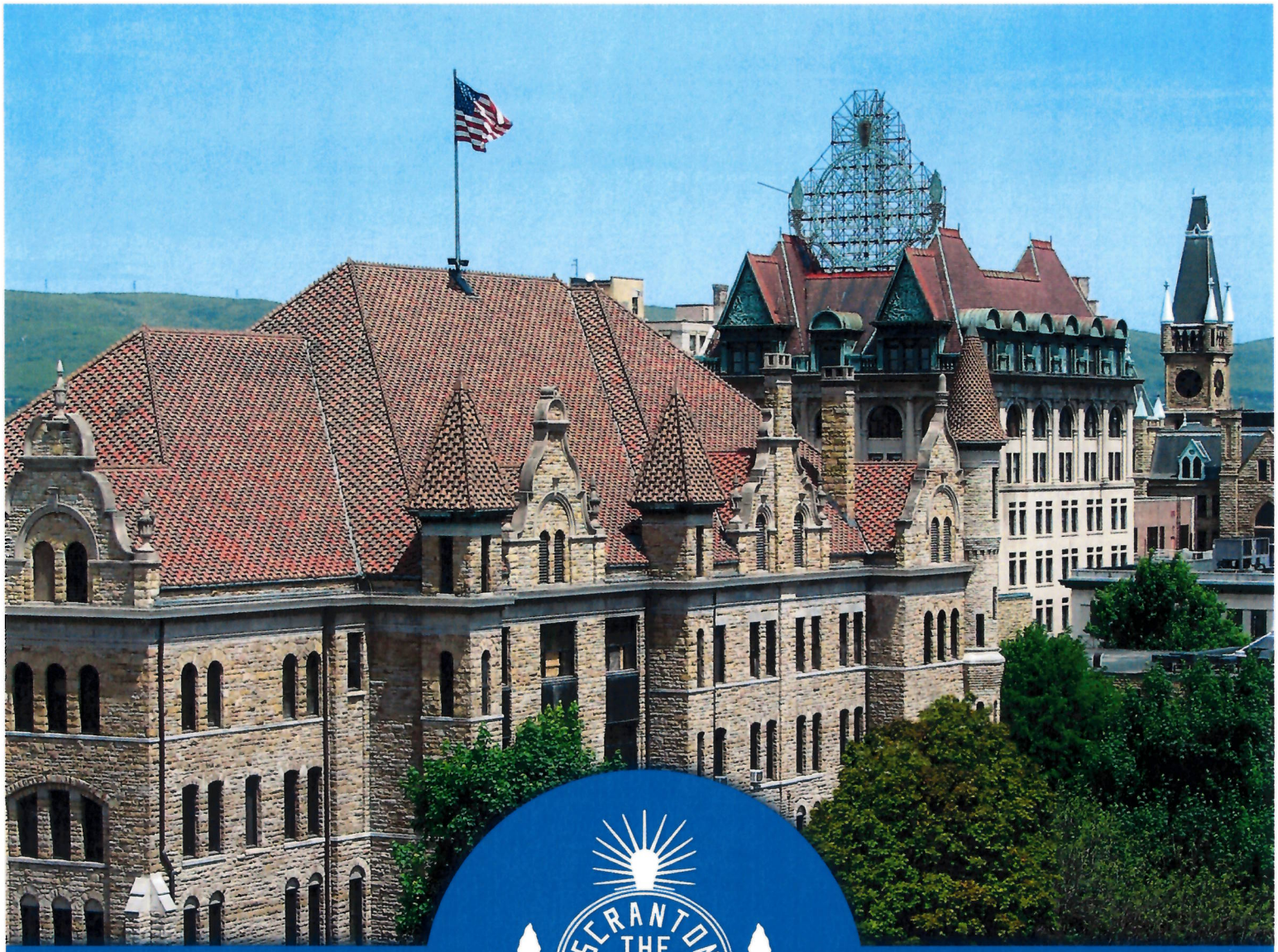

SCRANTON THE ELECTRIC CITY

Scranton

PENNSYLVANIA

CITY OF SCRANTON

2018 OPERATING BUDGET

File of the Council No. 125, 2017

RECEIVED
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DEPARTMENT OF BUSINESS ADMINISTRATION

CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4118 • FAX: 570-348-4225

November 6, 2017

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

Re: 2018 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 2018 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-related 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

2018 Budget Summary

Financial Overview

The City of Scranton 2018 budget continues a phased progression in fiscal stability and a more manageable and effective allocation of revenues and expenses. The City will continue to strive to achieve manageable annual adjustments in both revenues and expenditures to avoid the punitive nature of double digit real estate tax increases. The compression of real estate tax increases and the sensitivity assigned to future adjustments will be an ongoing concern and remains a focal point of the 2018 budget. If the 2017 budget was considered transitory from revenue assignments concluding the parking monetization transactions and the sale of the sewer assets, the 2018 budget reflects the execution of those initiatives and the subsequent influence on the City's budget stability. Without those adjustments, the impact on the primary revenue drivers would be significant. Those revenue components are real estate and earned income taxes.

An integral component of the continued momentum in fiscal stability is the assignment of real estate taxes through a segmented calculation which originated in the 2015 budget. The City of Scranton created a dedicated millage to meet total annual debt service requirements and appointed a single point paying agent to manage those payments. This concept was well received by the financial markets and has been an integral part of the restoration of the City's credit worthiness. The reduction in budgeted debt service from $14,713,139.50 in 2014 to $10,825,179.53 in 2018 is representative of the City's efforts at greater budget stability. This decrease of $3,887,959.97, or 26.50%, is resulting from a complete redefinition of the City's debt profile.

*Real estate taxes will continue as a significant source of revenue in the 2018 budget. The intent of the 2018 budget is to maintain total millage at 2017 levels. Debt service millage will be based on the City's annual debt service requirement and will be adjusted accordingly. This process is based purely on an annual calculation and eliminates discretionary considerations from the evaluation process. That value will be decreased accordingly with any the City's debt service reduction. The reduction results from the refunding and defeasement initiatives concluding in 2017. Correspondingly, with a $5,273,046.00 reduction in the Minimum Municipal Obligation in 2018, the operating revenue percentage will be adjusted accordingly.

The 2018 budget positions the City to further evaluate revenue maximization. Analytic methodology is used for better identification of components of the City's Act 511 taxes and rental units. Those analytics should result in either fee adjustments in future budget years and the migration from business privilege and mercantile taxes to a payroll based tax allowed under Act 47. While the refuse fee will remain the same in 2018, the City has implemented more favorable payment mechanisms to positively affect cash flow. A recycling based evaluation should identify best practices in both refuse and recycling programs and identify the merits of a per bag or hybrid fee based service.

A realistic approach to expenditure budgeting will mirror the same approach to revenues. While several issues portend some significance for the City with the 2018 budget, relative to expenditures, the

approach is to evaluate each budget category for savings realized through either achievable efficiencies or program alternatives to manage costs more effectively.

The budget also contemplates a measure of sensibility to nonunion salaries, which has been devoid of any real methodology in prior budgets. The plan initially presented in the 2015 budget is restated with variations to provide a framework for successive years. Once salaries have reached a level of equilibrium, raises may rotate every two years for the nonunion employee base. The rotation may incorporate a .50% or 1.00% increase initially resulting from low inflation levels. This percentage may be modified if inflation and cost of living levels increase. The City also will undertake a position compensation evaluation in 2018.

In effect, the 2018 budget continues to bridge stability in the City's fiscal outlook. The monetization efforts of both parking and sewer assets have or will improve the City's debt profile, create a more effective delivery of services, and stabilize the employee retirement plans. Again, the City expended significant effort for the closure of major initiatives in 2017. The defeasement and refunding of the City's 2003 bond debt included an improvement in the City's debt rating and a cooperative financial initiative with the bond insurer AMBAC.

The City of Scranton 25% Act 44 reduction provision, which artificially decreased the minimum municipal pension obligation for a six year period, concluded in 2016. The expiration of the provision increased the minimum obligation by $4,411,510 in the 2017 budget. Revaluation of the Plan in 2018 resulted in the decrease noted above. The City also directed the reduction in the Plan discount rate to 7.50% from 8.00%.

On July 2, 2014, the City of Scranton took the initial steps in restoring long term fiscal stability and the repair of the City's creditworthiness by the unveiling of the Amoroso Plan. With the continued implementation of the Plan components and the incorporation of those provisions in the Act 47 Exit Plan prepared by the Pennsylvania Economy League, the fiscal framework for the City of Scranton is now intact and will serve as a guide to follow through the conclusion of 2018 and the anticipated exit from Distressed Status in 2021.

A sustainable City is achieved not only through the cost effective delivery of services, but through the value-added nature of the delivery of those services. Those services have many components, including ensuring safety at home, work, and leisure, protecting the vitality of our arts, cultural, and recreational amenities, preserving our parks, and caring for the health and well-being of our citizens. While there is a cost that we all must assume to achieve that sustainability, we expect to receive maximum value for those dollars expended. Managing those costs, achieving a measurable level of value for tax dollars, and using well founded budgetary principles will assure the future viability and vitality of the City of Scranton.

2018 General Fund Budget - Revenues

Real Estate Tax

Account Description

Real Estate Tax is the primary revenue driver in the City of Scranton annual operating budget and most subject to adjustment annually. In the Commonwealth of Pennsylvania, real estate tax adjustments are effected to meet budgetary obligations by most municipalities, school districts and counties. Taxes are levied on the assessed value of all taxable real property. The values are compiled by Lackawanna County. The property tax rate is expressed either as a percentage or may also be indicated as a millage rate or mill levy.

The City of Scranton 2015 budget initiated discussions about the segregated millage concept on land and improvements. Future discussions regarding the potential advantages of migrating to a single millage based on a total assessed valuation have also been considered. This concept was deferred for further evaluation and may resurrect upon completion of a Lackawanna County property reassessment. The City's 2017 land rate is **232.521**. The 2017 land improvement rate is **50.564**. (A mill is also stated as one-thousandth of a dollar.) The City's total millage rate in 2017 is **283.085**.

As noted previously, in departing from the usual assignment of taxes to operations, including debt service, the City created a debt service millage component from both levies. This concept was continued in the 2017 budget with an alteration to the assignment of this dedicated revenue. The use of a dedicated percentage of real estate tax revenue was memorialized in the legislative document authorizing the levy. The document authorized an assignment thirty-two percent (32%) of real estate tax revenue to meet debt service requirements. Because of debt repayment and refunding in 2017, the amount of the real estate tax revenue dedicated to debt service will remain constant at thirty-two percent (32%). The value of assessed City property indicates a decrease by $1,068,794 from 2016 to 2017. Overall, debt service has decreased from $14,758,139.50 in the 2014 operating budget to that projected for 2018 at $10,315,179.53, or a decrease of 30.10%.

Total millage, therefore, remains constant at **283.085 mills.**

With the dedicated revenue component for debt service, the arbitrary use of this specific real estate levy component is eliminated. The process also adds greater transparency and effectiveness to the discussion of transacting future debt because of the specific revenue assignment. This revenue component would be adjusted annually only to meet those specific debt service requirements. The City will continue to work with the designated Single Point Paying Agent, Community Bank N.A., to efficiently pay debt service throughout the budget year. The respective millage rate for land and improvements applied to the City's operational needs is subject to adjustment annually.

Budget Highlights

- The real estate tax levy will remain level in 2018;
- The debt service revenue component will remain constant.

Landfill/ Refuse Fees

Account Description

The City has established a residential fee to fund essential refuse and mandated recycling collection programs. The annual fee was increased from $178 per unit per year in 2013 to $300 in 2014. The billing period was modified in 2014 to allow for two payments annually and will be continued in 2017. The fee will remain the same.

Budget Highlights

- While the refuse fee will remain at $300 per unit in 2017, increased collections are anticipated based on the outcome of the rental registration identification program. Anticipated results, while anecdotal, if favorable, may enable the City to review the refuse fee in conjunction with the 2019 budget. Enhanced identification of billing units will result from a more effective rental registration procedure;
- The City billing and collection methods were restructured to incorporate an electronic payment and collection methodology. The City expects to evaluate the use of cash as a payment option to improve efficiency and reduce costs.
- The Department of Environmental Protection Refuse/Recycling evaluation should be completed in the first quarter of 2018 and will provide optionality in reviewing the practicality of a 'pay-as-you throw" or hybrid program concept. The optionality of this program may provide the City with the opportunity to further evaluate program costs.

Local Tax

Account Description

Another important revenue component and the City's second greatest source of revenue is its Local Taxes. Included in the local tax levy is the City wage, mercantile and local services taxes. The City's wage tax is 2.4%; the total wage tax collected in the City of Scranton is 3.4%, as commonly stated, which includes the Scranton School District's 1% Wage Tax. The taxpayers submit payments to Berkheimer Associates, the designated collector of earned income taxes for Lackawanna County municipalities. With the exception of the current and delinquent wage taxes, the remaining Local Taxes are collected by the Single Tax Office. The Single Tax office is the local tax collection agent for the City, School District and Lackawanna County. The City's Mercantile and Business Privilege Tax rate is a flat .1%. The Real Estate Transfer tax, which is collected by Lackawanna County, was reduced to 2.90 in 2017%. The tax will be reduced further in 2018 to 2.70%.

Budget Highlights

- Real estate transfer tax collections have performed favorably since 2014. A constant collection level is projected with a .20% reduction in the tax for 2018. Wage Tax collections are projected to increase marginally due to payroll limitations resulting from the employment components of the local economy. The City has not been greatly impacted by the national trend of more favorable payroll percentage increases;

- The improvement in Mercantile and Business Privilege Tax collection percentages are beginning to be realized in 2017 because of the use of analytics by the Single Tax Office. This cooperative effort between the City and Tax office is identifying nonpayment and resulting in improved collection percentages and a more complete data base. The City will evaluate the advantages of converting from the Business Privilege and Mercantile Tax levies to a broader based payroll tax for 2019. Act 47 communities are eligible for the conversion. The tax is presently levied by the City of Pittsburgh. Another alternative and byproduct of improved collection might be a reduction in the tax to levels more acceptable to the expansion of a commercial base weighted in the service industry.

- With the Governor's signature of House Bill 1773 in 2014, the City has continued the tripling of the local services tax in the 2017 budget. The City is eligible for the increased collection level while in Act 47 oversight as a distressed municipality.

The full amount calculated is based on total payrolls identified through wage tax collections. The City is subject to court approval annually to levy the tax.

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 Highlights

- The amounts remain consistent and comparable with the prior year.

Licenses and Permits

Account Description

Revenue is derived from the sale and issuance of licenses and permits. The Office of Licenses and Permits issues and administers all permit activity for the City of Scranton. In addition to issuing licenses and permits, this office conducts annual inspections on personal care homes, rooming houses and rental units, child day care centers (excluding in home day care centers), hotels and food / drinking establishments within the City. This office also administers and issues other licenses for amusements, dogs, dumpsters, eating and drinking establishments, peddlers, entertainment, gas pumps, hauling, parking facilities, scales, scrap yards, transient activity and tree trimming. Many of the line item budgets are based on four year averages.

The City will continue to receive fees through the third party planning review process in 2017. A departmental initiative for 2018 will be to review and codify enacting ordinances for applicability and fee eligibility designed to restructure the department to improve efficiency.

Budget Highlights

- Revenue fluctuations in prior budgets may be attributed to various factors impacting the collection of permit fees and licenses, including activity influenced by the state of the local economy.

- The City is working cooperatively with a third party to improve the efficacy of the rental registration database. Improved collections are anticipated through more effective unit identification and tracking procedures;
- The Department will undertake a review of enacting ordinances to better identify the effectiveness of permitting activity;
- The building permit budget remains constant as a more indicative forecast of future activity, although the City is optimistic that tax abatement legislation passed on April 21, 2016 will have a positive effect on home construction.
- Foreclosure registry fees fund the Scranton Home Assistance Program created by the partnership between the City and Neighborworks Northeastern Pennsylvania. The partnership was formalized by legislation adopted on June 23, 2016. A home improvement grant program with a maximum allocation of $5,000 is managed by Neighborworks from the receipt foreclosure registry payments.

Fines, Forfeits, & Violations

Account Description

Fines, Forfeits, and Violations are collected from persons or businesses that violate state statutes or City ordinances. Historically, parking meter revenue was a budget component and was derived from a management agreement the City maintained for the operation of the on-street parking program. The program also included mobile parking services. Landmark concession lease legislation adopted by Council on June 30, 2016 consolidated parking operations with the non-profit Community Development Properties, thereby eliminating revenues associated with the on-street program. Civilian Parking Tickets, which resulted from the 2015 agreement between the City of Scranton and the Fraternal Order of Police, and Quality of Life Tickets, will remain an integral component of this revenue category.

Budget Highlights

- The Civilian Parking Ticket budget is reflective of activity through September 2017;

Interest Earnings

Account Description

Interest Income is derived from investing available cash in interest bearing accounts and does not include fee offsets through earnings allowances.

Budget Highlights

- The City of Scranton has two primary cash accounts which are subject to some balance seasonality: The General Fund and the Debt Service Account component of the Fund. The debt service account is presently maintained with the Single Point Paying Agent to meet debt payment needs; the general fund is maintained for operations.
- The remaining proceeds associated with the sewer asset sale are invested subject to Act 10 of 2016 provisions.
- The City is implementing a phased expansion and redefinition of the delivery of operational banking services to improve the refuse billing and payment programs. Greater efficiency in this front end program should positively affect cash flow and complement a further review of program alternatives.

Intergovernmental Reimbursement

Account Description

Intergovernmental Reimbursement represents federal and state revenue received by City. Federal funds are typically derived from sources including the Community Development Block Grant which funds many City programs, including demolition of blighted structures and police enforcement. The State sourced funding contributes to the City's minimum municipal pension obligation. The amount of the state aid budget remains increases in 2018.

Budget Highlights

- The amount budgeted for the school resource officer line item was reinstated in 2017 for accounting purposes associated with the shared program with the school district;

Payment in Lieu of Taxes

Account Description

A payment in lieu of taxes ("PILOT") is made to compensate the City of Scranton 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 Highlights

- The City of Scranton has realized limited but improved contribution activity since 2015 through a cooperative approach with the nonprofit community. A more direct, targeted, practical approach to this process of engagement may support improved collections.

Departmental Earnings

Account Description

These accounts represent various departmental revenues earned through program operations. Revenue is generated by utility companies through roadway impact repairs, public safety report copy fees and public safety false alarm charges. False alarm charges were modified in 2014. The City eliminated the budget for meter revenue in 2017. A redefinition of the enacting ordinance defining procedures for utility company interaction with the City should create a more effective program.

Budget Highlights

- Impact repairs will be redefined through proposed changes in the Street and Sidewalks ordinance.

User Fees

Overview

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

Budget Highlights

- The budget amount is consistent with current year projections.

Misc. Revenue/ Cable TV

Overview

This account represents funds received from various sources. The Cable TV franchise fee represents the primary portion of recurring revenue. The CATV budget reflects the execution of the revised contract. Major debt initiatives are not contemplated for 2018 although City officials will need to evaluate improvements to the municipal building which will require an amount which may only be realized through the issuance of debt.

Budget Highlights

- The City expects to receive an amount consistent with the 2017 budget resulting from the CATV agreement;

Inter-fund Transfers

Account Description

This account represents reimbursements from third parties or transfers between City funds. Transfers from other funds include reimbursement from insurance companies relating to worker's compensation claims, excess recovery payments, grant funding reimbursement and other single revenue sources. The transfer of the annual liquid fuels payment is also listed.

Under provisions of the law, these funds may be deployed only for eligible expenditures. The liquid fuels 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 City roads and streets. The budget also includes project related initiatives including completion of the firehouse improvement project and Meadowbrook Creek Culvert and park projects.

Budget Highlights

- The City's Office of Business Administration has opted to a return to liquid fuels funds transfers to the general fund. The City used the fund as a standalone account in 2015. This change was recommended by the City's auditors.
- The liquid fuels transfer represents approximately 100% of the anticipated state allocation in 2018. Approximately $640,000 of liquid fuels funds will be deployed to repay the Pennsylvania Infrastructure Bank paving loan and the Street Lighting lease, $785,000 for eligible general fund expenditures, and $875,000 for a newly designated roadway resurfacing budget.
- Approximately $500,000 is budgeted for release from the parking transaction construction escrow account. Grant funds were approved by a Federal Transit administration allocation to the Commonwealth of Pennsylvania managed by the Department of Transportation.

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. The City issued a $12.75 million Tax Anticipation Note in 2017

Budget Highlights

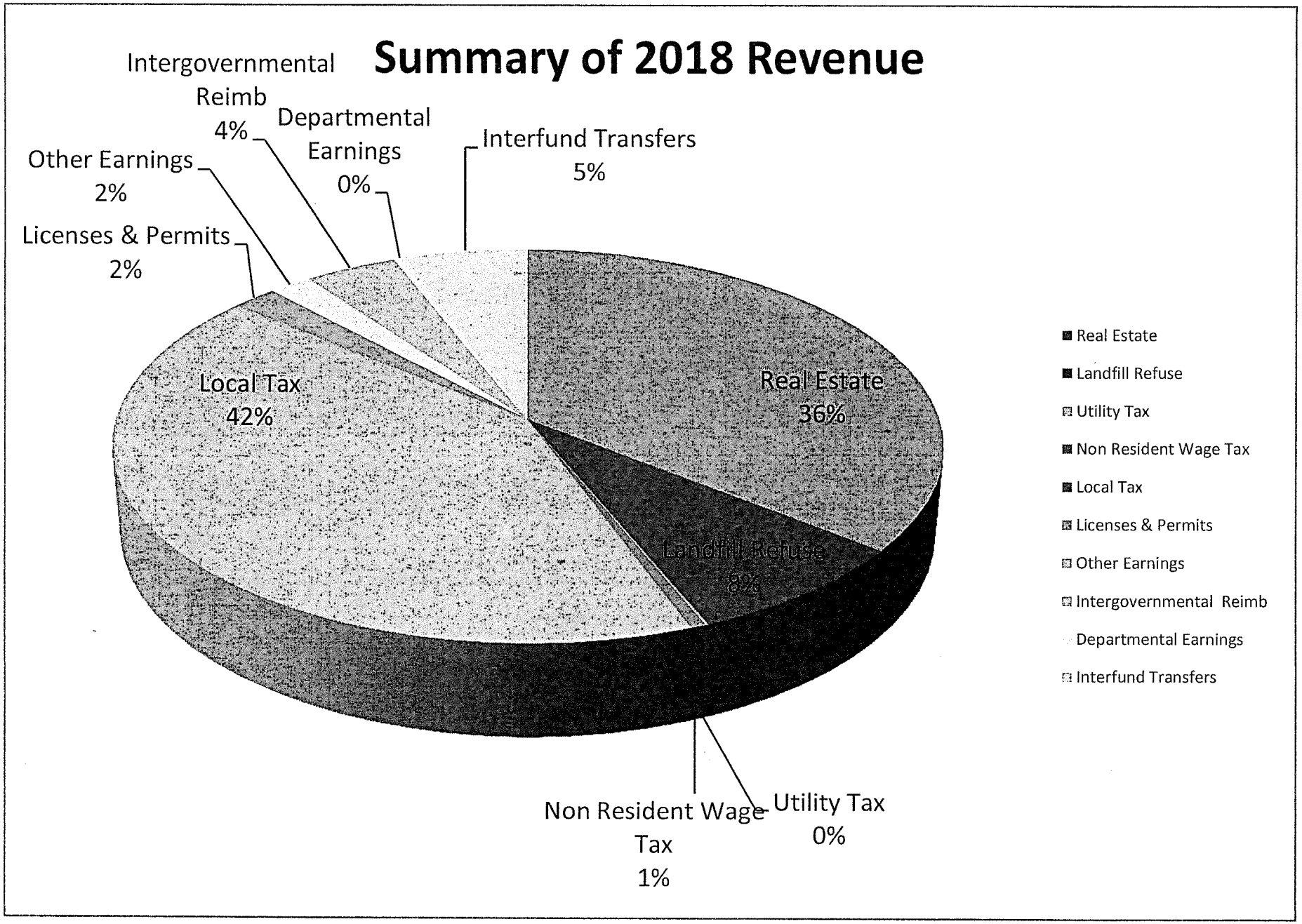
- The City presently has little latitude in reducing the amount of the borrowing. The annual funding of the Workers Compensation account is required by January 31. The City maintains a self funded Workers Compensation program. Improvements in the City's fund balance may lessen the amount of the annual borrowing, thereby reducing interest costs. Interest costs for 2018 should range between 2.50% and 3.00%.

Revenue Category	2017 Budget	2017 Sept YTD	2018 Budget
Real Estate Taxes	$33,557,370	$27,779,362	$33,827,806
Refuse Revenues	$7,662,500	$5,471,396	$7,662,500
Real Estate Transfer Tax	$3,376,000	$2,146,903	$3,376,000
Earned Income Tax	$27,063,842	$18,552,027	$28,107,219
Mercantile/Business Privlege Tax	$3,070,250	$2,019,363	$3,185,250
Parking Tax	$0	$0	$0
Commuter Tax	$0	$0	$0
LST	$4,595,000	$2,515,784	$4,810,000
Amusement Tax	$400,000	$32,788	$385,000
Utility Tax	$68,000	$0	$75,000
Penalties & Interest	$132,100	$193,944	$168,092
Licenses & Permits	$2,356,700	$1,523,877	$1,906,004
Fines, Forfeits & Violations	$478,350	$274,393	$360,850
Interest Earnings	$10,000	$65,138	$30,000
Rents & Concessions	$5,000	$3,500	$5,000
Intergovernmental Reimbursements	$4,298,246	$355,800	$3,957,646
In Lieu of Taxes	$219,865	$64,059	$250,000
Departmental Earnings	$579,692	$131,299	$469,625
User Fees	$52,500	$34,466	$49,500
MBROs	$1,000	$0	$50,000
Miscellaneous Revenues	$1,394,500	$4,097,856	$1,065,800
Bond Proceeds Other	$0	$0	$0
Interfund Transfers	$5,942,008	$0	$5,183,505
Total Revenues	**$95,262,922**	**$65,261,955**	**$94,924,798**
Tax Anticipation Notes	$13,383,183	$13,383,183	$12,750,000
State Loan Receipts	$0	$0	$0
State Grant Receipts	$0	$0	$0
Bond Issue Proceeds	$1,000	$0	$1,000
Total Revenues	**$108,647,105**	**$78,645,138**	**$107,675,798**

$ 108,013,922.29 $ 71,761,954.63 $ 107,674,797.79

CITY OF SCRANTON
2018 OPERATING BUDGET
REVENUE SUMMARY

	2017 Operating Budget	2017 Actual Through (9.30.2017)	2018 Operating Budget
CURRENT REAL ESTATE TAX	$ 32,015,910.77	$ 26,527,222.00	$ 32,252,806.10
DELINQUENT REAL ESTATE TAX	1,541,459.06	1,252,139.90	1,575,000.00
LANDFILL/REFUSE FEES	7,662,500.00	5,471,396.00	7,662,500.00
UTILITY TAX	68,000.00	-	75,000.00
NON RESIDENT WAGE TAX	460,000.00	-	520,000.00
LOCAL TAXES (ACT 511)	38,045,091.99	25,266,864.45	39,343,469.39
PENALTIES & INT/DEL. TAX	132,100.00	193,944.30	168,092.00
LICENSES & PERMITS	2,356,700.00	1,523,876.67	1,906,004.00
FINES, FORFEITS & VIOLATIONS	478,350.00	274,392.87	360,850.00
INTEREST EARNINGS	10,000.00	65,138.26	30,000.00
RENTS AND CONCESSIONS	5,000.00	3,500.00	5,000.00
INTERGOVERNMENTAL REIMBURSEMENTS	4,298,246.00	355,799.99	3,957,646.00
IN LIEU OF TAXES	219,864.75	64,059.13	250,000.00
DEPARTMENTAL EARNINGS	579,692.00	131,299.05	469,625.00
RECREATIONAL DEPARTMENTS	52,500.00	34,465.75	49,500.00
MISC REVENUES/CABLE TV	1,396,500.00	4,097,856.26	1,115,800.00
INTERFUND TRANSFERS	5,942,007.72	-	5,183,505.30
TAX ANTICIPATION NOTES	12,750,000.00	6,500,000.00	12,750,000.00
TOTAL REVENUE	**$ 108,013,922.29**	**$ 71,761,954.63**	**$ 107,674,797.79**
	$ 108,013,922.29	$ 71,761,954.63	$ 107,674,797.79


Summary of 2018 Revenue
Intergovernmental Reimb 4%
Departmental Earnings 0%
Interfund Transfers 5%
Other Earnings 2%
Licenses & Permits 2%
Local Tax 42%
Real Estate 36%
Landfill Refuse 8%
Non Resident Wage Tax 1%
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

CITY OF SCRANTON
2016 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Account Number		Account Description	2017 Operating Budget	2017 Actual (Through 08.30.2017)	2018 Operating Budget
	REAL ESTATE TAXES (calculated at 88%)	**Assessed Valuation: Land @ $90,609,077 Improvements @ $300,027,585 (09-2017)**			
01.301.30100	Real Estate Taxes	CURRENT REAL ESTATE TAX -IMPROVEMENTS MILLAGE RATE - 50.564 MILLS	14,403,321.70		13,501,829.37
01.301.30105	Real Estate Taxes	at 89%		$26,527,222	
01.301.30110	Real Estate Taxes				
01.301.30706	Real Estate Taxes	CURRENT REAL ESTATE TAX - LAND MILLAGE RATE - 232.521 MILLS	18,328,610.15		18,750,976.73
01.301.30120	Real Estate Taxes	DELINQUENT REAL ESTATE TAX	1,541,459.06	$ 1,252,139.90	1,575,000.00
		TOTAL REAL ESTATE TAXES	**$ 34,273,390.91**	**$ 27,779,361.90**	**$ 33,827,806.10**
		LANDFILL / REFUSE FEES			
01.302.30200	Refuse Revenues	LANDFILL TIPPING FEE - $300 RATE IN 2016	5,912,500.00	4,461,803.00	5,912,500.00
01.302.30210	Refuse Revenues	DELINQ REFUSE DISP FEE	1,750,000.00	1,009,593.00	1,750,000.00
		TOTAL LANDFILL/REFUSE FEES	**$ 7,662,500.00**	**$ 5,471,396.00**	**$ 7,662,500.00**
01.304.30400	Utility Tax	**UTILITY TAX**	**68,000.00**	**-**	**75,000.00**
01.305.30500	Earned Income Tax	**NON RESIDENT WAGE TAX**	**460,000.00**		**520,000.00**
		LOCAL TAXES (ACT 511)			
01.310.31110	Real Estate Transfer Tax	REAL ESTATE TRANSFER TAX (2.20)	3,375,000.00	2,146,903.00	3,375,000.00
01.310.31115	Real Estate Transfer Tax	DELINQUENT REAL ESTATE TRANSFER TAX	1,000.00		1,000.00
01.310.31120	Earned Income Tax	CURRENT WAGE TAX (2.4)	26,398,841.99	18,489,052.59	27,387,219.39
01.310.31125	Earned Income Tax	DELINQUENT WAGE TAX	205,000.00	62,974.15	200,000.00
01.310.31160	Mercantile/Business Privlege Tax	MERCANTILE TAX 1.0 MILLS	1,555,000.00	989,860.69	1,605,000.00
01.310.31190	Mercantile/Business Privlege Tax	MERCANTILE-DELINQUENT	95,000.00	29,820.33	100,000.00
01.310.31205	LST	LOCAL SERVICES TAX	4,595,000.00	2,515,783.61	4,810,000.00
01.310.31260	Mercantile/Business Privlege Tax	DELINQUENT BUS. PRIV. TAX	140,000.00	145,818.17	200,000.00
01.310.31290	Mercantile/Business Privlege Tax	BUS. PRIV. TAX 1.0 MILLS	1,280,250.00	853,863.93	1,280,250.00
01.310.31291	Parking Tax	PARKING TAX	-		
01.310.31292	Commuter Tax	COMMUTER TAX-PENDING COURT APPROVAL	-		
01.310.31295	Amusement Tax	AMUSEMENT TAX	400,000.00	32,787.98	385,000.00
		TOTAL LOCAL TAXES (ACT 511)	**$ 38,045,091.99**	**$ 25,266,864.45**	**$ 39,343,469.39**
		PENALTIES & INT / DELINQUENT TAXES			
01.319.31900	Penalties & Interest	PEN/INT/DLQ REAL ESTATE	47,250.00	76,925.73	43,492.00
01.319.31910	Penalties & Interest	PEN/DLQ BUS. PRIV. TAX	22,500.00	85,158.57	75,000.00
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	62,250.00	31,860.00	49,500.00
01.319.31950	Penalties & Interest	FILING FEES- DELINQUENT ACCOUNT	-	-	-
		TOTAL PENALTIES & INT/DEL. TAXES	**$ 132,100.00**	**$ 193,944.30**	**$ 168,092.00**

