SCRANTON
THE
ELECTRIC
CITY

Scranton

PENNSYLVANIA

CITY OF SCRANTON

2012 OPERATING BUDGET

File of Council No.56 of 2011 (As Amended)

OFFICE OF THE MAYOR
CITY HALL • 340 NORTH WASHINGTON AVENUE • SCRANTON, PENNSYLVANIA 18503 • PHONE: 570-348-4101 • FAX: 570-348-4215

November 15, 2011

Nancy Krake
City Clerk
340 N. Washington Ave.
Scranton, PA 18503

Dear Mrs. Krake,

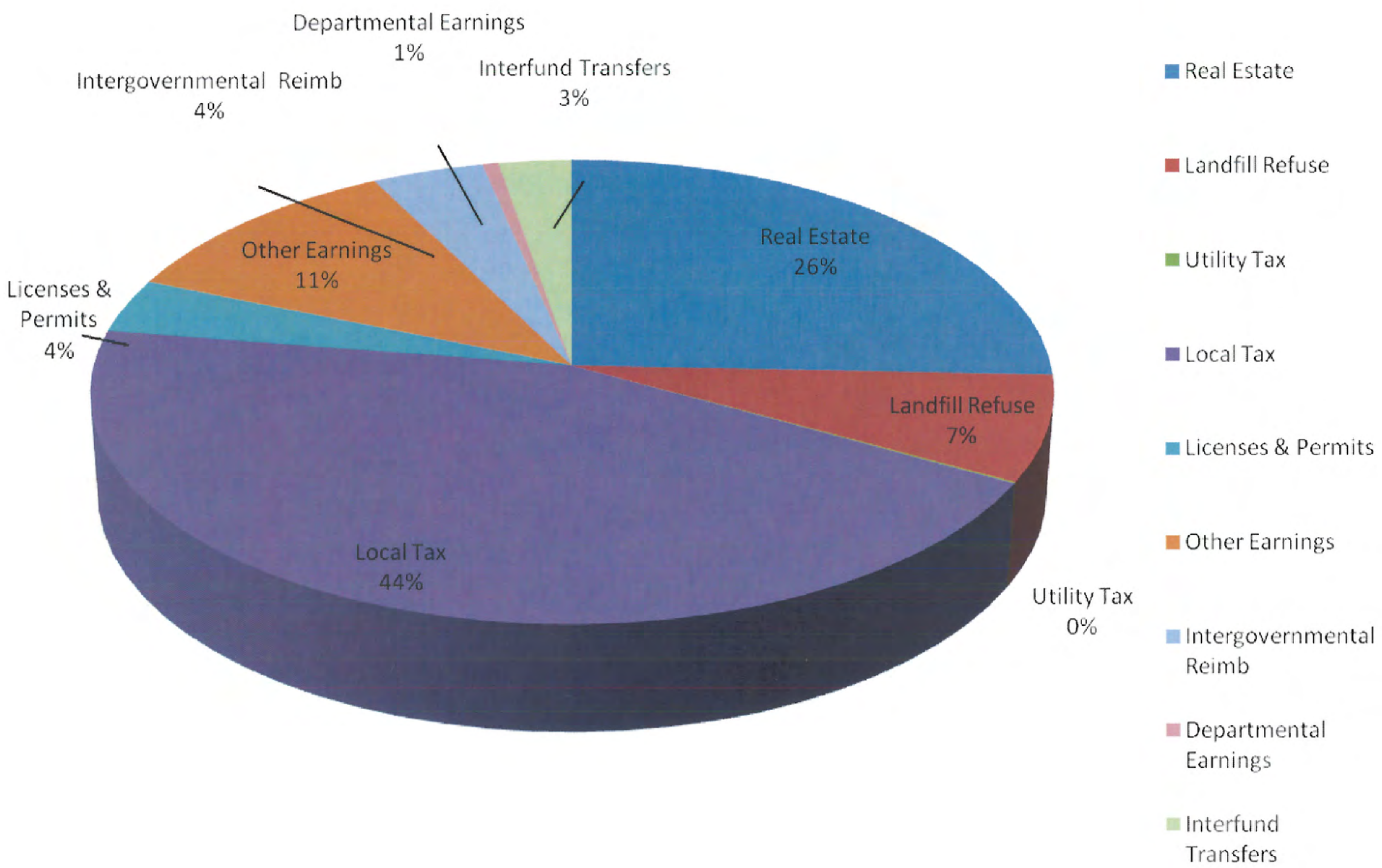
Per Article IX, Section 902 of the Home Rule Charter, enclosed is the City of Scranton's Operating Budget for the year ending December 31, 2012. The Budget includes estimated income indicating taxes, fees, and charges for the ensuing fiscal year. Detailed proposed expenditures by department including employees per job classification and capital expenditures are outlined within the current budget. The proposed expenditures do not exceed the total estimated funds available. The proposed budget has increased by approximately 8.9 million compared to the prior year's budget.

Very truly yours,

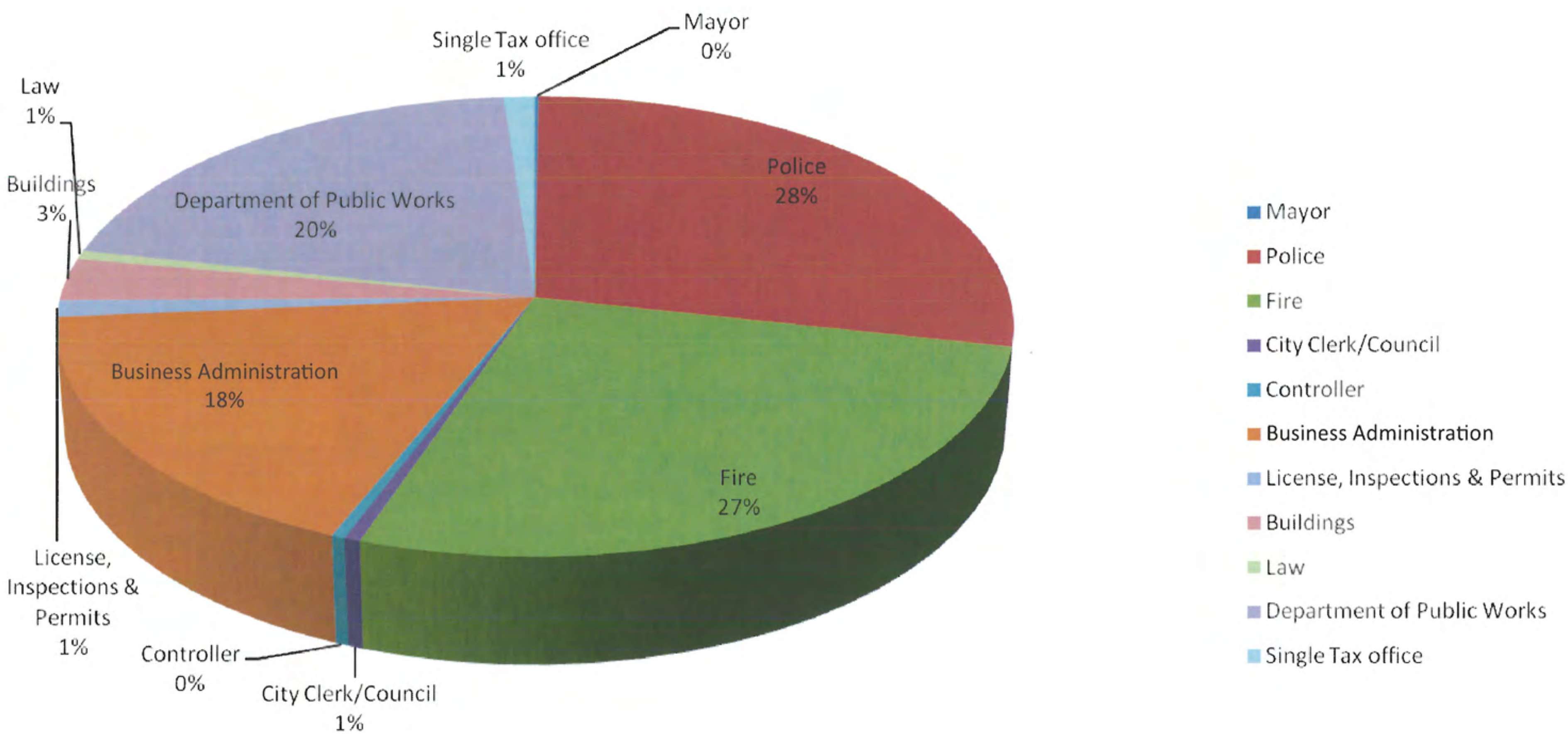
Christopher A. Doherty
Mayor, City of Scranton

Cc: Roseann Novembrino, City Controller
Paul Kelly, Esquire, City Solicitor
Ryan McGowan, Business Administrator
Mary Lou Murray, Finance Manager
Gerry Cross, PA Economy League
Fred Reddig, DCED

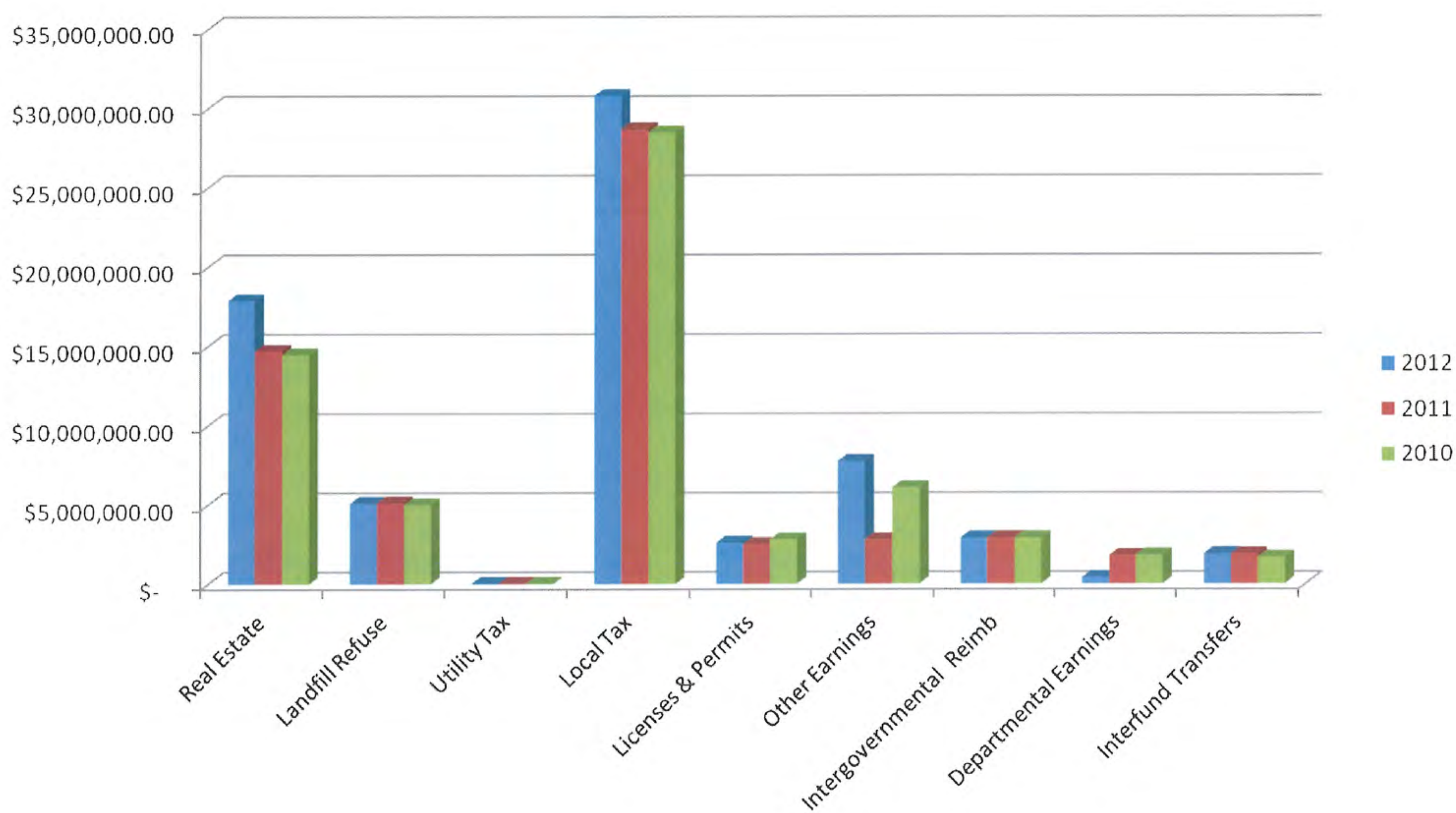
Summary of 2012 Revenue

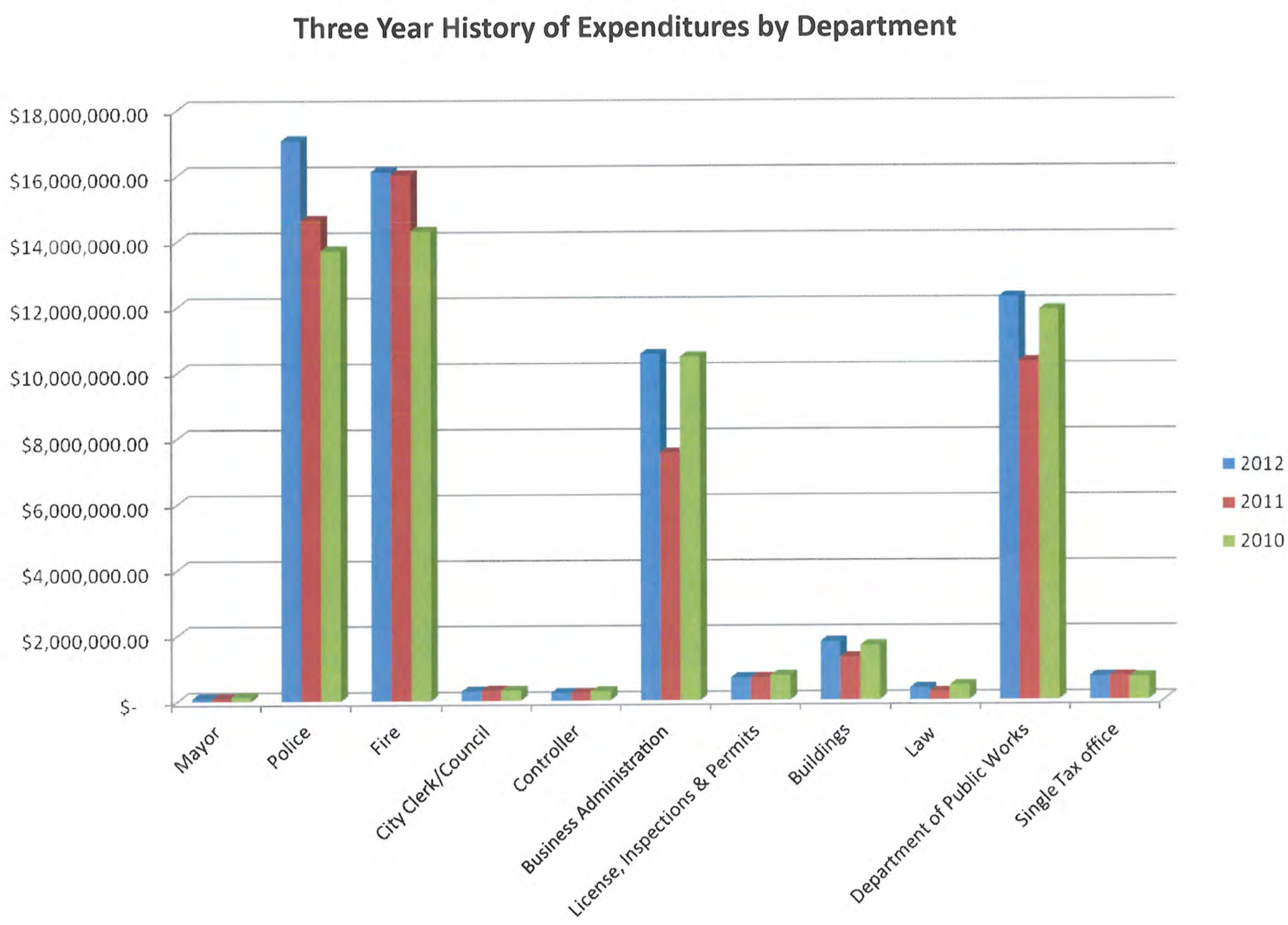


Summary of 2012 Expenditures by Department



Three Year History of Revenue




Three Year History of Expenditures by Department
$18,000,000.00
$16,000,000.00
$14,000,000.00
$12,000,000.00
$10,000,000.00
$8,000,000.00
$6,000,000.00
$4,000,000.00
$2,000,000.00
$-
Mayor
Police
Fire
City Clerk/Council
Controller
Business Administration
License, Inspections & Permits
Buildings
Law
Department of Public Works
Single Tax office
2012
2011
2010

CITY OF SCRANTON
2012 OPERATING BUDGET
REVENUE SUMMARY

	2011 Operating Budget	2011 Actual (Through 09/30/11)	2012 Operating Budget
CURRENT REAL ESTATE TAX	$ 12,998,293.00	$ 11,512,428.01	$ 13,970,012.98
DELINQUENT REAL ESTATE TAX	1,700,000.00	1,104,432.95	1,900,000.00
LANDFILL/REFUSE FEES	5,125,942.84	3,755,747.63	5,100,000.00
UTILITY TAX	60,912.00	-	58,826.00
NON RESIDENT WAGE TAX	-	424,643.71	500,000.00
LOCAL TAXES (ACT 511)	28,315,172.89	22,979,322.00	30,745,106.50
PENALTIES & INT/DEL. TAX	366,100.00	33,815.20	54,500.00
LICENSES & PERMITS	2,526,714.00	994,278.10	2,681,230.00
FINES, FORFEITS & VIOLATIONS	1,467,200.00	563,523.90	1,169,200.00
INTEREST EARNINGS	20,000.00	5,730.14	10,000.00
RENTS AND CONCESSIONS	700.00	-	28,000.00
INTERGOVERNMENTAL REIMBURSEMENTS	2,910,000.00	7,410.00	2,910,000.00
IN LIEU OF TAXES	183,250.00	27,927.44	183,250.00
DEPARTMENTAL EARNINGS	1,798,000.00	945,423.02	1,821,000.00
RECREATIONAL DEPARTMENTS	60,564.00	39,236.22	61,000.00
MISC REVENUES/CABLE TV	1,080,500.00	643,577.50	7,731,524.00
INTERFUND TRANSFERS	1,877,919.00	5,300,000.00	1,907,472.16
TAX ANTICIPATION NOTES	14,500,000.00	14,500,000.00	14,500,000.00
TOTAL REVENUE	**$ 74,991,267.73**	**$ 62,837,495.82**	**$ 85,331,121.64**

Real Estate Tax

Account Description

Real Estate Tax is levied on the assessed value of all real property (land and land improvements). The assessed values are provided by Lackawanna County. The property tax rate is given as a percentage. It may also be expressed as a millage rate or mill levy. The City's 2011 land rate was 92.263. The 2012 land rate will be 96.701. The land improvement rate was 20.065 in 2011. The 2012 land improvement rates will be 21.030. (A mill is also one-thousandth of a dollar.) To calculate the property tax, the City multiplies the assessed value of the property by the mill rate and then divides by 1,000.

Budget Variance

Real estate tax is based on historical figures from the current period. The increase is attributed to a tax increase of 4.81%.

Landfill/ Refuse Fees

Landfill/ Refuse Fees

Account Description

The City has established a residential refuse fee. This fee was required in order for the City to maintain essential Public Works services at their existing levels. In 2011, the annual fee was $178 per unit per year. In 2012, the annual fee will be $178 per unit per year.

Budget Variance

Landfill/ Refuse Fees will not change in 2012.

Local Tax

Account Description

The City's single greatest source of revenue is its Local Taxes. Local Taxes consists of the City's wage tax, mercantile tax and local service tax. The City's wage tax is 2.4%. It is commonly incorrectly stated that the rate is 3.4%. The confusion is caused by the fact that the City's Wage Tax of 2.4% is collected along with the Scranton School District's 1% Wage Tax. The taxpayers make a single payment to the Scranton Collector of Taxes. The same collection system is used for the City and School Mercantile and Business Privilege Tax and thus the same type of confusion exists. The City's Mercantile and Business Privilege Tax rate was a flat .075% no matter what kind of business; this will change to .875% in 2012. The City's Real Estate Transfer tax will be 2.80% in 2012. In 2012, Berkheimer and Associates will be collecting the City's Wage Tax.

Budget Variance

In 2012, the Real Estate Transfer tax will be increased to 2.80% along with an increase in the Mercantile and Business Privilege Tax to .875%

Penalties & Interest - Delinquent 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 Variance

The amounts remain consistent and comparable with the prior year.

Licenses and Permits

Account Description

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

In 2012, there will be an increase on all permit fees along with increases to Dog Licenses, Dumpster permit, Second Hand Dealer and Parking Fee.

Budget Variance

The revenue fluctuations can be attributed to an increase in a variety of permit fees and licenses.

Fines, Forfeits, & Violations

Account Description

Fines, Forfeits, and Violations are collected from persons or businesses who violate state statutes or City ordinances. The City will no longer receive the revenue from tickets issued by the Parking Authority.

Budget Variance

The revenue fluctuations can be attributed to the loss of parking tickets issued by the Parking Authority.

Interest Earnings

Account Description

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

Budget Variance

Revenue is a function of the interest rates provided by the City's banks. The City's operating account has the largest average cash balance. In 2011, the operating account carried a rate less than 1%.

Intergovernmental Reimbursement

Account Description

Intergovernmental Reimbursement represents federal and state collected revenue, locally shared to the City. Federal funds are derived from the Community Development Block Grant funds which assist in the City demolition program which strives to eliminate slum and blight in City neighborhoods. The State funds contribute to the City's pension obligation.

Budget Variance

The amounts remain consistent and comparable with the prior year.

Payment in Lieu of Taxes

Account Description

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

Budget Variance

The amounts remain consistent and comparable with the prior year.

Departmental Earnings

Account Description

These accounts represent various department revenue earned through operation. Due to the lease of the parking meters the City will no longer receive this revenue for 15 years. All parking meter revenues will go to the Scranton Parking Authority. Other revenue is generated by utility companies who dig out roads; public safety report copy fees; and public safety false alarms charges. In 2012, there will be a change to false alarm charges. There will be no charge for the first false alarm. Any additional false alarm call will result in a charge. The amount of the charge will increase from $150 to $300.

Budget Variance

Revenue fluctuations can be attributed to the City not receiving parking meter revenue in 2012.

User Fees

Overview

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

Budget Variance

The amount is constant compared to the prior year.

Misc. Revenue/ Cable TV

Overview

This account represents funds received from various sources. Cable TV franchise fee represents a majority of the current balance. The remaining balance can be attributed to miscellaneous revenue recognized by the City. Due to estimated deficit of six million dollars in 2011, the City of Scranton intends to lease the parking meters to the Scranton Parking Authority. This is estimated to bring six million dollars of revenue to the City of Scranton in 2012.

Budget Variance

The City of Scranton intends to lease the parking meters to the Scranton Parking Authority. This is estimated to bring six million dollars of revenue to the City of Scranton in 2012.

Inter-fund Transfers

Account Description

This account represents reimbursements from third parties. Transfers from other funds include reimbursement from insurance companies relating to worker's compensation excess from recovery payments. While the other account represents the annual liquid fuels tax fund payment. Under provisions of the law, these payments are 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 for the construction, reconstruction, and maintenance of these roads and streets.

Budget Variance

Tax Anticipation Notes

Account Description

Tax Anticipation Notes are short term obligations issued by the City in anticipation of future tax revenue. The City issues two notes, payable in six months and twelve months from issuance.

