OTHER SALARY (MISC)	-	-	-
4070	01.080.00084.4070	LONGEVITY SALARY	73,603.29	-	76,032.19
4080	01.080.00084.4080	OVERTIME SALARY	100,000.00	121,847.27	150,000.00
4101	01.080.00084.4101	UNIFORM ALLOWANCE	19,320.00	18,900.00	19,320.00
		TOTAL EMPLOYEE COMPENSATION	2,102,119.78	1,519,954.41	2,197,910.42
4260	01.080.00084.4260	RENTAL VEHICLES & EQUIP	-	-	-
4330	01.080.00084.4330	MEDICAL, CHEM, LAB SUP	-	-	-
4390	01.080.00084.4390	MATERIALS/SUPPL (MISC)	1,000.00	824.98	1,000.00
4420	01.080.00084.4420	TRAVEL AND LODGING	-	-	-
4490	01.080.00084.4490	LANDFILL	1,681,911.00	1,200,637.83	1,600,850.44
4550	01.080.00084.4550	CAPITAL EXPENDITURES	-	-	-
		TOTAL OPERATING EXPENDITURES	1,682,911.00	1,201,462.81	1,601,850.44
		BUREAU of REFUSE TOTAL	**$ 3,785,030.78**	**$ 2,721,417.22**	**$ 3,799,760.86**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Department of Public Works - #80				
	Bureau of Garages - #85				
4010	01.080.00085.4010	STANDARD SALARY	$ 331,940.06	$ 212,626.00	$ 343,313.00
4040	01.080.00085.4040	OTHER SALARY (MISC)	-	-	-
4070	01.080.00085.4070	LONGEVITY SALARY	23,094.16	-	23,856.27
4080	01.080.00085.4080	OVERTIME SALARY	10,000.00	18,110.38	35,000.00
4101	01.080.00085.4101	UNIFORM ALLOWANCE	3,360.00	3,255.00	3,360.00
		TOTAL EMPLOYEE COMPENSATION	368,394.22	233,991.38	405,529.27
4201	01.080.00085.4201	PROFESSIONAL SERVICES	-	-	-
4210	01.080.00085.4210	SERVICES AND MAINTENANCE FEE	-	-	-
4220	01.080.00085.4220	CONTRACTED SERVICES	1,948.00	1,115.50	1,500.00
4290	01.080.00085.4290	STATIONARY/OFFICE SUPPL		-	
4301	01.080.00085.4301	GAS, OIL, LUBRICANTS	684,000.00	472,284.98	625,000.00
4310	01.080.00085.4310	EQUIP/VEHICLE REP/MAINT	238,228.95	161,084.20	321,017.19
4360	01.080.00085.4360	SMALL TOOLS/SHOP SUPPL	6,000.00	5,630.83	7,000.00
4390	01.080.00085.4390	MATERIALS/SUPPL (MISC)	29,052.00	26,619.70	35,000.00
4401	01.080.00085.4401	TIRES	100,000.00	71,264.88	120,000.00
4420	01.080.00085.4420	TRAVEL AND LODGING	-	-	
4550	01.080.00085.4550	CAPITAL EXPENDITURES	-	-	
4901	01.080.00085.4901	MAINTENANCE (PREVENTATIVE)	-	-	-
		TOTAL OPERATING EXPENDITURES	1,059,228.95	738,000.09	1,109,517.19
		BUREAU of GARAGES TOTAL	**$ 1,427,623.17**	**$ 971,991.47**	**$ 1,515,046.46**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Department of Public Works - #80				
	Bureau of Parks & Recreation - #100				
4010	01.100.00000.4010	STANDARD SALARY	$ 290,050.01	$ 205,410.55	$ 286,916.55
4040	01.100.00000.4040	OTHER SALARY (MISC)	143,766.95	131,041.41	120,424.00
4070	01.100.00000.4070	LONGEVITY SALARY	24,883.28	-	25,704.43
4080	01.100.00000.4080	OVERTIME SALARY	13,500.00	17,139.00	20,000.00
4101	01.100.00000.4101	UNIFORM ALLOWANCE	2,520.00	2,100.00	2,520.00
		TOTAL EMPLOYEE COMPENSATION	474,720.24	355,690.96	455,564.98
4210	01.100.00000.4210	SERVICES AND MAINTENANCE FEE		-	-
4270	01.100.00000.4270	DUES AND SUBSCRIPTIONS		-	-
4280	01.100.00000.4280	MISC SERVICES-NON CLASSIFIED		-	10,000.00
4290	01.100.00000.4290	STATIONARY/OFFICE SUPPLIES	100.00	88.05	250.00
4320	01.100.00000.4320	BLDG/REPAIR-SUPPLY MAINT	40,000.00	15,088.18	25,000.00
4330	01.100.00000.4330	MEDICAL, CHEM, LAB SUP	30,000.00	15,088.18	25,000.00
4360	01.100.00000.4360	SMALL TOOLS/SHOP SUPPLIES	200.00	-	200.00
4370	01.100.00000.4370	PARKS/RECREATION SUPPLIES	1,500.00	393.87	1,000.00
4420	01.100.00000.4420	TRAVEL AND LODGING	-	-	-
4530	01.100.00000.4530	PERFORMING ARTS	18,000.00	15,475.00	17,000.00
4540	01.100.00000.4540	SPRING/SUMMER PROG	5,000.00	5,467.59	7,000.00
4550	01.100.00000.4550	CAPITAL EXPENDITURES	40,000.00	30,319.00	40,000.00
4570	01.100.00000.4570	MAINTENANCE COMMUNICATION EQUIP	-	-	-
		TOTAL OPERATING EXPENDITURES	134,800.00	81,919.87	125,450.00
		DEPARTMENT of PARKS & RECREATION TOTAL	**$ 609,520.24**	**$ 437,610.83**	**$ 581,014.98**
		DEPARTMENT of PUBLIC WORKS TOTAL	**$ 11,379,689.04**	**$ 8,476,606.63**	**$ 11,513,326.43**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	Single Tax Office - #90				
4010	01.090.00000.4010	STANDARD SALARY	$ 342,990.00	$ 251,967.55	$ 351,424.00
4040	01.090.00000.4040	OTHER SALARY (MISC)	-	4,676.65	5,000.00
4080	01.090.00000.4080	OVERTIME SALARY	-	2,507.98	1,000.00
4119	01.090.00000.4119	HEALTH INSURANCE - SINGLE TAX OFFICE	279,149.52	414,790.51	287,635.55
		TOTAL EMPLOYEE COMPENSATION	622,139.52	673,942.69	645,059.55
6004	01.090.00000.6004	SINGLE TAX OFFICE AUDIT	-	-	-
		TOTAL OPERATING EXPENDITURES	-	-	-
		SINGLE TAX OFFICE DEPARTMENT TOTAL	**$ 622,139.52**	**$ 673,942.69**	$ 645,059.55

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
	NON-DEPARTMENTAL EXPENDITURES - #401				
4299	01.401.10030.4299	ZONING BOARD	$ 15,000.00	$ 14,571.35	$ 30,000.00
4299	01.401.10060.4299	EVERHART MUSEUM	25,000.00	25,000.00	29,000.00
4299		FIRST NIGHT SCRANTON	20,000.00	-	-
4299	01.401.10080.4299	SCRANTON TOMORROW	20,000.00	-	30,000.00
4299	01.401.10110.4299	SHADE TREE COMMISSION	10,000.00	9,018.98	25,000.00
4299	01.401.10120.4299	ST. CATS AND DOGS	-		1,500.00
4299		MAYORS 504 TASK FORCE	300.00	-	-
4299	01.401.10140.4299	CIVIL SERVICE COMMISSION	-		50,000.00
		TOTAL BOARDS & COMMISSIONS	**$ 90,300.00**	**$ 48,590.33**	**$ 165,500.00**
4299	01.401.15230.4299	TAN SERIES	17,000,000.00	12,988,733.37	13,000,000.00
4299	01.401.15240.4299	TAN SERIES INTEREST		-	340,000.00
4299	01.401.15306.4299	OPER TSF TO DEBT SVC-2003 SERIES A BONDS	538,200.00	349,025.58	-
4299	01.401.15307.4299	OPER TSF TO DEBT SVC-2003 SERIES B BONDS	2,131,754.00	1,376,511.70	2,125,955.00
4299	01.401.15308.4299	OPER TSF TO DEBT SVC-2003 SERIES C BONDS	1,229,370.00	794,527.00	1,228,300.00
4299	01.401.15309.4299	OPER TSF TO DEBT SVC-2003 SERIES D BONDS	1,076,500.00	794,527.00	1,079,250.00
4299	01.401.15310.4299	OPER TSF TO DEBT SVC-STREET LIGHTING	479,800.00	479,800.00	545,388.00
4299	01.401.15311.4299	OPER TSF TO DEBT SVC-SALE LEASEBACK OF DPW- SERIES 2004	580,000.00	48,405.86	603,100.00
4299	01.401.15313.4299	OPER TSF TO DEBT SVC-2006 BOND	586,000.00	290,100.00	998,600.00
4299	01.401.15314.4299	OPER TSF TO DEBT SVC-SALE LEASEBACK - SERIES 2008	279,628.00	124,554.14	370,473.00
4299	01.401.15316.4299	OPER TSF TO DET SVC- OTHER FINANCING SOURCE	1,000.00	-	3,701.83
4299	01.401.15317.4299	OPER TSF DEBT SVC-2011 BOND		-	-
4299	01.401.15318.4299	OPER TSF DEBT SVC-SRA- PENN STAR BANK	-	-	-
4299	01.401.15319.4299	OPER TSF DEBT SVC-SCRANTON PARKING AUTHORITY	2,450,000.00	2,050,904.72	2,900,000.00
4299	01.401.15320.4299	OPER TSF TO DEBT SVC-GUARANTEED ENERGY SAVINGS	145,000.00	144,997.96	145,000.00
4299	01.401.15321.4299	OPER TSF TO DEBT SVC- REFINANCING- DEBT PYMNT REDUCTION		-	0.00
4299	01.401.15322.4299	OPER TSF TO DEBT SVC-ISSUANCE COSTS FOR LEASE OF METERS			
4299	01.401.15323.4299	OPER TSF TO DEBT SVC-2012 SERIES A UNFUNDED DEBT LOAN	1,701,975.00	1,547,708.37	1,488,350.00
4299	01.401.15324.4299	OPER TSF TO DEBT SVC-FDM REVOLVING AID LOAN	100,000.00		100,000.00
4299	01.401.15325.4299	OPER TSF TO DEBT SVC-2012 SERIES C	1,407,937.50	1,300,886.68	342,000.00
4299	01.401.15326.4299	OPER TSF TO DEBT SVC-2013 SERIES A	705,975.00	288,237.35	705,975.00
4299	01.401.15327.4299	OPER TSF TO DEBT SVC-2012 SERIES B	-		1,151,000.00
4299	01.401.15328.4299	OPER TSF TO DEBT SVC-SERIES OF 2015 GENERAL OBLIGATION NOTE	1,300,000.00		574,892.75
		TOTAL INTEREST & DEBT SERVICE/LOANS		**$ 22,576,919.73**	**$ 14,701,985.58**
4299	01.401.15329.4299	OPER TSF TO DEBT SVC-ISSUANCE COSTS FOR LEASE OF REFUSE PACKERS			128,082.87
4299	01.401.15330.4299	OPER TSF TO DEBT SVC-ISSUANCE COSTS FOR LEASE OF KME ENGINE			155,000.00
4299	01.401.15331.4299	OPER TSF TO DEBT SVC-GUARANTEED ENERGY SAVINGS			500,000.00
4299	01.401.15332.4299	OPER TSF DEBT SVC-SRA- TAX CLAIM SALE			50,000.00
		TOTAL INTEREST & DEBT SERVICE/LEASES	**$ -**	**$ 22,576,919.73**	**$ 833,082.87**
		TOTAL INTEREST & DEBT SERVICE	**31,713,139.50**	**$ 22,576,919.73**	**$ 14,751,985.58**