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Account Number		Account Description	2017 Operating Budget	2017 Actual (Through 08.30.2017)	2018 Operating Budget
		LICENSES AND PERMITS			
01.320.32010	Licenses & Permits	ELECTRICAL PERMITS	195,000.00	83,857.00	116,470.00
01.320.32030	Licenses & Permits	PLUMBER LICENSES	25,000.00	21,225.00	20,610.00
01.320.32040	Licenses & Permits	ELECTRICIAN LICENSES	45,000.00	35,000.00	34,400.00
01.320.32050	Licenses & Permits	MECHANICAL PERMITS	140,000.00	62,257.00	112,150.00
01.320.32060	Licenses & Permits	MECHANICAL LICENSES	40,000.00	31,400.00	32,500.00
01.320.32070	Licenses & Permits	CONTRACTOR LICENSES	70,000.00	96,750.00	85,000.00
01.320.32080	Licenses & Permits	SCALE LICENSES	6,000.00	2,910.00	3,500.00
01.320.32110	Licenses & Permits	BEVERAGE LICENSES	-	-	-
01.320.32120	Licenses & Permits	BUILDING PERMITS	750,000.00	479,815.50	586,324.00
01.320.32130	Licenses & Permits	JUNKYARD LICENSES	8,000.00	500.00	8,000.00
01.320.32140	Licenses & Permits	PARKING FACILITIES	1,250.00	1,050.00	1,250.00
01.320.32150	Licenses & Permits	SIGN HANGERS LICENSES	5,500.00	6,250.00	6,500.00
01.320.32160	Licenses & Permits	DOG & KENNEL LICENSES	17,500.00	12,709.00	13,000.00
01.320.32170	Licenses & Permits	LODGING LICENSES	27,500.00	5,215.00	25,000.00
01.320.32180	Licenses & Permits	EATING & DRINKING LICENSES	90,000.00	61,250.00	92,500.00
01.320.32190	Licenses & Permits	GASOLINE PUMP LICENSES	7,250.00	2,850.00	5,000.00
01.320.32200	Licenses & Permits	MUSIC MACHINE PERMITS	100.00		100.00
01.320.32210	Licenses & Permits	PINBALL MACHINE PERMITS	-		
01.320.32240	Licenses & Permits	PLUMBER PERMITS	35,000.00	27,045.00	35,000.00
01.320.32250	Licenses & Permits	SIGN PERMITS	40,000.00	30,236.00	40,000.00
01.320.32290	Licenses & Permits	TEMP. PEDDLER PERMIT	12,500.00	9,250.00	12,500.00
01.320.32295	Licenses & Permits	TRANSIENT MERCHANT LICENSES	-		
01.320.32300	Licenses & Permits	POOLS & BILLIARDS LICENSES	750.00	200.00	500.00
01.320.32320	Licenses & Permits	DAILY ENTERTAINMENT LICENSE	20,000.00	19,875.00	21,000.00
01.320.32330	Licenses & Permits	ELECTRONIC MACHINE PERMIT	-		
01.320.32332	Licenses & Permits	VIDEO AMUSEMENTS	250.00		100.00
01.320.32335	Licenses & Permits	AMUSEMENT RIDES	4,500.00	16,250.00	4,500.00
01.320.32336	Licenses & Permits	DUMPSTER PERMITS	3,000.00	4,440.00	4,500.00
01.320.32337	Licenses & Permits	ARCADE LICENSES	3,500.00	2,900.00	3,500.00
01.320.32340	Licenses & Permits	NON-CLASS LIC. & PERMITS	-		
01.320.32345	Licenses & Permits	SECOND-HAND DEALER REVENUE	5,000.00	4,200.00	5,000.00
01.320.32360	Licenses & Permits	SIGN PERMITS/CONSTRUCTION	7,500.00	1,553.00	5,000.00
01.320.32380	Licenses & Permits	RENTAL INSPECTIONS	100.00	-	100.00
01.320.32390	Licenses & Permits	CHILD DAY CARE	5,000.00	4,400.00	5,000.00
01.320.32400	Licenses & Permits	PERSONAL BOARDING CARE	4,000.00	2,355.00	3,500.00
01.320.32420	Licenses & Permits	SANITATION HAULER FEE	-		
01.320.32430	Licenses & Permits	HOUSING RENTAL LICENSES	465,000.00	196,900.00	310,000.00
01.320.32450	Licenses & Permits	BUILDING CODE STATE FEE	10,000.00	7,068.00	1,000.00
01.320.32460	Licenses & Permits	THIRD PARTY PLAN REVIEWS	275,000.00	263,466.17	275,000.00
01.320.32460	Licenses & Permits	FORECLOSURE REGISTRY	37,500.00	30,700.00	37,500.00
		TOTAL LICENSES & PERMITS	**$ 2,356,700.00**	**$ 1,523,876.67**	**$ 1,906,004.00**

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Account Number		Account Description	2017 Operating Budget	2017 Actual (Through 08.30.2017)	2018 Operating Budget
		FINES, FOREFITS & VIOLATIONS			
01.330.33000	Fines, Forfeits & Violations	FINES & FORFEITS/MISCELLANEOUS	100.00	-	100.00
01.331.33100	Fines, Forfeits & Violations	POLICE FINES	175,000.00	147,608.19	185,000.00
01.331.33118	Fines, Forfeits & Violations	PARKING TICKETS-	-		
01.331.33119	Fines, Forfeits & Violations	PARKING TICKETS-POLICE ISSUED	37,500.00	9,075.00	15,000.00
01.331.33120	Fines, Forfeits & Violations	CIVILIAN PARKING TICKETS	197,500.00	69,180.00	100,000.00
01.331.33121	Fines, Forfeits & Violations	QUALITY OF LIFE TICKETS-	42,500.00	27,110.00	35,000.00
01.331.33130	Fines, Forfeits & Violations	FINES & PENALTIES - STATE	25,000.00	21,244.68	25,000.00
01.331.33145	Fines, Forfeits & Violations	PARKING METER PERMITS	-		
01.331.33155	Fines, Forfeits & Violations	TAXI DRIVER PERMITS	750.00	175.00	750.00
01.331.33165	Fines, Forfeits & Violations	POLICE TOWING/STORAGE FEES	-		-
		TOTAL FINES, FORFEITS & VIOLATIONS	**$ 478,350.00**	**$ 274,392.87**	**$ 360,850.00**
		INTEREST EARNINGS			
01.341.38525	Interest Earnings	INTEREST-CASH-CHECKING	10,000.00	65,138.26	30,000.00
		TOTAL INTEREST EARNINGS	**$ 10,000.00**	**$ 65,138.26**	**$ 30,000.00**
01.342.34200	Rents & Concessions	**RENTS AND CONCESSIONS**	**$ 5,000.00**	**$ 3,500.00**	**$ 5,000.00**
		INTERGOVERNMENTAL REIMBURSEMENT			
01.350.35002	Intergovernmental Reimbursements	OECD REIMB -- DEMOLITION PROGRAM	-	-	-
01.350.35020	Intergovernmental Reimbursements	SUPL STATE AID PENSION	3,250,000.00		3,450,000.00
01.350.35060	Intergovernmental Reimbursements	DCA ACT 47 LOAN	28,380.00		21,780.00
01.350.35100	Intergovernmental Reimbursements	FEMA EMERG PMTS	-		
01.350.35115	Intergovernmental Reimbursements	ACT 13 UNCONVENTIONAL GAS WELL FUND USAGE	-		
01.350.35130	Intergovernmental Reimbursements	FEMA PAYMENTS- FIRE SAFER GRANT	734,000.00	138,401.51	200,000.00
01.350.35140	Intergovernmental Reimbursements	REIMBURSEMENT SCHOOL RESOURCE OFFICERS	285,866.00	217,398.48	285,866.00
	Intergovernmental Reimbursements	PRIOR YEAR REIMBURSEMENT SCHOOL RESOURCE OFFICERS			
		TOTAL INTERGOVERNMENTAL REIMBURSEMENTS	**$ 4,298,246.00**	**$ 355,799.99**	**$ 3,957,646.00**
01.359.35900-35940	In Lieu of Taxes	**IN LIEU OF TAXES**	**$ 219,864.75**	**$ 64,059.13**	**$ 250,000.00**

CITY OF SCRANTON
2016 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Account Number		Account Description	2017 Operating Budget	2017 Actual (Through 08.30.2017)	2018 Operating Budget
		DEPARTMENTAL EARNINGS			
01.360.36010	Departmental Earnings	PARKING METERS	-		-
01.360.36020	Departmental Earnings	BOARD OF ZONING/PLANNING COMMISSION	15,250.00	25,780.00	27,125.00
01.360.36030	Departmental Earnings	PAVE CUTS - PAWC	170,718.00	68,180.00	175,000.00
01.360.36035	Departmental Earnings	PAVE CUTS - UGI ENERGY	251,910.00		195,000.00
01.360.36040	Departmental Earnings	PAVE CUTS - OTHER	30,770.00	16,589.05	22,500.00
01.360.36050	Departmental Earnings	REPORT COPIES-FIRE/POL	-		
01.360.36060	Departmental Earnings	FIRE/POL BURGLAR ALARMS	111,044.00	20,750.00	50,000.00
		TOTAL DEPARTMENTAL EARNINGS	**$ 579,692.00**	**$ 131,299.05**	**$ 469,625.00**
01.367.36740	User Fees	**USER FEES**	**52,500.00**	**34,465.75**	**49,500.00**
		MISC REVENUES/CABLE TV			
01.380.38000	Miscellaneous Revenues	OTHER-NOT CLASSIFIED	175,000.00	950,222.95	175,000.00
01.380.38004	Miscellaneous Revenues	PA LCB LICENSE FEES	62,000.00	36,950.00	37,600.00
01.380.38010	Miscellaneous Revenues	CATV REVENUE	1,155,000.00	540,543.59	850,000.00
01.380.38020	Miscellaneous Revenues	DONATED REVENUE	1,000.00		100.00
01.380.38030	Miscellaneous Revenues	OTHER FINANCING SOURCE	500.00		100.00
01.380.38060	MBROS	MARKET-BASED REVENUE OPPORTUNITIES	1,000.00		50,000.00
01.380.38070	Miscellaneous Revenues	REPAYMENT FROM ICE BOX DEVELOPMENT	1,000.00		1,000.00
01.380.38860	Bond Issue Proceeds	PROCEEDS 2014 BOND ISSUANCE	-		
01.380.38865	Bond Issue Proceeds	PROCEEDS 2015 BOND ISSUANCE	-		
01.380.38870	Miscellaneous Revenues	SALE OF ASSETS	-	2,570,139.72	1,000.00
01.380.38875	Bond Issue Proceeds	PROCEEDS 2017 BOND ISSUANCE	1,000.00		
01.380.38880	Bond Issue Proceeds	PROCEEDS OF 2018 BOND ISSUANCE			1,000.00
		TOTAL MISC REVENUES/CABLE TV	**$ 1,396,500.00**	**$ 4,097,856.26**	**$ 1,115,800.00**
		INTERFUND TRANSFERS			
01.392.39331	Interfund Transfers	TRANSFERS IN FROM OTHER FUNDS	3,750,000.00	-	2,880,000.00
01.392.39332	Interfund Transfers	TRANSFERS IN FROM LIQUID FUELS	2,192,007.72	-	2,303,505.30
		TOTAL INTERFUND TRANSFERS	**$ 5,942,007.72**	**$ -**	**$ 5,183,505.30**
		TAX ANTICIPATION NOTES			
01.394.39320	Tax Anticipation Notes	TAN SERIES A	12,750,000.00	6,500,000.00	12,750,000.00
01.394.39330	Tax Anticipation Notes	TAN SERIES B			
		TOTAL TAX ANTICIPATION NOTES	**$ 12,750,000.00**	**$ 6,500,000.00**	**$ 12,750,000.00**
		TOTAL REVENUE	**$ 108,729,943.37**	**$ 71,761,954.63**	**$ 107,674,797.79**

2018 General Fund Budget - Expenditures

Summary Highlights

The 2018 budget is a continuation of the process of fiscal restoration and incorporates a value added component to the use 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 effectively deliver all services, not just those assumed by our union employees, in an effective manner whereby residents and businesses will receive value for their tax dollars. In order to create balance in the City salary structure, and to incent those nonunion employees to fulfill this desire to deliver services on a value added basis, the City will continue authorize incremental salary increases for a limited number of non-union employees in the 2018 budget. The final year of the 2014 Department of Community and Economic Development Act 47 grant supporting salaries in the Office of Business Administration concluded in 2016. A second Act 47 grant received by the City in 2016 supplemented the salaries of eleven nonunion employees with $86,000 in grant funds over e three year period. Further salary increases will be components of the operating budget and should be evaluated more methodically following a third party salary and compensation review.

The City of Scranton employee base must be viewed as an asset when evaluating the delivery of services. Limited and targeted additions to staff are included in the budget only when a determination is made that those positions either add measurable value and efficiency to the departmental operation, or are offset by either program savings or revenue production. Following the completion of the salary and compensation initiative, the City should revisit the prior recommendation of rotating salary increases for non-union employees. Salaries of nonunion employees should reach a level of equilibrium to effectuate this plan. Hence, as another step in reaching this level of salary equilibrium, $83,050 in salary increases is recommended for key nonunion employees, or approximately .30% of the total salary budget. Salary increases for Office of Community and Economic Development employees are considered a non-addition to the budget because of the use of federal government funds to meet payroll.

To more effectively maintain and deliver services, limited additions to staff will occur in the Solicitor's Office, the Mayor's Office, and the Department of Public Works. The Solicitor's Office will employ another full time Solicitor. The Mayor's Office will change the part time administrative assistant's position to full time. The position is presently vacant. The Department of Public Works will employ a second foreman. The City will also seek to hire a full time Department of Parks and Recreation Director. As a reflection of historical structure, the function, presently imbedded in the Department of Public Works will become a fully functional department.

The City continues to improve the delivery of services through an aggressive capital improvement and acquisition program. Major parks initiatives are either planned or underway. Measurable roadway improvements will continue in the 2018 budget. Capital acquisitions will continue but will be limited to

cash acquisitions. Generally, the prospect of deployment of sewer transaction proceeds is either not a component of the operating budget or has not been fully defined.

Technological improvements will influence the City's future success by assuring a more effective delivery of services, with limited staffing availability, at reasonable costs. The redefinition of the delivery of City services will be achieved through the use of technological innovations. The City will continue to evaluate third party contracts as an alternative to staff additions, where those contracts add value and efficiency to departmental operations.

That the City has benefited immensely from the execution of the sewer and parking transactions has been the subject of much discussion. The 2018 operating budget solidifies the foundation of the ongoing and endless effort to achieve an optimal level of service delivery.

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 and has been supported by a part-time Administrative Secretary, which was an addition to the budget in 2015. The position has been vacant for much of 2017. To attract the appropriate candidate, the position status will be changed to full time.

The Mayor's Office coordinates the activities and initiatives of City government to ensure that services are provided in an efficient and effective manner and citizens have a voice in the responsible delivery of those services.

2018 Budget Highlights

- The dues to the membership subscription in the Pennsylvania League of Cities were deferred by the League until 2016 and will continue in 2018.
- The administrative assistant position will be changed to full time status.

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.

2018 Budget Highlights

- Funding is continued under Services and Maintenance budget for the Granicus system, which has proven very advantageous to disseminate information.
- Professional services includes costs associated with audit completion, stenographic services, and legislative document storage costs.

City Controller

Department Description

The City Controller maintains an encumbrance system of budget operations. The Controller's Office works closely with the Office of Business Administration and department heads to compile such information regarding city properties and obligations, and monitors and reviews city income and expenditures as are deemed necessary to carry out these duties. The Controller furnishes the Mayor and Council with monthly reporting on these matters. The 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 expenditure of city monies for verification that such expenditures are within the respective budget allotment. The City Controller authorizes and signs vouchers before presentation to the City Treasurer for payment. In so doing, all pre-audit claims and demands against the city prior to the payment function are supported. Approval for payment vouchers are made only if the Office is satisfied that payments are processed in accordance with law.

2018 Budget Highlights

- An outlay of $40,000 was budgeted in the Professional Services category to completed audits for the Single Tax Office.
- The Controller's Office will assume responsibilities as City liaison to the cable provider Comcast. Those responsibilities are presently assumed by the City Clerks Office.

Business Administration

Department Description

The Department of Business Administration is directly responsible for planning, direction and monitoring of departmental activities, both within the Department of Business Administration and throughout the City. The operating divisions of the Department delivering general government services include: 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 and major City initiatives. 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, contract negotiations, and disciplinary matters to ensure compliance with City rules, policies, and procedures. The Department has direct responsibilities with oversight of the City's insurances and workers compensation programs.

The **Bureau of Information Technology** is the central information technology and telecommunications source for all departments within the City of Scranton. With the many technological changes impacting the City operation, the Information Technology department has become the central hub controlling all City operations. The department's value is immeasurable. 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 this 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. The Department also has direct oversight responsibilities for the billing and collection of refuse payments.

2018 Budget Highlights

Bureau of Administration

- The **Bureau of Administration** budget will continue with the current staffing complement.
- Increases in health insurance for clerical and nonunion employees are forecast to increase by 5 to 10%. The Department of Human Resources is presently undertaking a Request for Proposal process for health insurance administration which is expected to favorably impact the forecast increase.
- The non-uniform pension contribution will decrease by 10% due to adjustments in the City's actuarial requirements. The next plan valuation will be dated January 1, 2017.
- Operating transfers to the Workers Compensation Trust Fund will increase by 11.2%. This funding requirement occurs annually and is actuarially determined. The City maintains a self funded Workers Compensation program. Favorable recent activity impacted by more effective program management is expected to reduce this cost in coming years.
- Bank fees and charges are more reflective of actual bank account activity and do not incorporate transaction related fees.

Bureau of Human Resources

The **Bureau of Human Resources** salary budget was increased in 2016 to include an addition to staff to manage the City's Workers Compensation program. While the City's historic program management has not been viewed favorably by the Commonwealth of Pennsylvania, great strides have been made in costs savings through case settlements undertaken by this position. The Workers Compensation program is self-funded and the prior three year certification filings have occurred on a timely basis

following tardy prior submissions. This addition to staff has had a critical role in addressing those concerns expressed by the Department of Labor and Industry regarding the effectiveness of the management of the City program. Improvements will continue with safety management and claims administration.

- The Professional Services budget includes costs associated with the random drug testing program, safety and wellness programs, legal and arbitration fees associated with Compensation and Heart and Lung cases;
- The stationary/office supplies budget includes costs of equipment acquisitions associated with the departmental safety and environment review as authorized by the City of Scranton Safety Committee;
- Insurance costs are forecast to increase by 23.6% due to organic growth in in the City's property and casualty insurances and settlements associated with law office activity.

Bureau of Information Technology

The **Bureau of Information Technology** continues to drive the progression of the City through the upgrade of hardware and software in each department. The Department also coordinates efforts to evaluate the delivery of services to the City, such as telephone services. The City completed the upgrade of the financial accounting system software in the second quarter of 2015. The system was last upgraded in 2004. With the greater reliance on technology for the operation of City departments, especially the police department, the City added another Information Technology Manager to assist, primarily, with overall departmental support and also to allow for more effective implementation of technological initiatives across the City departments. This hire was completed in 2015.

- The Department continues to dedicate efforts to the implementation of the Police Records Management System. The Department is actively supporting this installation of the wireless Law Enforcement Records Management System in conjunction with the upgrade of the County of Lackawanna 911 system. The City is the first municipality in Lackawanna County to install the system;
- The Professional Services and Services and Maintenance fee budgets include costs associated with annual maintenance contracts, CCTV system, and video wall support;
- The Materials and Supplies and capital Expenditures budgets incorporate the continued need for computer replacement to replace outdated units. The budget also includes funds required to replace servers in City facilities and for the purchase of the latest version of Microsoft Office for desktop computers. The City continues to replace outdated servers and network switches.
- The telephone system budget will be maintained to support the effort to replace the existing telephone system, which is outdated and subject to connection issues. The City will likely lease the new system.

Bureau of Treasury

The **Bureau of Treasury** budget remains consistent with 2017. The Professional Services budget incorporates funding for the refuse billing contract.

- The Office of Business Administration has assisted with the completion of Phase I of the change in the refuse billing and collection system. The migration, when completed, will provide a cost efficient method to bill and collect refuse payments. The City also expects to evaluate a Commonwealth supported initiative to evaluate the structure of the refuse collection program to determine alternate methods of service delivery, which also may result in favorable program costs;
- The cost associated with the Tax Collection Committee expense is a pro-rated assignment based on an allocation of costs to the other participating Lackawanna County municipalities.

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.

2018 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. Salary increases were included in the budget for Departmental employees. The City Planner position was transferred to the Department of Licenses and Permits.

Department of Licenses, Inspections & Permits

Department Description

The Department of Licenses, Inspections & Permits ("LIPS") has multiple responsibilities in support of varied City functions. The primary responsibility of the Department is 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 also 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 buildings and structures within the City of Scranton. The Department oversees the maintenance and improvements of all City buildings.

2018 Budget Highlights

- The departmental initiative for 2018 and subsequent years will be automation. Providing a more user friendly method of permit issuance and payment will be a critical evaluation component. The Information Technology Department will assist with system wide improvements including the acceptance of credit cards and electronic payments;
- The Department will continue to review and reconstruct Rental Registration activities with the revised program legislation. The Department has made strides through both internal and third party support to identify rental units;
- The City Planner has been assigned to the Department;
- The Building Demolition line item has been expanded for greater activity in 2018
- The Professional Services budget includes an allowance for third party retention for initiatives including an evaluation of departmental permitting;
- The Capital Expenditures budget includes funds for improvements to the interior of City Hall, specifically including carpeting in areas not subject to exterior damage.

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.

2018 Budget Highlights

- The overall budget remains consistent with 2017 with the additional funding added to the Professional Services budget. The City will need to consider a comprehensive evaluation of the Municipal Building. The building has significant structural deficiencies.
- The City will continue to manage utility costs as effectively as possible, especially given the age and inefficiency of the municipal building.

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; 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.

2018 Budget Highlights

- Due to the volume of activity in the Office of the Solicitor, including the volume of varied legal issues confronted by the City annually, the department will add a full time assistant City solicitor. The salary will be partially funded through a reduction in the Professional Services budget. The expectation will be to manage as much legal activity internally and employ a targeted approach to the use of outside counsel.

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 policing. The Department plans, staffs, and implements police responses to major planned and unplanned events, natural disasters, major emergencies, and coordinates with other City departments and law enforcement agencies for such events. The Department is increasingly more technologically oriented which reflects the trend in effective public safety management. Costs associated with the many technological initiatives involving each department are reflected throughout the City budget and are specifically coordinated through the Department of Information Technology.

2018 Budget Highlights

- The Departmental budget decreases by 7.10 % due primarily to the reduction of 33.17% in the pension minimum municipal obligation;
- Health care costs are projected to increase by 4.30%, although the increase may be abated by program changes resulting from the receipt of administration proposals;
- The Professional Services and Services and Maintenance budgets are consistent with the increase in the use of designated software and associated maintenance fees;
- Overtime salary levels are expected to remain consistent with the 2017 budget. A component of this budget is subject to reimbursement;
- SIT/Clerical numbers will remain at 18 with the reassignment of two SIT Clerks to the civilian Parking Enforcement positions;
- The Capital Expenditure budget will increase by $160,000 for continued technology acquisition including servers for the Mobile Video recording system and connection with the University of Scranton video system. The budget also includes a component for sidewalk replacement. The City's insurance risk manager has required sidewalk replacement at police headquarters and the Department of Public Works for safety reasons;
- With the inclusion of the Animal Control budget in the overall departmental responsibilities, the City will continue to maintain a more realistic contribution level to the Griffin Pond Animal Shelter which is the recipient organization of the City's animal control program. Prior to

authorizing any contribution, City officials will meet with the Center Board of Directors to understand how the relationship will be impacted by the recent personnel changes and structural changes to the facility. The delivery of animals to the Shelter had reached what may be deemed crisis proportions in 2014. The numbers have decreased from 2015 to 2016 although the number of animals delivered to the Shelter has averaged in excess of 1,000 over the prior five years. Due to both procedural and structural changes at the facility, the delivery number in 2017 has been much reduced. If the relationship with the Center remains advantageous to the City, the contribution level will continue to use an arithmetic calculation which includes a contribution per animal delivered to the Shelter. The calculation was suspended in 2017 due to the changes noted previously. The budget amount will be consistent with 2016. With a dispersion of responsibilities for the maintenance of the program, funding in this budget will also include contributions to the Springbrook Kennel, the Veterinary Emergency Referral Center, the Abington Veterinary Center, and St. Dogs and Cats.

Public Safety – Scranton Fire Department

Department Description

The Scranton Fire Department serves the needs of the Scranton community and its citizens through fire and emergency 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.

2018 Budget Highlights

- While the City expects future staffing to remain relatively constant without SAFER grant support;
- Health insurance costs are expected to increase by 3.54 in 2018;
- Pension contributions are projected to decrease by 25.41%;
- The Fire House improvement project will continue into 2018. An amount of $1,500,000 was included in the 2017 budget to fund facilities improvements. This amount was received in conjunction with the parking facilities monetization debt issuance. The amount included in the

2018 budget will fund the remaining costs of the project and replace concrete pads and sidewalks at each of the firehouses;

- Capital acquisitions will be limited in 2018.

Department of Public Works

Department Description

In 2018, the Department of Public Works will be comprised of five bureaus; Administration, Engineering, Highways, Refuse, and Garage. The bureau of Parks & Recreation will be designated as a separate department which is consistent with historical City of Scranton operating standards. 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. The bureau is also responsible for the City's residential recycling program.

The **Bureau of Garage and Equipment Maintenance** services 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.

2018 Budget Highlights

Department of Public Works – Administration

- The health insurance funding is projected to increase by 4.30;
- The Professional Services budget will increase to complete an energy efficiency evaluation on the Public Works facility;
- The Capital Expenditures budget is funded to refinish the sidewalks fronting the facility, as recommended by the City's Insurance Risk Manager.

Department of Public Works – Engineering

- The budget is consistent with 2017.

Department of Public Works – Highways

- The street lighting budget is consistent with 2017 as PP&L continues to implement the rate code changes for the City's change to LED lighting;
- The Capital Expenditures budget was reduced to reflect the capital acquisitions over the prior four years. The budget includes an amount needed to acquire a fully outfitted small dump truck through direct purchase;
- The roadway resurfacing budget, new for 2017, is increased to $875,000 consistent with the increase in the City's 2018 Liquid Fuels allocation.

Department of Public Works – Refuse

- The Capital Expenditures budget includes an amount to purchase a 20 yard refuse packer as a direct purchase.

Department of Public Works – Garage

- The Gas/Oil/Lubricants budget was decreased as indicative of greater fleet efficiency;
- The Capital Expenditures budget was funded to acquire new garage maintenance equipment.

Department of Parks and Recreation

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 parks system encompasses 28 parks including 7 pools, 2 waterslides, and a dog park. The recent addition is the elevated park adjacent to the 500 Lackawanna Avenue residences. 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. The rationale for the departmental segregation is based on the general deterioration of the parks system and the significance of projects in process, including improvements to Novembrino Park and Crowley Park, and prospective projects including the Linden Street Park, the joint soccer field project with the school district, the pedestrian bridge project undertaken by the Lackawanna Valley Heritage Authority, and the Trailhead Project at Parker Street. These projects are presently overseen by the Office of Business Administration.

- Capital expenditures include a component for funding improvements to the Novembrino Recreation Complex. The state Department of Natural Resources and Conservation approved a grant application submitted by the City for $288,000. An amount of $220,000.00 has been designated by the Office and Economic and Community Development and the funding component of $23,000 assigned by the Sewer Authority. The Capital Expenditures budget incorporates an additional $300,000 to fund the project;
- The Capital expenditures budget also includes $325,000 for Crowley Park, in addition to the $126,000 presently designated for the park improvements, $100,000 for the pedestrian bridge project undertaken by the Lackawanna Heritage Valley Authority on North 7th Avenue, $100,000 for the joint soccer field project with the Scranton School District and the Electric City Shock, and $25,000 for the green space development on Linden Street.
- The increase in salary is based on the appointment of a departmental level Director.

- The City will continue to seek Weston Fund allocations for the continued maintenance of Weston Field and Weston Park. A plan to prepare a five year budget for improvements to the parks is recommended. The plan design will be funded by the Foundation.

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 Tax office collects:

- Current Real Estate Taxes for Lackawanna County, the Scranton School District, and The City of Scranton;
- Act 511 taxes including current and delinquent Scranton School District and City of Scranton Business Privilege and Mercantile Taxes, Amusement taxes, and the Local Services Tax;

2018 Budget Highlights

- The City continues to working cooperatively with the Tax Office to execute an analytics program designed to better identify tax payers responsible for the Business Privilege and Mercantile Taxes. The program may also be utilized for other Act 511 taxes if appropriate. This service will be paid from the Targeted Services budget under Non-Departmental Expenditures;
- The health care budget for the Tax office is projected to increase by 23%, which is more consistent with actual expenditures in 2017.

Non-Departmental Expenditures

Budget Description

The budget category of Non-Departmental Expenditures includes three distinct components: (1) Funding and Contributions for Boards/Commissions/and Non-Profits with City based functions.

(2) Total principal and interest payments on direct debt obligations of the City, and listed separately, lease payments due during the fiscal year;

(3) Total Miscellaneous, which includes prior year unencumbered and unpaid bills, court awards, and contingency expenditures.

Boards Commissions and Non-Profits

- The Scranton Plan contribution reinstates a financial commitment to the Plan suspended by the City. The budget includes the $10,000 annual contribution and $50,000 as a matching component for the Chamber of Commerce to install sidewalks at the Mt. Pleasant development site. The disbursement will occur only based on an actual project match
- The Scranton Tomorrow budget is reflective of the City's annual contribution to the organization as Downtown Economic Development Coordinator and as a prelude to the construction of a Business Improvement District. The City will also consider an initial contribution to the organization through a targeted sewer proceeds allocation;
- The St. Cats and Dogs budget was increased to accept any overflow of animal volume which exceeds the capacity of Griffin Pond. The volume of cats has transitioned to a degree from Griffin Pond to St. Cats and Dogs due to those capacity issues. The City continues to evaluate options to the exclusive use of the Griffin Pond Animal Center, which was more prevalent with operational issues confronted by the Center in 2017;
- The Shade Tree Commission budget will increase by approximately $40,000 to maintain consistency with the continued success of the program achieved in 2016. The budget also includes funding to continue the stump removal program;
- The Human Relations Commission budget is based on the reinstatement of the commission and has been decreased based on a lack of current year expenditures;
- While the City has consistently paid for trail maintenance according to a contract with the Lackawanna Heritage Valley Authority, the obligation has not been identifiable within the Operating Budget. The funding responsibility is based on an arithmetic formula per each mile

of train with the City geography. The agreement expires in 2016 and will be advanced for legislative approval. The budget includes maintenance responsibilities for 2017 and 2018.

Total Principal and Interest Payments, Debt Obligations/Lease Payments

The City of Scranton will continue to dedicate a percentage of the real estate tax levy for debt service. The allocation does not include lease payments. The concept was modified from the 2016 budget which included dedicated debt service millage. Because of the complexity of calculating four millage components, the concept was collapsed to the traditional two millage components with a designated percentage for debt service. The 2018 Operating Budget concludes a complete re-profiling of the City's debt structure. In addition to the new debt issues related to the comprehensive parking transaction and the award settlement, the City completely refunded or defeased all remaining higher yielding debt. The only remaining pre-2014 debt series remaining is that of the 2002 Emmaus General Authority variable rate issue, which maintains a favorable yield.