Budget Variance

None Noted.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Account Number	Account Description	2011 Operating Budget	2011 Actual (Through 09/30/11)	2012 Operating Budget
	REAL ESTATE TAXES			
01.301.30100	CURRENT REAL ESTATE TAX -LAND RATE-119.112 MILLS- LAND IMPROVEMENTS- 25.904 MILLS	$ 12,998,293.00	$ 11,512,428.01	13,970,012.98
01.301.30120	DELINQUENT REAL ESTATE TAX	1,700,000.00	1,104,432.95	1,900,000.00
	TOTAL REAL ESTATE TAXES	$ 14,698,293.00	$ 12,616,860.96	$ 15,870,012.98
	LANDFILL / REFUSE FEES			
01.302.30200	LANDFILL TIPPING FEE - $178 RATE	4,175,942.84	3,360,127.43	4,150,000.00
01.302.30210	DELINQ REFUSE DISP FEE	950,000.00	395,620.20	950,000.00
	TOTAL LANDFILL/REFUSE FEES	$ 5,125,942.84	$ 3,755,747.63	$ 5,100,000.00
01.304.30400	**UTILITY TAX**	60,912.00	-	58,826.00
01.305.30500	**NON RESIDENT WAGE TAX**	-	424,643.71	500,000.00
	LOCAL TAXES (ACT 511)			
01.310.31110	REAL ESTATE TRANSFER TAX (2.80)	2,500,000.00	3,879,957.91	4,344,827.00
01.310.31115	DELINQUENT REAL ESTATE TRANSFER TAX	20,000.00	-	20,000.00
01.310.31120	CURRENT WAGE TAX (2.4)	21,537,545.06	16,206,308.83	21,900,000.00
01.310.31125	DELINQUENT WAGE TAX	900,000.00	30,294.55	300,000.00
01.310.31160	MERCANTILE TAX 1.0 MILLS	881,250.00	804,985.18	1,224,064.50
01.310.31190	MERCANTILE-DELINQUENT	100,000.00	33,632.72	60,000.00
01.310.31205	LOCAL SERVICES TAX	1,738,877.83	1,376,145.74	1,734,840.00
01.310.31260	DELINQUENT BUS. PRIV. TAX	75,000.00	154,415.71	125,000.00
01.310.31290	BUS. PRIV. TAX 1.0 MILLS	562,500.00	493,581.36	536,375.00
01.310.31291	PARKING TAX	-	-	500,000.00
	TOTAL LOCAL TAXES (ACT 511)	$ 28,315,172.89	$ 22,979,322.00	$ 30,745,106.50
	PENALTIES & INT / DELINQUENT TAXES			
01.319.31900	PEN/INT/DLQ REAL ESTATE	40,000.00	22,993.17	40,000.00
01.319.31910	PEN/DLQ BUS. PRIV. TAX	11,000.00	10,802.03	14,400.00
01.319.31930	ADVERTISING/RL.EST.REGIS	100.00	20.00	100.00
01.319.31950	FILING FEES- DELINQUENT ACCOUNT	315,000.00	-	
	TOTAL PENALTIES & INT/DEL. TAXES	$ 366,100.00	$ 33,815.20	$ 54,500.00

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Account Number	Account Description	2011 Operating Budget	2011 Actual (Through 09/30/11)	2012 Operating Budget
	LICENSES AND PERMITS			
01.320.32010	ELECTRICAL PERMITS	225,000.00	94,278.00	230,000.00
01.320.32030	PLUMBER LICENSES	23,000.00	15,620.00	25,000.00
01.320.32040	ELECTRICIAN LICENSES	40,000.00	26,530.00	40,000.00
01.320.32050	MECHANICAL PERMITS	220,000.00	103,244.60	235,000.00
01.320.32060	MECHANICAL LICENSES	38,000.00	24,765.00	38,500.00
01.320.32070	CONTRACTOR LICENSES	59,000.00	30,110.00	84,000.00
01.320.32080	SCALE LICENSES	6,000.00	6,000.00	6,000.00
01.320.32110	BEVERAGE LICENSES	105,000.00	61,800.00	85,000.00
01.320.32120	BUILDING PERMITS	1,200,000.00	305,547.00	1,300,000.00
01.320.32130	JUNKYARD LICENSES	4,000.00	4,500.00	4,500.00
01.320.32140	PARKING FACILITIES	66,420.00	37,635.00	68,000.00
01.320.32150	SIGN HANGERS LICENSES	9,000.00	5,589.00	9,000.00
01.320.32160	DOG & KENNEL LICENSES	14,500.00	8,074.50	59,940.00
01.320.32170	LODGING LICENSES	15,000.00	12,450.00	16,000.00
01.320.32180	EATING & DRINKING LICENSES	89,000.00	67,950.00	75,000.00
01.320.32190	GASOLINE PUMP LICENSES	2,200.00	5,175.00	5,000.00
01.320.32200	MUSIC MACHINE PERMITS	2,200.00	2,350.00	2,400.00
01.320.32210	PINBALL MACHINE PERMITS	500.00	400.00	650.00
01.320.32240	PLUMBER PERMITS	85,000.00	50,086.00	70,000.00
01.320.32250	SIGN PERMITS	52,000.00	29,181.00	45,000.00
01.320.32290	TEMP. PEDDLER PERMIT	8,800.00	19,400.00	18,000.00
01.320.32295	TRANSIENT MERCHANT LICENSES	1,100.00	-	1,100.00
01.320.32300	POOLS & BILLIARDS LICENSES	4,000.00	4,000.00	4,000.00
01.320.32320	DAILY ENTERTAINMENT LICENSE	28,000.00	19,110.00	27,500.00
01.320.32330	ELECTRONIC MACHINE PERMIT	5,000.00	2,550.00	3,750.00
01.320.32332	VIDEO AMUSEMENTS	6,600.00	3,850.00	6,000.00
01.320.32335	AMUSEMENT RIDES	294.00	900.00	700.00
01.320.32336	DUMPSTER PERMITS	3,500.00	2,065.00	7,000.00
01.320.32337	ARCADE LICENSES	8,600.00	5,750.00	8,000.00
01.320.32340	NON-CLASS LIC. & PERMITS	6,500.00	250.00	5,390.00
01.320.32345	SECOND-HAND DEALER REVENUE	3,000.00	2,800.00	6,500.00
01.320.32360	SIGN PERMITS/CONSTRUCTION	10,000.00	9,101.00	11,000.00
01.320.32380	RENTAL INSPECTIONS	11,000.00	800.00	8,800.00
01.320.32390	CHILD DAY CARE	4,000.00	-	4,000.00
01.320.32400	PERSONAL BOARDING CARE	7,000.00	980.00	7,000.00
01.320.32420	SANITATION HAULER FEE	500.00	-	500.00
01.320.32430	HOUSING RENTAL LICENSES	150,000.00	22,205.00	150,000.00
01.320.32450	BUILDING CODE STATE FEE	13,000.00	9,232.00	13,000.00
	TOTAL LICENSES & PERMITS	$ 2,526,714.00	$ 994,278.10	$ 2,681,230.00

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Account Number	Account Description	2011 Operating Budget	2011 Actual (Through 09/30/11)	2012 Operating Budget
	FINES, FOREFITS & VIOLATIONS			
01.330.33000	FINES & FORFEITS/MISCELLANEOUS	1,000.00	175.00	1,000.00
01.331.33100	POLICE FINES	346,000.00	212,772.80	346,000.00
01.331.33118	PARKING TICKETS-YELLOW	1,000,000.00	290,720.00	700,000.00
01.331.33119	PARKING TICKETS-WHITE	35,500.00	18,240.00	35,500.00
01.331.33130	FINES & PENALTIES - STATE	58,000.00	34,836.10	60,000.00
01.331.33145	PARKING METER PERMITS	25,000.00	5,805.00	25,000.00
01.331.33155	TAXI DRIVER PERMITS	1,700.00	975.00	1,700.00
	TOTAL FINES, FORFEITS & VIOLATIONS	**$ 1,467,200.00**	**$ 563,523.90**	**$ 1,169,200.00**
	INTEREST EARNINGS			
01.341.38525	INTEREST-CASH-CHECKING	20,000.00	5,730.14	10,000.00
	TOTAL INTEREST EARNINGS	**$ 20,000.00**	**$ 5,730.14**	**$ 10,000.00**
01.342.34200	**RENTS AND CONCESSIONS**	**$ 700.00**	**$ -**	**$ 28,000.00**
	INTERGOVERNMENTAL REIMBURSEMENT			
01.350.35002	OECD REIMB -- DEMOLITION PROGRAM	200,000.00	7,410.00	200,000.00
01.350.35020	SUPL STATE AID PENSION	2,710,000.00	-	2,710,000.00
	TOTAL INTERGOVERNMENTAL REIMBURSEMENTS	**$ 2,910,000.00**	**$ 7,410.00**	**$ 2,910,000.00**
01.359.35900-35940	**IN LIEU OF TAXES**	**$ 183,250.00**	**$ 27,927.44**	**$ 183,250.00**

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Account Number	Account Description	2011 Operating Budget	2011 Actual (Through 09/30/11)	2012 Operating Budget
	DEPARTMENTAL EARNINGS			
01.360.36010	PARKING METERS	1,400,000.00	773,350.42	1,400,000.00
01.360.36020	BOARD OF ZONING/PLANNING COMMISSION	31,000.00	11,450.00	33,000.00
01.360.36030	PAVE CUTS - PAWC	90,000.00	70,097.60	110,000.00
01.360.36035	PAVE CUTS - UGI ENERGY	122,000.00	42,292.00	90,000.00
01.360.36040	PAVE CUTS - OTHER	3,000.00	2,825.00	3,000.00
01.360.36050	REPORT COPIES-FIRE/POL	70,000.00	43,858.00	85,000.00
01.360.36060	FIRE/POL BURGLAR ALARMS	82,000.00	1,550.00	100,000.00
	TOTAL DEPARTMENTAL EARNINGS	$ 1,798,000.00	$ 945,423.02	$ 1,821,000.00
01.367.36740	**USER FEES**	60,564.00	39,236.22	61,000.00
	MISC REVENUES/CABLE TV			
01.380.38000	OTHER-NOT CLASSIFIED	104,000.00	40,757.47	55,024.00
01.380.38010	CATV REVENUE	975,000.00	602,820.03	975,000.00
01.380.38020	DONATED REVENUE	1,000.00	-	1,000.00
01.380.38030	OTHER FINANCING SOURCE	500.00	-	500.00
01.380.38040	LEASE OF PARKING METERS TO SCRANTON PARKING AUTHORITY	-	-	-
01.380.38050	UNFUNDED DEBT LOAN (2011 BILLS)	-	-	6,700,000.00
	TOTAL MISC REVENUES/CABLE TV	$ 1,080,500.00	$ 643,577.50	$ 7,731,524.00
	INTERFUND TRANSFERS			
01.392.39331	TRANSFERS IN FROM OTHER FUNDS	300,100.00	5,300,000.00	300,000.00
01.392.39332	TRANSFERS IN FROM LIQUID FUELS	1,577,819.00	-	1,607,472.16
	TOTAL INTERFUND TRANSFERS	$ 1,877,919.00	$ 5,300,000.00	$ 1,907,472.16
	TAX ANTICIPATION NOTES			
01.394.39320	TAN SERIES A	5,000,000.00	5,000,000.00	5,000,000.00
01.394.39330	TAN SERIES B	9,500,000.00	9,500,000.00	9,500,000.00
	TOTAL TAX ANTICIPATION NOTES	$ 14,500,000.00	$ 14,500,000.00	$ 14,500,000.00
	TOTAL REVENUE	$ 74,991,267.73	$ 62,837,495.82	$ 85,331,121.64

CITY OF SCRANTON
2012 OPERATING BUDGET
EXPENDITURE SUMMARY BY DEPARTMENT

	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
MAYOR	$ 82,097.86	$ 63,076.94	$ 81,872.00
DEPT OF PUBLIC SAFETY BUREAU OF POLICE	14,640,322.87	10,718,887.65	16,842,581.51
DEPT OF PUBLIC SAFETY BUREAU OF FIRE	16,019,768.57	11,902,186.50	16,951,779.64
CITY CLERK/COUNCIL	316,261.98	202,329.72	406,087.22
CONTROLLER	239,046.39	165,216.19	244,417.19
DEPT OF BUSINESS ADMINISTRATION BUREAU OF ADMINISTRATION	5,774,131.75	4,566,057.47	8,684,956.24
DEPT OF BUSINESS ADMINISTRATION BUREAU OF HUMAN RESOURCES	1,248,138.56	975,775.40	1,329,003.38
DEPT OF BUSINESS ADMINISTRATION BUREAU OF INFO TECHNOLOGY	307,439.65	246,075.66	312,206.38
DEPT OF BUSINESS ADMINISTRATION BUREAU OF TREASURY	215,752.26	104,916.37	191,360.70
DEPT OF LICENSES INSPECTIONS & PERMITS BUREAU OF LIPS	690,255.08	505,688.83	614,524.69
DEPT OF LICENSES INSPECTIONS & PERMITS BUREAU OF BUILDINGS	1,307,129.14	886,568.42	1,704,682.74
LAW DEPARTMENT	252,124.23	191,407.95	341,145.68
DEPT OF PUBLIC WORKS BUREAU OF ADMINISTRATION	2,230,030.87	1,629,940.91	2,316,846.25
DEPT OF PUBLIC WORKS BUREAU OF ENGINEERING	271,731.01	210,472.14	240,499.61
DEPT OF PUBLIC WORKS BUREAU OF HIGHWAYS	2,174,567.66	2,172,927.88	2,990,236.88
DEPT OF PUBLIC WORKS BUREAU OF REFUSE	3,545,243.20	2,484,705.79	3,528,144.07
DEPT OF PUBLIC WORKS BUREAU OF GARAGES	1,274,562.49	1,116,559.39	1,445,389.96
DEPARTMENT OF PUBLIC WORKS- BUREAU OF PARKS & RECREATION	809,756.54	602,696.33	597,450.34
SINGLE TAX OFFICE	726,390.00	797,501.41	1,057,999.01
NON-DEPARTMENTAL	22,866,517.00	11,569,762.78	25,449,938.00
TOTAL OPERATING EXPENDITURES	$ 74,991,267.11	$ 51,112,753.73	$ 85,331,121.49
ECONOMIC & COMMUNITY DEVELOPMENT (NON-ADDITION TO THE BUDGET)	$ 1,107,627.05	$ -	$ 451,986.00

CITY OF SCRANTON
2012 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

		2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
4010	STANDARD SALARY	$ 22,168,639.56	$ 16,748,854.58	$ 22,177,383.78
4040	OTHER SALARY	489,675.79	352,197.32	554,793.13
4070	LONGEVITY SALARY	1,315,458.21	779,000.24	1,601,541.07
4080	OVERTIME SALARY	308,733.54	493,728.79	498,500.00
4090	COURT APPEARANCE SALARY	105,000.00	112,727.55	160,000.00
4101	UNIFORM ALLOWANCE	272,711.25	252,544.40	233,662.15
4112	HEALTH INSURANCE - POLICE UNION	3,853,524.12	3,482,924.69	4,384,630.40
4113	HEALTH INSURANCE - FIRE UNION	4,705,928.00	4,878,870.98	6,141,010.08
4116	HEALTH INSURANCE - CLERICAL UNION	1,205,909.40	1,183,036.20	1,422,330.35
4117	HEALTH INSURANCE - NON-UNION	380,476.32	709,535.37	852,480.54
4118	HEALTH INSURANCE - DPW UNION	1,346,560.00	1,101,385.22	1,314,805.22
4119	HEALTH INSURANCE - SINGLE TAX OFFICE	215,000.00	418,168.79	630,966.91
4120	LIFE/DISABILITY INSURANCE	313,419.77	274,951.56	404,862.74
4130	I.A.M. PENSION	244,000.00	170,265.42	305,656.00
4140	CITY 10% EARLY RETIREMENT	223,012.00	197,539.14	284,657.42
4150	CITY PENSION	4,013,215.00	(100.00)	4,215,385.00

CITY OF SCRANTON
2012 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

		2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
4170	POLICE EDUCATION ALLOWANCE	43,000.00	-	57,589.80
4180	SOCIAL SECURITY	775,616.00	603,201.49	953,250.00
4190	UNEMPLOYMENT INSURANCE	310,207.87	113,773.46	932,498.75
	TOTAL EMPLOYEE COMPENSATION	$ 42,290,086.83	$ 31,872,605.20	$ 47,126,003.34
4201	PROFESSIONAL SERVICES	623,436.46	377,431.69	920,378.56
4210	SERVICES & MAINTENANCE FEE	59,302.41	29,823.48	82,384.70
4220	CONTRACTED SERVICES	2,497.44	988.67	1,248.00
4230	PRINTING & BINDING	7,345.00	6,576.90	8,750.00
4240	POSTAGE & FREIGHT	16,100.00	15,092.00	20,100.00
4250	ADVERTISING	29,000.00	26,332.76	32,000.00
4260	RENTAL VEHICLES & EQUIPMENT	19,826.85	10,971.00	19,826.85
4270	DUES & SUBSCRIPTIONS	6,403.80	4,987.72	16,264.00
4280	MISC SERVICES-NOT CLASSIFIED	3,052.00	293.00	3,052.00
4290	STATIONERY/OFFICE SUPPLIES	23,666.70	12,193.60	27,616.05
4301	GAS. OIL & LUBRICANTS	513,392.69	512,817.62	684,521.90
4310	EQUIPMENT/VEHICLE REPAIR & MAINT	227,860.59	220,728.95	250,728.95
4316	CLEAN AIR MAINTENANCE	-	-	-
4320	BUILDING REPAIR-SUPPLY & MAINT	150,898.17	114,175.84	393,898.17

CITY OF SCRANTON
2012 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

			2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	4330	MEDICAL, CHEMICAL & LAB SUPPLIES	42,044.81	27,976.76	42,044.81
	4340	CONSTRUCTION-PAVING MATERIAL	91,558.40	45,967.61	124,500.00
	4350	PAINT & SIGN MATERIAL	20,000.00	18,491.67	25,000.00
	4360	SMALL TOOLS/SHOP SUPPLIES	7,343.75	3,087.50	5,350.00
	4370	PARKS & RECREATION SUPPLIES	2,242.25	1,084.85	2,242.25
	4380	GUNS & AMMUNITION	17,200.00	6,820.00	17,200.00
	4390	MATERIAL/SUPPLIES (MISC)	152,800.60	94,849.86	162,550.17
	4401	TIRES	75,000.00	66,056.58	85,000.00
	4410	SALT	290,000.00	284,846.70	331,000.00
	4420	TRAVEL & LODGING	5,475.86	2,084.89	5,000.00
	4430	AIR PACKS/REHAB SUPPLIES	5,880.00	5,230.48	9,100.00
	4440	TELEPHONE	91,372.45	59,076.67	75,000.00
	4450	ELECRICAL	387,147.47	281,023.51	445,000.00
4445-4448		UTILITIES (EXCEPT ELECTRICAL)	659,405.43	432,987.21	726,000.00
	4460	STREET LIGHTING	509,519.15	509,519.15	750,945.00
	4465	BUILDING SUPPLIES	200.00	-	1,000.00
	4466	STREET LIGHTING SERVICE / MAINTENANCE	190,000.00	174,309.97	190,000.00
	4470	TRAINING & CERTIFICATION	37,110.87	30,894.44	37,411.00
	4490	LANDFILL	1,502,450.00	1,072,800.37	1,502,450.00

CITY OF SCRANTON
2012 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

		2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
4530	PERFORMING ARTS	21,200.00	20,200.00	20,600.00
4540	SPRING/SUMMER PROGRAM	8,815.00	7,725.66	7,725.66
4550	CAPITAL EXPENDITURES	335,198.33	158,475.36	337,024.00
4560	EQUIPMENT MAINTENANCE & LEASES	56,820.96	55,656.85	60,000.00
4570	MAINTENANCE OF COMMUNICATION EQUIP	37,017.34	28,308.48	48,537.67
4576	MAINTENANCE OF SUPER FUND SIGHT	-	-	100,000.00
4580	GENERAL EQUIPMENT	6,535.00	2,019.09	36,535.00
4630	LIABILITY & CASUALTY INSURANCE	1,003,379.38	797,205.66	1,003,379.38
4901	PREVENTIVE MAINTENANCE	2,108.65	2,019.45	2,108.65
6000	TAX & MISC REFUNDS	1,423.09	-	1,100.00
6002	SPA CITATION ISSUERS	562,234.80	513,780.28	562,234.80
6003	SPCA ANIMAL CONTROL	37,500.00	37,500.00	37,500.00
6004	SINGLE TAX OFFICE AUDIT	-	-	-
6007	FLOOD PROTECTION SYSTEM MAINTENANCE	40,172.58	18,143.48	40,172.58

CITY OF SCRANTON
2012 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

		2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
6009-10	WORKERS' COMPENSATION	1,951,925.00	1,579,509.99	3,500,000.00
6020	DPW BUYOUT INCENTIVE			-
6024	BANK FEES & CHARGES	800.00	320.00	700.00
	NON-DEPARTMENTAL EXPENDITURES:			
10020-10140	BOARDS & COMMISSIONS	115,300.00	66,964.47	115,300.00
15010-15360	INTEREST & DEBT SERVICE (w/o TANs)	7,106,000.00	5,050,390.29	1,539,538.00
15230-15240	TANs (SERIES A & B)	15,190,000.00	6,281,479.83	15,190,000.00
13090,16090-17060	UNPAID BILLS/COURT AWARDS/MISCELLANEOUS	455,217.00	170,928.19	8,605,100.00
	TOTAL NON-DEPARTMENTAL EXPENDITURES	22,866,517.00	11,569,762.78	25,449,938.00
	TOTAL OPERATING EXPENDITURES	$ 74,991,267.11	$ 51,112,753.73	$ 85,331,121.49
4010	ECONOMIC & COMMUNITY DEVELOPMENT STANDARD SALARY (NON-ADDITION TO THE BUDGET)	1,107,627.05	-	451,986.00

Mayor's Office

Department Description

The Mayor is the Chief Executive Officer of the City. The Mayor's Office directs all City departments except those administered by other elected officials; administers the efficient delivery of municipal services; and develops the City economic base.

Mission

To provide leadership in developing regional, state and federal policies and priorities that promote Scranton's growth and stability, and to advocate those policies and priorities on behalf of the citizens of Scranton. The Mayor's Office coordinates the activities of the City government to ensure that services are provided in an efficient and effective manner.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Office of the Mayor - #10				
	Christopher Doherty, Mayor				
4010	01.010.00000.4010	STANDARD SALARY	$ 81,085.00	$ 62,584.22	$ 81,085.00
4040	01.010.00000.4040	OTHER SALARY (MISC)		-	-
4080	01.010.00000.4080	OVERTIME SALARY	-	56.72	-
		TOTAL EMPLOYEE COMPENSATION	81,085.00	62,640.94	81,085.00
4270	01.010.00000.4270	DUES AND SUBSCRIPTIONS	435.00	250.00	435.00
4290	01.010.00000.4290	STATIONARY/OFFICE SUPPLIES	352.00	186.00	352.00
4390	01.010.00000.4390	MATERIALS/SUPPLIES (MISC)	-	-	-
4420	01.010.00000.4420	TRAVEL AND LODGING	225.86	-	-
4550	01.010.00000.4550	CAPITAL EXPENDITURES	-	-	-
		TOTAL OPERATING EXPENDITURES	1,012.86	436.00	787.00
		DEPARTMENT of MAYOR TOTAL	**$ 82,097.86**	**$ 63,076.94**	**$ 81,872.00**

Office of the Mayor - #10
Christopher Doherty, Mayor

POSITION/TITLE	2011 Total	#	2012 Total	#
MAYOR	$ 50,000.00	1	$ 50,000.00	1
CONFIDENTIAL SECRETARY	31,085.00	1	31,085.00	1
Department of the Mayor Total	**$ 81,085.00**	**2**	**$ 81,085.00**	**2**

Public Safety – Scranton Police Department

Department Description

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

Mission

To deliver high quality public safety service so all people may share a safe and healthy environment.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Dept. of Public Safety - #11				
	Bureau of Police - #71				
	Daniel Duffy, Police Chief				
4010	01.011.00071.4010	STANDARD SALARY	$ 7,786,848.50	$ 5,887,688.80	$ 8,764,533.98
4040	01.011.00071.4040	OTHER SALARY (MISC)	114,675.79	109,036.75	221,771.07
4070	01.011.00071.4070	LONGEVITY SALARY	456,886.39	348,896.39	631,359.14
4080	01.011.00071.4080	OVERTIME SALARY	80,000.00	120,167.28	120,000.00
4090	01.011.00071.4090	COURT APPEARANCE SALARY	105,000.00	112,727.55	160,000.00
4101	01.011.00071.4101	UNIFORM ALLOWANCE	107,440.00	110,960.00	102,200.00
4112	01.011.00071.4112	HEALTH INSURANCE - POLICE UNION	3,853,524.12	3,482,924.69	4,384,630.40
4120	01.011.00071.4120	LIFE/DISABILITY INSURANCE	120,505.00	108,896.91	158,000.00
4140	01.011.00071.4140	CITY 10% EARLY RETIREMENT	127,000.00	109,159.68	156,407.12
4150	01.011.00071.4150	CITY PENSION	1,466,328.00	-	1,541,840.00
4170	01.011.00071.4170	POLICE EDUCATION ALLOWANCE	43,000.00	-	57,589.80
4180	01.011.00071.4180	SOCIAL SECURITY	185,616.00	191,000.48	303,000.00
		TOTAL EMPLOYEE COMPENSATION	14,446,823.80	10,581,458.53	16,601,331.51
4201	01.011.00071.4201	PROFESSIONAL SERVICES	16,750.00	5,023.30	16,750.00
4210	01.011.00071.4210	SERVICES AND MAINTENANCE FEE	24,602.71	21,116.94	30,000.00
4270	01.011.00071.4270	DUES AND SUBSCRIPTIONS	2,428.00	1,970.00	2,428.00
4280	01.011.00071.4280	MISC SERVICES-NON CLASSIFIED	3,052.00	293.00	3,052.00
4290	01.011.00071.4290	STATIONARY/OFFICE SUPPLIES	1,750.00	766.00	1,750.00
4380	01.011.00071.4380	GUNS/AMMUNITION	17,200.00	6,820.00	17,200.00
4390	01.011.00071.4390	MATERIALS/SUPPLIES (MISC)	24,570.00	9,728.65	17,570.00
4420	01.011.00071.4420	TRAVEL AND LODGING	5,000.00	2,054.89	5,000.00
4470	01.011.00071.4470	TRAINING AND CERTIFICATION	17,500.00	12,507.50	17,500.00
4550	01.011.00071.4550	CAPITAL EXPENDITURES	59,646.36	59,646.36	100,000.00
4570	01.011.00071.4570	MAINTENANCE COMMUNICATION EQUIPMENT	21,000.00	17,502.48	30,000.00
		TOTAL OPERATING EXPENDITURES	193,499.07	137,429.12	241,250.00
		BUREAU of POLICE TOTAL	$ 14,640,322.87	$ 10,718,887.65	$ 16,842,581.51

Department of Public Safety - #11
Bureau of Police - #71
Daniel Duffy, Police Chief

POSITION/TITLE	2011 Total	2011 #	2012 Total	2012 #
SUPERINTENDENT OF POLICE	$ 73,006.00	1	$ 80,278.41	1
CAPTAIN OF DETECTIVES	70,198.00	1	77,190.78	1
CAPTAIN - PATROL	67,498.00	1	74,221.89	1
LIEUTENANT OF DETECTIVES	64,902.00	1	71,367.09	1
LIEUTENANT - ADMINISTRATIVE	62,406.00	1	68,622.22	1
LIEUTENANTS	187,217.00	3	205,866.66	3
SUPERVISOR - NARCOTICS DIVISION	60,005.00	1	65,983.01	1
FIRE MARSHALL	60,005.00	1	65,983.01	1
DETECTIVE SERGEANT	240,022.00	4	263,932.04	4
DETECTIVES	750,068.00	13	824,787.60	13
SERGEANTS-TRAINING	115,395.00	2	126,890.40	2
SERGEANTS	750,068.00	13	824,787.60	13
JUVENILE PATROLMEN	277,392.00	5	244,019.76	4
CORPORALS	373,412.00	7	410,610.20	7
REGULAR PATROLMEN	4,925,423.75	96	4,907,020.11	87
COMM D PROGRAM FUNDED BY OECD- 13 OFFICERS	(666,807.05)		0.00	
SCHOOL RESOURCE OFFICERS FUNDED BY SCHOOL DISTRICT 6 OFFICERS	(115,398.00)		(137,764.06)	
SCRANTON HOUSING AUTHORITY RESOURCE OFFICERS - 2 OFFICERS	(102,585.70)	0.00	0.00	-
SUBTOTAL POLICE OFFICERS	7,192,226.00	150	8,173,796.73	140
SIT CLERKS	474,347.00	15	473,400.00	15
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	35,435.00	1	34,160.00	1
GRANT MANAGER/SIT CLERK	44,169.00	1	43,302.85	1
SIT CLERK/CRIMINAL INFORMATION SPECIALIST	40,672.00	1	39,874.40	1
Subtotal - Administrative Support	594,623.00	18	590,737.25	18
Bureau of Police Total	**$ 7,786,848.50**	**168**	**$ 8,764,533.98**	**158**

Public Safety – Scranton Fire Department

Department Description

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

Mission

To provide efficient and effective fire protection to the citizens of the City of Scranton.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Dept. of Public Safety - #11				
	Bureau of Fire - #78				
	Thomas Davis, Fire Chief				
4010	01.011.00078.4010	STANDARD SALARY	$ 8,388,291.28	$ 6,175,833.92	$ 7,466,697.63
4040	01.011.00078.4040	OTHER SALARY (MISC)	130,000.00	23,415.44	$ 212,274.04
4070	01.011.00078.4070	LONGEVITY SALARY	560,215.34	430,103.85	$ 691,104.34
4080	01.011.00078.4080	OVERTIME SALARY	83,950.00	56,293.94	100,000.00
4101	01.011.00078.4101	UNIFORM ALLOWANCE	117,281.25	98,550.00	83,126.32
4113	01.011.00078.4113	HEALTH INSURANCE - FIRE UNION	4,705,928.00	4,878,870.98	6,141,010.08
4120	01.011.00078.4120	LIFE/DISABILITY INSURANCE	132,794.64	110,314.05	166,862.74
4140	01.011.00078.4140	CITY 10% EARLY RETIREMENT	96,012.00	88,379.46	128,250.30
4150	01.011.00078.4150	CITY PENSION	1,731,004.00	-	1,854,942.00
		TOTAL EMPLOYEE COMPENSATION	15,945,476.51	11,861,761.64	16,844,267.45
4210	01.011.00078.4210	SERVICES AND MAINTENANCE FEE	5,640.00	4,698.55	5,640.00
4270	01.011.00078.4270	DUES AND SUBSCRIPTIONS	376.00	376.00	376.00
4316	01.011.00078.4316	CLEAN AIR MAINTENANCE		-	-
4320	01.011.00078.4320	BLDG/REPAIR-SUPPLY MAINT	6,251.19	5,817.77	6,251.19
4390	01.011.00078.4390	MATERIALS/SUPPLIES (MISC)	9,964.00	2,774.03	9,964.00
4420	01.011.00078.4420	TRAVEL AND LODGING	-	-	-
4430	01.011.00078.4430	AIR PACKS/REHAB SUPPLIES	5,880.00	5,230.48	9,100.00
4470	01.011.00078.4470	TRAINING AND CERTIFICATION	19,310.87	18,136.94	19,311.00
4550	01.011.00078.4550	CAPITAL EXPENDITURES	16,485.00	-	16,485.00
4570	01.011.00078.4570	MAINTENANCE COMMUNICATION EQUIP	3,850.00	1,372.00	3,850.00
4575	01.011.00078.4575	MAINTENANCE-EQUIPMENT	-	-	-
4580	01.011.00078.4580	GENERAL EQUIPMENT	6,535.00	2,019.09	36,535.00
		TOTAL OPERATING EXPENDITURES	74,292.06	40,424.86	107,512.19
		BUREAU of FIRE TOTAL	$ 16,019,768.57	$ 11,902,186.50	$ 16,951,779.64
		DEPARTMENT of PUBLIC SAFETY TOTAL	$ 30,660,091.44	$ 22,621,074.15	$ 33,794,361.15

Department of Public Safety - #11
Bureau of Fire - #78
Thomas Davis, Fire Chief

POSITION/TITLE	2011 Total	2011 #	2012 Total	2012 #
CHIEF	$ 62,873.00	1	$ 67,228.11	1
DEPUTY CHIEF	72,545.45	1	77,570.90	1
ASST. CHIEF	279,020.96	4	303,297.52	4
ADMIN. CAPTAIN	64,492.64	1		
CAPTAIN	1,225,360.16	19	1,307,810.12	19
LIEUTENANT	1,364,267.52	22	1,390,945.14	21
CHAUFFEUR	2,504,337.10	42	2,259,603.29	35
FIRE INSPECTOR	134,144.70	2		
FIRE PREVENTION OFFICER	67,072.35	1	72,905.04	1
PRIVATE	2,580,017.40	45	1,953,177.51	32
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	34,160.00	1	34,160.00	1
Bureau of Fire Total	**$ 8,388,291.28**	**139**	**$ 7,466,697.63**	**115**

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.

