City of Scranton 2021 Budget

Mayor Paige Gebhardt Cognetti
Business Administrator Carl Deeley

CITY OF SCRANTON
2021 OPERATING BUDGET
File of the Council No. 35, 2020 (As Amended)

File of the Council No. 35, 2020
(As Amended)

City of Scranton
General City Operating Budget 2021

Introduced by the Council on November 17, 2020

Amended by the Council on December 15, 2020
(attached hereto as Exhibit A)

2021 Operating Budget passed unanimously by the Council, as amended, on December 15, 2020

Returned, unsigned, by the Mayor on December 24, 2020

Sect. 504 - Subsequent to the final passage of any ordinance or resolution by the Council, it shall be forwarded by the City Clerk to the Mayor for his signature. The Mayor shall have a ten (10) day period in which to sign or veto the ordinance. If the Mayor does not sign an ordinance within that ten (10) day period it shall become effective and his approval shall be assumed.

TABLED

TABLED AFTER IT WAS READ
IN SIXTH ORDER 11/24/2020

TABLED

FILE OF THE COUNCIL NO. 35

2020

AN ORDINANCE

(AS AMENDED)

Introduced in Council on above date and referred to Committee on FINANCE
November 17, 2020
City Clerk

APPROPRIATING FUNDS FOR THE EXPENSES OF THE CITY GOVERNMENT FOR THE PERIOD COMMENCING ON THE FIRST DAY OF JANUARY, 2021 TO AND INCLUDING DECEMBER 31, 2021 BY THE ADOPTION OF THE GENERAL CITY OPERATING BUDGET FOR THE YEAR 2021.

WHEREAS, it is in the best interests of the City of Scranton, and required by the Home Rule Charter, that the City pass a General City Operating Budget for the year 2021.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SCRANTON that the 2021 General City Operating Budget is hereby approved and authorized in the form as attached hereto and made a part hereof.

SECTION 1. All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

SECTION 2. If any section, clause, provision or portion of this Ordinance shall be held invalid or unconstitutional by any Court of competent jurisdiction, such decision shall not affect any other section, clause, provision or portion of this Ordinance, so long as it remains legally enforceable minus the invalid portion. The City reserves the right to amend this Ordinance or any portion thereof from time to time as it shall deem advisable in the best interests of the promotion of the purposes and intent of this Ordinance, and the effective administration thereof.

SECTION 3. This Ordinance shall take effect January 1, 2021.

SECTION 4. This Ordinance is enacted by the Council of the City of Scranton under the Authority of the Act of the Legislature, April 13, 1972, Act No. 62 known as the "Home Rule Charter and Optional Plans Law" and any other applicable law arising under the laws of the State of Pennsylvania.

Scranton, PA December 15, 2020
Committee on Finance reports favorably on the within ordinance
Thomas Schuster
Chairman

Passed by the Council
December 15, 2020
Receiving the Affirmative votes of Council Persons
Schuster, McAndrew, Rothchild, Donahue, Gaughan

Negative NONE

William Gaughan
President

SIXTH ORDER:
November 24, 2020

MAYOR COGNETTI RETURNED
UNSIGNED ON DECEMBER 24, 2020

Approved__________

__________ Mayor

__________ City Clerk
Certified Copy

CERTIFIED COPY
City Clerk

2021 Budget Addenda

1. Organizational Changes

Organizational Restructuring & Payroll Ammendment vs Original Budget				
			Change	
Department	Position	Change	Salary Cost Change	Headcount Change
Office of the Mayor	Chief of Staff	Position Eliminated	-70,000	-1
Bureau of Police	Deputy Superintendent of Police	Position Eliminated	-100978	-1
	Regular Patrolman	Position Reinsted	70009	1
Bureau of Fire	Superintendent of Fire	Amended - pay reduced	-11300	0
Office of City Clerk	City Clerk	Amended - pay reduced	-3000	0
Human Resources	Director	Amended - pay reduced	-4000	0
	Benefits Coordinator	Amended pay reduced	-3266	0
	Confidential Administrative Assistant	Position Eliminated	-36000	-1
IT	Information Technology Director	Amended Pay reduced	-1000	0
Treasury	Treasurer	Amended - pay reduced	-15000	0
Community Development	Director	Amended - pay reduced	-14000	0
	Code Enforcement Manager	Amended - pay reduced	-3624	0
Buildings Maintenance	Buildings Maintenance	Amended - pay reduced	-5959	0
Neighborhoods, Parks & Recreation	Director	Position Eliminated	-50000	-1
	Parks Manager	Position Eliminated	-46635	-1
	Project Administrator	Position Eliminated	-44052.01	-1
Parks & Recreation	Director	Position Reinstated	52000	1
	Project Administrator	Position Reinstated	44052.01	1
Law Department	Tax Recovery Solicitor	Position Eliminated	-15000	-1
Department of Public Works	Director	Amended - Pay Decrease	-10000	0
	Recycling & Safety Supervisor	Amended - Pay Decrease	-6000	0
	Manager/Emergency Coordinator	Amended - Pay Decrease	-1000	0
	Engineering Project Manager	Position Eliminated	-50000	-1
		Total	**-$324,751.95**	**-5**

<u>**Amendments to the 2021 operating budget**</u>

<u>**Revenue**</u>

Amend account number 01.301.30706 *Real Estate Taxes* to increase the dollar amount from **$11,015,000 to $11,061,000 (+$46,000)** (Admin)

Amend account number 01.301.30120 *Real Estate Taxes - Delinquent Real Estate Tax* from **$2,300,000.00 to $2,332,00.00 (+$32,000)** (Admin)

Amend account number 01.305.30500 Non-Resident Wage Tax increasing from $0 to $100,000 **($100,000)** (Admin)

Amending account number 01.310.31120 *Current Wage Tax* increasing from $26,000,000 to $26,400,000 **(+$400,000)**

Amend account number 01.320.32120 *Licenses and Permits - Building Permits* by increasing the amount from $600,000 to $600,267 **(+$267)** (Admin)

Amend account number 01.350.35020 *Intergovernmental Reimbursement (Supl State Aid Pension)* from $3,850,000 to $3,851,000 **(+$1,000)** (Admin)

Amend the intergovernmental reimbursement account line item *Keystone Landfill Grant* to decrease from $100,000 to $0. **(-$100,000)**

Amend account number 01.331.33100 *Fines Forfeits and Violations - Police Fines* by decreasing the amount from $239,576.58 to $238,337.67 **(-$1,238.91)** (Admin)

Amend account number 01.392.3933 *Interfund transfers - Contingency Revenue Loss Protection* to decrease from $4,406,000.00 to $0

Amend the Budgeted revenues *Misc Revenue/Cable TV* by adding a line item titled *"Proceeds from Refinancing"* and increasing the amount from $0 to $3,772,248.05

EXHIBIT

tabbies

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Expenditures

Office of the Mayor

Amend account #01.010.00000.4010 Office *of the Mayor Standard Salary* by decreasing the amount from $216,085.00 to $146,085.00 **($-70,000)** by decreasing the salary of the Chief of Staff from $70,000 to $0 and eliminating the position.

Amend the *Office of the Mayor's Position/Title* page to eliminate the position of Communications Manager. (not funded in 2021)

Police Department

Amend account # 01.011.00071.4010 *Police Department Standard Salary* increase from $11,091,878.97 to $11,250,771.16 **(+158,892.19)**

Amend the *Police Department budget* by deleting the Deputy Superintendent of Police Position by decreasing the salary from $100,978.22 to $0

Amend the *Police Department budget* by adding a regular patrolmen to increase the total of patrolmen from 88 to 89 (No change from last year)

Amend the *Department of Public Safety Bureau of Police budget by adding a Special Operations Ammunition line item* in the amount of **$23,620.83 (Admin)**

Fire Department

Amend account #01.011.00078.4010 *Department of Public Safety Bureau of Fire* - Standard Salary decreasing from $10,574,854.30 to $10,563,554.74 **(-$11,299.56)** by decreasing the salary of the Fire Chief/Emergency Management Coordinator from **$100,799.56 to $89,000.**

City Council

Amend account #01.020.00000.4010 *Office of the City Clerk/City Council* decreasing the Standard Salary from $245,536.27 to $242,536.27 **(-$3,000)** by decreasing the salary of the City Clerk from **$60,000 to $57,000.**

Human Resources

Amend account #01.040.00041.4010 *Department of Business Administration Bureau of Human Resources - Standard Salary* decreasing from $260,201.34 to $216,935.35 **(-$43,265.99)** by decreasing the salary of the Human Resources Director from **$65,000 to $61,000** and decreasing the salary of the confidential administrative assistant from **$36,000 to $0** eliminating the position AND decreasing the salary of the HR benefits coordinator from **$39,988.99 to 36,723.00.**

Amend *Department of Business Administration Bureau of Human Resources position/title page* to delete the position of Public Health Coordinator.

Information Technology

Amend account #01.040.00042.4010 *Department of Business Administration Bureau of Information Technology Standard Salary* decreasing from $259,900 to $258,900 **(-$1,000)** by decreasing the salary of the IT Director from **$65,000 to $64,000.**

Treasury

Amend account #01.040.00043.4010 *Department of Business Administration Bureau of Treasury Standard Salary* decreasing from $139,468.26 to $124,468.26 **(-$15,000)** by decreasing the salary of the Treasurer from **$65,000 to $50,000.**

Amend the Department of Business Administration Bureau of Treasury position/title page to delete the position of Assistant Treasurer/Billing & Data Mgmt. (not funded in 2021)

OECD

Amend account #50.00000.4010 *Department of Community Development* Standard Salary decreasing from $646,678.55 to $632,678.55 **(-$14,000)** by decreasing the salary of the OECD Director from **$70,000 to $56,000.**
*city's contribution decreases from $57,158.20 to $43,158.20

LIPS

Amend account #01.051.00051.4040 *Bureau of Licenses, Inspections & Permits Other Salary* decrease from $20,000 to $0 **(-$20,000)** (admin)

Amend account #01.051.00051.4010 *Bureau of Licenses, Inspections and Permits Standard Salary* decreasing from $736,971.54 to $733,347.66 **($-3,623.88)** by decreasing the salary of the Licensing, Inspections and Permits Director from **$56,623.88 to $53,000.**

Amend account #01.051.00051.4590 *Bureau of Licenses, Inspections and Permits Building Demolition* decreasing from $200,000 to $170,000 **(-$30,000)**

Amend account #01.051.00082.4010 *Bureau of Licenses, Inspections and Permits Bureau of Buildings* Standard Salary decreasing from $116,862.52 to $110,903.74 **($-5,958.78)** by decreasing the salary of the maintenance position from **$46,609.47 to $40,650.69**

Amend *the Bureau of Licenses, Inspections and Permits position/title page* to delete the position of Confidential Assistant Zoning/Planning (not funded in 2021).

Parks and Rec

Amend account 01.##.00000.4010 *Department of Neighborhoods Parks and Recreation Standard Salary* decreasing from $140,687.01 to $0

Amend account #01.051.00082.4101 *Dept of Neighborhoods Parks and Recreation Uniform Allowance* decreasing from $1,500 to $0

Amend *Department of Neighborhoods Parks and Recreation* (page 52) to delete this department from the 2021 operating budget.

Amend account #01.100.00000.4010 *Bureau of Parks and Recreation Standard Salary* increasing from $328,021.41 to $431,134.36 (+103,112.95) by adding the positions of Director at a salary of $52,500 and Project administrator at a salary of $44,052.01.
(**this includes +$6,560.94 CBA increase admin request)

Amend account #01.100.00000.4070 *DPW Bureau of Parks and Recreation Overtime Salary* decrease from $45,000 to $40,000 **(-$5,000) (Admin)**

Amend account #01.100.00000.4040 *DPW Bureau of Parks and Recreation Other Salary* increase from $165,00 to $215,000 **(+$50,000)**

Law Department

Amend account #01.060.00000.4080 *Law Department Overtime Salary* decreasing from $2,000 to $0. **(-$2,000)**

Amend account #01.060.00000.4010 *Law Department Standard Salary* decreasing from $324,500 to $309,500 by decreasing the salary of the Tax Recovery Solicitor from $15,000 to $0 eliminating the position. ($-15,000)

DPW

Amend account # 01.08000081.4010 *DPW Bureau of Engineering Standard Salary* decrease from $230,479.03 to $183,275.80 **(+$2,796.77 CBA)** by decreasing the salary of Engineering Project Manager from **$50,000 to $0** and eliminating this position.

Amend account # 01.080.00083.4010 *DPW Bureau of Highways Standard Salary* increase from $1,326,383.29 to $1,350,022.90 **(+ $23,639.61) (Admin)**

Amend account # 01.080.00084.4010 *DPW Bureau of Refuse Standard Salary* increase from $2,212,558.61 to $2,256,783.41 **(+44,224.80) (Admin)**

Amend account #01.080.00085.4010 *DPW Bureau of Garages Standard Salary* increase from $372,358.74 to $377,161.46 **(+4,802.72) (Admin)**

Amend account #01.080.00080.4201 *DPW Bureau of Administration Professional Services* increasing from $2,500 to $7,500 **($5,000) (Admin)**

Amend account number 01.080.00080.4080 *DPW Bureau of Administration Overtime Salary* by increasing from $250 to $2,250 **(+$2,000) (Admin)**

Amend account number 01.080.00081.4080 *DPW Bureau of Engineering Overtime Salary* by decreasing from $5,500 to $3,500 **(-$2000) (Admin)**

Amend account #01.080.00083.4260 *DPW Bureau of Highways Rental Vehicles and Equipment* decreasing from $100,000 to $50,000 **(-$50,000) (Admin)**

Amend account #01.080.00080.4010 *DPW Bureau of Administration Standard Salary* decreasing from $290,544.87 to $273,544.87 **(-$17,000)** by decreasing the salary of DPW Director from **$70,000 to $60,000** AND decreasing the Recycling and Safety Supervisor's Salary from **$45,000 to $39,000** AND decreasing the salary of the Manager/Emergency Coordinator from **$50,000 to $49,000.**

Amend the *DPW Bureau of Refuse position/title page* by deleting the Team Leader position (not funded in 2021)

Non-Departmental

Amend the *Non-Departmental Expenditures line item 4299 Intern staffing* decreasing from $120,000 to $0 **(-$120,000)**

Amend account #01.401.10060.4299 *Non-departmental expenditures Everhart Museum* increasing from $0 to $37,500 **(+$37,500)**

Amend account #01.401.10155.4299 *Non-Departmental Expenditures LHVA Trail Maintenance* increasing from $0 to $12,500 **(+$12,500)**

Amend account #01.401.17020.4299 *Non-Departmental Expenditures Veteran's Organization* increasing from $20,000 to $50,000 **(+$30,000)**

Amend account #01.401.17060.4299 *Non-Departmental Expenditures Community Centers* increasing from $0 to $20,000 **(+$20,000)**

Amend *Non-Departmental Expenditures account line item ECTV* increase from $20,000 to $120,000. **(+$100,000) (Admin)**

Amend account #01.401.15240.4299 *Non Departmental Expenditures Tan Series Interest* decrease from $200,000 to $146,522 **(-$53,478) (Admin)**

Amend account #01.401.16270.4299 *Non Departmental Expenditures Court Awards* decrease from $800,000 to $700,000. **(-$100,000) (Admin)**

New total for Revenue - $114,525,753.72
New total for Expenditures - $114,525,753.72

Amendments total - 55

City of Scranton - 2021 Budget
Revenue Cover Sheet

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Real Estate Tax	$35,834,640.33	$35,315,000.00	$35,393,000.00	$35,393,000.00
Refuse Fee	$6,798,250.00	$7,800,000.00	$7,800,000.00	$7,800,000.00
Utility Tax	$75,000.00	$75,000.00	$75,000.00	$75,000.00
Non Resident Wage Tax	$100,000.00	$0.00	$100,000.00	$100,000.00
Local Taxes	$39,979,205.51	$36,221,000.00	$36,121,000.00	$36,621,000.00
Penalties & Interest/Delinquent Taxes	$245,600.00	$241,100.00	$241,100.00	$241,100.00
License & Permits	$2,040,364.00	$2,109,700.00	$2,109,967.00	$2,109,967.00
Fines, Forfeits & Violations	$551,100.00	$376,176.58	$374,937.67	$374,937.67
Interest Earnings	$275,000.00	$75,000.00	$75,000.00	$75,000.00
Rents & Concessions	$5,000.00	$1,000.00	$1,000.00	$1,000.00
Intergovernmental Reimbursement	$4,251,066.00	$4,248,200.00	$4,149,200.00	$4,149,200.00
PILOT's	$250,000.00	$206,000.00	$206,000.00	$206,000.00
Departmental Earnings	$447,000.00	$491,700.00	$491,700.00	$491,700.00
User Fees	$40,000.00	$40,000.00	$40,000.00	$40,000.00
Misc. Revenue/Cable TV	$2,765,623.69	$1,476,700.00	$1,476,700.00	$5,248,948.05
Interfund Transfers	$9,398,901.00	$13,804,901.00	$13,998,901.00	$9,398,901.00
TAN's	$12,750,000.00	$12,200,000.00	$12,200,000.00	$12,200,000.00
	$115,806,750.53	$114,681,477.58	$114,853,505.67	$114,525,753.72

City of Scranton - 2021 Budget
Revenue Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Real Estate Tax				
Improvements	$13,491,609.18	$22,000,000.00	$22,000,000.00	$22,000,000.00
Land	$19,368,031.15	$11,015,000.00	$11,061,000.00	$11,061,000.00
Delinquent	$2,975,000.00	$2,300,000.00	$2,332,000.00	$2,332,000.00
Total	$35,834,640.33	$35,315,000.00	$35,393,000.00	$35,393,000.00
Refuse Fee				
Principal	$5,600,000.00	$5,800,000.00	$5,800,000.00	$5,800,000.00
Delinquent	$1,198,250.00	$2,000,000.00	$2,000,000.00	$2,000,000.00
Total	$6,798,250.00	$7,800,000.00	$7,800,000.00	$7,800,000.00
Utility Tax	$75,000.00	$75,000.00	$75,000.00	$75,000.00
Non Resident Wage Tax	$100,000.00	$0.00	$100,000.00	$100,000.00