A description of City debt transactions since 2014 follows:

New Debt Issuance Since 2014

Refinancing of 2009 and 2011 Defaulted Parking Loans

Issuer: The Parking Authority of the City of Scranton, Pennsylvania
$3,828,480 Refunding Revenue Note, Series of 2014
Purpose: To refund, on an interim taxable basis, parking related loans that defaulted in 2012.
Average Rate of the Issue: 6.75% (has since been paid off as planned)
Settlement: December 2014

Pennsylvania Infrastructure Bank Loan

Issuer: The City of Scranton
$2,420,000 General Obligation Note, Series of 2015
Purpose: (1) Funds for roadway improvements
Combined Average Rate of the Issue: 1.625%
Settlement: 2015

Financing of Judgment

Issuer: The Redevelopment Authority of the City of Scranton
$29,810,000 Guaranteed Lease Revenue Bonds, Series A of 2016
$7,920,000 Guaranteed Lease Revenue Bonds, Series AA of 2016 (Taxable)

Purpose: (1) Payments to City employees related to the 2012 Supreme Court Award, approximately $1.6 million of which was deposited into the City's Pension Funds (negotiated per the Judgement) and (2) Approximately $5.6 million to refund the outstanding Guaranteed Lease Revenue Bonds, Series of 2008 for interest rate savings
Combined Average Rate of the Issue: 4.56% (Series A: 3.98%) (Series AA: 5.95%)
Settlement: June 28, 2016

Financing of the Stranded Debt Related to the Parking System

Issuer: City of Scranton
$32,850,000 General Obligation Notes, Series of 2016
Purpose: (1) Finance "stranded" debt related to the Parking System after receipt of the Concession payment, (2) provide approximately $1.8 million funds for certain fire stations located in the City
Average Rate of the Issue: 3.73%
Settlement: August 30, 2016

Refinancing of the City's General Obligation Bonds, Series B of 2003

Issuer: City of Scranton
$24,620,000 General Obligation Bonds, Series of 2017
Purpose: Refund the Series B of 2003 Bonds for approximately $1.2 million in interest rate savings
Average Rate of the Issue: 3.63%
Settlement August 31, 2017

Bonds Paid Off Since 2014

Parking Related Debt

With the receipt of the Concession proceeds and the issuance of the Series of 2016 Notes, the City and Authority paid off the 2014 Bank loan, and the Guaranteed Parking Revenue Bonds Series 2004, 2006 and 2007 which totaled approximately $51 million of principal.

Use of Sewer Proceeds & Other City Funds

The City has utilized a portion of the proceeds it received as a result of the sewer sale, committed debt service funds, and a contribution from bond insurer AMBAC to pay off several series of debt.

Approximately $18.9 million to payoff the City's General Obligation Bonds Series A, B & C of 12 and Series A of 2013 which had rates ranging from 7.25% to 8.50%

Approximately $8.9 million to payoff the Scranton Redevelopment Authority Guaranteed Lease Revenue Bonds, Series of 2006 which had rates of 6.10%

Approximately $20 million to payoff the City's General Obligation Bonds, Series C & D of 2003 which had rates ranging from 4.90% to 5.60%.

To summarize, in 2014 the City had debt obligations (principal and interest) totaling approximately $237 million (2039 final maturity) and an approximate annual debt service payment of $14 million per year. It was also faced with defaulted parking loans, a parking system which was a drain on the General Fund with major capital needs which would further strain the General Fund, a large court judgement, and rapidly increasing MMO costs.

After the most recent refunding transaction, the City was left with an approximate annual debt service payment of $10.6 million and a relatively short debt portfolio which pays off in 2032- 15 years from now. Over the life of the remaining bonds, the City will pay approximately $148 million of debt service and its highest interest rate is 5.25%.

To highlight the only anticipated debt transaction in 2018:

- The Tax Anticipation Note will be issue at approximately the same amount as 2017. The transaction will be completed on a negotiated basis as a private sale with IFS Securities, which is allowed under the Local Government Unit Debt Act. The transaction structure will be more traditional with a single principal and interest payment at maturity. The private placement will yield 2.75%, which is a 25 basis point increase from the 2017 TAN.
- Additional lease payments are budgeted for (1) fire department ladder truck and (2) the lease refunding of the 2014 Department of Public Works lease which incorporate the acquisition of two new refuse packers and four dump trucks.

Total Miscellaneous, including Contingencies and Unencumbered Expenses

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- The Contingency budget is funded for non-budgeted emergencies, or when an individual budget is vastly exceeded due to emergencies;
- Unencumbered expenses are payments carried over from the prior fiscal year which have not been subject to encumbrance;
- The court award budget is expected to fund the remaining Award Settlement payments not resolved by the conclusion of 2017 and any litigation settlements resolved by the Law Department;
- The Veterans Organization budget includes a $50,000 contribution for Phase II of the Veterans Memorial project and $25,000 for the Duffy Memorial;
- The OPEB Trust Fund allocation is based on a recommendation from the City's auditor. The fund would be established for Other Postemployment Benefits, which may include Medicare reimbursements. The Government Finance Officers Associations recommends as a best practice

that governments prefund their obligations for postemployment benefits other than pensions once it is determined that the employer has incurred a substantial long term liability, which is the case with the City of Scranton. If funds properly, the City may make long term investments to cover these obligations through a separate trust fund the should, over time, result in a lower total cost for providing postemployment benefits. Other examples of postemployment benefits might include health care or insurance premiums.

The City would seek further evaluation and comment from the pension board actuary and administrator in creating the fund. The fund should be created only if a component of the sewer asset proceeds are deployed to establish the fund.

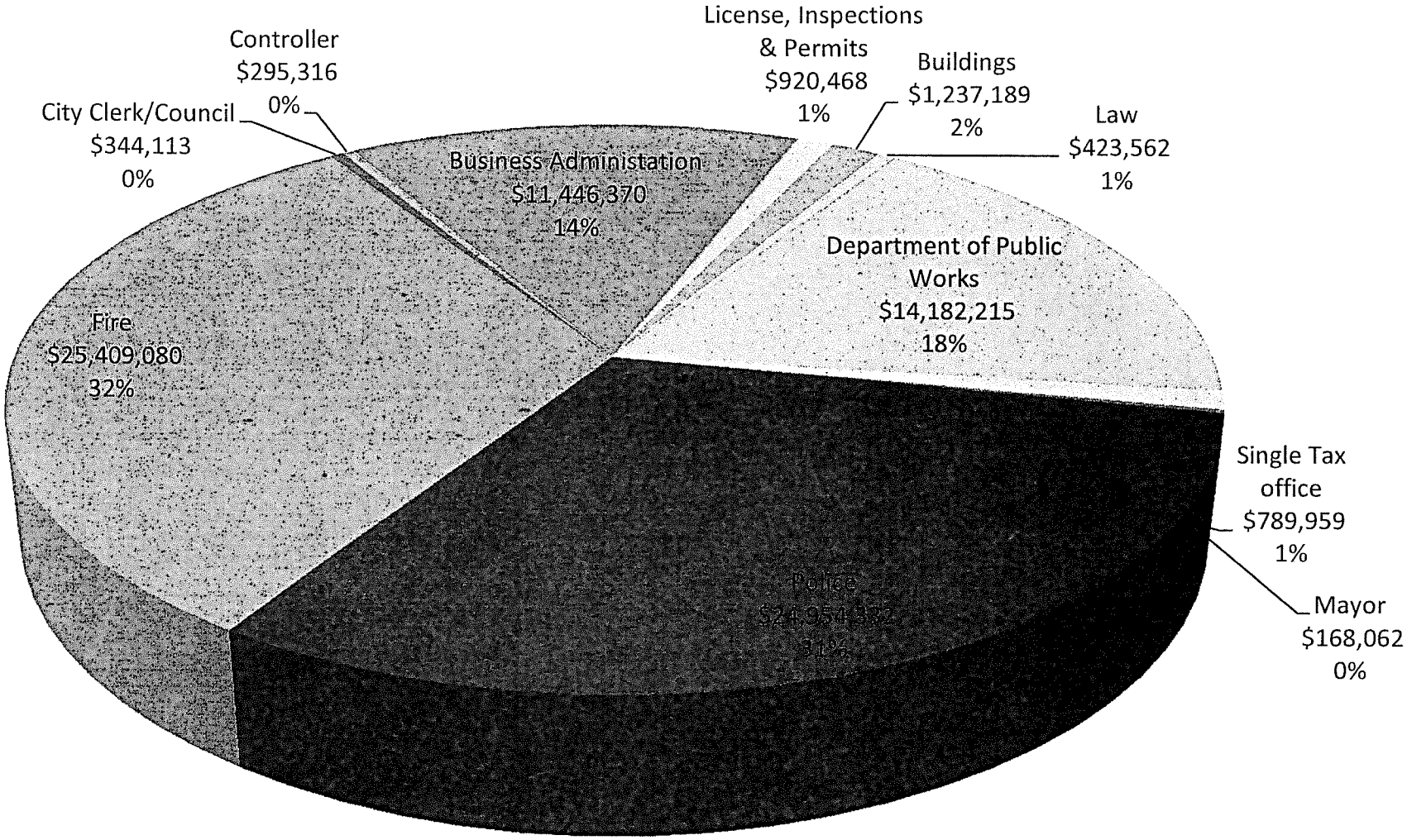
- The Targeted Expenses Budget will support contractual payment requirements for third party agreements which are performance based. As an example, the analytics and identification program implemented for the Single Tax office for the Business Privilege and Mercantile Tax Program requires a 20% compensation level for all dollars collected resulting from the program. Those dollars are received by the City and 20% of those payments are remitted to the third party. This line item will provide more clarity in identifying those payments.

CITY OF SCRANTON
2018 OPERATING BUDGET

EXPENDITURE SUMMARY BY DEPARTMENT

	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
MAYOR	$ 146,561.70	$ 82,768.47	$ 168,061.70
DEPT OF PUBLIC SAFETY BUREAU OF POLICE	26,863,171.01	13,806,759.68	24,954,331.94
DEPT OF PUBLIC SAFETY BUREAU OF FIRE	27,910,050.67	12,311,476.59	25,409,079.87
CITY CLERK/COUNCIL	311,587.65	69,989.03	344,112.50
CONTROLLER	287,541.34	165,649.43	295,316.34
DEPT OF BUSINESS ADMINISTRATION BUREAU OF ADMINISTRATION	8,222,716.57	5,804,858.87	8,709,329.90
DEPT OF BUSINESS ADMINISTRATION BUREAU OF HUMAN RESOURCES	1,442,089.01	996,599.28	1,766,839.01
DEPT OF BUSINESS ADMINISTRATION BUREAU OF INFO TECHNOLOGY	746,850.00	394,224.37	832,250.00
DEPT OF BUSINESS ADMINISTRATION BUREAU OF TREASURY	134,638.80	84,328.79	137,951.10
DEPT OF LICENSES INSPECTIONS & PERMITS BUREAU OF LIPS	793,795.68	8,199.73	920,468.38
DEPT OF LICENSES INSPECTIONS & PERMITS BUREAU OF BUILDINGS	1,191,339.47	845,844.19	1,237,189.47
LAW DEPARTMENT	421,065.43	263,967.31	423,562.47
DEPT OF PUBLIC WORKS BUREAU OF ADMINISTRATION	3,335,250.99	2,421,933.27	3,497,079.26
DEPT OF PUBLIC WORKS BUREAU OF ENGINEERING	195,636.04	121,363.48	197,767.70
DEPT OF PUBLIC WORKS BUREAU OF HIGHWAYS	4,119,422.93	1,994,705.58	3,745,055.21
DEPT OF PUBLIC WORKS BUREAU OF REFUSE	3,970,517.86	2,568,556.64	3,896,580.46
DEPT OF PUBLIC WORKS BUREAU OF GARAGES	1,331,367.24	843,841.71	1,282,152.24
DEPARTMENT OF PUBLIC WORKS- BUREAU OF PARKS & RECREATION	734,162.55	526,872.99	1,563,580.15
SINGLE TAX OFFICE	690,324.01	2,629,190.82	789,959.49
NON-DEPARTMENTAL	26,320,413.80	58,336,007.82	27,504,130.60
TOTAL OPERATING EXPENDITURES	**$ 109,168,502.75**	**$ 104,277,138.05**	**$ 107,674,797.79**
ECONOMIC & COMMUNITY DEVELOPMENT (NON-ADDITION TO THE BUDGET)	$ 680,769.24	$ -	$ 649,985.32
	$ 95,482,145.14	$ 95,799,864.38	$ 107,674,797.79

Summary of 2018 Expenditures by Department



CITY OF SCRANTON
2018 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

		2017 Operating Budget	2017 (Through 09/30/2017)	2018 Budget
4010	STANDARD SALARY	$ 26,985,357.02	$ 20,145,295.16	$ 27,473,211.04
4040	OTHER SALARY	809,074.10	738,753.48	1,107,517.00
4070	LONGEVITY SALARY	1,827,561.41	1,152,313.31	1,832,646.15
4080	OVERTIME SALARY	1,015,500.00	960,127.31	1,058,701.30
4090	COURT APPEARANCE SALARY	130,000.00	109,208.01	135,000.00
4101	UNIFORM ALLOWANCE	267,828.21	216,389.57	268,248.21
4112	HEALTH INSURANCE - POLICE UNION	5,647,685.00	4,223,233.81	5,901,830.83
4113	HEALTH INSURANCE - FIRE UNION	5,140,484.00	3,859,592.73	5,329,301.05
4116	HEALTH INSURANCE - CLERICAL UNION	1,497,646.00	1,220,086.31	1,565,040.07
4117	HEALTH INSURANCE - NON-UNION	1,102,050.00	740,993.77	1,151,642.25
4118	HEALTH INSURANCE - DPW UNION	2,420,710.00	1,702,215.45	2,529,641.97
4119	HEALTH INSURANCE - SINGLE TAX OFFICE	315,835.50	345,823.18	410,670.98
4120	LIFE/DISABILITY INSURANCE	357,206.00	253,802.62	346,905.00
4130	I.A.M. PENSION	300,344.00	273,269.28	300,344.00
4140	CITY 10% EARLY RETIREMENT	263,686.00	180,758.43	253,176.90
4150	CITY PENSION	18,811,562.00	3,806.06	13,603,516.00
4170	POLICE EDUCATION ALLOWANCE	60,000.00	-	60,000.00
4180	SOCIAL SECURITY	898,090.00	674,244.01	898,090.00
4190	UNEMPLOYMENT INSURANCE	29,793.00	9,780.74	25,000.00
	TOTAL EMPLOYEE COMPENSATION	$ 67,880,412.24	$ 36,809,693.23	$ 64,250,482.75
4201	PROFESSIONAL SERVICES	940,500.00	632,509.74	1,080,000.00
4210	SERVICES & MAINTENANCE FEE	171,542.55	104,003.35	186,290.00
4220	CONTRACTED SERVICES	750.00	-	750.00

CITY OF SCRANTON
2018 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

		2017 Operating Budget	2017 (Through 09/30/2017)	2018 Budget
4230	PRINTING & BINDING	8,180.15	7,483.05	8,250.00
4240	POSTAGE & FREIGHT	30,463.00	23,460.95	30,100.00
4250	ADVERTISING	38,750.00	32,104.64	48,750.00
4260	RENTAL VEHICLES & EQUIPMENT	339,395.00	314,159.25	300,000.00
4270	DUES & SUBSCRIPTIONS	32,076.70	4,741.70	32,651.70
4280	MISC SERVICES-NOT CLASSIFIED	10,469.77	2,746.33	7,000.00
4290	STATIONERY/OFFICE SUPPLIES	17,117.00	11,786.14	43,950.00
4301	GAS. OIL & LUBRICANTS	425,500.00	209,695.27	295,000.00
4310	EQUIPMENT/VEHICLE REPAIR & MAINT	315,000.00	259,759.76	325,000.00
4320	BUILDING REPAIR-SUPPLY & MAINT	200,000.00	117,675.78	175,000.00
4330	MEDICAL, CHEMICAL & LAB SUPPLIES	25,000.00	7,788.73	20,000.00
4340	CONSTRUCTION-PAVING MATERIAL	85,000.00	72,973.36	100,000.00
4350	PAINT & SIGN MATERIAL	12,500.00	9,449.20	50,000.00
4360	SMALL TOOLS/SHOP SUPPLIES	6,700.00	2,753.78	7,000.00
4370	PARKS & RECREATION SUPPLIES	750.00	-	63,000.00
4380	GUNS & AMMUNITION	22,500.00	11,614.80	22,500.00
4390	MATERIAL/SUPPLIES (MISC)	198,754.90	148,071.98	191,600.00
4401	TIRES	109,500.00	60,616.70	109,500.00
4410	SALT	273,500.00	177,290.48	273,500.00
4420	TRAVEL & LODGING	10,750.00	6,019.06	18,000.00
4430	AIR PACKS/REHAB SUPPLIES	6,000.00	-	6,000.00
4440	TELEPHONE	145,000.00	90,212.09	150,000.00

CITY OF SCRANTON
2018 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

		2017 Operating Budget	2017 (Through 09/30/2017)	2018 Budget
4450	ELECTRICAL	274,600.00	214,144.21	275,000.00
4445	SEWER CHARGES	2,300.00	2,300.00	5,000.00
4447	PG ENERGY GAS	155,000.00	66,216.62	135,000.00
4448	PAWC-WATER	433,100.00	433,099.83	475,000.00
4460	STREET LIGHTING	375,000.00	330,920.52	375,000.00
4465	BUILDING SUPPLIES	1,000.00	-	1,000.00
4466	STREET LIGHTING SERVICE / MAINTENANCE	77,500.00	51,338.44	77,500.00
4470	TRAINING & CERTIFICATION	140,945.10	93,035.16	143,000.00
4480	SELF INSURANCE	-	-	110,000.00
4490	LANDFILL	1,344,095.86	951,844.33	1,271,434.74
4530	PERFORMING ARTS	16,500.00	16,275.00	20,000.00
4540	SPRING/SUMMER PROGRAM	3,000.00	2,790.00	3,000.00
4550	CAPITAL EXPENDITURES	3,182,313.84	568,483.59	3,106,250.00
4551	ROAD RESURFACING	-	-	875,000.00
4560	EQUIPMENT MAINTENANCE & LEASES	50,000.00	45,000.00	50,000.00
4570	MAINTENANCE OF COMMUNICATION EQUIP	28,750.00	19,492.77	28,750.00
4575	MAINTENANCE-EQUIPMENT	-	-	1,000.00
4576	MAINTENANCE OF SUPER FUND SIGHT	16,500.00	6,575.13	13,000.00
4580	GENERAL EQUIPMENT	100,000.00	49,454.53	75,000.00
4590	BUILDING DEMOLITION	35,000.00	12,540.00	65,000.00
4630	LIABILITY & CASUALTY INSURANCE	1,050,000.00	760,376.99	1,371,000.00
4901	PREVENTATIVE MAINTENANCE	5,000.00	-	7,500.00
6000	TAX & MISC REFUNDS	1,000.00	-	1,000.00

CITY OF SCRANTON
2018 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

		2017 Operating Budget	2017 (Through 09/30/2017)	2018 Budget
6001	TAX COLLECTION COMMITTEE EXPENSE	257.00	-	500.00
6002	SPA CITATION ISSUERS	-	-	-
6003	SPCA ANIMAL CONTROL	86,976.00	-	86,976.00
6004	SINGLE TAX OFFICE AUDIT	-	-	-
6007	FLOOD PROTECTION SYSTEM MAINTENANCE	49,500.00	33,384.13	50,000.00
6009	WORKERS' COMPENSATION	3,323,826.00	3,000,000.00	3,743,432.00
6024	BANK FEES & CHARGES	87,250.00	210,045.94	11,000.00
	NON-DEPARTMENTAL EXPENDITURES:			
10020-10140	BOARDS & COMMISSIONS	214,500.00	135,920.82	359,500.00
15010-15360	INTEREST & DEBT SERVICE (w/o TANs)	#REF!	51,319,004.04	12,007,831.50
15230-15240	TANs (SERIES A & B)	#REF!	6,586,666.67	12,960,000.00
13090,16090-17060	UNPAID BILLS/COURT AWARDS/MISCELLANEOUS	1,681,100.00	294,416.29	2,176,799.10
	TOTAL NON-DEPARTMENTAL EXPENDITURES	#REF!	58,336,007.82	27,504,130.60
	TOTAL OPERATING EXPENDITURES	#REF!	$ 104,319,934.38	$ 107,674,797.79
4010	ECONOMIC & COMMUNITY DEVELOPMENT			
	STANDARD SALARY (NON-ADDITION TO THE BUDGET)	680,769.24	-	649,985.32

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Office of the Mayor - #10				
4010	01.010.00000.4010	STANDARD SALARY	$ 122,585.00	$ 82,768.47	$ 144,085.00
4040	01.010.00000.4040	OTHER SALARY (MISC)	-	-	
4080	01.010.00000.4080	OVERTIME SALARY	-	-	
		TOTAL EMPLOYEE COMPENSATION	122,585.00	82,768.47	$ 144,085.00
4270	01.010.00000.4270	DUES AND SUBSCRIPTIONS	22,826.70		22,826.70
4290	01.010.00000.4290	STATIONARY/OFFICE SUPPLIES	150.00		150.00
4390	01.010.00000.4390	MATERIALS/SUPPLIES (MISC)	-	-	-
4420	01.010.00000.4420	TRAVEL AND LODGING	1,000.00	-	1,000.00
4550	01.010.00000.4550	CAPITAL EXPENDITURES	-	-	-
		TOTAL OPERATING EXPENDITURES	23,976.70	-	$ 23,976.70
		DEPARTMENT of MAYOR TOTAL	**$ 146,561.70**	**$ 82,768.47**	**$ 168,061.70**

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Dept. of Public Safety - #11				
	Bureau of Police - #71				
4010	01.011.00071.4010	STANDARD SALARY	$ 10,346,670.71	$ 7,259,034.93	$ 10,525,848.30
4040	01.011.00071.4040	OTHER SALARY (MISC)	267,657.00	156,399.33	401,017.00
4070	01.011.00071.4070	LONGEVITY SALARY	793,624.53	605,331.33	806,113.31
4080	01.011.00071.4080	OVERTIME SALARY	400,000.00	525,644.00	400,000.00
4090	01.011.00071.4090	COURT APPEARANCE SALARY	130,000.00	109,208.01	135,000.00
4101	01.011.00071.4101	UNIFORM ALLOWANCE	115,850.00	108,460.00	115,850.00
4112	01.011.00071.4112	HEALTH INSURANCE - POLICE UNION	5,647,685.00	4,223,233.81	5,901,830.83
4120	01.011.00071.4120	LIFE/DISABILITY INSURANCE	156,516.00	111,237.48	150,634.00
4140	01.011.00071.4140	CITY 10% EARLY RETIREMENT	153,045.00	93,944.07	131,581.50
4150	01.011.00071.4150	CITY PENSION	7,996,779.00		5,343,583.00
4170	01.011.00071.4170	POLICE EDUCATION ALLOWANCE	60,000.00		60,000.00
4180	01.011.00071.4180	SOCIAL SECURITY	332,998.00	263,010.40	332,998.00
		TOTAL EMPLOYEE COMPENSATION	26,400,825.24	13,455,503.36	$ 24,304,455.94
4201	01.011.00071.4201	PROFESSIONAL SERVICES	15,000.00	15,980.23	$ 25,000.00
4210	01.011.00071.4210	SERVICES AND MAINTENANCE FEE	64,500.00	57,466.38	75,000.00
4270	01.011.00071.4270	DUES AND SUBSCRIPTIONS	3,100.00	2,798.70	3,150.00
4280	01.011.00071.4280	MISC SERVICES-NON CLASSIFIED	1,519.77	1,523.55	2,000.00
4290	01.011.00071.4290	STATIONARY/OFFICE SUPPLIES	2,500.00	2,460.70	2,750.00
4380	01.011.00071.4380	GUNS/AMMUNITION	22,500.00	11,614.80	22,500.00
4390	01.011.00071.4390	MATERIALS/SUPPLIES (MISC)	18,554.90	15,161.59	21,000.00
4420	01.011.00071.4420	TRAVEL AND LODGING	3,500.00	3,491.86	4,000.00
4470	01.011.00071.4470	TRAINING AND CERTIFICATION	46,445.10	46,445.10	50,000.00
4550	01.011.00071.4550	CAPITAL EXPENDITURES	190,000.00	189,967.14	350,000.00
4570	01.011.00071.4570	MAINTENANCE COMMUNICATION EQUIPMENT	7,750.00	4,346.27	7,500.00
6003	01.011.00071.6003	SPCA-ANIMAL CONTROL	86,976.00		86,976.00
		TOTAL OPERATING EXPENDITURES	462,345.77	351,256.32	649,876.00
		BUREAU of POLICE TOTAL	**$ 26,863,171.01**	**$ 13,806,759.68**	**$ 24,954,331.94**

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Dept. of Public Safety - #11				
	Bureau of Fire - #78				
4010	01.011.00078.4010	STANDARD SALARY	$ 9,710,961.81	$ 6,710,324.20	$ 9,660,286.61
4040	01.011.00078.4040	OTHER SALARY (MISC)	$ 285,800.00	423,099.61	450,000.00
4070	01.011.00078.4070	LONGEVITY SALARY	$ 782,616.86	546,981.98	775,213.81
4080	01.011.00078.4080	OVERTIME SALARY	250,000.00	148,493.78	275,000.00
4101	01.011.00078.4101	UNIFORM ALLOWANCE	98,550.00	61,510.75	98,550.00
4113	01.011.00078.4113	HEALTH INSURANCE - FIRE UNION	5,140,484.00	3,859,592.73	5,329,301.05
4120	01.011.00078.4120	LIFE/DISABILITY INSURANCE	149,292.00	106,141.09	141,521.00
4140	01.011.00078.4140	CITY 10% EARLY RETIREMENT	110,641.00	86,814.36	121,595.40
4150	01.011.00078.4150	CITY PENSION	9,501,455.00		7,087,112.00
		TOTAL EMPLOYEE COMPENSATION	26,029,800.67	11,942,958.50	$ 23,938,579.87
4201	01.011.00078.4201	PROFESSIONAL SERVICES	23,000.00	15,464.10	$ 23,000.00
4210	01.011.00078.4210	SERVICES AND MAINTENANCE FEE	15,000.00	3,520.53	15,000.00
4270	01.011.00078.4270	DUES AND SUBSCRIPTIONS	1,000.00	500.00	1,000.00
4316	01.011.00078.4316	CLEAN AIR MAINTENANCE	-		
4320	01.011.00078.4320	BLDG/REPAIR-SUPPLY MAINT	5,000.00	3,087.43	10,000.00
4390	01.011.00078.4390	MATERIALS/SUPPLIES (MISC)	7,250.00	5,848.12	7,250.00
4420	01.011.00078.4420	TRAVEL AND LODGING	3,000.00	957.63	3,000.00
4430	01.011.00078.4430	AIR PACKS/REHAB SUPPLIES	6,000.00		6,000.00
4470	01.011.00078.4470	TRAINING AND CERTIFICATION	85,000.00	44,278.00	75,000.00
4550	01.011.00078.4550	CAPITAL EXPENDITURES	1,630,000.00	242,081.25	1,250,000.00
4570	01.011.00078.4570	MAINTENANCE COMMUNICATION EQUIP	4,000.00	3,326.50	4,250.00
4575	01.011.00078.4575	MAINTENANCE-EQUIPMENT	1,000.00		1,000.00
4580	01.011.00078.4580	GENERAL EQUIPMENT	100,000.00	49,454.53	75,000.00
		TOTAL OPERATING EXPENDITURES	1,880,250.00	368,518.09	$ 1,470,500.00
		BUREAU of FIRE TOTAL	**$ 27,910,050.67**	**$ 12,311,476.59**	**$ 25,409,079.87**
		DEPARTMENT of PUBLIC SAFETY TOTAL	**$ 54,773,221.68**	**$ 26,118,236.27**	**$ 50,363,411.81**

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Office of the City Clerk/City Council - #20				
4010	01.020.00000.4010	STANDARD SALARY	$ 226,937.37		$ 230,937.37
4040	01.020.00000.4040	OTHER SALARY (MISC)		-	
4070	01.020.00000.4070	LONGEVITY SALARY	3,425.13	-	3,425.13
4080	01.020.00000.4080	OVERTIME SALARY	500.00	-	500.00
		TOTAL EMPLOYEE COMPENSATION	230,862.50	-	$ 234,862.50
4201	01.020.00000.4201	PROFESSIONAL SERVICES	41,000.00	33,860.48	$ 56,000.00
4210	01.020.00000.4210	SERVICES AND MAINTENANCE FEE	10,795.00	10,795.00	15,000.00
4220	01.020.00000.4220	CONTRACTED SERVICES	-		-
4230	01.020.00000.4230	PRINTING AND BINDING	6,930.15	6,930.15	6,250.00
4250	01.020.00000.4250	ADVERTISING	21,500.00	18,028.35	31,500.00
4260	01.020.00000.4260	RENTAL VEHICLES & EQUIPMENT	-		-
4270	01.020.00000.4270	DUES AND SUBSCRIPTIONS	-		-
4290	01.020.00000.4290	STATIONARY/OFFICE SUPPL	500.00	375.05	500.00
4420	01.020.00000.4420	TRAVEL AND LODGING	-		-
4550	01.020.00000.4550	CAPITAL EXPENDITURES	-		-
		TOTAL OPERATING EXPENDITURES	80,725.15	69,989.03	$ 109,250.00
		DEPARTMENT of CITY CLERK / CITY COUNCIL TOTAL	**$ 311,587.65**	**$ 69,989.03**	**$ 344,112.50**

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	City Controller - #30				
	Roseann Novembrino, City Controller				
4010	01.030.00000.4010	STANDARD SALARY	$ 242,623.63	$ 165,247.03	$ 248,373.63
4040	01.030.00000.4040	OTHER SALARY (MISC)	1,000.00		1,000.00
4070	01.030.00000.4070	LONGEVITY SALARY	3,417.71	-	3,417.71
4080	01.030.00000.4080	OVERTIME SALARY	0.00		
		TOTAL EMPLOYEE COMPENSATION	247,041.34	165,247.03	$ 252,791.34
			-		
4201	01.030.00000.4201	PROFESSIONAL SERVICES	40,000.00	-	$ 40,000.00
4210	01.030.00000.4210	SERVICES AND MAINTENANCE FEE	0.00	-	-
4230	01.030.00000.4230	PRINTING AND BINDING	0.00	-	1,000.00
4240	01.030.00000.4240	POSTAGE AND FREIGHT	100.00	76.00	100.00
4270	01.030.00000.4270	DUES AND SUBSCRIPTIONS	200.00	182.00	225.00
4290	01.030.00000.4290	STATIONARY/OFFICE SUPPLIES	200.00	144.40	200.00
4420	01.030.00000.4420	TRAVEL AND LODGING	0.00		1,000.00
4550	01.030.00000.4550	CAPITAL EXPENDITURES	0.00	-	-
		TOTAL OPERATING EXPENDITURES	40,500.00	402.40	$ 42,525.00
		DEPARTMENT of CITY CONTROLLER TOTAL	**$ 287,541.34**	**$ 165,649.43**	$ 295,316.34

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Department of Business Administration - #40				
	Bureau of Administration - #40				
4010	01.040.00040.4010	STANDARD SALARY	$ 328,473.58	$ 224,651.53	$ 336,973.58
4040	01.040.00040.4040	OTHER SALARY (MISC)	2,500.00		2,500.00
4070	01.040.00040.4070	LONGEVITY SALARY	3,329.99		3,329.00
4080	01.040.00040.4080	OVERTIME SALARY	-		
4116	01.040.00040.4116	HEALTH INSURANCE - CLERICAL UNION	1,497,646.00	1,220,086.31	1,565,040.07
4117	01.040.00040.4117	HEALTH INSURANCE - NON UNION	1,102,050.00	740,993.77	1,151,642.25
4120	01.040.00040.4120	LIFE/DISABILITY INSURANCE	51,398.00	36,424.05	54,750.00
4150	01.040.00040.4150	CITY PENSION	1,313,328.00	3,806.06	1,172,821.00
4180	01.040.00040.4180	SOCIAL SECURITY	213,992.00	135,352.41	213,992.00
4190	01.040.00040.4190	UNEMPLOYMENT INSURANCE	29,793.00	9,780.74	25,000.00
4480	01.040.00040.4480	SELF INSURANCE	-		110,000.00
		TOTAL EMPLOYEE COMPENSATION	4,542,510.57	2,371,094.87	$ 4,636,047.90
4201	01.040.00040.4201	PROFESSIONAL SERVICES	205,000.00	172,808.51	$ 250,000.00
4210	01.040.00040.4210	SERVICES AND MAINTENANCE FEE	1,500.00	1,204.41	1,750.00
4230	01.040.00040.4230	PRINTING AND BINDING	1,250.00	552.90	1,000.00
4240	01.040.00040.4240	POSTAGE AND FREIGHT	30,363.00	23,384.95	30,000.00
4250	01.040.00040.4250	ADVERTISING	17,250.00	14,076.29	17,250.00
4270	01.040.00040.4270	DUES AND SUBSCRIPTIONS	1,000.00	890.00	1,000.00
4290	01.040.00040.4290	STATIONARY/OFFICE SUPPLIES	9,667.00	8,272.34	12,750.00
4390	01.040.00040.4390	MATERIALS/SUPPLIES (MISC)	600.00	168.95	600.00
4420	01.040.00040.4420	TRAVEL AND LODGING	1,500.00	1,435.82	2,500.00
4470	01.040.00040.4470	TRAINING AND CERTIFICATION	1,000.00	923.89	2,000.00
4550	01.040.00000.4550	CAPITAL EXPENDITURES	-	-	-
4560	01.040.00040.4560	EQUIPMENT MAINTENANCE/LEASES	-	-	-
6002	01.040.00040.6002	REPUBLIC PARKING CITATION ISSUERS	-	-	-
6009	01.040.00040.6009	OPERATING TRANSFERS-WORKERS' COMP TRUST	3,323,826.00	3,000,000.00	3,743,432.00
6024	01.040.00040.6024	BANK FEES AND CHARGES	87,250.00	210,045.94	11,000.00
		TOTAL OPERATING EXPENDITURES	3,680,206.00	3,433,764.00	$ 4,073,282.00
		BUREAU of ADMINISTRATION TOTAL	$ 8,222,716.57	$ 5,804,858.87	$ 8,709,329.90