Mission

To give thoughtful consideration to all proposed legislation, to assist constituents with City- related issues, and to make decisions in accordance with the best interest of the citizens of Scranton.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Office of the City Clerk/City Council - #20				
	Nancy Krake, City Clerk				
4010	01.020.00000.4010	STANDARD SALARY	$ 221,667.22	$ 169,939.49	$ 217,087.22
4040	01.020.00000.4040	OTHER SALARY (MISC)	-	-	-
4070	01.020.00000.4070	LONGEVITY SALARY	-	-	-
4080	01.020.00000.4080	OVERTIME SALARY	3,033.54	693.04	1,000.00
		TOTAL EMPLOYEE COMPENSATION	224,700.76	170,632.53	218,087.22
4201	01.020.00000.4201	PROFESSIONAL SERVICES	66,088.11	13,944.70	167,000.00
4210	01.020.00000.4210	SERVICES AND MAINTENANCE FEE	2,000.00	-	2,000.00
4220	01.020.00000.4220	CONTRACTED SERVICES	-	-	-
4230	01.020.00000.4230	PRINTING AND BINDING	5,000.00	4,910.36	5,000.00
4250	01.020.00000.4250	ADVERTISING	13,000.00	11,989.49	13,000.00
4260	01.020.00000.4260	RENTAL VEHICLES & EQUIPMENT	-	-	-
4270	01.020.00000.4270	DUES AND SUBSCRIPTIONS	-	-	-
4290	01.020.00000.4290	STATIONARY/OFFICE SUPPL	5,473.11	852.64	1,000.00
4420	01.020.00000.4420	TRAVEL AND LODGING	-	-	-
4550	01.020.00000.4550	CAPITAL EXPENDITURES	-	-	-
		TOTAL OPERATING EXPENDITURES	91,561.22	31,697.19	188,000.00
		DEPARTMENT of CITY CLERK / CITY COUNCIL TOTAL	$ 316,261.98	$ 202,329.72	$ 406,087.22

Office of City Clerk/City Council - #20
Nancy Krake , City Clerk

POSITION/TITLE		2011 Total	#		2012 Total	#
CITY COUNCIL	$	62,500.00	5	$	62,500.00	5
CITY CLERK		45,800.00	1		41,220.00	1
ASSISTANT TO CITY CLERK		37,282.22	1		-	
SECRETARY TO CITY CLERK		31,085.00	1		-	
EXECUTIVE ASSISTANT					37,282.22	1
CONFIDENTIAL SECRETARY					31,085.00	1
LEGISLATIVE LEGAL ADVISOR (a)		45,000.00	1		45,000.00	1
Department of City Clerk / City Council Total	**$**	**221,667.22**	**9**	**$**	**217,087.22**	**9**

(a) No health care benefits

City Controller

Department Description

The City Controller maintains an encumbrance system of budget operation; receives from the Business Administrator and department heads such information regarding city properties and obligations and city income and expenditures as she deems necessary to carry out these duties. She furnishes the Mayor and Council a report concerning these matters on a monthly basis. Said reports are submitted within two (2) weeks after the close of the month. She submits such other reports as she deems necessary.

The City Controller reviews all vouchers for the expenditures of city monies and, if satisfied that such expenditures are within the budget allotment pertaining thereto, signs said vouchers before it is presented to the City Treasurer for payment. In so doing, she shall also pre-audit all claims and demands against the city prior to payment and shall approve vouchers for payment thereof only if satisfied that such payment is in accordance with law.

Mission

To provide an internal audit function to ensure the adequacy of internal controls to safeguard the City's assets and the integrity of financial Statements.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	City Controller - #30				
	Roseann Novembrino, City Controller				
4010	01.030.00000.4010	STANDARD SALARY	$ 220,624.05	$ 164,806.99	$ 220,624.05
4040	01.030.00000.4040	OTHER SALARY (MISC)	-	-	-
4070	01.030.00000.4070	LONGEVITY SALARY	2,454.20	-	2,804.80
4080	01.030.00000.4080	OVERTIME SALARY	-	0.00	-
		TOTAL EMPLOYEE COMPENSATION	223,078.25	164,806.99	223,428.85
4201	01.030.00000.4201	PROFESSIONAL SERVICES	15,000.00	-	20,000.00
4210	01.030.00000.4210	SERVICES AND MAINTENANCE FEE	-	-	-
4230	01.030.00000.4230	PRINTING AND BINDING	250.00	-	250.00
4240	01.030.00000.4240	POSTAGE AND FREIGHT	100.00	92.00	100.00
4270	01.030.00000.4270	DUES AND SUBSCRIPTIONS	304.80	135.20	325.00
4290	01.030.00000.4290	STATIONARY/OFFICE SUPPLIES	313.34	182.00	313.34
4420	01.030.00000.4420	TRAVEL AND LODGING	-	-	-
4550	01.030.00000.4550	CAPITAL EXPENDITURES	-	-	-
		TOTAL OPERATING EXPENDITURES	15,968.14	409.20	20,988.34
		DEPARTMENT of CITY CONTROLLER TOTAL	$ 239,046.39	$ 165,216.19	$ 244,417.19

City Controller - #30

Roseann Novembrino, City Controller

POSITION/TITLE	2011 Total	2011 #	2012 Total	2012 #
CITY CONTROLLER	$ 40,000.00	1	$ 40,000.00	1
SOLICITOR TO CONTROLLER	25,092.00	1	25,092.00	1
CONFIDENTIAL SECRETARY/ASSISTANT	28,171.00	1	28,171.00	1
DEPUTY CONTROLLER/ADMIN.	32,737.00	1	32,737.00	1
ADMINISTRATIVE ASSISTANT IV -INTERNAL AUDITOR	35,060.00	1	35,060.00	1
PROGRAM MONITOR	26,827.05	1	26,827.05	1
PERFORMANCE AUDITOR	32,737.00	1	32,737.00	1
Department City Controller Total	**$ 220,624.05**	**7**	**$ 220,624.05**	**7**

Business Administration

Department Description

The Department of Business Administration plans; directs and monitors the activities of the operating divisions of the General Government Services, including: Administration, Human Resources, Information Technology, and Treasury. The Business Administration assists with policy formulation, human resource management, accounting support, purchasing, technology support, and fiscal management. The Department evaluates administrative and operational functions and reviews business processes, thereby ensuring optimal use of available resources.

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

Bureau of Human Resources provide personnel, payroll, and support functions including benefit administration, recruiting, and hiring services. This section counsels and advises employee issues, staff development, safety initiatives, and disciplinary matters to ensure compliance with City rules, policies, and procedures.

Bureau of Information Technology is the central information technology and telecommunications department for the City of Scranton. This section provides project management, business analysis, data network, telephone, application development, software and hardware support and electronically delivered communication services for internal users.

Bureau of Treasury collects, reconciles, records, and deposits all City taxes and other revenue; disburses money as required by City rules; manages the City's cash and investment; and acts as the fiscal custodian of all funds received by the City of Scranton.

Mission

To ensure effective and efficient allocation of City resources to enable the Mayor and City departments to provide quality services and infrastructure to the people of Scranton.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Department of Business Administration - #40				
	Bureau of Administration - #40				
	Ryan McGowan, Business Administrator				
4010	01.040.00040.4010	STANDARD SALARY	$ 197,863.60	$ 151,674.83	$ 160,170.00
4040	01.040.00040.4040	OTHER SALARY (MISC)	-	-	-
4070	01.040.00040.4070	LONGEVITY SALARY	6,585.69	-	6,238.80
4080	01.040.00040.4080	OVERTIME SALARY	-	-	-
4116	01.040.00040.4116	HEALTH INSURANCE - CLERICAL UNION	1,205,909.40	1,183,036.20	1,422,330.35
4117	01.040.00040.4117	HEALTH INSURANCE - NON UNION	380,476.32	709,535.37	852,480.54
4120	01.040.00040.4120	LIFE/DISABILITY INSURANCE	60,120.13	55,740.60	80,000.00
4150	01.040.00040.4150	CITY PENSION	815,883.00	(100.00)	818,603.00
4180	01.040.00040.4180	SOCIAL SECURITY	190,000.00	205,334.27	230,000.00
4190	01.040.00040.4190	UNEMPLOYMENT INSURANCE	310,207.87	113,773.46	932,498.75
		TOTAL EMPLOYEE COMPENSATION	3,167,046.01	2,418,994.73	4,502,321.44
4201	01.040.00040.4201	PROFESSIONAL SERVICES	45,330.00	12,925.71	45,330.00
4210	01.040.00040.4210	SERVICES AND MAINTENANCE FEE	2,310.00	2,300.00	3,000.00
4230	01.040.00040.4230	PRINTING AND BINDING	2,095.00	1,666.54	3,500.00
4240	01.040.00040.4240	POSTAGE AND FREIGHT	16,000.00	15,000.00	20,000.00
4250	01.040.00040.4250	ADVERTISING	16,000.00	14,343.27	19,000.00
4270	01.040.00040.4270	DUES AND SUBSCRIPTIONS	200.00	100.00	10,200.00
4290	01.040.00040.4290	STATIONARY/OFFICE SUPPLIES	9,820.94	7,036.70	18,000.00
4390	01.040.00040.4390	MATERIALS/SUPPLIES (MISC)	370.00	80.25	370.00
4420	01.040.00040.4420	TRAVEL AND LODGING	-	-	-
4470	01.040.00040.4470	TRAINING AND CERTIFICATION	-	-	300.00
4550	01.040.00000.4550	CAPITAL EXPENDITURES	-	-	-
4560	01.040.00040.4560	EQUIPMENT MAINTENANCE/LEASES	-	-	-
6002	01.040.00040.6002	SPA CITATION ISSUERS	562,234.80	513,780.28	562,234.80
6009	01.040.00040.6009	OPERATING TRANSFERS-WORKERS' COMP TRUST	1,951,925.00	1,579,509.99	3,500,000.00
6024	01.040.00040.6024	BANK FEES AND CHARGES	800.00	320.00	700.00
		TOTAL OPERATING EXPENDITURES	2,607,085.74	2,147,062.74	4,182,634.80
		BUREAU of ADMINISTRATION TOTAL	$ 5,774,131.75	$ 4,566,057.47	$ 8,684,956.24

Department of Business Administration - #40
Bureau of Administration - #40
Ryan McGowan, Business Administrator

POSITION/TITLE	**2011 Total**	**#**	**2012 Total**	**#**
BUSINESS ADMINISTRATOR	$ 59,500.00	1	$ 53,550.00	1
FINANCE MANAGER	37,400.00	1	37,400.00	1
SENIOR ACCOUNTANT	31,790.00	1	-	-
ADMINISTRATIVE ASSISTANT III- ACCOUNTS PAYABLE CLERK	34,114.00	1	34,160.00	1
ADMINISTRATIVE ASSISTANT IV -PURCHASING CLERK	35,060.00	1	35,060.00	1
Bureau of Administration Total	**197,864.00**	**5**	**160,170.00**	**4**

Human Resources

Department Description

Human Resources provide personnel, payroll, and support functions including benefit administration, recruiting, and hiring services. This section counsels and advises employee issues, staff development, safety initiatives, and disciplinary matters to ensure compliance with City rules, policies, and procedures.

Mission

To provide leadership in the management and development of human capital by supporting the recruitment, retention and development of competent, well-trained and motivated employees.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Department of Business Administration - #40				
	Bureau of Human Resources - #41				
	Ryan McGowan, Business Administrator; Gina McAndrew, Director				
4010	01.040.00041.4010	STANDARD SALARY	$ 105,720.00	$ 82,751.11	$ 101,720.00
4040	01.040.00041.4040	OTHER SALARY (MISC)	-	-	-
4070	01.040.00041.4070	LONGEVITY SALARY	4,099.20	-	3,416.00
4080	01.040.00041.4080	OVERTIME SALARY	-	-	-
		TOTAL EMPLOYEE COMPENSATION	109,819.20	82,751.11	105,136.00
4201	01.040.00041.4201	PROFESSIONAL SERVICES	134,456.67	95,411.55	220,000.00
4290	01.040.00041.4290	STATIONARY/OFFICE SUPPLIES	-	-	-
4390	01.040.00041.4390	MATERIALS/SUPPLIES (MISC)	483.31	407.08	488.00
4420	01.040.00041.4420	TRAVEL AND LODGING	-	-	-
4470	01.040.00041.4470	TRAINING AND CERTIFICATION	-	-	-
4630	01.040.00041.4630	LIABILITY/CASUALTY INSURANCE	1,003,379.38	797,205.66	1,003,379.38
		TOTAL OPERATING EXPENDITURES	1,138,319.36	893,024.29	1,223,867.38
		BUREAU of HUMAN RESOURCES TOTAL	$ 1,248,138.56	$ 975,775.40	$ 1,329,003.38

Department of Business Administration - #40
Bureau of Human Resources - #41
Ryan McGowan, Business Administrator; Gina McAndrew, Director

POSITION/TITLE	2011 Total	2011 #	2012 Total	2012 #
HUMAN RESOURCES DIRECTOR/PEL COORDINATOR	40,000.00	1	36,000.00	1
ADMINISTRATIVE ASSISTANT I-BENEFITS COORDINATOR	31,560.00	1	31,560.00	1
ADMIN ASSISTANT III- PAYROLL CLERK	34,160.00	1	34,160.00	1
Bureau of Human Resources Total	**105,720.00**	**3**	**101,720.00**	**3**

Information Technology

Department Description

Information Technology is the central information technology and telecommunications department for the City of Scranton. This section provides project management, business analysis, data network, telephone, application development, software and hardware support and electronically delivered communication services for internal users.

Mission

To provide superior customer service, communication, and tools, through the effective use of applied technology to help our users and the City as a whole meet business objectives.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Department of Business Administration - #40				
	Bureau of Information Technology - #42				
	Ryan McGowan, Business Administrator; Frank Swietnicki, Director				
4010	01.040.00042.4010	STANDARD SALARY	$ 80,000.00	$ 63,845.90	$ 75,600.00
4040	01.040.00042.4040	OTHER SALARY (MISC)	-	-	-
4070	01.040.00042.4070	LONGEVITY SALARY	-	-	-
4080	01.040.00042.4080	OVERTIME SALARY	-	-	-
		TOTAL EMPLOYEE COMPENSATION	80,000.00	63,845.90	75,600.00
4201	01.040.00042.4201	PROFESSIONAL SERVICES	41,529.86	41,529.86	43,606.38
4210	01.040.00042.4210	SERVICES AND MAINTENANCE FEE	10,000.00	-	13,000.00
4270	01.040.00042.4270	DUES AND SUBSCRIPTIONS	-	-	-
4290	01.040.00042.4290	STATIONARY/OFFICE SUPPLIES	-	-	-
4390	01.040.00042.4390	MATERIALS/SUPPLIES (MISC)	27,716.38	25,966.38	45,000.00
4420	01.040.00042.4420	TRAVEL AND LODGING	-	-	-
4440	01.040.00042.4440	TELEPHONE	91,372.45	59,076.67	75,000.00
4470	01.040.00042.4470	TRAINING AND CERTIFICATION	-	-	-
4550	01.040.00042.4550	CAPITAL EXPENDITURES	-	-	-
4560	01.040.00042.4560	EQUIPMENT MAINTENANCE/LEASES	56,820.96	55,656.85	60,000.00
		TOTAL OPERATING EXPENDITURES	227,439.65	182,229.76	236,606.38
		BUREAU of INFORMATION TECHNOLOGY TOTAL	**$ 307,439.65**	**$ 246,075.66**	**$ 312,206.38**

Department of Business Administration - #40
Bureau of Information Technology - #42
Ryan McGowan, Business Administrator; Frank Swietnicki, Director

POSITION/TITLE	2011 Total	2011 #	2012 Total	2012 #
INFORMATION TECHNOLOGY MANAGER	44,000.00	1	39,600.00	1
NETWORK SYSTEMS MANAGER	36,000.00	1	36,000.00	1
Bureau of Information Technology Total	**80,000.00**	**2**	**75,600.00**	**2**

Treasury

Department Description

Treasury collects, reconciles, records, and deposits all City taxes and other revenue; disburses money as required by City rules; manages the City's cash and investment; and acts as the fiscal custodian of all funds received by the City of Scranton.

Mission

To collect, deposit, invest, and disburse all taxes and other revenue of the City of Scranton. By carrying out this mission in a professional, efficient, and customer-orientated manner, Treasury maximizes the financial resources available to meet the needs of the community and its citizens.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Department of Business Administration - #40				
	Bureau of Treasury - #43				
	Ryan McGowan, Business Administrator; Christopher Boland, City Treasurer				
4010	01.040.00043.4010	STANDARD SALARY	$ 134,360.00	$ 95,638.14	$ 130,520.00
4040	01.040.00043.4040	OTHER SALARY (MISC)	0.00	-	0.00
4070	01.040.00043.4070	LONGEVITY SALARY	7,361.20	-	8,005.20
4080	01.040.00043.4080	OVERTIME SALARY	-	-	-
		TOTAL EMPLOYEE COMPENSATION	141,721.20	95,638.14	138,525.20
4201	01.040.00043.4201	PROFESSIONAL SERVICES	71,000.00	8,883.56	50,635.50
4250	01.040.00043.4250	ADVERTISING	-	-	-
4290	01.040.00043.4290	STATIONARY/OFFICE SUPPLIES	-	-	-
4390	01.040.00043.4390	MATERIALS/SUPPLIES (MISC)	1,607.97	394.67	1,100.00
4420	01.040.00043.4420	TRAVEL AND LODGING	-	-	-
4550	01.040.00043.4550	CAPITAL EXPENDITURES	-	-	-
6000	01.040.00043.6000	TAX AND MISC REFUNDS	1,423.09	-	1,100.00
		TOTAL OPERATING EXPENDITURES	74,031.06	9,278.23	52,835.50
		BUREAU of TREASURY TOTAL	$ 215,752.26	$ 104,916.37	$ 191,360.70
		DEPARTMENT of BUSINESS ADMINISTRATION TOTAL	$ 7,545,462.22	$ 5,892,824.90	$ 10,517,526.70

Department of Business Administration - #40
Bureau of Treasury - #43
Ryan McGowan, Business Administrator; Christopher Boland, City Treasurer

POSITION/TITLE	2011 Total	#	2012 Total	#
CITY TREASURER	$ 38,400.00	1	$ 34,560.00	1
ADMINISTRATIVE ASSISTANT II- CASHIER	32,200.00	1	32,200.00	1
ADMINISTRATIVE ASSISTANT II - ASSISTANT CASHIER	32,200.00	1	32,200.00	1
ADMINISTRATIVE ASSISTANT I	31,560.00	1	31,560.00	1
Bureau of Treasury Total	**$ 134,360.00**	**4**	**$ 130,520.00**	**4**
Department of Business Administration Total	**$ 517,944.00**	**14**	**$ 468,010.00**	**13**

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.

Mission

To facilitate the development of viable neighborhoods by providing quality affordable housing, suitable and enhanced living environment. To create a local environment that stimulates balanced growth through job creation, business assistance, housing options and neighborhood redevelopment.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
Office of Economic & Community Development (OECD) - #50				
Linda Aebli, Director				
50.00000.4010	STANDARD SALARY	$ 1,107,627.05		$ 451,986.00
	OECD DEPARTMENT TOTAL (NON-ADDITION TO BUDGET)	$ 1,107,627.05	$ -	$ 451,986.00

Office of Economic and Community Development - #50
Bureau of Administration
Linda Aebli, Director

POSITION/TITLE	2011 Total	#	2012 Total	#
EXECUTIVE DIRECTOR	$ 46,152.00	1	$ 46,152.00	1
DEPUTY DIRECTOR	36,000.00	1	36,000.00	1
DIRECTOR OF FINANCE & COMPLIANCE	39,200.00	1	39,200.00	1
DIRECTOR OF COMMUNITY PLANNING & DEVELOPMENT	9,296.00	1		
DIRECTOR OF HOUSING/ADA COMPLIANCE	31,991.00	1	31,991.00	1
SOLICITOR	52,500.00	1	52,500.00	1
ADMINISTRATIVE ASSISTANT III-FINANCIAL ANALYST	29,036.00	1	34,160.00	1
SUPPORT SERVICE SPECIALIST- PART TIME	23,821.00	1	23,824.00	1
CONSTRUCTION/ADA SPECIALIST	27,200.00	1	27,200.00	1
ECONOMIC DEVELOPMENT /RELOCATION SPECIALIST	27,200.00	1	27,200.00	1
CITY PLANNER	40,824.00	1	40,824.00	1
PUBLIC SERVICE/ESG SPECIALIST	27,200.00	1	27,200.00	1
EQUAL OPPORTUNITY SPECIALIST	27,200.00	1	27,200.00	1
DIR PERMITS, LICENSES & INSPECTIONS (a)	23,200.00	-		-
BLIGHT & DEMOLITION SPECIALIST	-	-	38,535.00	1
Bureau of Administration Total	**$ 440,820.00**	**13**	**$ 451,986.00**	**13**
non-addition to budget	**non-addition to budget**		**non-addition to budget**	

(a) One-half salary paid by Dept. 51, Inspection & Licenses.

Office of Economic and Community Development - #50
Bureau of Neighborhood Police - #515
Linda Aebli, Director

POSITION/TITLE	2011 Total	#	2012 Total	#
NEIGHBORHOOD POLICE OFFICERS	$ 666,807.05	13		
Bureau of Neighborhood Police Total	**$ 666,807.05**	**13**	**$ -**	**-**
OECD Department Total	**$ 1,107,627.05**	**26**	**$ 451,986.00**	**13**
non-addition to budget	**non-addition to budget**		**non-addition to budget**	

Department of Licenses, Inspections & Permits

Department Description

The Department of Licenses, Inspections & Permits ("LIPS") has the primary responsibility for the planning and regulation of land use and development in Scranton. The Department reviews building plans, and site plans; processes zoning applications, and conducts inspections. This Department is responsible for the administration and enforcement of the City's Construction Code and Zoning ordinance. The purpose of the Construction Code is to provide standards to safeguard life, health, property, and public welfare by regulating and controlling the design, construction, quality of materials, use, occupancy, location and maintenance of all building and structures within the City of Scranton.