CITY OF SCRANTON
2015 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2014 Operating Budget	2014 (Through 09/30/2014)	2015 Operating Budget
4299	01.401.13090.4299	CONTINGENCY	100,000.00	215.00	500,000.00
4299	01.401.16090.4299	UNENCUMBERED EXPENSES PRIOR YEAR OBLIGATIONS	6,798,656.45	95,686.12	4,100,000.00
4299	01.401.16270.4299	COURT AWARDS	22,200,000.00	131,014.18	4,800,000.00
4299	01.401.17020.4299	VETERAN'S ORGANIZATION	100.00		100.00
4299	01.401.17060.4299	TRIPP PARK COMMUNITY CENTER			100.00
		TOTAL UNPAID BILLS / COURT AWARDS / MISC	**$ 29,098,756.45**	**$ 226,915.30**	**$ 9,400,200.00**
		TOTAL NON-DEPARTMENTAL EXPENDITURES	**$ 60,902,195.95**	**$ 22,852,425.36**	**$ 24,317,685.58**
		TOTAL GENERAL FUND EXPENDITURES	**$ 130,215,162.85**	**$ 66,166,842.56**	**$ 107,398,625.02**

2015 Salary Detail

Office of the Mayor - #10

POSITION/TITLE	2014 Total	2014 #	2015 Total	2015 #
MAYOR	$ 60,000.00	1	$ 65,000.00	1
CONFIDENTIAL SECRETARY	31,085.00	1	36,085.00	1
PART-TIME SECRETARY		1	11,000.00	1
Department of the Mayor Total	**$ 91,085.00**	**2**	**$ 112,085.00**	3

Department of Public Safety - #11
Bureau of Police - #71

POSITION/TITLE	2014 Total	2014 #	2015 Total	2015 #
SUPERINTENDENT OF POLICE	$ 90,994.38	1	$ 93,594.19	1
CAPTAIN OF DETECTIVES	84,129.34	1	86,533.04	1
CAPTAIN - PATROL	80,893.59	1	83,204.78	1
LIEUTENANT OF DETECTIVES	77,782.33	1	80,004.58	1
LIEUTENANT - ADMINISTRATIVE	74,790.66	1	76,927.54	1
LIEUTENANTS	224,371.98	3	230,782.62	3
SUPERVISOR - NARCOTICS DIVISION	71,914.13	1	73,968.81	1
FIRE MARSHALL	71,914.13	1	73,968.81	1
DETECTIVE SERGEANT	287,656.52	4	295,875.24	4
DETECTIVES	898,925.82	13	924,608.62	13
SERGEANTS-TRAINING	138,296.28	2	142,247.48	2
SERGEANTS	898,925.82	13	927,453.69	13
JUVENILE PATROLMEN	332,443.30	5	341,941.45	5
CORPORALS	447,519.80	7	460,306.21	7
REGULAR PATROLMEN	5,409,582.64	88	5,842,352.84	93
SCHOOL RESOURCE OFFICERS 1/2 FUNDED BY SSD (6 OFFICERS)	0.00		(189,686.79)	
Neighborhood Police Officers Paid by OECD (4 in 2015)			(240,270.00)	(4)
COPS HIRING PROGRAM- FUNDED BY SPECIAL CITIES	(61,472.53)	-	(15,000.00)	-
SUBTOTAL POLICE OFFICERS	9,128,668.19	142	9,288,813.11	143
SIT CLERKS	508,342.80	15	527,405.65	15
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	36,681.60	1	38,057.16	1
GRANT MANAGER/SIT CLERK	46,499.31	1	48,243.03	1
SIT CLERK/CRIMINAL INFORMATION SPECIALIST	42,817.81	1	44,423.48	1
Subtotal - Administrative Support	634,341.52	18	658,129.32	18
Bureau of Police Total	**$ 9,763,009.71**	**160**	**$ 9,946,942.43**	**161**

Department of Public Safety - #11
Bureau of Fire - #78

POSITION/TITLE	2014 Total	2014 #	2015 Total	2015 #
CHIEF	$ 50,000.00	1	$ 67,228.11	1
DEPUTY CHIEF	84,406.13	1	87,361.68	1
ASST. CHIEF	329,965.50	4	341,568.86	4
ADMIN. CAPTAIN	74,538.92	1	75,843.35	1
CAPTAIN	1,426,488.50	19	1,467,244.12	19
LIEUTENANT	1,438,456.68	20	1,258,396.08	18
CHAUFFEUR	2,769,008.25	41	2,768,389.08	39
FIRE INSPECTOR	156,978.82	2	161,463.94	2
FIRE PREVENTION OFFICER	79,458.47	1	81,728.66	1
PRIVATE	2,794,595.80	45	2,662,594.22	39
SAFER GRANT- CHAUFFEUR		(11)	-	
SAFER GRANT- PRIVATE		(19)	-	
MASTER MECHANIC	-		79,735.28	1
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	36,681.43	1	38,056.98	1
Bureau of Fire Total	**$ 9,240,578.50**	**136**	**$ 9,089,610.36**	**127**

NOTE: 1 Private has submitted retirement paperwork effective 1/31/2014. Position will not be filled.

Office of City Clerk/City Council - #20

POSITION/TITLE	2014 Total	2014 #	2015 Total	2015 #
CITY COUNCIL	$ 62,500.00	5	$ 62,500.00	5
CITY CLERK	41,220.00	1	41,220.00	1
EXECUTIVE ASSISTANT	36,681.44	1	38,056.99	1
CONFIDENTIAL SECRETARY	33,889.52	1	35,160.38	1
LEGISLATIVE LEGAL ADVISOR (a)	45,000.00	1	45,000.00	1
Department of City Clerk / City Council Total	**$ 219,290.96**	**9**	**$ 221,937.37**	**9**

(a) No health care benefits

City Controller - #30

Roseann Novembrino, City Controller

POSITION/TITLE	2014 Total	2014 #	2015 Total	2015 #
CITY CONTROLLER	$ 40,000.00	1	$ 40,000.00	1
SOLICITOR TO CONTROLLER	25,092.00	1	25,092.00	1
CONFIDENTIAL SECRETARY/ASSISTANT	28,171.00	1	28,171.00	1
DEPUTY CONTROLLER/ADMIN.	32,737.00	1	32,737.00	1
ADMINISTRATIVE ASSISTANT IV -INTERNAL AUDITOR	37,647.79	1	39,059.58	1
PROGRAM MONITOR	28,827.05	1	28,827.05	1
PERFORMANCE AUDITOR	32,737.00	1	32,737.00	1
Department City Controller Total	**$ 225,211.84**	**7**	**$ 226,623.63**	**7**

Department of Business Administration - #40				
Bureau of Administration - #40				
	2014		**2015**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
BUSINESS ADMINISTRATOR	$ 53,550.00	1	$ 79,900.00	1
FINANCE MANAGER	37,400.00	1	49,900.00	1
SENIOR ACCOUNTANT	37,400.00	1	37,400.00	1
STAFF ACCOUNTANT	-		35,000.00	1
FINANCIAL ANALYST	36,225.00	1	37,583.44	1
ADMINISTRATIVE ASSISTANT III- ACCOUNTS PAYABLE CLERK	36,681.42	1	38,056.97	1
ADMINISTRATIVE ASSISTANT IV -PURCHASING CLERK	37,647.79	1	39,059.58	1
Bureau of Administration Total	**238,904.21**	6	**316,899.99**	**7**

Department of Business Administration - #40				
Bureau of Human Resources - #41				
	2014		**2015**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
HUMAN RESOURCES DIRECTOR/PEL COORDINATOR	36,000.00	1	43,500.00	1
ADMINISTRATIVE ASSISTANT I-BENEFITS COORDINATOR	33,889.52	1	35,160.38	1
ADMIN ASSISTANT III- PAYROLL CLERK	36,681.44	1	38,057.00	1
ADMINISTRATIVE ASSISTANT			33,000.00	1
BOARDS & COMMISSIONS COORDINATOR			29,000.00	1
Bureau of Human Resources Total	**106,570.96**	**3**	**178,717.38**	**5**

Department of Business Administration - #40				
Bureau of Information Technology - #42				
	2014		**2015**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
INFORMATION TECHNOLOGY MANAGER	39,600.00	1	41,600.00	1
NETWORK SYSTEMS MANAGER	36,000.00	1	34,000.00	1
Bureau of Information Technology Total	**75,600.00**	**2**	**75,600.00**	**2**

Department of Business Administration - #40				
Bureau of Treasury - #43				
	2014		**2015**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
CITY TREASURER	$ 34,560.00	1	$ 34,560.00	1
ADMINISTRATIVE ASSISTANT II- CASHIER	34,576.76	1	35,873.39	1
ADMINISTRATIVE ASSISTANT II - ASSISTANT CASHIER	34,576.76	1	35,873.39	1
ADMINISTRATIVE ASSISTANT I	33,889.52	1	-	-
Bureau of Treasury Total	**$ 137,603.04**	**4**	**$ 106,306.78**	**3**
Department of Business Administration Total	**$ 558,678.21**	**15**	**$ 677,524.15**	**17**