City of Scranton - 2021 Budget
Revenue Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Local Taxes				
Real Estate Transfer Tax	$2,750,000.00	$2,750,000.00	$2,750,000.00	$2,750,000.00
Delinquent Real Estate Transfer Tax	$1,000.00	$1,000.00	$1,000.00	$1,000.00
Wage Tax	$28,650,287.77	$26,000,000.00	$25,900,000.00	$26,400,000.00
Delinquent Wage Tax	$110,000.00	$20,000.00	$20,000.00	$20,000.00
Mercantile	$1,250,000.00	$1,250,000.00	$1,250,000.00	$1,250,000.00
Delinquent Mercantile	$50,000.00	$50,000.00	$50,000.00	$50,000.00
Local Services Tax	$4,950,000.00	$4,900,000.00	$4,900,000.00	$4,900,000.00
Delinquent Bus. Priv. Tax	$175,000.00	$100,000.00	$100,000.00	$100,000.00
Bus. Priv. Tax	$1,100,000.00	$1,100,000.00	$1,100,000.00	$1,100,000.00
Parking Tax	$0.00	$0.00	$0.00	$0.00
Commuter Tax	$0.00	$0.00	$0.00	$0.00
Amusement Tax	$295,000.00	$50,000.00	$50,000.00	$50,000.00
Payroll Prep.	$647,917.74	$0.00	$0.00	$0.00
Total	$39,979,205.51	$36,221,000.00	$36,121,000.00	$36,621,000.00

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Penalties & Interest/Delinquent Taxes				
Pen./Int/DLQ Real Estate	$135,000.00	$135,000.00	$135,000.00	$135,000.00
Pen./DLQ Bus. Priv.	$55,000.00	$50,000.00	$50,000.00	$50,000.00
Advertising	$100.00	$100.00	$100.00	$100.00
Tax, Refuse, Demo Lien Fees	$55,500.00	$56,000.00	$56,000.00	$56,000.00
Filling Fees	$0.00	$0.00	$0.00	$0.00
Total	$245,600.00	$241,100.00	$241,100.00	$241,100.00

City of Scranton - 2021 Budget
Revenue Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
License & Permits				
Electrical Permits	$116,470.00	$120,000.00	$120,000.00	$120,000.00
Plumber Licenses	$22,820.00	$22,000.00	$22,000.00	$22,000.00
Electrician License	$34,400.00	$35,000.00	$35,000.00	$35,000.00
Mechanical Permits	$112,150.00	$115,000.00	$115,000.00	$115,000.00
Mechanical Licenses	$32,500.00	$32,000.00	$32,000.00	$32,000.00
Contractor Licenses	$85,000.00	$107,000.00	$107,000.00	$107,000.00
Scale Licenses	$3,500.00	$2,000.00	$2,000.00	$2,000.00
Beverage Licenses	$0.00	$0.00	$0.00	$0.00
Building Permits	$636,324.00	$600,000.00	$600,267.00	$600,267.00
Junkyard Licenses	$8,000.00	$8,000.00	$8,000.00	$8,000.00
Parking Facilities	$1,250.00	$1,250.00	$1,250.00	$1,250.00
Sign Hangers Licenses	$8,500.00	$6,000.00	$6,000.00	$6,000.00
Dog & Kennel Licenses	$13,000.00	$15,000.00	$15,000.00	$15,000.00
Lodging Licenses	$25,000.00	$25,000.00	$25,000.00	$25,000.00
Eating & Drinking Licenses	$92,500.00	$70,000.00	$70,000.00	$70,000.00
Gasoline Pump Licenses	$5,000.00	$5,000.00	$5,000.00	$5,000.00
Music Machine Permits	$100.00	$100.00	$100.00	$100.00
Pinball Machine Permits	$0.00	$0.00	$0.00	$0.00
Plumber Permits	$35,000.00	$72,000.00	$72,000.00	$72,000.00
Sign Permits	$40,000.00	$40,000.00	$40,000.00	$40,000.00
Temp. Peddler Permit	$12,500.00	$3,000.00	$3,000.00	$3,000.00
Transient Merchant License	$0.00	$0.00	$0.00	$0.00
Pool & Billiards License	$50.00	$50.00	$50.00	$50.00
Daily Entertainment Licenses	$21,000.00	$20,000.00	$20,000.00	$20,000.00
Electronic Machine Permit	$0.00	$0.00	$0.00	$0.00
Video Amusements	$100.00	$100.00	$100.00	$100.00
Amusement Rides	$19,000.00	$20,000.00	$20,000.00	$20,000.00

City of Scranton - 2021 Budget
Revenue Detail

Dumpster Permits	$4,500.00	$5,000.00	$5,000.00	$5,000.00
Arcade Licenses	$100.00	$100.00	$100.00	$100.00
Non-class Lic. & Permits	$0.00	$0.00	$0.00	$0.00
Second-hand Dealer Revenue	$4,500.00	$4,000.00	$4,000.00	$4,000.00
Sign Permits/Construction	$2,500.00	$2,000.00	$2,000.00	$2,000.00
Rental Inspections	$100.00	$100.00	$100.00	$100.00
Child Day Care	$5,000.00	$7,500.00	$7,500.00	$7,500.00
Personal Boarding Care	$3,500.00	$3,500.00	$3,500.00	$3,500.00
Sanitation Hauler Fee	$0.00	$0.00	$0.00	$0.00
Housing Rental Licenses	$275,000.00	$275,000.00	$275,000.00	$275,000.00
Building Code State Fee	$1,000.00	$4,000.00	$4,000.00	$4,000.00
Third Party Plan Reviews	$375,000.00	$455,000.00	$455,000.00	$455,000.00
Foreclosure Registry	$45,000.00	$35,000.00	$35,000.00	$35,000.00
Total	$2,040,364.00	$2,109,700.00	$2,109,967.00	$2,109,967.00

Fines, Forfeits & Violations				
Fines & Forfeits/Miscellaneous	$100.00	$100.00	$100.00	$100.00
Police Fines	$345,000.00	$239,576.58	$238,337.67	$238,337.67
Parking Tickets	$2,000.00	$1,000.00	$1,000.00	$1,000.00
Parking Tickets-Police Issued	$11,000.00	$10,000.00	$10,000.00	$10,000.00
Civilian Parking Tickets	$135,000.00	$80,000.00	$80,000.00	$80,000.00
Quality of Life Tickets	$20,000.00	$20,000.00	$20,000.00	$20,000.00
Fines & Penalties - State	$37,500.00	$25,000.00	$25,000.00	$25,000.00
Parking Meter Permits	$0.00	$0.00	$0.00	$0.00
Taxi Driver Permits	$500.00	$500.00	$500.00	$500.00
Police Towing/Storage Fees	$0.00	$0.00	$0.00	$0.00
Total	$551,100.00	$376,176.58	$374,937.67	$374,937.67

City of Scranton - 2021 Budget
Revenue Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Interest Earnings				
Interest-Cash-Checking	$275,000.00	$75,000.00	$75,000.00	$75,000.00
Total	$275,000.00	$75,000.00	$75,000.00	$75,000.00
Rents & Concessions	$5,000.00	$1,000.00	$1,000.00	$1,000.00
Intergovernmental Reimbursement				
Keystone Landfill Grant	$0.00	$100,000.00	$0.00	$0.00
OECD REIMB-Overhead/Administration Fee	$0.00	$48,000.00	$48,000.00	$48,000.00
OECD REIMB-Demolition Preogram	$0.00	$0.00	$0.00	$0.00
Supl. State Aid - Pension	$3,850,000.00	$3,850,000.00	$3,851,000.00	$3,851,000.00
DCA Act 47 Loan	$100.00	$100.00	$100.00	$100.00
Gov. Office Cyber Security Grant	$0.00	$0.00	$0.00	$0.00
Act 47 & Other Grants	$15,000.00	$0.00	$0.00	$0.00
FEMA Emerg. Pmts	$100,000.00	$0.00	$0.00	$0.00
Recycling Grant	$0.00	$50,000.00	$50,000.00	$50,000.00
Act 13 Unconventional Gas Well Fund Usage	$0.00	$0.00	$0.00	$0.00
FEMA Payments - SAFER Grant	$0.00	$0.00	$0.00	$0.00
School Resource Officer Reimbursement	$285,866.00	$200,000.00	$200,000.00	$200,000.00
Prior Year School Resourse Officer Reimbur.	$100.00	$100.00	$100.00	$100.00
Total	$4,251,066.00	$4,248,200.00	$4,149,200.00	$4,149,200.00
PILOT's	$250,000.00	$206,000.00	$206,000.00	$206,000.00

City of Scranton - 2021 Budget

Revenue Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Departmental Earnings				
Parking Meters	$6,500.00	$3,000.00	$3,000.00	$3,000.00
Board of Zoning/Planning Commission	$22,500.00	$22,500.00	$22,500.00	$22,500.00
Pave Cuts - PAWC	$83,000.00	$200,000.00	$200,000.00	$200,000.00
Pave Cuts - UGI	$245,000.00	$175,000.00	$175,000.00	$175,000.00
Pave Cuts - Other	$27,500.00	$27,500.00	$27,500.00	$27,500.00
Reports - Fire/Police	$0.00	$1,200.00	$1,200.00	$1,200.00
Fire/Police Alarms	$62,500.00	$62,500.00	$62,500.00	$62,500.00
Total	$447,000.00	$491,700.00	$491,700.00	$491,700.00
User Fees	$40,000.00	$40,000.00	$40,000.00	$40,000.00

City of Scranton - 2021 Budget
Revenue Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Misc. Revenue/Cable TV				
Other - Not Classified	$100,000.00	$100,000.00	$100,000.00	$100,000.00
PA LCB License Fee's	$67,500.00	$67,500.00	$67,500.00	$67,500.00
CATV Revenue	$975,000.00	$975,000.00	$975,000.00	$975,000.00
Donated Revenue	$100.00	$1,000.00	$1,000.00	$1,000.00
Other Financing Source	$100.00	$100.00	$100.00	$100.00
Other Financing Source - Small Cell Towers	$100,000.00	$150,000.00	$150,000.00	$150,000.00
Market Based Rev. Opportunities	$100.00	$100.00	$100.00	$100.00
Ice Box Development Repayment	$1,000.00	$0.00	$0.00	$0.00
14 Bond Issuance	$0.00	$0.00	$0.00	$0.00
16 Bond Issuance	$0.00	$0.00	$0.00	$0.00
Sale of Assets	$1,520,823.69	$182,000.00	$182,000.00	$182,000.00
17 Bond Issuance	$0.00	$0.00	$0.00	$0.00
18 Bond Issuance	$0.00	$0.00	$0.00	$0.00
19 Bond Issuance	$0.00	$0.00	$0.00	$0.00
20 Bond Issuance	$1,000.00	$1,000.00	$1,000.00	$1,000.00
Proceeds from Refinancing	$0.00	$0.00	$0.00	$3,772,248.05
Total	$2,765,623.69	$1,476,700.00	$1,476,700.00	$5,248,948.05

City of Scranton - 2021 Budget

Revenue Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Interfund Transfers				
Transfers - Other Funds	$7,059,450.00	$7,059,450.00	$7,059,450.00	$7,059,450.00
Transfers - Liquid Fuels	$2,339,451.00	$2,339,451.00	$2,339,451.00	$2,339,451.00
Contingency - Revenue Loss Protection	$0.00	$4,406,000.00	$4,600,000.00	$0.00
Total	$9,398,901.00	$13,804,901.00	$13,998,901.00	$9,398,901.00
TAN's				
Series A	$12,750,000.00	$12,200,000.00	$12,200,000.00	$12,200,000.00
Series B	$0.00	$0.00	$0.00	$0.00
Total	$12,750,000.00	$12,200,000.00	$12,200,000.00	$12,200,000.00

City of Scranton - 2021 Budget
Expenditure Cover Sheet

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments	
Office of the Mayor	$173,033.48	$246,085.00	$246,085.00	$176,085.00	
Police Department	$25,134,115.10	$25,142,135.97	$25,355,616.90	$25,324,648.16	
Fire Department	$24,826,288.17	$26,131,874.01	$26,131,874.01	$26,120,574.45	
City Council/City Clerk	$346,037.56	$351,818.27	$351,818.27	$348,818.27	
City Controller	$295,155.03	$305,428.23	$305,428.23	$305,428.23	
Business Administration	$11,251,414.28	$11,486,427.22	$11,606,427.22	$11,427,161.23	
OECD	$0.00	$57,158.20	$57,158.20	$43,158.20	
Licenses, Inspections & Permits	$2,033,583.29	$2,024,059.37	$2,004,059.37	$1,964,476.71	
Dept. of Neighborhoods, Parks, Rec.	$0.00	$142,187.01	$142,187.01	$0.00	
Law Department	$553,000.00	$728,500.00	$728,500.00	$711,500.00	
Dept. of Public Works	$13,606,766.48	$13,164,586.25	$13,195,050.15	$13,128,050.15	
Parks & Recreation	$1,598,515.06	$638,398.41	$639,959.35	$786,511.36	
Single Tax Office	$1,384,860.93	$1,389,169.47	$1,389,169.47	$1,389,169.47	
Non-Departmental Expenditures	$34,001,590.92	$32,873,650.49	$32,700,172.49	$32,800,172.49	
	$115,204,360.30	$114,681,477.90	$114,853,505.67	$114,525,753.72	-$327,751.95

City of Scranton - 2021 Budget
Expenditure Detail

		2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Office of the Mayor					
Compensation					
Standard Salary		$146,085.00	$216,085.00	$216,085.00	$146,085.00
Other Salary		$0.00	$0.00	$0.00	$0.00
Overtime Salary		$0.00	$0.00	$0.00	$0.00
	Total	$146,085.00	$216,085.00	$216,085.00	$146,085.00
Operating Expenses					
Dues and Subscriptions		$24,348.48	$30,000.00	$30,000.00	$30,000.00
Stationary/Office Supplies		$100.00	$0.00	$0.00	$0.00
Materials/Supplies		$0.00	$0.00	$0.00	$0.00
Travel & Lodging		$2,500.00	$0.00	$0.00	$0.00
Capital Expenditures		$0.00	$0.00	$0.00	$0.00
	Total	$26,948.48	$30,000.00	$30,000.00	$30,000.00
	Mayor Total	$173,033.48	$246,085.00	$246,085.00	$176,085.00

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Police Department				
Compensation				
Standard Salary	$10,790,552.79	$11,091,878.97	$11,281,739.90	$11,250,771.16
Other Salary	$350,000.00	$350,000.00	$350,000.00	$350,000.00
Longevity	$872,919.00	$872,919.00	$872,919.00	$872,919.00
Overtime Salary	$700,000.00	$700,000.00	$700,000.00	$700,000.00
Court Appearance Salary	$174,400.00	$176,580.00	$176,580.00	$176,580.00
Uniform Allowance	$115,850.00	$115,850.00	$115,850.00	$115,850.00
Health Insurance (Police)	$6,525,933.31	$6,562,230.00	$6,562,230.00	$6,562,230.00
Life/Disability Insurance	$150,634.00	$150,634.00	$150,634.00	$150,634.00
City 10% Early Retirement	$133,030.00	$140,000.00	$140,000.00	$140,000.00
City Pension	$4,163,946.00	$4,306,814.00	$4,306,814.00	$4,306,814.00
Police Education Allowance	$50,000.00	$50,000.00	$50,000.00	$50,000.00
Social Security	$346,230.00	$346,230.00	$346,230.00	$346,230.00
Total	$24,373,495.10	$24,863,135.97	$25,052,996.90	$25,022,028.16
Operating Expenses				
Professional Service	$45,000.00	$33,750.00	$33,750.00	$33,750.00
Services & Maintenance Fee	$77,500.00	$78,000.00	$78,000.00	$78,000.00
Dues and Subscriptions	$3,150.00	$1,000.00	$1,000.00	$1,000.00
Misc. Services/Not classified	$1,750.00	$0.00	$0.00	$0.00
Stationary/Office Supplies	$2,750.00	$0.00	$0.00	$0.00
Guns & Ammunition	$43,500.00	$20,000.00	$20,000.00	$20,000.00
Special Ops. Ammunition	$0.00	$0.00	$23,620.00	$23,620.00
Materials/Supplies	$21,000.00	$10,000.00	$10,000.00	$10,000.00
Travel & Lodging	$4,250.00	$2,000.00	$2,000.00	$2,000.00
Training & Certification	$50,000.00	$75,000.00	$75,000.00	$75,000.00
Capital Expenditures	$435,000.00	$0.00	$0.00	$0.00
Maint. Comm. Equip.	$7,350.00	$7,250.00	$7,250.00	$7,250.00
SPCA Animal Control	$69,370.00	$52,000.00	$52,000.00	$52,000.00
Total	$760,620.00	$279,000.00	$302,620.00	$302,620.00
Police Department Total	$25,134,115.10	$25,142,135.97	$25,355,616.90	$25,324,648.16

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Fire Department				
Compensation				
Standard Salary	$10,311,498.97	$10,574,854.30	$10,574,854.30	$10,563,554.74
Other Salary	$205,000.00	$510,000.00	$510,000.00	$510,000.00
Longevity	$736,942.09	$758,856.71	$758,856.71	$758,856.71
Overtime Salary	$325,000.00	$300,000.00	$300,000.00	$300,000.00
Uniform Allowance	$98,550.00	$100,740.00	$100,740.00	$100,740.00
Health Insurance (Police)	$5,964,788.16	$5,995,028.00	$5,995,028.00	$5,995,028.00
Life/Disability Insurance	$141,521.00	$141,521.00	$141,521.00	$141,521.00
City 10% Early Retirement	$122,932.95	$100,000.00	$100,000.00	$100,000.00
City Pension	$6,288,055.00	$7,453,174.00	$7,453,174.00	$7,453,174.00
Total	$24,194,288.17	$25,934,174.01	$25,934,174.01	$25,922,874.45
Operating Expenses				
Professional Service	$32,500.00	$30,000.00	$30,000.00	$30,000.00
Services & Maintenance Fee	$12,250.00	$0.00	$0.00	$0.00
Dues and Subscriptions	$1,000.00	$0.00	$0.00	$0.00
Clean Air Maintenance	$0.00	$0.00	$0.00	$0.00
Bldg/Repair-Supply Maint.	$12,750.00	$0.00	$0.00	$0.00
Materials/Supplies	$7,250.00	$8,000.00	$8,000.00	$8,000.00
Travel & Lodging	$2,500.00	$0.00	$0.00	$0.00
Air Packs/Rehab Supplies	$5,000.00	$5,000.00	$5,000.00	$5,000.00
Training & Certification	$95,000.00	$101,000.00	$101,000.00	$101,000.00
Capital Expenditures	$395,000.00	$0.00	$0.00	$0.00
Maint. Comm. Equip.	$5,250.00	$0.00	$0.00	$0.00
Maintenance/Equipment	$1,000.00	$13,700.00	$13,700.00	$13,700.00
General Equipment	$62,500.00	$40,000.00	$40,000.00	$40,000.00
Total	$632,000.00	$197,700.00	$197,700.00	$197,700.00
Fire Department Total	$24,826,288.17	$26,131,874.01	$26,131,874.01	$26,120,574.45