Mission

To guide and promote the planning, building and maintenance of Scranton.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Dept. of Licenses, Inspections & Permits - #51				
	Bureau of Licenses, Inspections & Permits - #51				
	Mark Seitzinger, Director				
4010	01.051.00051.4010	STANDARD SALARY	$ 588,831.90	$ 442,329.15	$ 521,640.00
4040	01.051.00051.4040	OTHER SALARY (MISC)	-	-	1,048.05
4070	01.051.00051.4070	LONGEVITY SALARY	34,070.32	-	27,150.45
4080	01.051.00051.4080	OVERTIME SALARY	3,500.00	10,510.47	3,500.00
4101	01.051.00051.4101	UNIFORM ALLOWANCE (AUTO)	15,500.00	8,584.40	12,833.33
		TOTAL EMPLOYEE COMPENSATION	641,902.22	461,424.02	566,171.83
4201	01.051.00051.4201	PROFESSIONAL SERVICES	5,250.00	4,050.00	5,250.00
4270	01.051.00051.4270	DUES AND SUBSCRIPTIONS	500.00	-	500.00
4290	01.051.00051.4290	STATIONARY/OFFICE SUPPLIES	4,266.19	2,464.81	4,266.19
4390	01.051.00051.4390	MATERIALS/SUPPLIES (MISC)			-
4420	01.051.00051.4420	TRAVEL AND LODGING	-	-	-
4470	01.051.00051.4470	TRAINING AND CERTIFICATION	300.00	250.00	300.00
4550	01.051.00051.4550	CAPITAL EXPENDITURES	-	-	-
4570	01.051.00051.4570	MAINTENANCE COMMUNICATION EQUIPMENT	536.67	-	536.67
6003	01.051.00051.6003	SPCA-ANIMAL CONTROL	37,500.00	37,500.00	37,500.00
		TOTAL OPERATING EXPENDITURES	48,352.86	44,264.81	48,352.86
		BUREAU of LICENSES, INSPECTIONS & PERMITS TOTAL	**$ 690,255.08**	**$ 505,688.83**	**$ 614,524.69**

Dept. of Licenses, Inspections & Permits - #51
Bureau of Licenses, Inspections & Permits - #51
Mark Seitzinger, Director

POSITION/TITLE	2011 Total	2011 #	2012 Total	2012 #
DIRECTOR (a)	$ 23,200.00	1	$ 41,760.00	1
DEPUTY DIRECTOR OF INSPECTIONS (b)	$ 38,535.00	1		
ADMINISTRATIVE ASSISTANT I- PERMIT CLERK	31,560.00	1	31,560.00	1
ELECTRICAL INSPECTOR	35,760.00	1	35,760.00	1
PLUMBING INSPECTOR	35,760.00	1	35,760.00	1
MECHANICAL INSPECTOR	35,760.00	1	35,760.00	1
WEIGHTS & MEASURES	34,935.00	1	34,935.00	1
ADMINISTRATIVE ASSISTANT I	31,560.00	1	31,560.00	1
ENFORCER OF LICENSES	34,935.00	1	34,935.00	1
ZONING OFFICER/CODE ENFORCER	32,057.00	1	30,000.00	1
BUILDING INSPECTOR	35,760.00	1	-	
HOUSING INSPECTORS	139,740.00	4	104,805.00	3
RENTAL REGISTRATION ASSISTANT	34,935.00	1	34,935.00	1
HEALTH INSPECTOR	34,935.00	1	34,935.00	1
ANIMAL CONTROL OFFICER	34,935.00	1	34,935.00	1
ANIMAL CONTROL OFFICER- PART TIME	13,000.00	1		
DEPUTY DIRECTOR OF INSPECTIONS (b)	(38,535.00)		0.00	
Bureau of Licenses, Inspections & Permits Total	**$ 588,832.00**	**19**	**$ 521,640.00**	**15**

(a) One-half of salary paid by OECD due to supervision of OECD inspectors. (2011 only)
(b) Paid by CDBG Funds

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. Buildings is responsible for the operation and maintenance of City buildings, including City Hall, Police and Fire facilities, and Department of Public Works.

Mission

To provide the highest quality support services to all customers, internal and external, which results in improved levels of service and efficiency in their operations.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Dept. of Licenses, Inspections & Permits - #51				
	Bureau of Buildings - #82				
	Mark Seitzinger, Director				
4010	01.051.00082.4010	STANDARD SALARY	$ 99,335.00	$ 72,498.84	$ 99,335.00
4040	01.051.00082.4040	OTHER SALARY (MISC)	-	-	-
4070	01.051.00082.4070	LONGEVITY SALARY	8,579.23	-	8,590.80
4080	01.051.00082.4080	OVERTIME SALARY	2,000.00	301.31	1,000.00
4101	01.051.00082.4101	UNIFORM ALLOWANCE	1,215.00	810.00	810.00
		TOTAL EMPLOYEE COMPENSATION	111,129.23	73,610.15	109,735.80
4201	01.051.00082.4201	PROFESSIONAL SERVICES	58,295.07	26,633.48	75,000.00
4210	01.051.00082.4210	SVCES AND MAINT FEE	13,230.00	796.88	27,225.00
4320	01.051.00082.4320	BLDG/REPAIR-SUPPL MAINT	77,221.94	71,517.19	320,221.94
4360	01.051.00082.4360	SMALL TOOLS/SHOP SUPPL	500.00	-	500.00
4420	01.051.00082.4420	TRAVEL AND LODGING	-	-	-
4445	01.051.00082.4445	SEWER CHARGES	92,286.14	47,009.87	96,000.00
4447	01.051.00082.4447	UGI - GAS	150,000.00	96,882.10	175,000.00
4448	01.051.00082.4448	PAWC -- WATER	417,119.29	289,095.24	455,000.00
4450	01.051.00082.4450	ELECTRICAL	387,147.47	281,023.51	445,000.00
4465	01.051.00082.4465	BUILDING SUPPLIES	200.00	-	1,000.00
		TOTAL OPERATING EXPENDITURES	1,195,999.91	812,958.27	1,594,946.94
		BUREAU of BUILDINGS TOTAL	**1,307,129.14**	**886,568.42**	**1,704,682.74**
		DEPARTMENT of LICENSES, INSPECTIONS & PERMITS TOTAL	**$ 1,997,384.22**	**$ 1,392,257.25**	**$ 2,319,207.43**

Dept. of Licenses, Inspections & Permits - #51
Bureau of Buildings - #82
Mark Seitzinger, Director

POSITION/TITLE	2011 Total	2011 #	2012 Total	2012 #
MAINTENANCE	$ 34,935.00	1	$ 34,935.00	1
JANITOR	64,400.00	2	64,400.00	2
Bureau of Buildings Total	**$ 99,335.00**	**3**	**$ 99,335.00**	**3**
Department of Licenses, Inspections & Permits Total	**$ 688,167.00**	**22**	**$ 620,975.00**	**18**

Department of Law

Department Description

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

Mission

To provide the highest quality legal counsel and representation to the City departments, and the Mayor in order to legally protect the City and its interest.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Law Department - #60				
	Atty. Paul Kelly, City Solicitor				
4010	01.060.00000.4010	STANDARD SALARY	$ 166,145.68	$ 106,089.38	$ 152,645.68
4040	01.060.00000.4040	OTHER SALARY (MISC)	-	-	-
4070	01.060.00000.4070	LONGEVITY SALARY	-	-	-
4080	01.060.00000.4080	OVERTIME SALARY	250.00	131.82	-
		TOTAL EMPLOYEE COMPENSATION	166,395.68	106,221.20	152,645.68
4201	01.060.00000.4201	PROFESSIONAL SERVICES	82,811.95	82,454.73	185,000.00
4210	01.060.00000.4210	SERVICES AND MAINTENANCE FEE	-	-	-
4270	01.060.00000.4270	DUES AND SUBSCRIPTIONS	2,160.00	2,156.52	2,000.00
4290	01.060.00000.4290	STATIONARY/OFFICE SUPPLIES	756.60	575.50	1,000.00
4390	01.060.00000.4390	MATERIALS/SUPPLIES (MISC)	-	-	500.00
4420	01.060.00000.4420	TRAVEL AND LODGING	-	-	-
4470	01.060.00000.4470	TRAINING AND CERTIFICATION	-	-	-
4550	01.060.00000.4550	CAPITAL EXPENDITURES	-	-	-
		TOTAL OPERATING EXPENDITURES	85,728.55	85,186.75	188,500.00
		DEPARTMENT of LAW TOTAL	$ 252,124.23	$ 191,407.95	$ 341,145.68

Law Department - #60

Atty. Paul Kelly, City Solicitor

POSITION/TITLE	2011 Total	#	2012 Total	#
CITY SOLICITOR	$ 52,500.00	1	$ 52,500.00	1
FIRST ASSISTANT CITY SOLICITOR	34,000.00	1	34,000.00	1
ASSISTANT CITY SOLICITOR (PART-TIME)	13,500.00	1	-	-
ADMINISTRATIVE ASSISTANT IV- PARALEGAL	35,060.00	1	35,060.00	1
CONFIDENTIAL SECRETARY	31,085.68	1	31,085.68	1
Department of Law Total	**$ 166,145.68**	**5**	**$ 152,645.68**	**4**

Department of Public Works

Department Description

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

The **Bureau of Administration** provides overall policy direction, management, and communication for the Department. Provides financial, purchasing, and payroll services for the Department.

Bureau of Engineering manages all activities associated with private development and use of the City's street right-of-way.

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

Bureau of Refuse provides weekly trash collection service, and large item pickup, coordinates City's recycling program.

Bureau of Garage maintains and procures vehicles and pieces of equipment for the City of Scranton, maintains the required inventories of parts, tools, and supplies, and purchases fuel for the City's fleet.

Bureau of Parks & Recreation provides a broad range of programs, services, facilities and park amenities to the citizens of Scranton. The City's park system encompasses 27 parks including 7 pools, 2 waterslides, and a dog park. The parks offer several activities including but not limited to football, baseball, softball, basketball, soccer, tennis, and many more activities.

Mission

The Department of Public Works strives to protect the present and build for the future.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Department of Public Works - #80				
	Bureau of Administration - #80				
	Jeff Brazil, Director				
4010	01.080.00080.4010	STANDARD SALARY	$ 178,321.00	$ 122,790.37	$ 113,095.00
4040	01.080.00080.4040	OTHER SALARY (MISC)	-	-	350.60
4070	01.080.00080.4070	LONGEVITY SALARY	7,652.77	-	6,922.00
4080	01.080.00080.4080	OVERTIME SALARY	-	169.57	-
4118	01.080.00080.4118	HEALTH INSURANCE - DPW UNION	1,346,560.00	1,101,385.22	1,314,805.22
4120	01.080.00080.4120	LIFE/DISABILITY INSURANCE	-	-	-
4130	01.080.00080.4130	I.A.M. PENSION	244,000.00	170,265.42	305,656.00
4180	01.080.00080.4180	SOCIAL SECURITY	400,000.00	206,866.74	420,250.00
		TOTAL EMPLOYEE COMPENSATION	2,176,533.77	1,601,477.32	2,161,078.82
4201	01.080.00080.4201	PROFESSIONAL SERVICES	350.00	-	350.00
4270	01.080.00080.4270	DUES AND SUBSCRIPTIONS	-	-	-
4210	01.080.00080.4210	SERVICES & MAINTENANCE FEE	1,093.85	856.11	1,093.85
4290	01.080.00080.4290	STATIONARY/OFFICE SUPPL	-	-	-
4420	01.080.00080.4420	TRAVEL AND LODGING	250.00	30.00	-
4550	01.080.00080.4550	CAPITAL EXPENDITURES	-	-	-
4570	01.080.00080.4570	MAINT COMMUNICATION EQUIP	11,630.67	9,434.00	14,151.00
4576	01.080.00080.4576	MAINTENANCE SUPER FUND SIGHT	-	-	100,000.00
6007	01.080.00080.6007	FLOOD PROTECTION SYSTEM MAINTENANCE	40,172.58	18,143.48	40,172.58
6020	01.080.00080.6020	DPW BUYOUT INCENTIVE			-
		TOTAL OPERATING EXPENDITURES	53,497.10	28,463.59	155,767.43
		BUREAU of ADMINISTRATION TOTAL	**$ 2,230,030.87**	**$ 1,629,940.91**	**$ 2,316,846.25**

Department of Public Works - #80
Bureau of Administration - #80
Jeff Brazil, Director

POSITION/TITLE		2011 Total	#		2012 Total	#
DIRECTOR	$	48,750.00	1	$	43,875.00	1
DEPUTY DIRECTOR		40,000.00	1		0.00	-
FOREMAN		20,000.00	4			
ADMINISTRATIVE ASSISTANT IV		35,410.60	1		35,060.00	1
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK		34,160.00	1		34,160.00	1
Bureau of Administration Total	**$**	**178,320.60**	**8**	**$**	**113,095.00**	**3**

Department of Public Works – Engineering

Department Description

The Department of Public Works is comprised of six bureaus; Administration, Highways, Refuse, Garage, and Parks & Recreation. The Department's responsibilities include year-round road maintenance and repair, weekly household trash collection service, design and construction management of streets, bridges, and public buildings, traffic engineering and operations offices.

Bureau of Engineering manages all activities associated with private development and use of the City's street right-of-way.

Mission

The Department of Public Works strives to protect the present and build for the future.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Department of Public Works - #80				
	Bureau of Engineering - #81				
	Jeff Brazil, Director				
4010	01.080.00081.4010	STANDARD SALARY	$ 178,790.00	$ 119,963.80	$ 143,458.76
4040	01.080.00081.4040	OTHER SALARY (MISC)	-	-	349.35
4070	01.080.00081.4070	LONGEVITY SALARY	4,234.12	-	3,493.50
4080	01.080.00081.4080	OVERTIME SALARY	-	3,425.82	-
4101	01.080.00081.4101	UNIFORM ALLOWANCE	650.00	370.00	790.00
		TOTAL EMPLOYEE COMPENSATION	183,674.12	123,759.62	148,091.61
4201	01.080.00081.4201	PROFESSIONAL SERVICES	86,574.80	86,574.80	91,456.68
4210	01.080.00081.4210	SERVICES & MAINTENANCE FEE	201.32	-	201.32
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)	1,180.77	137.72	650.00
4470	01.080.00081.4470	TRAINING AND CERTIFICATION	-	-	-
4550	01.080.00081.4550	CAPITAL EXPENDITURES	-	-	-
		TOTAL OPERATING EXPENDITURES	88,056.89	86,712.52	92,408.00
		BUREAU of ENGINEERING TOTAL	$ 271,731.01	$ 210,472.14	$ 240,499.61

Department of Public Works - #80
Bureau of Engineering - #81
Jeff Brazil, Director

POSITION/TITLE	2011 Total	#	2012 Total	#
PAVE CUT INSPECTOR	$ 34,935.00	1	$ 34,935.00	1
FLOOD CONTROL PROJECT COORDINATOR	29,750.00	1	29,750.00	1
FLOOD CONTROL MAINTENANCE	114,105.00	3	78,773.76	2
Bureau of Engineering Total	**$ 178,790.00**	**5**	**$ 143,458.76**	**4**

Department of Public Works - Highways

Department Description

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

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

Mission

The Department of Public Works strives to protect the present and build for the future.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Department of Public Works - #80				
	Bureau of Highways - #83		-		
	Jeff Brazil, Director				
4010	01.080.00083.4010	STANDARD SALARY	$ 697,211.00	$ 941,977.02	$ 1,116,780.24
4040	01.080.00083.4040	OTHER SALARY (MISC)	-	-	-
4070	01.080.00083.4070	LONGEVITY SALARY	112,636.00	-	108,961.50
4080	01.080.00083.4080	OVERTIME SALARY	60,000.00	140,810.46	150,000.00
4101	01.080.00083.4101	UNIFORM ALLOWANCE	10,000.00	11,000.00	10,935.00
		TOTAL EMPLOYEE COMPENSATION	879,847.00	1,093,787.48	1,386,676.74
4210	01.080.00083.4210	SERVICES AND MAINTENANCE FEE	224.53	55.00	224.53
4260	01.080.00083.4260	RENTAL VEHICLES & EQUIPMENT	19,826.85	10,971.00	19,826.85
4290	01.080.00083.4290	STATIONARY/OFFICE SUPPLIES	373.07	129.95	373.07
4340	01.080.00083.4340	CONSTRUCTION-PAVING MATERIAL	91,558.40	45,967.61	124,500.00
4350	01.080.00083.4350	PAINT/SIGN MATERIAL	20,000.00	18,491.67	25,000.00
4390	01.080.00083.4390	MATERIALS/SUPPLIES (MISC)	55,690.69	29,954.35	55,690.69
4410	01.080.00083.4410	SALT	290,000.00	284,846.70	331,000.00
4420	01.080.00083.4420	TRAVEL AND LODGING	-	-	-
4460	01.080.00083.4460	STREET LIGHTING	509,519.15	509,519.15	750,945.00
4466	01.080.00083.4466	STREET LIGHTING SERVICE / MAINTENANCE	190,000.00	174,309.97	190,000.00
4550	01.080.00083.4550	CAPITAL EXPENDITURES	117,527.97	4,895.00	106,000.00
		TOTAL OPERATING EXPENDITURES	1,294,720.66	1,079,140.40	1,603,560.14
		BUREAU of HIGHWAYS TOTAL	$ 2,174,567.66	$ 2,172,927.88	$ 2,990,236.88

Department of Public Works - #80
Bureau of Highways - #83
Jeff Brazil, Director

POSITION/TITLE	2011 Total	#	2012 Total	#
FOREMAN			-	-
HEAVY EQUIPMENT OPERATOR/CRAFTSMEN	78,744.22	2	81,448.22	2
HEAVY EQUIPMENT OPERATOR/LEADER	196,860.55	5	162,896.44	4
CHAUFFEUR	308,608.76	8	279,496.66	7
REPAIRMAN	341,436.96	9	353,604.96	9
DISPATCHER	38,034.88	1	39,386.88	1
MAINTENANCE/CRAFTSMAN LEADER	39,788.53	1	41,140.53	1
TREE TRIMMER	39,372.11	1	40,724.11	1
SWEEPER OPERATOR/CHAUFFEUR	77,972.54	2	40,338.27	1
STONE-BRICK LAYER MASON	38,786.59	1	40,138.59	1
TRAFFIC/SIGN MAINTENANCE	37,605.98	1	37,605.98	1
FEDERAL GRANT	(500,000.00)			
Bureau of Highways Total	**$ 697,211.12**	**31**	**$ 1,116,780.64**	**28**

Department of Public Works – Refuse

Department Description

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

Bureau of Refuse provides weekly trash collection service, and large item pickup, coordinates City's recycling program.

Mission

The Department of Public Works strives to protect the present and build for the future.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Department of Public Works - #80				
	Bureau of Refuse - #84				
	Jeff Brazil, Director				
4010	01.080.00084.4010	STANDARD SALARY	$ 1,809,942.00	$ 1,192,421.96	$ 1,754,199.17
4040	01.080.00084.4040	OTHER SALARY (MISC)	-	-	-
4070	01.080.00084.4070	LONGEVITY SALARY	65,494.72	-	63,358.42
4080	01.080.00084.4080	OVERTIME SALARY	60,000.00	117,908.36	105,000.00
4101	01.080.00084.4101	UNIFORM ALLOWANCE	15,600.00	16,650.00	17,380.00
		TOTAL EMPLOYEE COMPENSATION	1,951,036.72	1,326,980.32	1,939,937.59
4260	01.080.00084.4260	RENTAL VEHICLES & EQUIP	-	-	-
4330	01.080.00084.4330	MEDICAL, CHEM, LAB SUP	-	-	-
4390	01.080.00084.4390	MATERIALS/SUPPL (MISC)	1,217.48	386.10	1,217.48
4420	01.080.00084.4420	TRAVEL AND LODGING	-	-	-
4490	01.080.00084.4490	LANDFILL	1,502,450.00	1,072,800.37	1,502,450.00
4550	01.080.00084.4550	CAPITAL EXPENDITURES	90,539.00	84,539.00	84,539.00
		TOTAL OPERATING EXPENDITURES	1,594,206.48	1,157,725.47	1,588,206.48
		BUREAU of REFUSE TOTAL	**$ 3,545,243.20**	**$ 2,484,705.79**	**$ 3,528,144.07**

Department of Public Works - #80
Bureau of Refuse - #84
Jeff Brazil, Director

POSITION/TITLE	2011 Total	#	2012 Total	#
FOREMAN			-	-
OPERATOR LEADER	551,209.54	14	529,413.43	13
COLLECTOR LEADER	77,152.60	2	79,856.60	2
COLLECTOR	986,166.38	26	942,755.44	24
DISPATCHER	37,925.26	1	39,277.26	1
RECYCLING CHAUFFEUR	157,488.44	4	162,896.44	4
Bureau of Refuse Total	**$ 1,809,942.22**	**47**	**$ 1,754,199.17**	**44**

Department of Public Works – Garage

Department Description

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

Bureau of Garage maintains and procures vehicles and pieces of equipment for the City of Scranton, maintains the required inventories of parts, tools, and supplies, and purchases fuel for the City's fleet.

Mission

The Department of Public Works strives to protect the present and build for the future.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Department of Public Works - #80				
	Bureau of Garages - #85				
	Jeff Brazil, Director				
4010	01.080.00085.4010	STANDARD SALARY	$ 385,938.12	$ 261,660.48	$ 354,932.91
4040	01.080.00085.4040	OTHER SALARY (MISC)	-	-	-
4070	01.080.00085.4070	LONGEVITY SALARY	22,671.25	-	18,932.05
4080	01.080.00085.4080	OVERTIME SALARY	5,000.00	21,149.51	10,000.00
4101	01.080.00085.4101	UNIFORM ALLOWANCE	3,400.00	3,030.00	3,217.50
		TOTAL EMPLOYEE COMPENSATION	417,009.37	285,839.99	387,082.46
4201	01.080.00085.4201	PROFESSIONAL SERVICES	-	-	-
4210	01.080.00085.4210	SERVICES AND MAINTENANCE FEE	-	-	-
4220	01.080.00085.4220	CONTRACTED SERVICES	2,497.44	988.67	1,248.00
4290	01.080.00085.4290	STATIONARY/OFFICE SUPPL	200.00	-	200.00
4301	01.080.00085.4301	GAS, OIL, LUBRICANTS	513,392.69	512,817.62	684,521.90
4310	01.080.00085.4310	EQUIP/VEHICLE REP/MAINT	227,860.59	220,728.95	250,728.95
4360	01.080.00085.4360	SMALL TOOLS/SHOP SUPPL	6,493.75	3,087.50	4,500.00
4390	01.080.00085.4390	MATERIALS/SUPPL (MISC)	30,000.00	25,020.63	30,000.00
4401	01.080.00085.4401	TIRES	75,000.00	66,056.58	85,000.00
4420	01.080.00085.4420	TRAVEL AND LODGING	-	-	-
4550	01.080.00085.4550	CAPITAL EXPENDITURES	-	-	-
4901	01.080.00085.4901	MAINTENANCE (PREVENTATIVE)	2,108.65	2,019.45	2,108.65
		TOTAL OPERATING EXPENDITURES	857,553.12	830,719.40	1,058,307.50
		BUREAU of GARAGES TOTAL	$ 1,274,562.49	$ 1,116,559.39	$ 1,445,389.96

Department of Public Works - #80
Bureau of Garages - #85
Jeff Brazil, Director

POSITION/TITLE	2011 Total	#	2012 Total	#
AUTO REPAIRMAN-LEADER	$ 117,352.34	3	$ 80,938.91	2
EQUIPMENT / VEHICLE MAINTENANCE	77,465.40	2	80,169.62	2
TIRE-EQUIPMENT REPAIR/HELPER	38,407.20	1	39,759.20	1
PARTS MANAGER/AUTO REPAIR/PA STATE VEHICLE INSPECTOR	39,082.78	1	40,434.78	1
MOTOR VEHICLE REPAIR	37,876.80	1	37,876.80	1
MECHANIC	37,876.80	1	37,876.80	1
MECHANIC DIESEL	37,876.80	1	37,876.80	1
Bureau of Garages Total	**$ 385,938.12**	**10**	**$ 354,932.91**	**9**

Department of Public Works -Parks & Recreation

Department Description

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

Bureau of Parks & Recreation provides a broad range of programs, services, facilities and park amenities to the citizens of Scranton. The City's park system encompasses 27 parks including 7 pools, 2 waterslides, and a dog park.

Mission

Parks & Recreation is dedicated to customer satisfaction and enhancing lives by providing innovative programs and safe, beautiful, sustainable places.

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Department of Public Works - #80				
	Bureau of Parks & Recreation - #100				
	Jeff Brazil, Director				
4010	01.100.00000.4010	STANDARD SALARY	$ 339,275.21	$ 258,502.01	$ 276,227.04
4040	01.100.00000.4040	OTHER SALARY (MISC)	245,000.00	219,745.13	119,000.02
4070	01.100.00000.4070	LONGEVITY SALARY	22,517.78	-	21,204.07
4080	01.100.00000.4080	OVERTIME SALARY	8,000.00	18,636.04	8,000.00
4101	01.100.00000.4101	UNIFORM ALLOWANCE	1,625.00	2,590.00	2,370.00
		TOTAL EMPLOYEE COMPENSATION	616,417.99	499,473.18	426,801.13
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		-	-
4290	01.100.00000.4290	STATIONARY/OFFICE SUPPLIES	261.45	-	261.45
4320	01.100.00000.4320	BLDG/REPAIR-SUPPLY MAINT	67,425.04	36,840.88	67,425.04
4330	01.100.00000.4330	MEDICAL, CHEM, LAB SUP	42,044.81	27,976.76	42,044.81
4360	01.100.00000.4360	SMALL TOOLS/SHOP SUPPLIES	350.00	-	350.00
4370	01.100.00000.4370	PARKS/RECREATION SUPPLIES	2,242.25	1,084.85	2,242.25
4420	01.100.00000.4420	TRAVEL AND LODGING	-	-	-
4530	01.100.00000.4530	PERFORMING ARTS	21,200.00	20,200.00	20,600.00
4540	01.100.00000.4540	SPRING/SUMMER PROG	8,815.00	7,725.66	7,725.66
4550	01.100.00000.4550	CAPITAL EXPENDITURES	51,000.00	9,395.00	30,000.00
4570	01.100.00000.4570	MAINTENANCE COMMUNICATION EQUIP	-	-	-
		TOTAL OPERATING EXPENDITURES	193,338.55	103,223.15	170,649.21
		DEPARTMENT of PARKS & RECREATION TOTAL	$ 809,756.54	$ 602,696.33	$ 597,450.34
		DEPARTMENT of PUBLIC WORKS TOTAL	$ 10,305,891.77	$ 8,217,302.44	$ 11,118,567.11

Department of Public Works - #80
Bureau of Parks & Recreation - #100
Jeff Brazil, Director

POSITION/TITLE	2011 Total	2011 #	2012 Total	2012 #
PROJECT ADMINISTRATOR	38,331.41	1	38,331.41	1
PARKS & RECREATION SPECIALIST	32,300.00	1	-	-
CHAUFFEUR	38,744.99	1	40,096.99	1
POOL OPERATORS / GROUNDSKEEPER	76,253.22	2	78,957.22	2
PARKS & RECREATION GROUNDSKEEPER	113,775.78	3	78,554.52	2
FACILITY MAINTENANCE / GROUNDSKEEPER	77,869.81	2	40,286.90	1
PARKS & RECREATION SPECIALIST	(38,000.00)			
Department of Parks & Recreation Total (a)	**$ 339,275.21**	**10**	**$ 276,227.04**	**7**
Department of Public Works Total	**$ 3,589,477.27**	**111**	**$ 3,758,693.52**	**95**

(a) Does not include temporary employees (paid from Account 01.100.00000.4040, Other Salary).