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Department of Business Administration - #40				
	Bureau of Human Resources - #41				
4010	01.040.00041.4010	STANDARD SALARY	$ 202,377.76	$ 133,344.78	$ 206,877.76
4040	01.040.00041.4040	OTHER SALARY (MISC)	1,000.00		2,250.00
4070	01.040.00041.4070	LONGEVITY SALARY	7,211.25		7,211.25
4080	01.040.00041.4080	OVERTIME SALARY	-		
		TOTAL EMPLOYEE COMPENSATION	210,589.01	133,344.78	$ 216,339.01
			-		
4201	01.040.00041.4201	PROFESSIONAL SERVICES	175,000.00	101,778.09	$ 150,000.00
4290	01.040.00041.4290	STATIONARY/OFFICE SUPPLIES	500.00		25,000.00
4390	01.040.00041.4390	MATERIALS/SUPPLIES (MISC)	500.00	239.00	500.00
4420	01.040.00041.4420	TRAVEL AND LODGING	500.00		1,000.00
4470	01.040.00041.4470	TRAINING AND CERTIFICATION	5,000.00	860.42	3,000.00
4630	01.040.00041.4630	LIABILITY/CASUALTY INSURANCE	1,050,000.00	760,376.99	1,371,000.00
		TOTAL OPERATING EXPENDITURES	1,231,500.00	863,254.50	$ 1,550,500.00
		BUREAU of HUMAN RESOURCES TOTAL	$ 1,442,089.01	$ 996,599.28	$ 1,766,839.01

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Department of Business Administration - #40				
	Bureau of Information Technology - #42				
4010	01.040.00042.4010	STANDARD SALARY	$ 119,100.00	$ 85,951.57	$ 134,750.00
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	119,100.00	85,951.57	$ 134,750.00
4201	01.040.00042.4201	PROFESSIONAL SERVICES	63,250.00	62,708.21	$ 95,250.00
4210	01.040.00042.4210	SERVICES AND MAINTENANCE FEE	77,500.00	29,777.50	75,000.00
4270	01.040.00042.4270	DUES AND SUBSCRIPTIONS			500.00
4290	01.040.00042.4290	STATIONARY/OFFICE SUPPLIES	1,000.00	325.00	1,000.00
4390	01.040.00042.4390	MATERIALS/SUPPLIES (MISC)	65,000.00	61,910.00	65,000.00
4420	01.040.00042.4420	TRAVEL AND LODGING	-		750.00
4440	01.040.00042.4440	TELEPHONE	145,000.00	90,212.09	150,000.00
4470	01.040.00042.4470	TRAINING AND CERTIFICATION	1,000.00		10,000.00
4550	01.040.00042.4550	CAPITAL EXPENDITURES	225,000.00	18,340.00	250,000.00
4560	01.040.00042.4560	EQUIPMENT MAINTENANCE/LEASES	50,000.00	45,000.00	50,000.00
		TOTAL OPERATING EXPENDITURES	627,750.00	308,272.80	$ 697,500.00
		BUREAU of INFORMATION TECHNOLOGY TOTAL	**$ 746,850.00**	**$ 394,224.37**	**$ 832,250.00**

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Department of Business Administration - #40				
	Bureau of Treasury - #43				
4010	01.040.00043.4010	STANDARD SALARY	$ 111,306.78	$ 79,911.30	$ 114,376.08
4040	01.040.00043.4040	OTHER SALARY (MISC)	0.00	-	
4070	01.040.00043.4070	LONGEVITY SALARY	2,825.02	-	2,825.02
4080	01.040.00043.4080	OVERTIME SALARY	-	-	
		TOTAL EMPLOYEE COMPENSATION	114,131.80	79,911.30	$ 117,201.10
					-
4201	01.040.00043.4201	PROFESSIONAL SERVICES	11,250.00		$ 11,250.00
4250	01.040.00043.4250	ADVERTISING	-		-
4290	01.040.00043.4290	STATIONARY/OFFICE SUPPLIES	-		-
4390	01.040.00043.4390	MATERIALS/SUPPLIES (MISC)	8,000.00	4,417.49	8,000.00
4420	01.040.00043.4420	TRAVEL AND LODGING	-		-
4550	01.040.00043.4550	CAPITAL EXPENDITURES	-		-
6000	01.040.00043.6000	TAX AND MISC REFUNDS	1,000.00		1,000.00
6001	01.040.00043.6001	TAX COLLECTION COMMITTEE EXPENSE	257.00		500.00
		TOTAL OPERATING EXPENDITURES	20,507.00	4,417.49	$ 20,750.00
		BUREAU of TREASURY TOTAL	**$ 134,638.80**	**$ 84,328.79**	**$ 137,951.10**
		DEPARTMENT of BUSINESS ADMINISTRATION TOTAL	**$ 10,546,294.38**	**$ 7,280,011.31**	**$ 11,446,370.01**

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
Office of Economic & Community Development (OECD) - #50				
50.00000.4010	STANDARD SALARY	$ 680,769.24		$ 649,985.32
	OECD DEPARTMENT TOTAL (NON-ADDITION TO BUDGET)	$ 680,769.24		$ 649,985.32

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Dept. of Licenses, Inspections & Permits - #51				
	Bureau of Licenses, Inspections & Permits - #51				
4010	01.051.00051.4010	STANDARD SALARY	$ 655,490.67		$ 745,863.37
4040	01.051.00051.4040	OTHER SALARY (MISC)	3,500.00		9,800.00
4070	01.051.00051.4070	LONGEVITY SALARY	17,805.01		17,805.01
4080	01.051.00051.4080	OVERTIME SALARY	6,500.00	358.23	3,000.00
4101	01.051.00051.4101	UNIFORM ALLOWANCE (AUTO)	12,500.00	7,841.50	12,500.00
		TOTAL EMPLOYEE COMPENSATION	695,795.68	8,199.73	$ 788,968.38
4201	01.051.00051.4201	PROFESSIONAL SERVICES	35,000.00	34,656.00	$ 40,000.00
4270	01.051.00051.4270	DUES AND SUBSCRIPTIONS	-	-	
4290	01.051.00051.4290	STATIONARY/OFFICE SUPPLIES	1,000.00	122.57	500.00
4390	01.051.00051.4390	MATERIALS/SUPPLIES (MISC)	500.00	278.76	500.00
4420	01.051.00051.4420	TRAVEL AND LODGING			1,000.00
4470	01.051.00051.4470	TRAINING AND CERTIFICATION	1,000.00	50.00	1,000.00
4550	01.051.00051.4550	CAPITAL EXPENDITURES	25,000.00		23,000.00
4570	01.051.00051.4570	MAINTENANCE COMMUNICATION EQUIPMENT	500.00		500.00
4590	01.051.00051.4590	BUILDING DEMOLITION	35,000.00	12,540.00	65,000.00
		TOTAL OPERATING EXPENDITURES	98,000.00		131,500.00
		BUREAU of LICENSES, INSPECTIONS & PERMITS TOTAL	**$ 793,795.68**	**$ 8,199.73**	**$ 920,468.38**

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Dept. of Licenses, Inspections & Permits - #51				
	Bureau of Buildings - #82				
4010	01.051.00082.4010	STANDARD SALARY	$ 110,667.12		$ 110,667.12
4040	01.051.00082.4040	OTHER SALARY (MISC)	1,000.00		2,100.00
4070	01.051.00082.4070	LONGEVITY SALARY	6,412.35		6,412.35
4080	01.051.00082.4080	OVERTIME SALARY	1,000.00	414.29	750.00
4101	01.051.00082.4101	UNIFORM ALLOWANCE	1,260.00	1,260.00	1,260.00
		TOTAL EMPLOYEE COMPENSATION	120,339.47	1,674.29	$ 121,189.47
4201	01.051.00082.4201	PROFESSIONAL SERVICES	30,000.00	25,780.00	$ 75,000.00
4210	01.051.00082.4210	SVCES AND MAINT FEE	-		
4320	01.051.00082.4320	BLDG/REPAIR-SUPPL MAINT	175,000.00	102,629.24	150,000.00
4360	01.051.00082.4360	SMALL TOOLS/SHOP SUPPL	-		
4420	01.051.00082.4420	TRAVEL AND LODGING	-		
4445	01.051.00082.4445	SEWER CHARGES	2,300.00	2,300.00	5,000.00
4447	01.051.00082.4447	UGI - GAS	155,000.00	66,216.62	135,000.00
4448	01.051.00082.4448	PAWC -- WATER	433,100.00	433,099.83	475,000.00
4450	01.051.00082.4450	ELECTRICAL	274,600.00	214,144.21	275,000.00
4465	01.051.00082.4465	BUILDING SUPPLIES	1,000.00		1,000.00
		TOTAL OPERATING EXPENDITURES	1,071,000.00	844,169.90	$ 1,116,000.00
		BUREAU of BUILDINGS TOTAL	**1,191,339.47**	**845,844.19**	**$ 1,237,189.47**
		DEPARTMENT of LICENSES, INSPECTIONS & PERMITS TOTAL	**$ 1,985,135.15**	**$ 854,043.92**	**$ 2,157,657.85**

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Law Department - #60				
4010	01.060.00000.4010	STANDARD SALARY	$ 186,112.47	$ 135,246.41	$ 215,612.47
4040	01.060.00000.4040	OTHER SALARY (MISC)	752.96	-	750.00
4070	01.060.00000.4070	LONGEVITY SALARY	-	-	
4080	01.060.00000.4080	OVERTIME SALARY	-	-	-
		TOTAL EMPLOYEE COMPENSATION	186,865.43	135,246.41	$ 216,362.47
4201	01.060.00000.4201	PROFESSIONAL SERVICES	225,000.00	127,752.32	$ 195,000.00
4210	01.060.00000.4210	SERVICES AND MAINTENANCE FEE	-		2,000.00
4270	01.060.00000.4270	DUES AND SUBSCRIPTIONS	3,950.00	371.00	3,950.00
4290	01.060.00000.4290	STATIONARY/OFFICE SUPPLIES	500.00	86.08	500.00
4390	01.060.00000.4390	MATERIALS/SUPPLIES (MISC)	500.00		500.00
4420	01.060.00000.4420	TRAVEL AND LODGING	500.00	133.75	1,000.00
4470	01.060.00000.4470	TRAINING AND CERTIFICATION	500.00	377.75	1,000.00
4550	01.060.00000.4550	CAPITAL EXPENDITURES	3,250.00	-	3,250.00
		TOTAL OPERATING EXPENDITURES	234,200.00	128,720.90	$ 207,200.00
		DEPARTMENT of LAW TOTAL	**$ 421,065.43**	**$ 263,967.31**	**$ 423,562.47**

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Department of Public Works - #80				
	Bureau of Administration - #80				
4010	01.080.00080.4010	STANDARD SALARY	$ 162,337.76	$ 117,631.73	$ 164,741.61
4040	01.080.00080.4040	OTHER SALARY (MISC)	1,000.00		1,500.00
4070	01.080.00080.4070	LONGEVITY SALARY	7,711.68		7,711.68
4080	01.080.00080.4080	OVERTIME SALARY	-		
4118	01.080.00080.4118	HEALTH INSURANCE - DPW UNION	2,420,710.00	1,702,215.45	2,529,641.97
4120	01.080.00080.4120	LIFE/DISABILITY INSURANCE	-		
4130	01.080.00080.4130	I.A.M. PENSION	300,344.00	273,269.28	300,344.00
4180	01.080.00080.4180	SOCIAL SECURITY	351,100.00	275,881.20	351,100.00
		TOTAL EMPLOYEE COMPENSATION	3,243,203.44	2,368,997.66	3,355,039.26
4201	01.080.00080.4201	PROFESSIONAL SERVICES	7,500.00	96.80	$ 50,000.00
4270	01.080.00080.4270	DUES AND SUBSCRIPTIONS	-	-	
4210	01.080.00080.4210	SERVICES & MAINTENANCE FEE	2,047.55	1,059.55	2,040.00
4290	01.080.00080.4290	STATIONARY/OFFICE SUPPL	-	-	
4420	01.080.00080.4420	TRAVEL AND LODGING	-	-	500.00
4550	01.080.00080.4550	CAPITAL EXPENDITURES	-	-	10,000.00
4570	01.080.00080.4570	MAINT COMMUNICATION EQUIP	16,500.00	11,820.00	16,500.00
4576	01.080.00080.4576	MAINTENANCE SUPER FUND SIGHT	16,500.00	6,575.13	13,000.00
6007	01.080.00080.6007	FLOOD PROTECTION SYSTEM MAINTENANCE	49,500.00	33,384.13	50,000.00
		TOTAL OPERATING EXPENDITURES	92,047.55	52,935.61	$ 142,040.00
		BUREAU of ADMINISTRATION TOTAL	$ 3,335,250.99	$ 2,421,933.27	$ 3,497,079.26

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Department of Public Works - #80				
	Bureau of Engineering - #81				
4010	01.080.00081.4010	STANDARD SALARY	$ 111,841.65	$ 76,046.07	$ 112,798.45
4040	01.080.00081.4040	OTHER SALARY (MISC)	375.14		2,100.00
4070	01.080.00081.4070	LONGEVITY SALARY	3,891.04		3,891.04
4080	01.080.00081.4080	OVERTIME SALARY	5,500.00	1,283.30	4,500.00
4101	01.080.00081.4101	UNIFORM ALLOWANCE	3,128.21	2,037.32	3,128.21
		TOTAL EMPLOYEE COMPENSATION	124,736.04	79,366.69	$ 126,417.70
4201	01.080.00081.4201	PROFESSIONAL SERVICES	69,500.00	41,625.00	$ 69,500.00
4210	01.080.00081.4210	SERVICES & MAINTENANCE FEE	200.00	179.98	500.00
4280	01.080.00081.4280	MISC SERVICES-NOT CLASSIFIED	-		
4290	01.080.00081.4290	STATIONARY/OFFICE SUPPLIES	100.00		100.00
4390	01.080.00081.4390	MATERIALS/SUPPLIES (MISC)	100.00	91.81	250.00
4470	01.080.00081.4470	TRAINING AND CERTIFICATION	1,000.00	100.00	1,000.00
4550	01.080.00081.4550	CAPITAL EXPENDITURES	-		
		TOTAL OPERATING EXPENDITURES	70,900.00	41,996.79	$ 71,350.00
		BUREAU of ENGINEERING TOTAL	$ 195,636.04	$ 121,363.48	$ 197,767.70

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Department of Public Works - #80				
	Bureau of Highways - #83				
4010	01.080.00083.4010	STANDARD SALARY	$ 1,156,672.28	$ 793,386.59	$ 1,179,627.24
4040	01.080.00083.4040	OTHER SALARY (MISC)	-		18,200.00
4070	01.080.00083.4070	LONGEVITY SALARY	85,387.97		85,387.97
4080	01.080.00083.4080	OVERTIME SALARY	150,000.00	125,636.32	160,000.00
4101	01.080.00083.4101	UNIFORM ALLOWANCE	11,340.00	10,920.00	11,340.00
		TOTAL EMPLOYEE COMPENSATION	1,403,400.25	929,942.91	$ 1,454,555.21
					-
4210	01.080.00083.4210	SERVICES AND MAINTENANCE FEE	339,395.00	314,159.25	$ 300,000.00
4260	01.080.00083.4260	RENTAL VEHICLES & EQUIPMENT		-	
4290	01.080.00083.4290	STATIONARY/OFFICE SUPPLIES	85,000.00	72,973.36	100,000.00
4340	01.080.00083.4340	CONSTRUCTION-PAVING MATERIAL	12,500.00	9,449.20	50,000.00
4350	01.080.00083.4350	PAINT/SIGN MATERIAL	-		62,000.00
4370	01.080.00083.4357	PARKS AND RECREATION SUPPLIES	37,500.00	23,114.42	37,500.00
4390	01.080.00083.4390	MATERIALS/SUPPLIES (MISC)	273,500.00	177,290.48	273,500.00
4410	01.080.00083.4410	SALT	-		
4420	01.080.00083.4420	TRAVEL AND LODGING	375,000.00	330,920.52	375,000.00
4460	01.080.00083.4460	STREET LIGHTING	77,500.00	51,338.44	77,500.00
4466	01.080.00083.4466	STREET LIGHTING SERVICE / MAINTENANCE	814,063.84	85,517.00	140,000.00
4550	01.080.00083.4550	CAPITAL EXPENDITURES	701,563.84	-	875,000.00
4551	01.080.00083.4551	ROADWAY RESURFACING PROGRAM	2,716,022.68	1,064,762.67	$ 2,290,500.00
		TOTAL OPERATING EXPENDITURES			
		BUREAU of HIGHWAYS TOTAL	$ 4,119,422.93	$ 1,994,705.58	$ 3,745,055.21

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Department of Public Works - #80				
	Bureau of Refuse - #84				
4010	01.080.00084.4010	STANDARD SALARY	$ 2,085,171.23	$ 1,492,542.06	$ 2,175,183.95
4040	01.080.00084.4040	OTHER SALARY (MISC)	107,539.00	1,250.00	35,000.00
4070	01.080.00084.4070	LONGEVITY SALARY	63,641.77		63,641.77
4080	01.080.00084.4080	OVERTIME SALARY	150,000.00	104,156.05	150,000.00
4101	01.080.00084.4101	UNIFORM ALLOWANCE	19,320.00	18,060.00	19,320.00
		TOTAL EMPLOYEE COMPENSATION	2,425,672.00	1,616,008.11	$ 2,443,145.72
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)	750.00	704.20	1,000.00
4420	01.080.00084.4420	TRAVEL AND LODGING	-		1,000.00
4490	01.080.00084.4490	LANDFILL	1,344,095.86	951,844.33	1,271,434.74
4550	01.080.00084.4550	CAPITAL EXPENDITURES	200,000.00		180,000.00
		TOTAL OPERATING EXPENDITURES	1,544,845.86	952,548.53	$ 1,453,434.74
		BUREAU of REFUSE TOTAL	**$ 3,970,517.86**	**$ 2,568,556.64**	**$ 3,896,580.46**

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Department of Public Works - #80				
	Bureau of Garages - #85				
4010	01.080.00085.4010	STANDARD SALARY	$ 352,880.82	$ 241,706.52	$ 387,664.52
4040	01.080.00085.4040	OTHER SALARY (MISC)	-		16,800.00
4070	01.080.00085.4070	LONGEVITY SALARY	23,876.42		23,876.42
4080	01.080.00085.4080	OVERTIME SALARY	29,500.00	24,961.04	31,201.30
4101	01.080.00085.4101	UNIFORM ALLOWANCE	3,360.00	3,360.00	3,360.00
		TOTAL EMPLOYEE COMPENSATION	409,617.24	270,027.56	$ 462,902.24
4201	01.080.00085.4201	PROFESSIONAL SERVICES	-	-	-
4210	01.080.00085.4210	SERVICES AND MAINTENANCE FEE	-	-	-
4220	01.080.00085.4220	CONTRACTED SERVICES	750.00	-	750.00
4290	01.080.00085.4290	STATIONARY/OFFICE SUPPL		-	
4301	01.080.00085.4301	GAS, OIL, LUBRICANTS	425,500.00	209,695.27	295,000.00
4310	01.080.00085.4310	EQUIP/VEHICLE REP/MAINT	315,000.00	259,759.76	325,000.00
4360	01.080.00085.4360	SMALL TOOLS/SHOP SUPPL	6,500.00	2,753.78	6,500.00
4390	01.080.00085.4390	MATERIALS/SUPPL (MISC)	59,500.00	36,137.64	49,500.00
4401	01.080.00085.4401	TIRES	109,500.00	60,616.70	109,500.00
4420	01.080.00085.4420	TRAVEL AND LODGING		-	500.00
4550	01.080.00085.4550	CAPITAL EXPENDITURES		-	25,000.00
4901	01.080.00085.4901	MAINTENANCE (PREVENTATIVE)	5,000.00	4,851.00	7,500.00
		TOTAL OPERATING EXPENDITURES	921,750.00	573,814.15	$ 819,250.00
		BUREAU of GARAGES TOTAL	$ 1,331,367.24	$ 843,841.71	$ 1,282,152.24
		DEPARTMENT of PUBLIC WORKS TOTAL	$ 12,952,195.06	$ 7,950,400.68	$ 12,618,634.87

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Department of Parks and Recreation - #100				
	Bureau of Parks & Recreation - #100				
4010	01.100.00000.4010	STANDARD SALARY	$ 384,107.87	$ 275,795.29	$ 407,505.47
4040	01.100.00000.4040	OTHER SALARY (MISC)	135,000.00	149,818.54	160,000.00
4070	01.100.00000.4070	LONGEVITY SALARY	22,384.68		22,384.68
4080	01.100.00000.4080	OVERTIME SALARY	19,000.00	25,705.34	30,000.00
4101	01.100.00000.4101	UNIFORM ALLOWANCE	2,520.00	2,940.00	2,940.00
		TOTAL EMPLOYEE COMPENSATION	563,012.55	454,259.17	$ 622,830.15
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	8,950.00	1,222.78	5,000.00
4290	01.100.00000.4290	STATIONARY/OFFICE SUPPLIES	1,000.00		500.00
4320	01.100.00000.4320	BLDG/REPAIR-SUPPLY MAINT	20,000.00	11,959.11	15,000.00
4330	01.100.00000.4330	MEDICAL, CHEM, LAB SUP	25,000.00	7,788.73	20,000.00
4360	01.100.00000.4360	SMALL TOOLS/SHOP SUPPLIES	200.00		500.00
4370	01.100.00000.4370	PARKS/RECREATION SUPPLIES	750.00		1,000.00
4420	01.100.00000.4420	TRAVEL AND LODGING	750.00		750.00
4530	01.100.00000.4530	PERFORMING ARTS	16,500.00	16,275.00	20,000.00
4540	01.100.00000.4540	SPRING/SUMMER PROG	3,000.00	2,790.00	3,000.00
4550	01.100.00000.4550	CAPITAL EXPENDITURES	95,000.00	32,578.20	875,000.00
4570	01.100.00000.4570	MAINTENANCE COMMUNICATION EQUIP	-		-
		TOTAL OPERATING EXPENDITURES	171,150.00	72,613.82	$ 940,750.00
		DEPARTMENT of PARKS & RECREATION TOTAL	**$ 734,162.55**	**$ 526,872.99**	**$ 1,563,580.15**

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	Single Tax Office - #90				
4010	01.090.00000.4010	STANDARD SALARY	$ 369,038.51	$ 2,271,706.68	$ 371,038.51
4040	01.090.00000.4040	OTHER SALARY (MISC)	1,950.00	8,186.00	4,500.00
4080	01.090.00000.4080	OVERTIME SALARY	3,500.00	3,474.96	3,750.00
4119	01.090.00000.4119	HEALTH INSURANCE - SINGLE TAX OFFICE	315,835.50	345,823.18	410,670.98
		TOTAL EMPLOYEE COMPENSATION	690,324.01	2,629,190.82	$ 789,959.49
			-	-	-
6004	01.090.00000.6004	SINGLE TAX OFFICE AUDIT	-	-	-
		TOTAL OPERATING EXPENDITURES			
		SINGLE TAX OFFICE DEPARTMENT TOTAL	$ 690,324.01	$ 2,629,190.82	$ 789,959.49

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
	NON-DEPARTMENTAL EXPENDITURES - #401				
4299	01.401.10030.4299	ZONING BOARD	$ 18,500.00	$ 15,383.51	$ 18,500.00
4299	01.401.10060.4299	EVERHART MUSEUM	29,000.00	28,999.98	29,000.00
4299	01.401.10075.4299	SCRANTON PLAN	10,000.00	10,000.00	60,000.00
4299	01.401.10080.4299	SCRANTON TOMORROW	32,500.00	30,000.00	75,000.00
4299	01.401.10110.4299	SHADE TREE COMMISSION	55,500.00	49,192.96	95,000.00
4299	01.401.10120.4299	ST. CATS AND DOGS	10,000.00		10,000.00
4299	01.401.10130.4299	MAYORS 504 TASK FORCE	1,500.00		1,000.00
4299	01.401.10140.4299	CIVIL SERVICE COMMISSION	47,500.00	2,344.37	25,000.00
4299	01.401.10150.4299	HUMAN RELATIONS COMMISSION	10,000.00		25,000.00
4299	01.401.10155.4299	LHVA TRAIL MAINTENANCE			21,000.00
		TOTAL BOARDS, COMMISSIONS, NON-PROFIT CONTRIBUTIONS	**$ 214,500.00**	**$ 135,920.82**	**$ 359,500.00**
4299	01.401.15230.4299	TAN SERIES	12,750,000.00	6,500,000.00	$ 12,750,000.00
4299	01.401.15240.4299	TAN SERIES INTEREST	210,000.00	86,666.67	494,850.00
4299	01.401.15306.4299	OPER TSF TO DEBT SVC-2003 SERIES A BONDS	-		-
4299	01.401.15307.4299	OPER TSF TO DEBT SVC-2003 SERIES B BONDS	2,176,468.76	568,930.46	-
4299	01.401.15308.4299	OPER TSF TO DEBT SVC-2003 SERIES C BONDS	495,000.00	13,999,062.96	-
4299	01.401.15309.4299	OPER TSF TO DEBT SVC-2003 SERIES D BONDS	750,000.00	6,464,198.16	-
4299	01.401.15310.4299	OPER TSF TO DEBT SVC-STREET LIGHTING	532,541.68	450,000.00	450,058.36
4299	01.401.15311.4299	OPER TSF TO DEBT SVC-SALE LEASEBACK OF DPW- SERIES 2004	-		-
4299	01.401.15313.4299	OPER TSF TO DEBT SVC-2006 BOND	1,653,020.00	8,993,862.00	-
4299	01.401.15314.4299	OPER TSF TO DEBT SVC-SALE LEASEBACK - SERIES 2008	-		-
4299	01.401.15316.4299	OPER TSF TO DET SVC- OTHER FINANCING SOURCE	51,585.08		-
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	-		-
4299	01.401.15320.4299	OPER TSF TO DEBT SVC-GUARANTEED ENERGY SAVINGS	178,861.63	108,748.47	171,539.33
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	1,000.00	6,541,174.10	-
4299	01.401.15324.4299	OPER TSF TO DEBT SVC-FDM REVOLVING AID LOAN	100,000.00	100,000.00	100,000.00
4299	01.401.15325.4299	OPER TSF TO DEBT SVC-2012 SERIES C	1,000.00	6,893,078.86	-
4299	01.401.15326.4299	OPER TSF TO DEBT SVC-2013 SERIES A	1,000.00	3,917,176.07	-
4299	01.401.15327.4299	OPER TSF TO DEBT SVC-2012 SERIES B	1,000.00	978,806.41	-
4299	01.401.15339.4299	OPER TSF TO DEBT SVC-SERIES OF 2016 GENERAL OBLIGATION NOTES	1,652,500.00	821,250.00	1,877,000.00
4299	01.401.15338.4299	OPER TSF TO DEBT SVC-2016 REDEVELOPMENT AUTHORITY SERIES A	1,490,500.00	745,250.00	2,420,500.00
4299	01.401.15328.4299	OPER TSF TO DEBT SVC-2016 REDEVELOPMENT AUTHORITY SERIES AA	918,175.00	206,587.50	2,061,662.50
4299	01.401.15331.4299	OPER TSF TO DEBT SVC-SERIES OF 2017 DEBT SERVICE REFUNDING	1,000.00	-	-
4299	01.401.15332.4299	OPER TSF TO DEBT SVC-SERIES OF 2017 GENERAL OBLIGATION REFUNDING	1,000.00		3,234,419.34
4299	01.401.15333.4299	OPER TSF TO DEBT SVC-LANDMARK	0.00	-	-
		TOTAL PRINCIPAL AND INTEREST, LOANS	**$ 22,964,652.15**	**$ 57,374,791.66**	**$ 23,560,029.53**
4299	01.401.15329.4299	OPER TSF TO DEBT SVC-LEASE OF REFUSE PACKERS	170,360.33	127,546.51	218,147.96

CITY OF SCRANTON
2018 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2017 Operating Budget	2017 (Through 09/30/2017)	2018 Operating Budget
4299	01.401.15330.4299	OPER TSF TO DEBT SVC-LEASE OF KME ENGINE #4	49,849.00	49,849.00	49,849.00
4299	01.401.15335.4299	OPER TSF TO DEBT SVC-LEASE OF LAW ENFORCEMENT MGMT SYSTEM	439,729.50	219,557.60	219,557.60
4299	01.401.15334.4299	OPER TSF TO DEBT SVC-LEASE OF JOHN DEERE WHEEL LOADER	25,853.00		25,851.02
4299	01.401.15336.4299	OPER TSF TO DEBT SVC-REPUBLIC LEASE OF TURNOUT GEAR	80,000.00	80,000.00	80,000.00
4299	01.401.15337.4299	OPER TSF TO DEBT SVC-2017 GO Bonds	0.00		
4299	01.401.15340.4299	OPER TSF TO DEBT SVC-LEASE FORD TRUCKS 2016	53,925.94	53,925.94	53,925.94
4299	01.401.15341.4299	OPER TSF TO DEBT SVC-PIB LOAN	244,968.88		244,968.88
4299	01.401.15342.4299	OPER TSF TO DEBT SVC-LEASE STREET LIGHTING	395,475.00	395,475.00	413,345.00
4299	01.401.15343.4299	2018 AERIAL PLATFORM TRUCK LEASE	0.00		102,156.57
		TOTAL LEASE PAYMENTS	**$ 1,460,161.65**	**$ 530,879.05**	**$ 1,407,801.97**
		TOTAL INTEREST & DEBT SERVICE	**24,424,813.80**	**$ 57,905,670.71**	**$ 24,967,831.50**
4299	01.401.13090.4299	CONTINGENCY	585,000.00	-	705,799.10
4299	01.401.13100.4299	OECD CONTINGENCY	45,000.00		45,000.00
4299	01.401.16090.4299	UNENCUMBERED EXPENSES PRIOR YEAR OBLIGATIONS	850,000.00	155,415.56	550,000.00
4299	01.401.16270.4299	COURT AWARDS	200,000.00	138,000.73	350,000.00
4299	01.401.17020.4299	VETERAN'S ORGANIZATION	100.00	-	75,000.00
4299	01.401.17040.4299	OPEB TRUST FUND	-	-	150,000.00
4299	01.401.17060.4299	TRIPP PARK COMMUNITY CENTER	1,000.00	1,000.00	1,000.00
4299	01.401.17080.4299	TARGETED EXPENSES - REVENUE PASS THROUGH ACCOUNT			300,000.00
		TOTAL UNPAID BILLS / COURT AWARDS / MISC	**$ 1,681,100.00**	**$ 294,416.29**	**$ 2,176,799.10**
		TOTAL NON-DEPARTMENTAL EXPENDITURES	**$ 26,320,413.80**	**$ 58,336,007.82**	**$ 27,504,130.60**
		TOTAL GENERAL FUND EXPENDITURES	**$ 95,482,145.14**	**$ 95,799,864.38**	**$ 107,674,797.79**

Office of the Mayor - #10

POSITION/TITLE	2017 Total	2017 #	2018 Total	2018 #
MAYOR	$ 75,000.00	1	$ 75,000.00	1
CONFIDENTIAL SECRETARY	$ 36,085.00	1	$ 39,085.00	1
PART-TIME SECRETARY	$ 11,500.00			
ADMINISTRATIVE ASSISTANT	$ -	1	$ 30,000.00	1
Department of the Mayor Total	**$ 122,585.00**	3	**$ 144,085.00**	3