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
City Council/City Clerk				
Compensation				
Standard Salary	$239,756.27	$245,536.27	$245,536.27	$242,536.27
Other Salary	$500.00	$500.00	$500.00	$500.00
Longevity	$4,031.29	$4,032.00	$4,032.00	$4,032.00
Overtime Salary	$500.00	$500.00	$500.00	$500.00
Total	$244,787.56	$250,568.27	$250,568.27	$247,568.27
Operating Expenses				
Professional Service	$52,500.00	$52,500.00	$52,500.00	$52,500.00
Services & Maintenance Fee	$15,000.00	$15,000.00	$15,000.00	$15,000.00
Contracted Services	$0.00	$0.00	$0.00	$0.00
Printing & Binding	$5,750.00	$5,750.00	$5,750.00	$5,750.00
Advertising	$27,500.00	$27,500.00	$27,500.00	$27,500.00
Rental Vehicles/Equipment	$0.00	$0.00	$0.00	$0.00
Dues and Subscriptions	$0.00	$0.00	$0.00	$0.00
Stationary/Office Supplies	$500.00	$500.00	$500.00	$500.00
Travel & Lodging	$0.00	$0.00	$0.00	$0.00
Capital Expenditures	$0.00	$0.00	$0.00	$0.00
Total	$101,250.00	$101,250.00	$101,250.00	$101,250.00
Council/City Clerk Total	$346,037.56	$351,818.27	$351,818.27	$348,818.27

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
City Controller				
Compensation				
Standard Salary	$253,010.39	$258,208.59	$258,208.59	$258,208.59
Other Salary	$1,000.00	$1,000.00	$1,000.00	$1,000.00
Longevity	$3,569.64	$3,569.64	$3,569.64	$3,569.64
Overtime Salary	$0.00	$0.00	$0.00	$0.00
Total	$257,580.03	$262,778.23	$262,778.23	$262,778.23
Operating Expenses				
Professional Service	$35,000.00	$40,000.00	$40,000.00	$40,000.00
Services & Maintenance Fee	$0.00	$0.00	$0.00	$0.00
Printing & Binding	$200.00	$200.00	$200.00	$200.00
Postage & Freight	$125.00	$200.00	$200.00	$200.00
Dues and Subscriptions	$500.00	$500.00	$500.00	$500.00
Stationary/Office Supplies	$1,000.00	$1,000.00	$1,000.00	$1,000.00
Travel & Lodging	$750.00	$750.00	$750.00	$750.00
Capital Expenditures	$0.00	$0.00	$0.00	$0.00
Total	$37,575.00	$42,650.00	$42,650.00	$42,650.00
City Controller Total	$295,155.03	$305,428.23	$305,428.23	$305,428.23

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin.	2021 Council
Business Administration				
Administration				
Compensation				
Standard Salary	$377,569.78	$412,569.58	$412,569.58	$412,569.58
Other Salary	$4,000.00	$4,000.00	$4,000.00	$4,000.00
Longevity	$3,478.04	$3,478.04	$3,478.04	$3,478.04
Overtime Salary	$0.00	$0.00	$0.00	$0.00
Health Insurance (Clerical)	$1,608,199.65	$1,617,610.00	$1,617,610.00	$1,617,610.00
Health Insurance (Non Union)	$1,460,593.87	$1,471,624.00	$1,471,624.00	$1,471,624.00
Life/Disability Insurance	$54,750.00	$54,750.00	$54,750.00	$54,750.00
City Pension	$837,531.00	$720,942.00	$720,942.00	$720,942.00
Social Security	$235,000.00	$235,000.00	$235,000.00	$235,000.00
Unemployement Insurance	$15,000.00	$250,000.00	$250,000.00	$250,000.00
Total	$4,596,122.34	$4,769,973.62	$4,769,973.62	$4,769,973.62
Operating Expenses				
Professional Service	$225,000.00	$220,000.00	$220,000.00	$220,000.00
Services & Maintenance Fee	$1,250.00	$1,250.00	$1,250.00	$1,250.00
Printing & Binding	$500.00	$500.00	$500.00	$500.00
Postage & Freight	$37,500.00	$25,000.00	$25,000.00	$25,000.00
Advertising	$22,500.00	$22,500.00	$22,500.00	$22,500.00
Dues and Subscriptions	$1,100.00	$600.00	$600.00	$600.00
Stationary/Office Supplies	$12,750.00	$15,000.00	$15,000.00	$15,000.00
Materials/Supplies	$600.00	$500.00	$500.00	$500.00
Travel & Lodging	$2,500.00	$1,000.00	$1,000.00	$1,000.00
Training & Certification	$1,500.00	$0.00	$0.00	$0.00
Self Insurance	$95,000.00	$95,000.00	$95,000.00	$95,000.00
Capital Expenditures	$0.00	$0.00	$0.00	$0.00
Equipment Maintenance/Leases	$0.00	$0.00	$0.00	$0.00
Operating Transfers Workers Comp	$3,109,811.00	$2,955,129.00	$2,955,129.00	$2,955,129.00
Bank Fees and Charges	$10,000.00	$20,000.00	$20,000.00	$20,000.00
Total	$3,520,011.00	$3,356,479.00	$3,356,479.00	$3,356,479.00
Administration Total	$8,116,133.34	$8,126,452.62	$8,126,452.62	$8,126,452.62

City of Scranton - 2021 Budget
Expenditure Detail

		2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Human Resources					
Compensation					
Standard Salary		$214,185.71	$260,201.34	$260,201.34	$216,935.35
Other Salary		$7,500.00	$17,400.00	$137,400.00	$17,400.00
Longevity		$3,877.35	$0.00	$0.00	$0.00
Overtime Salary		$0.00	$0.00	$0.00	$0.00
	Total	$225,563.06	$277,601.34	$397,601.34	$234,335.35
Operating Expenses					
Professional Service		$130,000.00	$200,000.00	$200,000.00	$200,000.00
Stationary/Office Supplies		$750.00	$0.00	$0.00	$0.00
Materials/Supplies		$500.00	$100.00	$100.00	$100.00
Travel & Lodging		$1,250.00	$0.00	$0.00	$0.00
Training & Certification		$2,500.00	$20,000.00	$20,000.00	$20,000.00
Liability/Casualty Insurance		$1,175,000.00	$1,351,250.00	$1,351,250.00	$1,351,250.00
Personel Cost Adjustment		$4,750.00	$5,000.00	$5,000.00	$5,000.00
	Total	$1,314,750.00	$1,576,350.00	$1,576,350.00	$1,576,350.00
	Human Resources Total	$1,540,313.06	$1,853,951.34	$1,973,951.34	$1,810,685.35

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Information Technology				
Compensation				
Standard Salary	$157,750.00	$259,900.00	$259,900.00	$258,900.00
Other Salary	$0.00	$0.00	$0.00	$0.00
Longevity	$0.00	$0.00	$0.00	$0.00
Overtime Salary	$0.00	$0.00	$0.00	$0.00
Total	$157,750.00	$259,900.00	$259,900.00	$258,900.00
Operating Expenses				
Professional Service	$145,000.00	$245,000.00	$245,000.00	$245,000.00
Services & Maintenance Fee	$95,000.00	$123,000.00	$123,000.00	$123,000.00
Dues and Subscriptions	$500.00	$0.00	$0.00	$0.00
Stationary/Office Supplies	$1,000.00	$0.00	$0.00	$0.00
Materials/Supplies	$95,000.00	$50,000.00	$50,000.00	$50,000.00
Travel & Lodging	$1,000.00	$0.00	$0.00	$0.00
Telephone	$245,000.00	$265,000.00	$265,000.00	$265,000.00
Training & Certification	$32,500.00	$0.00	$0.00	$0.00
Capital Expenditures	$590,000.00	$350,000.00	$350,000.00	$350,000.00
Equipment Maintenance/Leases	$92,500.00	$70,000.00	$70,000.00	$70,000.00
Total	$1,297,500.00	$1,103,000.00	$1,103,000.00	$1,103,000.00
IT Total	$1,455,250.00	$1,362,900.00	$1,362,900.00	$1,361,900.00

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Treasury				
Compensation				
Standard Salary	$117,813.02	$139,468.26	$139,468.26	$124,468.26
Other Salary	$0.00	$0.00	$0.00	$0.00
Longevity	$3,654.86	$3,655.00	$3,655.00	$3,655.00
Overtime Salary	$250.00	$0.00	$0.00	$0.00
Total	$121,717.88	$143,123.26	$143,123.26	$128,123.26
Operating Expenses				
Professional Service	$2,500.00	$0.00	$0.00	$0.00
Advertising	$0.00	$0.00	$0.00	$0.00
Stationary/Office Supplies	$0.00	$0.00	$0.00	$0.00
Materials/Supplies	$12,500.00	$0.00	$0.00	$0.00
Travel & Lodging	$0.00	$0.00	$0.00	$0.00
Capital Expenditures	$0.00	$0.00	$0.00	$0.00
Tax & Misc Refunds	$2,500.00	$0.00	$0.00	$0.00
Tax Collection Committee	$500.00	$0.00	$0.00	$0.00
Total	$18,000.00	$0.00	$0.00	$0.00
Treasury Total	$139,717.88	$143,123.26	$143,123.26	$128,123.26
Business Admin. Total	$11,251,414.28	$11,486,427.22	$11,606,427.22	$11,427,161.23

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
OECD				
Standard Salary	$635,912.35	$646,678.55	$646,678.55	$632,678.55
HUD Reimbursemnet	$635,912.35	$589,520.35	$589,520.35	$589,520.35
OECD Total	$0.00	$57,158.20	$57,158.20	$43,158.20
Licenses, Inspections & Permits				
Licenses, Inspections & Permits				
Compensation				
Standard Salary	$820,456.97	$736,971.54	$736,971.54	$733,347.66
Other Salary	$0.00	$20,000.00	$0.00	$0.00
Longevity	$15,447.27	$0.00	$0.00	$0.00
Overtime Salary	$2,500.00	$500.00	$500.00	$500.00
Uniform Allowance	$13,000.00	$11,100.00	$11,100.00	$11,100.00
Total	$851,404.24	$768,571.54	$748,571.54	$744,947.66
Operating Expenses				
Professional Service	$50,000.00	$0.00	$0.00	$0.00
Dues and Subscriptions	$0.00	$0.00	$0.00	$0.00
Stationary/Office Supplies	$500.00	$500.00	$500.00	$500.00
Materials/Supplies	$500.00	$100.00	$100.00	$100.00
Travel & Lodging	$1,000.00	$0.00	$0.00	$0.00
Training & Certification	$1,000.00	$0.00	$0.00	$0.00
Capital Expenditures	$12,750.00	$10,000.00	$10,000.00	$10,000.00
Maint. Comm. Equip.	$250.00	$250.00	$250.00	$250.00
Building Demolition	$145,000.00	$200,000.00	$200,000.00	$170,000.00
Total	$211,000.00	$210,850.00	$210,850.00	$180,850.00
LIP's Total	$1,062,404.24	$979,421.54	$959,421.54	$925,797.66

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Buildings				
Compensation				
Standard Salary	$110,903.74	$116,862.52	$116,862.52	$110,903.74
Other Salary	$0.00	$0.00	$0.00	$0.00
Longevity	$7,025.31	$7,025.31	$7,025.31	$7,025.31
Overtime Salary	$1,000.00	$1,000.00	$1,000.00	$1,000.00
Uniform Allowance	$1,500.00	$1,500.00	$1,500.00	$1,500.00
Total	$120,429.05	$126,387.83	$126,387.83	$120,429.05
Operating Expenses				
Professional Service	$2,500.00	$20,000.00	$20,000.00	$20,000.00
Services & Maintenance Fee	$0.00	$0.00	$0.00	$0.00
BLDG/Repair Supply Maint.	$137,500.00	$187,500.00	$187,500.00	$187,500.00
Small Tools/Shop Supplies	$0.00	$0.00	$0.00	$0.00
Travel & Lodging	$0.00	$0.00	$0.00	$0.00
Sewer Charges	$0.00	$0.00	$0.00	$0.00
UGI - Gas	$125,000.00	$125,000.00	$125,000.00	$125,000.00
PAWC - Water	$435,000.00	$435,000.00	$435,000.00	$435,000.00
Electrical	$150,000.00	$150,000.00	$150,000.00	$150,000.00
Building Supplies	$750.00	$750.00	$750.00	$750.00
Total	$850,750.00	$918,250.00	$918,250.00	$918,250.00
Building Total	$971,179.05	$1,044,637.83	$1,044,637.83	$1,038,679.05
LIP's/Building Total	$2,033,583.29	$2,024,059.37	$2,004,059.37	$1,964,476.71

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Dept. of Neighborhoods, Parks, Rec.				
Compensation				
Standard Salary	$0.00	$140,687.01	$140,687.01	$0.00
Other Salary	$0.00	$0.00	$0.00	$0.00
Longevity	$0.00	$0.00	$0.00	$0.00
Overtime Salary	$0.00	$0.00	$0.00	$0.00
Uniform Allowance	$0.00	$1,500.00	$1,500.00	$0.00
Total	$0.00	$142,187.01	$142,187.01	$0.00
Law Department				
Compensation				
Standard Salary	$317,500.00	$324,500.00	$324,500.00	$309,500.00
Other Salary	$0.00	$0.00	$0.00	$0.00
Longevity	$0.00	$0.00	$0.00	$0.00
Overtime Salary	$0.00	$2,000.00	$2,000.00	$0.00
Total	$317,500.00	$326,500.00	$326,500.00	$309,500.00
Operating Expenses				
Professional Service	$225,000.00	$400,000.00	$400,000.00	$400,000.00
Services & Maintenance Fee	$2,000.00	$0.00	$0.00	$0.00
Dues and Subscriptions	$3,000.00	$2,000.00	$2,000.00	$2,000.00
Stationary/Office Supplies	$500.00	$0.00	$0.00	$0.00
Materials/Supplies	$500.00	$0.00	$0.00	$0.00
Travel & Lodging	$2,500.00	$0.00	$0.00	$0.00
Training & Certification	$2,000.00	$0.00	$0.00	$0.00
Capital Expenditures	$0.00	$0.00	$0.00	$0.00
Total	$235,500.00	$402,000.00	$402,000.00	$402,000.00
Law Dept. Total	$553,000.00	$728,500.00	$728,500.00	$711,500.00

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Dept. of Public Works				
Administration				
Compensation				
Standard Salary	$219,919.82	$290,544.87	$290,544.87	$273,544.87
Other Salary	$0.00	$0.00	$0.00	$0.00
Longevity	$8,054.49	$8,055.00	$8,055.00	$8,055.00
Overtime Salary	$250.00	$250.00	$2,250.00	$2,250.00
Health Insurance (DPW)	$2,118,394.24	$2,130,313.95	$2,130,313.95	$2,130,313.95
Life/Disability Insurance	$0.00	$0.00	$0.00	$0.00
I.A.M. Pension	$500,000.00	$500,000.00	$500,000.00	$500,000.00
Social Security	$450,000.00	$450,000.00	$450,000.00	$450,000.00
Total	$3,296,618.55	$3,379,163.82	$3,381,163.82	$3,364,163.82
Operating Expenses				
Professional Service	$2,500.00	$2,500.00	$7,500.00	$7,500.00
Services & Maintenance Fee	$1,500.00	$1,500.00	$1,500.00	$1,500.00
Stationary/Office Supplies	$0.00	$0.00	$0.00	$0.00
PPE Clothing & Equipment	$0.00	$5,000.00	$5,000.00	$5,000.00
Travel & Lodging	$500.00	$0.00	$0.00	$0.00
Capital Expenditures	$10,000.00	$10,000.00	$10,000.00	$10,000.00
Maint. Comm. Equip.	$20,000.00	$20,000.00	$20,000.00	$20,000.00
Maint. Superfund Site	$10,000.00	$10,000.00	$10,000.00	$10,000.00
Flood Protection System Maint.	$250,000.00	$250,000.00	$250,000.00	$250,000.00
Total	$294,500.00	$299,000.00	$304,000.00	$304,000.00
Admin. Total	$3,591,118.55	$3,678,163.82	$3,685,163.82	$3,668,163.82

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Engineering				
Compensation				
Standard Salary	$116,260.07	$230,479.03	$233,275.80	$183,275.80
Other Salary	$0.00	$0.00	$0.00	$0.00
Longevity	$4,065.06	$4,065.06	$4,065.06	$4,065.06
Overtime Salary	$5,500.00	$5,500.00	$3,500.00	$3,500.00
Uniform Allowance	$3,000.00	$3,000.00	$3,000.00	$3,000.00
Total	$128,825.13	$243,044.09	$243,840.86	$193,840.86
Operating Expenses				
Professional Service	$75,000.00	$75,000.00	$75,000.00	$75,000.00
Services & Maintenance Fee	$500.00	$500.00	$500.00	$500.00
Misc. Services - Not Classified	$0.00	$0.00	$0.00	$0.00
Stationary/Office Supplies	$100.00	$100.00	$100.00	$100.00
Materials/Supplies	$250.00	$250.00	$250.00	$250.00
Training & Certification	$500.00	$500.00	$500.00	$500.00
Capital Expenditures	$0.00	$0.00	$0.00	$0.00
Total	$76,350.00	$76,350.00	$76,350.00	$76,350.00
Engineering Total	$205,175.13	$319,394.09	$320,190.86	$270,190.86

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Highways				
Compensation				
Standard Salary	$1,278,248.92	$1,326,383.29	$1,350,022.90	$1,350,022.90
Other Salary	$15,000.00	$15,000.00	$15,000.00	$15,000.00
Longevity	$86,302.86	$88,029.00	$88,029.00	$88,029.00
Overtime Salary	$165,000.00	$165,000.00	$165,000.00	$165,000.00
Uniform Allowance	$11,340.00	$11,340.00	$11,340.00	$11,340.00
Total	$1,555,891.78	$1,605,752.29	$1,629,391.90	$1,629,391.90
Operating Expenses				
Services & Maintenance Fee	$0.00	$0.00	$0.00	$0.00
Rental Vehicles & Equipment	$100,000.00	$100,000.00	$50,000.00	$50,000.00
Stationary/Office Supplies	$0.00	$0.00	$0.00	$0.00
Construction-Paving Material	$150,000.00	$150,000.00	$150,000.00	$150,000.00
Paint/Sign Material	$20,000.00	$50,000.00	$50,000.00	$50,000.00
Parks & Rec. Supplies	$25,000.00	$25,000.00	$25,000.00	$25,000.00
Materials/Supplies (Misc)	$40,000.00	$40,000.00	$40,000.00	$40,000.00
Salt	$475,000.00	$475,000.00	$475,000.00	$475,000.00
Street Lighting	$230,000.00	$230,000.00	$230,000.00	$230,000.00
Street Light Service/Maint.	$150,000.00	$150,000.00	$150,000.00	$150,000.00
Traffic Signal Electric/Maint.	$90,000.00	$90,000.00	$90,000.00	$90,000.00
Capital Expenditures	$210,000.00	$0.00	$0.00	$0.00
Roadway Resurfacing	$850,000.00	$1,000,000.00	$1,000,000.00	$1,000,000.00
Total	$2,340,000.00	$2,310,000.00	$2,260,000.00	$2,260,000.00
Highways Total	$3,895,891.78	$3,915,752.29	$3,889,391.90	$3,889,391.90