Office of Economic and Community Development - #50				
Bureau of Administration				
	2014		**2015**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
EXECUTIVE DIRECTOR	$ 46,152.00	1	$ 46,152.00	1
DEPUTY DIRECTOR	36,000.00	1	36,000.00	1
DIRECTOR OF FINANCE & COMPLIANCE	39,200.00	1	39,200.00	1
DIRECTOR OF HOUSING/ADA COMPLIANCE	31,991.00	1	31,991.00	1
SOLICITOR	52,500.00	1	52,500.00	1
ADMINISTRATIVE ASSISTANT III-FINANCIAL ANALYST	36,681.44	1	38,056.99	1
SUPPORT SERVICE SPECIALIST- PART TIME	23,824.00	1	-	-
CONSTRUCTION/ADA SPECIALIST	27,200.00	1	27,200.00	1
ECONOMIC DEVELOPMENT /RELOCATION SPECIALIST	27,200.00	1	27,200.00	1
CITY PLANNER	40,824.00	1	40,824.00	1
PUBLIC SERVICE/ESG SPECIALIST	27,200.00	1	27,200.00	1
EQUAL OPPORTUNITY SPECIALIST	27,200.00	1	27,200.00	1
BLIGHT & DEMOLITION SPECIALIST	38,535.00	1	38,535.00	1
Bureau of Administration Total	**$ 454,507.44**	**13**	**$ 432,058.99**	**12**
non-addition to budget	**non-addition to budget**		**non-addition to budget**	
Office of Economic and Community Development - #50				
Bureau of Neighborhood Police - #515				
	2014		**2015**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
NEIGHBORHOOD POLICE OFFICERS	$ 184,417.58	3	$ 240,270.00	4
Bureau of Neighborhood Police Total	**$ 184,417.58**	**3**	**$ 240,270.00**	**4**
OECD Department Total	**$ 638,925.02**	**16**	**$ 672,328.99**	**16**
non-addition to budget	**non-addition to budget**		**non-addition to budget**	

Dept. of Licenses, Inspections & Permits - #51				
Bureau of Licenses, Inspections & Permits - #51				
	2014		**2015**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
DIRECTOR	$ 41,760.00	1	$ 41,760.00	1
ADMINISTRATIVE ASSISTANT I- PERMIT CLERK	33,889.52	1	35,160.38	1
ELECTRICAL INSPECTOR	38,399.53	1	39,839.51	1
PLUMBING INSPECTOR	38,399.53	1	39,839.51	1
MECHANICAL INSPECTOR	38,399.53	1	39,839.51	1
WEIGHTS & MEASURES	37,513.58	1	38,920.34	1
ADMINISTRATIVE ASSISTANT I	33,889.52	1	35,160.38	1
ENFORCER OF LICENSES	37,513.58	1	38,920.34	1
ZONING OFFICER/CODE ENFORCER	30,000.00	1	30,000.00	1
HOUSING INSPECTORS	112,540.74	3	116,761.02	3
HOUSING/HEALTH INSPECTOR	-		39,059.67	1
RENTAL REGISTRATION ASSISTANT	75,027.16	2	77,840.68	2
HEALTH INSPECTOR	37,513.58	1	38,920.34	1
ANIMAL CONTROL OFFICER	37,513.58	1	38,920.34	1
Bureau of Licenses, Inspections & Permits Total	**$ 592,369.85**	**16**	**$ 650,942.01**	**17**

Dept. of Licenses, Inspections & Permits - #51				
Bureau of Buildings - #82				
	2014		**2015**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
MAINTENANCE	$ 37,513.58	1	$ 38,920.34	1
JANITOR	69,153.52	2	71,746.78	2
Bureau of Buildings Total	**$ 106,667.10**	**3**	**$ 110,667.12**	**3**
Department of Licenses, Inspections & Permits Total	**$ 699,026.95**	**19**	**$ 761,609.13**	**20**

Law Department - #60				
	2014		2015	
POSITION/TITLE	Total	#	Total	#
CITY SOLICITOR	$ 52,500.00	1	$ 52,500.00	1
FIRST ASSISTANT CITY SOLICITOR	-	1	35,000.00	1
ADMINISTRATIVE ASSISTANT IV- PARALEGAL	37,647.87	1	-	-
CONFIDENTIAL SECRETARY	31,085.68	1	35,145.35	1
Department of Law Total	**$ 121,233.55**	**4**	**$ 122,645.35**	**3**

Department of Public Works - #80				
Bureau of Administration - #80				
	2014		**2015**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
DIRECTOR	$ 43,875.00	1	$ 43,875.00	1
ADMINISTRATIVE ASSISTANT IV	37,647.87	1	39,059.67	1
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	36,681.44	1	38,056.99	1
Bureau of Administration Total	**$ 118,204.31**	**3**	**$ 120,991.66**	**3**

Department of Public Works - #80				
Bureau of Engineering - #81				
	2014		**2015**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
PAVE CUT INSPECTOR	$ 37,513.58	1	$ 38,920.39	1
FLOOD CONTROL PROJECT COORDINATOR	29,750.00	1	29,750.00	1
FLOOD CONTROL MAINTENANCE	79,079.52	2	109,036.32	3
Bureau of Engineering Total	**$ 146,343.10**	**4**	**$ 177,706.71**	**5**

Department of Public Works - #80
Bureau of Highways - #83

POSITION/TITLE	2014 Total	2014 #	2015 Total	2015 #
HEAVY EQUIPMENT OPERATOR/CRAFTSMEN	84,776.22	2	86,689.82	2
HEAVY EQUIPMENT OPERATOR/LEADER	169,552.44	4	173,379.64	4
CHAUFFEUR	249,890.36	6	298,011.16	7
REPAIRMAN	368,580.96	9	377,192.16	9
DISPATCHER	41,050.88	1	42,007.68	1
MAINTENANCE/CRAFTSMAN LEADER	42,804.53	1	43,761.33	1
TREE TRIMMER	42,388.11	1	43,344.91	1
SWEEPER OPERATOR/CHAUFFEUR	42,002.27	1	42,959.07	1
STONE-BRICK LAYER MASON	41,802.59	1	42,759.39	1
TRAFFIC/SIGN MAINTENANCE	40,381.80	1	41,896.12	1
Bureau of Highways Total	**$ 1,123,230.16**	**27**	**$ 1,192,001.28**	**28**

Department of Public Works - #80				
Bureau of Refuse - #84				
	2014		**2015**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
OPERATOR LEADER	551,045.43	13	563,483.83	13
COLLECTOR LEADER	41,592.30	1	42,549.10	1
COLLECTOR	1,106,065.06	27	1,131,247.60	27
DISPATCHER	40,941.26	1	41,898.06	1
RECYCLING CHAUFFEUR	169,552.44	4	173,379.64	4
Bureau of Refuse Total	**$ 1,909,196.49**	**46**	**$ 1,952,558.23**	**46**

Department of Public Works - #80

Bureau of Garages - #85

	2014		2015	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
AUTO REPAIRMAN-LEADER	$ 84,197.56	2	$ 87,522.66	2
EQUIPMENT / VEHICLE MAINTENANCE	42,202.78	2	43,761.33	1
TIRE-EQUIPMENT REPAIR/HELPER	41,423.20	1	42,380.00	1
PARTS MANAGER/AUTO REPAIR/PA STATE VEHICLE INSPECTOR	42,098.78	1	43,055.58	1
MOTOR VEHICLE REPAIR	40,672.58	1	42,197.75	1
MECHANIC	40,672.58	1	42,197.75	1
MECHANIC DIESEL	40,672.58	1	42,197.75	1
Bureau of Garages Total	**$ 331,940.06**	**9**	**$ 343,312.82**	**8**

Department of Public Works - #80
Burearu of Parks & Recreation - #100

POSITION/TITLE	2014 Total	2014 #	2015 Total	2015 #
PROJECT ADMINISTRATOR	41,160.74	1	42,704.27	1
PARKS & RECREATION SPECIALIST (a)	32,300.00	1	32,300.00	1
CHAUFFEUR (POSITION ADDED TO HIGHWAYS)	41,760.99	1	-	-
POOL OPERATORS / GROUNDSKEEPER	82,285.22	2	84,198.82	2
PARKS & RECREATION GROUNDSKEEPER	82,892.16	2	84,805.76	2
FACILITY MAINTENANCE / GROUNDSKEEPER	41,950.90	1	42,907.70	1
PARKS & RECREATION SPECIALIST	(32,300.00)			
Department of Parks & Recreation Total (a)	**$ 290,050.01**	**8**	**$ 286,916.55**	**7**
(a)paid from Account 01.100.00000.4040, Other Salary).				
Department of Public Works Total	**$ 3,918,964.13**	**97**	**$ 4,073,487.25**	**97**

Single Tax Office - #90 (a)

POSITION/TITLE	2014 Total	#	2015 Total	#
COLLECTOR OF TAXES	$ 26,650.00	1	$ 26,650.00	1
CONTROLLER	27,500.00	1	27,500.00	1
CASHIER I	18,865.00	1	19,415.86	1
CASHIER II	17,865.00	1	18,386.66	1
CASHIER II	17,865.00	1	18,386.66	1
CLERK TYPIST	19,365.00	1	19,930.46	1
INFORMATION CLERK	17,865.00	1	18,386.66	1
AUDITOR I	19,365.00	1	19,930.46	1
AUDITOR	19,365.00	1	19,930.46	1
AUDITOR/BUSINESS PRIV/MERC (b)	35,730.00	1	36,773.32	1
MAILING CLERK	16,865.00	1	17,357.46	1
FIELD AUDITORS	17,865.00	1	18,386.66	1
CLERK	16,865.00	1	17,357.46	1
CLERK I	16,865.00	1	17,357.46	1
CLERK II	17,865.00	1	18,386.66	1
ABATEMENT CLERK	16,865.00	1	17,357.46	1
CRT OPERATOR-PROPERTY	19,365.00	1	19,930.46	1
Single Tax Office Department Total	**$ 342,990.00**	**17**	**$ 351,424.16**	**17**

(a) Salaries are paid 50% by the City and 50% by the Scranton School District.
(b) Full Time City employee

	2014		2015	
	Total	#	Total	#
Total City of Scranton Budgeted Payroll (a)	$ 25,180,068.85	466	$ 25,583,888.83	461
(a) Does not include OECD Payroll				

2015 Workers Compensation Reserve Analysis and Loss Forecast

GRA Consulting

March 19, 2014

Mr. David Bulzoni
Business Administrator
City of Scranton
Department of Business Administration
City Hall
340 North Washington Avenue
Scranton, Pennsylvania 18503

Re: The City's Self-Insured Workers' Compensation Program
Reserve Analysis and Loss Forecast, Self-Insurance Renewal Application

Dear David:

Gary R. Abramson, Casualty Actuarial Services ("GRA Consulting") has been retained by The City of Scranton to evaluate outstanding losses for the City's workers' compensation self-insurance program as of August 31, 2013. This analysis has been conducted to assist the administration of the City with their financial reporting requirements as well as to assist the City in their self-insurance renewal application process with the PA Bureau of Workers' Compensation. Due to changes in the third party administrator, this analysis has moved to February 25, 2014.

By using the loss experience of The City of Scranton in combination with the City's own development patterns weighted with those patterns as promulgated by the Pennsylvania Bureau of Workers' Compensation, GRA Consulting has estimated the total discounted outstanding liabilities as of February 25, 2014 to be $19,631,799. As displayed on Exhibit 4, this amount represents the sum of estimated outstanding losses discounted for future investment earnings at an annual rate of 3.50 percent. This is an approximate decrease of $2,100,000 over the prior report and is due to the one half percent increase in the rate of interest used in discounting the future cash flows of the expected payment of claims coupled with an increase in claim payment activities noted especially in the more recent program years. Without the increase in the rate of discount, the obligation would have decreased from the prior analysis by $1,400,000 to $20,380,905.