Department of Public Safety - #11

Bureau of Police - #71

POSITION/TITLE	2017 Total	2017 #	2018 Total	2018 #
SUPERINTENDENT OF POLICE	$ 96,898.74	1	$ 98,357.07	1
DEPARTMENT CAPTAIN	$ 89,588.06	1	$ 90,935.97	1
LIEUTENANT OF DETECTIVES	$ 82,829.12	1	$ 84,075.70	1
LIEUTENANT - ADMINISTRATIVE	$ 79,643.31	1	$ 80,841.94	1
LIEUTENANTS	$ 238,929.92	3	$ 242,525.82	3
SUPERVISOR - NARCOTICS DIVISION	$ 76,580.24	1	$ 77,732.94	1
FIRE MARSHALL	$ 76,580.24	1	$ 77,732.94	1
DETECTIVE SERGEANT	$ 306,320.96	4	$ 310,931.74	4
DETECTIVES	$ 1,104,522.71	15	1,195,876.37	16
SERGEANTS-TRAINING	$ 147,269.69	2	$ 149,484.54	2
SERGEANTS	$ 883,618.16	12	1,112,838.15	15
JUVENILE PATROLMEN	$ 283,210.72	4	$ 285,336.19	4
CORPORALS	$ 618,272.61	9	$ 567,869.84	8
REGULAR PATROLMEN	$ 5,807,201.81	92	$ 5,700,045.63	89
SCHOOL RESOURCE OFFICERS 1/2 FUNDED BY SSD (6 OFFICERS)	*		*	
Neighborhood Police Officers Paid by OECD (4 in 2015)	$ (261,845.24)	(4)	$ (265,785.32)	(4)
SUBTOTAL POLICE OFFICERS	9,629,621.05	143	9,808,799.51	143
ANIMAL CONTROL OFFICER (a)	58,920.34	2	58,920.34	2
SIT CLERKS	527,405.65	15	527,404.80	15
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	38,057.16	1	38,057.14	1
GRANT MANAGER/SIT CLERK	48,243.03	1	48,243.03	1
SIT CLERK/CRIMINAL INFORMATION SPECIALIST	44,423.48	1	44,423.48	1
Subtotal - Administrative Support	658,129.32	18	658,128.45	18
Bureau of Police Total	**$ 10,346,670.71**	**163**	**$ 10,525,848.30**	**163**

* Scranton School District Reimburses the City for salaries & healthcare of 6 officers based on hours spent in the Schools. In 2017 $196,375.92 for salaries & $89,490.24 for healthcare will be paid to t

(a) Animal Control Officer was moved from LIPS to Police Dept Budget for 2017

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

POSITION/TITLE	2017 Total	2017 #	2018 Total	2018 #
CHIEF	$ 67,228.11	1	$ 72,228.11	1
DEPUTY CHIEF	$ 89,846.54	1	$ 91,081.21	1
ASST. CHIEF	$ 259,237.34	3	$ 350,312.33	4
ADMIN. CAPTAIN	$ 79,960.40	1	$ 82,584.28	1
CAPTAIN	$ 1,355,859.00	17	$ 1,214,562.91	15
LIEUTENANT	$ 1,297,482.67	17	$ 1,167,848.95	15
CHAUFFEUR	$ 2,641,933.08	36	$ 2,620,173.92	35
FIRE INSPECTOR	$ 165,100.86	2	$ 168,419.38	2
FIRE PREVENTION OFFICER	$ 82,550.43	1	$ 84,209.69	1
PRIVATE	$ 2,859,624.36	43	$ 3,011,400.44	46
SAFER GRANT- PRIVATE	$ 691,531.61	14	$ 675,198.72	14
MASTER MECHANIC	$ 82,550.43	1	$ 84,209.69	1
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	$ 38,056.98	1	$ 38,056.98	1
Bureau of Fire Total	**$ 9,710,961.81**	**138**	**$ 9,660,286.61**	**137**

Office of City Clerk/City Council - #20

POSITION/TITLE	2017 Total	2017 #	2018 Total	2018 #
CITY COUNCIL	$ 62,500.00	5	$ 62,500.00	5
CITY CLERK	$ 46,220.00	1	$ 50,220.00	1
EXECUTIVE ASSISTANT	$ 38,056.99	1	$ 38,056.99	1
CONFIDENTIAL SECRETARY	$ 35,160.38	1	$ 35,160.38	1
LEGISLATIVE LEGAL ADVISOR (a)	$ 45,000.00	1	$ 45,000.00	1
Department of City Clerk / City Council Total	**$ 226,937.37**	**9**	**$ 230,937.37**	**9**

(a) No health care benefits

City Controller - #30

Roseann Novembrino, City Controller

POSITION/TITLE	2017 Total	2017 #	2018 Total	2018 #
CITY CONTROLLER	$ 40,000.00	1	$ 40,000.00	1
SOLICITOR TO CONTROLLER	$ 25,092.00	1	$ 25,092.00	1
CONFIDENTIAL SECRETARY/ASSISTANT	$ 30,171.00	1	$ 32,671.00	1
DEPUTY CONTROLLER/ADMIN.	$ 37,737.00	1	$ 39,237.00	1
ADMINISTRATIVE ASSISTANT IV -INTERNAL AUDITOR	$ 39,059.58	1	$ 39,059.58	1
PROGRAM MONITOR	$ 32,827.05	1	$ 34,077.00	1
PERFORMANCE AUDITOR	$ 37,737.00	1	$ 38,737.00	1
Department City Controller Total	**$ 242,623.63**	**7**	**$ 248,873.58**	**7**

Department of Business Administration - #40				
Bureau of Administration - #40				
	2017		**2018**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
BUSINESS ADMINISTRATOR/ASST. BUSINESS ADMINISTRATOR	$ 90,000.00	1	$ 90,000.00	1
FINANCE MANAGER	$ 50,900.00	1	$ 55,900.00	1
SENIOR ACCOUNTANT	$ 37,400.00	1	$ 38,400.00	1
STAFF ACCOUNTANT	$ 35,000.00	1	$ 37,500.00	1
FINANCIAL ANALYST	$ 38,057.00	1	$ 38,057.00	1
ADMINISTRATIVE ASSISTANT III- ACCOUNTS PAYABLE CLERK	$ 38,057.00	1	$ 38,057.00	1
ADMINISTRATIVE ASSISTANT IV -PURCHASING CLERK	$ 39,059.58	1	$ 39,059.58	1
Bureau of Administration Total	**328,473.58**	**7**	**336,973.58**	**7**

Department of Business Administration - #40

Bureau of Human Resources - #41

POSITION/TITLE	2017 Total	2017 #	2018 Total	2018 #
HUMAN RESOURCES DIRECTOR	$ 50,500.00	1	$ 53,500.00	1
ADMINISTRATIVE ASSISTANT I-BENEFITS COORDINATOR	$ 35,160.38	1	$ 35,160.38	1
ADMIN ASSISTANT III- PAYROLL CLERK	$ 38,057.00	1	$ 38,057.00	1
ADMINISTRATIVE ASSISTANT I-CLERICAL FLOATER	$ 35,160.38	1	$ 35,160.38	1
WORKER'S COMPENSATION PROGRAM MANAGER	$ 43,500.00	1	$ 45,000.00	1
Bureau of Human Resources Total	**202,377.76**	**5**	**206,877.76**	**5**

Department of Business Administration - #40				
Bureau of Information Technology - #42				
	2017		2018	
POSITION/TITLE	Total	#	Total	#
INFORMATION TECHNOLOGY MANAGER	$ 46,600.00	1	$ 51,600.00	1
INFORMATION TECHNOLOGY MANAGER	$ 35,500.00	1	$ 41,150.00	1
NETWORK SYSTEMS ASSISTANT	$ 37,000.00	1	$ 42,000.00	1
Bureau of Information Technology Total	**119,100.00**	**3**	**134,750.00**	**3**

Department of Business Administration - #40				
Bureau of Treasury - #43				
	2017		**2018**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
CITY TREASURER	$ 39,560.00	1	$ 42,560.00	1
ADMINISTRATIVE ASSISTANT II- CASHIER	$ 35,873.39	1	$ 35,873.39	1
ADMINISTRATIVE ASSISTANT II - ASSISTANT CASHIER	$ 35,873.39	1	$ 35,873.39	1
Bureau of Treasury Total	**$ 111,306.78**	**3**	**$ 114,306.78**	**3**
Department of Business Administration Total	**$ 761,258.12**	**18**	**$ 792,908.12**	**18**

Office of Economic and Community Development - #50				
Bureau of Administration				
	2017		**2018**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
EXECUTIVE DIRECTOR	$ 50,152.00	1	$ 52,152.00	1
DEPUTY DIRECTOR	$ 42,000.00	1	$ 43,000.00	1
DIRECTOR OF FINANCE & COMPLIANCE	$ 42,000.00	1	$ 43,000.00	1
DIRECTOR OF HOUSING/ADA COMPLIANCE	$ 32,491.00	1	$ 34,491.00	1
SOLICITOR	$ 52,500.00	1	$ 52,500.00	1
ADMINISTRATIVE ASSISTANT III-FINANCIAL ANALYST	$ 38,557.00	1	$ 39,057.00	1
HOUSING SPECIALIST	$ 35,500.00	1	$ 36,000.00	1
ADMINISTRATIVE ASSISTANT	$ 27,700.00	1	$ 28,000.00	1
CITY PLANNER	$ 42,624.00	1		1
PUBLIC SERVICE/ESG SPECIALIST	$ 27,700.00	1	$ 28,000.00	1
EQUAL OPPORTUNITY SPECIALIST	$ 27,700.00	1	$ 28,000.00	1
Bureau of Administration Total	**$ 418,924.00**	**11**	**$ 384,200.00**	**11**
non-addition to budget	**non-addition to budget**		**non-addition to budget**	
*Construction/ADA Specialist & Economic Development/Relocation Specialist position became Housing Specialist				
*Economic Development/Relocation Specialist position became Administrative Assistant				
Office of Economic and Community Development - #50				
Bureau of Neighborhood Police - #515				
	2017		**2018**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
NEIGHBORHOOD POLICE OFFICERS	$ 261,845.24	4	$ 265,785.32	4
Bureau of Neighborhood Police Total	**$ 261,845.24**	**4**	**$ 265,785.32**	**4**
OECD Department Total	**$ 680,769.24**	**15**	**$ 649,985.32**	**15**
non-addition to budget	**non-addition to budget**		**non-addition to budget**	

Dept. of Licenses, Inspections & Permits - #51

Bureau of Licenses, Inspections & Permits - #51

POSITION/TITLE	2017 Total	2017 #	2018 Total	2018 #
DIRECTOR	$ 46,760.00	1	$ 46,760.00	1
Deputy Director	$ 42,535.00	1	$ 42,535.00	1
ADMINISTRATIVE ASSISTANT I- PERMIT CLERK	70,320.76	2	70,320.76	2
ELECTRICAL INSPECTOR	-	-	-	-
PLUMBING INSPECTOR	-	-	-	-
MECHANICAL INSPECTOR	41,371.80	1	39,839.49	1
WEIGHTS & MEASURES	38,920.34	1	38,920.34	1
ADMINISTRATIVE ASSISTANT I	35,160.38	1	35,160.38	1
ENFORCER OF LICENSES	38,920.34	1	38,920.34	1
ZONING OFFICER/CODE ENFORCER	30,000.00	1	37,500.00	1
HOUSING INSPECTORS	155,681.36	4	194,601.70	5
HOUSING/HEALTH INSPECTOR	39,059.67	1	38,920.34	1
RENTAL REGISTRATION ASSISTANT	77,840.68	2	77,840.68	2
CITY PLANNER			45,624.00	
HEALTH INSPECTOR	38,920.34	1	38,920.34	1
Bureau of Licenses, Inspections & Permits Total	**$ 655,490.67**	**17**	**$ 745,863.37**	**18**

Dept. of Licenses, Inspections & Permits - #51				
Bureau of Buildings - #82				
	2017		**2018**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
MAINTENANCE	38920.34	1	38920.34	1
JANITOR	71746.78	2	71746.78	2
Bureau of Buildings Total	**$ 110,667.12**	**3**	**$ 110,667.12**	**3**
Department of Licenses, Inspections & Permits Total	**$ 766,157.79**	**20**	**$ 856,530.49**	**21**

Law Department - #60				
	2017		2018	
POSITION/TITLE	Total	#	Total	#
CITY SOLICITOR	$ 59,500.00	1	$ 64,500.00	1
FIRST ASSISTANT CITY SOLICITOR (full time)	$ -	-	$ 44,500.00	1
ASSISTANT CITY SOLICITOR	$ 25,000.00	1	$ -	-
ASSISTANT CITY SOLICITOR	$ 35,000.00	1	$ 35,000.00	1
CONFIDENTIAL SECRETARY	$ 30,115.38	1	$ 32,615.38	1
CONFIDENTIAL SECRETARY	$ 36,497.09	1	$ 38,997.09	1
Department of Law Total	**$ 186,112.47**	**5**	**$ 215,612.47**	**5**

Department of Public Works - #80				
Bureau of Administration - #80				
	2017		**2018**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
DIRECTOR	$ 48,875.00	1	$ 51,875.00	1
RECYCLING COORDINATOR	$ 36,346.10	1	$ 35,749.95	1
ADMINISTRATIVE ASSISTANT IV	$ 39,059.67	1	$ 39,059.67	1
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	$ 38,056.99	1	$ 38,056.99	1
Bureau of Administration Total	**$ 162,337.76**	**4**	**$ 164,741.61**	**4**

Department of Public Works - #80				
Bureau of Engineering - #81				
	2017		**2018**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
PAVE CUT INSPECTOR	$ 38,920.39	1	$ 38,920.39	1
FLOOD CONTROL PROJECT COORDINATOR	$ 28,999.98	1	$ 28,999.98	1
FLOOD CONTROL MAINTENANCE	$ 43,921.28	1	$ 44,878.08	1
Bureau of Engineering Total	**$ 111,841.65**	**3**	**$ 112,798.45**	**3**

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

POSITION/TITLE	2017 Total	2017 #	2018 Total	2018 #
HEAVY EQUIPMENT OPERATOR/CRAFTSMEN	$ 90,517.02	2	$ 92,430.62	2
HEAVY EQUIPMENT OPERATOR/LEADER	$ 181,034.04	4	$ 184,861.24	4
CHAUFFEUR	$ 312,033.48	7	317,766.17	7
REPAIRMAN	$ 306,791.24	7	$ 313,488.84	7
DISPATCHER	$ 43,921.28	1	$ 44,878.08	1
MAINTENANCE/CRAFTSMAN LEADER	$ 45,674.93	1	$ 46,631.73	1
TREE TRIMMER	$ 45,258.51	1	$ 46,215.31	1
SWEEPER OPERATOR/CHAUFFEUR	$ 44,872.67	1	$ 45,829.47	1
STONE-BRICK LAYER MASON	$ 44,672.99	1	$ 45,629.79	1
TRAFFIC/SIGN MAINTENANCE	$ 41,896.12	1	41,895.98	1
Bureau of Highways Total	**$ 1,156,672.28**	**26**	**$ 1,179,627.24**	**26**

Department of Public Works - #80				
Bureau of Refuse - #84				
	2017		**2018**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
FOREMAN LEAD	$ 44,587.38	1	$ 46,587.30	1
FOREMAN ASSISTANT			$ 44,000.00	1
OPERATOR LEADER	$ 588,360.63	13	$ 600,799.03	13
COLLECTOR LEADER	$ 44,462.70	1	$ 45,419.50	1
COLLECTOR	$ 1,182,914.82	27	$ 1,208,748.42	27
DISPATCHER	$ 43,811.66	1	$ 44,768.46	1
RECYCLING CHAUFFEUR	$ 181,034.04	4	$ 184,861.24	4
Bureau of Refuse Total	**$ 2,085,171.23**	**47**	**$ 2,175,183.95**	**48**

Department of Public Works - #80				
Bureau of Garages - #85				
	2017		**2018**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
AUTO REPAIRMAN-LEADER	$ 91,349.86	2	$ 93,263.46	2
EQUIPMENT / VEHICLE MAINTENANCE	$ 45,674.93	1	$ 46,631.73	1
TIRE-EQUIPMENT REPAIR/HELPER	$ 44,293.60	1	$ 45,250.40	1
PARTS MANAGER/AUTO REPAIR/PA STATE VEHICLE INSPECTOR	$ 44,969.18	1	$ 45,925.98	1
MOTOR VEHICLE REPAIR	$ 42,197.75	1	$ 42,197.75	1
MECHANIC	$ 42,197.75	1	$ 42,197.75	1
MECHANIC DIESEL	$ 42,197.75	1	$ 42,197.75	1
Bureau of Garages Total	**$ 352,880.82**	**8**	**$ 357,664.82**	**8**
Department of Public Works Total	**$ 3,868,903.74**	**88**	**$ 3,990,016.07**	**89**
Department of Parks & Recreation - #100				
Burearu of Parks & Recreation - #100				
	2017		**2018**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
PARKS AND RECREATION DIRECTOR	$ -	-	$ 49,000.00	1
PROJECT ADMINISTRATOR	$ 42,704.27	1	42,704.27	1
PARKS & RECREATION SPECIALIST	$ 32,300.00	1	$ -	-
POOL OPERATORS / GROUNDSKEEPER	$ 88,026.02	2	$ 89,939.62	2
PARKS & RECREATION GROUNDSKEEPER	$ 131,434.98	3	$ 134,305.38	3
FACILITY MAINTENANCE / GROUNDSKEEPER	$ 89,642.60	2	$ 91,556.20	2
Department of Parks & Recreation Total	**$ 384,107.87**	**9**	**$ 407,505.47**	**9**

Single Tax Office - #90 (a)

POSITION/TITLE	2017 Total	2017 #	2018 Total	2018 #
COLLECTOR OF TAXES	$ 26,650.00	1	$ 26,650.00	1
CONTROLLER	27,500.00	1	29,500.00	1
LEAD CASHIER	20,566.31	1	20,566.31	1
CASHIER	19,476.12	1	19,476.12	1
CASHIER	19,476.12	1	19,476.12	1
LEAD AUDITOR	21,111.40	1	21,111.40	1
LEAD CLERK	19,476.12	1	19,476.12	1
LEAD AUDITOR	21,111.40	1	21,111.40	1
LEAD AUDITOR	21,111.40	1	21,111.40	1
AUDITOR (b)	38,952.24	1	38,952.24	1
CLERK	18,385.94	1	18,385.94	1
AUDITOR	19,476.12	1	19,476.12	1
CLERK	18,385.94	1	18,385.94	1
CLERK	18,385.94	1	18,385.94	1
AUDITOR	19,476.12	1	19,476.12	1
CLERK	18,385.94	1	18,385.94	1
LEAD AUDITOR	21,111.40	1	21,111.40	1
Single Tax Office Department Total	**$ 369,038.51**	**17**	**$ 371,038.51**	**17**

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

	2017		2018	
	Total	#	Total	#
Total City of Scranton Budgeted Payroll (a)	$ 26,985,357.02	477	$ 27,443,641.99	478

(a) Does not include OECD Payroll

GRA Consulting

September 29, 2017

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 Mr. Bulzoni:

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, 2017. 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.

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 August 30, 2017 to be $22,363,350. As displayed on Exhibit 4, this amount represents the sum of estimated outstanding losses discounted for future investment earnings at an annual rate of 2.75 percent.

This is an increase of approximately $260,000 over the prior report. The predominant impacts are threefold:

1. The apparent deterioration of program year 2016/17. Last year, at six months mature, we projected a discounted outstanding liability of $1,433,187. Annualized would be estimated at $2,866,374. Now, as of 18 months mature, the loss development approach projects a discounted outstanding liability of $3,373,608, for a deterioration of approximately $507,000.
2. The closure of the Daniel Corby claim, dol 8/24/98, resulting in a reserve takedown (savings) of approximately $174,000, and
3. The closing of 62 claims during the past twelve months and their resultant reserve takedowns helped to offset some of the reserve increases in the more recent program years.

Gary R. Abramson, Casualty Actuarial Services
500 Tennessee Avenue #1, Carolina Beach, NC 28428
Tel. (908) 642-3031

Exhibit 5 details the level of anticipated, expected claims and claims expense expenditures for the 2018 calendar year, which total $3,317,357. This is basically flat from the prior review. It is the Bureau's position that the estimated ultimate losses used in Exhibit 5 to project the upcoming cash payouts in 2018 be gross of any reinsurance recoverable. We have estimated that this position by the Bureau results in an overstatement of the expected cash payout during 2018 for the Wilding claim alone of approximately $150,000.

In Exhibit 5, we continue to employ a selection process that is based upon the midpoint of a range of possible estimates of the claims and associated claims expense to be paid out in 2018. We had a prior history of overstating the expected payouts due to two issues: the selected paid loss development factors continued to overestimate the ultimate final costs, and, two, the Bureau's position that the starting point of this exhibit should be estimated ultimate losses by program year that reflect zero potential reinsurance recoveries for any year regardless of whether or not the providing carrier is viewed as qualified or not. This has been the Bureau's position since November of 2005.

Finally, as outlined in Table A, combining the expected claims to be paid in 2018 with the other expenses of the Fund as provided by the Business Administration staff, the total expenditures to the Fund for 2018 are anticipated to be $3,743,432.

As noted 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 another one or two August 31st evaluations to determine whether the claims management philosophy of the newest TPA will have a material impact on the projected results of this program. We will continue to closely monitor changes in paid and reported loss emergence patterns for future analyses.

Should you have any questions or need for further clarification, please do not hesitate to contact me at (908) 642-3031. One original 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 a timely 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

Gary R. Abramson, ACAS, MAAA
Consulting Actuary

GRA: Scranton_cover_September 29_2017.doc

Gary R. Abramson, Casualty Actuarial Services
500 Tennessee Avenue #1, Carolina Beach, NC 28428
Tel. (908) 642-0331

GRA Consulting

September 29, 2017

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. Longson:

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. 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 August 31, 2017 to be $22,363,350. As displayed on Exhibit 4, this amount represents the sum of estimated outstanding losses discounted for future investment earnings at an annual rate of 2.75 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, 2018. 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 2018 are as estimated by The City based upon expected outlays. As displayed within this table, the projected annual expenditures for calendar year 2018 for all categories combined is $3,743,432.

If you should have any questions, please do not hesitate to call me at (908) 642-031.

Sincerely,

Gary R. Abramson

Gary R. Abramson, ACAS, MAAA
Consulting Actuary

Enclosures

GRA: DOC: SCRANTON_SMRY_8.31.17.DOC
cc: David Bulzoni, Business Administrator

Gary R. Abramson, Casualty Actuarial Services
500 Tennessee Avenue #1, Carolina Beach, NC 28428
Tel. (908) 642-3031

The City of Scranton
Worker's Compensation

Projected Annual Expenditure Amounts
Calendar Year 2018

Category	Amount
1. Claims Liability - midpoint of reasonableness range (Losses & ALAE payments, from Exhibit 5)	$3,317,357
2. Claims Administrative Expense (PMA Claims Services annual services fee)	$71,000
3. General Self-Insurance Expenses (Excess Reinsurance, Risk Mgmt Services, Loss Control & Special Assessments)	$298,575
4. Trust Operating Expenses (Trust Fund fees including investment, accounting and actuarial services)	$56,500
Total Projected Annual Expenditures (January 1, 2018 through December 31, 2018)	$3,743,432

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) Reported and paid loss development procedures are utilized prior to selecting ultimate loss estimates which are based upon a 60/40 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 the PMA Companies, evaluated as of August 31, 2017. PMA assumed all claims administrative responsibilities from 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 2016/17, will show that during the previous twelve months, the program paid out $2,161,000 in claims and related expenses, while the reported losses increased by approximately $1,440,000 over the same time frame. This implies a decrease in the outstanding losses for the City's self-insured program of approximately $720,000 for policy years up through and including 2016/17. 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 twenty historical program periods. Trends in the average annual wage per employee are displayed for each year and for the twenty 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 reported 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, 65 individual claims meet this criterion. This is a decrease of one (1) critical value claim from the prior August 2016 analysis.

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 35 overall. This is a decrease of one critical claim over the prior analysis. When comparing sheets 2 & 3 of this exhibit, the impact of the unresponsive reinsurance can be estimated at approximately $6.75Million. It is Sheet 3 of 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 60/40 weighted average between the two loss development methodologies employed – reported & paid. 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 payroll base for the individual years, to yield estimated expected ultimate losses for the current, relatively immature March 1, 2017 - February 28, 2018 program year as well as the forecasted results for the March 1, 2018 – February 28, 2019 accident period. The selected loss rate for accident year 2017/18 remained steady from the prior analysis.

Loss trends utilized in this exhibit are selections based upon insurance industry averages. The City's actual wage trend over the previous twenty years led to a half point increase in the wage trend underlying this exhibit. To the extent that the City's actual underlying trend are 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 August 31, 2017 on both a nominal basis and a discounted basis. The estimated outstanding losses as of August 31, 2017 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 2017/18. 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 August 31, 2017 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 thirteen 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 $260,000 greater than the prior analysis. It is generally reflective of the deterioration of the 2016/2017 program year's expected ultimate loss which was previously projected based upon a loss rated approach versus the current projection based upon the loss development methodologies. This deterioration offset some of the gains netted by the closure of 62 claims over the previous twelve months for program years prior to the current 2017/2018 year.

EXHIBIT 5

Exhibit 5 develops a projection of the calendar year 2018 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, 2018. 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 a 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 2018 of $3,791,265. 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 prior years' payouts has shown that this method had generally overstated the projected claims payments for the upcoming twelve months by upwards of 25%. The reasoning is two-fold: historical paid development factors are overly conservative based upon the impact of historical buyout programs 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 ($3,317,357) results in a 12.5% decrease in expected costs. Based upon the average monthly payments over the past twelve months ($195,300), the $3.23M midpoint might appear somewhat conservative, but when compared to the four year trend it appears to be reasonable and adequate.

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 remained steady over prior valuations and will need to be closely monitored going forward.

PMA has been the current TPA for over four years and continues to aggressively settle claims and establish reasonable reserves, resulting in some volatility in payouts especially in the more recent program years. The final selection process attempts to smooth over these variable data anomalies. Due to the termination of the previous TPA and the resultant laborious task by PMA to re-establish accurate claim files, annual aggregate evaluations for 12.31.12 through 12.31.13 have not been available. We have started to build new development pattern tables based on recent evaluations and currently have three successive August 31st evaluations (two point to point selections) upon which to build the new tables. It will be another year or two before they are credible enough to potentially influence the selection process.

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 large losses of the City as detailed through a PA Claims Statement of Losses valued as of August 31, 2017. As mentioned previously, currently sixty-five 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 2.75% per annum in combination with the selected payment pattern underlying the paid losses. The discount rate is representative of the effective yield as of August 31, 2017 for 30 year US Treasury Bonds.

The City of Scranton
Summary of Historical Loss Experience
As of August 31, 2017

Accident Year	Maturity (months)	Number of Claims Closed	Open	Total	Paid Losses (Net of Subro)	Reported Losses
03/01/79-02/28/80	462	5	1	6	$1,281,498	$1,287,267
03/01/80-02/28/81	450	6	1	7	$1,787,645	$1,853,978
03/01/81-02/28/82	438	6	1	7	$2,178,489	$2,269,337
03/01/82-02/28/83	426	8	1	9	$729,614	$799,233
03/01/83-02/28/84	414	2	1	3	$1,632,860	$1,753,155
03/01/84-02/28/85	402	5	0	5	$134,535	$134,535
03/01/85-02/28/86	390	3	1	4	$1,307,440	$1,350,565
03/01/86-02/28/87	378	1	2	3	$1,403,930	$1,537,292
03/01/87-02/28/88	366	8	1	9	$2,434,741	$2,468,437
03/01/88-02/28/89	354	4	5	9	$3,101,640	$3,811,726
03/01/89-02/28/90	342	10	1	11	$1,990,693	$2,024,637
03/01/90-02/28/91	330	18	2	20	$2,767,136	$3,148,210
03/01/91-02/28/92	318	114	4	118	$5,535,320	$5,869,389
03/01/92-02/28/93	306	201	2	203	$5,268,493	$5,377,224
03/01/93-02/28/94	294	176	5	181	$7,619,995	$7,807,289
03/01/94-02/28/95	282	194	0	194	$1,815,475	$1,815,480
03/01/95-02/28/96	270	273	4	277	$6,889,312	$6,981,035
03/01/96-02/28/97	258	220	3	223	$2,392,361	$2,950,533
03/01/97-02/28/98	246	235	1	236	$2,271,134	$2,295,059
03/01/98-02/28/99	234	219	2	221	$2,235,761	$2,235,767
03/01/99-02/28/00	222	233	0	233	$2,026,959	$2,026,957
03/01/00-02/28/01	210	194	0	194	$1,751,046	$1,751,054
03/01/01-02/28/02	198	191	0	191	$2,505,028	$2,505,031
03/01/02-02/28/03	186	206	3	209	$5,638,984	$5,704,170
03/01/03-02/28/04	174	150	2	152	$1,553,858	$1,962,561
03/01/04-02/28/05	162	149	1	150	$3,087,946	$3,094,492
03/01/05-02/28/06	150	156	0	156	$1,576,622	$1,576,847
03/01/06-02/28/07	138	168	2	170	$1,773,638	$1,920,928
03/01/07-02/28/08	126	174	1	175	$1,515,262	$1,541,236
03/01/08-02/28/09	114	140	3	143	$1,521,724	$1,529,705
03/01/09-02/28/10	102	157	1	158	$1,413,852	$1,438,179
03/01/10-02/28/11	90	157	1	158	$1,747,959	$1,747,967
03/01/11-02/28/12	78	145	3	148	$1,957,485	$2,104,717
03/01/12-02/28/13	66	131	4	135	$1,288,299	$1,360,036
03/01/13-02/28/14	54	125	0	125	$1,186,240	$1,186,236
03/01/14-02/28/15	42	111	4	115	$1,565,009	$1,641,459
03/01/15-02/28/16	30	114	9	123	$2,221,479	$4,462,254
03/01/16-02/28/17	18	78	21	99	$1,325,516	$1,508,037
03/01/17-02/28/18	6	33	19	52	$182,045	$264,427
Totals		4520	112	4632	$90,617,023	$97,096,441

Source: PMA Companies Loss Summary by Policy, Account # 0441006
Statement of Losses Valued as of August 31, 2017

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

The City of Scranton
Summary of Historical Exposure
As of August 31, 2017

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	498	$28,699,650	$57,630	19.2%
2014	480	$30,574,331	$63,697	10.5%
2015	475	$32,395,961	$68,202	7.1%
2016	474	$31,625,548	$66,721	-2.2%
2017	477	$32,198,864	$67,503	1.2%
Average Annual Trend in Average Payroll per Employee:				5.2%
2018 Budgetary	477	$34,986,321	$73,347	8.7%