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 to pay various taxes. The Collector of Taxes, an elected official, supervises a staff who strive 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 will be collecting the Wage Tax. This office collects:

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

- Current and delinquent, Scranton School District and City of Scranton:
  - Business Privilege and Mercantile Taxes

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	Single Tax Office - #90				
	William Courtright, Tax Collector				
4010	01.090.00000.4010	STANDARD SALARY	$ 508,390.00	$ 375,858.17	$ 427,032.10
4040	01.090.00000.4040	OTHER SALARY (MISC)	-	-	-
4080	01.090.00000.4080	OVERTIME SALARY	3,000.00	3,474.45	-
4119	01.090.00000.4119	HEALTH INSURANCE - SINGLE TAX OFFICE	215,000.00	418,168.79	630,966.91
		TOTAL EMPLOYEE COMPENSATION	726,390.00	797,501.41	1,057,999.01
6004	01.090.00000.6004	SINGLE TAX OFFICE AUDIT	-	-	-
		TOTAL OPERATING EXPENDITURES	-	-	-
		SINGLE TAX OFFICE DEPARTMENT TOTAL	$ 726,390.00	$ 797,501.41	$ 1,057,999.01

Single Tax Office - #90 (a)
William Courtright, Tax Collector

POSITION/TITLE	2011 Total	2011 #	2012 Total	2012 #
COLLECTOR OF TAXES	$ 26,650.00	1	$ 26,650.00	1
CHIEF CLERK	22,750.00	1	22,750.00	1
CONTROLLER	27,500.00	1	27,500.00	1
CASHIER I	18,410.00	1	18,865.00	1
CASHIER II	17,410.00	1	17,865.00	1
CASHIER II	17,410.00	1	17,865.00	1
CLERK TYPIST	18,910.00	1	19,365.00	1
ASST. CASHIER	17,410.00	1	-	-
INFORMATION CLERK	17,410.00	1	17,865.00	1
AUDITOR I	18,910.00	1	19,365.00	1
AUDITOR	18,910.00	1	19,365.00	1
CLERK 1 (ACT 511)	17,410.00	1	7,254.17	
AUDITOR/BUSINESS PRIV/MERC (b)	34,820.00	1	34,820.00	1
CALCULATOR	16,410.00	1	7,027.08	
CLERK	17,410.00	1	7,254.17	
CLERK	17,410.00	1	7,254.17	
MAILING CLERK	16,410.00	1	16,865.00	1
FIELD AUDITORS	17,410.00	1	17,865.00	1
CLERK	16,410.00	1	16,865.00	1
CLERK I	16,410.00	1	16,865.00	1
CLERK II	17,410.00	1	17,865.00	1
ABATEMENT CLERK	16,410.00	1	16,865.00	1
CRT OPERATOR-WAGE	17,410.00	1	7,254.17	
CRT OPERATOR-PROPERTY	36,320.00	2	19,365.00	1
FIELD AUDITORS	17,410.00	1	7,254.17	
FIELD AUDITORS			7,254.17	
SOLICITOR	11,650.00	1	11,650.00	1
Single Tax Office Department Total	**$ 508,390.00**	**27**	**$ 427,032.10**	**19**

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

	2011 Total	2011 #	2012 Total	2012 #
Total City of Scranton Budgeted Payroll (a)	**$ 22,168,640.00**	**504**	**$ 22,177,384.18**	**440**

(a) Does not include OECD Payroll

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	NON-DEPARTMENTAL EXPENDITURES - #401				
4299	01.401.10030.4299	ZONING BOARD	$ 30,000.00	$ 5,153.65	$ 30,000.00
4299	01.401.10060.4299	EVERHART MUSEUM	25,000.00	25,000.00	25,000.00
4299	01.401.10085.4299	ACT 32 IMPLEMENTATION	9,000.00	-	9,000.00
4299	01.401.10110.4299	SHADE TREE COMMISSION	20,000.00	14,994.00	20,000.00
4299	01.401.10120.4299	MAYOR'S 504 TASK FORCE	300.00	300.00	300.00
4299	01.401.10140.4299	CIVIL SERVICE COMMISSION	31,000.00	21,516.82	31,000.00
		TOTAL BOARDS & COMMISSIONS	$ 115,300.00	$ 66,964.47	$ 115,300.00
4299	01.401.15230.4299	TAN SERIES A	5,140,000.00	5,029,979.83	5,140,000.00
4299	01.401.15240.4299	TAN SERIES B	10,050,000.00	1,251,500.00	10,050,000.00
4299	01.401.15306.4299	OPER TSF TO DEBT SVC-2003 SERIES A BONDS	545,000.00	450,988.06	545,000.00
4299	01.401.15307.4299	OPER TSF TO DEBT SVC-2003 SERIES B BONDS	2,130,000.00	1,768,127.12	2,130,000.00
4299	01.401.15308.4299	OPER TSF TO DEBT SVC-2003 SERIES C BONDS	1,232,000.00	1,025,451.29	1,232,000.00
4299	01.401.15309.4299	OPER TSF TO DEBT SVC-2003 SERIES D BONDS	1,080,000.00	898,019.56	1,080,000.00
4299	01.401.15310.4299	OPER TSF TO DEBT SVC-STREET LIGHTING	500,000.00	375,000.00	500,000.00
4299	01.401.15311.4299	OPER TSF TO DEBT SVC-SALE LEASEBACK OF DPW- SERIES 2004	510,000.00	83,883.30	535,000.00
4299	01.401.15313.4299	OPER TSF TO DEBT SVC-2006 BOND	690,000.00	294,123.75	650,000.00
4299	01.401.15314.4299	OPER TSF TO DEBT SVC-SALE LEASEBACK - SERIES 2008	273,000.00	69,603.61	200,000.00
4299	01.401.15316.4299	OPER TSF TO DET SVC- OTHER FINANCING SOURCE	1,000.00	-	1,000.00
4299	01.401.15317.4299	OPER TSF DEBT SVC-2011 BOND	-	-	200,000.00
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	145,000.00	85,193.60	145,000.00
4299	01.401.15321.4299	OPER TSF TO DEBT SVC-2011 REFINANCING- DEBT PYMNT REDUCTION	-	-	(6,400,000.00)
4299	01.401.15322.4299	OPER TSF TO DEBT SVC-ISSUANCE COSTS FOR LEASE OF METERS			0.00
4299	01.401.15323.4299	OPER TSF TO DEBT SVC-2011 UNFUNDED DEBT LOAN	-	-	721,538.00
		TOTAL INTEREST & DEBT SERVICE	$ 22,296,000.00	$ 11,331,870.12	$ 16,729,538.00
4299	01.401.13090.4299	CONTINGENCY	100,000.00	-	1,700,000.00
4299	01.401.16090.4299	UNENCUMBERED EXPENSES PRIOR YEAR OBLIGATIONS	150,067.00	97,531.84	6,700,000.00
4299	01.401.16270.4299	COURT AWARDS	200,000.00	68,296.35	200,000.00
4299	01.401.17020.4299	VETERAN'S ORGANIZATION	150.00	100.00	100.00
4299	01.401.17060.4299	TRIPP PARK COMMUNITY CENTER	5,000.00	5,000.00	5,000.00
		TOTAL UNPAID BILLS / COURT AWARDS / MISC	$ 455,217.00	$ 170,928.19	$ 8,605,100.00
		TOTAL NON-DEPARTMENTAL EXPENDITURES	$ 22,866,517.00	$ 11,569,762.78	$ 25,449,938.00

CITY OF SCRANTON
2012 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

Account Number	Account Description	2011 Operating Budget	2011 (Through 09/30/11)	2012 Operating Budget
	TOTAL GENERAL FUND EXPENDITURES	$ 74,991,267.11	$ 51,112,753.73	$ 85,331,121.49

2012 PROPOSED FEE CHANGES FOR LICENSING, INSPECTIONS AND PERMITS

DOG LICENSES

		2011 FEE		*2012 PROPOSED FEE*
PER DOG		$9.00		*$20.00*
2,997 LICENSES		**$26,973.00**		*$59,940.00*

PARKING SPACES

		2011 FEE		*2012 PROPOSED FEE*
PER SPACE*		$15.00		*$20.00*
2,597 SPACES		**$43,770.00**		*$51,940.00*

**THIS FEE IS FOR GARAGES, LOTS, ETC. THAT CHARGE A MONTHLY FEE.*

MORE LOCATIONS WILL BE ADDED IN JANUARY 2012

DUMPSTER PERMITS

		2011 FEE		*2012 PROPOSED FEE*
PER DAY**		$5.00		*$10.00*
3,329 DAYS		**$16,645.00**		*$33,290.00*

***THIS IS FOR DUMPSTERS THAT ARE ON THE STREET DURING CONSTRUCTION*

SECOND HAND DEALERS

		2011 FEE		*2012 PROPOSED FEE*
PER LICENSE		$50.00		*$100.00*
65 LICENSES		**$3,250.00**		*$6,500.00*

2012 PROPOSED FEE CHANGES FOR LICENSING, INSPECTIONS AND PERMITS

PERMIT FEES

COST OF JOB		2011 FEE		*2012 PROPOSED FEE*
\$1,000.00		\$41.00		*\$46.00*
\$2,000.00		\$59.00		*\$61.00*
\$3,000.00		\$73.00		*\$76.00*
\$4,000.00		\$87.00		*\$91.00*
\$5,000.00		\$101.00		*\$106.00*
\$6,000.00		\$115.00		*\$136.00*
\$7,000.00		\$129.00		*\$151.00*
\$8,000.00		\$143.00		*\$166.00*
\$9,000.00		\$157.00		*\$181.00*
\$10,000.00		\$171.00		*\$196.00*
\$11,000.00		\$185.00		*\$211.00*
\$12,000.00		\$199.00		*\$226.00*
\$13,000.00		\$213.00		*\$241.00*
\$14,000.00		\$227.00		*\$256.00*
\$15,000.00		\$241.00		*\$271.00*
\$16,000.00		\$255.00		*\$286.00*
\$17,000.00		\$269.00		*\$301.00*
\$18,000.00		\$283.00		*\$316.00*
\$19,000.00		\$297.00		*\$331.00*
\$20,000.00		\$311.00		*\$346.00*

GRA Consulting

September 30, 2011

Mr. George Knehr
Chief
Commonwealth of Pennsylvania
Department of Labor & Industry
Self-Insurance and Safety Division
Bureau of Workers' Compensation
1171 S. Cameron Street
Room 114
Harrisburg, PA 17104-2501

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

Dear Mr. Knehr:

Gary R. Abramson, Casualty Actuarial Services ("GRA Consulting") has been retained by The City of Scranton via a successful sealed bid as notified by the City on September 9, 2011, 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 September 15, 2011 to be $21,191,810. As displayed on Exhibit 4, this amount represents the sum of estimated outstanding losses discounted for future investment earnings at an annual rate of 3.75 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, 20112 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 2012 are as estimated by The City based upon expected outlays. As displayed within this table, the projected annual expenditures for calendar year 2012 for all categories combined is $3,762,329.

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

Sincerely,

Gary R Abramson

Gary R. Abramson, ACAS, MAAA
Consulting Actuary

Enclosures

GRA:DOC: SCRANTON_SMRY_08.31.11.DOC
cc: Ryan McGowan, Business Administrator

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

Projected Annual Expenditure Amounts
Calendar Year 2012

Category	Amount
1. Claims Liability (Losses & ALAE payments, from Exhibit 5)	$3,411,699
2. Claims Administrative Expense (Excalibur Insurance Mgmt Services annual services fee)	$49,000
3. General Self-Insurance Expenses (Excess Reinsurance, Risk Mgmt Services, Loss Control & Special Assessments)	$249,950
4. Trust Operating Expenses (Trust Fund fees including investment, accounting and actuarial services)	$51,680
Total Projected Annual Expenditures (January 1, 2011 through December 31, 2011)	$3,762,329

THE CITY OF SCRANTON
Workers' Compensation

SYNOPSIS OF PROCEDURES

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

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

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

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

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

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

A detailed explanation of the exhibits and analysis follows.

EXHIBIT 1

Sheet 1 of this exhibit provides a summary of the loss experience under analysis. The experience is that as provided by Pennsylvania Claim Services, evaluated as of September 15, 2011. PA Claims assumed all claims administrative responsibilities from Excalibur as of March 31, 2011. The data displayed is the collective experience of all previous TPA's as provided to and assimilated by PA Claims. A comparison of the losses for accident years up through and including 2011, will show that during the previous twelve months, the program paid out \$3.25M in claims and related expenses, while the reported losses increased by \$270,000 over the same time frame. This implies a decrease in the outstanding losses for the City's self-insured program of approximately \$3.0M. 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 fourteen historical program periods. Trends in the average annual wage per employee are displayed for each year and for the fourteen year history overall.

Gary R. Abramson, Casualty Actuarial Services
125 Rivendell Rd., Hillsborough, NJ 08844
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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 period's specific per occurrence retention; and ultimate losses limited by the specific per occurrence retention for those reinsurers who have been approved by the Bureau as responsive reinsurers for the time periods under review.

The estimated losses of Exhibit 2, Sheets 2 & 3 have been presented on a limited basis. Excess insurance purchased by the City effectively limits the impact of any large loss to a specific per occurrence retention underlying the program. Column (F) identifies the critical large loss amount by accident period. Any claim at or exceeding this limit would effectively be subject to a special capping procedure, thereby limiting its impact on the overall obligations of the City. As of this valuation, 71 individual claims meet this criterion. This is an increase of two (2) critical claims from that which was reported one year prior. The 2002 program year currently contributes over 15% of the total number of the potential large losses.

From Sheet 3 of this exhibit, when the large claims are removed from this capping procedure due to the unlikely recovery of any reinsurance recoverables due from Frontier Insurance for program years 1995 and 1996 and the General Reinsurance Pappy Plan of late 1990-93, the number of critical claims declines to 43 overall. This is an increase of one critical claim from the prior year's reporting. It is this exhibit that forms the basis of the final analysis for this review.

The selected expected ultimate losses of this exhibit are based upon a 40/60 weighted average between the two loss development methodologies employed – paid & reported. Due to the influence of the City's previous and highly successful buyout program of older, open claims, it is anticipated that the estimate based solely upon paid losses could 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 newest TPA.

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

EXHIBIT 3

Exhibit 3 develops estimated ultimate losses for the current and prospective program years by extending loss-per-exposure estimates from prior accident periods. Various averages are displayed on this exhibit and the selected average attempts to balance responsiveness to current trends with the stability inherent in reviewing several years of experience. The selected average loss rate, per $100 of payroll, is then multiplied by the estimated exposure base for the individual years, to yield estimated expected ultimate losses for the current, relatively immature January 1, 2011 - December 31, 2011 program year as well as the forecasted results for the January 1, 2012 – December 31, 2012 accident period. The selected loss rate for accident year 2011 is 75 cents larger than the selected rate from the prior analysis. This 4% increase in the selected loss rate is due to the increasing expected loss rates over the past three years:

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

EXHIBIT 4

Exhibit 4 develops the estimated outstanding losses as of September 15, 2011 on both a nominal basis and a discounted basis. The estimated outstanding losses as of September 15, 2011 are calculated by subtracting the paid losses as of that date from the estimate of the limited ultimate losses derived in Exhibit 2, Sheet 4 and Exhibit 3 for program year 2011. 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, 2011 and the underlying payment pattern for the specific losses. In addition, there are twelve large claims in the 1986-1989 program years plus another eleven 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 $615,000 larger than the prior analysis. The quarter point reduction in the underlying rate of interest utilized in discounting the expected payout pattern is responsible for over $370,000 of this increase, or slightly greater than 60% of the total change.

EXHIBIT 5

Exhibit 5 develops a projection of the calendar year 2012 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, 2012. The projection is based upon the underlying paid loss development patterns that underlie the development of the ultimate losses by program year (attached as Appendix A, Sheets 1-5). By converting the cumulative paid factors into as percentage of losses paid at a given maturity and then comparing that percentage twelve months later, a percentage of losses expected to be paid in the upcoming twelve months can be calculated. The subsequent multiplication across program years yields an anticipated annual expenditure for calendar year 2012 of $3,411,699. This figure is inclusive of allocated claims expenses since they are contained within the underlying loss data as presented by PA Claims for this analysis and is further presented gross of any anticipated reinsurance recoveries.

The estimated claims payments for 2012 are approximately $300,000 greater than the prior analysis, reflective of a slight decrease in the payment pattern underlying the claims coupled with a significant increase in the projected ultimate claims costs for the three most recent program years (2010-2012) relative to several years prior. From a review of this exhibit, program years 2010 through 2012 account for over 40% of the anticipated total claims payments to be made during the prospective 2012 calendar year.

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Tel. (908) 271-4277 Fax (908) 271-4278

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. The experience for the current year's diagonal ending 12/31/2010 was provided by Excalibur Insurance Management Services.

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 or decreased slightly over prior valuations and will need to be closely monitored going forward. Some significant reserve takedowns have occurred within the past twelve months on larger claims, such as the late 2010 Robeson settlement for the 2008 program year and the closure of the Medallis claim for the 2009 program year. These savings upon settlement have impacted the point-to-point development factors of Appendix A. The final selection process attempts to smooth over these variable data anomalies.

APPENDIX B

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

These critical loss amounts were used during a review of individual losses of the City as detailed through a PA Claims Statement of Losses valued as of September 15, 2011. As mentioned previously, currently seventy-one 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 4.00% 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, 2011 for 30 year US Treasury Bonds.

Gary R. Abramson, Casualty Actuarial Services
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The City of Scranton
Summary of Historical Loss Experience
As of September 15, 2011

Accident Year	Maturity (months)	Number of Claims Closed	Open	Total	Paid Losses (Net of Subro)	Reported Losses
01/01/79-12/31/79	392.5	3	1	4	$716,482	$769,032
01/01/80-12/31/80	380.5	7	3	10	$2,221,025	$2,579,571
01/01/81-12/31/81	368.5	2	2	4	$1,328,885	$1,532,942
01/01/82-12/31/82	356.5	5	2	7	$1,498,067	$1,806,746
01/01/83-12/31/83	344.5	2	2	4	$1,160,214	$1,504,861
01/01/84-12/31/84	332.5	5	0	5	$535,347	$535,347
01/01/85-12/31/85	320.5	1	0	1	$7,620	$7,620
01/01/86-12/31/86	308.5	0	4	4	$1,775,227	$2,359,753
01/01/87-12/31/87	296.5	6	4	10	$2,573,813	$3,429,088
01/01/88-12/31/88	284.5	4	3	7	$1,510,896	$2,600,503
01/01/89-12/31/89	272.5	10	2	12	$2,696,731	$2,987,696
01/01/90-12/31/90	260.5	17	3	20	$2,599,431	$3,470,182
01/01/91-12/31/91	248.5	80	6	86	$4,696,606	$5,603,921
01/01/92-12/31/92	236.5	127	4	131	$4,803,045	$5,311,065
01/01/93-12/31/93	224.5	133	6	139	$7,238,472	$8,054,994
01/01/94-12/31/94	212.5	142	0	142	$1,687,229	$1,687,229
01/01/95-12/31/95	200.5	173	3	176	$5,409,717	$5,648,278
01/01/96-12/31/96	188.5	163	4	167	$3,700,000	$4,401,702
01/01/97-12/31/97	176.5	151	1	152	$2,034,427	$2,074,166
01/01/98-12/31/98	164.5	131	2	133	$1,835,571	$2,132,624
01/01/99-12/31/99	152.5	162	0	162	$2,116,580	$2,116,580
01/01/00-12/31/00	140.5	112	1	113	$1,814,622	$1,822,033
01/01/01-12/31/01	128.5	128	0	128	$1,569,655	$1,569,655
01/01/02-12/31/02	116.5	153	4	157	$6,256,877	$6,640,843
01/01/03-12/31/03	104.5	103	5	108	$1,453,702	$2,242,608
01/01/04-12/31/04	92.5	104	6	110	$2,462,931	$2,858,740
01/01/05-12/31/05	80.5	101	4	105	$1,628,615	$1,826,372
01/01/06-12/31/06	68.5	105	6	111	$1,274,185	$1,565,814
01/01/07-12/31/07	56.5	118	4	122	$897,235	$991,757
01/01/08-12/31/08	44.5	101	13	114	$1,551,167	$1,862,073
01/01/09-12/31/09	32.5	95	16	111	$986,721	$1,375,687
01/01/10-12/31/10	20.5	76	43	119	$984,522	$2,248,146
01/01/11-12/31/11	8.5	34	28	62	$299,267	$1,219,827
Totals		2554	182	2736	$73,324,884	$86,837,455

Source: Pennsylvania Claim Service
Statement of Losses Valued as of: September 15, 2011

Note: Closed claim counts exclude claims closed without payment

The City of Scranton
Summary of Historical Exposure
As of September 15, 2011

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%
Average Annual Trend in Average Payroll per Employee:				2.7%
2011 Projected	531	$23,857,434	$44,929	0.1%
2012 Budgetary	489	$23,739,842	$48,548	8.1%

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 9/15/11	(E) Paid Losses at 9/15/11	(F) Large Loss Critical Amount	(G) Number of Losses > Column(F)	(H) Reported on Large Losses	(I) Paid on Large Losses
01/01/86-12/31/86	9/15/2011	308.5	$2,359,753	$1,775,227	N/A	N/A	N/A	N/A
01/01/87-12/31/87	9/15/2011	296.5	$3,429,088	$2,573,813	N/A	N/A	N/A	N/A
01/01/88-12/31/88	9/15/2011	284.5	$2,600,503	$1,510,896	N/A	N/A	N/A	N/A
01/01/89-12/31/89	9/15/2011	272.5	$2,987,696	$2,696,731	N/A	N/A	N/A	N/A
01/01/90-12/31/90	9/15/2011	260.5	$3,470,182	$2,599,431	N/A	N/A	N/A	N/A
01/01/91-12/31/91	9/15/2011	248.5	$5,603,921	$4,696,606	N/A	N/A	N/A	N/A
01/01/92-12/31/92	9/15/2011	236.5	$5,311,065	$4,303,045	N/A	N/A	N/A	N/A
01/01/93-12/31/93	9/15/2011	224.5	$8,054,994	$7,238,472	N/A	N/A	N/A	N/A
01/01/94-12/31/94	9/15/2011	212.5	$1,687,229	$1,687,229	N/A	N/A	N/A	N/A
01/01/95-12/31/95	9/15/2011	200.5	$5,648,278	$5,409,717	N/A	N/A	N/A	N/A
01/01/96-12/31/96	9/15/2011	188.5	$4,401,702	$3,700,000	N/A	N/A	N/A	N/A
01/01/97-12/31/97	9/15/2011	176.5	$2,074,166	$2,034,427	N/A	N/A	N/A	N/A
01/01/98-12/31/98	9/15/2011	164.5	$2,132,624	$1,835,571	N/A	N/A	N/A	N/A
01/01/99-12/31/99	9/15/2011	152.5	$2,116,580	$2,116,580	N/A	N/A	N/A	N/A
01/01/00-12/31/00	9/15/2011	140.5	$1,822,033	$1,814,622	N/A	N/A	N/A	N/A
01/01/01-12/31/01	9/15/2011	128.5	$1,569,655	$1,569,655	N/A	N/A	N/A	N/A
01/01/02-12/31/02	9/15/2011	116.5	$6,640,843	$6,256,877	N/A	N/A	N/A	N/A
01/01/03-12/31/03	9/15/2011	104.5	$2,242,608	$1,453,702	N/A	N/A	N/A	N/A
01/01/04-12/31/04	9/15/2011	92.5	$2,858,740	$2,462,931	N/A	N/A	N/A	N/A
01/01/05-12/31/05	9/15/2011	80.5	$1,826,372	$1,628,615	N/A	N/A	N/A	N/A
01/01/06-12/31/06	9/15/2011	68.5	$1,565,814	$1,274,185	N/A	N/A	N/A	N/A
01/01/07-12/31/07	9/15/2011	56.5	$991,757	$897,235	N/A	N/A	N/A	N/A
01/01/08-12/31/08	9/15/2011	44.5	$1,862,073	$1,551,167	N/A	N/A	N/A	N/A
01/01/09-12/31/09	9/15/2011	32.5	$1,375,687	$986,721	N/A	N/A	N/A	N/A
01/01/10-12/31/10	9/15/2011	20.5	$2,248,146	$984,522	N/A	N/A	N/A	N/A
01/01/11-12/31/11	9/15/2011	8.5	$1,219,827	$299,267	N/A	N/A	N/A	N/A
Totals			$78,101,336	$65,657,244				

(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
01/01/86-12/31/86	9/15/2011	308.5	1.046	$2,468,668	1.205	$2,138,356	$2,336,543
01/01/87-12/31/87	9/15/2011	296.5	1.049	$3,595,482	1.214	$3,125,533	$3,407,502
01/01/88-12/31/88	9/15/2011	284.5	1.051	$2,733,443	1.225	$1,850,952	$2,380,447
01/01/89-12/31/89	9/15/2011	272.5	1.054	$3,148,963	1.237	$3,335,347	$3,223,517
01/01/90-12/31/90	9/15/2011	260.5	1.057	$3,668,444	1.250	$3,248,605	$3,500,509
01/01/91-12/31/91	9/15/2011	248.5	1.061	$5,943,717	1.264	$5,936,652	$5,940,891
01/01/92-12/31/92	9/15/2011	236.5	1.065	$5,653,854	1.280	$6,147,471	$5,851,301
01/01/93-12/31/93	9/15/2011	224.5	1.069	$8,610,185	1.298	$9,393,015	$8,923,317
01/01/94-12/31/94	9/15/2011	212.5	1.074	$1,811,868	1.318	$2,223,071	$1,976,349
01/01/95-12/31/95	9/15/2011	200.5	1.079	$6,097,275	1.340	$7,249,762	$6,558,270
01/01/96-12/31/96	9/15/2011	188.5	1.086	$4,779,938	1.366	$5,053,586	$4,889,397
01/01/97-12/31/97	9/15/2011	176.5	1.093	$2,267,820	1.395	$2,838,764	$2,496,197
01/01/98-12/31/98	9/15/2011	164.5	1.102	$2,350,233	1.430	$2,624,165	$2,459,806
01/01/99-12/31/99	9/15/2011	152.5	1.112	$2,354,210	1.470	$3,110,927	$2,656,897
01/01/00-12/31/00	9/15/2011	140.5	1.125	$2,048,878	1.517	$2,753,683	$2,330,800
01/01/01-12/31/01	9/15/2011	128.5	1.139	$1,788,379	1.575	$2,472,199	$2,061,907
01/01/02-12/31/02	9/15/2011	116.5	1.158	$7,688,047	1.646	$10,295,817	$8,731,155
01/01/03-12/31/03	9/15/2011	104.5	1.181	$2,648,232	1.734	$2,520,539	$2,597,154
01/01/04-12/31/04	9/15/2011	92.5	1.211	$3,461,827	1.847	$4,550,256	$3,897,199
01/01/05-12/31/05	9/15/2011	80.5	1.251	$2,285,496	1.999	$3,254,804	$2,673,219
01/01/06-12/31/06	9/15/2011	68.5	1.308	$2,048,349	2.208	$2,813,463	$2,354,395
01/01/07-12/31/07	9/15/2011	56.5	1.393	$1,381,448	2.516	$2,257,731	$1,731,961
01/01/08-12/31/08	9/15/2011	44.5	1.531	$2,850,922	3.010	$4,668,715	$3,578,039
01/01/09-12/31/09	9/15/2011	32.5	1.789	$2,461,707	3.912	$3,860,187	$3,021,099
01/01/10-12/31/10	9/15/2011	20.5	2.412	$5,422,355	6.016	$5,923,206	$5,622,696
01/01/11-12/31/11	9/15/2011	8.5	5.287	$6,449,572	15.177	$4,541,950	$5,686,523
Totals				$96,019,311		$108,186,756	$100,887,089