In addition, Exhibit 5 details the level of expected claims and claims expense expenditures for the 2014 calendar year, which total $2,599,332. This is an approximate $625,000 decrease over the prior year's expected claims expenditures and is due to a new selection method that reflects the past history of this projection being overly conservative. This noted conservatism is due to two issues: the selected paid loss development factors continue to overestimate the ultimate final costs coupled with the Bureau's position that the starting point of this exhibit are estimated ultimate costs by

Gary R. Abramson, Casualty Actuarial Services
125 Rivendell Rd., Hillsborough, NJ 08844
Tel. (908) 271-4277 Fax (908) 271-4278

program year that reflect zero potential reinsurance recoveries for any year regardless of whether or not the proving carrier is viewed as responsive or not. This has been the Bureau's position since November of 2005. In other words, this amount is now gross of any amounts that may be reimbursed by your excess carriers. Further, as outlined in Table A, the total expenditures to the Fund for 2014 are anticipated to be $2,940,726.

As stated previously, a change in the claims administration management of this program can have many impacts, from increasing reserves to a speed up in the payment of claims, or visa versa. It will take a full year to two to determine whether the claims management philosophy of the newest TPA will have a material impact on the projected results of this program. At this time, it appears that the initial impact of PMA Companies appears to be an increase in payments on open claims, especially in the more recent program years. We will continue to closely monitor changes in paid and reported loss development patterns for future analyses.

Should you have any questions or need for further clarification; please do not hesitate to contact me at (908) 271-4277. One originals of this report and one working copy for the reinsurance company have been provided. In the interest of complying with the PA WC Bureau's request for the prompt review of the actuarial report, I have forwarded an original of this report to Lac Longson, Actuary, PA Bureau of Workers' Compensation in Harrisburg.

The invoice for our services has been included in a separate cover within this mailing.

Sincerely,

Gary R. Abramson, ACAS, MAAA
Consulting Actuary

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GRA Consulting

March 19, 2014

Mr. Lac Longson
Actuary
Commonwealth of Pennsylvania
Department of Labor & Industry
Self-Insurance and Safety Division
Bureau of Workers' Compensation
1171 S. Cameron Street
Harrisburg, PA 17104-2501

RE: The City of Scranton
Pennsylvania Self-Insurance Renewal Application Security Requirements

Dear Mr. Knehr:

Gary R. Abramson, Casualty Actuarial Services ("GRA Consulting") has been retained by The City of Scranton via a successful sealed bid as notified by the City on September 23, 2013, to evaluate outstanding losses for the City's workers' compensation self-insurance program. This analysis has been conducted to assist the administration of the City with their annual renewal application establishing security requirements with the Pennsylvania Bureau of Workers' Compensation, Self-Insurance and Safety Division.

By using the loss experience of The City of Scranton in combination with their own historical development patterns, weighted with Pennsylvania statewide development patterns as promulgated by your Department, GRA Consulting has estimated the total discounted outstanding liabilities as of February 25, 2014 to be $19,631,799. As displayed on Exhibit 4, this amount represents the sum of estimated outstanding losses discounted for future investment earnings at an annual rate of 3.50 percent.

The attached Table A summarizes the projected expenditures for the City's self-insured workers' compensation program for the calendar year commencing January 1, 2014 It includes estimates of the cost of claims and claim expense payments (gross of any anticipated reinsurance recoveries), claims administrative costs, general self-insurance costs and the Trust Fund operating expenses. The development of the claims liability expenses is explained within the attached synopsis; otherwise the expenses associated with 2014 are as estimated by The City based upon expected outlays. As displayed within this table, the projected annual expenditures for calendar year 2014 for all categories combined is $2,940,726.

If you should have any questions, please do not hesitate to call me at (908) 271-4277.

Sincerely,

Gary R. Abramson, ACAS, MAAA
Consulting Actuary

Enclosures

GRA:DOC: SCRANTON_SMRY_02.25.142.DOC
cc: David Bulzoni, Business Administrator

Gary R. Abramson, Casualty Actuarial Services
125 Rivendell Rd., Hillsborough, NJ 08844
Tel. (908) 271-4277 Fax (908) 271-4278

Projected Annual Expenditure Amounts
Calendar Year 2014

Category	Amount
1. Claims Liability - midpoint of reasonableness range (Losses & ALAE payments, from Exhibit 5)	$2,599,332
2. Claims Administrative Expense (PMA Claims Services annual services fee)	$68,750
3. General Self-Insurance Expenses (Excess Reinsurance, Risk Mgmt Services, Loss Control & Special Assessments)	$215,094
4. Trust Operating Expenses (Trust Fund fees including investment, accounting and actuarial services)	$57,550
Total Projected Annual Expenditures (January 1, 2014 through December 31, 2014)	$2,940,726

THE CITY OF SCRANTON
Workers' Compensation

SYNOPSIS OF PROCEDURES

The general thrust of this analysis has involved the estimation of expected ultimate losses by program year. This is accomplished in the following fashion.

For all historical injury periods, loss development factors as promulgated by the PA Bureau of Workers' Compensation, Self-Insurance and Safety Division, are combined with the historical development patterns of The City and then applied to the most recent evaluation of losses. This link ratio approach results in the estimation of ultimate losses by program year.

This methodology parallels that employed by the Bureau with the following exceptions:

(1) Individual large losses, if necessary, are capped at their respective per occurrence retentions, subject to the reinsurance in-force being that as provided by a licensed carrier with a financial rating of at least B+,

(2) Paid and reported loss development procedures are utilized prior to selecting ultimate loss estimates which are based upon a 40/60 weighted average of the two procedures, and

(3) The estimated outstanding losses as of the date of evaluation are discounted to a present value basis utilizing the underlying payment pattern of the specific losses at a yield rate representative of the U.S. 30 year Treasury Bond in effect at the time of evaluation, as specified in the PA Bureau of Workers' Compensation, Self-Insurance and Safety Division Regulations, § 125.9 (f).

A detailed explanation of the exhibits and analysis follows.

EXHIBIT 1

Sheet 1 of this exhibit provides a summary of the loss experience under analysis. The experience is that as provided by PMA Companies, evaluated as of February 25, 2014. PMA assumed all claims administrative responsibilities PA Claims Services as of March 1, 2013. The data displayed is the collective experience of all previous TPA's as provided to and assimilated by PMA. A comparison of the losses for accident years up through and including 2013, will show that during the previous eighteen months, the program paid out $3.91M in claims and related expenses, while the reported losses increased by $2.13M over the same time frame. This implies a decrease in the outstanding losses for the City's self-insured program of approximately $1.78M for policy years up through and including 2013. This data has not been audited for accuracy but has been reviewed for reasonableness and consistency.

Sheet 2 of this exhibit provides basic exposure information in the form of number of employees and payroll for the current, prospective and sixteen historical program periods. Trends in the average annual wage per employee are displayed for each year and for the fifteen year history overall.

EXHIBIT 2

Exhibit 2 presents the development of the estimated ultimate losses for the respective accident periods.

Three versions of Exhibit 2 are presented – ultimate losses projected on a fully unlimited basis; ultimate loss projections limited to each policy periods specific per occurrence retention; and ultimate losses limited by the specific per occurrence retention for those reinsurers who have been approved by the Bureau as responsive reinsurers for the time periods under review.

The estimated losses of Exhibit 2, Sheets 2 & 3 have been presented on a limited basis. Excess insurance purchased by the City effectively limits the impact of any large loss to a specific per occurrence retention underlying the program. Column (F) identifies the critical large loss amount by accident period. Any claim at or exceeding this limit would effectively be subject to a special capping procedure, thereby limiting its impact on the overall obligations of the City. As of this valuation, 82 individual claims meet this criterion. This is an increase of ten critical claims from that which was reported one and one half years prior. The 2002/03 program year currently contributes over 17% of the total number of the potential large losses.

From Sheet 3 of this exhibit, when the large claims are removed from this capping procedure due to the unlikely recovery of any reinsurance recoverables due from Frontier Insurance for program years 1995 and 1996 and the General Reinsurance Pappy Plan of late 1990-93, the number of critical claims declines to 50 overall. This is an increase of seven claims over the prior analysis. It is this exhibit that forms the basis of the final analysis for this review.

The selected expected ultimate losses of this exhibit are based upon a 40/60 weighted average between the two loss development methodologies employed – paid & reported. Due to the influence of the City's previous and highly successful buyout program of older, open claims, it is anticipated that the estimate based solely upon paid losses would overstate the true underlying ultimate losses by program period. Therefore, while it is likely that the true ultimate losses by year will lie somewhere between the estimates developed by the two methodologies, it is expected that they will probably be more closely aligned with those of the reported methodology. This weighting methodology will need to be closely monitored on an ongoing basis to properly reflect the reserving and payment practices of the current TPA.

Development of the selected loss development factors utilized in the projection of ultimate losses for this exhibit is explained in greater detail in the commentary underlying Appendix A.

EXHIBIT 3

Exhibit 3 develops estimated ultimate losses for the current and prospective program years by extending loss-per-exposure estimates from prior accident periods. Various averages are displayed on this exhibit and the selected average attempts to balance responsiveness to current trends with the stability inherent in reviewing several years of experience. The selected average loss rate, per $100 of payroll, is then multiplied by the estimated exposure base for the individual years, to yield estimated expected ultimate losses for the current, relatively immature March 1, 2013 - February 28, 2014 program year as well as the forecasted results for the March 1, 2014 – February 28, 2015 accident period. The selected loss rate for accident year 2013/14 is $2.50 less than the selected rate from the prior analysis. This 14% decrease in the selected loss rate is due to the consistency in expected loss rates over the past six years.

Loss and exposure trends utilized in this exhibit are selections based upon insurance industry averages. To the extent that the City's actual underlying trend is different, a slight bias in the estimate may result. However, the excess insurance purchased by the City should limit the impact of this risk, at least from a severity viewpoint.

EXHIBIT 4

Exhibit 4 develops the estimated outstanding losses as of February 25, 2014 on both a nominal basis and a discounted basis. The estimated outstanding losses as of February 25, 2014 are calculated by subtracting the paid losses as of that date from the estimate of the limited ultimate losses derived in Exhibit 2, Sheet 3 and Exhibit 3 for program year 2013/14. The discounted outstanding losses of this exhibit were produced through the application of discount factors derived based upon the prevailing 30 year U.S. Treasury Bond rate in effect as of February 25, 2014 and the underlying payment pattern for the specific losses. In addition, there are ten large claims in the 1986/87-1988/89 program years plus another twelve in the 1999 – 2002, and 2004 years as identified in Appendix B with paid to date amounts in excess of their underlying retention. Since Exhibit 2 has already limited these claims to a maximum of the underlying retention, any excess payments have to be backed-out in order to eliminate a double credit for reinsurance recoverable.