City of Scranton - 2021 Budget
Expenditure Detail

		2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Refuse					
Compensation					
Standard Salary		$2,259,558.61	$2,212,558.61	$2,256,783.41	$2,256,783.41
Other Salary		$5,000.00	$5,000.00	$5,000.00	$5,000.00
Longevity		$39,096.67	$39,879.00	$39,879.00	$39,879.00
Overtime Salary		$200,000.00	$200,000.00	$200,000.00	$200,000.00
Uniform Allowance		$19,320.00	$19,320.00	$19,320.00	$19,320.00
	Total	$2,522,975.28	$2,476,757.61	$2,520,982.41	$2,520,982.41
Operating Expenses					
Rental Vehicles & Equipment		$0.00	$0.00	$0.00	$0.00
Medical, Chem, Lab Sup		$0.00	$0.00	$0.00	$0.00
Materials/Supplies (Misc)		$1,000.00	$1,912.70	$1,912.70	$1,912.70
Travel & Lodging		$1,000.00	$0.00	$0.00	$0.00
Landfill		$1,410,000.00	$1,410,000.00	$1,410,000.00	$1,410,000.00
Capital Expenditures		$235,000.00	$0.00	$0.00	$0.00
Recycling		$350,000.00	$60,000.00	$60,000.00	$60,000.00
	Total	$1,997,000.00	$1,471,912.70	$1,471,912.70	$1,471,912.70
	Refuse Total	$4,519,975.28	$3,948,670.31	$3,992,895.11	$3,992,895.11

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Garages				
Compensation				
Standard Salary	$372,358.74	$372,358.74	$377,161.46	$377,161.46
Other Salary	$0.00	$0.00	$0.00	$0.00
Longevity	$31,887.00	$31,887.00	$31,887.00	$31,887.00
Overtime Salary	$25,000.00	$25,000.00	$25,000.00	$25,000.00
Uniform Allowance	$3,360.00	$3,360.00	$3,360.00	$3,360.00
Total	$432,605.74	$432,605.74	$437,408.46	$437,408.46
Operating Expenses				
Professional Services	$0.00	$0.00	$0.00	$0.00
Services & Maintenance Fee	$0.00	$0.00	$0.00	$0.00
Contracted Services	$2,500.00	$2,500.00	$2,500.00	$2,500.00
Stationary/Office Supplies	$0.00	$0.00	$0.00	$0.00
Gas, Oil, Lubricants	$350,000.00	$350,000.00	$350,000.00	$350,000.00
Equip/ Vehicle Rep./Maint.	$375,000.00	$360,000.00	$360,000.00	$360,000.00
Small Tools/ Shop Supplies	$16,500.00	$10,000.00	$10,000.00	$10,000.00
Materials/Supplies (Misc)	$49,500.00	$49,500.00	$49,500.00	$49,500.00
Tires	$90,500.00	$90,500.00	$90,500.00	$90,500.00
Travel & Lodging	$500.00	$0.00	$0.00	$0.00
Capital Expenditures	$70,000.00	$0.00	$0.00	$0.00
Maintenance (Preventative)	$7,500.00	$7,500.00	$7,500.00	$7,500.00
Total	$962,000.00	$870,000.00	$870,000.00	$870,000.00
Garages Total	$1,394,605.74	$1,302,605.74	$1,307,408.46	$1,307,408.46
DPW Total	$13,606,766.48	$13,164,586.25	$13,195,050.15	$13,128,050.15

City of Scranton - 2021 Budget
Expenditure Detail

		2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Parks & Recreation					
Compensation					
Standard Salary		$424,573.42	$328,021.41	$334,582.35	$431,134.36
Other Salary		$165,000.00	$165,000.00	$165,000.00	$215,000.00
Longevity		$21,751.64	$22,187.00	$22,187.00	$22,187.00
Overtime Salary		$45,000.00	$45,000.00	$40,000.00	$40,000.00
Uniform Allowance		$2,940.00	$2,940.00	$2,940.00	$2,940.00
	Total	$659,265.06	$563,148.41	$564,709.35	$711,261.36
Operating Expenses					
Misc. Services -Non Classified		$5,000.00	$5,000.00	$5,000.00	$5,000.00
Stationary/Office Supplies		$500.00	$0.00	$0.00	$0.00
BLGD./Repair-Supply Maint.		$15,000.00	$10,000.00	$10,000.00	$10,000.00
Medical, Chem., Lab Supply		$10,000.00	$10,000.00	$10,000.00	$10,000.00
Small Tools/Shop Supplies		$500.00	$0.00	$0.00	$0.00
Parks/Recreation Supplies		$12,500.00	$12,500.00	$12,500.00	$12,500.00
Travel & Lodging		$250.00	$250.00	$250.00	$250.00
Perfoming Arts		$17,500.00	$17,500.00	$17,500.00	$17,500.00
Spring/Summer Programs		$3,000.00	$20,000.00	$20,000.00	$20,000.00
Capital Expenditures		$875,000.00	$0.00	$0.00	$0.00
Maint. Comm. Equip.		$0.00	$0.00	$0.00	$0.00
	Total	$939,250.00	$75,250.00	$75,250.00	$75,250.00
	Parks & Rec. Total	$1,598,515.06	$638,398.41	$639,959.35	$786,511.36

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Single Tax Office				
Compensation				
Standard Salary	$414,956.47	$414,956.47	$414,956.47	$414,956.47
Other Salary	$0.00	$0.00	$0.00	$0.00
Overtime Salary	$3,750.00	$3,750.00	$3,750.00	$3,750.00
Health Insurance (STO)	$966,154.46	$970,463.00	$970,463.00	$970,463.00
STO Total	$1,384,860.93	$1,389,169.47	$1,389,169.47	$1,389,169.47

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Non-Departmental Expenditures				
Boards, Commisions, Non-Profits				
Cultural Center	$0.00	$0.00	$0.00	$0.00
Intern Staffing	$0.00	$120,000.00	$0.00	$0.00
Zoning Board	$25,000.00	$25,000.00	$25,000.00	$25,000.00
Everhart	$37,500.00	$0.00	$0.00	$37,500.00
Scranton Plan	$100,000.00	$0.00	$0.00	$0.00
Scranton Tomorrow	$225,000.00	$100,000.00	$100,000.00	$100,000.00
Shade Tree Commission	$175,000.00	$75,000.00	$75,000.00	$75,000.00
St. Cats & Dogs	$10,000.00	$5,000.00	$5,000.00	$5,000.00
Mayor's 504 Task Force	$1,000.00	$0.00	$0.00	$0.00
Civil Service Commission	$25,000.00	$20,000.00	$20,000.00	$20,000.00
Human Relations Commission	$1,000.00	$5,000.00	$5,000.00	$5,000.00
EC TV	$10,000.00	$20,000.00	$120,000.00	$120,000.00
Mayors Arts Council	$10,000.00	$2,500.00	$2,500.00	$2,500.00
Independent Police Review Board	$0.00	$10,000.00	$10,000.00	$10,000.00
LHVA Trail Maintenance	$12,500.00	$0.00	$0.00	$12,500.00
Ethics Board	$25,000.00	$10,000.00	$10,000.00	$10,000.00
Boards, Comm., Nonprofits Total	$657,000.00	$392,500.00	$372,500.00	$422,500.00

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Principle & Interest, Loans				
Tan Series	$12,128,195.00	$12,200,000.00	$12,200,000.00	$12,200,000.00
Tan Interest	$446,250.00	$200,000.00	$146,522.00	$146,522.00
Debt Service - Street Lights	$452,541.66	$423,349.00	$423,349.00	$423,349.00
Debt Service - Guarenteed Energy Savin	$156,894.74	$144,997.96	$144,997.96	$144,997.96
Debt Serv. - FDM Revolving Aid Loan	$100,000.00	$100,000.00	$100,000.00	$100,000.00
Debt Serv. - '16 Redev. Auth. Series AA	$888,012.50	$890,462.50	$890,462.50	$890,462.50
Debt Serv. -19-20 GO Bonds Building	$1,000.00	$0.00	$0.00	$0.00
Debt Serv. -'17 Gen. Obligation Refundir	$3,231,000.00	$3,230,750.00	$3,230,750.00	$3,230,750.00
Debt '18 Taxable Series	$6,559,450.00	$6,558,225.00	$6,558,225.00	$6,558,225.00
Debt Serv. - '16 Redev. Auth. Series A	$3,620,500.00	$3,641,250.00	$3,641,250.00	$3,641,250.00
Debt Serv. -16 Gen. Obligation Notes	$1,878,000.00	$1,875,000.00	$1,875,000.00	$1,875,000.00
Principle & Interest, Loans Total	$29,461,843.90	$29,264,034.46	$29,210,556.46	$29,210,556.46
Lease Payments				
Debt Serv. -Lease of Refuse Packers	$218,147.96	$218,147.96	$218,147.96	$218,147.96
Debt Serv. -Lease of KME Engine #4	$49,849.00	$0.00	$0.00	$0.00
Debt Serv. -Lease John Deer Wheel Load	$25,851.02	$25,851.02	$25,851.02	$25,851.02
Debt Serv. - Lease Law Enfor. Mgmt. Sys	$0.00	$0.00	$0.00	$0.00
Debt	$0.00	$0.00	$0.00	$0.00
Debt Serv. -Esco Lease Building	$100,000.00	$0.00	$0.00	$0.00
DebtServ. - Lease of Ford Trucks '16	$53,925.94	$53,925.94	$53,925.94	$53,925.94
Debt Serv. - PIB Loan	$244,811.66	$244,811.66	$244,811.66	$244,811.66
Debt Serv. -Lease Street Lights	$429,767.00	$416,307.00	$416,307.00	$416,307.00
Platform Truck Lease	$102,156.57	$102,156.57	$102,156.57	$102,156.57
Debt Serv. - M&T Lease Refuse Packer	$89,937.87	$89,937.87	$89,937.87	$89,937.87
Total Lease Payments	$1,314,447.02	$1,151,138.02	$1,151,138.02	$1,151,138.02

City of Scranton - 2021 Budget
Expenditure Detail

	2020	2021 (Proposed)	2021 Admin. Amendments	2021 Council Amendments
Unpaid Bills/Court Awards				
Contingency	$400,000.00	$400,000.00	$400,000.00	$400,000.00
OECD Contingency	$244,000.00	$25,000.00	$25,000.00	$25,000.00
Unencumbered Expenses (Prior Year)	$300,000.00	$300,000.00	$300,000.00	$300,000.00
Court Awards	$500,000.00	$800,000.00	$700,000.00	$700,000.00
Veterans Organization	$10,000.00	$20,000.00	$20,000.00	$50,000.00
OPEB Trust Fund	$50,000.00	$0.00	$0.00	$0.00
Community Centers	$1,000.00	$0.00	$0.00	$20,000.00
Targeted Expenses	$300,000.00	$0.00	$0.00	$0.00
Grant Match	$763,300.00	$520,978.01	$520,978.01	$520,978.01
Total	$2,568,300.00	$2,065,978.01	$1,965,978.01	$2,015,978.01
Total Non-Departmental Budget	$34,001,590.92	$32,873,650.49	$32,700,172.49	$32,800,172.49

City of Scranton - 2021 Budget
Salary/Staff/Dept. Adjustments

Salary Adjustments

	2020	2021 (Proposed)	Difference	% Increase	5% Increase	Difference
City Clerk	$54,220.00	$60,000.00	$5,780.00	10.66%	$57,000.00	-$3,000.00
Fire Chief/Emer. Management Coordinator	$84,728.11	$100,799.56	$16,071.45	18.97%	$89,500.00	-$11,299.56
Human Resource Director	$58,250.00	$65,000.00	$6,750.00	11.59%	$61,000.00	-$4,000.00
HR Benefits Coordinator (Union)	$36,723.00	$39,988.99	$3,265.99	8.89%	$36,723.00	-$3,265.99
IT Director	$61,100.00	$65,000.00	$3,900.00	6.38%	$64,000.00	-$1,000.00
Treasurer	$47,560.00	$65,000.00	$17,440.00	36.67%	$50,000.00	-$15,000.00
OECD Director	$53,152.00	$70,000.00	$16,848.00	31.70%	$56,000.00	-$14,000.00
LIP's Director	$50,760.00	$56,623.88	$5,863.88	11.55%	$53,000.00	-$3,623.88
Building Maintenance (Union)	$40,650.69	$46,609.47	$5,958.78	14.66%	$40,650.69	-$5,958.78
DPW Director	$57,375.00	$70,000.00	$12,625.00	22.00%	$60,000.00	-$10,000.00
Recycling & Safety Supervisor (Name Change)	$36,999.95	$45,000.00	$8,000.05	21.62%	$39,000.00	-$6,000.00
Manager/Emer. Coordinator (Title Change)	$47,000.00	$50,000.00	$3,000.00	6.38%	$49,000.00	-$1,000.00
Union Position Increases should be reflected in the CBA	$628,518.75	$734,021.90	$105,503.15		$655,873.69	-$78,148.21

Staff Adjustments

	2021 Proposed	2021 Amended
Chief of Staff	$70,000.00	$0.00
Deputy Superintendant of Police	*$100,978.22*	*$70,009.48*
Confidential Admin. Asst. (HR)	$36,000.00	$0.00
Manager (Parks)	$46,635.00	$0.00
Tax Recovery Solicitor	$15,000.00	$0.00
Engineering Project Manager	$50,000.00	$0.00
	$318,613.22	$70,009.48

	Adjustment Savings
Salary	$78,148.21
Staff	$248,603.74
Total Savings	$326,751.95

***NOTE:** $70,009.48 represents the salary of Regular Patrolman that was taken away with the creation of Deputy Superintendant*

City of Scranton - 2021 Budget
Salary/Staff/Dept. Adjustments

Parks Adjustment

Delete Dept. of Neighborhoods, Park & Rec.	**2020**	**21 Proposed**	**21 Amend**
Director	$0.00	$50,000.00	$0.00
Manager	$0.00	$46,635.00	$0.00
Coordinator	$0.00	$0.00	$0.00
Project Admin.	$0.00	$44,052.01	$0.00
	$0.00	$140,687.01	$0.00

Additon Back in to Parks & Rec.	**2020**	**21 Proposed**	**21 Amend**
Director	$52,500.00	$0.00	$52,500.00
Project Administrator	$44,052.01	$0.00	$44,052.01
	$96,552.01	$0.00	$96,552.01

City of Scranton 2021 Budget

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

RECEIVED
NOV 16 2020
OFFICE OF CITY COUNCIL/CITY CLERK

November 15, 2020

City Clerk Lori Reed
City of Scranton
340North Washington Avenue
Scranton, PA 18503

Dear Ms. Reed,

According to Section 902 of the Home Rule Charter, the City Administration hereby submits the 2021 Operating Budget. The Budget document includes estimated income from taxes, fees and other revenue for the fiscal year. The document also details proposed expenditures by department including employee- related expenses. Capital expenditures were submitted in the Capital Budget. Proposed expenditures do not exceed the estimated revenue income.

Sincerely,

Carl Deeley
Business Administrator
City of Scranton

RECEIVED
NOV 16 2020
OFFICE OF CITY
COUNCIL/CITY CLERK

Message from Mayor Cognetti: City of Scranton 2021 Budget

2020: A year of challenges and surprises

When I ran for this office last year, I pledged to end corruption, increase transparency and communication, implement responsible operational management and fiscal accountability, explore tax reforms, cut red tape, fix broken infrastructure, focus on neighborhoods, housing and health, chart a course for economic growth strategies, and foster unity over division.

While 2020 was not the year that any of us could have imagined – the challenges we have all faced have been monumental – my administration has stayed on track to address the wide range of structural problems that we must repair to realize the bright future that Scranton can achieve.

Our achievements include:

- ✓ Focus on ethical governance and accountability, following laws and policies, enforcing the City's Code of Ethics, and running an inclusive, service-oriented government based on resident needs, not political connections
- ✓ Merit-based hiring, wider advertisement of employment opportunities, and internship opportunities across city departments to attract talent to city government
- ✓ Robust communication channels to and from residents, including weekly virtual town halls, social media platforms, Scranton311 email, a comprehensive 2020 Census campaign, voter education, and attending City Council meetings on a regular basis
- ✓ Increased online/remote access to resident and business services
- ✓ Expenditure curtailment across departments, careful cash flow management, and a clear message that "the budget is not cash"
- ✓ Focus on emergency planning, including police, fire, public works, code enforcement, and information technology, and standing up public health capabilities
- ✓ Increased tax collection efforts and a working group exploring structural changes to Scranton's tax regime, with the goal of reforming the structure to encourage business development and investment while protecting residents living on fixed incomes

- ✓ Strict adherence to licensing and permitting ordinances, while tracking potential improvements to propose to City Council in 2021 to ease doing business
- ✓ Communication with business owners to understand their needs and how the City can cut red tape without compromising health or safety
- ✓ Ongoing flood and road infrastructure maintenance, study of Keyser Valley flooding issues to unlock large-scale funding, lobbying for federal and state dollars for storm water infrastructure
- ✓ Ongoing street signs replacement program and crosswalk rehabilitation
- ✓ Pop-up City Halls in 22 neighborhood locations and establishment of Mayor's Volunteer Corps to adopt parks for cleanups and match volunteers with neighbors in need
- ✓ Focus on public health: using city as an information hub, developing strong relationships with hospitals and healthcare providers during COVID-19 pandemic, advocating for vaccinations, proposing exploration of Public Health Department
- ✓ Development of five-year consolidated economic development plan and aggressive pursuit of grant opportunities and partnerships to attract and enable economic growth
- ✓ Measures to address bias in policing, systemic racial discrimination, and improve community services and relations
- ✓ Continued message that more unites us than separates us, as long as we work toward solutions together

I am very proud of what we have been able to accomplish this year, in spite of – and, in many cases, accelerated by – the COVID-19 pandemic and related economic downturn.

Our 2020 year-to-date expenditures are on track to fall under anticipated revenues. In a year where every government, nonprofit organization, and business has had to recalibrate to stay afloat, we have managed our city finances carefully and strictly.

We were one of the first local governments to furlough employees when we identified that tax revenue could be severely impacted. This was a very difficult decision – of course the impact was far more challenging for the employees who sacrificed – but it was necessary, and the actions of other government bodies following our decision show that we were prudent in acting early.

2021: Looking ahead by managing short- and long-term obstacles

We built the 2021 Budget using the same frame that we used to manage through this year: austerity without compromising essential city services.

The 2021 Budget takes this frame one step further, mapping out a city organization better suited to manage a modern government for a city of 80,000. To get our house in order, we must enhance the management structure to improve competency and retention, which will enable the achievement of cost-effective, long-term success.

We have crafted a management structure that begins to enable the executive to engage with a city of 80,000 residents as well as manage the more than 500 employees in the organization. Constituent services are a focus, as well as project management, modern human resources, public health, emergency public works services, neighborhood engagement, recreation for Scranton children, and technology security and support.