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 9/15/11	(E) Paid Losses at 9/15/11	(F) Large Loss Critical Amount	(G) Number of Losses > Column(F)	(H) Reported on Large Losses	(I) Paid on Large Losses
01/01/86-12/31/86	9/15/2011	308.5	$2,359,753	$1,775,227	$238,970	4	$2,359,753	$1,775,227
01/01/87-12/31/87	9/15/2011	296.5	$3,429,088	$2,573,813	$333,802	5	$3,164,111	$2,308,836
01/01/88-12/31/88	9/15/2011	284.5	$2,600,503	$1,510,896	$285,410	4	$2,245,190	$1,155,584
01/01/89-12/31/89	9/15/2011	272.5	$2,987,696	$2,696,731	$474,394	1	$675,656	$505,758
01/01/90-12/31/90	9/15/2011	260.5	$3,470,182	$2,599,431	$472,977	3	$2,039,285	$1,168,533
01/01/91-12/31/91	9/15/2011	248.5	$5,603,921	$4,696,606	$329,991	7	$3,859,289	$2,951,974
01/01/92-12/31/92	9/15/2011	236.5	$5,311,065	$4,803,045	$375,748	5	$3,130,434	$2,632,414
01/01/93-12/31/93	9/15/2011	224.5	$8,054,994	$7,238,472	$374,208	8	$4,802,109	$3,985,587
01/01/94-12/31/94	9/15/2011	212.5	$1,687,229	$1,687,229	$325,924	1	$346,081	$346,081
01/01/95-12/31/95	9/15/2011	200.5	$5,648,278	$5,409,717	$463,181	4	$2,207,301	$2,005,950
01/01/96-12/31/96	9/15/2011	188.5	$4,401,702	$3,700,000	$460,435	2	$1,359,319	$685,033
01/01/97-12/31/97	9/15/2011	176.5	$2,074,166	$2,034,427	$365,843	1	$395,270	$395,270
01/01/98-12/31/98	9/15/2011	164.5	$2,132,624	$1,835,571	$362,964	1	$526,889	$260,743
01/01/99-12/31/99	9/15/2011	152.5	$2,116,580	$2,116,580	$224,765	2	$533,606	$533,606
01/01/00-12/31/00	9/15/2011	140.5	$1,822,033	$1,814,622	$222,320	3	$1,176,872	$1,176,872
01/01/01-12/31/01	9/15/2011	128.5	$1,569,655	$1,569,655	$219,422	4	$1,022,627	$1,022,627
01/01/02-12/31/02	9/15/2011	116.5	$6,640,843	$6,256,877	$259,134	11	$3,923,106	$3,569,421
01/01/03-12/31/03	9/15/2011	104.5	$2,242,608	$1,453,702	$296,384	2	$1,002,291	$432,978
01/01/04-12/31/04	9/15/2011	92.5	$2,858,740	$2,462,931	$330,296	2	$961,662	$725,918
01/01/05-12/31/05	9/15/2011	80.5	$1,826,372	$1,628,615	$399,495	0	$0	$0
01/01/06-12/31/06	9/15/2011	68.5	$1,565,814	$1,274,185	$573,077	0	$0	$0
01/01/07-12/31/07	9/15/2011	56.5	$991,757	$897,235	$537,782	0	$0	$0
01/01/08-12/31/08	9/15/2011	44.5	$1,862,073	$1,551,167	$488,078	0	$0	$0
01/01/09-12/31/09	9/15/2011	32.5	$1,375,687	$986,721	$414,160	0	$0	$0
01/01/10-12/31/10	9/15/2011	20.5	$2,248,146	$984,522	$317,310	0	$0	$0
01/01/11-12/31/11	9/15/2011	8.5	$1,219,827	$299,267	$121,389	1	$445,500	$0
Totals			$78,101,336	$65,857,244		71	$35,730,850	$27,638,412

(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
01/01/86-12/31/86	9/15/2011	308.5	1.046	$1,000,000	1.205	$1,000,000	$1,000,000
01/01/87-12/31/87	9/15/2011	296.5	1.049	$2,027,835	1.214	$2,071,777	$2,045,411
01/01/88-12/31/88	9/15/2011	284.5	1.051	$1,573,477	1.225	$1,635,283	$1,598,199
01/01/89-12/31/89	9/15/2011	272.5	1.054	$2,936,838	1.237	$3,209,820	$3,046,031
01/01/90-12/31/90	9/15/2011	260.5	1.057	$3,012,649	1.250	$3,288,246	$3,122,888
01/01/91-12/31/91	9/15/2011	248.5	1.061	$4,300,418	1.264	$4,655,267	$4,442,358
01/01/92-12/31/92	9/15/2011	236.5	1.065	$4,321,374	1.280	$4,778,215	$4,504,110
01/01/93-12/31/93	9/15/2011	224.5	1.069	$6,677,090	1.298	$7,421,112	$6,974,699
01/01/94-12/31/94	9/15/2011	212.5	1.074	$1,790,221	1.318	$2,117,080	$1,920,965
01/01/95-12/31/95	9/15/2011	200.5	1.079	$5,714,509	1.340	$6,561,514	$6,053,311
01/01/96-12/31/96	9/15/2011	188.5	1.086	$4,303,814	1.366	$5,117,944	$4,629,466
01/01/97-12/31/97	9/15/2011	176.5	1.093	$2,235,645	1.395	$2,687,218	$2,416,274
01/01/98-12/31/98	9/15/2011	164.5	1.102	$2,169,582	1.430	$2,651,401	$2,362,310
01/01/99-12/31/99	9/15/2011	152.5	1.112	$2,260,695	1.470	$2,826,638	$2,487,073
01/01/00-12/31/00	9/15/2011	140.5	1.125	$1,475,485	1.517	$1,717,784	$1,572,405
01/01/01-12/31/01	9/15/2011	128.5	1.139	$1,623,253	1.575	$1,861,566	$1,718,578
01/01/02-12/31/02	9/15/2011	116.5	1.158	$6,446,301	1.646	$7,722,263	$6,956,686
01/01/03-12/31/03	9/15/2011	104.5	1.181	$2,164,655	1.734	$2,469,809	$2,286,717
01/01/04-12/31/04	9/15/2011	92.5	1.211	$3,097,291	1.847	$4,009,125	$3,462,025
01/01/05-12/31/05	9/15/2011	80.5	1.251	$2,285,496	1.999	$3,254,804	$2,673,219
01/01/06-12/31/06	9/15/2011	68.5	1.308	$2,048,349	2.208	$2,813,463	$2,354,395
01/01/07-12/31/07	9/15/2011	56.5	1.393	$1,381,448	2.516	$2,257,731	$1,731,961
01/01/08-12/31/08	9/15/2011	44.5	1.531	$2,850,922	3.010	$4,668,715	$3,578,039
01/01/09-12/31/09	9/15/2011	32.5	1.789	$2,461,707	3.912	$3,860,187	$3,021,099
01/01/10-12/31/10	9/15/2011	20.5	2.412	$5,422,355	6.016	$5,923,206	$5,622,696
01/01/11-12/31/11	9/15/2011	8.5	5.287	$4,888,799	15.177	$5,341,950	$5,070,060
Totals				$80,470,209		$95,922,119	$86,650,973

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

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

LTD_ULTS.XLS

30-Sep-11

Gary R. Abramson, Casualty Actuarial Services

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 1995-1996 and General Re/Pappy Plan 1990-1993)

(A) Accident Period	(B) Evaluation Date	(C) Maturity (months)	(D) Reported Losses at 9/15/11	(E) Paid Losses at 9/15/11	(F) Large Loss Critical Amount	(G) Number of Losses > Column(F)	(H) Reported on Large Losses	(I) Paid on Large Losses
01/01/86-12/31/86	9/15/2011	308.5	$2,359,753	$1,775,227	$238,970	4	$2,359,753	$1,775,227
01/01/87-12/31/87	9/15/2011	296.5	$3,429,088	$2,573,813	$333,802	5	$3,164,111	$2,308,836
01/01/88-12/31/88	9/15/2011	284.5	$2,600,503	$1,510,896	$285,410	4	$2,245,190	$1,155,584
01/01/89-12/31/89	9/15/2011	272.5	$2,987,696	$2,696,731	$474,394	1	$675,656	$505,758
01/01/90-12/31/90	9/15/2011	260.5	$3,470,182	$2,599,431	$472,977	1	$484,629	$363,140
01/01/91-12/31/91	9/15/2011	248.5	$5,603,921	$4,696,606	$329,991	0	$0	$0
01/01/92-12/31/92	9/15/2011	236.5	$5,311,065	$4,803,045	$375,748	0	$0	$0
01/01/93-12/31/93	9/15/2011	224.5	$8,054,994	$7,238,472	$374,208	0	$0	$0
01/01/94-12/31/94	9/15/2011	212.5	$1,687,229	$1,687,229	$325,924	1	$346,081	$346,081
01/01/95-12/31/95	9/15/2011	200.5	$5,648,278	$5,409,717	$463,181	0	$0	$0
01/01/96-12/31/96	9/15/2011	188.5	$4,401,702	$3,700,000	$460,435	0	$0	$0
01/01/97-12/31/97	9/15/2011	176.5	$2,074,166	$2,034,427	$365,843	1	$395,270	$395,270
01/01/98-12/31/98	9/15/2011	164.5	$2,132,624	$1,835,571	$362,964	1	$526,889	$260,743
01/01/99-12/31/99	9/15/2011	152.5	$2,116,580	$2,116,580	$224,765	2	$533,606	$533,606
01/01/00-12/31/00	9/15/2011	140.5	$1,822,033	$1,814,622	$222,320	3	$1,176,872	$1,176,872
01/01/01-12/31/01	9/15/2011	128.5	$1,569,655	$1,569,655	$219,422	4	$1,022,627	$1,022,627
01/01/02-12/31/02	9/15/2011	116.5	$6,640,843	$6,256,877	$259,134	11	$3,923,106	$3,569,421
01/01/03-12/31/03	9/15/2011	104.5	$2,242,608	$1,453,702	$296,384	2	$1,002,291	$432,978
01/01/04-12/31/04	9/15/2011	92.5	$2,858,740	$2,462,931	$330,296	2	$961,662	$725,918
01/01/05-12/31/05	9/15/2011	80.5	$1,826,372	$1,628,615	$399,495	0	$0	$0
01/01/06-12/31/06	9/15/2011	68.5	$1,565,814	$1,274,185	$573,077	0	$0	$0
01/01/07-12/31/07	9/15/2011	56.5	$991,757	$897,235	$537,782	0	$0	$0
01/01/08-12/31/08	9/15/2011	44.5	$1,862,073	$1,551,167	$488,078	0	$0	$0
01/01/09-12/31/09	9/15/2011	32.5	$1,375,687	$986,721	$414,160	0	$0	$0
01/01/10-12/31/10	9/15/2011	20.5	$2,248,146	$984,522	$317,310	0	$0	$0
01/01/11-12/31/11	9/15/2011	8.5	$1,219,827	$299,267	$121,389	1	$446,500	$0
Totals			$78,101,336	$65,857,244		43	$19,264,242	$14,572,061

(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
01/01/86-12/31/86	9/15/2011	308.5	1.046	$1,000,000	1.205	$1,000,000	$1,000,000
01/01/87-12/31/87	9/15/2011	296.5	1.049	$2,027,835	1.214	$2,071,777	$2,045,411
01/01/88-12/31/88	9/15/2011	284.5	1.051	$1,573,477	1.225	$1,635,283	$1,598,199
01/01/89-12/31/89	9/15/2011	272.5	1.054	$2,936,838	1.237	$3,209,820	$3,046,031
01/01/90-12/31/90	9/15/2011	260.5	1.057	$3,656,127	1.250	$3,294,776	$3,511,586
01/01/91-12/31/91	9/15/2011	248.5	1.061	$5,943,717	1.264	$5,936,652	$5,940,891
01/01/92-12/31/92	9/15/2011	236.5	1.065	$5,653,854	1.280	$6,147,471	$5,851,301
01/01/93-12/31/93	9/15/2011	224.5	1.069	$8,610,185	1.298	$9,393,015	$8,923,317
01/01/94-12/31/94	9/15/2011	212.5	1.074	$1,790,221	1.318	$2,117,080	$1,920,966
01/01/95-12/31/95	9/15/2011	200.5	1.079	$6,097,275	1.340	$7,249,762	$6,558,270
01/01/96-12/31/96	9/15/2011	188.5	1.086	$4,779,938	1.366	$5,053,586	$4,889,397
01/01/97-12/31/97	9/15/2011	176.5	1.093	$2,235,645	1.395	$2,687,218	$2,416,274
01/01/98-12/31/98	9/15/2011	164.5	1.102	$2,169,582	1.430	$2,651,401	$2,362,310
01/01/99-12/31/99	9/15/2011	152.5	1.112	$2,260,695	1.470	$2,826,638	$2,487,073
01/01/00-12/31/00	9/15/2011	140.5	1.125	$1,475,485	1.517	$1,717,784	$1,672,405
01/01/01-12/31/01	9/15/2011	128.5	1.139	$1,623,253	1.575	$1,861,566	$1,718,578
01/01/02-12/31/02	9/15/2011	116.5	1.158	$6,446,301	1.646	$7,722,263	$6,956,686
01/01/03-12/31/03	9/15/2011	104.5	1.181	$2,164,655	1.734	$2,469,809	$2,286,717
01/01/04-12/31/04	9/15/2011	92.5	1.211	$3,097,291	1.847	$4,009,125	$3,462,025
01/01/05-12/31/05	9/15/2011	80.5	1.251	$2,285,496	1.999	$3,254,804	$2,673,219
01/01/06-12/31/06	9/15/2011	68.5	1.308	$2,048,349	2.208	$2,813,463	$2,354,395
01/01/07-12/31/07	9/15/2011	56.5	1.393	$1,381,448	2.516	$2,257,731	$1,731,961
01/01/08-12/31/08	9/15/2011	44.5	1.531	$2,850,922	3.010	$4,668,715	$3,578,039
01/01/09-12/31/09	9/15/2011	32.5	1.789	$2,461,707	3.912	$3,860,187	$3,021,099
01/01/10-12/31/10	9/15/2011	20.5	2.412	$5,422,355	6.016	$5,923,206	$5,622,696
01/01/11-12/31/11	9/15/2011	8.5	5.287	$4,888,799	15.177	$5,341,950	$5,070,060
Totals				$86,881,450		$101,175,083	$92,598,903

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

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)

Gary R. Abramson, Casualty Actuarial Services

30-Sep-11

The City of Scranton
Workers' Compensation

Exhibit 3

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
01/01/01-12/31/01	$1,718,578	1.791	$3,077,712	$24,626,474	1.280	$31,523,969	$9.76
01/01/02-12/31/02	$6,956,686	1.689	$11,753,174	$21,313,870	1.249	$26,618,103	$44.15
01/01/03-12/31/03	$2,286,717	1.594	$3,644,679	$16,463,598	1.218	$20,059,296	$18.17
01/01/04-12/31/04	$3,462,025	1.504	$5,205,605	$20,214,639	1.189	$24,028,853	$21.66
01/01/05-12/31/05	$2,673,219	1.419	$3,792,012	$17,887,985	1.160	$20,744,579	$18.28
01/01/06-12/31/06	$2,354,395	1.338	$3,150,711	$17,807,008	1.131	$20,146,995	$15.64
01/01/07-12/31/07	$1,731,961	1.262	$2,186,561	$18,738,747	1.104	$20,684,070	$10.57
01/01/08-12/31/08	$3,578,039	1.191	$4,261,502	$19,114,409	1.077	$20,584,128	$20.70
01/01/09-12/31/09	$3,021,099	1.124	$3,394,507	$18,670,308	1.051	$19,615,492	$17.31
01/01/10-12/31/10	$5,622,696	1.060	$5,960,057	$24,921,069	1.025	$25,544,095	$23.33
Total	**$33,405,414**		**$46,426,523**			**$229,549,580**	**$20.23**
Excl Hi & Lo			**$31,595,636**			**$171,407,509**	**$18.43**
Avg Last 5 Yrs			**$18,953,338**			**$106,574,781**	**$17.78**
Avg Last 3 Yrs			**$13,616,066**			**$65,743,716**	**$20.71**

(I) Accident Period	(J) Selected Loss Rate	(K) Payroll	(L) Forecast Limited Ultimate Losses
01/01/11-12/31/11	*$19.50*	$23,857,434	**$4,652,200**
01/01/12-12/31/12	*$20.17*	$23,739,842	**$4,787,342**

Column(B): Exhibit 2, Sheet 3
Column(C): Based upon a selected annual loss trend of 6.0%
Column(D): Column (B) x Column (C)
Column(E): Exhibit 1, Sheet 2
Column(F): Based upon a selected annual wage trend of 2.5%
Column(G): Column (E) x Column (F)
Column(H): Column (D) / Column (G)
Column(J): Selected average of Column (H), trended for 2012
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 September 15, 2011:					
Pre - 1986	$8,736,119	$7,467,639	$1,268,480	0.939	$1,190,912
1986	$1,000,000	$1,000,000	$0	0.889	$0
1987	$2,045,411	$2,014,977	$30,435	0.872	$26,539
1988	$1,598,199	$1,327,026	$271,173	0.855	$231,923
1989	$3,046,031	$2,690,973	$355,057	0.839	$297,726
1990	$3,511,586	$2,599,431	$912,156	0.822	$749,856
1991	$5,940,891	$4,696,606	$1,244,285	0.806	$1,002,410
1992	$5,851,301	$4,803,045	$1,048,256	0.789	$827,578
1993	$8,923,317	$7,238,472	$1,684,845	0.773	$1,302,977
1994	$1,920,965	$1,687,229	$233,735	0.758	$177,073
1995	$6,558,270	$5,409,717	$1,148,553	0.742	$852,009
1996	$4,889,397	$3,700,000	$1,189,398	0.730	$867,969
1997	$2,416,274	$2,034,427	$381,848	0.718	$274,052
1998	$2,362,310	$1,835,571	$526,739	0.709	$373,574
1999	$2,487,073	$2,080,793	$406,280	0.701	$284,697
2000	$1,572,405	$1,387,751	$184,654	0.695	$128,390
2001	$1,718,578	$1,511,296	$207,282	0.690	$145,251
2002	$6,956,686	$5,732,794	$1,223,892	0.687	$841,342
2003	$2,286,717	$1,453,702	$833,014	0.685	$570,615
2004	$3,462,025	$2,367,170	$1,094,855	0.685	$750,259
2005	$2,673,219	$1,628,615	$1,044,604	0.687	$717,596
2006	$2,354,395	$1,274,185	$1,080,209	0.690	$745,118
2007	$1,731,961	$897,235	$834,726	0.694	$579,315
2008	$3,578,039	$1,633,329	$1,944,710	0.699	$1,360,307
2009	$3,021,099	$986,721	$2,034,378	0.706	$1,435,981
2010	$5,622,696	$984,522	$4,638,174	0.713	$3,305,458
2011	$3,295,308	$299,267	$2,996,041	0.719	$2,152,883
Totals	$99,560,271	$70,742,492	$28,817,779		$21,191,810

Column (B): Exhibit 2, Sheet 3, or Exhibit 1, Sheet 1 for Pre-1986
Accident Year 2011 from Loss Forecast, Exhibit 3
Column (C): Exhibit 1, Sheet 1, less claim payments in excess of SIR
(applicable to program years 1986 - 1989, 1999 - 2002, and 2004)
Column (D): Column (B) - Column (C)
Column (E): Appendix C
Column (F): Column (D) x Column (E)

Projection of Annual Expenditure Amounts
Calendar Year 2012

(A) Accident Year	(B) Unlimited Ultimate Losses	(C) Accident Year Age (in months) @ 12/31/11	(D) Ultimate Paid Loss Development Factor	(E) Percentage Paid As of 12/31/11	(F) Percentage of Losses Paid in Upcoming 12 Months	(G) Anticipated Losses & ALAE Paid in Upcoming 12 Months
Pre - 1986	$8,736,119	300	1.175	85.1%	1.0%	$87,361
1986	$2,336,543	312	1.188	84.2%	0.9%	$21,926
1987	$3,407,502	300	1.201	83.3%	0.9%	$31,042
1988	$2,380,447	288	1.215	82.3%	1.0%	$22,835
1989	$3,223,517	276	1.229	81.4%	0.9%	$30,217
1990	$3,500,509	264	1.244	80.4%	1.0%	$34,338
1991	$5,940,891	252	1.259	79.4%	1.0%	$56,889
1992	$5,851,301	240	1.275	78.4%	1.0%	$58,313
1993	$8,923,317	228	1.292	77.4%	1.0%	$92,964
1994	$1,976,349	216	1.312	76.2%	1.1%	$22,454
1995	$6,558,270	204	1.333	75.0%	1.2%	$81,530
1996	$4,889,397	192	1.358	73.6%	1.4%	$66,747
1997	$2,496,197	180	1.386	72.1%	1.5%	$37,564
1998	$2,459,806	168	1.419	70.5%	1.7%	$40,973
1999	$2,656,897	156	1.457	68.6%	1.9%	$49,205
2000	$2,330,800	144	1.503	66.5%	2.1%	$48,223
2001	$2,061,907	132	1.557	64.2%	2.3%	$47,905
2002	$8,731,155	120	1.623	61.6%	2.6%	$229,066
2003	$2,597,154	108	1.706	58.6%	3.0%	$77,401
2004	$3,897,199	96	1.811	55.2%	3.4%	$132,776
2005	$2,673,219	84	1.950	51.3%	3.9%	$104,812
2006	$2,354,395	72	2.139	46.7%	4.5%	$106,960
2007	$1,731,961	60	2.412	41.5%	5.3%	$91,773
2008	$3,578,039	48	2.838	35.2%	6.2%	$222,378
2009	$3,021,099	36	3.581	27.9%	7.3%	$220,867
2010	$5,622,696	24	5.165	19.4%	8.6%	$481,488
2011	$4,652,200	12	10.437	9.6%	9.8%	$455,014
2012	$4,787,342	0	N/A	0.0%	9.6%	$458,677
Totals	$113,376,227					$3,411,699

Column (B): Exhibit 2, Sheet 1 or Exhibit 3 for Accident Year 2011 and 2012
Column (D): Appendix A, Sheet 5
Column (E): 1/Column (D)
Column (F): Annual Differences in Column (E)
Pre-1986 based upon factors from Appendix A, Sheet 5, 1 year prior
Column (G): Column (B) x Column (F)

Analysis Based Upon Paid Loss and Expenses
As of December 31, 2010

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
1/1/87 - 12/31/87												
1/1/88 - 12/31/88												963,628
1/1/89 - 12/31/89											1,642,690	1,834,840
1/1/90 - 12/31/90										1,415,564	1,559,159	1,791,984
1/1/91 - 12/31/91									2,332,760	2,562,327	3,028,489	3,352,438
1/1/92 - 12/31/92								2,666,278	2,894,739	3,358,570	3,592,219	3,730,151
1/1/93 - 12/31/93							3,892,981	4,345,961	5,248,437	5,676,966	5,870,976	6,078,458
1/1/94 - 12/31/94						1,157,792	1,284,694	1,491,934	1,844,158	1,870,623	1,872,264	1,872,455
1/1/95 - 12/31/95					2,174,101	2,573,963	3,293,786	3,859,953	4,084,882	4,515,338	4,695,631	4,827,970
1/1/96 - 12/31/96				1,534,598	1,856,233	2,169,028	2,693,551	2,869,398	3,127,337	3,278,520	3,309,236	3,411,441
1/1/97 - 12/31/97			733,977	863,697	1,324,708	1,474,325	1,600,691	1,659,087	1,700,698	1,733,462	1,755,739	1,923,408
1/1/98 - 12/31/98		522,741	730,039	960,601	1,347,420	1,452,787	1,602,992	1,580,486	1,696,773	1,732,206	1,749,613	1,787,096
1/1/99 - 12/31/99	208,666	582,671	907,578	1,319,795	1,594,206	1,676,593	1,792,110	1,832,718	1,954,103	1,994,778	2,116,580	2,116,580
1/1/00 - 12/31/00	102,619	213,764	345,370	574,791	787,115	1,119,754	1,268,915	1,464,723	1,886,493	1,795,572	1,510,734	
1/1/01 - 12/31/01	221,010	600,250	800,133	917,859	1,048,999	1,246,194	1,455,098	1,569,472	1,511,951	1,511,951		
1/1/02 - 12/31/02	423,841	1,347,773	2,277,445	3,032,927	3,983,829	4,571,285	5,602,099	5,772,409	6,210,190			
1/1/03 - 12/31/03	254,891	516,299	732,556	995,113	1,191,157	1,275,287	1,350,113	1,407,430				
1/1/04 - 12/31/04	273,922	646,356	988,667	1,241,444	1,764,572	2,148,086	2,274,020					
1/1/05 - 12/31/05	365,297	701,661	1,022,338	1,253,546	1,527,912	1,697,308						
1/1/06 - 12/31/06	337,064	678,356	946,911	1,047,598	1,173,328							
1/1/07 - 12/31/07	387,559	611,366	786,912	853,951								
1/1/08 - 12/31/08	537,539	1,023,546	1,468,207									
1/1/09 - 12/31/09	370,979	802,393										
1/1/10 - 12/31/10	505,827											