The discounted outstanding loss as calculated within Exhibit 4 is approximately $2.1Mil less than the prior analysis and is reflective of the increased payment activity over the past eighteen months, especially those of the more recent program years, and a one half percent increase in the rate of return utilized to discount the outstanding losses. The one half point increase in the underlying rate of interest utilized in discounting the expected payout pattern is responsible for almost $740,000 of the difference between the annual evaluations. Without the change in discount rate, this discounted obligation would have been reduced by approximately $1,400,000 from the prior evaluation.

EXHIBIT 5

Exhibit 5 develops a projection of the calendar year 2014 expected claims payments, including allocated claims expenses, for each program year under review. This exhibit simply extrapolates from the unlimited ultimate losses as previously derived for the anticipated annual expenditures commencing January 1, 2014. The projection is based upon the underlying paid loss development patterns that underlie the development of the ultimate losses by program year (attached as Appendix A, Sheets 1-5). By converting the cumulative paid factors into as percentage of losses paid at a given maturity and then comparing that percentage twelve months later, a percentage of losses expected to be paid in the upcoming twelve months can be calculated. The subsequent multiplication across program years yields an anticipated annual expenditure for calendar year 2014 of $2,970,665. This figure is inclusive of allocated claims expenses since they are contained within the underlying loss data as presented by PMA Companies for this analysis and is further presented gross of any anticipated reinsurance recoveries.

A review of the past five years has shown that this method has generally overstated the projected claims payments for the upcoming twelve months by upwards of 25%. The reasoning is probably two-fold: historical paid development factors are overly conservative and the ultimate losses used to project the upcoming payments do not reflect potential reinsurance recoveries. Our mid-point of a reasonable range of estimates results in a 12.5% decrease in expected costs. Based upon the average monthly payments of the past eighteen months ($217,295), the $2.6M midpoint appears to be very accurate and reasonable.

APPENDIX A

Appendix A presents the analysis of historical loss development patterns utilizing a variety of curve fitting techniques and display's various goodness of fit tests. Pennsylvania WC Bureau development patterns for paid and reported losses and reported claim counts have been used to supplement the City's own experience. The City's own loss development patterns are displayed in the triangulations of Sheets 1-2 & 6-7, for paid and reported losses respectively.

Various averages of the development factors are shown, as are those of the Bureau of WC. The selected development factors attempt to weigh the responsiveness of the City's own experience with the stability inherent in those of the collective insurance industry in the Commonwealth of Pennsylvania for Industry Grouping 16, Public Administration entities. Selections of paid and reported loss development factors have decreased slightly over prior valuations and will need to be closely monitored going forward. PA Claims continues to aggressively settle claims and establish reasonable reserves, resulting in some slowdown in payout patterns especially in the more recent program years. The final selection process attempts to smooth over these variable data anomalies.

APPENDIX B

Appendix B, Sheet 1 presents the derivation of the critical reported loss amounts necessary to identify current large losses that would require special treatment under various per claim retention programs.

These critical loss amounts were used during a review of individual losses of the City as detailed through a PA Claims Statement of Losses valued as of February 25, 2014. As mentioned previously, currently eighty-two losses meet or exceed these critical amounts and are displayed individually by program year within Sheets 2 through 5 of this Appendix.

APPENDIX C

Appendix C presents the derivation of discount factors used in discounting each accident periods' outstanding liabilities. This exhibit utilizes a discount rate of 3.50% per annum in combination with the selected payment pattern underlying the paid losses. The discount rate is representative of the effective yield as of February 25, 2014 for 30 year US Treasury Bonds.

The City of Scranton
Summary of Historical Loss Experience
As of February 25, 2014

Accident Year	*Maturity (months)*	*Number of Claims* Closed	Open	Total	*Paid Losses (Net of Subro)*	*Reported Losses*
03/01/79-02/28/80	420	5	1	6	$1,252,761	$1,286,088
03/01/80-02/28/81	408	5	2	7	$1,730,328	$1,901,934
03/01/81-02/28/82	396	5	2	7	$2,131,102	$2,385,985
03/01/82-02/28/83	384	8	1	9	$682,818	$798,533
03/01/83-02/28/84	372	2	1	3	$1,576,556	$1,753,155
03/01/84-02/28/85	360	5	0	5	$134,535	$134,535
03/01/85-02/28/86	348	2	2	4	$1,183,494	$1,372,916
03/01/86-02/28/87	336	1	2	3	$1,311,800	$1,536,617
03/01/87-02/28/88	324	9	2	11	$2,199,300	$3,767,337
03/01/88-02/28/89	312	5	5	10	$2,817,600	$3,805,632
03/01/89-02/28/90	300	10	1	11	$1,926,855	$2,023,237
03/01/90-02/28/91	288	18	2	20	$2,571,827	$3,237,112
03/01/91-02/28/92	276	113	5	118	$5,274,168	$6,013,375
03/01/92-02/28/93	264	200	3	203	$5,111,920	$5,345,083
03/01/93-02/28/94	252	176	5	181	$7,295,815	$7,927,656
03/01/94-02/28/95	240	194	0	194	$1,815,475	$1,815,480
03/01/95-02/28/96	228	273	4	277	$6,555,936	$6,822,601
03/01/96-02/28/97	216	221	2	223	$2,260,764	$2,913,734
03/01/97-02/28/98	204	236	1	237	$2,262,816	$2,282,119
03/01/98-02/28/99	192	218	2	220	$2,051,277	$2,310,240
03/01/99-02/28/00	180	233	0	233	$2,026,959	$2,026,957
03/01/00-02/28/01	168	194	0	194	$1,751,046	$1,751,054
03/01/01-02/28/02	156	190	1	191	$2,504,786	$2,505,511
03/01/02-02/28/03	144	202	6	208	$5,448,783	$6,109,369
03/01/03-02/28/04	132	149	3	152	$1,445,748	$1,982,920
03/01/04-02/28/05	120	146	4	150	$2,888,873	$3,146,682
03/01/05-02/28/06	108	154	2	156	$1,545,048	$1,748,157
03/01/06-02/28/07	96	167	3	170	$1,571,847	$1,870,339
03/01/07-02/28/08	84	172	3	175	$1,443,881	$1,534,296
03/01/08-02/28/09	72	139	4	143	$1,312,723	$1,615,851
03/01/09-02/28/10	60	155	2	157	$1,317,006	$1,405,280
03/01/10-02/28/11	48	150	8	158	$1,693,634	$1,944,360
03/01/11-02/28/12	36	138	10	148	$1,489,786	$1,707,541
03/01/12-02/28/13	24	125	11	136	$790,455	$843,142
03/01/13-02/28/14	12	47	85	132	$541,694	$820,897
Totals		4067	185	4252	$79,919,416	$90,445,725

Source: PMA Companies Loss Summary by Policy, Account # 0441006
Statement of Losses Valued as of: February 25, 2014

Note: Claim counts include claims closed without payment & notice only claims

The City of Scranton
Summary of Historical Exposure
As of February 25, 2014

Calendar Year	*Number of Employees*	*Payroll*	*Average Pay Per EE*	*Annual Change in Avg Payroll*
1997	571	$18,920,100	$33,135	
1998	584	$18,968,992	$32,481	-2.0%
1999	485	$19,098,399	$39,378	21.2%
2000	516	$22,307,900	$43,232	9.8%
2001	605	$24,626,474	$40,705	-5.8%
2002	580	$21,313,870	$36,748	-9.7%
2003	543	$16,463,598	$30,320	-17.5%
2004	562	$20,214,639	$35,969	18.6%
2005	520	$17,887,985	$34,400	-4.4%
2006	529	$17,807,008	$33,662	-2.1%
2007	516	$18,738,747	$36,315	7.9%
2008	525	$19,114,409	$36,408	0.3%
2009	549	$18,670,308	$34,008	-6.6%
2010	555	$24,921,069	$44,903	32.0%
2011	480	$24,992,200	$52,067	16.0%
2012	468	$22,633,282	$48,362	-7.1%
2013	480	$22,809,778	$47,520	-1.7%
Average Annual Trend in Average Payroll per Employee:				2.7%
2014 Projected	463	$25,180,068	$54,385	14.4%

Source: City of Scranton, Department of Business Administration

Estimation of Unlimited Ultimate Losses

(A) Accident Period	(B) Evaluation Date	(C) Maturity (months)	(D) Reported Losses at 2/25/14	(E) Paid Losses at 2/25/14	(F) Large Loss Critical Amount	(G) Number of Losses > Column(F)	(H) Reported on Large Losses	(I) Paid on Large Losses
03/01/86-02/28/87	2/25/2014	336.0	$1,536,617	$1,311,800	N/A	N/A	N/A	N/A
03/01/87-02/28/88	2/25/2014	324.0	$3,767,337	$2,199,300	N/A	N/A	N/A	N/A
03/01/88-02/28/89	2/25/2014	312.0	$3,805,632	$2,817,600	N/A	N/A	N/A	N/A
03/01/89-02/28/90	2/25/2014	300.0	$2,023,237	$1,926,855	N/A	N/A	N/A	N/A
03/01/90-02/28/91	2/25/2014	288.0	$3,237,112	$2,571,827	N/A	N/A	N/A	N/A
03/01/91-02/28/92	2/25/2014	276.0	$6,013,375	$5,274,168	N/A	N/A	N/A	N/A
03/01/92-02/28/93	2/25/2014	264.0	$5,345,083	$5,111,920	N/A	N/A	N/A	N/A
03/01/93-02/28/94	2/25/2014	252.0	$7,927,656	$7,295,815	N/A	N/A	N/A	N/A
03/01/94-02/28/95	2/25/2014	240.0	$1,815,480	$1,815,475	N/A	N/A	N/A	N/A
03/01/95-02/28/96	2/25/2014	228.0	$6,822,601	$6,555,936	N/A	N/A	N/A	N/A
03/01/96-02/28/97	2/25/2014	216.0	$2,913,734	$2,260,764	N/A	N/A	N/A	N/A
03/01/97-02/28/98	2/25/2014	204.0	$2,282,119	$2,262,816	N/A	N/A	N/A	N/A
03/01/98-02/28/99	2/25/2014	192.0	$2,310,240	$2,051,277	N/A	N/A	N/A	N/A
03/01/99-02/28/00	2/25/2014	180.0	$2,026,957	$2,026,959	N/A	N/A	N/A	N/A
03/01/00-02/28/01	2/25/2014	168.0	$1,751,054	$1,751,046	N/A	N/A	N/A	N/A
03/01/01-02/28/02	2/25/2014	156.0	$2,505,511	$2,504,786	N/A	N/A	N/A	N/A
03/01/02-02/28/03	2/25/2014	144.0	$6,109,369	$5,448,783	N/A	N/A	N/A	N/A
03/01/03-02/28/04	2/25/2014	132.0	$1,982,920	$1,445,748	N/A	N/A	N/A	N/A
03/01/04-02/28/05	2/25/2014	120.0	$3,146,682	$2,888,873	N/A	N/A	N/A	N/A
03/01/05-02/28/06	2/25/2014	108.0	$1,748,157	$1,545,048	N/A	N/A	N/A	N/A
03/01/06-02/28/07	2/25/2014	96.0	$1,870,339	$1,571,847	N/A	N/A	N/A	N/A
03/01/07-02/28/08	2/25/2014	84.0	$1,534,296	$1,443,881	N/A	N/A	N/A	N/A
03/01/08-02/28/09	2/25/2014	72.0	$1,615,851	$1,312,723	N/A	N/A	N/A	N/A
03/01/09-02/28/10	2/25/2014	60.0	$1,405,280	$1,317,006	N/A	N/A	N/A	N/A
03/01/10-02/28/11	2/25/2014	48.0	$1,944,360	$1,693,634	N/A	N/A	N/A	N/A
03/01/11-02/28/12	2/25/2014	36.0	$1,707,541	$1,489,786	N/A	N/A	N/A	N/A
03/01/12-02/28/13	2/25/2014	24.0	$843,142	$790,455	N/A	N/A	N/A	N/A
03/01/13-02/28/14	2/25/2014	12.0	$820,897	$541,694	N/A	N/A	N/A	N/A
Totals			$80,812,579	$71,227,822	OK: verified			