In the Budget you will see salaries for senior managers that are more consistent and set at a minimum to compensate their skills and tasks (and are still low compared with what they would be in most municipalities or compared with some nearby public entities). We have created tiers of manager levels and salaries which will help us recruit talent to city government and build a bench for future City leaders.

With this structure in place in 2021, we hope to establish a baseline for what managing the City of Scranton looks like, and set ourselves up for success in 2022 and beyond as the economy hopefully takes a turn for the better.

We must invest now in the human capital, technology systems, and physical infrastructure that will put us on track to true long-term financial health and allow us to capture investment. Through capital budgeting and maintenance planning, we must maintain what we have to save ourselves from avoidable future expenses.

With a serious effort to analyze tax reform options running parallel to these efforts, we will have a real shot at achieving the type of economic growth we would all like to see.

This is a beginning. After nearly a year working within a budget that I inherited, and analyzing what we do, how we do things, and who we are in Scranton city government, I am excited to put forth a document that is a guide to better management, enables inclusive talent recruitment, builds more accountability into our systems, and keeps us all safe.

A budget is not a cash account. These are taxpayers' hard-earned dollars. We are working hard every day to be responsible stewards of these funds to keep Scranton safe and healthy, and steer the City of Scranton onto a course to grow and thrive.

Paige Gebhardt Cognetti

Paige Gebhardt Cognetti
Mayor, City of Scranton
November 15, 2020

City of Scranton 2021 Budget Overview

Unlocking Our Potential: Recovery, Restructuring, Aligning with a Strategic Plan

Next year is about recovery from the COVID-19 pandemic and its economic impact, but we cannot stop working toward our long-term vision for Scranton as a regional hub for business and culture. We all hope to exit the down economy, and while that happens maintain and improve city services, and equip the City for future unforeseen events.

The 2021 budget is aimed at improving the City's competitiveness to attract new residents and businesses. In order to do this, we must restructure City management and some departments, building a city government capable of change management, focused on public health and quality of life, and with the critical support of technology and governance infrastructure.

These efforts must align with a shared vision for all stakeholders in Scranton.

We are in the process of setting up working groups and processes to build toward a "strategic plan" for the City's future, including modernizing the City's tax structure to appeal to residents and businesses, working with private, non-profit, and community partners to set a vision for revitalization and economic development. (We have an Appalachian Regional Commission grant for an economic development strategic plan, which is a key element of the larger effort.)

Recovery

The COVID-19 pandemic has impacted every family and every organization, across sectors and industries. Through 2020 many local businesses suffered revenue losses and unplanned capital costs to implement operational changes in line with CDC guidelines.

The City of Scranton continues to support local businesses as best we can by providing grant funds, loans to small businesses, eliminating code enforcement processes and fees where possible to enable COVID-19 precautions, supporting events like the Rally for Restaurants, and promoting local businesses through social media.

As the COVID-19 pandemic is likely to continue through the first quarter of 2021 or longer, the City will continue to be proactive through the communication and coordination of relief programs.

Federal programs meant to help governments have yet to provide direct relief to the City of Scranton, including CARES Act funding. Were it not for projected revenue loss due to COVID-19 impacts, the 2021 Budget would balance without a need for revenue loss protection options.

The Mayor and City Council continue to advocate for direct fiscal relief for local governments through a new federal stimulus program. The 2021 Budget does not include revenues from CARES Act funding or from a potential subsequent stimulus, though we will continue to advocate for such funding and will use this Budget as an example of why the funding is necessary and how it would be responsibly spent on services for Scranton residents.

Restructuring Scranton City Government

The City requires and organization that can deliver services now and on such a strategic plan. The current organization does not have the capacity to adequately manage day to day operations and make necessary improvements. Incremental change is not sufficient to drive service and cost improvements in a timely manner.

The design of the organization must improve for us to manage effectively. This includes dedicated project managers in Business Administration and Public Works, more dedicated financial analysis and internal control capabilities, and a focus on emergency preparedness, among other changes.

The following organizational changes reflect the resources needed to drive a strategic plan; the key drivers for this change are public health and safety, transparency, process efficiency, and community and neighborhood engagement, which focus on Scranton children and marginalized communities.

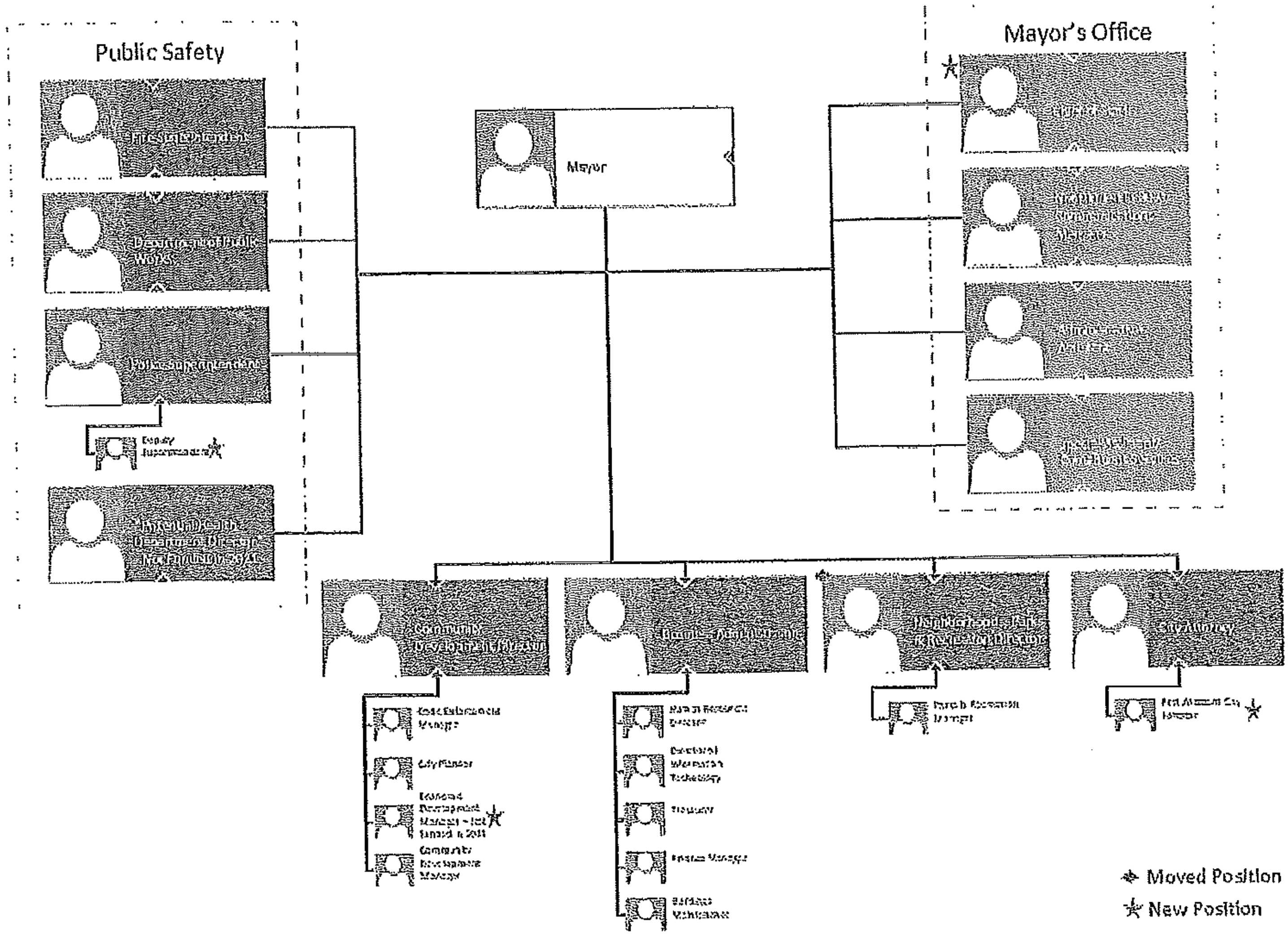
Not all new positions will be funded in 2021, but we believe it is critical to show the long-term vision for what this government should look like as the economy and, hopefully, tax collections and tax structures improve to realize more revenue without burdening residents and homeowners, especially those on fixed incomes.

We cannot run this City without the right people, processes, and technology. The following organizational changes will enable us to provide the services our residents require, complete the projects we all want to see come to fruition, and set us on a path to capture growth opportunities.

The administration is working hard to earn back public trust. Not implementing these organizational improvements risks the City treading water, or backsliding, in terms of emergency preparedness, internal controls, financial and budget management, project management, and community engagement. The risk to the City of not making these changes far exceeds the dollar figures.

Mayor's Administration

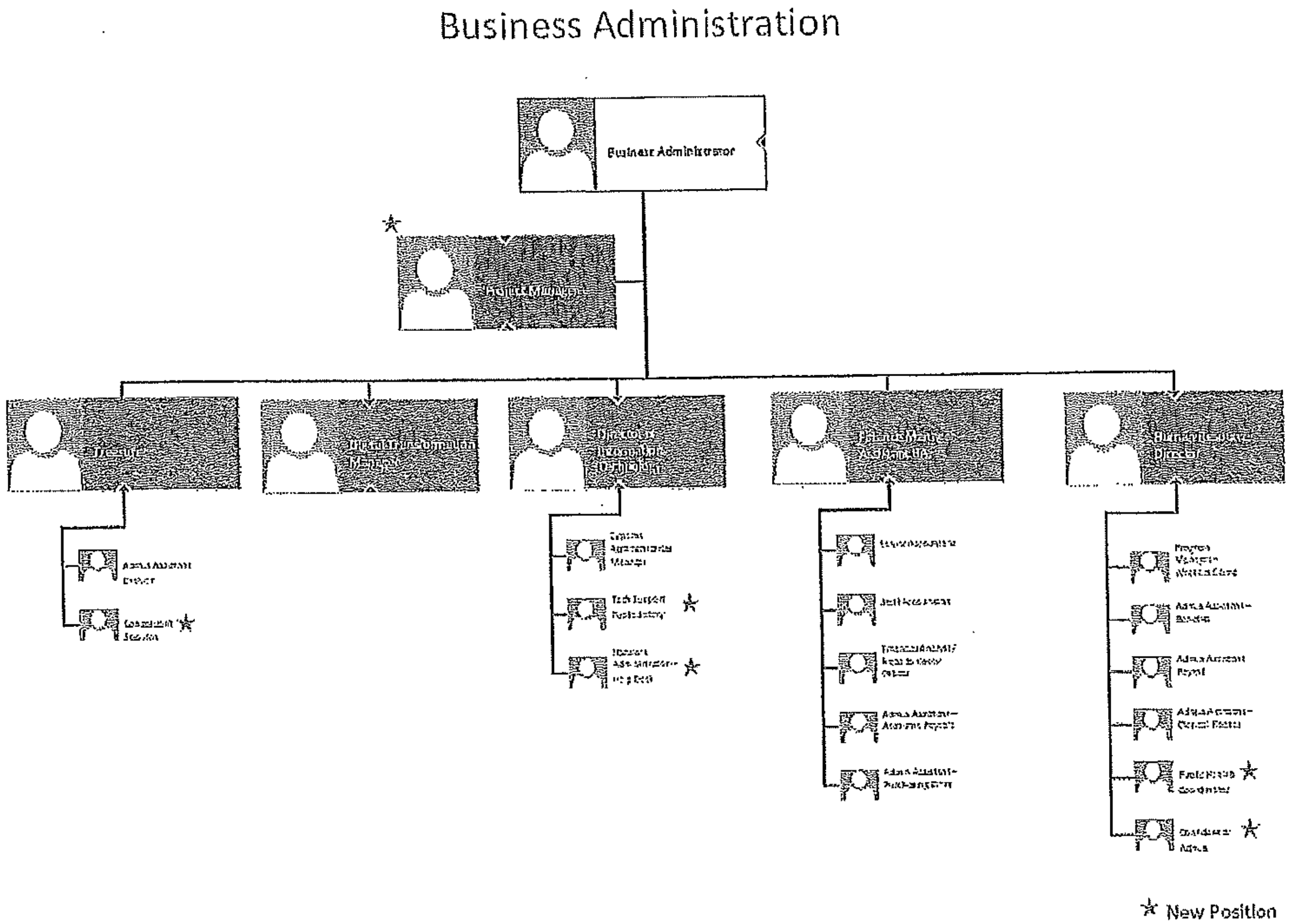
City of Scranton Organization Chart



After ten months in office, the Mayor has identified important shifts to the organization of the city and city departments. The focus of the changes is around public safety, public health, and overall quality of life and constituent services. Key changes include:

- ✓ Department of Public Works elevated to a public safety department
- ✓ Elevating the qualifications for positions, e.g., hiring a CPA as City Treasurer
- ✓ Expanding Parks and Recreation to Neighborhoods, Parks and Recreation, enabling community engagement and activities for Scranton children
- ✓ Consolidating code enforcement and city planning under a larger Office of Community Development, and looking to the future for an expansion of economic development
- ✓ Enabling effective management of city government, which employs over 500 people, by adding a Chief of Staff in the Mayor's Office

Business Administration



Business Administration will continue to be directly responsible for the general oversight, planning, direction and monitoring of departmental activities throughout the City. The general structure of Business Administration will remain current. The operating divisions of the department have been strengthened to increase quality of service and accelerate improvements.

The addition of a Project Manager will provide much needed oversight to City projects which will include Capital and process improvements. All projects will have documented timelines including milestones for key events and expenditures, weekly progress reports and in person/Zoom monthly updates. The Project Manager will report to the Business Administrator.

The City of Scranton has not kept pace with the increasing need for remote access for both residents & City employees. The Cities current operating software will not be supported past 2021. We will take advantage of this situation to make a true step-change in the City's operational efficiency and level of service to the public. To manage and maintain the City's operating platform, we are adding a dedicated Public Safety Specialist to manage install, maintain and train users which include Police, Fire and DPW. A second position, Network Administrator, will oversee software maintenance, security, problem-solving "Help Desk" support, ticketing, and training.

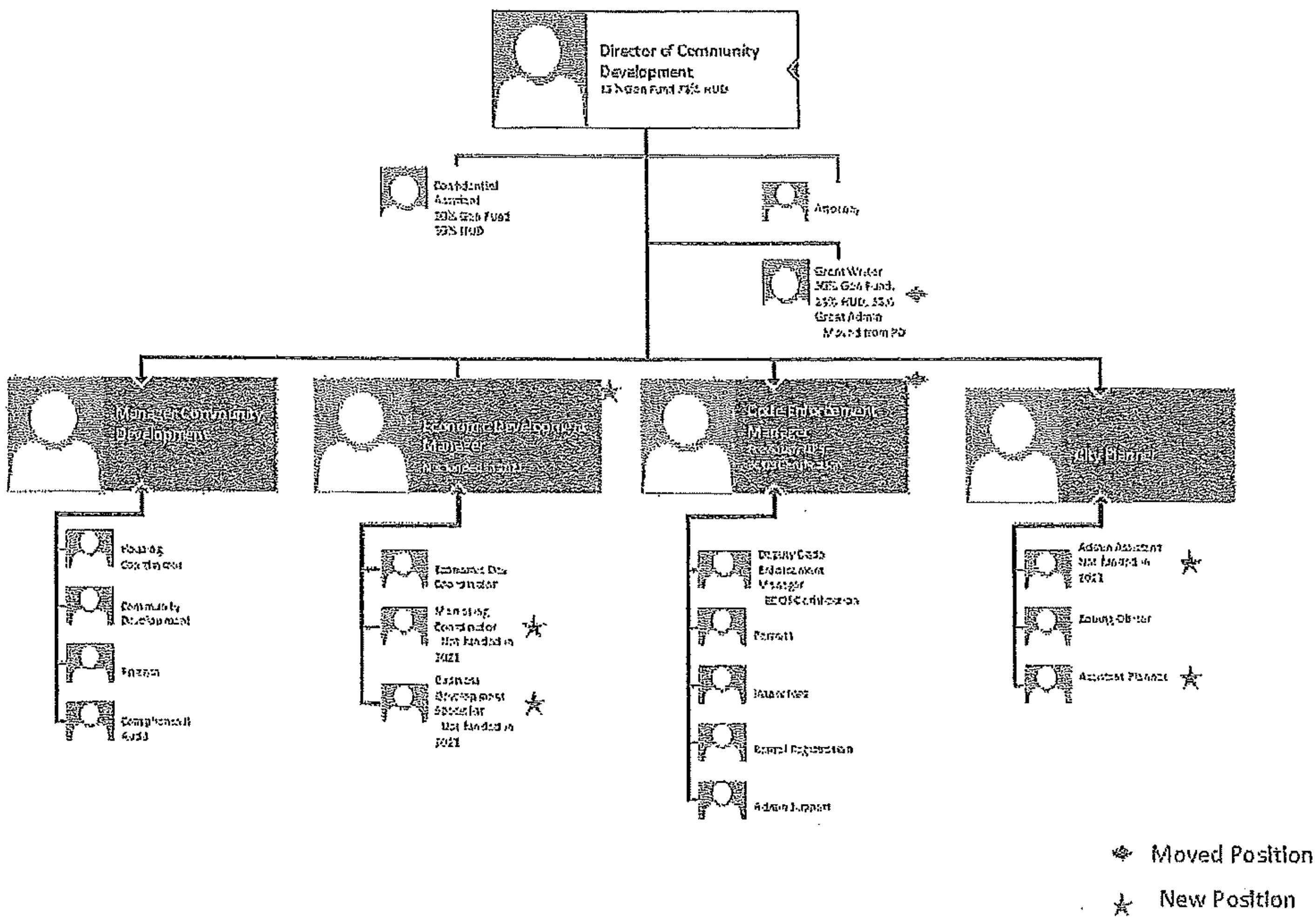
Human Resources provides personnel, payroll, and support functions including direct responsibilities for oversight of the City's insurance and workers compensation, benefit administration and hiring services. The addition of a Confidential Administrative assistant will allow the city to better manage employee development, contract negotiations and disciplinary matters to ensure compliance with City rules, policies, and procedures.

The 2021 Budget includes an allocation for transition costs. Previously there have been no funds allocated to overlapping time for outgoing and incoming employees in a job function. Running a city government is a 365-day per year task; adding in time for employees to learn their job functions with the incumbent will help support smooth transitions and continuity of services.

The City has added the position for Public Health coordinator reporting to the Human Resources Director. This position will be the central point for city health initiatives, public education, coordination and reporting. We anticipate that this position will be funded through partnership with academic, healthcare, and nonprofit organizations in 2021 and perhaps beyond.