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 8/31/17	(E) Paid Losses at 8/31/17	(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	8/31/2017	378.0	$1,537,292	$1,403,930	N/A	N/A	N/A	N/A
03/01/87-02/28/88	8/31/2017	366.0	$2,468,437	$2,434,741	N/A	N/A	N/A	N/A
03/01/88-02/28/89	8/31/2017	354.0	$3,811,726	$3,101,840	N/A	N/A	N/A	N/A
03/01/89-02/28/90	8/31/2017	342.0	$2,024,637	$1,990,693	N/A	N/A	N/A	N/A
03/01/90-02/28/91	8/31/2017	330.0	$3,148,210	$2,767,136	N/A	N/A	N/A	N/A
03/01/91-02/28/92	8/31/2017	318.0	$5,869,389	$5,535,320	N/A	N/A	N/A	N/A
03/01/92-02/28/93	8/31/2017	306.0	$5,377,224	$5,268,493	N/A	N/A	N/A	N/A
03/01/93-02/28/94	8/31/2017	294.0	$7,807,289	$7,619,995	N/A	N/A	N/A	N/A
03/01/94-02/28/95	8/31/2017	282.0	$1,815,480	$1,815,475	N/A	N/A	N/A	N/A
03/01/95-02/28/96	8/31/2017	270.0	$6,981,035	$6,889,312	N/A	N/A	N/A	N/A
03/01/96-02/28/97	8/31/2017	258.0	$2,950,533	$2,392,361	N/A	N/A	N/A	N/A
03/01/97-02/28/98	8/31/2017	246.0	$2,295,059	$2,271,134	N/A	N/A	N/A	N/A
03/01/98-02/28/99	8/31/2017	234.0	$2,235,767	$2,235,761	N/A	N/A	N/A	N/A
03/01/99-02/28/00	8/31/2017	222.0	$2,026,957	$2,026,959	N/A	N/A	N/A	N/A
03/01/00-02/28/01	8/31/2017	210.0	$1,751,054	$1,751,046	N/A	N/A	N/A	N/A
03/01/01-02/28/02	8/31/2017	198.0	$2,505,031	$2,505,028	N/A	N/A	N/A	N/A
03/01/02-02/28/03	8/31/2017	186.0	$5,704,170	$5,638,984	N/A	N/A	N/A	N/A
03/01/03-02/28/04	8/31/2017	174.0	$1,962,561	$1,553,858	N/A	N/A	N/A	N/A
03/01/04-02/28/05	8/31/2017	162.0	$3,094,492	$3,087,946	N/A	N/A	N/A	N/A
03/01/05-02/28/06	8/31/2017	150.0	$1,576,847	$1,576,622	N/A	N/A	N/A	N/A
03/01/06-02/28/07	8/31/2017	138.0	$1,920,928	$1,773,638	N/A	N/A	N/A	N/A
03/01/07-02/28/08	8/31/2017	126.0	$1,541,236	$1,515,262	N/A	N/A	N/A	N/A
03/01/08-02/28/09	8/31/2017	114.0	$1,529,705	$1,521,724	N/A	N/A	N/A	N/A
03/01/09-02/28/10	8/31/2017	102.0	$1,438,179	$1,413,852	N/A	N/A	N/A	N/A
03/01/10-02/28/11	8/31/2017	90.0	$1,747,967	$1,747,959	N/A	N/A	N/A	N/A
03/01/11-02/28/12	8/31/2017	78.0	$2,104,717	$1,957,485	N/A	N/A	N/A	N/A
03/01/12-02/28/13	8/31/2017	66.0	$1,380,036	$1,288,299	N/A	N/A	N/A	N/A
03/01/13-02/28/14	8/31/2017	54.0	$1,186,236	$1,186,240	N/A	N/A	N/A	N/A
03/01/14-02/28/15	8/31/2017	42.0	$1,641,459	$1,565,009	N/A	N/A	N/A	N/A
03/01/15-02/28/16	8/31/2017	30.0	$4,462,254	$2,221,479	N/A	N/A	N/A	N/A
03/01/16-02/28/17	8/31/2017	18.0	$1,508,037	$1,325,516	N/A	N/A	N/A	N/A
03/01/17-02/28/18	8/31/2017	6.0	$264,427	$182,045	N/A	N/A	N/A	N/A
Totals			$87,648,371	$81,564,942				

(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	8/31/2017	378.0	1.039	$1,597,715	1.172	$1,645,063	$1,618,654
03/01/87-02/28/88	8/31/2017	366.0	1.041	$2,569,279	1.178	$2,868,570	$2,608,996
03/01/88-02/28/89	8/31/2017	354.0	1.043	$3,973,785	1.185	$3,675,684	$3,854,545
03/01/89-02/28/90	8/31/2017	342.0	1.044	$2,114,344	1.192	$2,373,883	$2,218,160
03/01/90-02/28/91	8/31/2017	330.0	1.046	$3,293,794	1.200	$3,321,896	$3,305,035
03/01/91-02/28/92	8/31/2017	318.0	1.048	$6,153,116	1.209	$6,692,664	$6,369,015
03/01/92-02/28/93	8/31/2017	306.0	1.051	$5,649,409	1.218	$6,419,573	$5,957,475
03/01/93-02/28/94	8/31/2017	294.0	1.053	$8,221,865	1.229	$9,362,442	$8,678,096
03/01/94-02/28/95	8/31/2017	282.0	1.056	$1,916,815	1.240	$2,250,792	$2,050,406
03/01/95-02/28/96	8/31/2017	270.0	1.059	$7,391,519	1.252	$8,625,104	$7,884,953
03/01/96-02/28/97	8/31/2017	258.0	1.062	$3,133,728	1.265	$3,027,155	$3,091,039
03/01/97-02/28/98	8/31/2017	246.0	1.066	$2,445,917	1.280	$2,907,350	$2,636,480
03/01/98-02/28/99	8/31/2017	234.0	1.070	$2,391,794	1.297	$2,898,773	$2,594,528
03/01/99-02/28/00	8/31/2017	222.0	1.074	$2,177,613	1.315	$2,665,189	$2,372,644
03/01/00-02/28/01	8/31/2017	210.0	1.079	$1,890,156	1.335	$2,338,418	$2,069,481
03/01/01-02/28/02	8/31/2017	198.0	1.085	$2,718,550	1.359	$3,403,552	$2,992,551
03/01/02-02/28/03	8/31/2017	186.0	1.092	$6,228,156	1.385	$7,810,879	$6,861,245
03/01/03-02/28/04	8/31/2017	174.0	1.099	$2,157,825	1.416	$2,199,562	$2,174,520
03/01/04-02/28/05	8/31/2017	162.0	1.108	$3,429,674	1.451	$4,479,928	$3,849,895
03/01/05-02/28/06	8/31/2017	150.0	1.119	$1,764,239	1.492	$2,352,430	$1,999,518
03/01/06-02/28/07	8/31/2017	138.0	1.131	$2,173,173	1.541	$2,733,327	$2,397,234
03/01/07-02/28/08	8/31/2017	126.0	1.146	$1,766,907	1.600	$2,424,642	$2,030,001
03/01/08-02/28/09	8/31/2017	114.0	1.165	$1,782,196	1.673	$2,545,235	$2,087,412
03/01/09-02/28/10	8/31/2017	102.0	1.189	$1,709,371	1.763	$2,493,221	$2,022,911
03/01/10-02/28/11	8/31/2017	90.0	1.219	$2,130,852	1.880	$3,288,822	$2,583,240
03/01/11-02/28/12	8/31/2017	78.0	1.260	$2,651,891	2.036	$3,985,828	$3,185,465
03/01/12-02/28/13	8/31/2017	66.0	1.318	$1,791,885	2.253	$2,902,957	$2,236,214
03/01/13-02/28/14	8/31/2017	54.0	1.404	$1,665,174	2.575	$3,054,698	$2,220,383
03/01/14-02/28/15	8/31/2017	42.0	1.545	$2,536,811	3.097	$4,846,881	$3,460,839
03/01/15-02/28/16	8/31/2017	30.0	1.816	$8,103,474	4.076	$9,055,212	$8,484,169
03/01/16-02/28/17	8/31/2017	18.0	2.504	$3,776,219	6.504	$8,620,809	$5,714,055
03/01/17-02/28/18	8/31/2017	6.0	6.603	$1,746,023	20.231	$3,682,975	$2,520,504
Totals				$103,053,469		$130,951,714	$114,212,770

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)

The City of Scranton
Workers' Compensation

Exhibit 2
Sheet 2

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 8/31/17	(E) Paid Losses at 8/31/17	(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	8/31/2017	378.0	$1,537,292	$1,403,930	$241,062	3	$1,537,291	$1,403,930
03/01/87-02/28/88	8/31/2017	366.0	$2,468,437	$2,434,741	$338,837	4	$2,118,643	$2,084,948
03/01/88-02/28/89	8/31/2017	354.0	$3,811,726	$3,101,840	$288,440	5	$2,722,219	$2,028,093
03/01/89-02/28/90	8/31/2017	342.0	$2,024,637	$1,990,693	$479,810	1	$504,370	$470,426
03/01/90-02/28/91	8/31/2017	330.0	$3,148,210	$2,767,136	$478,891	2	$1,472,056	$1,090,983
03/01/91-02/28/92	8/31/2017	318.0	$5,869,389	$5,535,320	$334,583	8	$4,212,448	$3,878,390
03/01/92-02/28/93	8/31/2017	306.0	$5,377,224	$5,268,493	$381,650	4	$2,603,408	$2,494,680
03/01/93-02/28/94	8/31/2017	294.0	$7,807,269	$7,619,995	$380,561	9	$5,135,530	$4,948,319
03/01/94-02/28/95	8/31/2017	282.0	$1,815,480	$1,815,475	$332,043	0	$0	$0
03/01/95-02/28/96	8/31/2017	270.0	$6,981,035	$6,889,312	$473,001	5	$3,022,839	$2,931,119
03/01/96-02/28/97	8/31/2017	258.0	$2,950,533	$2,392,361	$471,218	2	$1,432,639	$874,962
03/01/97-02/28/98	8/31/2017	246.0	$2,295,059	$2,271,134	$375,559	1	$395,272	$395,272
03/01/98-02/28/99	8/31/2017	234.0	$2,235,767	$2,235,761	$374,154	0	$0	$0
03/01/99-02/28/00	8/31/2017	222.0	$2,026,957	$2,026,959	$232,876	3	$942,198	$942,198
03/01/00-02/28/01	8/31/2017	210.0	$1,751,054	$1,751,046	$231,794	3	$1,008,418	$1,008,418
03/01/01-02/28/02	8/31/2017	198.0	$2,505,031	$2,505,028	$230,581	4	$1,292,419	$1,292,419
03/01/02-02/28/03	8/31/2017	186.0	$5,704,170	$5,638,984	$275,055	5	$2,158,818	$2,146,600
03/01/03-02/28/04	8/31/2017	174.0	$1,962,561	$1,553,858	$318,720	1	$688,103	$287,625
03/01/04-02/28/05	8/31/2017	162.0	$3,094,492	$3,087,946	$361,402	2	$915,257	$915,257
03/01/05-02/28/06	8/31/2017	150.0	$1,576,847	$1,576,622	$447,640	0	$0	$0
03/01/06-02/28/07	8/31/2017	138.0	$1,920,828	$1,773,638	$664,262	1	$670,913	$523,624
03/01/07-02/28/08	8/31/2017	126.0	$1,541,236	$1,515,262	$655,771	0	$0	$0
03/01/08-02/28/09	8/31/2017	114.0	$1,529,705	$1,521,724	$645,623	0	$0	$0
03/01/09-02/28/10	8/31/2017	102.0	$1,438,179	$1,413,852	$633,306	0	$0	$0
03/01/10-02/28/11	8/31/2017	90.0	$1,747,967	$1,747,959	$659,287	0	$0	$0
03/01/11-02/28/12	8/31/2017	78.0	$2,104,717	$1,957,485	$638,764	0	$0	$0
03/01/12-02/28/13	8/31/2017	66.0	$1,360,036	$1,288,299	$612,107	0	$0	$0
03/01/13-02/28/14	8/31/2017	54.0	$1,186,236	$1,188,240	$576,244	0	$0	$0
03/01/14-02/28/15	8/31/2017	42.0	$1,641,459	$1,565,009	$525,719	0	$0	$0
03/01/15-02/28/16	8/31/2017	30.0	$4,462,254	$2,221,479	$450,070	2	$2,461,629	$599,216
03/01/16-02/28/17	8/31/2017	18.0	$1,508,037	$1,325,516	$328,170	0	$0	$0
03/01/17-02/28/18	8/31/2017	6.0	$264,427	$182,045	$126,743	0	$0	$0
Totals			$87,648,371	$81,564,942		65	$35,294,471	$30,320,478

(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	8/31/2017	378.0	1.039	$855,001	1.172	$855,000	$855,000
03/01/87-02/28/88	8/31/2017	366.0	1.041	$1,784,084	1.178	$1,812,121	$1,783,298
03/01/88-02/28/89	8/31/2017	354.0	1.043	$2,835,828	1.185	$2,972,236	$2,890,391
03/01/89-02/28/90	8/31/2017	342.0	1.044	$2,087,627	1.192	$2,312,904	$2,177,738
03/01/90-02/28/91	8/31/2017	330.0	1.046	$2,753,665	1.200	$3,012,192	$2,857,076
03/01/91-02/28/92	8/31/2017	318.0	1.048	$4,537,037	1.209	$4,803,427	$4,643,593
03/01/92-02/28/93	8/31/2017	306.0	1.051	$4,514,221	1.218	$4,979,846	$4,700,471
03/01/93-02/28/94	8/31/2017	294.0	1.053	$6,413,632	1.229	$6,882,603	$6,601,220
03/01/94-02/28/95	8/31/2017	282.0	1.056	$1,916,815	1.240	$2,250,792	$2,050,406
03/01/95-02/28/96	8/31/2017	270.0	1.059	$6,690,937	1.252	$7,455,477	$6,936,753
03/01/96-02/28/97	8/31/2017	258.0	1.062	$2,612,138	1.265	$2,914,968	$2,733,270
03/01/97-02/28/98	8/31/2017	246.0	1.066	$2,424,663	1.280	$2,801,350	$2,575,338
03/01/98-02/28/99	8/31/2017	234.0	1.070	$2,391,794	1.297	$2,898,773	$2,594,586
03/01/99-02/28/00	8/31/2017	222.0	1.074	$1,915,385	1.315	$2,176,320	$2,018,759
03/01/00-02/28/01	8/31/2017	210.0	1.079	$1,551,630	1.335	$1,741,736	$1,627,572
03/01/01-02/28/02	8/31/2017	198.0	1.085	$2,395,970	1.359	$2,727,557	$2,528,605
03/01/02-02/28/03	8/31/2017	186.0	1.092	$5,371,029	1.385	$6,337,501	$5,757,618
03/01/03-02/28/04	8/31/2017	174.0	1.099	$1,776,260	1.416	$2,167,415	$1,932,722
03/01/04-02/28/05	8/31/2017	162.0	1.108	$3,215,421	1.451	$3,952,092	$3,610,090
03/01/05-02/28/06	8/31/2017	150.0	1.119	$1,764,239	1.492	$2,352,430	$1,899,515
03/01/06-02/28/07	8/31/2017	138.0	1.131	$2,164,159	1.541	$2,676,378	$2,369,047
03/01/07-02/28/08	8/31/2017	126.0	1.145	$1,766,907	1.600	$2,424,642	$2,030,001
03/01/08-02/28/09	8/31/2017	114.0	1.165	$1,782,196	1.673	$2,545,235	$2,087,412
03/01/09-02/28/10	8/31/2017	102.0	1.189	$1,709,371	1.763	$2,493,221	$2,022,911
03/01/10-02/28/11	8/31/2017	90.0	1.219	$2,130,852	1.880	$3,286,822	$2,593,240
03/01/11-02/28/12	8/31/2017	78.0	1.260	$2,851,891	2.036	$3,985,828	$3,185,468
03/01/12-02/28/13	8/31/2017	66.0	1.318	$1,791,885	2.253	$2,902,957	$2,236,314
03/01/13-02/28/14	8/31/2017	54.0	1.404	$1,665,174	2.575	$3,054,698	$2,220,983
03/01/14-02/28/15	8/31/2017	42.0	1.545	$2,536,811	3.097	$4,846,881	$3,460,839
03/01/15-02/28/16	8/31/2017	30.0	1.816	$5,233,144	4.076	$8,212,683	$6,424,960
03/01/16-02/28/17	8/31/2017	18.0	2.504	$3,776,219	6.504	$8,620,809	$5,714,055
03/01/17-02/28/18	8/31/2017	6.0	6.603	$1,746,023	20.231	$3,682,975	$2,520,604
Totals				$88,742,008		$116,139,869	$99,701,154

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)

The City of Scranton
Workers' Compensation

Exhibit 2
Sheet 3

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 8/31/17	(E) Paid Losses at 8/31/17	(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	8/31/2017	378.0	$1,537,292	$1,403,930	$241,062	3	$1,537,291	$1,403,930
03/01/87-02/28/88	8/31/2017	366.0	$2,468,437	$2,434,741	$336,837	4	$2,118,643	$2,084,948
03/01/88-02/28/89	8/31/2017	354.0	$3,811,726	$3,101,640	$288,440	5	$2,722,219	$2,028,093
03/01/89-02/28/90	8/31/2017	342.0	$2,024,637	$1,990,893	$479,810	1	$504,370	$470,426
03/01/90-02/28/91	8/31/2017	330.0	$3,148,210	$2,767,138	$478,891	0	$0	$0
03/01/91-02/28/92	8/31/2017	318.0	$5,869,389	$5,535,320	$334,583	0	$0	$0
03/01/92-02/28/93	8/31/2017	306.0	$5,377,224	$5,268,493	$381,650	0	$0	$0
03/01/93-02/28/94	8/31/2017	294.0	$7,807,299	$7,619,995	$380,561	0	$0	$0
03/01/94-02/28/95	8/31/2017	282.0	$1,815,480	$1,815,475	$332,043	0	$0	$0
03/01/95-02/28/96	8/31/2017	270.0	$6,981,035	$6,889,312	$473,001	0	$0	$0
03/01/96-02/28/97	8/31/2017	258.0	$2,950,533	$2,392,361	$471,218	0	$0	$0
03/01/97-02/28/98	8/31/2017	246.0	$2,295,059	$2,271,134	$375,559	1	$395,272	$395,272
03/01/98-02/28/99	8/31/2017	234.0	$2,235,767	$2,235,761	$374,154	0	$0	$0
03/01/99-02/28/00	8/31/2017	222.0	$2,026,957	$2,026,959	$232,876	3	$942,198	$942,198
03/01/00-02/28/01	8/31/2017	210.0	$1,751,054	$1,751,046	$231,794	3	$1,008,418	$1,008,418
03/01/01-02/28/02	8/31/2017	198.0	$2,505,031	$2,505,028	$230,581	4	$1,292,419	$1,292,419
03/01/02-02/28/03	8/31/2017	186.0	$5,704,170	$5,638,984	$275,055	5	$2,158,818	$2,146,600
03/01/03-02/28/04	8/31/2017	174.0	$1,962,561	$1,553,858	$318,720	1	$688,103	$287,625
03/01/04-02/28/05	8/31/2017	162.0	$3,094,492	$3,087,946	$361,402	2	$915,257	$915,257
03/01/05-02/28/06	8/31/2017	150.0	$1,576,847	$1,576,622	$447,640	0	$0	$0
03/01/06-02/28/07	8/31/2017	138.0	$1,920,928	$1,773,638	$664,262	1	$670,913	$523,624
03/01/07-02/28/08	8/31/2017	126.0	$1,541,236	$1,515,262	$855,771	0	$0	$0
03/01/08-02/28/09	8/31/2017	114.0	$1,529,705	$1,521,724	$645,623	0	$0	$0
03/01/09-02/28/10	8/31/2017	102.0	$1,438,179	$1,413,852	$633,306	0	$0	$0
03/01/10-02/28/11	8/31/2017	90.0	$1,747,967	$1,747,959	$659,287	0	$0	$0
03/01/11-02/28/12	8/31/2017	78.0	$2,104,717	$1,957,485	$636,764	0	$0	$0
03/01/12-02/28/13	8/31/2017	66.0	$1,360,036	$1,288,299	$612,107	0	$0	$0
03/01/13-02/28/14	8/31/2017	54.0	$1,186,236	$1,186,240	$576,244	0	$0	$0
03/01/14-02/28/15	8/31/2017	42.0	$1,641,459	$1,585,009	$525,719	0	$0	$0
03/01/15-02/28/16	8/31/2017	30.0	$4,482,254	$2,221,479	$450,070	2	$2,461,629	$599,216
03/01/16-02/28/17	8/31/2017	18.0	$1,508,037	$1,325,516	$328,170	0	$0	$0
03/01/17-02/28/18	8/31/2017	6.0	$264,427	$182,045	$126,743	0	$0	$0
Totals			$87,648,371	$81,564,842		35	$17,415,551	$14,098,025

(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	8/31/2017	378.0	1.039	$855,001	1.172	$855,000	$855,000
03/01/87-02/28/88	8/31/2017	366.0	1.041	$1,764,084	1.178	$1,812,121	$1,783,293
03/01/88-02/28/89	8/31/2017	354.0	1.043	$2,835,828	1.185	$2,972,236	$2,890,381
03/01/89-02/28/90	8/31/2017	342.0	1.044	$2,087,627	1.192	$2,312,904	$2,177,738
03/01/90-02/28/91	8/31/2017	330.0	1.046	$3,293,794	1.200	$3,321,896	$3,305,035
03/01/91-02/28/92	8/31/2017	318.0	1.048	$6,153,116	1.209	$6,692,864	$6,389,015
03/01/92-02/28/93	8/31/2017	306.0	1.051	$5,649,409	1.218	$6,419,573	$5,957,475
03/01/93-02/28/94	8/31/2017	294.0	1.053	$8,221,865	1.229	$9,362,442	$8,678,096
03/01/94-02/28/95	8/31/2017	282.0	1.056	$1,916,815	1.240	$2,250,792	$2,050,406
03/01/95-02/28/96	8/31/2017	270.0	1.059	$7,391,519	1.252	$8,625,104	$7,884,853
03/01/96-02/28/97	8/31/2017	258.0	1.062	$3,133,728	1.265	$3,027,155	$3,091,099
03/01/97-02/28/98	8/31/2017	246.0	1.066	$2,424,663	1.280	$2,801,350	$2,575,335
03/01/98-02/28/99	8/31/2017	234.0	1.070	$2,391,794	1.297	$2,898,773	$2,594,586
03/01/99-02/28/00	8/31/2017	222.0	1.074	$1,915,385	1.315	$2,176,320	$2,019,759
03/01/00-02/28/01	8/31/2017	210.0	1.079	$1,551,630	1.335	$1,741,736	$1,627,672
03/01/01-02/28/02	8/31/2017	198.0	1.085	$2,395,970	1.359	$2,727,557	$2,528,605
03/01/02-02/28/03	8/31/2017	186.0	1.092	$5,371,029	1.385	$6,337,501	$5,757,515
03/01/03-02/28/04	8/31/2017	174.0	1.099	$1,776,260	1.416	$2,167,415	$1,932,722
03/01/04-02/28/05	8/31/2017	162.0	1.108	$3,215,421	1.451	$3,952,092	$3,510,090
03/01/05-02/28/06	8/31/2017	150.0	1.119	$1,764,239	1.492	$2,352,430	$1,999,518
03/01/06-02/28/07	8/31/2017	138.0	1.131	$2,164,159	1.541	$2,676,378	$2,389,047
03/01/07-02/28/08	8/31/2017	126.0	1.146	$1,766,907	1.600	$2,424,642	$2,030,001
03/01/08-02/28/09	8/31/2017	114.0	1.165	$1,782,196	1.673	$2,545,235	$2,057,412
03/01/09-02/28/10	8/31/2017	102.0	1.189	$1,709,371	1.763	$2,493,221	$2,022,811
03/01/10-02/28/11	8/31/2017	90.0	1.219	$2,130,852	1.880	$3,266,822	$2,693,240
03/01/11-02/28/12	8/31/2017	78.0	1.260	$2,651,891	2.036	$3,985,828	$3,185,466
03/01/12-02/28/13	8/31/2017	66.0	1.318	$1,791,885	2.253	$2,902,957	$2,236,314
03/01/13-02/28/14	8/31/2017	54.0	1.404	$1,665,174	2.575	$3,054,698	$2,220,943
03/01/14-02/28/15	8/31/2017	42.0	1.545	$2,536,811	3.097	$4,846,881	$3,460,839
03/01/15-02/28/16	8/31/2017	30.0	1.816	$5,233,144	4.076	$8,212,683	$6,424,940
03/01/16-02/28/17	8/31/2017	18.0	2.504	$3,776,219	6.504	$8,620,809	$5,714,055
03/01/17-02/28/18	8/31/2017	6.0	6.603	$1,746,023	20.231	$3,682,975	$2,520,864
Totals				$95,063,809		$123,540,390	$106,454,444

Columns (D) and (E): Exhibit 1, Sheet 1
Column(F): Appendix B, Sheet 1
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% Col. (P)

Estimation of Limited Ultimate Losses

(A) Accident Period	(B) Limited Ultimate Losses	(C) Loss Trend Factor	(D) Trended Limited Ultimate Losses	(E) Payroll	(F) Payroll Trend Factor	(G) Adjusted Payroll	(H) Loss Rate per $100 of Payroll
03/01/07-02/28/08	$2,030,001	1.791	$3,635,423	$18,801,357	1.480	$27,830,602	$13.06
03/01/08-02/28/09	$2,087,412	1.689	$3,526,638	$19,040,392	1.423	$27,100,415	$13.01
03/01/09-02/28/10	$2,022,911	1.594	$3,224,213	$19,712,101	1.369	$26,977,372	$11.95
03/01/10-02/28/11	$2,593,240	1.504	$3,899,274	$24,932,924	1.316	$32,810,027	$11.88
03/01/11-02/28/12	$3,185,466	1.419	$4,518,644	$24,599,047	1.265	$31,125,642	$14.52
03/01/12-02/28/13	$2,236,314	1.338	$2,992,692	$23,644,343	1.217	$28,766,959	$10.40
03/01/13-02/28/14	$2,220,983	1.262	$2,803,940	$29,012,097	1.170	$33,940,050	$8.26
03/01/14-02/28/15	$3,460,839	1.191	$4,121,915	$30,877,936	1.125	$34,733,479	$11.87
03/01/15-02/28/16	$6,424,960	1.124	$7,219,085	$32,267,559	1.082	$34,900,591	$20.68
03/01/16-02/28/17	$5,714,055	1.060	$6,056,898	$31,721,101	1.040	$32,989,945	$18.36
Total	**$31,976,181**		**$41,998,723**			**$311,175,081**	**$13.50**
Excl Hi & Lo			**$31,975,698**			**$242,334,440**	**$13.19**
Avg Last 5 Yrs			**$23,194,531**			**$165,331,024**	**$14.03**
Avg Last 3 Yrs			**$17,397,898**			**$102,624,015**	**$16.95**

(I) Accident Period	(J) Selected Loss Rate	(K) Payroll	(L) Forecast Limited Ultimate Losses
03/01/17-02/28/18	***$13.50***	$32,663,440	**$4,409,564**
03/01/18-02/28/19	***$13.76***	$35,190,408	**$4,842,065**

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 4.0%
Column(G): Column (E) x Column (F)
Column(H): Column (D) / Column (G)
Column(J): Selected average of Column (H), trended for 2018-19
Column(K): Exhibit 1, Sheet 2
Column(L): Column (J) x Column (K)

The City of Scranton
Worker's Compensation

Exhibit 4

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 August 31, 2017:					
Pre - 1986	$9,448,070	$9,052,081	$395,989	0.973	$385,391
1986/87	$855,000	$850,000	$5,000	0.973	$4,867
1987/88	$1,783,298	$1,749,793	$33,505	0.973	$32,608
1988/89	$2,890,391	$2,660,982	$229,409	0.963	$220,840
1989/90	$2,177,738	$1,990,693	$187,045	0.952	$178,076
1990/91	$3,305,035	$2,767,136	$537,899	0.939	$505,280
1991/92	$6,369,015	$5,535,320	$833,695	0.927	$772,554
1992/93	$5,957,475	$5,268,493	$688,982	0.914	$629,507
1993/94	$8,678,096	$7,619,995	$1,058,101	0.901	$953,024
1994/95	$2,050,406	$1,815,475	$234,931	0.888	$208,544
1995/96	$7,884,953	$6,889,312	$995,641	0.875	$870,861
1996/97	$3,091,099	$2,392,361	$698,738	0.862	$602,120
1997/98	$2,575,338	$2,271,134	$304,204	0.849	$258,202
1998/99	$2,594,586	$2,235,761	$358,825	0.836	$299,954
1999/00	$2,019,759	$1,832,579	$187,180	0.823	$154,067
2000/01	$1,627,672	$1,481,672	$146,000	0.810	$118,316
2001/02	$2,528,605	$2,303,711	$224,894	0.798	$179,391
2002/03	$5,757,618	$4,969,864	$787,753	0.788	$620,419
2003/04	$1,932,722	$1,553,858	$378,864	0.777	$294,563
2004/05	$3,510,090	$2,972,689	$537,400	0.770	$413,733
2005/06	$1,999,516	$1,576,622	$422,894	0.762	$322,356
2006/07	$2,369,047	$1,773,638	$595,409	0.757	$450,897
2007/08	$2,030,001	$1,515,262	$514,739	0.752	$387,247
2008/09	$2,087,412	$1,521,724	$565,688	0.750	$424,182
2009/10	$2,022,911	$1,413,852	$609,059	0.747	$455,203
2010/11	$2,593,240	$1,747,959	$845,281	0.747	$631,363
2011/12	$3,185,466	$1,957,485	$1,227,981	0.748	$918,196
2012/13	$2,236,314	$1,288,299	$948,015	0.750	$710,756
2013/14	$2,220,983	$1,186,240	$1,034,743	0.753	$779,135
2014/15	$3,460,839	$1,565,009	$1,895,830	0.757	$1,435,801
2015/16	$6,424,960	$2,221,479	$4,203,481	0.763	$3,206,048
2016/17	$5,714,055	$1,325,516	$4,388,539	0.769	$3,373,608
2017/18	$2,204,782	$182,045	$2,022,737	0.774	$1,566,241
Totals	$115,586,492	$87,488,039	$28,098,451		$22,363,350

Column (B): Exhibit 2, Sheet 3, or Exhibit 1, Sheet 1 for Pre-1986
Accident Year 2017/18 from Loss Forecast, Exhibit 3, as of 6 months

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)

The City of Scranton
Worker's Compensation

Exhibit 5

Projection of Annual Expenditure Amounts
Calendar Year 2018

(A) Accident Year	(B) Unlimited Ultimate Losses	(C) Accident Year Age (in months) at 12/31/17	(D) Ultimate Paid Loss Development Factor	(E) Percentage Paid As of at 12/31/17	(F) Percentage of Losses Paid in Upcoming 12 Months	(G) Anticipated Losses & ALAE Paid in Upcoming 12 Months
Pre - 1986	$9,448,070	430	1.070	93.5%	1.0%	$94,481
1986/87	$1,616,654	382	1.111	90.0%	1.0%	$16,167
1987/88	$2,688,996	370	1.124	89.0%	1.0%	$27,999
1988/89	$3,854,545	358	1.137	88.0%	1.0%	$39,218
1989/90	$2,218,160	346	1.151	86.9%	1.1%	$23,734
1990/91	$3,305,035	334	1.165	85.8%	1.0%	$34,514
1991/92	$6,369,015	322	1.180	84.8%	1.1%	$69,510
1992/93	$5,957,475	310	1.195	83.7%	1.1%	$63,386
1993/94	$8,678,096	298	1.211	82.6%	1.1%	$95,966
1994/95	$2,050,406	286	1.227	81.5%	1.1%	$22,083
1995/96	$7,884,953	274	1.243	80.5%	1.0%	$82,735
1996/97	$3,091,099	262	1.259	79.4%	1.0%	$31,610
1997/98	$2,630,490	250	1.275	78.4%	1.0%	$26,224
1998/99	$2,594,586	238	1.291	77.5%	1.0%	$25,225
1999/00	$2,372,644	226	1.309	76.4%	1.0%	$24,795
2000/01	$2,069,461	214	1.328	75.3%	1.1%	$23,548
2001/02	$2,992,551	202	1.351	74.0%	1.2%	$37,199
2002/03	$6,861,245	190	1.376	72.7%	1.4%	$93,506
2003/04	$2,174,520	178	1.405	71.2%	1.5%	$32,615
2004/05	$3,849,895	166	1.438	69.5%	1.7%	$63,817
2005/06	$1,999,516	154	1.478	67.7%	1.8%	$36,796
2006/07	$2,397,234	142	1.524	65.6%	2.1%	$49,214
2007/08	$2,030,001	130	1.579	63.3%	2.3%	$46,739
2008/09	$2,087,412	118	1.647	60.7%	2.6%	$54,211
2009/10	$2,022,911	106	1.731	57.8%	2.9%	$59,629
2010/11	$2,593,240	94	1.838	54.4%	3.4%	$87,348
2011/12	$3,185,466	82	1.979	50.5%	3.9%	$123,495
2012/13	$2,236,314	70	2.172	46.0%	4.5%	$100,552
2013/14	$2,220,983	58	2.452	40.8%	5.3%	$116,726
2014/15	$3,460,839	46	2.891	34.6%	6.2%	$214,180
2015/16	$8,484,169	34	3.668	27.3%	7.3%	$621,728
2016/17	$5,714,055	22	5.379	18.6%	8.7%	$495,784
2017/18	$4,409,564	10	11.749	8.5%	10.1%	$444,401
2018/19	$4,842,065	0	N/A	0.0%	8.5%	$412,130
Totals	$130,391,665					$3,791,265

Column (B): Exhibit 2, Sheet 1 or Exhibit 3 for Accident Years 2017 and 2018
Column (D): Appendix A, Sheet 5, runoff of 1997/98 and prior
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)