(J) Accident Period	(K) Evaluation Date	(L) Maturity (months)	(M) Cumulative Rptd Loss Dev Factor	(N) Implied Limited Ultimate Losses	(O) Cumulative Paid Loss Dev Factor	(P) Implied Limited Ultimate Losses	(Q) Selected Estimated Ultimate Losses
03/01/86-02/28/87	2/25/2014	336.0	1.045	$1,606,159	1.196	$1,569,451	$1,591,476
03/01/87-02/28/88	2/25/2014	324.0	1.047	$3,945,421	1.205	$2,649,530	$3,427,064
03/01/88-02/28/89	2/25/2014	312.0	1.049	$3,993,840	1.214	$3,419,736	$3,764,198
03/01/89-02/28/90	2/25/2014	300.0	1.052	$2,128,106	1.223	$2,357,443	$2,219,841
03/01/90-02/28/91	2/25/2014	288.0	1.054	$3,413,302	1.234	$3,173,893	$3,317,539
03/01/91-02/28/92	2/25/2014	276.0	1.057	$6,357,779	1.246	$6,570,170	$6,442,735
03/01/92-02/28/93	2/25/2014	264.0	1.060	$5,667,943	1.258	$6,433,278	$5,974,077
03/01/93-02/28/94	2/25/2014	252.0	1.064	$8,433,935	1.273	$9,284,280	$8,774,073
03/01/94-02/28/95	2/25/2014	240.0	1.068	$1,938,394	1.288	$2,338,551	$2,098,457
03/01/95-02/28/96	2/25/2014	228.0	1.072	$7,313,767	1.305	$8,558,459	$7,811,644
03/01/96-02/28/97	2/25/2014	216.0	1.077	$3,137,522	1.325	$2,995,174	$3,080,583
03/01/97-02/28/98	2/25/2014	204.0	1.082	$2,469,809	1.347	$3,047,332	$2,700,818
03/01/98-02/28/99	2/25/2014	192.0	1.088	$2,514,545	1.371	$2,813,286	$2,634,041
03/01/99-02/28/00	2/25/2014	180.0	1.096	$2,220,608	1.400	$2,837,360	$2,467,309
03/01/00-02/28/01	2/25/2014	168.0	1.104	$1,932,749	1.432	$2,508,358	$2,162,992
03/01/01-02/28/02	2/25/2014	156.0	1.113	$2,789,608	1.471	$3,683,477	$3,147,156
03/01/02-02/28/03	2/25/2014	144.0	1.125	$6,871,765	1.515	$8,257,552	$7,426,080
03/01/03-02/28/04	2/25/2014	132.0	1.138	$2,257,536	1.569	$2,268,640	$2,261,978
03/01/04-02/28/05	2/25/2014	120.0	1.155	$3,635,137	1.634	$4,721,680	$4,069,754
03/01/05-02/28/06	2/25/2014	108.0	1.176	$2,055,999	1.715	$2,650,243	$2,293,697
03/01/06-02/28/07	2/25/2014	96.0	1.203	$2,249,568	1.818	$2,857,607	$2,492,784
03/01/07-02/28/08	2/25/2014	84.0	1.238	$1,899,313	1.952	$2,818,943	$2,267,165
03/01/08-02/28/09	2/25/2014	72.0	1.286	$2,078,175	2.135	$2,802,781	$2,368,017
03/01/09-02/28/10	2/25/2014	60.0	1.356	$1,905,424	2.397	$3,156,887	$2,406,009
03/01/10-02/28/11	2/25/2014	48.0	1.465	$2,848,257	2.801	$4,744,218	$3,606,641
03/01/11-02/28/12	2/25/2014	36.0	1.656	$2,827,692	3.499	$5,213,428	$3,781,986
03/01/12-02/28/13	2/25/2014	24.0	2.066	$1,741,819	4.966	$3,925,576	$2,615,322
03/01/13-02/28/14	2/25/2014	12.0	3.444	$2,826,994	9.734	$5,272,607	$3,805,240
Totals				$93,061,166		$112,929,940	$101,008,676

Columns (D) and (E): Exhibit 1, Sheet 1
Column(F): Not applicable
Columns (G) through (I): Not applicable
Column(M): Appendix A, Sheet 9 & 9A

Column(N): Col(D) x Col(M)
Column(O): Appendix A, Sheet 4 & 4A
Column(P): Col(E) x Col(O)
Column(Q): 60% of Col. (N) and 40% of Col. (P)

Estimation of Limited Ultimate Losses
Limited to Specific per Claim Retentions (Assumes Full Reinsurance Recoveries)

(A) Accident Period	(B) Evaluation Date	(C) Maturity (months)	(D) Reported Losses at 2/25/14	(E) Paid Losses at 2/25/14	(F) Large Loss Critical Amount	(G) Number of Losses > Column(F)	(H) Reported on Large Losses	(I) Paid on Large Losses
03/01/86-02/28/87	2/25/2014	336.0	$1,536,617	$1,311,800	$239,234	3	$1,536,617	$1,311,800
03/01/87-02/28/88	2/25/2014	324.0	$3,767,337	$2,199,300	$334,288	4	$3,417,543	$1,849,507
03/01/88-02/28/89	2/25/2014	312.0	$3,805,632	$2,817,600	$285,987	5	$2,716,126	$1,806,659
03/01/89-02/28/90	2/25/2014	300.0	$2,023,237	$1,926,855	$475,285	1	$502,970	$406,588
03/01/90-02/28/91	2/25/2014	288.0	$3,237,112	$2,571,827	$474,383	2	$1,560,957	$895,674
03/01/91-02/28/92	2/25/2014	276.0	$6,013,375	$5,274,168	$331,126	8	$4,353,202	$3,617,237
03/01/92-02/28/93	2/25/2014	264.0	$5,345,083	$5,111,920	$377,715	4	$2,560,951	$2,338,108
03/01/93-02/28/94	2/25/2014	252.0	$7,927,656	$7,295,815	$376,294	9	$5,255,897	$4,624,139
03/01/94-02/28/95	2/25/2014	240.0	$1,815,480	$1,815,475	$272,137	2	$602,245	$602,245
03/01/95-02/28/96	2/25/2014	228.0	$6,822,601	$6,555,936	$385,823	5	$2,864,434	$2,597,776
03/01/96-02/28/97	2/25/2014	216.0	$2,913,734	$2,260,764	$382,737	2	$1,404,579	$751,771
03/01/97-02/28/98	2/25/2014	204.0	$2,282,119	$2,262,816	$303,599	2	$701,254	$701,254
03/01/98-02/28/99	2/25/2014	192.0	$2,310,240	$2,051,277	$300,878	2	$843,778	$615,605
03/01/99-02/28/00	2/25/2014	180.0	$2,026,957	$2,026,959	$186,261	4	$1,153,532	$1,153,532
03/01/00-02/28/01	2/25/2014	168.0	$1,751,054	$1,751,046	$184,379	3	$1,008,418	$1,008,418
03/01/01-02/28/02	2/25/2014	156.0	$2,505,511	$2,504,786	$182,396	5	$1,517,642	$1,517,642
03/01/02-02/28/03	2/25/2014	144.0	$6,109,369	$5,448,783	$216,365	14	$4,656,126	$4,052,118
03/01/03-02/28/04	2/25/2014	132.0	$1,982,920	$1,445,748	$249,332	2	$1,042,649	$517,817
03/01/04-02/28/05	2/25/2014	120.0	$3,146,682	$2,888,873	$281,212	3	$1,259,187	$1,110,364
03/01/05-02/28/06	2/25/2014	108.0	$1,748,157	$1,545,048	$346,565	0	$0	$0
03/01/06-02/28/07	2/25/2014	96.0	$1,870,339	$1,571,847	$511,967	1	$619,241	$336,137
03/01/07-02/28/08	2/25/2014	84.0	$1,534,296	$1,443,881	$503,582	0	$0	$0
03/01/08-02/28/09	2/25/2014	72.0	$1,615,851	$1,312,723	$494,618	1	$507,356	$208,728
03/01/09-02/28/10	2/25/2014	60.0	$1,405,280	$1,317,006	$484,931	0	$0	$0
03/01/10-02/28/11	2/25/2014	48.0	$1,944,360	$1,693,634	$505,780	0	$0	$0
03/01/11-02/28/12	2/25/2014	36.0	$1,707,541	$1,489,786	$492,012	0	$0	$0
03/01/12-02/28/13	2/25/2014	24.0	$843,142	$790,455	$285,970	0	$0	$0
03/01/13-02/28/14	2/25/2014	12.0	$820,897	$541,694	$238,873	0	$0	$0
Totals			$80,812,579	$71,227,822		82	$40,084,704	$32,023,119