Community Development

Office of Community Development



The New Office of Community Development (OCD) will align the Office of Economic and Community Development; Grants; Code Enforcement (currently called Licensing, Inspections and Permits (LIPs)), and City Planning and Zoning under one umbrella to address community, economic, and workforce development initiatives, as well as construction and building safety, quality of life, and urban planning. This new alignment will better serve the residents and the business community by coordinating services, improving efficiencies and increasing grant funding opportunities.

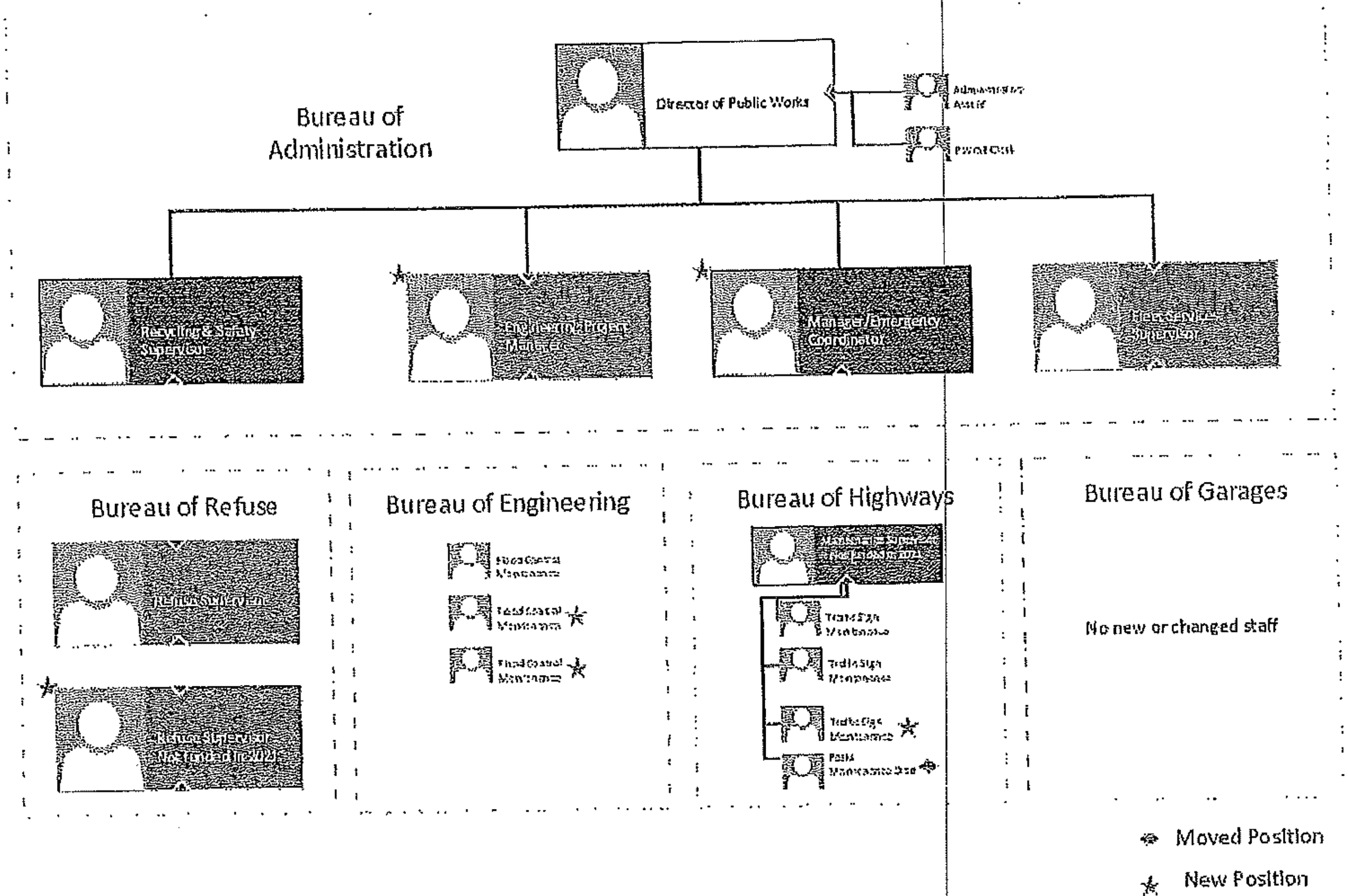
The new OCD will continue to manage the U.S. Department of Housing and Urban Development ("HUD") entitlement grants for the City of Scranton, as well as other funding for housing and neighborhood development initiatives. The Department leverages public and private funds to provide affordable housing,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

Economic Development will be elevated and expanded under the new organization, with fundamental goals of attracting new business and streamlining how businesses can open their doors in the city. Having planning/zone and code enforcement under the same organizational structure will allow for a "One Stop" model to business development and allow us to continue to cut red tape.

In addition to expanding economic development, the new structure will expand grant writing, with the relocation of the city grant writer to this organization. The grant writer will aggressively target, federal, state and philanthropic opportunities to maximize potential funding for the City.

Code Enforcement has multiple responsibilities in support of varied City functions. The primary responsibility of Code Enforcement is the planning and regulation of land use and development in Scranton. Additionally they review building plans and site plans, processes zoning applications, and conduct inspections. Code Enforcement is also responsible for the administration and enforcement of the City's Construction Code and Zoning and Subdivision ordinances. The purpose of the Construction Code is to provide standards to safeguard life, health, property, and public welfare by regulating and controlling the design, construction, quality of materials, use, occupancy, location and maintenance of all buildings and structures within the City of Scranton. The Department also oversees the maintenance and improvements of all City buildings, which includes City Hall, Police and Fire facilities, including the Public Safety Building, and the Department of Public Works.

Department of Public Works



The Department of Public Works (DPW) is a public safety arm for the City of Scranton. The staff at DPW work around the clock, on call seven days a week, to keep our City safe and clean.

Our organizational changes aim to provide DPW with a management structure that respects the level of safety services the department provides, and sets us on a path to improve emergency readiness, all while carefully planning capital and operating expenses, and gaining efficiencies.

The current structure is undermanaged, and while we cannot add all supervisor positions in 2021, in 2022 the department should have an additional refuse and a highways/maintenance supervisor.

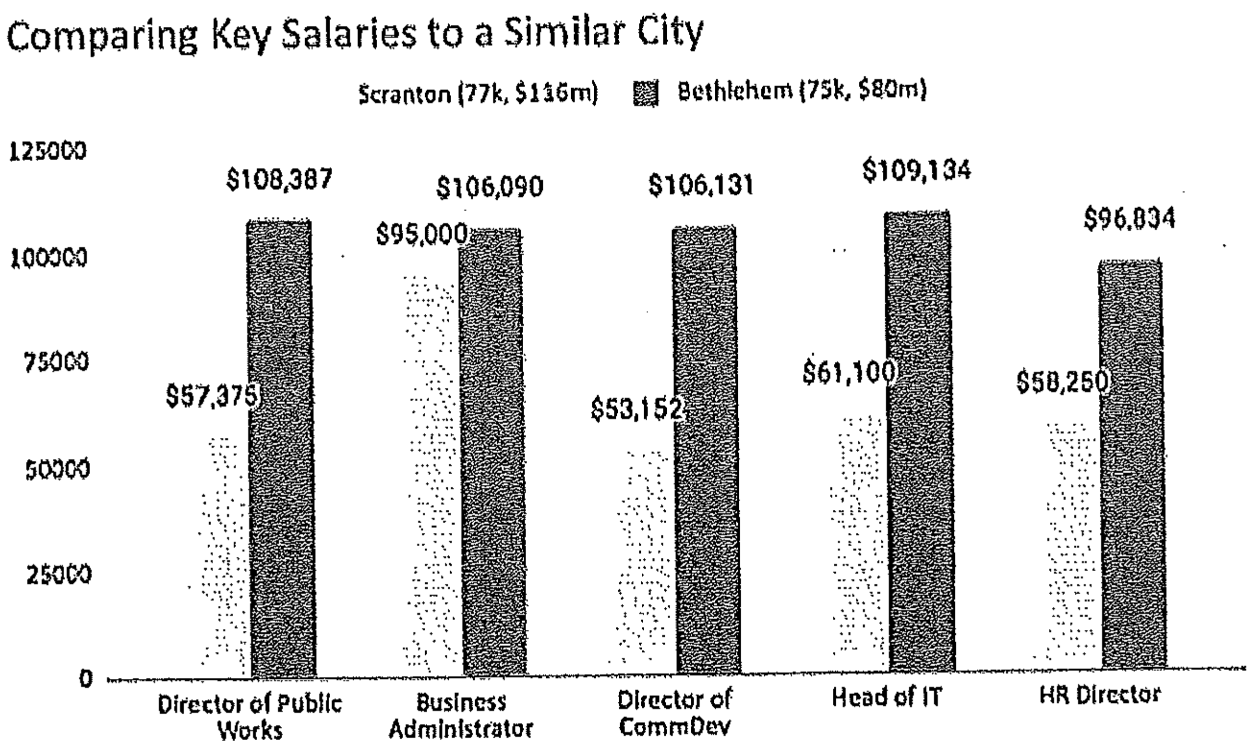
Salary Levels: Competiveness and Consistency

City of Scranton management salaries are below comparable municipalities. In order to retain and recruit professionals that have the skills to run city departments effectively, we must increase salaries to a reasonable level.

In the short-term, this means putting management salaries on tiers of roughly $70,000 for department directors, and $50,000-60,000 for managers. Comparison charts (see below) illustrate where these salaries stand now, and importantly, show that even with this step, **in 2021 we will still lack competitiveness compared to peer cities.**

The addition of a Chief of Staff, which is critical in order for the Mayor to manage an organization of more than 500 employees, plus a rebalancing of administrative management salaries, add up to $119,111, or 0.40% of the 2021 salary budget.

Not making these changes risks putting the City on a trajectory where emergency preparedness is inadequate, financial management lags behind modern best practices, and quality of life backslides.



Salary Comparison in Similar Nearby Cities

	Scranton - 2020 Budget	Average (Bethlehem, York, Erie, Allentown)	Bethlehem	York	Erie	Allentown
Population City Budget Median Income	77k $116m $39,066	84k $101m $40,589	75k $80m $54,701	45k $50m $30,283	96k $154m $36,882	121k $121m $40,490
Director Community Development	$53,152	$97,229	$106,131	$97,375	$87,550	$97,859
Director Public Works	$57,375	$99,880	$108,387	$89,687	$101,565	x
Business Administrator	$95,000	$110,926	$106,090	$110,000	x	$116,688
Head of IT	$61,100	$89,852	$109,134	$71,400	$67,644	$111,228
HR Director	$58,250	$90,388	$96,834	$77,513	$80,763	$106,444

Sources: 2019 city budgets, U.S. Census ACS 2014-18, Census PEP 2019

Senior Management Pay: Changes for 2021

Senior Management Restructure	Salary	Change from 2020
Mayor	**$ 75,000**	$ -
Chief of Staff	$ 70,000	$ 70,000
Superintendent of Police	**$ 102,605**	$ -
Superintendent of Fire	**$ 100,800**	$ 16,072
City Clerk*	**$ 60,000**	$ 5,780
Business Administrator	**$ 80,000**	$ (15,000)
*Human Resources***	*$ 65,000*	*$ 6,750*
*Information Technology***	*$ 65,000*	*$ 3,900*
*Finance Manager***	*$ 74,900*	*$ -*
*Treasurer***	*$ 65,000*	*$ 17,440*
Community Development (76% paid by HUD)	**$ 70,000**	$ 16,848
Neighborhoods, Parks & Recreation***	**$ 50,000**	$ (2,500)
Solicitor	**$ 74,500**	$ -
Public Works	**$ 70,000**	$ 12,625
Sub-Total		**$ 131,915**
less HUD contribution to Community Development salary		$ (12,804)
Total		**$ 119,111**
Citywide Salary Budget		$ 30,011,857
Senior management changes as percentage of total salary budget		**0.40%**

*reports to City Council
**reports to Business Administrator
***reports to Chief of Staff

Organizational Restructuring Impact/Salary Adjustments

Department	Position	Change	Salary	Cost	Headcount
Office of the Mayor					
	Chief of Staff	new	70,000	70,000	1
	Communications Director	new, not funded in 2021		0	0
	Special Assistant	title change			0
Bureau of Police					
	all staff	increase per CBA		332,245	
	Deputy Superintendent of Police	moved from within department; salary difference less current salary	98501	34087	0
Bureau of Fire					
	all staff	increase per CBA		263,355	
	Superintendent of Fire	pay increase (match structure of other departments)	100800	16072	0
Office of City Clerk					
	City Clerk	pay increase	60000	5780	
Office of City Controller					
	all staff	3% salary increase		5198	
Business					
	Project Manager	new	50000	50000	1
Human Resources					
	Director	pay increase	65000	6750	0
	Benefits	pay increase	39989	3266	0
	Public Health	new, privately		0	1
	Confidential Administrative	new	36000	36000	1
IT					
	Information Technology	pay increase (still below market rate)	65000	3900	0
	Public Safety Technology	new	38000	38000	1
	Network Systems/Assistant	new		61100	1
Treasury					
	Treasurer	pay increase	65000	17440	0
	Assistant Cashier	position eliminated		32785	-1
	Constituent	new	37000	37000	1
	Assistant Treasurer - billing/data	new, not funded in 2021		0	0

Department	Position	Change	Salary	Cost	Headcount
Community Development					
	Director	pay increase (add mgmt of code enforcement,	70000	16848	0
	Community Development	pay increase (funded by HUD)	50000	1500	0
	Grant Writer	moved from PD		0	0
	Confidential Administrative	moved from zoning/planning to		0	0
	Assistant Planner	new	46651	46651	1
	Planning Administrative	not funded in 2021		0	0
	Code Enforcement	pay increase (size	56624	5864	0
	Buildings	pay increase	46609	5959	0
Neighborhoods, Parks & Recreation					
	Director	pay decrease	50000	-2500	0
	Parks Manager	new	46635	46635	1
	Neighborhood Engagement	new, not funded in 2021		0	0
Law Department					
	First Assistant City	pay increase	65000	5000	0
	Assistant City	pay increase	45000	5000	0
	Tax Recovery	new	15000	15000	1
Department of					
	Director	pay increase	70000	12625	0
	Recycling & Safety	pay increase	45000	8000	0
	Manager/Emergency Coordinator	new (salary moved from maintenance	50000	3000	1
	Engineering Project	new (funded April	75000	50000	1
	Maintenance	not funded in 2021			-1
	Refuse Supervisor	not funded in 2021			
	Flood Project	position eliminated			-1
	Flood Control	new	46609	46609	1
	Flood Control	new	46609	46609	1
	Traffic/Sign	new	48134	48134	1
Totals			**$**	**1,373,912**	**12**
Total Less Police & Fire CBA increases			**$**	**778,312**	
Citywide Salary/Headcount			$	30,011,857	512
Percent Increase Less Police & Fire CBA Increases: Salary Budget/Total Employees				**2.59%**	**2.34%**

Funding Approach

The revenue forecast has been developed based on 2020 realization rates and key economic indicators including: unemployment projections, economic slowdown due to the ongoing pandemic and the availability of state or federal funding.

The administration's view is that 2021 is not the year for increasing tax or taking on new debt. As of September 2020, the PA unemployment rate is 8.1% vs 7.1% nationwide, down from the 16.1% high in the 2nd quarter (per the Bureau of Labor Statistics). With the onset of a second wave of COVID 19 we believe increasing tax revenues would be counterproductive and damaging to residents already facing unemployment, underemployment, and existential threats to their small businesses or those that they work at.

In order to exit distressed status under Act 47, the City must have a roadmap to debt reduction as part of a balanced budget. **The approximate shortfall in this budget is a not a structural deficit, rather, it is projected revenue loss related to the COVID-19 pandemic.** As the economy recovers, the City should be able to manage to "normal" year revenues and will continue to work toward long-term financial stability and growth.

Tax Levies

The tax structure and levies will remain consistent with the 2020 Budget.

The 2021 revenue streams will largely remain the same. We have removed the line item for non-resident wage tax, as we do not levy it.

We have not included revenue for a Payroll Prep Tax, which will be considered for 2022, in partnership with the Scranton School District. We are analyzing the City's overall tax structure through our Tax Policy Working Group, with the goal of attracting investment, enabling growth, and reducing our overburdened property owners.

The higher collection rate of existing sources of revenue is a priority for this administration; a concerted effort has already started to capture delinquent real estate & refuse through dedicated legal resources and a third party focused on delinquent refuse collection. This effort will further increase in 2021. The administration along with partners in the Single Tax office is combining Refuse fee and real estate billing which will be more convenient for residents and provide more options to spread payment across the year.

Collaboration with the Single Tax Office is also a first step to building a unified database which is a vital component for correct billing to individuals and organizations.

Revenue Loss Protection

The approximate shortfall in this budget is a not a structural deficit. This is revenue loss related to the COVID-19 pandemic and ensuing economic crisis; the projected losses, especially in local wage taxes, should recover in 2022, if not begin to recover during 2021.

This budget would not have a revenue gap were it not for COVID-19 and the projected revenue losses, especially in local wage taxes. Additionally, if the U.S. Senate and federal government had supported direct fiscal relief for cities, this gap would be smaller or could be eliminated entirely.

The administration is not filling a structural deficit with a one-time revenue source, rather, we are scraping what we can from existing funding sources in order to sustain operations and continuity of city services through an unforeseeable crisis, one from which revenues should recover in 2022.

Our estimated COVID-19-related 2021 revenue shortfall is ~$4.4m, or 3.8% of the total Budget. Over the course of the year, the administration will assess the following options, or combination of options, to meet a potential $4.4m need due to the continuation of the pandemic and this projected crisis-related revenue loss. We will execute as necessary, via legislation, to continue city operations.

<u>**Revenue Loss Protection Option A: Federal COVID-19 Relief:**</u> The administration will continue to pursue COVID-19 direct fiscal relief and other government sources of relief through lobbying federal elected officials and the federal administration, in conjunction with the U.S. Conference of Mayors, Pennsylvania Municipal League, and a coalition of Pennsylvania mayors, which Mayor Cognetti and her front office staff help organize.

<u>**Revenue Loss Protection Option B: Cash Collateral Restructure:**</u> Utilize cash collateral from sewer sale proceeds, or other financing, which would require restructuring. This is an option to explore at any point during the year, and if the funds were either not necessary, or less than the $4.4m revenue gap, the refinancing could be tailored to the needed amount.

The City is evaluating its debt and lease portfolio to identify opportunities to refinance and create greater flexibility within the 2021 budget. Long-term interest rates are near historic lows. Greater flexibility may be achieved through a combination of three primary methods: refunding for debt service savings, restructuring principal payments due in 2021 to defer payment until later in the City's debt portfolio, but still in a manner that matches up with the useful life of the assets originally financed, and releasing certain reserve funds related to certain debt instruments.