ACCIDENT YEAR	156 Months	168 Months	180 Months	192 Months	204 Months	216 Months	228 Months	240 Months	252 Months	264 Months	276 Months	288 Months
1/1/87 - 12/31/87	1,446,046	1,556,474	1,869,675	1,948,236	2,032,969	2,220,235	2,274,378	2,319,972	2,369,615	2,420,198	2,480,366	2,532,302
1/1/88 - 12/31/88	1,018,613	1,074,084	1,127,995	1,177,899	1,232,728	1,289,601	1,332,600	1,369,339	1,407,287	1,445,530	1,483,474	
1/1/89 - 12/31/89	2,109,636	2,113,111	2,240,383	2,332,493	2,416,955	2,469,035	2,521,163	2,572,602	2,622,913	2,666,348		
1/1/90 - 12/31/90	2,004,844	2,101,105	2,190,411	2,280,901	2,340,062	2,394,810	2,449,011	2,503,363	2,558,368			
1/1/91 - 12/31/91	3,525,051	3,716,642	4,034,986	4,138,848	4,271,619	4,398,623	4,508,106	4,622,438				
1/1/92 - 12/31/92	3,878,355	4,029,140	4,148,880	4,277,430	4,490,740	4,717,456	4,777,107					
1/1/93 - 12/31/93	6,306,818	6,500,809	6,676,671	6,918,982	7,102,528	7,228,061						
1/1/94 - 12/31/94	1,873,231	1,874,691	1,890,749	1,887,228	1,887,274							
1/1/95 - 12/31/95	5,001,838	5,097,271	5,306,774	5,367,980								
1/1/96 - 12/31/96	3,486,109	3,602,136	3,661,368									
1/1/97 - 12/31/97	1,940,944	2,032,898										
1/1/98 - 12/31/98	1,824,536											
1/1/99 - 12/31/99												
1/1/00 - 12/31/00												
1/1/01 - 12/31/01												
1/1/02 - 12/31/02												
1/1/03 - 12/31/03												
1/1/04 - 12/31/04												
1/1/05 - 12/31/05												
1/1/06 - 12/31/06												
1/1/07 - 12/31/07												
1/1/08 - 12/31/08												
1/1/09 - 12/31/09												
1/1/10 - 12/31/10												

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
1/1/87 - 12/31/87											
1/1/88 - 12/31/88											
1/1/89 - 12/31/89											1.117
1/1/90 - 12/31/90										1.101	1.149
1/1/91 - 12/31/91									1.098	1.182	1.107
1/1/92 - 12/31/92								1.086	1.160	1.070	1.038
1/1/93 - 12/31/93							1.116	1.208	1.082	1.034	1.035
1/1/94 - 12/31/94						1.110	1.161	1.102	1.016	1.001	1.000
1/1/95 - 12/31/95					1.184	1.280	1.172	1.058	1.105	1.040	1.028
1/1/96 - 12/31/96				1.210	1.179	1.230	1.065	1.090	1.046	1.009	1.031
1/1/97 - 12/31/97			1.177	1.534	1.113	1.086	1.038	1.025	1.019	1.013	1.095
1/1/98 - 12/31/98		1.397	1.343	1.374	1.078	1.035	1.038	1.023	1.085	1.009	1.022
1/1/99 - 12/31/99	2.792	1.558	1.454	1.208	1.052	1.051	1.040	1.066	1.021	1.061	1.000
1/1/00 - 12/31/00	2.079	1.616	1.664	1.369	1.423	1.131	1.156	1.151	1.065	0.841	
1/1/01 - 12/31/01	2.716	1.333	1.147	1.143	1.186	1.168	1.079	0.963	1.000		
1/1/02 - 12/31/02	3.160	1.690	1.332	1.313	1.148	1.225	1.030	1.076			
1/1/03 - 12/31/03	2.033	1.413	1.356	1.197	1.071	1.059	1.042				
1/1/04 - 12/31/04	2.360	1.630	1.256	1.421	1.217	1.059					
1/1/05 - 12/31/05	1.921	1.457	1.226	1.219	1.045						
1/1/06 - 12/31/06	2.013	1.396	1.106	1.120							
1/1/07 - 12/31/07	1.576	1.287	1.085								
1/1/08 - 12/31/08	1.836	1.434									
1/1/09 - 12/31/09	2.163										

ACCIDENT YEAR	144:156	156:168	168:180	180:192	192:204	204:216	216:228	228:240	240:252	252:264	264:276	276:288
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
1/1/88 - 12/31/88	1.057	1.055	1.050	1.044	1.046	1.046	1.033	1.028	1.028	1.027	1.026	
1/1/89 - 12/31/89	1.150	1.002	1.060	1.041	1.036	1.022	1.021	1.020	1.020	1.017		
1/1/90 - 12/31/90	1.119	1.048	1.045	1.038	1.026	1.023	1.023	1.022	1.022			
1/1/91 - 12/31/91	1.051	1.054	1.086	1.026	1.032	1.029	1.025	1.025				
1/1/92 - 12/31/92	1.040	1.039	1.030	1.031	1.050	1.050	1.013					
1/1/93 - 12/31/93	1.036	1.031	1.027	1.036	1.027	1.018						
1/1/94 - 12/31/94	1.000	1.001	1.010	0.998	1.000							
1/1/95 - 12/31/95	1.036	1.019	1.041	1.011								
1/1/96 - 12/31/96	1.022	1.033	1.016									
1/1/97 - 12/31/97	1.009	1.047										
1/1/98 - 12/31/98	1.021											

Jty of Scranton
Yorkers Compensation

Appendix A
Shoot 3

Analysis Based Upon Paid Loss and Expenses
As of December 31, 2010

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
tr. Average	2.243	1.465	1.286	1.283	1.154	1.130	1.085	1.077	1.084	1.033	1.057
Vgtd Avg.	2.206	1.478	1.274	1.279	1.146	1.153	1.083	1.088	1.074	1.036	1.050
vg (x-high & low)	2.212	1.459	1.287	1.273	1.137	1.124	1.082	1.075	1.080	1.038	1.053
elected	2.215	1.470	1.275	1.280	1.145	1.135	1.083	1.080	1.070	1.038	1.055
umulative/No tail	13.238	5.978	4.065	3.188	2.491	2.175	1.917	1.770	1.639	1.531	1.475
umulative/w/tail	14.496	6.544	4.452	3.492	2.728	2.382	2.099	1.938	1.795	1.677	1.616
005 Bureau Factors	6.778	3.415	2.701	2.320	2.070	1.906	1.789	1.685	1.607	1.540	1.476
0/50 Weighting	10.637	4.980	3.576	2.908	2.399	2.144	1.944	1.812	1.701	1.608	1.546

	144:156	156:168	168:180	180:192	192:204	204:216	216:228	228:240	240:252	252:264	264:276	276:288	Tail
tr. Average	1.049	1.037	1.057	1.030	1.033	1.040	1.023	1.023	1.023	1.022	1.026	1.021	
Vgtd Avg.	1.044	1.034	1.047	1.028	1.033	1.035	1.021	1.023	1.022	1.021	1.025	1.021	
vg (x-high & low)	1.044	1.036	1.045	1.032	1.035	1.034	1.023	1.023	1.022	1.021			
elected	1.045	1.035	1.048	1.030	1.034	1.038	1.022	1.023	1.022	1.021	1.025	1.021	
umulative/No tail	1.398	1.338	1.293	1.234	1.198	1.158	1.110	1.084	1.070	1.047	1.025		
umulative/w/tail	1.532	1.466	1.416	1.351	1.312	1.269	1.225	1.198	1.171	1.095	1.046		
005 Bureau Factors	1.418	1.364	1.316	1.270	1.228	1.190	1.167						
0/50 Weighting	1.475	1.416	1.366	1.311	1.270	1.229							

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

Cumulative for Industry Grouping 16: Public Administration

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

ACTUAL VALUES		Curve: Y = A^(B^X) (Power Model) TRANSFORMED VALUES		Curve: Y = 1 / [1 - EXP(-AX^B)] (Weibull) TRANSFORMED VALUES		Curve: Y = A * (1/X)^B + 1 (Inverse Power Curve) TRANSFORMED 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'
12	13.236	12.00	0.95	2.48	-2.54	-2.48	2.50
24	5.976	24.00	0.58	3.18	-1.70	-3.18	1.60
36	4.065	36.00	0.34	3.58	-1.26	-3.58	1.12
48	3.188	48.00	0.16	3.87	-0.98	-3.87	0.78
60	2.491	60.00	-0.09	4.09	-0.67	-4.09	0.40
72	2.175	72.00	-0.25	4.28	-0.49	-4.28	0.16
84	1.917	84.00	-0.43	4.43	-0.30	-4.43	-0.09
96	1.770	96.00	-0.56	4.56	-0.18	-4.56	-0.26
108	1.639	108.00	-0.71	4.68	-0.06	-4.68	-0.45
SUM		540.00	-0.02	35.17	-8.18	-35.17	5.78
AVERAGE		60.00	0.00	3.91	-0.91	-3.91	0.64

Power Model FITTED VALUES X	Y	Weibull FITTED VALUES X	Y	Inverse Power Curve FITTED VALUES X	Y	*** SELECTED *** FITTED VALUES X	Y
120	1.444	120	1.508	120	1.563	120	1.508
132	1.351	132	1.424	132	1.513	132	1.424
144	1.280	144	1.356	144	1.457	144	1.356
156	1.224	156	1.301	156	1.410	156	1.301
168	1.180	168	1.256	168	1.371	168	1.256
180	1.145	180	1.218	180	1.338	180	1.218
192	1.117	192	1.187	192	1.310	192	1.187
204	1.095	204	1.160	204	1.286	204	1.160
216	1.077	216	1.138	216	1.265	216	1.138
228	1.063	228	1.118	228	1.246	228	1.118
240	1.051	240	1.102	240	1.230	240	1.102
252	1.042	252	1.088	252	1.215	252	1.088
264	1.034	264	1.076	264	1.202	264	1.076
276	1.028	276	1.066	276	1.191	276	1.066
288	1.023	288	1.057	288	1.180	288	1.057
300	1.019	300	1.049	300	1.171	300	1.049
312	1.015	312	1.043	312	1.162	312	1.043
324	1.012	324	1.037	324	1.154	324	1.037
336	1.010	336	1.032	336	1.146	336	1.032
348	1.008	348	1.028	348	1.140	348	1.028

PARAMETER ESTIMATES	Power Model	Weibull	Inverse Power Curve
N =	9.000	9.000	9.000
A =	14.974	0.005	359.684
B =	0.984	1.129	1.342
R^2 =	0.979	0.999	0.998

CITY_PAID_TAIL.xls

09/30/11

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) TRANSFORMED VALUES		FITTED VALUES		Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull) TRANSFORMED VALUES		FITTED VALUES		Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve) TRANSFORMED VALUES		FITTED VALUES		*** SELECTED *** 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	10.637	12.00	0.86	8.5	8.346	2.48	-2.32	8.5	13.869	-2.48	2.27	8.5	15.177	8.5	15.177
24	4.980	24.00	0.47	20.5	5.799	3.18	-1.50	20.5	6.074	-3.18	1.38	20.5	6.016	20.5	6.016
36	3.576	36.00	0.24	32.5	4.289	3.58	-1.11	32.5	4.034	-3.58	0.95	32.5	3.912	32.5	3.912
48	2.906	48.00	0.06	44.5	3.341	3.87	-0.86	44.5	3.098	-3.87	0.64	44.5	3.010	44.5	3.010
60	2.399	60.00	-0.13	56.5	2.716	4.09	-0.62	56.5	2.562	-4.09	0.34	56.5	2.516	56.5	2.516
72	2.144	72.00	-0.27	68.5	2.288	4.28	-0.47	68.5	2.218	-4.28	0.13	68.5	2.208	68.5	2.208
84	1.944	84.00	-0.41	80.5	1.985	4.43	-0.33	80.5	1.978	-4.43	-0.08	80.5	1.999	80.5	1.999
96	1.812	96.00	-0.52	92.5	1.765	4.56	-0.22	92.5	1.803	-4.56	-0.21	92.5	1.847	92.5	1.847
				104.5	1.601			104.5	1.669			104.5	1.734	104.5	1.734
				116.5	1.477			116.5	1.565			116.5	1.646	116.5	1.646
				128.5	1.381			128.5	1.482			128.5	1.575	128.5	1.575
				140.5	1.307			140.5	1.414			140.5	1.517	140.5	1.517
				152.5	1.248			152.5	1.358			152.5	1.470	152.5	1.470
				164.5	1.202			164.5	1.312			164.5	1.430	164.5	1.430
				176.5	1.164			176.5	1.272			176.5	1.395	176.5	1.395
				188.5	1.134			188.5	1.239			188.5	1.366	188.5	1.366
				200.5	1.110			200.5	1.210			200.5	1.340	200.5	1.340
				212.5	1.090			212.5	1.185			212.5	1.318	212.5	1.318
				224.5	1.074			224.5	1.164			224.5	1.298	224.5	1.298
				236.5	1.061			236.5	1.145			236.5	1.280	236.5	1.280
SUM		432.00	0.31			30.48	-7.42			-30.48	5.44				
AVERAGE		54.00	0.04			3.81	-0.93			-3.81	0.68				

	Power Model PARAMETER ESTIMATES	Weibull PARAMETER ESTIMATES	Inverse Power Curve PARAMETER ESTIMATES
N =	8.000	8.000	8.000
A =	11.295	0.009	177.173
B =	0.984	0.998	1.180
R^2 =	0.984	0.998	0.999

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	10.637	12.00	0.86	236.5	1.061	2.48	-2.32	236.5	1.145	-2.48	2.27	236.5	1.280	236.5	1.280
24	4.980	24.00	0.47	248.5	1.050	3.18	-1.50	248.5	1.129	-3.18	1.38	248.5	1.264	248.5	1.264
36	3.576	36.00	0.24	260.5	1.042	3.58	-1.11	260.5	1.115	-3.58	0.95	260.5	1.250	260.5	1.250
48	2.906	48.00	0.06	272.5	1.034	3.87	-0.86	272.5	1.102	-3.87	0.64	272.5	1.237	272.5	1.237
60	2.399	60.00	-0.13	284.5	1.028	4.09	-0.62	284.5	1.091	-4.09	0.34	284.5	1.225	284.5	1.225
72	2.144	72.00	-0.27	296.5	1.023	4.28	-0.47	296.5	1.081	-4.28	0.13	296.5	1.214	296.5	1.214
84	1.944	84.00	-0.41	308.5	1.019	4.43	-0.33	308.5	1.073	-4.43	-0.06	308.5	1.205	308.5	1.205
96	1.812	96.00	-0.52	320.5	1.016	4.56	-0.22	320.5	1.065	-4.56	-0.21	320.5	1.196	320.5	1.196
				332.5	1.013			332.5	1.058			332.5	1.187	332.5	1.187
				344.5	1.011			344.5	1.052			344.5	1.180	344.5	1.180
				356.5	1.009			356.5	1.047			356.5	1.172	356.5	1.172
				368.5	1.008			368.5	1.042			368.5	1.166	368.5	1.166
				380.5	1.006			380.5	1.038			380.5	1.160	380.5	1.160
				392.5	1.005			392.5	1.034			392.5	1.154	392.5	1.154
				404.5	1.004			404.5	1.030			404.5	1.149	404.5	1.149
				416.5	1.004			416.5	1.027			416.5	1.144	416.5	1.144
				428.5	1.003			428.5	1.024			428.5	1.139	428.5	1.139
				440.5	1.002			440.5	1.022			440.5	1.134	440.5	1.134
				452.5	1.002			452.5	1.020			452.5	1.130	452.5	1.130
				464.5	1.002			464.5	1.018			464.5	1.126	464.5	1.126
SUM		432.00	0.31			30.48	-7.42			-30.48	5.44				
AVERAGE		54.00	0.04			3.81	-0.93			-3.81	0.68				

PARAMETER ESTIMATES	Power Model	Weibull	Inverse Power Curve
N =	8.000	8.000	8.000
A =	11.295	0.009	177.173
B =	0.984	0.998	1.180
R^2 =	0.964	0.998	0.999

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

Appendix A
Sheet 5

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	10.637	12.00	0.86	12	7.451	2.48	-2.32	12	9.995	-2.48	2.27	12	10.437	12	10.437
24	4.980	24.00	0.47	24	5.279	3.18	-1.50	24	5.268	-3.18	1.38	24	5.165	24	5.165
36	3.576	36.00	0.24	36	3.968	3.58	-1.11	36	3.698	-3.58	0.95	36	3.581	36	3.581
48	2.906	48.00	0.06	48	3.132	3.87	-0.86	48	2.913	-3.87	0.64	48	2.838	48	2.838
60	2.399	60.00	-0.13	60	2.575	4.09	-0.62	60	2.447	-4.09	0.34	60	2.412	60	2.412
72	2.144	72.00	-0.27	72	2.189	4.28	-0.47	72	2.139	-4.28	0.13	72	2.139	72	2.139
84	1.944	84.00	-0.41	84	1.914	4.43	-0.33	84	1.921	-4.43	-0.06	84	1.950	84	1.950
96	1.812	96.00	-0.52	96	1.712	4.56	-0.22	96	1.760	-4.56	-0.21	96	1.811	96	1.811
				108	1.561			108	1.636			108	1.706	108	1.706
				120	1.446			120	1.539			120	1.623	120	1.623
				132	1.358			132	1.461			132	1.557	132	1.557
				144	1.288			144	1.397			144	1.503	144	1.503
				156	1.233			156	1.344			156	1.457	156	1.457
				168	1.190			168	1.299			168	1.419	168	1.419
				180	1.155			180	1.262			180	1.386	180	1.386
				192	1.127			192	1.230			192	1.358	192	1.358
				204	1.104			204	1.203			204	1.333	204	1.333
				216	1.085			216	1.179			216	1.312	216	1.312
				228	1.070			228	1.158			228	1.292	228	1.292
				240	1.058			240	1.140			240	1.275	240	1.275
SUM		432.00	0.31			30.48	-7.42			-30.48	5.44				
AVERAGE		54.00	0.04			3.81	-0.93			-3.81	0.68				

PARAMETER ESTIMATES	Power Model	Weibull	Inverse Power Curve
N =	8.000	8.000	8.000
A =	11.295	0.009	177.173
B =	0.984	0.998	1.180
R^2 =	0.984	0.998	0.999

PAYOUTS.xls

09/30/11

City of Scranton
Workers Compensation

Appendix A
Sheet 6

Analysis Based Upon Incurred Loss and Expenses
As of December 31, 2010

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
1/1/87 - 12/31/87													2,856,220	2,807,839	3,098,052	2,882,816	3,034,993	2,971,720	3,027,240	3,083,780	3,337,348	3,326,087	3,337,940	3,390,546
1/1/88 - 12/31/88												2,356,093	2,374,898	2,382,702	2,399,056	2,415,066	2,450,065	2,483,052	2,491,207	2,654,921	2,639,932	2,640,267	2,640,303	
1/1/89 - 12/31/89											3,273,469	3,441,079	3,479,359	3,321,932	3,170,141	3,195,690	2,934,225	2,852,004	3,020,466	2,999,488	3,014,818	2,986,205		
1/1/90 - 12/31/90										3,047,754	3,287,929	3,398,726	3,304,446	3,284,728	3,347,990	3,428,122	3,436,106	3,487,511	3,487,417	3,487,482	3,492,539			
1/1/91 - 12/31/91									4,531,147	4,469,424	4,636,171	4,904,419	4,993,818	5,322,053	5,134,328	5,176,001	5,607,933	5,540,337	5,596,220	5,599,798				
1/1/92 - 12/31/92								4,531,640	4,660,202	4,839,601	4,565,856	4,725,945	5,206,726	5,333,587	5,345,883	5,636,766	5,579,217	5,590,652	5,306,938					
1/1/93 - 12/31/93							7,974,434	7,994,833	7,097,554	7,283,018	7,388,965	7,758,665	7,900,090	7,969,593	8,110,336	7,978,931	7,941,184	8,129,814						
1/1/95 - 12/31/94						1,603,044	1,809,252	1,752,551	1,734,854	1,839,028	1,876,428	1,873,130	1,873,318	1,883,593	1,890,748	1,887,228	1,887,229							
1/1/95 - 12/31/95					4,709,856	4,812,912	5,191,304	5,238,169	5,884,705	6,132,463	6,020,955	5,943,928	5,914,921	5,888,409	5,879,820	5,879,837								
1/1/96 - 12/31/96				4,198,990	6,089,526	4,029,541	3,850,185	4,141,478	4,208,565	4,161,335	4,106,137	4,264,342	4,326,304	4,368,358	4,437,973									
1/1/97 - 12/31/97			1,201,462	1,422,293	1,797,317	1,881,114	1,940,566	2,011,626	1,982,119	1,904,665	2,027,266	2,070,983	2,039,849	2,072,797										
1/1/98 - 12/31/98		802,593	1,133,814	2,023,603	1,842,193	1,930,564	2,016,386	2,055,674	2,051,392	2,066,863	2,066,729	2,130,752	2,132,022											
1/1/99 - 12/31/99	395,278	985,458	2,031,063	2,032,422	2,391,264	2,104,468	2,133,309	2,134,645	2,232,988	2,245,389	2,271,139	2,116,580												
1/1/00 - 12/31/00	142,095	599,025	483,830	1,412,823	1,547,741	1,515,461	1,627,822	2,119,683	2,213,917	2,313,930	1,523,337													
1/1/01 - 12/31/01	325,776	711,036	1,694,775	1,795,080	1,946,112	1,714,593	1,621,228	1,579,281	1,511,951	1,511,951														
1/1/02 - 12/31/02	788,815	3,969,781	5,895,916	6,419,660	6,011,358	6,746,846	6,380,197	6,430,161	6,684,601															
1/1/03 - 12/31/03	426,532	1,651,266	1,772,972	1,754,972	1,938,459	2,001,645	2,096,786	2,229,712																
1/1/04 - 12/31/04	882,397	1,246,118	1,661,589	2,579,732	2,612,245	2,507,162	2,609,384																	
1/1/05 - 12/31/05	750,969	1,249,930	1,826,765	1,723,154	1,814,715	1,829,889																		
1/1/06 - 12/31/06	505,060	1,014,541	1,175,784	1,222,062	1,511,304																			
1/1/07 - 12/31/07	1,471,276	834,766	876,772	984,850																				
1/1/08 - 12/31/08	3,103,560	3,013,075	1,859,982																					
1/1/09 - 12/31/09	2,067,817	1,393,927																						
1/1/10 - 12/31/10	2,728,031																							

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
1/1/87 - 12/31/87													0.982	1.103	0.930	1.053	0.979	1.019	1.012	1.089	0.997	1.004	1.018
1/1/88 - 12/31/88												1.003	1.003	1.007	1.007	1.015	1.013	1.003	1.066	0.994	1.000	1.000	
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		
1/1/90 - 12/31/90										1.072	1.040	0.999	0.962	1.028	1.024	1.003	1.014	1.000	1.000	1.001			
1/1/91 - 12/31/91									0.988	1.037	1.056	1.018	1.066	0.965	1.000	1.083	0.986	1.010	1.000				
1/1/92 - 12/31/92								1.028	0.996	0.984	1.035	1.102	1.024	1.002	1.054	0.990	1.002	0.950					
1/1/93 - 12/31/93							1.003	0.888	1.026	1.014	1.050	1.018	1.009	1.019	0.984	0.995	1.024						
1/1/95 - 12/31/94						1.003	0.989	0.990	1.060	0.912	0.998	1.000	1.006	1.004	0.998	1.000							
1/1/95 - 12/31/95					1.022	1.079	1.009	1.066	1.099	0.982	0.987	0.995	0.995	0.985	1.000								
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									
1/1/97 - 12/31/97			1.184	1.264	1.047	1.032	1.037	0.985	0.961	1.084	1.022	0.985	1.016										
1/1/98 - 12/31/98		1.412	1.785	0.910	1.048	1.045	1.018	0.998	1.007	1.000	1.031	1.001											
1/1/99 - 12/31/99	2.442	2.104	1.001	1.177	0.880	1.014	1.001	1.046	1.006	1.011	0.932												
1/1/00 - 12/31/00	4.216	0.808	2.920	1.095	0.979	1.074	1.302	1.044	1.045	0.858													
1/1/01 - 12/31/01	2.183	2.384	1.059	1.084	0.881	0.946	0.974	0.957	1.000														
1/1/02 - 12/31/02	5.047	1.485	1.089	0.936	1.122	0.946	1.008	1.040															
1/1/03 - 12/31/03	3.871	1.074	0.990	1.105	1.033	1.047	1.083																
1/1/04 - 12/31/04	1.414	1.331	1.553	1.013	0.960	1.041																	
1/1/05 - 12/31/05	1.684	1.463	0.942	1.053	1.008																		
1/1/06 - 12/31/06	2.009	1.159	1.039	1.237																			
1/1/07 - 12/31/07	0.567	1.053	1.121																				
1/1/08 - 12/31/08	0.971	0.817																					
1/1/09 - 12/31/09	0.874																						

Analysis Based Upon Incurred Loss and Expenses
As of December 31, 2010

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
r. Average	2.278	1.354	1.335	1.098	0.980	1.017	1.042	1.007	1.015	0.975	1.022	1.013
Vgtd Avg.	1.534	1.271	1.183	1.071	0.981	1.007	1.029	1.001	1.018	0.988	1.027	1.018
vg (x-high & low)	2.181	1.321	1.202	1.101	0.984	1.018	1.021	1.013	1.011	0.999	1.028	1.007
elected	2.200	1.325	1.250	1.100	0.980	1.012	1.030	1.007	1.015	1.000	1.027	1.018
umulative/No tail	4.700	2.136	1.612	1.290	1.173	1.197	1.182	1.148	1.140	1.123	1.123	1.094
umulative/w/tail	4.700	2.136	1.612	1.290	1.173	1.197	1.182	1.148	1.140	1.123	1.123	1.094
305 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
0/50 Weighting	3.985	2.124	1.700	1.435	1.319	1.293	1.258	1.221	1.199	1.174	1.158	1.127

	156:168	168:180	180:192	192:204	204:216	216:228	228:240	240:252	252:264	264:276	276:288	Tail
r. Average	1.003	1.006	1.001	1.003	1.004	1.007	1.014	1.023	0.996	1.002	1.018	
Vgtd Avg.	1.006	1.002	1.003	1.005	1.003	1.000	1.010	1.023	0.996	1.002	1.018	
vg (x-high & low)	1.001	1.000	1.004	1.009	1.005	1.008	1.004	1.003	0.997			
elected	1.003	1.003	1.003	1.005	1.005	1.005	1.010	1.020	1.000	1.002	1.018	1.000
umulative/No tail	1.076	1.073	1.070	1.067	1.061	1.056	1.051	1.040	1.020	1.020	1.018	
umulative/w/tail	1.076	1.073	1.070	1.067	1.061	1.056	1.051	1.040	1.020	1.020	1.018	1.000
305 Bureau Factors	1.134	1.110	1.087	1.068								
0/50 Weighting	1.105	1.091	1.078	1.066								