(J) Accident Period	(K) Evaluation Date	(L) Maturity (months)	(M) Cumulative Rptd Loss Dev Factor	(N) Implied Limited Ultimate Losses	(O) Cumulative Paid Loss Dev Factor	(P) Implied Limited Ultimate Losses	(Q) Selected Estimated Ultimate Losses
03/01/86-02/28/87	2/25/2014	336.0	1.045	$855,000	1.196	$855,000	**$855,000**
03/01/87-02/28/88	2/25/2014	324.0	1.047	$1,766,329	1.205	$1,821,401	**$1,788,357**
03/01/88-02/28/89	2/25/2014	312.0	1.049	$2,843,387	1.214	$2,926,984	**$2,876,826**
03/01/89-02/28/90	2/25/2014	300.0	1.052	$2,099,066	1.223	$2,359,997	**$2,203,438**
03/01/90-02/28/91	2/25/2014	288.0	1.054	$2,767,385	1.234	$3,068,542	**$2,887,848**
03/01/91-02/28/92	2/25/2014	276.0	1.057	$4,555,256	1.246	$4,864,082	**$4,678,787**
03/01/92-02/28/93	2/25/2014	264.0	1.060	$4,552,303	1.258	$5,090,803	**$4,767,703**
03/01/93-02/28/94	2/25/2014	252.0	1.064	$6,442,384	1.273	$6,999,838	**$6,665,366**
03/01/94-02/28/95	2/25/2014	240.0	1.068	$1,995,375	1.288	$2,262,787	**$2,102,340**
03/01/95-02/28/96	2/25/2014	228.0	1.072	$6,743,119	1.305	$7,667,188	**$7,112,747**
03/01/96-02/28/97	2/25/2014	216.0	1.077	$2,625,065	1.325	$2,999,190	**$2,774,715**
03/01/97-02/28/98	2/25/2014	204.0	1.082	$2,510,882	1.347	$2,902,954	**$2,667,711**
03/01/98-02/28/99	2/25/2014	192.0	1.088	$2,396,148	1.371	$2,768,996	**$2,545,287**
03/01/99-02/28/00	2/25/2014	180.0	1.096	$1,956,869	1.400	$2,222,632	**$2,063,175**
03/01/00-02/28/01	2/25/2014	168.0	1.104	$1,569,695	1.432	$1,813,809	**$1,667,340**
03/01/01-02/28/02	2/25/2014	156.0	1.113	$2,449,883	1.471	$2,801,670	**$2,590,598**
03/01/02-02/28/03	2/25/2014	144.0	1.125	$5,834,596	1.515	$6,316,626	**$6,027,408**
03/01/03-02/28/04	2/25/2014	132.0	1.138	$1,820,490	1.569	$2,206,091	**$1,974,730**
03/01/04-02/28/05	2/25/2014	120.0	1.155	$3,380,488	1.634	$4,106,860	**$3,671,037**
03/01/05-02/28/06	2/25/2014	108.0	1.176	$2,055,999	1.715	$2,650,243	**$2,293,697**
03/01/06-02/28/07	2/25/2014	96.0	1.203	$2,254,770	1.818	$2,996,511	**$2,551,466**
03/01/07-02/28/08	2/25/2014	84.0	1.238	$1,899,313	1.952	$2,818,943	**$2,267,165**
03/01/08-02/28/09	2/25/2014	72.0	1.286	$2,175,655	2.135	$3,107,126	**$2,548,244**
03/01/09-02/28/10	2/25/2014	60.0	1.356	$1,905,424	2.397	$3,156,887	**$2,406,009**
03/01/10-02/28/11	2/25/2014	48.0	1.465	$2,848,257	2.801	$4,744,218	**$3,606,641**
03/01/11-02/28/12	2/25/2014	36.0	1.656	$2,827,692	3.499	$5,213,428	**$3,781,986**
03/01/12-02/28/13	2/25/2014	24.0	2.066	$1,741,819	4.966	$3,925,576	**$2,615,322**
03/01/13-02/28/14	2/25/2014	12.0	3.444	$2,826,994	9.734	$5,272,607	**$3,805,240**
Totals				$79,699,642		$99,940,991	$87,796,182

Columns (D) and (E): Exhibit 1, Sheet 1
Column(F): Appendix B, Sheet 1 & 2
Columns (G) through (I): PMA Large Loss Report by Policy Period
Column(M): Appendix A, Sheet 9 & 9A
Column(N):{Col(D)-Col(H)}xCol(M) + Col(G) x Specific Retention
Column(O): Appendix A, Sheet 4 & 4A
Column(P):{Col(E)-Col(I)}xCol(O) + Col(G) x Specific Retention
Column(Q): 60% of Col. (N) and 40% of Col. (P)

Estimation of Limited Ultimate Losses
Limited to Specific per Claim Retentions
(Assumes Allowable Reinsurance recoveries - all but Frontier 1994-1996 and General Re/Pappy Plan 1990-1993)

(A) Accident Period	(B) Evaluation Date	(C) Maturity (months)	(D) Reported Losses at 2/25/14	(E) Paid Losses at 2/25/14	(F) Large Loss Critical Amount	(G) Number of Losses > Column(F)	(H) Reported on Large Losses	(I) Paid on Large Losses
03/01/86-02/28/87	2/25/2014	336.0	$1,536,617	$1,311,800	$239,234	3	$1,536,617	$1,311,800
03/01/87-02/28/88	2/25/2014	324.0	$3,767,337	$2,199,300	$334,288	4	$3,417,543	$1,849,507
03/01/88-02/28/89	2/25/2014	312.0	$3,805,632	$2,817,600	$285,987	5	$2,716,126	$1,806,659
03/01/89-02/28/90	2/25/2014	300.0	$2,023,237	$1,926,855	$475,285	1	$502,970	$406,588
03/01/90-02/28/91	2/25/2014	288.0	$3,237,112	$2,571,827	$474,383	0	$0	$0
03/01/91-02/28/92	2/25/2014	276.0	$6,013,375	$5,274,168	$331,126	0	$0	$0
03/01/92-02/28/93	2/25/2014	264.0	$5,345,083	$5,111,920	$377,715	0	$0	$0
03/01/93-02/28/94	2/25/2014	252.0	$7,927,656	$7,295,815	$376,294	0	$0	$0
03/01/94-02/28/95	2/25/2014	240.0	$1,815,480	$1,815,475	$272,137	0	$0	$0
03/01/95-02/28/96	2/25/2014	228.0	$6,822,601	$6,555,936	$385,823	0	$0	$0
03/01/96-02/28/97	2/25/2014	216.0	$2,913,734	$2,260,764	$382,737	0	$0	$0
03/01/97-02/28/98	2/25/2014	204.0	$2,282,119	$2,262,816	$303,599	2	$701,254	$701,254
03/01/98-02/28/99	2/25/2014	192.0	$2,310,240	$2,051,277	$300,878	2	$843,778	$615,605
03/01/99-02/28/00	2/25/2014	180.0	$2,026,957	$2,026,959	$186,261	4	$1,153,532	$1,153,532
03/01/00-02/28/01	2/25/2014	168.0	$1,751,054	$1,751,046	$184,379	3	$1,008,418	$1,008,418
03/01/01-02/28/02	2/25/2014	156.0	$2,505,511	$2,504,786	$182,396	5	$1,517,642	$1,517,642
03/01/02-02/28/03	2/25/2014	144.0	$6,109,369	$5,448,783	$216,365	14	$4,656,126	$4,052,118
03/01/03-02/28/04	2/25/2014	132.0	$1,982,920	$1,445,748	$249,332	2	$1,042,649	$517,817
03/01/04-02/28/05	2/25/2014	120.0	$3,146,682	$2,888,873	$281,212	3	$1,259,187	$1,110,364
03/01/05-02/28/06	2/25/2014	108.0	$1,748,157	$1,545,048	$346,565	0	$0	$0
03/01/06-02/28/07	2/25/2014	96.0	$1,970,339	$1,571,847	$511,967	1	$619,241	$336,137
03/01/07-02/28/08	2/25/2014	84.0	$1,534,296	$1,443,881	$503,582	0	$0	$0
03/01/08-02/28/09	2/25/2014	72.0	$1,615,851	$1,312,723	$494,618	1	$507,356	$208,728
03/01/09-02/28/10	2/25/2014	60.0	$1,405,280	$1,317,006	$484,931	0	$0	$0
03/01/10-02/28/11	2/25/2014	48.0	$1,944,360	$1,693,634	$505,780	0	$0	$0
03/01/11-02/28/12	2/25/2014	36.0	$1,707,541	$1,489,786	$492,012	0	$0	$0
03/01/12-02/28/13	2/25/2014	24.0	$843,142	$790,455	$285,970	0	$0	$0
03/01/13-02/28/14	2/25/2014	12.0	$820,897	$541,694	$238,873	0	$0	$0
Totals			$80,812,579	$71,227,822		50	$21,482,439	$16,596,169

(J) Accident Period	(K) Evaluation Date	(L) Maturity (months)	(M) Cumulative Rptd Loss Dev Factor	(N) Implied Limited Ultimate Losses	(O) Cumulative Paid Loss Dev Factor	(P) Implied Limited Ultimate Losses	(Q) Selected Estimated Ultimate Losses
03/01/86-02/28/87	2/25/2014	336.0	1.045	$855,000	1.196	$855,000	$855,000
03/01/87-02/28/88	2/25/2014	324.0	1.047	$1,766,329	1.205	$1,821,401	$1,788,357
03/01/88-02/28/89	2/25/2014	312.0	1.049	$2,843,387	1.214	$2,926,984	$2,876,826
03/01/89-02/28/90	2/25/2014	300.0	1.052	$2,099,066	1.223	$2,359,997	$2,203,438
03/01/90-02/28/91	2/25/2014	288.0	1.054	$3,413,302	1.234	$3,173,893	$3,317,539
03/01/91-02/28/92	2/25/2014	276.0	1.057	$6,357,779	1.246	$6,570,170	$6,442,735
03/01/92-02/28/93	2/25/2014	264.0	1.060	$5,667,943	1.258	$6,433,278	$5,974,077
03/01/93-02/28/94	2/25/2014	252.0	1.064	$8,433,935	1.273	$9,284,280	$8,774,073
03/01/94-02/28/95	2/25/2014	240.0	1.068	$1,938,394	1.288	$2,338,551	$2,098,457
03/01/95-02/28/96	2/25/2014	228.0	1.072	$7,313,767	1.305	$8,558,459	$7,811,644
03/01/96-02/28/97	2/25/2014	216.0	1.077	$3,137,522	1.325	$2,995,174	$3,080,583
03/01/97-02/28/98	2/25/2014	204.0	1.082	$2,510,882	1.347	$2,902,954	$2,667,711
03/01/98-02/28/99	2/25/2014	192.0	1.088	$2,396,148	1.371	$2,768,996	$2,545,287
03/01/99-02/28/00	2/25/2014	180.0	1.096	$1,956,869	1.400	$2,222,632	$2,063,175
03/01/00-02/28/01	2/25/2014	168.0	1.104	$1,569,695	1.432	$1,813,809	$1,667,340
03/01/01-02/28/02	2/25/2014	156.0	1.113	$2,449,883	1.471	$2,801,670	$2,590,598
03/01/02-02/28/03	2/25/2014	144.0	1.125	$5,834,596	1.515	$6,316,626	$6,027,408
03/01/03-02/28/04	2/25/2014	132.0	1.138	$1,820,490	1.569	$2,206,091	$1,974,730
03/01/04-02/28/05	2/25/2014	120.0	1.155	$3,380,486	1.634	$4,106,860	$3,671,037
03/01/05-02/28/06	2/25/2014	108.0	1.176	$2,055,999	1.715	$2,650,243	$2,293,697
03/01/06-02/28/07	2/25/2014	96.0	1.203	$2,254,770	1.818	$2,996,511	$2,551,466
03/01/07-02/28/08	2/25/2014	84.0	1.238	$1,899,313	1.952	$2,818,943	$2,267,165
03/01/08-02/28/09	2/25/2014	72.0	1.286	$2,175,655	2.135	$3,107,128	$2,548,244
03/01/09-02/28/10	2/25/2014	60.0	1.356	$1,905,424	2.397	$3,156,887	$2,406,009
03/01/10-02/28/11	2/25/2014	48.0	1.465	$2,848,257	2.801	$4,744,218	$3,606,641
03/01/11-02/28/12	2/25/2014	36.0	1.656	$2,827,692	3.499	$5,213,428	$3,781,986
03/01/12-02/28/13	2/25/2014	24.0	2.066	$1,741,819	4.966	$3,925,576	$2,615,322
03/01/13-02/28/14	2/25/2014	12.0	3.444	$2,826,994	9.734	$5,272,607	$3,805,240
Totals				$86,281,397		$106,342,367	$94,305,785