<u>**Revenue Loss Protection Option C: DLI Returned Excess Reserve:**</u> Hold $4.4m of $6m returned Workers' Compensation excess reserve ("returned excess reserve")[1] as contingency,

[1] On November 9, 2019, the Bureau of Workers' Compensation of the Pennsylvania Department of Labor and Industry (DLI) issued a Notice to Trustee to Return Excess Reserve Amount. This Notice authorized the release of $6 million to the City that was being held in the City's Workers' Compensation Reserve Trust Account. The Bureau allowed this release of

using as little as possible to sustain operations in order to allocate as much as possible to an OPEB trust when economic conditions improve.[2]

The balance of $1.6m will be transferred to a new OPEB trust fund in the coming months, per the recommendation of the Pennsylvania Department of Labor & Industry (DLI). Any funds in this contingency not required in 2021 (and 2022 if the economic impact of the COVID-19 pandemic continues longer than anticipated) will be transferred to the OPEB trust.

The administration's plan, before COVID-19, was to put the full $6m into an OPEB trust in the first half of 2020. The administration's goal is to hold the full $6m in the OPEB trust some time in 2022, as DLI recommended in 2019 (if economic conditions allow us to responsibly do so).

Current long-term OPEB obligations stand at approximately $210m.

Revenue Loss Protection Option D: Combinations of A, B, C: Hold the $4.4m returned excess reserve (Option C) and if utilized to fund 2021 operations, trigger a restructuring of the cash collateral from sewer sale proceeds (Option B) to access funds to put into the OPEB trust.

Other revenues that may decrease or, in the best case, eliminate the need for accessing revenue loss protection contingency funds include:

- Better revenues than projected as of November 2020
    - COVID-19 vaccine could unlock economic growth sometime in 2021
- Debt refinancing
- Healthcare savings
    - Healthcare opt-out program reductions
- CARES Act funding (current or future federal funds)
- PILOT funding
- Manager salary donations of X%

A comparison of 2021 projected revenues versus the actual receipts in 2020, and our analysis of the strength of our city's overall economy and tax collections, shows that save for the severity of the economic crisis we find ourselves in as a country due to the COVID-19 pandemic, we would not need these contingency funds and would likely feel confident enough in our short- and medium-cash flows to put $5-6m into an OPEB trust at the beginning of 2021.

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funds, which are unrestricted, as a result of the City's improved Workers' Compensation program and a decrease in the number and duration of claims. The funds could be held in contingency in the 2021 Budget to mitigate the economic and financial impact that may arise as a result of the COVID-19 pandemic.

[2] It is important to note that these funds are not meant to be utilized for future workers compensation payouts, as those funds and processes have recovered from past issues (as exhibited by the return of the excess reserve to the City).

Revenue from Outside Funding

External revenue is the predominant source of funding for 2021 capital projects. In 2020 the city implemented organizational & process changes to increase the focus on identification and application for Grants and Funding from government and private sources. These funding opportunities are reviewed on a weekly basis.

Due to the uncertainty of funding from Grant sources they are not included in the 2021 operating budget. Oversight of city grants will be performed by the new Office of Community Development, with the city grant writer located in this department. The oversight will include all city applications and community application that the city is serving as the fiscal agent and applicant. The alignment will improve the effectiveness and success of the city's grant applications. This alignment will coordinate grant applications with the needs identified in the capital budget. The department will additionally oversee the $2,172,152 of CDBG-CV and $1,435,629 of ESG-CV funding awarded to the city due to the COVID-19 pandemic.

To date the city is working on standardizing grant guidance and administrative costs for community grants and coordinating internal applications as to not compete for limited resources. The city will also coordinate city projects and departmental needs with funding options through Community Development Block Grant (CDBG) funding.

The City will continue to seek reimbursement of emergency unavoidable costs resulting from the COVID-19 pandemic through the CARES Act government relief program. **It is important to note, again, that this budget would not have a revenue gap were it not for COVID-19 and the projected revenue losses, especially in local wage taxes.**

The Mayor is sending a PILOT request letter the tax-exempt organizations in the City, requesting help with a focus on public health and public safety.

The administration is standing up a City Hall Restoration Fund as an alternative target for potential PILOT funds. Contributions to this fund could relieve capital spending and maintenance costs over time and preserve the iconic, historic building.

Other PILOT and charitable contributions could go to a City Parks Endowment Fund. The administration is also exploring this option.

Grants (not included in operating budget)

Below is a snapshot of identified current and projected grant applications for the city and community partners. This total includes $1.7 million in awarded city grants, $11.6 million in applied for or pending city grants, $14.9 million in awards to community partners and $17 million in applied for or pending community partner applications.

City Applications pending	Amount
LSA Emergency Services Center	$250,000
904 Recycling grants	$50,000
902 Recycling grant 2021	TBD
PennDOT Multi Modal- 2020	$1,926,000
DEP Truck & Bus Grant	TBD
OSFC - Fire Co. & EMS Grant Program	$15,000
PA American Water - Firefighting Support Grant	$1,000
FM Global - Fire Prevention Grant Program	$5,000
FEMA - AFG - AFG	$500,000
FEMA - AFG - SAFER	$3,900,000
FEMA - AFG - Fire Prevention & Safety	$50,000

City Grants Awarded	Amount
BJA Bulletproof Vest Partnership Grant	$2,500
BJA Department of Justice COVID Response	$64,162
BJA Department of Justice JAG (SPD)	$18,638
DCED Keystone Communities- Linden Street Pocket park	$50,000
DCED LSA Parking Garage cameras	$15,000
DCED LSA- Nay Aug pool liner	$62,500
DCED Small Water -Bloom Avenue Culvert	$179,575
DEP Clean Diesel- Street sweeper replacement	$128,723
Keystone Historic Preservation Grant- City Hall Roof south tower	$80,000
PennDOT Multimodal Bridge Project- Ash Street	$1,110,200
PNC Foundation SPD Training Grant	$7,500

Community grant applications applied/pending	Amount
DCED-Multi modal- Scranton Lace	$334,366.45
DCED-Multi modal -Iron District	$1,500,000
LSA- Black Scranton	$135,893
LSA- University of Scranton	$315,000
LSA-SACF	$63,000
LSA-Tripp Park	$19,500
LSA- Scranton Lace	$285,863
LSA- Neighborworks	$70,000
LSA-Life Bldg	$262,500
LSA- Greenridge Little League	$121,219
LSA- Johnson College	$158,918
RACP-SSD	$2,895,200
RACP- Johnson College	$2,000,000
RACP- Univ of Scranton	TBD
RACP-Ritz Theater	TBD
RACP-Bogart Place	$4,000,000
RACP-Scranton Life Building	$875,000
RACP-Lackawanna College-401	$4,750,000
RACP-Fidelity Bank	TBD

Community Grant Applications Awarded	Amount
RACP-Scranton Counseling	$4,250,000
RACP-Scranton Lace	$6,500,000
RACP- West Scranton	$2,500,000
RACP-Mimi equities	$1,000,000
LSA-UNC	$120,000
LSA-Neighborworks	$78,960
LSA-Scranton Cultural Center	$180,000
LSA-Scranton Cultural Center	$36,066
LSA- Leonard Theater	$225,000

City Grants Applied For	Amount
PennDot Green Light Go- Cedar Ave Traffic Signals	$488,000
Scranton Area Community Fd. Community Impact Grant, match funding for ARC Application	$12,500
DCED Greenway Trails and Recreation- Davis Trail	$44,903
DCED Blight Remediation	$297,291
DCED Flood Mitigation Program- acquisition of properties in west Scranton	$322,569
ARC- funding for Economic Development Strategic Plan	$50,000
DCED Multimodal- street sign project	$306,000
DCED ACT 47 City Operating System	$50,000
RACP- Scranton City Hall	$2,985,200
902 Recycling grant 2020	350,000

Aligning with a Strategic Plan: Business and Community Partners

The City continues to partner with entities like Scranton Tomorrow, the Greater Scranton Chamber of Commerce, NEPA Alliance, Scranton Area Foundation, NeighborWorks, United Neighborhood Centers, Scranton Counseling Center, and others to match residents with resources, support businesses, and plan for growth.

The City's parking systems partner, NDC, is one of the businesses struggling with significant one time losses of revenue. The administration will work with NDC to explore reforms of its current operations, specifically with regard to enforcement, as we are with other sources of City revenue. Such reforms would allow the on and off-street parking systems to improve delinquent collections for greater financial stability, and would include studying the feasibility of de-criminalization of parking citations, reviewing city ordinances to support de-criminalization, the current appeal process, fee schedule, and the vehicle immobilization program, as well assessment of current debt.

Cost Reductions

Operations improvement: The administration has committed to operations improvement across all departments which encompasses People, Processes and Technology. Organization changes will be supported by clear job descriptions, defined roles and responsibilities, and training. Documentation of core business processes is already in work as part of preparations for the new IT operating platform. We have mapped seventy core processes and will continue this work.

By implementing new work flows which leverage technology to reduce non-value-added tasks, we conservatively expected to improve business process efficiency by 15%, which will enable the City to improve services without adding further resources.

Interest Rate Savings: The current interest rate trend is expected to continue through 2021 the city intends to take advantage through the refinance of current debt and consolidating banking services.

Small stuff matters: Our strict budgeting through 2020 has enabled us to likely close out the year without a deficit. These measures, along with careful cash flow management, directives not to spend unless essential, and attention to detail within purchasing and bidding must and will continue.

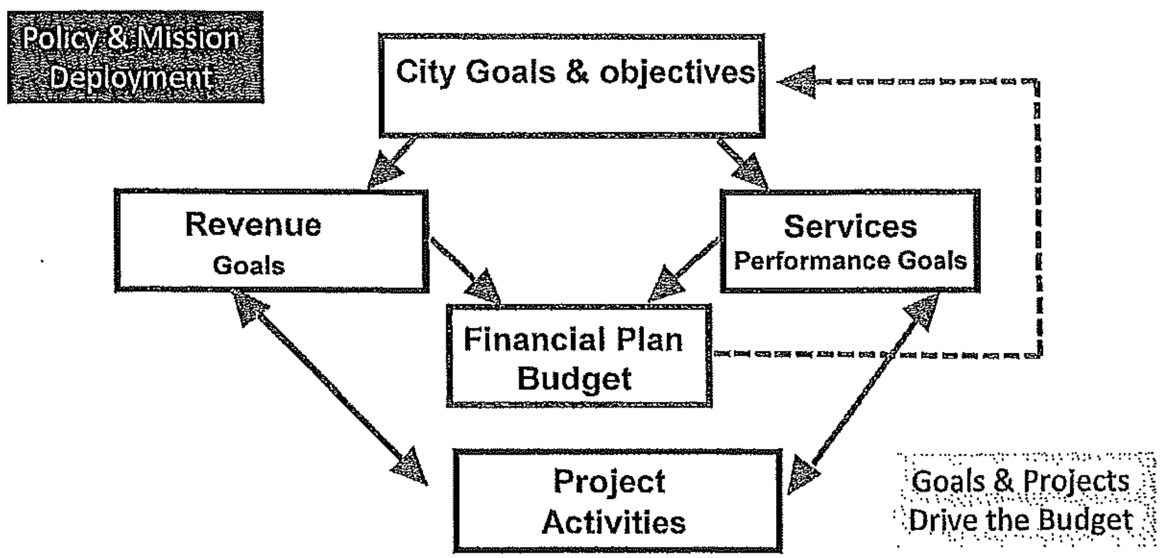
Austerity initiatives include cuts to:

- Vehicles (e.g., the Mayor not using a City vehicle, improved fleet management)
- Travel budgets
- Subscriptions
- Consumables (e.g., water service paid by employees)
- Stationery expenses – centralizing resources in Business Administration
- Asset sales like decommissioned vehicles
- Improved overtime management

The Budget Process

The operating budget generally includes expenditures that occur annually and reflect single year appropriations, but not in all cases. The operating budget provides for City services but does not usually result in the purchase or construction of major physical assets. The operating budget is funded primarily from recurring revenue sources such as taxes and fees, but may also been supported by one-time revenue sources.

The purpose of the budget is to ensure sufficient funds and cash flows are available to deliver the cities goals and objectives, as defined by the Mayor's plan coming into office at the beginning of 2020. The budget is a baseline to work from, not a cash account. The administration will monitor frequently and adjust activities based on actual results. 'Working to the budget' is not the best management strategy, particularly during this unpredictable economy.



This approach may be different to previous administrations, the objective is to have a clear connection between goals and objectives and how they will be achieved.

The budget is an iterative process – balancing projected revenues with fixed costs such as those controlled by collective bargaining agreements, and controllable expenses which include non-CBA, project, and administration costs.

Revenue realization is inherently variable based on numerous economic factors – due to the continuing effect of the COVID 19 epidemic and forecasted unemployment, this budget has been prepared with austerity in mind.

Main influences on this budget

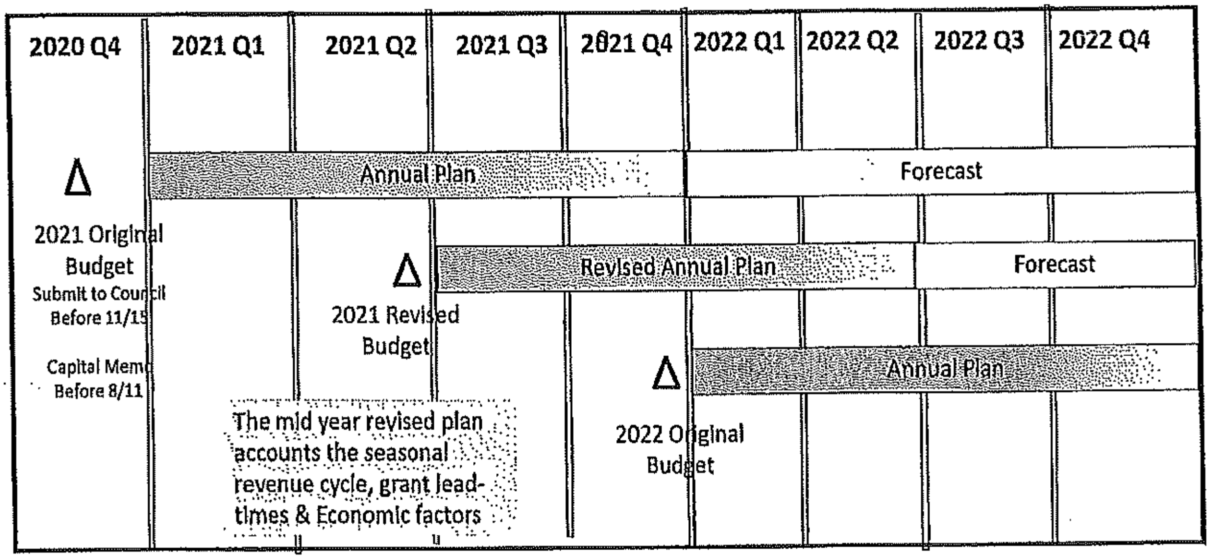
- Austerity
- Improved revenue collection
- Focus on public health & public safety
  - Emergency planning
  - Traffic signs, crosswalks, flood and storm water management
- Accountability and integrity in city government
  - Constituent services, new communication channels
  - Whistleblower hotline
- Community engagement
  - Neighborhood engagement
  - Parks & Recreation
- Restructuring city government organization for success
  - Senior staff structure – consistency across the organization, tiered management
    - IT capability for a modern city, including new operating platform

Other factors to consider for 2021

- Collective bargaining agreement processes:
  - Clerical union (current, by 12/31/2020)
  - DPW union (2021)
  - Police (2021)
  - Fire (2021)

The Budget Schedule

Although financials are tracked and audited based on an annual basis; the city runs continuously. The 2021 budget cycle will include a mid-year update, this will account for the 2nd phase of the COVID pandemic and actual revenues realized including grants and government funding. The mid-year 2021 update will include a 2022 first half year forecast.



City of Scranton 2021 Budget

A. Revenue Summary

B. Revenue Detail

C. Expenditure Summary

D. Expenditure Detail by Department

E. Salary Detail by Department

General Fund Revenues

Revenue Category	2020 Budget	2020 Sept YTD	2021 Budget
Real Estate Taxes	$35,832,840	$30,537,709	$35,393,000
Refuse Revenues	$6,796,250	$5,776,959	$7,800,000
Real Estate Transfer Tax	$2,751,000	$1,743,828	$2,751,000
Earned Income Tax	$28,860,288	$20,888,620	$26,520,000
Mercantile/Business Privlege Tax	2,575,000.00	2,268,663.93	2,500,000.00
LST	$4,950,000	$2,339,238	$4,900,000
Amusement Tax	$295,000	$0	$50,000
PAYROLL PREP TAX	$647,918	$0	$0
Utility Tax	$75,000	$0	$75,000
Penalties & Interest	$245,600	$148,438	$241,100
Licenses & Permits	$2,038,164	$1,663,264	$2,109,967
Fines, Forfeits & Violations	$551,100	$263,084	$374,938
Interest Earnings	$275,000	$67,686	$75,000
Rents & Concessions	$5,000	$500	$1,000
Intergovernmental Reimbursements	$ 4,251,066.00	4,616,543.70	$ 4,149,200.00
In Lieu of Taxes	$250,000	$266,150	$206,000
Departmental Earnings	$447,000	$343,746	$491,700
User Fees	$40,000	$16,450	$40,000
Miscellaneous Revenues	$ 2,765,623.89	$617,597	$ 5,248,948.05
Interfund Transfers	$9,398,901	$841,757	$9,398,901
Total Revenues	**$103,050,751**	**$72,400,236**	**$102,325,754**
Tax Anticipation Notes	$12,750,000	$12,750,000	$12,200,000
Total Revenues	**$115,800,751**	**$85,150,236**	**$114,525,754**

CITY OF SCRANTON			
2021 OPERATING BUDGET			
REVENUE SUMMARY			
Original - 12-16-2020			
Amended	2020	2021	2021 vs 2020
	Operating Budget	Operating Budget	DIFF
CURRENT REAL ESTATE TAX	$ 32,857,840.33	$ 33,061,000.00	203,159.67
			-
DELINQUENT REAL ESTATE TAX	2,975,000.00	2,332,000.00	(643,000.00)
TOTAL REAL ESTATE TAXES	35,832,840.33	35,393,000.00	(439,840.33)
			-
LANDFILL/REFUSE FEES	6,796,250.00	7,800,000.00	1,003,750.00
			-
UTILITY TAX	75,000.00	75,000.00	-
			-
NON RESIDENT WAGE TAX	100,000.00	100,000.00	-
			-
LOCAL TAXES (ACT 511)	39,979,205.51	36,621,000.00	(3,358,205.51)
			-
PENALTIES & INT/DEL. TAX	245,600.00	241,100.00	(4,500.00)
			-
LICENSES & PERMITS	2,038,164.00	2,109,967.00	71,803.00
			-
FINES, FORFEITS & VIOLATIONS	551,100.00	374,937.67	(176,162.33)
			-
INTEREST EARNINGS	275,000.00	75,000.00	(200,000.00)
			-
RENTS AND CONCESSIONS	5,000.00	1,000.00	(4,000.00)
			-
INTERGOVERNMENTAL REIMBURSEMENTS	4,251,066.00	4,149,200.00	(101,866.00)
			-
IN LIEU OF TAXES	250,000.00	206,000.00	(44,000.00)
DEPARTMENTAL EARNINGS	447,000.00	491,700.00	44,700.00
			-
RECREATIONAL DEPARTMENTS	40,000.00	40,000.00	-
			-
MISC REVENUES/CABLE TV	2,765,623.89	5,248,948.05	2,483,324.16
			-
INTERFUND TRANSFERS	9,398,901.00	9,398,901.00	-
			-
TAX ANTICIPATION NOTES	12,750,000.00	12,200,000.00	(550,000.00)
			-
TOTAL REVENUE	$ 115,800,750.73	$ 114,525,753.72	(1,274,997.01)