$2,843,449 @ 75%
$3,317,357 Midpoint

City of Scranton
Workers Compensation

Analysis Based Upon Paid Loss and Expenses
As of December 31, 2011

ACCIDENT YEAR	12 Months	24 Months	36 Months	48 Months	60 Months	72 Months	84 Months	96 Months	108 Months	120 Months	132 Months	144 Months	156 Months	168 Months	180 Months	192 Months	204 Months	216 Months	228 Months	240 Months	252 Months	264 Months	276 Months	288 Months	300 Months
1/1/87 - 12/31/87													1,446,046	1,556,474	1,669,675	1,945,236	2,032,909	2,220,235	2,274,376	2,319,972	2,369,815	2,420,196	2,480,366	2,532,302	2,592,929
1/1/88 - 12/31/88												983,628	1,018,513	1,074,084	1,127,995	1,177,999	1,232,723	1,289,601	1,332,500	1,369,339	1,407,287	1,445,530	1,483,474	1,522,571	
1/1/89 - 12/31/89											1,642,890	1,834,840	2,109,036	2,113,111	2,240,303	2,332,493	2,416,955	2,489,035	2,521,183	2,572,602	2,622,913	2,668,346	2,708,548		
1/1/90 - 12/31/90										1,415,584	1,569,159	1,791,984	2,004,844	2,101,105	2,166,411	2,280,901	2,340,062	2,394,810	2,449,011	2,503,363	2,556,388	2,616,640			
1/1/91 - 12/31/91									2,332,760	2,582,327	3,028,469	3,352,436	3,525,051	3,716,842	4,034,988	4,139,848	4,271,619	4,398,823	4,508,106	4,622,436	4,726,126				
1/1/92 - 12/31/92								2,668,278	2,694,730	3,356,570	3,592,219	3,730,151	3,878,355	4,029,140	4,146,890	4,277,430	4,490,740	4,717,458	4,777,107	4,616,197					
1/1/93 - 12/31/93							3,892,981	4,345,861	5,248,437	5,676,966	5,870,976	6,076,456	6,308,816	6,500,609	6,678,871	6,916,962	7,102,528	7,228,081	7,274,925						
1/1/94 - 12/31/94						1,157,702	1,284,594	1,491,934	1,844,158	1,870,823	1,872,264	1,872,466	1,873,231	1,874,691	1,890,749	1,687,228	1,687,274	1,687,229							
1/1/95 - 12/31/95					2,174,101	2,573,063	3,293,788	3,859,053	4,084,862	4,515,338	4,895,831	4,827,970	5,001,836	5,097,271	5,308,774	5,367,980	5,424,812								
1/1/96 - 12/31/96				1,534,598	1,656,233	2,189,028	2,693,561	2,858,398	3,127,337	3,278,520	3,308,238	3,411,441	3,486,109	3,602,138	3,661,386	3,714,761									
1/1/97 - 12/31/97			733,977	863,697	1,324,706	1,474,325	1,600,691	1,659,067	1,700,898	1,733,462	1,766,739	1,923,409	1,940,944	2,032,896	2,035,387										
1/1/98 - 12/31/98		522,741	730,039	960,801	1,347,426	1,452,767	1,502,992	1,500,406	1,590,773	1,732,206	1,748,613	1,787,096	1,824,536	1,840,352											
1/1/99 - 12/31/99	208,665	582,671	907,578	1,319,705	1,594,206	1,878,593	1,762,110	1,632,718	1,954,103	1,994,778	2,118,580	2,118,580	2,118,580												
1/1/00 - 12/31/00	102,819	213,764	345,370	574,791	787,115	1,119,754	1,206,915	1,464,723	1,688,403	1,795,572	1,810,734	1,814,687													
1/1/01 - 12/31/01	221,010	800,250	800,133	917,859	1,048,999	1,246,194	1,455,098	1,569,472	1,511,951	1,511,951	1,569,655														
1/1/02 - 12/31/02	423,541	1,347,773	2,277,445	3,032,927	3,983,629	4,571,285	5,602,099	5,772,409	6,210,100	6,284,346															
1/1/03 - 12/31/03	254,891	516,299	732,556	995,113	1,191,157	1,276,287	1,350,113	1,407,430	1,469,068																
1/1/04 - 12/31/04	273,922	646,356	988,667	1,241,444	1,784,572	2,146,066	2,274,020	2,549,176																	
1/1/05 - 12/31/05	305,297	701,581	1,022,338	1,253,546	1,527,912	1,597,308	1,659,066																		
1/1/06 - 12/31/06	337,064	878,356	946,911	1,047,698	1,173,326	1,305,877																			
1/1/07 - 12/31/07	387,569	611,386	758,912	853,951	917,618																				
1/1/08 - 12/31/08	557,539	1,023,548	1,468,207	1,592,866																					
1/1/09 - 12/31/09	370,979	802,303	1,032,629																						
1/1/10 - 12/31/10	505,827	1,068,876																							
1/1/11 - 12/31/11	541,439																								

Point to Point Paid Loss Development Factors

ACCIDENT YEAR	12:24	24:36	36:48	48:60	60:72	72:84	84:96	96:108	108:120	120:132	132:144	144:156	156:168	168:180	180:192	192:204	204:216	216:228	228:240	240:252	252:264	264:276	276:288	288:300
1/1/87 - 12/31/87													1.076	1.201	1.042	1.043	1.092	1.024	1.020	1.021	1.021	1.025	1.021	1.024
1/1/88 - 12/31/88												1.067	1.055	1.050	1.044	1.040	1.046	1.033	1.028	1.028	1.027	1.028	1.028	
1/1/89 - 12/31/89											1.117	1.150	1.002	1.060	1.041	1.036	1.022	1.021	1.020	1.020	1.017	1.015		
1/1/90 - 12/31/90										1.101	1.149	1.119	1.048	1.045	1.036	1.028	1.023	1.023	1.022	1.022	1.023			
1/1/91 - 12/31/91									1.008	1.102	1.107	1.051	1.054	1.088	1.028	1.032	1.029	1.025	1.025	1.022				
1/1/92 - 12/31/92								1.068	1.160	1.070	1.036	1.040	1.039	1.030	1.031	1.050	1.050	1.013	1.008					
1/1/93 - 12/31/93							1.116	1.209	1.082	1.034	1.035	1.038	1.031	1.027	1.036	1.027	1.018	1.006						
1/1/94 - 12/31/94						1.110	1.161	1.162	1.018	1.001	1.000	1.000	1.001	1.010	0.998	1.000	1.000							
1/1/95 - 12/31/95					1.184	1.268	1.172	1.058	1.105	1.040	1.028	1.038	1.019	1.041	1.011	1.015								
1/1/96 - 12/31/96				1.210	1.179	1.230	1.065	1.090	1.048	1.009	1.031	1.022	1.033	1.016	1.015									
1/1/97 - 12/31/97			1.177	1.534	1.113	1.086	1.036	1.025	1.019	1.013	1.095	1.009	1.047	1.001										
1/1/98 - 12/31/98		1.397	1.343	1.374	1.076	1.035	1.038	1.023	1.085	1.009	1.022	1.021	1.009											
1/1/99 - 12/31/99	2.792	1.558	1.454	1.208	1.082	1.051	1.040	1.066	1.021	1.081	1.000	1.000												
1/1/00 - 12/31/00	2.079	1.616	1.664	1.369	1.423	1.131	1.158	1.151	1.095	0.841	1.201													
1/1/01 - 12/31/01	2.716	1.333	1.147	1.143	1.188	1.168	1.079	0.963	1.000	1.038														
1/1/02 - 12/31/02	3.180	1.690	1.332	1.313	1.148	1.226	1.030	1.076	1.012															
1/1/03 - 12/31/03	2.033	1.413	1.368	1.197	1.071	1.059	1.042	1.044																
1/1/04 - 12/31/04	2.350	1.530	1.256	1.421	1.217	1.059	1.121																	
1/1/05 - 12/31/05	1.921	1.457	1.229	1.219	1.045	1.039																		
1/1/06 - 12/31/06	2.013	1.396	1.106	1.120	1.113																			
1/1/07 - 12/31/07	1.576	1.237	1.085	1.075																				
1/1/08 - 12/31/08	1.836	1.434	1.085																					
1/1/09 - 12/31/09	2.163	1.287																						
1/1/10 - 12/31/10	2.113																							

19-Sep-17

Paid_Triangle.xls

Analysis Based Upon Paid Loss and Expenses
As of December 31, 2011

Point to Point Paid Loss Development Factors

	12:24	24:36	36:48	48:60	60:72	72:84	84:96	96:108	108:120	120:132	132:144	144:156	156:168	168:180	180:192	192:204	204:216	216:228	228:240	240:252	252:264	264:276	276:288	288:300	Tail
Str. Average	2.232	1.450	1.270	1.265	1.151	1.123	1.088	1.074	1.059	1.033	1.059	1.045	1.034	1.052	1.028	1.030	1.035	1.021	1.021	1.023	1.022	1.022	1.024	1.024	
Wgtd Avg.	2.194	1.459	1.250	1.267	1.144	1.145	1.086	1.066	1.062	1.038	1.057	1.042	1.033	1.045	1.027	1.029	1.032	1.017	1.019	1.022	1.021	1.021	1.023	1.024	
Avg (x-high & low)	2.202	1.442	1.249	1.257	1.134	1.118	1.086	1.072	1.055	1.036	1.062	1.039	1.034	1.041	1.030	1.032	1.031	1.021	1.022	1.022	1.022	1.025			
Selected	2.215	1.450	1.200	1.266	1.145	1.136	1.086	1.078	1.059	1.038	1.062	1.042	1.034	1.046	1.028	1.030	1.033	1.020	1.020	1.022	1.022	1.022	1.023	1.024	1.100
Cumulative/No tail	12.418	5.606	3.867	3.222	2.547	2.225	1.960	1.805	1.674	1.581	1.523	1.434	1.376	1.331	1.273	1.238	1.202	1.163	1.141	1.118	1.094	1.071	1.048	1.024	
Cumulative/w/tail	13.350	6.027	4.156	3.464	2.738	2.391	2.107	1.940	1.800	1.699	1.637	1.542	1.480	1.431	1.368	1.331	1.292	1.251	1.226	1.202	1.176	1.151	1.128	1.101	1.075

(Note: potentially overstated due to the influence of an aggressive buyout program of prior program years, 1999 - 2002)

2005 Bureau Factors	6.778	3.415	2.701	2.320	2.070	1.908	1.759	1.685	1.607	1.540	1.478	1.418	1.364	1.318	1.270	1.228	1.190	1.157
Cumulative for Industry Grouping 16: Public Administration																		
50/50 Weighting	10.064	4.721	3.429	2.892	2.404	2.149	1.948	1.813	1.703	1.620	1.557	1.480	1.422	1.373	1.319	1.279	1.241	

ANALYSIS OF DEVELOPMENT PATTERNS
USING "THE METHOD OF LEAST SQUARES"

ACTUAL VALUES		Curve : Y = A^(B^X) (Power Model)				Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)				Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)				*** SELECTED ***	
		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		FITTED VALUES	
X	Y	X	LN[LN(Y)]			LN(X)	Double Log [Y/(Y-1)]			LN(1/X)	LN(Y-1)				
Maturity (Months)	Cumulative Paid Loss Dev Factor	X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
12	12.418	12.00	0.92	120	1.478	2.48	-2.48	120	1.551	-2.48	2.44	120	1.622	120	1.651
24	5.606	24.00	0.54	132	1.382	3.18	-1.63	132	1.466	-3.18	1.53	132	1.551	132	1.466
36	3.867	36.00	0.30	144	1.307	3.58	-1.21	144	1.397	-3.58	1.05	144	1.494	144	1.397
48	3.222	48.00	0.16	156	1.248	3.87	-0.99	156	1.340	-3.87	0.80	156	1.446	156	1.340
60	2.547	60.00	-0.07	168	1.201	4.09	-0.70	168	1.293	-4.09	0.44	168	1.406	168	1.293
72	2.225	72.00	-0.22	180	1.164	4.28	-0.52	180	1.254	-4.28	0.20	180	1.372	180	1.254
84	1.960	84.00	-0.40	192	1.134	4.43	-0.34	192	1.220	-4.43	-0.04	192	1.342	192	1.220
96	1.805	96.00	-0.53	204	1.110	4.56	-0.21	204	1.192	-4.56	-0.22	204	1.317	204	1.192
108	1.674	108.00	-0.66	216	1.090	4.68	-0.09	216	1.168	-4.68	-0.39	216	1.295	216	1.168
				228	1.074			228	1.147			228	1.275	228	1.147
				240	1.061			240	1.128			240	1.258	240	1.128
				252	1.050			252	1.113			252	1.242	252	1.113
				264	1.041			264	1.099			264	1.228	264	1.099
				276	1.034			276	1.087			276	1.216	276	1.087
				288	1.028			288	1.077			288	1.205	288	1.077
				300	1.023			300	1.068			300	1.194	300	1.068
				312	1.019			312	1.060			312	1.185	312	1.060
				324	1.016			324	1.053			324	1.176	324	1.053
				336	1.013			336	1.046			336	1.168	336	1.046
				348	1.011			348	1.041			348	1.161	348	1.041
SUM		540.00	0.05			35.17	-8.16			-35.17	5.80				
AVERAGE		60.00	0.01			3.91	-0.91			-3.91	0.64				

PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES	
N =	9.000	N =	9.000	N =	9.000
A =	13.290	A =	0.006	A =	273.503
B =	0.984	B =	1.069	B =	1.271
R^2 =	0.977	R^2 =	0.998	R^2 =	0.997

The City of Scranton
Weighted Average of PA Bureau of WC Paid Loss Development Factors
City of Scranton WC Paid Loss Development Factors

ANALYSIS OF DEVELOPMENT PATTERNS
USING "THE METHOD OF LEAST SQUARES"

ACTUAL VALUES		Curve : Y = A^(B^X) (Power Model)				Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)				Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)				*** SELECTED ***	
		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		FITTED VALUES	
X	Y	X	LN[LN(Y)]			LN(X)	Double Log [Y/(Y-1)]			LN(1/X)	LN(Y-1)				
Maturity (Months)	Cumulative Paid Loss Dev Factor	X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
12	10.064	12.00	0.84	6.0	8.451	2.48	-2.28	6.0	17.701	-2.48	2.20	6.0	20.231	6.0	20.231
24	4.721	24.00	0.44	18.0	5.918	3.18	-1.44	18.0	6.503	-3.18	1.31	18.0	6.504	18.0	6.504
36	3.429	36.00	0.21	30.0	4.399	3.58	-1.06	30.0	4.190	-3.58	0.89	30.0	4.076	30.0	4.076
48	2.892	48.00	0.06	42.0	3.435	3.87	-0.86	42.0	3.186	-3.87	0.64	42.0	3.097	42.0	3.097
60	2.404	60.00	-0.13	54.0	2.796	4.09	-0.62	54.0	2.625	-4.09	0.34	54.0	2.575	54.0	2.575
72	2.149	72.00	-0.27	66.0	2.355	4.28	-0.47	66.0	2.268	-4.28	0.14	66.0	2.253	66.0	2.253
84	1.948	84.00	-0.41	78.0	2.041	4.43	-0.33	78.0	2.022	-4.43	-0.05	78.0	2.036	78.0	2.036
96	1.813	96.00	-0.52	90.0	1.812	4.56	-0.22	90.0	1.842	-4.56	-0.21	90.0	1.880	90.0	1.880
				102.0	1.641			102.0	1.705			102.0	1.763	102.0	1.763
				114.0	1.511			114.0	1.598			114.0	1.673	114.0	1.673
				126.0	1.410			126.0	1.513			126.0	1.600	126.0	1.600
				138.0	1.332			138.0	1.443			138.0	1.541	138.0	1.541
				150.0	1.269			150.0	1.386			150.0	1.492	150.0	1.492
				162.0	1.220			162.0	1.338			162.0	1.451	162.0	1.451
				174.0	1.180			174.0	1.297			174.0	1.416	174.0	1.416
				186.0	1.148			186.0	1.262			186.0	1.385	186.0	1.385
				198.0	1.122			198.0	1.232			198.0	1.359	198.0	1.359
				210.0	1.100			210.0	1.206			210.0	1.335	210.0	1.335
				222.0	1.083			222.0	1.184			222.0	1.315	222.0	1.315
				234.0	1.069			234.0	1.164			234.0	1.297	234.0	1.297
SUM		432.00	0.22			30.48	-7.25			-30.48	5.26				
AVERAGE		54.00	0.03			3.81	-0.91			-3.81	0.66				

PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES	
N =	8.000	N =	8.000	N =	8.000
A =	10.364	A =	0.010	A =	147.967
B =	0.985	B =	0.960	B =	1.139
R^2 =	0.961	R^2 =	0.994	R^2 =	0.998

PAID_FIT.xls

29-Sep-17

The City of Scranton
Weighted Average of PA Bureau of WC Paid Loss Development Factors
City of Scranton WC Paid Loss Development Factors

ANALYSIS OF DEVELOPMENT PATTERNS
USING "THE METHOD OF LEAST SQUARES"

		Curve : Y = A^(B^X) (Power Model)				Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)				Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)				*** SELECTED ***	
ACTUAL VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		FITTED VALUES	
X	Y	X	LN[LN(Y)]			LN(X)	Double Log [Y/(Y-1)]			LN(1/X)	LN(Y-1)				
Maturity (Months)	Cumulative Paid Loss Dev Factor	X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
12	10.064	12.00	0.84	246.0	1.057	2.48	-2.26	246.0	1.147	-2.48	2.20	246.0	1.280	246.0	1.280
24	4.721	24.00	0.44	258.0	1.047	3.18	-1.44	258.0	1.132	-3.18	1.31	258.0	1.265	258.0	1.265
36	3.429	36.00	0.21	270.0	1.039	3.58	-1.06	270.0	1.118	-3.58	0.89	270.0	1.252	270.0	1.252
48	2.892	48.00	0.06	282.0	1.033	3.87	-0.86	282.0	1.106	-3.87	0.64	282.0	1.240	282.0	1.240
60	2.404	60.00	-0.13	294.0	1.027	4.09	-0.62	294.0	1.095	-4.09	0.34	294.0	1.229	294.0	1.229
72	2.149	72.00	-0.27	306.0	1.022	4.28	-0.47	306.0	1.086	-4.28	0.14	306.0	1.218	306.0	1.218
84	1.948	84.00	-0.41	318.0	1.019	4.43	-0.33	318.0	1.078	-4.43	-0.05	318.0	1.209	318.0	1.209
96	1.813	96.00	-0.52	330.0	1.016	4.56	-0.22	330.0	1.070	-4.56	-0.21	330.0	1.200	330.0	1.200
				342.0	1.013			342.0	1.063			342.0	1.192	342.0	1.192
				354.0	1.011			354.0	1.057			354.0	1.185	354.0	1.185
				366.0	1.009			366.0	1.052			366.0	1.178	366.0	1.178
				378.0	1.007			378.0	1.047			378.0	1.172	378.0	1.172
				390.0	1.006			390.0	1.042			390.0	1.166	390.0	1.166
				402.0	1.005			402.0	1.039			402.0	1.160	402.0	1.160
				414.0	1.004			414.0	1.035			414.0	1.155	414.0	1.155
				426.0	1.004			426.0	1.032			426.0	1.150	426.0	1.150
				438.0	1.003			438.0	1.029			438.0	1.145	438.0	1.145
				450.0	1.002			450.0	1.026			450.0	1.141	450.0	1.141
				462.0	1.002			462.0	1.024			462.0	1.137	462.0	1.137
				474.0	1.002			474.0	1.022			474.0	1.133	474.0	1.133
SUM		432.00	0.22			30.48	-7.25			-30.48	5.26				
AVERAGE		54.00	0.03			3.81	-0.91			-3.81	0.66				

PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES	
N =	8.000	N =	8.000	N =	8.000
A =	10.364	A =	0.010	A =	147.967
B =	0.985	B =	0.960	B =	1.139
R^2 =	0.961	R^2 =	0.994	R^2 =	0.998

The City of Scranton
Weighted Average of PA Bureau of WC Paid Loss Development Factors
City of Scranton WC Paid Loss Development Factors

ANALYSIS OF DEVELOPMENT PATTERNS
USING "THE METHOD OF LEAST SQUARES"

ACTUAL VALUES		Curve : Y = A^(B^X) (Power Model)				Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)				Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)				*** SELECTED ***
		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		FITTED VALUES
X	Y	X	LN[LN(Y)]			LN(X)	Double Log [Y/(Y-1)]			LN(1/X)	LN(Y-1)			
Maturity (Months)	Cumulative Paid Loss Dev Factor	X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
12	10.064	12.00	0.84	10	7.450	2.48	-2.26	10	11.038	-2.48	2.20	10	11.749	10	11.749
24	4.721	24.00	0.44	22	5.328	3.18	-1.44	22	5.456	-3.18	1.31	22	5.379	22	5.379
36	3.429	36.00	0.21	34	4.030	3.58	-1.06	34	3.778	-3.58	0.89	34	3.668	34	3.668
48	2.892	48.00	0.06	46	3.194	3.87	-0.86	46	2.967	-3.87	0.64	46	2.891	46	2.891
60	2.404	60.00	-0.13	58	2.631	4.09	-0.62	58	2.490	-4.09	0.34	58	2.452	58	2.452
72	2.149	72.00	-0.27	70	2.239	4.28	-0.47	70	2.177	-4.28	0.14	70	2.172	70	2.172
84	1.948	84.00	-0.41	82	1.957	4.43	-0.33	82	1.956	-4.43	-0.05	82	1.979	82	1.979
96	1.813	96.00	-0.52	94	1.750	4.56	-0.22	94	1.792	-4.56	-0.21	94	1.838	94	1.838
				106	1.594			106	1.667			106	1.731	106	1.731
				118	1.474			118	1.568			118	1.647	118	1.647
				130	1.382			130	1.488			130	1.579	130	1.579
				142	1.309			142	1.423			142	1.524	142	1.524
				154	1.252			154	1.369			154	1.478	154	1.478
				166	1.206			166	1.323			166	1.438	166	1.438
				178	1.169			178	1.285			178	1.405	178	1.405
				190	1.139			190	1.252			190	1.376	190	1.376
				202	1.114			202	1.223			202	1.351	202	1.351
				214	1.094			214	1.198			214	1.328	214	1.328
				226	1.078			226	1.177			226	1.309	226	1.309
				238	1.065			238	1.158			238	1.291	238	1.291
SUM		432.00	0.22			30.48	-7.25			-30.48	5.26			
AVERAGE		54.00	0.03			3.81	-0.91			-3.81	0.66			

PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES	
N =	8.000	N =	8.000	N =	8.000
A =	10.364	A =	0.010	A =	147.967
B =	0.985	B =	0.960	B =	1.139
R^2 =	0.961	R^2 =	0.994	R^2 =	0.998

PAYOUTS.xls

29-Sep-17

Analysis Based Upon Incurred Loss and Expenses
As of December 31, 2011

ACCIDENT YEAR	12 Months	24 Months	36 Months	48 Months	60 Months	72 Months	84 Months	96 Months	108 Months	120 Months	132 Months	144 Months	156 Months	168 Months	180 Months	192 Months	204 Months	216 Months	228 Months	240 Months	252 Months	264 Months	276 Months	288 Months	300 Months
1/1/87 - 12/31/87													2,858,220	2,807,839	3,098,052	2,882,515	3,034,993	2,971,720	3,027,240	3,063,789	3,337,348	3,328,087	3,337,940	3,399,548	3,428,066
1/1/88 - 12/31/88												2,306,093	2,374,698	2,382,702	2,399,056	2,415,066	2,450,085	2,483,052	2,491,207	2,654,921	2,630,932	2,640,287	2,840,303	2,800,503	
1/1/89 - 12/31/89											3,273,480	3,441,079	3,479,359	3,321,932	3,179,141	3,195,690	2,834,225	2,852,064	3,020,406	2,999,486	3,014,818	2,986,205	2,991,585		
1/1/90 - 12/31/90										3,047,754	3,267,929	3,396,728	3,394,448	3,284,728	3,347,990	3,426,122	3,438,106	3,487,511	3,487,417	3,487,482	3,492,530	3,470,182			
1/1/91 - 12/31/91									4,531,147	4,409,424	4,636,171	4,904,419	4,993,618	5,322,053	5,134,328	5,178,001	5,607,933	5,540,337	5,596,220	5,599,756	5,607,056				
1/1/92 - 12/31/92							4,531,640	4,860,202	4,639,601	4,565,858	4,725,845	5,206,728	5,333,587	5,345,683	5,636,786	5,578,217	5,590,052	5,366,938	5,311,055						
1/1/93 - 12/31/93							7,974,434	7,984,833	7,097,554	7,283,018	7,369,985	7,756,665	7,800,090	7,969,593	8,110,336	7,976,931	7,941,184	8,129,614	8,054,994						
1/1/94 - 12/31/94						1,803,044	1,809,252	1,752,551	1,734,854	1,839,028	1,878,428	1,673,130	1,673,318	1,683,593	1,860,748	1,687,228	1,687,229	1,687,229							
1/1/95 - 12/31/95					4,700,858	4,812,912	5,191,364	5,238,169	5,564,705	6,132,483	6,020,955	5,943,928	5,914,921	5,886,409	5,879,820	5,879,837	5,624,875								
1/1/96 - 12/31/96				4,196,906	5,069,526	4,029,541	3,850,165	4,141,478	4,268,585	4,181,335	4,106,137	4,264,342	4,326,304	4,368,358	4,437,973	4,403,153									
1/1/97 - 12/31/97			1,201,482	1,422,293	1,797,317	1,881,114	1,940,568	2,011,828	1,982,119	1,904,885	2,027,266	2,070,983	2,039,649	2,072,797	2,074,108										
1/1/98 - 12/31/98		802,503	1,133,614	2,023,803	1,842,193	1,930,684	2,018,386	2,055,674	2,051,392	2,056,563	2,068,729	2,130,762	2,132,022	2,132,824											
1/1/99 - 12/31/99	395,278	965,458	2,031,083	2,032,422	2,391,264	2,104,468	2,133,309	2,134,645	2,232,986	2,245,309	2,271,139	2,116,580	2,116,580												
1/1/00 - 12/31/00	142,096	509,025	483,830	1,412,623	1,547,741	1,515,481	1,627,822	2,110,683	2,213,917	2,313,930	1,523,337	1,822,033													
1/1/01 - 12/31/01	325,778	711,036	1,894,775	1,795,060	1,946,112	1,714,593	1,621,228	1,579,281	1,511,951	1,511,951	1,559,655														
1/1/02 - 12/31/02	788,815	3,969,781	5,895,918	6,419,660	6,011,358	6,746,548	6,380,197	6,430,161	6,684,601	6,640,843															
1/1/03 - 12/31/03	428,532	1,051,206	1,772,972	1,754,972	1,936,459	2,001,845	2,096,786	2,229,712	2,242,606																
1/1/04 - 12/31/04	862,397	1,240,118	1,881,589	2,579,732	2,812,245	2,507,182	2,609,364	2,867,968																	
1/1/05 - 12/31/05	750,989	1,249,930	1,828,765	1,723,154	1,814,715	1,829,869	1,836,786																		
1/1/06 - 12/31/06	505,060	1,014,541	1,175,784	1,222,082	1,511,304	1,571,561																			
1/1/07 - 12/31/07	1,471,278	834,788	878,772	984,850	1,002,200																				
1/1/08 - 12/31/08	3,103,560	3,013,075	1,859,982	1,882,829																					
1/1/09 - 12/31/09	2,067,617	1,393,927	1,364,782																						
1/1/10 - 12/31/10	2,728,031	2,191,699																							
1/1/11 - 12/31/11	1,240,407																								

Point to Point Incurred Loss Development Factors

ACCIDENT YEAR	12:24	24:36	36:48	48:60	60:72	72:84	84:96	96:108	108:120	120:132	132:144	144:156	156:168	168:180	180:192	192:204	204:216	216:228	228:240	240:252	252:264	264:276	276:288	288:300
1/1/87 - 12/31/87													0.982	1.103	0.930	1.053	0.979	1.018	1.012	1.089	0.997	1.004	1.018	1.009
1/1/88 - 12/31/88												1.003	1.003	1.007	1.007	1.015	1.013	1.003	1.068	0.994	1.000	1.000	0.985	
1/1/89 - 12/31/89											1.051	1.011	0.955	0.957	1.005	0.887	1.006	1.059	0.993	1.005	0.991	1.002		
1/1/90 - 12/31/90										1.072	1.040	0.999	0.992	1.026	1.024	1.003	1.014	1.000	1.000	1.001	0.994			
1/1/91 - 12/31/91									0.986	1.037	1.058	1.018	1.066	0.965	1.009	1.083	0.988	1.010	1.000	1.001				
1/1/92 - 12/31/92								1.028	0.998	0.984	1.035	1.102	1.024	1.002	1.054	0.990	1.002	0.950	1.000					
1/1/93 - 12/31/93							1.003	0.868	1.028	1.014	1.050	1.018	1.009	1.018	0.984	0.995	1.024	0.991						
1/1/94 - 12/31/94						1.003	0.960	0.990	1.000	0.912	0.998	1.000	1.006	1.004	0.998	1.000	1.000							
1/1/95 - 12/31/95					1.022	1.079	1.009	1.000	1.098	0.982	0.987	0.995	0.995	0.995	1.000	0.990								
1/1/96 - 12/31/96				1.207	0.795	0.955	1.076	1.031	0.975	0.987	1.039	1.015	1.010	1.016	0.992									
1/1/97 - 12/31/97			1.184	1.264	1.047	1.032	1.037	0.985	0.961	1.064	1.022	0.985	1.016	1.001										
1/1/98 - 12/31/98		1.412	1.765	0.910	1.048	1.045	1.016	0.998	1.007	1.000	1.031	1.001	1.000											
1/1/99 - 12/31/99	2.442	2.104	1.001	1.177	0.880	1.014	1.001	1.048	1.008	1.011	0.932	1.000												
1/1/00 - 12/31/00	4.210	0.898	2.920	1.095	0.979	1.074	1.302	1.044	1.045	0.858	1.196													
1/1/01 - 12/31/01	2.183	2.384	1.059	1.084	0.881	0.946	0.974	0.957	1.000	1.038														
1/1/02 - 12/31/02	5.047	1.485	1.089	0.936	1.122	0.946	1.008	1.040	0.993															
1/1/03 - 12/31/03	3.871	1.074	0.990	1.105	1.033	1.047	1.063	1.066																
1/1/04 - 12/31/04	1.414	1.331	1.553	1.013	0.980	1.041	1.099																	
1/1/05 - 12/31/05	1.664	1.463	0.942	1.053	1.008	1.004																		
1/1/06 - 12/31/06	2.009	1.159	1.039	1.237	1.040																			
1/1/07 - 12/31/07	0.567	1.053	1.121	1.018																				
1/1/08 - 12/31/08	0.971	0.617	1.012																					
1/1/09 - 12/31/09	0.674	0.979																						
1/1/10 - 12/31/10	0.803																							

City of Scranton
Workers Compensation

Analysis Based Upon Incurred Loss and Expenses
As of December 31, 2011

Point to Point Incurred Loss Development Factors

	12:24	24:36	36:48	48:60	60:72	72:84	84:96	96:108	108:120	120:132	132:144	144:156	156:168	168:180	180:192	192:204	204:216	216:228	228:240	240:252	252:264	264:276	276:288	288:300	Tail
Sr. Average	2.155	1.322	1.306	1.092	0.985	1.015	1.047	1.007	1.013	0.980	1.037	1.012	1.002	1.006	1.000	1.002	1.003	1.005	1.012	1.018	0.995	1.002	1.002	1.009	
Wgtd Avg.	1.387	1.240	1.188	1.069	0.984	1.007	1.033	1.001	1.015	0.988	1.033	1.017	1.005	1.002	1.001	1.003	1.005	0.998	1.008	1.016	0.995	1.002	1.004	1.009	
Avg (x-high & low)	2.025	1.287	1.183	1.092	0.990	1.016	1.029	1.013	1.009	1.003	1.031	1.008	1.001	1.000	1.002	1.007	1.004	1.005	1.003	1.003	0.995	1.002			
Selected	2.025	1.300	1.185	1.082	0.985	1.012	1.035	1.007	1.013	1.000	1.034	1.012	1.003	1.003	1.002	1.005	1.004	1.005	1.010	1.015	0.995	1.002	1.003	1.009	1.010
Cumulative/No tail	3.930	1.941	1.493	1.260	1.164	1.182	1.168	1.129	1.121	1.106	1.106	1.070	1.057	1.054	1.051	1.049	1.044	1.040	1.034	1.024	1.009	1.014	1.012	1.009	
Cumulative/w/tail	3.970	1.960	1.508	1.272	1.176	1.194	1.180	1.140	1.132	1.117	1.117	1.081	1.068	1.065	1.062	1.059	1.054	1.050	1.045	1.034	1.019	1.024	1.022	1.019	1.010
2005 Bureau Factors	3.271	2.112	1.788	1.580	1.464	1.390	1.334	1.293	1.258	1.225	1.192	1.161	1.134	1.110	1.087	1.066									
Cumulative for Industry Grouping 16: Public Administration																									
50/50 Weighting	3.620	2.036	1.645	1.426	1.320	1.292	1.257	1.217	1.195	1.171	1.155	1.121	1.101	1.087	1.074	1.063									