Columns (D) and (E): Exhibit 1, Sheet 1
Column(F): Appendix B, Sheet 1
Columns (G) through (I): Excalibur Large Loss Report by Policy Period
Column(M): Appendix A, Sheet 9 & 9A

Column(N):(Col(D)-Col(H))xCol(M) + Col(G) x Specific Retention
Column(O): Appendix A, Sheet 4 & 4A
Column(P):(Col(E)-Col(I))xCol(O) + Col(G) x Specific Retention
Column(Q): 60% of Col. (N) and 40% Col. (P)

The City of Scranton
Workers' Compensation

Exhibit 3

Estimation of Limited Ultimate Losses

(A)	*(B)*	*(C)*	*(D)*	*(E)*	*(F)*	*(G)*	*(H)*
Accident Period	*Limited Ultimate Losses*	*Loss Trend Factor*	*Trended Limited Ultimate Losses*	*Payroll*	*Payroll Trend Factor*	*Adjusted Payroll*	*Loss Rate per $100 of Payroll*
03/01/03-02/28/04	$1,974,730	1.791	$3,536,442	$17,088,772	1.280	$21,875,072	$16.17
03/01/04-02/28/05	$3,671,037	1.689	$6,202,139	$19,826,863	1.249	$24,761,035	$25.05
03/01/05-02/28/06	$2,293,697	1.594	$3,655,804	$17,874,489	1.218	$21,778,329	$16.79
03/01/06-02/28/07	$2,551,466	1.504	$3,836,462	$17,962,298	1.189	$21,351,528	$17.97
03/01/07-02/28/08	$2,267,165	1.419	$3,216,017	$18,801,357	1.160	$21,803,810	$14.75
03/01/08-02/28/09	$2,548,244	1.338	$3,410,125	$19,040,392	1.131	$21,542,456	$15.83
03/01/09-02/28/10	$2,406,009	1.262	$3,037,531	$19,712,101	1.104	$21,758,472	$13.96
03/01/10-02/28/11	$3,606,641	1.191	$4,295,568	$24,932,924	1.077	$26,850,032	$16.00
03/01/11-02/28/12	$3,781,986	1.124	$4,249,440	$24,599,047	1.051	$25,844,374	$16.44
03/01/12-02/28/13	$2,615,322	1.060	$2,772,241	$22,662,698	1.025	$23,229,265	$11.93
Total	**$27,716,298**		**$38,211,770**			**$230,794,374**	**$16.56**
Excl Hi & Lo			**$29,237,389**			**$182,804,073**	**$15.99**
Avg Last 5 Yrs			**$17,764,905**			**$119,224,599**	**$14.90**
Avg Last 3 Yrs			**$11,317,248**			**$75,923,671**	**$14.91**

(I)	*(J)*	*(K)*	*(L)*
Accident Period	*Selected Loss Rate*	*Payroll*	*Forecast Limited Ultimate Losses*
03/01/13-02/28/14	*$15.00*	$23,204,826	**$3,480,724**
03/01/14-02/28/15	*$15.51*	$25,284,985	**$3,922,256**

Column(B): Exhibit 2, Sheet 3
Column(C): Based upon a selected annual loss trend of 6.0%
Column(D): Column (B) x Column (C)
Column(E): Exhibit 1, Sheet 2
Column(F): Based upon a selected annual wage trend of 2.5%
Column(G): Column (E) x Column (F)
Column(H): Column (D) / Column (G)
Column(J): Selected average of Column (H), trended for 2014-15
Column(K): Exhibit 1, Sheet 2
Column(L):Column (J) x Column (K)

The City of Scranton *Exhibit 4*
Worker's Compensation

Projection of Discounted Outstanding Losses

(A) *Accident Year*	*(B)* *Limited Ultimate Losses*	*(C)* *Paid Losses*	*(D)* *Outstanding Losses*	*(E)* *Discount Factor*	*(F)* *Discounted Outstanding Losses*
As of February 25, 2014:					
Pre - 1986	$9,633,146	$8,691,594	$941,552	0.966	$909,712
1986/87	$855,000	$850,000	$5,000	0.923	$4,616
1987/88	$1,788,357	$1,749,793	$38,565	0.907	$34,996
1988/89	$2,876,826	$2,530,147	$346,679	0.891	$309,061
1989/90	$2,203,438	$1,926,855	$276,583	0.876	$242,153
1990/91	$3,317,539	$2,571,827	$745,712	0.860	$641,064
1991/92	$6,442,735	$5,274,168	$1,168,567	0.844	$986,063
1992/93	$5,974,077	$5,111,920	$862,157	0.828	$714,044
1993/94	$8,774,073	$7,295,815	$1,478,258	0.813	$1,201,219
1994/95	$2,098,457	$1,815,475	$282,982	0.797	$225,607
1995/96	$7,811,644	$6,555,936	$1,255,708	0.782	$981,850
1996/97	$3,080,583	$2,260,764	$819,819	0.767	$628,696
1997/98	$2,667,711	$2,262,816	$404,895	0.752	$304,414
1998/99	$2,545,287	$2,051,277	$494,010	0.740	$365,489
1999/00	$2,063,175	$1,832,579	$230,596	0.728	$167,838
2000/01	$1,667,340	$1,481,672	$185,668	0.719	$133,511
2001/02	$2,590,598	$2,303,470	$287,128	0.710	$203,954
2002/03	$6,027,408	$4,913,907	$1,113,501	0.704	$784,412
2003/04	$1,974,730	$1,445,748	$528,982	0.699	$369,539
2004/05	$3,671,037	$2,790,819	$880,218	0.696	$612,452
2005/06	$2,293,697	$1,545,048	$748,649	0.693	$518,819
2006/07	$2,551,466	$1,571,847	$979,619	0.693	$678,465
2007/08	$2,267,165	$1,443,881	$823,284	0.693	$570,910
2008/09	$2,548,244	$1,312,723	$1,235,521	0.696	$859,741
2009/10	$2,406,009	$1,317,006	$1,089,003	0.700	$761,875
2010/11	$3,606,641	$1,693,634	$1,913,007	0.705	$1,348,057
2011/12	$3,781,986	$1,489,786	$2,292,200	0.711	$1,629,696
2012/13	$2,615,322	$790,455	$1,824,867	0.718	$1,310,665
2013/14	$3,480,724	$541,694	$2,939,030	0.726	$2,132,877
Totals	$103,614,415	$77,422,655	$23,252,730		$19,631,799

Column (B): Exhibit 2, Sheet 3, or Exhibit 1, Sheet 1 for Pre-1986
Accident Year 2013/14 from Loss Forecast, Exhibit 3
Column (C): Exhibit 1, Sheet 1, less claim payments in excess of SIR
(applicable to program years 1986 - 1988, 1999 - 2002, and 2004)
Column (D): Column (B) - Column (C)
Column (E): Appendix C
Column (F): Column (D) x Column (E)

Projection of Annual Expenditure Amounts
Calendar Year 2014

(A)	*(B)*	*(C)*	*(D)*	*(E)*	*(F)*	*(G)*
Accident Year	*Unlimited Ultimate Losses*	*Accident Year Age (in months) at 12/31/13*	*Ultimate Paid Loss Development Factor*	*Percentage Paid As of 12/31/13*	*Percentage of Losses Paid in Upcoming 12 Months*	*Anticipated Losses & ALAE Paid in Upcoming 12 Months*
Pre - 1986	$9,633,146	360	1.115	89.7%	1.0%	$96,331
1986/87	$1,591,476	334	1.175	85.1%	1.0%	$15,915
1987/88	$3,427,064	322	1.188	84.2%	0.9%	$31,923
1988/89	$3,764,198	310	1.201	83.3%	0.9%	$34,304
1989/90	$2,219,841	298	1.215	82.3%	1.0%	$21,302
1990/91	$3,317,539	286	1.229	81.4%	0.9%	$31,110
1991/92	$6,442,735	274	1.244	80.4%	1.0%	$63,223
1992/93	$5,974,077	262	1.259	79.4%	1.0%	$57,227
1993/94	$8,774,073	250	1.275	78.4%	1.0%	$87,472
1994/95	$2,098,457	238	1.291	77.5%	1.0%	$20,402
1995/96	$7,811,644	226	1.309	76.4%	1.0%	$81,636
1996/97	$3,080,583	214	1.328	75.3%	1.1%	$35,053
1997/98	$2,700,818	202	1.351	74.0%	1.2%	$33,573
1998/99	$2,634,041	190	1.376	72.7%	1.4%	$35,897
1999/00	$2,467,309	178	1.405	71.2%	1.5%	$37,007
2000/01	$2,162,992	166	1.438	69.5%	1.7%	$35,855
2001/02	$3,147,156	154	1.478	67.7%	1.8%	$57,915
2002/03	$7,426,080	142	1.524	65.6%	2.1%	$152,453
2003/04	$2,261,978	130	1.579	63.3%	2.3%	$52,080
2004/05	$4,069,754	118	1.647	60.7%	2.6%	$105,693
2005/06	$2,293,697	106	1.731	57.8%	2.9%	$67,611
2006/07	$2,492,784	94	1.838	54.4%	3.4%	$83,965
2007/08	$2,267,165	82	1.979	50.5%	3.9%	$87,894
2008/09	$2,368,017	70	2.172	46.0%	4.5%	$106,473
2009/10	$2,406,009	58	2.452	40.8%	5.3%	$126,450
2010/11	$3,606,641	46	2.891	34.6%	6.2%	$223,203
2011/12	$3,781,986	34	3.668	27.3%	7.3%	$277,148
2012/13	$2,615,322	22	5.379	18.6%	8.7%	$226,920
2013/14	$3,480,724	10	11.749	8.5%	10.1%	$350,791
2014/15	$3,922,256	0	N/A	0.0%	8.5%	$333,841
Totals	$114,239,562					$2,970,665

Column (B): Exhibit 2, Sheet 1 or Exhibit 3 for Accident Year 2013 and 2014
Column (D): Appendix A, Sheet 5
Column (E): 1/Column (D)
Column (F): Annual Differences in Column (E)
Pre-1986 based upon factors from Appendix A, Sheet 3, 4 year prior
Column (G): Column (B) x Column (F)

$2,227,999 @ 75%
$2,599,332 Midpoint