Cumulative for Industry Grouping 16: Public Administration

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) TRANSFORMED VALUES		FITTED VALUES		Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull) TRANSFORMED VALUES		FITTED VALUES		Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve) TRANSFORMED VALUES		FITTED VALUES		*** SELECTED *** 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	4.700	12.00	0.44	120.0	1.009	2.48	-1.43	120	1.009	-2.48	1.31	120	1.053	120	1.009
24	2.136	24.00	-0.28	132.0	1.005	3.18	-0.46	132	1.005	-3.18	0.13	132	1.044	132	1.005
36	1.612	36.00	-0.74	144.0	1.003	3.58	-0.03	144	1.002	-3.58	-0.49	144	1.038	144	1.002
48	1.290	48.00	-1.37	156.0	1.002	3.87	0.40	156	1.001	-3.87	-1.24	156	1.032	156	1.001
60	1.173	60.00	-1.84	168.0	1.001	4.09	0.65	168	1.001	-4.09	-1.76	168	1.028	168	1.001
				180.0	1.001			180	1.000			180	1.025	180	1.000
				192.0	1.000			192	1.000			192	1.022	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	1.016	228	1.000
				240.0	1.000			240	1.000			240	1.014	240	1.000
				252.0	1.000			252	1.000			252	1.013	252	1.000
				264.0	1.000			264	1.000			264	1.012	264	1.000
				276.0	1.000			276	1.000			276	1.011	276	1.000
				288.0	1.000			288	1.000			288	1.010	288	1.000
				300.0	1.000			300	1.000			300	1.010	300	1.000
				312.0	1.000			312	1.000			312	1.009	312	1.000
				324.0	1.000			324	1.000			324	1.008	324	1.000
				336.0	1.000			336	1.000			336	1.008	336	1.000
				348.0	1.000			348	1.000			348	1.007	348	1.000
SUM		180.00	-3.78			17.21	-0.87			-17.21	-2.05				
AVERAGE		36.00	-0.76			3.44	-0.17			-3.44	-0.41				

PARAMETER ESTIMATES	Power Model	Weibull	Inverse Power Curve
N =	5.000	5.000	5.000
A =	12.791	0.010	424.581
B =	0.954	1.289	1.677
R^2 =	0.995	0.998	0.990

CITY_RPTD_FIT.xls

09/30/11

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) TRANSFORMED VALUES		FITTED VALUES		Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull) TRANSFORMED VALUES		FITTED VALUES		Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve) TRANSFORMED VALUES		FITTED VALUES		*** SELECTED *** 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	3.985	12.00	0.32	8.5	2.932	2.48	-1.24	8.5	4.601	-2.48	1.09	8.5	5.287	8.5	5.287
24	2.124	24.00	-0.28	20.5	2.290	3.18	-0.45	20.5	2.474	-3.18	0.12	20.5	2.412	20.5	2.412
36	1.700	36.00	-0.63	32.5	1.893	3.58	-0.12	32.5	1.869	-3.58	-0.36	32.5	1.789	32.5	1.789
48	1.435	48.00	-1.02	44.5	1.635	3.87	0.18	44.5	1.581	-3.87	-0.83	44.5	1.531	44.5	1.531
60	1.319	60.00	-1.29	56.5	1.460	4.09	0.35	56.5	1.418	-4.09	-1.14	56.5	1.393	56.5	1.393
72	1.293	72.00	-1.36	68.5	1.338	4.28	0.39	68.5	1.309	-4.28	-1.23	68.5	1.308	68.5	1.308
84	1.258	84.00	-1.47	80.5	1.252	4.43	0.46	80.5	1.236	-4.43	-1.35	80.5	1.251	80.5	1.251
96	1.221	96.00	-1.61	92.5	1.189	4.56	0.54	92.5	1.184	-4.56	-1.51	92.5	1.211	92.5	1.211
				104.5	1.142			104.5	1.145			104.5	1.181	104.5	1.181
				116.5	1.108			116.5	1.116			116.5	1.158	116.5	1.158
				128.5	1.082			128.5	1.093			128.5	1.139	128.5	1.139
				140.5	1.063			140.5	1.075			140.5	1.125	140.5	1.125
				152.5	1.048			152.5	1.061			152.5	1.112	152.5	1.112
				164.5	1.037			164.5	1.050			164.5	1.102	164.5	1.102
				176.5	1.028			176.5	1.041			176.5	1.093	176.5	1.093
				188.5	1.022			188.5	1.034			188.5	1.086	188.5	1.086
				200.5	1.017			200.5	1.028			200.5	1.079	200.5	1.079
				212.5	1.013			212.5	1.023			212.5	1.074	212.5	1.074
				224.5	1.010			224.5	1.019			224.5	1.069	224.5	1.069
				236.5	1.008			236.5	1.016			236.5	1.065	236.5	1.065
SUM		432.00	-7.34			30.48	0.11			-30.48	-5.21				
AVERAGE		54.00	-0.92			3.81	0.01			-3.81	-0.65				

PARAMETER ESTIMATES	Power Model	Weibull	Inverse Power Curve
N =	8.000	8.000	8.000
A =	3.648	0.040	63.794
B =	0.978	0.850	1.262
R^2 =	0.908	0.974	0.991

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) TRANSFORMED VALUES		FITTED VALUES		Curve: Y = 1 / (1 - EXP(-AX^B)) (Weibull) TRANSFORMED VALUES		FITTED VALUES		Curve: Y = A * (1/X)^B + 1 (Inverse Power Curve) TRANSFORMED VALUES		FITTED VALUES		*** SELECTED *** 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	3.985	12.00	0.32	236.5	1.008	2.48	-1.24	236.5	1.018	-2.48	1.09	236.5	1.065	236.5	1.065
24	2.124	24.00	-0.28	248.5	1.006	3.18	-0.45	248.5	1.014	-3.18	0.12	248.5	1.061	248.5	1.061
36	1.700	36.00	-0.63	260.5	1.004	3.58	-0.12	260.5	1.011	-3.58	-0.36	260.5	1.057	260.5	1.057
48	1.435	48.00	-1.02	272.5	1.003	3.87	0.18	272.5	1.009	-3.87	-0.83	272.5	1.054	272.5	1.054
60	1.319	60.00	-1.29	284.5	1.003	4.09	0.35	284.5	1.008	-4.09	-1.14	284.5	1.051	284.5	1.051
72	1.293	72.00	-1.36	296.5	1.002	4.28	0.39	296.5	1.007	-4.28	-1.23	296.5	1.049	296.5	1.049
84	1.258	84.00	-1.47	308.5	1.002	4.43	0.46	308.5	1.006	-4.43	-1.35	308.5	1.046	308.5	1.046
96	1.221	96.00	-1.61	320.5	1.001	4.56	0.54	320.5	1.005	-4.56	-1.51	320.5	1.044	320.5	1.044
				332.5	1.001			332.5	1.004			332.5	1.042	332.5	1.042
				344.5	1.001			344.5	1.003			344.5	1.040	344.5	1.040
				356.5	1.001			356.5	1.003			356.5	1.038	356.5	1.038
				368.5	1.000			368.5	1.002			368.5	1.037	368.5	1.037
				380.5	1.000			380.5	1.002			380.5	1.035	380.5	1.035
				392.5	1.000			392.5	1.002			392.5	1.034	392.5	1.034
				404.5	1.000			404.5	1.001			404.5	1.033	404.5	1.033
				416.5	1.000			416.5	1.001			416.5	1.032	416.5	1.032
				428.5	1.000			428.5	1.001			428.5	1.030	428.5	1.030
				440.5	1.000			440.5	1.001			440.5	1.029	440.5	1.029
				452.5	1.000			452.5	1.001			452.5	1.028	452.5	1.028
				464.5	1.000			464.5	1.001			464.5	1.028	464.5	1.028
SUM		432.00	-7.34			30.48	0.11			-30.48	-5.21				
AVERAGE		54.00	-0.92			3.81	0.01			-3.81	-0.65				

PARAMETER ESTIMATES	(Power Model)	PARAMETER ESTIMATES	(Weibull)	PARAMETER ESTIMATES	(Inverse Power Curve)
N =	8.000	N =	8.000	N =	8.000
A =	3.648	A =	0.040	A =	63.794
B =	0.978	B =	0.850	B =	1.262
R^2 =	0.908	R^2 =	0.974	R^2 =	0.991

The City of Scranton
PA Bureau of WC - Reported Claim Development Factors, Public Administration

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 ***	
X	Y	TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		FITTED VALUES	
Maturity (Months)	Cumulative Rptd Claim Dev Factor	X	LN[LN(Y)]			LN(X)	Double Log [Y/(Y-1)]			LN(1/X)	LN(Y-1)				
		X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
18	1.067	18.00	-2.73	8.5	1.139	2.89	1.02	8.5	1.246	-2.89	-2.70	8.5	2.121	8.5	1.246
30	1.012	30.00	-4.46	20.5	1.042	3.40	1.50	20.5	1.045	-3.40	-4.46	20.5	1.048	20.5	1.045
42	1.006	42.00	-5.20	32.5	1.013	3.74	1.65	32.5	1.012	-3.74	-5.19	32.5	1.009	32.5	1.012
54	1.002	54.00	-6.48	44.5	1.004	3.99	1.87	44.5	1.004	-3.99	-6.48	44.5	1.003	44.5	1.004
66	1.001	66.00	-7.53	56.5	1.001	4.19	2.02	56.5	1.001	-4.19	-7.53	56.5	1.001	56.5	1.001
				68.5	1.000			68.5	1.000			68.5	1.001	68.5	1.000
				80.5	1.000			80.5	1.000			80.5	1.000	80.5	1.000
				92.5	1.000			92.5	1.000			92.5	1.000	92.5	1.000
				104.5	1.000			104.5	1.000			104.5	1.000	104.5	1.000
				116.5	1.000			116.5	1.000			116.5	1.000	116.5	1.000
				128.5	1.000			128.5	1.000			128.5	1.000	128.5	1.000
				140.5	1.000			140.5	1.000			140.5	1.000	140.5	1.000
				152.5	1.000			152.5	1.000			152.5	1.000	152.5	1.000
				164.5	1.000			164.5	1.000			164.5	1.000	164.5	1.000
				176.5	1.000			176.5	1.000			176.5	1.000	176.5	1.000
				188.5	1.000			188.5	1.000			188.5	1.000	188.5	1.000
				200.5	1.000			200.5	1.000			200.5	1.000	200.5	1.000
				212.5	1.000			212.5	1.000			212.5	1.000	212.5	1.000
				224.5	1.000			224.5	1.000			224.5	1.000	224.5	1.000
				236.5	1.000			236.5	1.000			236.5	1.000	236.5	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				

	Power Model	Weibull	Inverse Power Curve
PARAMETER ESTIMATES			
N =	5.000	5.000	5.000
A =	1.344	0.325	2416.726
B =	0.908	0.751	3.597
R^2 =	0.987	0.989	0.980

PCRB_CLAIM.xls

09/30/11

The City of Scranton
Workers' Compensation

APPENDIX B

Sheet 1

Derivation of Large Loss Critical Values

(A) Accident Period	(B) Implied Trend Factor to 2012	(C) Large Loss Defintion	(D) Maturity at 9/15/11 (months)	(E) Reported Loss Development Factor	(F) Reported Claim Development Factor	(G) Large Loss Critical Reported Amount at 9/15/11
01/01/85-12/31/85	N/A	$150,000	320.5	1.044	1.000	$143,680
01/01/86-12/31/86	N/A	$250,000	308.5	1.046	1.000	$238,970
01/01/87-12/31/87	N/A	$350,000	296.5	1.049	1.000	$333,802
01/01/88-12/31/88	N/A	$300,000	284.5	1.051	1.000	$285,410
01/01/89-12/31/89	N/A	$500,000	272.5	1.054	1.000	$474,394
01/01/90-12/31/90	N/A	$500,000	260.5	1.057	1.000	$472,977
01/01/91-12/31/91	N/A	$350,000	248.5	1.061	1.000	$329,991
01/01/92-12/31/92	N/A	$400,000	236.5	1.065	1.000	$375,748
01/01/93-12/31/93	N/A	$400,000	224.5	1.069	1.000	$374,208
01/01/94-12/31/94	N/A	$350,000	212.5	1.074	1.000	$325,924
01/01/95-12/31/95	N/A	$500,000	200.5	1.079	1.000	$463,181
01/01/96-12/31/96	N/A	$500,000	188.5	1.086	1.000	$460,435
01/01/97-12/31/97	N/A	$400,000	176.5	1.093	1.000	$365,843
01/01/98-12/31/98	N/A	$400,000	164.5	1.102	1.000	$362,964
01/01/99-12/31/99	N/A	$250,000	152.5	1.112	1.000	$224,765
01/01/00-12/31/00	N/A	$250,000	140.5	1.125	1.000	$222,320
01/01/01-12/31/01	N/A*	$250,000	128.5	1.139	1.000	$219,422
01/01/02-12/31/02	N/A*	$300,000	116.5	1.158	1.000	$259,134
01/01/03-12/31/03	N/A*	$350,000	104.5	1.181	1.000	$296,384
01/01/04-12/31/04	N/A*	$400,000	92.5	1.211	1.000	$330,296
01/01/05-12/31/05	N/A*	$500,000	80.5	1.251	1.000	$399,495
01/01/06-12/31/06	N/A	$750,000	68.5	1.308	1.000	$573,077
01/01/07-12/31/07	N/A	$750,000	56.5	1.393	1.001	$537,782
01/01/08-12/31/08	N/A	$750,000	44.5	1.531	1.004	$488,078
01/01/09-12/31/09	N/A	$750,000	32.5	1.789	1.012	$414,160
01/01/10-12/31/10	N/A	$800,000	20.5	2.412	1.045	$317,310
01/01/11-12/31/11	N/A	$800,000	8.5	5.287	1.246	$121,389

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 9
Column (F): Appendix A, Sheet 10
Column (G): Column (C)/ Column (E)/ Column (F)

Summary of Crtical Value Disability Losses
As of September 15, 2011

(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
02/13/86	LEONCINI	$167,783.99	$373,830.49	$17,535.18	$559,149.66	$135,094.82	$694,244.48	$238,970
02/15/86	WALSH	$25,908.12	$445,950.91	$9,045.56	$480,904.59	$135,846.12	$616,750.71	
03/01/86	SABLE	$2,393.70	$334,031.53	$6,477.54	$342,902.77	$212,716.72	$555,619.49	
07/01/86	MCGEE	$6,212.93	$364,319.73	$21,736.99	$392,269.65	$100,868.64	$493,138.29	
	4 Claims				$1,775,226.67	$584,526.30	$2,359,752.97	
01/09/87	HOBAN	$48,816.90	$413,962.63	$50,038.08	$512,817.61	$0.00	$512,817.61	$333,802
08/04/07	KERRIGAN	$171,227.22	$433,506.97	$20,211.00	$624,945.19	$29,897.06	$654,842.25	
08/09/87	ROSS III	$8,995.57	$353,025.95	$2,016.10	$364,037.62	$162,790.57	$526,828.19	
08/15/87	NOVAK	$15,303.92	$363,647.30	$15,020.89	$393,972.11	$272,623.88	$666,595.99	
09/01/87	GENOVESE	$20,842.11	$383,286.52	$8,935.25	$413,063.88	$389,962.87	$803,026.75	
	5 Claims				$2,308,836.41	$855,274.38	$3,164,110.79	
05/06/88	MCGOWAN	$17,514.72	$395,187.23	$15,525.96	$428,227.91	$299,349.96	$727,577.87	$285,410
07/14/88	TASSEY	$3,990.47	$219,709.81	$2,489.78	$226,190.06	$175,086.32	$401,276.38	
07/17/88	RESCIGNO	$0.00	$142,363.91	$3,159.60	$145,523.51	$615,170.62	$760,694.13	
08/13/88	MCHALE	$31,713.72	$300,485.77	$23,442.59	$355,642.08	$0.00	$355,642.08	
	4 Claims				$1,155,583.56	$1,089,606.90	$2,245,190.46	
01/14/89	HOFFMAN	$26,565.63	$461,874.17	$17,318.21	$505,758.01	$169,897.67	$675,655.68	$474,394
	1 Claim				$505,758.01	$169,897.67	$675,655.68	
02/16/90	ABDA	$4,805.12	$356,780.33	$1,554.47	$363,139.92	$121,488.95	$484,628.87	$472,977
06/26/90	JONES	$0.00	$409,046.81	$12,284.50	$421,331.31	$448,132.99	$869,464.30	"Pappy
12/30/90	BENTLER	$59,936.31	$298,595.05	$25,530.50	$384,061.86	$301,130.02	$685,191.88	Plan"
	3 Claims				$1,168,533.09	$870,751.96	$2,039,285.05	

Summary of Critical Value Disability Losses
As of September 15, 2011

(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
05/06/91	PRICE	$23,868.04	$271,278.34	$1,775.45	$296,921.83	$145,179.56	$442,101.39	$329,991
07/19/91	WHALEN	$138,043.62	$295,114.77	$18,285.10	$451,443.49	$22,452.00	$473,895.49	
07/24/91	MALINOWSKI	$57,473.78	$359,144.45	$36,222.39	$452,840.62	$266,224.54	$719,065.16	
08/01/91	PETRINI	$1,720.00	$309,649.16	$5,890.90	$317,260.06	$153,769.31	$471,029.37	
08/21/91	HARVEY	$99,787.49	$286,502.59	$30,062.82	$416,352.90	$122,444.22	$538,797.12	
09/08/91	HUBSHMAN	$13,293.50	$398,780.58	$61,227.47	$473,301.55	$0.00	$473,301.55	
11/05/91	SEYMOUR	$96,312.43	$426,159.03	$21,382.03	$543,853.49	$197,245.79	$741,099.28	
	7 Claims				$2,951,973.94	$907,315.42	$3,859,289.36	
02/07/92	BIDWELL	$0.00	$368,599.15	$9,212.47	$377,811.62	$297,395.92	$675,207.54	$375,748
08/02/92	DAVIS, B.	$123,164.17	$381,864.49	$38,082.15	$543,110.81	$0.00	$543,110.81	
08/26/92	GRISKO	$71,807.39	$535,788.00	$30,956.14	$638,551.53	$69,555.00	$708,106.53	
10/14/92	MONAHAN	$21,172.23	$441,767.64	$58,387.73	$521,327.60	$131,069.00	$652,396.60	
11/29/92	DAVIS, W.	$90,016.95	$403,035.37	$58,560.19	$551,612.51	$0.00	$551,612.51	
	5 Claims				$2,632,414.07	$498,019.92	$3,130,433.99	
03/04/93	POWELL	$115,790.61	$491,297.49	$90,345.97	$697,434.07	$205,513.18	$902,947.25	$374,208
04/15/93	CONLON	$77,228.41	$463,281.46	$18,757.44	$559,267.31	$38,894.30	$598,161.61	
05/02/93	WASYLYNIAK	$59,870.79	$412,888.14	$27,208.35	$499,967.28	$183,514.76	$683,482.04	
05/14/93	JEFFERS	$31,885.02	$319,154.89	$36,512.65	$387,552.56	$4,102.00	$391,654.56	
06/22/93	PALUTIS	$76,477.15	$390,796.46	$48,168.66	$515,442.27	$0.00	$515,442.27	
07/08/93	ARMFIELD	$9,669.56	$440,856.46	$16,814.98	$467,341.00	$209,536.86	$676,877.86	
07/24/93	CAWLEY	$34,655.02	$345,595.71	$42,993.90	$423,244.63	$0.00	$423,244.63	
08/11/93	DAFFARO	$49,842.80	$381,620.18	$3,874.98	$435,337.96	$174,960.62	$610,298.58	
	8 Claims				$3,985,587.08	$816,521.72	$4,802,108.80	
01/19/94	BURRIER	$69,238.58	$255,435.83	$31,406.49	$346,080.90	$0.00	$346,080.90	$325,924
	1 Claim				$346,080.90	$0.00	$346,080.90	
07/20/95	MCGINNIS	$91,757.59	$494,797.19	$40,209.83	$626,764.61	$0.00	$626,764.61	$463,181
08/23/95	DERMODY	$3,400.00	$402,793.67	$63,285.01	$469,478.68	$118,428.68	$587,907.36	
09/18/95	ANDREJACK	$38,198.54	$340,838.81	$50,233.21	$429,270.56	$82,922.80	$512,193.36	
12/07/95	HINKLEY	$61,862.41	$362,618.89	$55,954.79	$480,436.09	$0.00	$480,436.09	
	4 Claims				$2,005,949.94	$201,351.48	$2,207,301.42	

The City of Scranton
Workers' Compensation

APPENDIX B
Sheet 4

Summary of Crtical Value Disability Losses
As of September 15, 2011

(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
07/24/96	DOYLE	-$39.34	$354,929.70	$5,544.62	$360,434.98	$530,471.82	$890,906.80	$460,435
09/04/96	MUSSO	$133,685.47	$154,800.19	$36,112.66	$324,598.32	$143,813.50	$468,411.82	
	2 Claims				$685,033.30	$674,285.32	$1,359,318.62	
06/09/97	MATTICKS	$62,306.06	$275,890.62	$57,073.79	$395,270.47	$0.00	$395,270.47	$365,843
	1 Claim				$395,270.47	$0.00	$395,270.47	
08/24/98	CORBY	$61,365.64	$189,740.64	$9,636.95	$260,743.23	$266,145.52	$526,888.75	$362,964
	1 Claim				$260,743.23	$266,145.52	$526,888.75	
04/06/99	OTTONE	$24,493.31	$227,516.92	$33,777.27	$285,787.50	$0.00	$285,787.50	$224,765
05/10/99	KLEE	$15,904.24	$209,899.19	$22,015.40	$247,818.83	$0.00	$247,818.83	
	2 Claims				$533,606.33	$0.00	$533,606.33	
01/26/00	MARTIN	$271,441.08	$89,235.96	$46,820.84	$407,497.88	$0.00	$407,497.88	$222,320
06/09/00	MEDALLIS	$103,099.88	$148,551.80	$30,040.34	$281,692.02	$0.00	$281,692.02	
07/13/00	WAZNAK	$224,468.58	$220,047.81	$43,165.21	$487,681.60	$0.00	$487,681.60	
	3 Claims				$1,176,871.50	$0.00	$1,176,871.50	
02/17/01	BATYKO	$44,640.37	$156,845.82	$37,557.87	$239,044.06	$0.00	$239,044.06	$219,422
04/16/01	McDONNELL	$11,244.25	$203,239.44	$10,740.35	$225,224.04	$0.00	$225,224.04	
08/10/01	LANNING	$56,526.67	$219,619.55	$25,556.84	$301,703.06	$0.00	$301,703.06	
08/23/01	GALELLA	$44,321.03	$184,414.84	$27,920.35	$256,656.22	$0.00	$256,656.22	
	4 Claims (all pre 10/17/01)				$1,022,627.38	$0.00	$1,022,627.38	

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30-Sep-11

Summary of Crical Value Disability Losses
As of September 15, 2011

(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
02/11/02	MACKIN	$46,163.57	$221,969.24	$22,968.89	$291,101.70	$0.00	$291,101.70	$259,134
02/20/02	OZOVEK	$143,954.13	$268,671.50	$30,331.09	$442,956.72	$0.00	$442,956.72	
04/15/02	FARGIONE	$60,143.38	$187,987.96	$8,709.21	$256,840.55	$148,574.28	$405,414.83	
05/25/02	WALSH-LIEBERT	$14,055.99	$174,347.27	$28,479.64	$216,882.90	$101,299.72	$318,182.62	
06/03/02	BORGIA	$21,059.79	$215,810.90	$26,147.77	$263,018.46	$0.00	$263,018.46	
06/06/02	WOYTACH	$12,119.67	$222,567.05	$34,673.51	$269,360.23	$0.00	$269,360.23	
06/12/02	GISOLFI	$144,864.89	$294,595.67	$45,855.84	$485,316.40	$0.00	$485,316.40	
07/21/02	ROSAR, J.	$79,912.60	$308,353.55	$44,914.99	$433,181.14	$0.00	$433,181.14	
07/25/02	BOEZI	$130,479.30	$178,762.59	$53,387.12	$362,629.01	$103,810.32	$466,439.33	
08/07/02	THURSBY	$35,010.62	$211,658.10	$23,985.82	$270,654.54	$0.00	$270,654.54	
09/24/02	PIAZZA	$43,921.73	$207,269.30	$26,288.50	$277,479.53	$0.00	$277,479.53	
	11 Claims				$3,569,421.18	$353,684.32	$3,923,105.50	
	(all pre 10/17/02)							
07/14/03	ROSAR	$70,341.79	$136,324.25	$47,201.94	$253,867.98	$60,325.60	$314,193.58	$296,384
11/25/03	MALONE	$4,886.28	$165,904.59	$8,318.74	$179,109.61	$508,987.34	$688,096.95	$338,725
	2 Claims	*(1 post 10/16/03 SIR)*			$432,977.59	$569,312.94	$1,002,290.53	
06/24/04	EIBACH	$154,061.62	$284,208.56	$57,491.07	$495,761.25	$30,927.82	$526,689.07	$330,296
09/19/04	McINTYRE	$134,909.43	$82,925.96	$12,321.16	$230,156.55	$204,815.94	$434,972.49	
	2 Claims	*(pre 10/17/04)*			$725,917.80	$235,743.76	$961,661.56	
07/13/11	MURRAY	$0.00	$0.00	$0.00	$0.00	$446,500.00	$446,500.00	$121,389
	1 Claim				$0.00	$446,500.00	$446,500.00	

Derivation of Discount Factors as of 9/15/11

(A) Accident Period	(B) Maturity in Years at 9/15/11	(C) Cumulative Paid Loss Development Factor	(D) % Losses Paid at 9/15/11	(E) Midpoint Upcoming Period	(F) % Losses Paid Upcoming Period	(G) Column(F) Discounted	(H) Discount Factor
2011	0.71	15.177	6.6%	1.2	10.0%	0.096	0.719
2010	1.71	6.016	16.6%	2.2	8.9%	0.082	0.713
2009	2.71	3.912	25.6%	3.2	7.7%	0.068	0.706
2008	3.71	3.010	33.2%	4.2	6.5%	0.056	0.699
2007	4.71	2.516	39.7%	5.2	5.5%	0.046	0.694
2006	5.71	2.208	45.3%	6.2	4.7%	0.038	0.690
2005	6.71	1.999	50.0%	7.2	4.1%	0.032	0.687
2004	7.71	1.847	54.1%	8.2	3.5%	0.026	0.685
2003	8.71	1.734	57.7%	9.7	5.8%	0.041	0.685
	10.71	1.575	63.5%	11.7	4.5%	0.029	0.690
	12.71	1.470	68.0%	13.7	3.7%	0.022	0.701
	14.71	1.395	71.7%	15.7	2.9%	0.017	0.718
	16.71	1.340	74.6%	17.7	2.4%	0.013	0.742
	18.71	1.298	77.0%	19.7	2.7%	0.013	0.773
	20.71		79.7%	21.7	2.9%	0.013	0.806
	22.71		82.6%	23.7	3.2%	0.013	0.839
	24.71		85.8%	25.7	3.5%	0.014	0.872
	26.71		89.4%	27.7	3.9%	0.014	0.906
	28.71		93.3%	29.7	4.3%	0.014	0.939
	30.71		97.5%	31.7	2.5%	0.008	0.964
ULT	32.71	1.000	100.0%				

Annual Interest Rate: 3.75%

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)]

DFAX.XLS

30-Sep-11