The City of Scranton
City of Scranton WC Incurred Loss Development Factors

ANALYSIS OF DEVELOPMENT PATTERNS
USING "THE METHOD OF LEAST SQUARES"

ACTUAL VALUES		Curve : Y = A^(B^X) (Power Model)				Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)				Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)				*** SELECTED ***
		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		FITTED VALUES
X	Y	X	LN[LN(Y)]			LN(X)	Double Log [Y/(Y-1)]			LN(1/X)	LN(Y-1)			
Maturity (Months)	Cumulative Rptd Loss Dev Factor	X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
12	3.930	12.00	0.31	120.0	1.009	2.48	-1.23	120	1.010	-2.48	1.08	120	1.052	120	1.010
24	1.941	24.00	-0.41	132.0	1.005	3.18	-0.32	132	1.006	-3.18	-0.06	132	1.044	132	1.006
36	1.493	36.00	-0.91	144.0	1.003	3.58	0.10	144	1.003	-3.58	-0.71	144	1.038	144	1.003
48	1.260	48.00	-1.47	156.0	1.002	3.87	0.46	156	1.002	-3.87	-1.35	156	1.033	156	1.002
60	1.164	60.00	-1.88	168.0	1.001	4.09	0.67	168	1.001	-4.09	-1.81	168	1.029	168	1.001
				180.0	1.001			180	1.001			180	1.025	180	1.001
				192.0	1.000			192	1.000			192	1.023	192	1.000
				204.0	1.000			204	1.000			204	1.020	204	1.000
				216.0	1.000			216	1.000			216	1.018	216	1.000
				228.0	1.000			228	1.000			228	1.017	228	1.000
				240.0	1.000			240	1.000			240	1.015	240	1.000
				252.0	1.000			252	1.000			252	1.014	252	1.000
				264.0	1.000			264	1.000			264	1.013	264	1.000
				276.0	1.000			276	1.000			276	1.012	276	1.000
				288.0	1.000			288	1.000			288	1.011	288	1.000
				300.0	1.000			300	1.000			300	1.010	300	1.000
				312.0	1.000			312	1.000			312	1.010	312	1.000
				324.0	1.000			324	1.000			324	1.009	324	1.000
				336.0	1.000			336	1.000			336	1.008	336	1.000
				348.0	1.000			348	1.000			348	1.008	348	1.000
SUM		180.00	-4.36			17.21	-0.32			-17.21	-2.85			
AVERAGE		36.00	-0.87			3.44	-0.06			-3.44	-0.57			

PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES	
N =	5.000	N =	5.000	N =	5.000
A =	8.527	A =	0.016	A =	255.180
B =	0.956	B =	1.180	B =	1.775
R^2 =	0.991	R^2 =	0.998	R^2 =	0.995

CITY_RPTD_FIT_TAIL.xls

29-Sep-17

The City of Scranton
Weighted Average of PA Bureau of WC Incurred Loss Development Factors
City of Scranton WC Incurred Loss Development Factors

ANALYSIS OF DEVELOPMENT PATTERNS
USING "THE METHOD OF LEAST SQUARES"

ACTUAL VALUES		Curve : Y = A^(B^X) (Power Model)				Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)				Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)				*** SELECTED ***	
		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		FITTED VALUES	
X	Y	X	LN[LN(Y)]			LN(X)	Double Log [Y/(Y-1)]			LN(1/X)	LN(Y-1)				
Maturity (Months)	Cumulative Rptd Loss Dev Factor	X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
12	3.620	12.00	0.25	6.0	2.887	2.48	-1.13	6.0	5.283	-2.48	0.96	6.0	6.603	6.0	6.603
24	2.036	24.00	-0.34	18.0	2.282	3.18	-0.39	18.0	2.531	-3.18	0.04	18.0	2.504	18.0	2.504
36	1.648	36.00	-0.69	30.0	1.900	3.58	-0.07	30.0	1.887	-3.58	-0.43	30.0	1.816	30.0	1.816
48	1.428	48.00	-1.04	42.0	1.647	3.87	0.19	42.0	1.595	-3.87	-0.85	42.0	1.545	42.0	1.545
60	1.320	60.00	-1.28	54.0	1.475	4.09	0.35	54.0	1.428	-4.09	-1.14	54.0	1.404	54.0	1.404
72	1.292	72.00	-1.36	66.0	1.353	4.28	0.40	66.0	1.322	-4.28	-1.23	66.0	1.318	66.0	1.318
84	1.257	84.00	-1.48	78.0	1.265	4.43	0.46	78.0	1.249	-4.43	-1.36	78.0	1.260	78.0	1.260
96	1.217	96.00	-1.63	90.0	1.201	4.56	0.55	90.0	1.196	-4.56	-1.53	90.0	1.219	90.0	1.219
				102.0	1.153			102.0	1.157			102.0	1.189	102.0	1.189
				114.0	1.117			114.0	1.127			114.0	1.165	114.0	1.165
				126.0	1.090			126.0	1.104			126.0	1.146	126.0	1.146
				138.0	1.069			138.0	1.086			138.0	1.131	138.0	1.131
				150.0	1.053			150.0	1.071			150.0	1.119	150.0	1.119
				162.0	1.041			162.0	1.059			162.0	1.108	162.0	1.108
				174.0	1.032			174.0	1.050			174.0	1.099	174.0	1.099
				186.0	1.025			186.0	1.042			186.0	1.092	186.0	1.092
				198.0	1.019			198.0	1.035			198.0	1.085	198.0	1.085
				210.0	1.015			210.0	1.030			210.0	1.079	210.0	1.079
				222.0	1.012			222.0	1.025			222.0	1.074	222.0	1.074
				234.0	1.009			234.0	1.021			234.0	1.070	234.0	1.070
SUM		432.00	-7.57			30.48	0.35			-30.48	-5.55				
AVERAGE		54.00	-0.95			3.81	0.04			-3.81	-0.69				

PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES	
N =	8.000	N =	8.000	N =	8.000
A =	3.327	A =	0.050	A =	47.857
B =	0.979	B =	0.795	B =	1.197
R^2 =	0.911	R^2 =	0.976	R^2 =	0.993

The City of Scranton
Weighted Average of PA Bureau of WC Incurred Loss Development Factors
City of Scranton WC Incurred Loss Development Factors

ANALYSIS OF DEVELOPMENT PATTERNS
USING "THE METHOD OF LEAST SQUARES"

ACTUAL VALUES		Curve : Y = A^(B^X) (Power Model)				Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)				Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)				*** SELECTED ***
		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		FITTED VALUES
X	Y	X	LN[LN(Y)]			LN(X)	Double Log [Y/(Y-1)]			LN(1/X)	LN(Y-1)			
Maturity (Months)	Cumulative Rptd Loss Dev Factor	X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
12	3.620	12.00	0.25	246.0	1.007	2.48	-1.13	246.0	1.018	-2.48	0.96	246.0	1.066	246.0	1.066
24	2.036	24.00	-0.34	258.0	1.005	3.18	-0.39	258.0	1.016	-3.18	0.04	258.0	1.062	258.0	1.062
36	1.648	36.00	-0.69	270.0	1.004	3.58	-0.07	270.0	1.013	-3.58	-0.43	270.0	1.059	270.0	1.059
48	1.426	48.00	-1.04	282.0	1.003	3.87	0.19	282.0	1.011	-3.87	-0.85	282.0	1.056	282.0	1.056
60	1.320	60.00	-1.28	294.0	1.003	4.09	0.35	294.0	1.010	-4.09	-1.14	294.0	1.053	294.0	1.053
72	1.292	72.00	-1.36	306.0	1.002	4.28	0.40	306.0	1.008	-4.28	-1.23	306.0	1.051	306.0	1.051
84	1.257	84.00	-1.48	318.0	1.002	4.43	0.46	318.0	1.007	-4.43	-1.36	318.0	1.048	318.0	1.048
96	1.217	96.00	-1.63	330.0	1.001	4.56	0.55	330.0	1.006	-4.56	-1.53	330.0	1.046	330.0	1.046
				342.0	1.001			342.0	1.005			342.0	1.044	342.0	1.044
				354.0	1.001			354.0	1.005			354.0	1.043	354.0	1.043
				366.0	1.001			366.0	1.004			366.0	1.041	366.0	1.041
				378.0	1.000			378.0	1.003			378.0	1.039	378.0	1.039
				390.0	1.000			390.0	1.003			390.0	1.038	390.0	1.038
				402.0	1.000			402.0	1.003			402.0	1.037	402.0	1.037
				414.0	1.000			414.0	1.002			414.0	1.035	414.0	1.035
				426.0	1.000			426.0	1.002			426.0	1.034	426.0	1.034
				438.0	1.000			438.0	1.002			438.0	1.033	438.0	1.033
				450.0	1.000			450.0	1.002			450.0	1.032	450.0	1.032
				462.0	1.000			462.0	1.001			462.0	1.031	462.0	1.031
				474.0	1.000			474.0	1.001			474.0	1.030	474.0	1.030
SUM		432.00	-7.57			30.48	0.35			-30.48	-5.55			
AVERAGE		54.00	-0.95			3.81	0.04			-3.81	-0.69			

PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES	
N =	8.000	N =	8.000	N =	8.000
A =	3.327	A =	0.050	A =	47.867
B =	0.979	B =	0.795	B =	1.197
R^2 =	0.911	R^2 =	0.976	R^2 =	0.993

RPTD_FIT2.xls

29-Sep-17

ANALYSIS OF DEVELOPMENT PATTERNS
USING "THE METHOD OF LEAST SQUARES"

ACTUAL VALUES		Curve : Y = A^(B^X) (Power Model)				Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)				Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)				*** SELECTED ***	
		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		FITTED VALUES	
X	Y	X	LN[LN(Y)]			LN(X)	Double Log [Y/(Y-1)]			LN(1/X)	LN(Y-1)				
Maturity (Months)	Cumulative Rptd Claim Dev Factor	X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
18	1.067	18.00	-2.73	8.0	1.146	2.89	1.02	8.0	1.270	-2.89	-2.70	8.0	2.393	8.0	1.270
30	1.012	30.00	-4.46	20.0	1.044	3.40	1.50	20.0	1.048	-3.40	-4.46	20.0	1.052	20.0	1.048
42	1.006	42.00	-5.20	32.0	1.013	3.74	1.65	32.0	1.013	-3.74	-5.19	32.0	1.010	32.0	1.013
54	1.002	54.00	-6.48	44.0	1.004	3.99	1.87	44.0	1.004	-3.99	-6.48	44.0	1.003	44.0	1.004
66	1.001	66.00	-7.53	56.0	1.001	4.19	2.02	56.0	1.001	-4.19	-7.53	56.0	1.001	56.0	1.001
				68.0	1.000			68.0	1.000			68.0	1.001	68.0	1.000
				80.0	1.000			80.0	1.000			80.0	1.000	80.0	1.000
				92.0	1.000			92.0	1.000			92.0	1.000	92.0	1.000
				104.0	1.000			104.0	1.000			104.0	1.000	104.0	1.000
				116.0	1.000			116.0	1.000			116.0	1.000	116.0	1.000
				128.0	1.000			128.0	1.000			128.0	1.000	128.0	1.000
				140.0	1.000			140.0	1.000			140.0	1.000	140.0	1.000
				152.0	1.000			152.0	1.000			152.0	1.000	152.0	1.000
				164.0	1.000			164.0	1.000			164.0	1.000	164.0	1.000
				176.0	1.000			176.0	1.000			176.0	1.000	176.0	1.000
				188.0	1.000			188.0	1.000			188.0	1.000	188.0	1.000
				200.0	1.000			200.0	1.000			200.0	1.000	200.0	1.000
				212.0	1.000			212.0	1.000			212.0	1.000	212.0	1.000
				224.0	1.000			224.0	1.000			224.0	1.000	224.0	1.000
				236.0	1.000			236.0	1.000			236.0	1.000	236.0	1.000
SUM		210.00	-26.40			18.21	8.05			-18.21	-26.36				
AVERAGE		42.00	-5.28			3.64	1.61			-3.64	-5.27				

PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES	
N =	5.000	N =	5.000	N =	5.000
A =	1.344	A =	0.325	A =	2416.726
B =	0.908	B =	0.751	B =	3.587
R^2 =	0.987	R^2 =	0.989	R^2 =	0.980

The City of Scranton
Weighted Average of PA Bureau of WC Incurred Loss Development Factors
City of Scranton WC Incurred Loss Development Factors

ANALYSIS OF DEVELOPMENT PATTERNS
USING "THE METHOD OF LEAST SQUARES"

ACTUAL VALUES		Curve : Y = A^(B^X) (Power Model)				Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)				Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)				*** SELECTED ***
		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		FITTED VALUES
X	Y	X	LN[LN(Y)]			LN(X)	Double Log [Y/(Y-1)]			LN(1/X)	LN(Y-1)			
Maturity (Months)	Cumulative Rptd Loss Dev Factor	X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
12	3.620	12.00	0.25	8.0	2.764	2.48	-1.13	8.0	4.313	-2.48	0.96	8.0	4.971	8.0	4.971
24	2.036	24.00	-0.34	20.0	2.206	3.18	-0.39	20.0	2.375	-3.18	0.04	20.0	2.326	20.0	2.326
36	1.648	36.00	-0.69	32.0	1.850	3.58	-0.07	32.0	1.824	-3.58	-0.43	32.0	1.755	32.0	1.755
48	1.426	48.00	-1.04	44.0	1.614	3.87	0.19	44.0	1.561	-3.87	-0.85	44.0	1.516	44.0	1.516
60	1.320	60.00	-1.28	56.0	1.451	4.09	0.35	56.0	1.407	-4.09	-1.14	56.0	1.387	56.0	1.387
72	1.292	72.00	-1.36	68.0	1.336	4.28	0.40	68.0	1.308	-4.28	-1.23	68.0	1.306	68.0	1.306
84	1.257	84.00	-1.48	80.0	1.253	4.43	0.46	80.0	1.239	-4.43	-1.36	80.0	1.252	80.0	1.252
96	1.217	96.00	-1.63	92.0	1.192	4.56	0.55	92.0	1.189	-4.56	-1.53	92.0	1.213	92.0	1.213
				104.0	1.146			104.0	1.152			104.0	1.184	104.0	1.184
				116.0	1.112			116.0	1.123			116.0	1.162	116.0	1.162
				128.0	1.086			128.0	1.101			128.0	1.144	128.0	1.144
				140.0	1.066			140.0	1.083			140.0	1.129	140.0	1.129
				152.0	1.051			152.0	1.069			152.0	1.117	152.0	1.117
				164.0	1.040			164.0	1.057			164.0	1.107	164.0	1.107
				176.0	1.031			176.0	1.048			176.0	1.098	176.0	1.098
				188.0	1.024			188.0	1.040			188.0	1.091	188.0	1.091
				200.0	1.018			200.0	1.034			200.0	1.084	200.0	1.084
				212.0	1.014			212.0	1.029			212.0	1.079	212.0	1.079
				224.0	1.011			224.0	1.025			224.0	1.074	224.0	1.074
				236.0	1.009			236.0	1.021			236.0	1.069	236.0	1.069
SUM		432.00	-7.57			30.48	0.35			-30.48	-5.55				
AVERAGE		54.00	-0.95			3.81	0.04			-3.81	-0.69				

PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES	
N =	8.000	N =	8.000	N =	8.000
A =	3.327	A =	0.050	A =	47.857
B =	0.979	B =	0.795	B =	1.197
R^2 =	0.911	R^2 =	0.976	R^2 =	0.993

Derivation of Large Loss Critical Values

(A) Accident Period	(B) Implied Trend Factor to 2018	(C) Large Loss Defintion	(D) Maturity at 8/31/17 (months)	(E) Reported Loss Development Factor	(F) Reported Claim Development Factor	(G) Large Loss Critical Reported Amount at 8/31/17
01/01/86-12/31/86	N/A	$250,000	380	1.037	1.000	$241,062
01/01/87-12/31/87	N/A	$350,000	368	1.039	1.000	$336,837
01/01/88-12/31/88	N/A	$300,000	356	1.040	1.000	$288,440
01/01/89-12/31/89	N/A	$500,000	344	1.042	1.000	$479,810
01/01/90-12/31/90	N/A	$500,000	332	1.044	1.000	$478,891
01/01/91-12/31/91	N/A	$350,000	320	1.046	1.000	$334,583
01/01/92-12/31/92	N/A	$400,000	308	1.048	1.000	$381,650
01/01/93-12/31/93	N/A	$400,000	296	1.051	1.000	$380,561
01/01/94-12/31/94	N/A	$350,000	284	1.054	1.000	$332,043
01/01/95-12/31/95	N/A	$500,000	272	1.057	1.000	$473,001
01/01/96-12/31/96	N/A	$500,000	260	1.061	1.000	$471,218
01/01/97-12/31/97	N/A	$400,000	248	1.065	1.000	$375,559
01/01/98-12/31/98	N/A	$400,000	236	1.069	1.000	$374,154
01/01/99-12/31/99	N/A	$250,000	224	1.074	1.000	$232,876
01/01/00-12/31/00	N/A	$250,000	212	1.079	1.000	$231,794
01/01/01-12/31/01	N/A	$250,000	200	1.084	1.000	$230,581
01/01/02-12/31/02	N/A*	$300,000	188	1.091	1.000	$275,055
01/01/03-12/31/03	N/A*	$350,000	176	1.098	1.000	$318,720
01/01/04-12/31/04	N/A*	$400,000	164	1.107	1.000	$361,402
01/01/05-12/31/05	N/A*	$500,000	152	1.117	1.000	$447,640
01/01/06-12/31/06	N/A	$750,000	140	1.129	1.000	$664,262
01/01/07-12/31/07	N/A	$750,000	128	1.144	1.000	$655,771
01/01/08-12/31/08	N/A	$750,000	116	1.162	1.000	$645,623
01/01/09-12/31/09	N/A	$750,000	104	1.184	1.000	$633,306
01/01/10-12/31/10	N/A	$800,000	92	1.213	1.000	$659,287
01/01/11-12/31/11	N/A	$800,000	80	1.252	1.000	$638,764
01/01/12-12/31/12	N/A	$800,000	68	1.306	1.000	$612,107
01/01/13-12/31/13	N/A	$800,000	56	1.387	1.001	$576,244
01/01/14-12/31/14	N/A	$800,000	44	1.516	1.004	$525,719
01/01/15-12/31/15	N/A	$800,000	32	1.755	1.013	$450,070
01/01/16-12/31/16	N/A	$800,000	20	2.326	1.048	$328,170
01/01/17-12/31/17	N/A	$800,000	8	4.971	1.270	$126,743

Note(*): retention increased from $250,000 to $300,000 effective 10/17/01, then to $350,000 10/17/02,and then to $400,000 effective 10/17/03. At 10/17/04, the SIR increased to $500,000 and then $1,500,000 from 10/17/05 to 12/1/05 and then decreased to $750,000 through the 1/1/09 renewal.

Column (E): Appendix A, Sheet 11; runoff 1997 and prior
Column (F): Appendix A, Sheet 10
Column (G): Column (C)/ Column (E)/ Column (F)

Summary of Critical Value Disability Losses
As of August 31, 2017

(A) Date of Loss	(B) Named Insured	(C) Medical Paid	(D) Indemnity Paid	(E) Expense Paid	(F) Total Paid	(G) Outstanding Reserves	(H) Total Incurred	(I) Large Loss Critical Reported Amount
	03/01/86-02/28/87							
03/01/86	SABLE	$2,394	$411,761	$7,032	$421,186	$104,494	$525,680	$241,062
07/01/86	MCGEE	$6,213	$441,970	$21,743	$469,926	$28,868	$498,794	$241,062
01/09/87	HOBAN	$48,817	$413,963	$50,038	$512,818	$0	$512,818	$336,837
	3 Claims				$1,403,930	$133,361	$1,537,291	
	03/01/87-02/28/88							
08/04/87	KERRIGAN	$175,517	$433,507	$20,454	$629,478	$33,696	$663,174	$336,837
08/09/87	ROSS III	$8,996	$368,392	$2,022	$379,410	$0	$379,410	$336,837
08/15/87	NOVAK	$15,304	$371,897	$15,027	$402,228	$0	$402,228	$336,837
09/01/87	GENOVESE	$166,035	$484,785	$23,011	$673,831	$0	$673,831	$336,837
	4 Claims				$2,084,948	$33,696	$2,118,643	
	03/01/88-02/28/89							
05/06/88	MCGOWAN	$17,515	$516,250	$15,655	$549,421	$159,075	$708,496	$288,440
07/14/88	TASSEY	$3,990	$272,427	$3,038	$279,455	$122,830	$402,284	$288,440
07/17/88	RESCIGNO	$0	$204,609	$3,372	$207,980	$350,539	$558,520	$288,440
08/13/88	MCHALE	$31,714	$300,486	$23,443	$355,642	$0	$355,642	$288,440
01/14/89	HOFFMAN	$32,152	$585,569	$17,874	$635,596	$61,682	$697,277	$479,810
	5 Claims				$2,028,093	$694,126	$2,722,219	
	03/01/89-02/28/90							
02/16/90	ABDA	$4,805	$463,661	$1,960	$470,426	$33,944	$504,370	$478,891
	1 Claim				$470,426	$33,944	$504,370	
	03/01/90-02/28/91							
06/26/90	JONES	$0	$524,626	$12,696	$537,322	$338,441	$875,763	$478,891
12/30/90	BENTLER	$68,963	$444,566	$31,393	$553,661	$42,632	$596,293	"Pappy
	2 Claims				$1,090,983	$381,073	$1,472,056	Plan"

Summary of Critical Value Disability Losses
As of August 31, 2017

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Date of Loss	*Named Insured*	*Medical Paid*	*Indemnity Paid*	*Expense Paid*	*Total Paid*	*Outstanding Reserves*	*Total Incurred*	*Large Loss Critical Reported Amount*
	03/01/91-02/28/92							
05/06/91	PRICE	$23,868	$351,781	$1,956	$377,605	$65,003	$442,608	$334,583
07/19/91	WHALEN	$138,044	$295,115	$18,444	$451,602	$0	$451,602	$334,583
07/24/91	MALINOWSKI	$58,856	$485,887	$46,455	$591,199	$134,867	$726,066	$334,583
08/01/91	PETRINI	$1,720	$423,075	$5,897	$430,692	$40,344	$471,036	$334,583
08/21/91	HARVEY	$119,714	$322,891	$58,992	$501,597	$0	$501,597	$334,583
09/08/91	HUBSHMAN	$13,294	$398,781	$61,227	$473,302	$0	$473,302	$334,583
11/05/91	SEYMOUR	$96,312	$529,560	$21,388	$647,260	$93,845	$741,105	$334,583
02/07/92	BIDWELL	$0	$395,914	$9,218	$405,133	$0	$405,133	$381,650
	8 Claims				$3,878,390	$334,059	$4,212,448	
	03/01/92-02/28/93							
08/02/92	DAVIS, B.	$123,164	$381,864	$38,082	$543,111	$0	$543,111	$381,650
08/26/92	GRISKO	$72,744	$535,788	$31,161	$639,692	$74,077	$713,769	$381,650
10/14/92	MONAHAN	$34,940	$644,818	$80,507	$760,265	$34,651	$794,916	$381,650
11/29/92	DAVIS, Wm.	$90,017	$403,035	$58,560	$551,613	$0	$551,613	$381,650
	4 Claims				$2,494,680	$108,728	$2,603,408	
	03/01/93-02/28/94							
03/04/93	POWELL	$132,728	$632,534	$92,497	$857,759	$49,710	$907,469	$380,561
04/15/93	CONLON	$77,228	$584,473	$19,034	$680,735	$29,221	$709,956	$380,561
05/02/93	WASYLYNIAK	$59,871	$470,649	$27,214	$557,734	$0	$557,734	$380,561
05/14/93	JEFFERS	$31,885	$319,155	$36,513	$387,553	$0	$387,553	$380,561
06/22/93	PALUTIS	$76,477	$390,796	$48,169	$515,442	$0	$515,442	$380,561
07/08/93	ARMFIELD	$11,005	$588,113	$16,879	$615,997	$61,749	$677,746	$380,561
07/24/93	CAWLEY	$34,655	$345,596	$42,994	$423,245	$0	$423,245	$380,561
08/11/93	DAFFARO	$49,843	$510,050	$3,881	$563,774	$46,531	$610,305	$380,561
01/19/94	BURRIER	$59,239	$255,436	$31,406	$346,081	$0	$346,081	$332,043
	9 Claims				$4,948,319	$187,212	$5,135,530	

Summary of Crtical Value Disability Losses
As of August 31, 2017

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Date of Loss	*Named Insured*	*Medical Paid*	*Indemnity Paid*	*Expense Paid*	*Total Paid*	*Outstanding Reserves*	*Total Incurred*	*Large Loss Critical Reported Amount*
	03/01/95-02/28/96							
07/20/95	MCGINNIS	$91,758	$494,797	$40,216	$626,771	$0	$626,771	$473,001
08/23/95	DERMODY	$10,151	$625,434	$70,983	$706,569	$39,350	$745,918	$473,001
09/18/95	ANDREJACK	$44,326	$363,700	$51,958	$459,985	$19,843	$479,828	$473,001
12/07/95	HINKLEY	$61,862	$362,619	$55,955	$480,436	$0	$480,436	$473,001
01/05/96	DUDZINSKI	$58,294	$543,209	$51,970	$657,359	$32,527	$689,885	$471,218
	5 Claims				$2,931,119	$91,720	$3,022,839	
	03/01/96-02/28/97							
07/24/96	DOYLE	$586	$476,513	$12,317	$489,415	$407,252	$896,668	$471,218
09/04/96	MUSSO	$187,212	$154,800	$47,535	$389,547	$146,425	$535,971	
	2 Claims				$878,962	$553,677	$1,432,639	
	03/01/97-02/28/98							
06/09/97	MATTICKS	$62,307	$275,891	$57,074	$395,272	$0	$395,272	$375,559
	1 Claim				$395,272	$0	$395,272	
	03/01/99-02/28/00							
04/06/99	OTTONE	$24,493	$227,517	$33,777	$285,787	$0	$285,787	$232,876
05/10/99	KLEE	$15,904	$209,899	$22,015	$247,818	$0	$247,818	$232,876
01/26/00	MARTIN	$272,273	$89,236	$47,084	$408,593	$0	$408,593	$231,794
	3 Claims				$942,198	$0	$942,198	
	03/01/00-02/28/01							
06/09/00	MEDALLIS	$103,100	$148,552	$30,040	$281,692	$0	$281,692	$231,794
07/13/00	WAZNAK	$224,469	$220,048	$43,165	$487,682	$0	$487,682	$231,794
02/17/01	BATYKO	$44,640	$156,846	$37,558	$239,044	$0	$239,044	$230,581
	3 Claims				$1,008,418	$0	$1,008,418	

Summary of Critical Value Disability Losses
As of August 31, 2017

(A) Date of Loss	(B) Named Insured	(C) Medical Paid	(D) Indemnity Paid	(E) Expense Paid	(F) Total Paid	(G) Outstanding Reserves	(H) Total Incurred	(I) Large Loss Critical Reported Amount
	03/01/01-02/28/02							
08/10/01	LANNING	$56,527	$219,620	$25,557	$301,704	$0	$301,704	$230,581
08/23/01	GALELLA	$44,321	$184,415	$27,920	$256,656	$0	$256,656	$230,581
02/11/02	MACKIN	$46,164	$221,969	$22,969	$291,102	$0	$291,102	$275,055
02/20/02	OZOVEK	$143,954	$268,672	$30,331	$442,957	$0	$442,957	$275,055
	4 Claims	*(2 post 10/17/01 SIR)*			$1,292,419	$0	$1,292,419	
	03/01/02-02/28/03							
04/15/02	FARGIONE	$126,603	$304,542	$27,010	$463,519	$0	$463,519	$275,055
06/12/02	GISOLFI	$144,865	$294,596	$45,856	$485,317	$0	$485,317	$275,055
07/21/02	ROSAR, J.	$79,913	$308,354	$44,915	$433,182	$0	$433,182	$275,055
07/25/02	BOEZI	$192,537	$223,981	$70,584	$487,102	$12,218	$499,320	$275,055
09/24/02	PIAZZA	$43,922	$207,269	$26,289	$277,480	$0	$277,480	$275,055
	5 Claims	*(all pre 10/17/02)*			$2,146,600	$12,218	$2,158,818	
	03/01/03-02/28/04							
11/25/03	MALONE	$4,886	$274,414	$8,325	$287,625	$400,478	$688,103	$364,251
	1 Claim	*(1 post 10/16/03 SIR)*			$287,625	$400,478	$688,103	
	03/01/04-02/28/05							
06/24/04	EIBACH	$155,654	$284,209	$58,192	$498,055	$0	$498,055	$361,402
09/19/04	McINTYRE	$149,519	$236,458	$20,023	$417,202	$0	$417,202	$361,402
	2 Claims	*(pre 10/17/04)*			$915,257	$0	$915,257	
	03/01/06-02/28/07							
09/12/06	SVETOVICH	$159,914	$269,875	$93,835	$523,624	$147,289	$670,913	$664,262
	1 Claim				$523,624	$147,289	$670,913	
	03/01/15-02/28/16							
07/11/15	WILDING	$93,143	$105,833	$4,540	$203,515	$1,748,099	$1,951,614	$450,070
11/28/15	PIERSON	$334,354	$53,816	$7,530	$395,700	$114,315	$510,015	$450,070
	2 Claims				$599,216		$2,461,629	

Derivation of Discount Factors as of 8/31/17

(A) Accident Period	(B) Maturity in Years at 8/31/17	(C) Cumulative Paid Loss Development Factor	(D) % Losses Paid at 8/31/17	(E) Midpoint Upcoming Period	(F) % Losses Paid Upcoming Period	(G) Column(F) Discounted	(H) Discount Factor
2017/2018	0.50	20.231	4.9%	1.0	10.4%	0.102	0.774
2016/2017	1.50	6.504	15.4%	2.0	9.2%	0.087	0.769
2015/2016	2.50	4.076	24.5%	3.0	7.8%	0.071	0.763
2014/2015	3.50	3.097	32.3%	4.0	6.5%	0.059	0.757
2013/2014	4.50	2.575	38.8%	5.0	5.6%	0.048	0.753
2012/2013	5.50	2.253	44.4%	6.0	4.7%	0.040	0.750
2011/2012	6.50	2.036	49.1%	7.0	4.1%	0.034	0.748
2010/2011	7.50	1.880	53.2%	8.0	3.5%	0.028	0.747
2009/2010	8.50	1.763	56.7%	9.5	5.8%	0.045	0.747
	10.50	1.600	62.5%	11.5	4.5%	0.033	0.752
	12.50	1.492	67.0%	13.5	3.6%	0.025	0.762
	14.50	1.416	70.6%	15.5	3.0%	0.019	0.777
	16.50	1.359	73.6%	17.5	2.5%	0.015	0.798
	18.50	1.315	76.0%	19.5	2.7%	0.016	0.823
	20.50		78.8%	21.5	3.0%	0.017	0.849
	22.50		81.7%	23.5	3.3%	0.017	0.875
	24.50		85.0%	25.5	3.6%	0.018	0.901
	26.50		88.6%	27.5	4.0%	0.019	0.927
	28.50		92.6%	29.5	4.4%	0.020	0.952
	30.50		96.9%	31.5	3.1%	0.013	0.973
ULT	32.50	1.000	100.0%				

Annual Interest Rate: 2.75%

Column(C): Appendix A, Sheet 4

Column(D): 1 / Column (C)

Column(E): [Column (B), current line + Column (B), next line] / 2

Column(F): Column (D), next line - Column (D), current line

with runoff after 19 years based upon an annual increase of 10% over prior period

Column(G): Column(F) x [1 + Interest Rate]^[-Column(E)]

Column(H): [1 + Interest Rate]^[Column(B)] / [1 - Column(D)] x [Upward Sum, Column(G)]