CITY OF SCRANTON
2021 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

	Ammended 12-16-2020	2020	2020	Ammended 2021
	Account Description	**Operating Budget**	As of 9/30/20	**Operating Budget**
	Assessed Valuation: Land @ $89,836,851 Improvements @ $296,473,758 (09-2019)			
01.301.30100	CURRENT REAL ESTATE TAX -IMPROVEMENTS MILLAGE RATE - 50.564 MILLS @89%	13,491,809.18	18,633,212.92	22,000,000.00
01.301.30105				
01.301.30110				
01.301.30706	CURRENT REAL ESTATE TAX - LAND MILLAGE RATE - 239.521 MILLS	19,366,031.15	9,252,134.09	11,061,000.00
01.301.30120	DELINQUENT REAL ESTATE TAX - 90%	2,975,000.00	2,652,362.18	2,332,000.00
	TOTAL REAL ESTATE TAXES	**$ 35,832,840.33**	**30,537,709.19**	**$ 35,393,000.00**
	LANDFILL / REFUSE FEES			
01.302.30200	LANDFILL TIPPING FEE - @$300 RATE IN 2018	5,600,000.00	4,849,745.75	5,800,000.00
01.302.30210	DELINQ REFUSE DISP FEE	1,196,250.00	927,213.45	2,000,000.00
	TOTAL LANDFILL/REFUSE FEES	**$ 6,796,250.00**	**5,776,959.20**	**$ 7,800,000.00**
01.304.30400	**UTILITY TAX**	**75,000.00**	-	**75,000.00**
01.305.30500	**NON RESIDENT WAGE TAX**	**100,000.00**	-	**100,000.00**
	LOCAL TAXES			
01.310.31110	REAL ESTATE TRANSFER TAX (2.20)	2,750,000.00	1,743,827.86	2,750,000.00
01.310.31115	DELINQUENT REAL ESTATE TRANSFER TAX	1,000.00	-	1,000.00
01.310.31120	CURRENT WAGE TAX (2.4)	28,650,287.77	20,874,503.05	26,400,000.00
01.310.31125	DELINQUENT WAGE TAX	110,000.00	14,117.38	20,000.00
01.310.31160	MERCANTILE TAX 1.0 MILLS	1,250,000.00	1,149,007.27	1,250,000.00
01.310.31190	MERCANTILE-DELINQUENT	50,000.00	46,264.75	50,000.00
01.310.31205	LOCAL SERVICES TAX	4,950,000.00	2,339,237.96	4,900,000.00
01.310.31260	DELINQUENT BUS. PRIV. TAX	175,000.00	69,239.19	100,000.00
01.310.31290	BUS. PRIV. TAX 1.0 MILLS	1,100,000.00	1,004,152.72	1,100,000.00
01.310.31295	AMUSEMENT TAX	295,000.00	-	50,000.00
01.310.31296	PAYROLL PREPARATION TAX (.25820 or 2.58 mills)	647,917.74	-	-
	TOTAL LOCAL TAXES (ACT 511)	**$ 39,979,205.51**	**27,240,350.18**	**$ 36,621,000.00**
	PENALTIES & INT / DELINQUENT TAXES			
01.319.31900	PEN/INT/DLQ REAL ESTATE	135,000.00	95,493.55	135,000.00

CITY OF SCRANTON
2021 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

	Ammended 12-16-2020			Ammended
		2020	2020	2021
	Account Description	Operating Budget	As of 9/30/20	Operating Budget
01.319.31910	PEN/DLQ BUS. PRIV. TAX	55,000.00	23,144.91	50,000.00
01.319.31930	ADVERTISING/RL.EST.REGIS	100.00	-	100.00
01.319.31940	TAX, REFUSE, DEMOILITION LIEN AND CONDEMNATION SEARCH FEES	55,500.00	29,800.00	56,000.00
01.319.31950	FILING FEES- DELINQUENT ACCOUNT	-		-
	TOTAL PENALTIES & INT/DEL. TAXES	**$ 245,600.00**	**148,438.46**	**$ 241,100.00**

CITY OF SCRANTON
2021 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Ammended 12-16-2020

	Account Description	2020 Operating Budget	2020 As of 9/30/20	Ammended 2021 Operating Budget
	LICENSES AND PERMITS			
01.320.32010	ELECTRICAL PERMITS	116,470.00	103,021.89	120,000.00
01.320.32030	PLUMBER LICENSES	22,620.00	18,575.00	22,000.00
01.320.32040	ELECTRICIAN LICENSES	34,400.00	35,775.00	35,000.00
01.320.32050	MECHANICAL PERMITS	112,150.00	99,168.00	115,000.00
01.320.32060	MECHANICAL LICENSES	32,500.00	31,525.00	32,000.00
01.320.32070	CONTRACTOR LICENSES	85,000.00	99,000.00	107,000.00
01.320.32080	SCALE LICENSES	3,500.00	1,960.00	2,000.00
01.320.32110	BEVERAGE LICENSES			
01.320.32120	BUILDING PERMITS	636,324.00	418,355.00	600,267.00
01.320.32130	JUNKYARD LICENSES	8,000.00	7,500.00	8,000.00
01.320.32140	PARKING FACILITIES	1,250.00	1,250.00	1,250.00
01.320.32150	SIGN HANGERS LICENSES	6,500.00	4,400.00	6,000.00
01.320.32160	DOG & KENNEL LICENSES	13,000.00	20,955.00	15,000.00
01.320.32170	LODGING LICENSES	25,000.00	22,390.00	25,000.00
01.320.32180	EATING & DRINKING LICENSES	92,500.00	55,575.00	70,000.00
01.320.32190	GASOLINE PUMP LICENSES	5,000.00	4,650.00	5,000.00
01.320.32200	MUSIC MACHINE PERMITS	100.00	-	100.00
01.320.32210	PINBALL MACHINE PERMITS			
01.320.32240	PLUMBER PERMITS	35,000.00	56,436.00	72,000.00
01.320.32250	SIGN PERMITS	40,000.00	38,378.12	40,000.00
01.320.32290	TEMP. PEDDLER PERMIT	12,500.00	1,150.00	3,000.00
01.320.32295	TRANSIENT MERCHANT LICENSES			
01.320.32300	POOLS & BILLIARDS LICENSES	50.00	-	50.00
01.320.32320	DAILY ENTERTAINMENT LICENSE	21,000.00	15,100.00	20,000.00
01.320.32330	ELECTRONIC MACHINE PERMIT			
01.320.32332	VIDEO AMUSEMENTS	100.00	-	100.00
01.320.32335	AMUSEMENT RIDES	19,000.00	24,000.00	20,000.00
01.320.32336	DUMPSTER PERMITS	4,500.00	5,100.00	5,000.00
01.320.32337	ARCADE LICENSES	100.00	-	100.00
01.320.32340	NON-CLASS LIC. & PERMITS			
01.320.32345	SECOND-HAND DEALER REVENUE	4,500.00	3,200.00	4,000.00

CITY OF SCRANTON
2021 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Ammended 12-16-2020

	Account Description	2020 Operating Budget	2020 As of 9/30/20	Ammended 2021 Operating Budget
01.320.32360	SIGN PERMITS/CONSTRUCTION	2,500.00	1,351.00	2,000.00
01.320.32380	RENTAL INSPECTIONS	100.00	-	100.00
01.320.32390	CHILD DAY CARE	5,000.00	8,000.00	7,500.00
01.320.32400	PERSONAL BOARDING CARE	3,500.00	3,495.00	3,500.00
01.320.32420	SANITATION HAULER FEE			
01.320.32430	HOUSING RENTAL LICENSES	275,000.00	262,245.00	275,000.00
01.320.32450	BUILDING CODE STATE FEE	1,000.00	4,378.50	4,000.00
01.320.32460	THIRD PARTY PLAN REVIEWS	375,000.00	288,230.57	455,000.00
01.320.32470	FORECLOSURE REGISTRY	45,000.00	28,100.00	35,000.00
	TOTAL LICENSES & PERMITS	**$ 2,038,164.00**	**1,663,264.08**	**$ 2,109,967.00**

CITY OF SCRANTON
2021 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

	Ammended 12-16-2020	2020	2020	Ammended 2021
	Account Description	**Operating Budget**	As of 9/30/20	**Operating Budget**
	FINES, FOREFITS & VIOLATIONS			
01.330.33000	FINES & FORFEITS/MISCELLANEOUS	100.00	-	100.00
01.331.33100	POLICE FINES	345,000.00	192,371.61	238,337.67
01.331.33118	PARKING TICKETS-	2,000.00	-	1,000.00
01.331.33119	PARKING TICKETS-POLICE ISSUED	11,000.00	2,625.00	10,000.00
01.331.33120	CIVILIAN PARKING TICKETS	135,000.00	39,225.50	80,000.00
01.331.33121	QUALITY OF LIFE TICKETS-	20,000.00	11,137.59	20,000.00
01.331.33130	FINES & PENALTIES - STATE	37,500.00	17,254.16	25,000.00
01.331.33145	PARKING METER PERMITS			
01.331.33155	TAXI DRIVER PERMITS	500.00	470.00	500.00
01.331.33165	POLICE TOWING/STORAGE FEES	-		-
	TOTAL FINES, FORFEITS & VIOLATIONS	**$ 551,100.00**	**263,083.86**	**$ 374,937.67**
	INTEREST EARNINGS			
01.341.38525	INTEREST-CASH-CHECKING	275,000.00	67,686.37	75,000.00
	TOTAL INTEREST EARNINGS	**$ 275,000.00**	**67,686.37**	**$ 75,000.00**
01.342.34200	**RENTS AND CONCESSIONS**	**$ 5,000.00**	**500.00**	**$ 1,000.00**
	INTERGOVERNMENTAL REIMBURSEMENT			
01.350.35002	OECD REIMB -- Overhead /Administration Fee			48,000.00
01.350.35010	OECD REIMB -- DEMOLITION PROGRAM	-		-
01.350.35020	SUPL STATE AID PENSION	3,850,000.00	3,924,295.11	3,851,000.00
01.350.35060	DCA ACT 47 LOAN	100.00	-	100.00
01.350.35070	ACT 47 AND OTHER GRANTS	15,000.00	449,156.30	
01.350.35100	FEMA EMERG PMTS	100,000.00	173,167.30	
01.350.35075	RECYCLING GRANT			50,000.00
01.350.35115	ACT 13 UNCONVENTIONAL GAS WELL FUND USAGE			
01.350.35130	FEMA PAYMENTS- FIRE SAFER GRANT	-		
01.350.35140	REIMBURSEMENT SCHOOL RESOURCE OFFICERS	285,866.00	69,924.99	200,000.00
	PRIOR YEAR REIMBURSEMENT SCHOOL RESOURCE OFFICERS	100.00	-	100.00
	TOTAL INTERGOVERNMENTAL REIMBURSEMENTS	**$ 4,251,066.00**	**4,616,543.70**	**$ 4,149,200.00**

CITY OF SCRANTON
2021 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

	Ammended 12-16-2020			Ammended
		2020	2020	2021
	Account Description	Operating Budget	As of 9/30/20	Operating Budget
01.359.35900-359	IN LIEU OF TAXES	$ 250,000.00	266,150.44	$ 206,000.00

CITY OF SCRANTON
2021 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

	Ammended 12-16-2020			**Ammended**
		2020	2020	**2021**
	Account Description	**Operating Budget**	As of 9/30/20	**Operating Budget**
	DEPARTMENTAL EARNINGS			
01.360.36010	PARKING METERS	6,500.00	4,515.00	3,000.00
01.360.36020	BOARD OF ZONING/PLANNING COMMISSION	22,500.00	6,655.00	22,500.00
01.360.36030	PAVE CUTS - PAWC	83,000.00	159,713.00	200,000.00
01.360.36035	PAVE CUTS - UGI ENERGY	245,000.00	90,338.00	175,000.00
01.360.36040	PAVE CUTS - OTHER	27,500.00	74,875.00	27,500.00
01.360.36050	REPORT COPIES-FIRE/POL		7,650.00	1,200.00
01.360.36060	FIRE/POL BURGLAR ALARMS	62,500.00		62,500.00
	TOTAL DEPARTMENTAL EARNINGS	**$ 447,000.00**	**343,746.00**	**$ 491,700.00**
01.367.36740	**USER FEES**	**40,000.00**	**16,449.73**	**40,000.00**
	MISC REVENUES/CABLE TV			
01.380.38000	OTHER-NOT CLASSIFIED	100,000.00	39,816.45	100,000.00
01.380.38004	PA LCB LICENSE FEES	67,500.00	57,400.00	67,500.00
01.380.38010	CATV REVENUE	975,000.00	520,380.72	975,000.00
01.380.38020	DONATED REVENUE	100.00	-	1,000.00
01.380.38030	OTHER FINANCING SOURCE	100.00	-	100.00
01.380.38040	OTHER FINANCING SOURCE - SMALL CELL TOWER	100,000.00	-	150,000.00
01.380.38060	MARKET-BASED REVENUE OPPORTUNITIES	100.00	-	100.00
01.380.38070	REPAYMENT FROM ICE BOX DEVELOPMENT	1,000.00	-	-
01.380.38870	SALE OF ASSETS	1,520,823.89	-	182,000.00
01.380.38875	PROCEEDS FROM REFINANCING		-	3,772,248.05
01.380.38890	PROCEEDS OF 2020 BOND ISSUANCE	1,000.00		1,000.00
	TOTAL MISC REVENUES/CABLE TV	**$ 2,765,623.89**	**617,597.17**	**$ 5,248,948.05**
	INTERFUND TRANSFERS			
01.392.39331	TRANSFERS IN FROM OTHER FUNDS	7,059,450.00	411,990.12	7,059,450.00
01.392.39332	TRANSFERS IN FROM LIQUID FUELS	2,339,451.00	429,767.00	2,339,451.00
				-
	TOTAL INTERFUND TRANSFERS	**$ 9,398,901.00**	**841,757.12**	**$ 9,398,901.00**

CITY OF SCRANTON
2021 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

				Ammended
	Ammended 12-16-2020	2020	2020	2021
	Account Description	Operating Budget	As of 9/30/20	Operating Budget
	TAX ANTICIPATION NOTES			
01.394.39320	TAN SERIES A	12,750,000.00	12,750,000.00	12,200,000.00
01.394.39330	TAN SERIES B			
	TOTAL TAX ANTICIPATION NOTES	**$ 12,750,000.00**	**12,750,000.00**	**$ 12,200,000.00**
	TOTAL REVENUE	**$ 115,800,750.73**	**85,150,235.50**	**$ 114,525,753.72**

CITY OF SCRANTON
2021 OPERATING BUDGET

EXPENDITURE SUMMARY BY DEPARTMENT

	2020 Operating Budget	2020 Through 9/30/2020	2021 Operating Budget
MAYOR	$ 173,033.48	$ 133,715.59	$ 176,085.00
DEPT OF PUBLIC SAFETY BUREAU OF POLICE	$ 25,134,015.10	$ 15,094,491.43	$ 25,324,648.16
DEPT OF PUBLIC SAFETY BUREAU OF FIRE	$ 24,826,288.17	$ 12,944,073.01	$ 26,120,574.45
CITY CLERK/COUNCIL	$ 346,037.56	$ 236,105.97	$ 348,818.27
CONTROLLER	$ 295,155.03	$ 170,428.19	$ 305,428.23
DEPT OF BUSINESS ADMINISTRATION BUREAU OF ADMINISTRATION	$ 8,116,133.34	$ 3,524,550.33	$ 8,126,452.62
DEPT OF BUSINESS ADMINISTRATION BUREAU OF HUMAN RESOURCES	$ 1,540,313.06	$ 1,103,460.49	$ 1,810,685.35
DEPT OF BUSINESS ADMINISTRATION BUREAU OF INFO TECHNOLOGY	$ 1,455,250.00	$ 906,259.23	$ 1,361,900.00
DEPT OF BUSINESS ADMINISTRATION BUREAU OF TREASURY	$ 139,717.88	$ 79,920.70	$ 128,123.26
DEPT OF ECONOMIC & COMMUNITY DEVELOPMENT City Contribution	$0.00	-	$0.00
DEPT OF LICENSES INSPECTIONS & PERMITS BUREAU OF LIPS	$ 1,062,404.24	$ 420,962.40	$ 925,797.66
DEPT OF LICENSES INSPECTIONS & PERMITS BUREAU OF BUILDINGS	$ 971,179.05	$ 557,250.36	$ 1,038,679.05
LAW DEPARTMENT	$ 553,000.00	$ 349,204.98	$ 711,500.00
DEPT OF PUBLIC WORKS BUREAU OF ADMINISTRATION	$ 3,591,118.55	$ 1,898,510.82	$ 3,668,163.82
DEPT OF PUBLIC WORKS BUREAU OF ENGINEERING	$ 205,175.13	$ 162,783.65	$ 270,190.86
DEPT OF PUBLIC WORKS BUREAU OF HIGHWAYS	$ 3,895,891.78	$ 1,650,077.67	$ 3,889,391.90
DEPT OF PUBLIC WORKS BUREAU OF REFUSE	$ 4,519,975.28	$ 2,886,146.04	$ 3,992,895.11
DEPT OF PUBLIC WORKS BUREAU OF GARAGES	$ 1,389,291.17	$ 795,887.06	$ 1,307,408.46
DEPARTMENT OF PUBLIC WORKS- BUREAU OF PARKS & RECREATION	$ 1,598,515.06	$ 971,850.90	$ 786,511.36
SINGLE TAX OFFICE	$ 1,384,860.93	$ 776,435.73	$ 1,389,169.47
NON-DEPARTMENTAL	$ 34,603,395.92	$ 18,268,293.61	$ 32,843,330.69
TOTAL OPERATING EXPENDITURES	**$ 115,800,750.73**	**$ 62,930,408.16**	**$ 114,525,753.72**
ECONOMIC & COMMUNITY DEVELOPMENT (NON-ADDITION TO THE BUDGET)	$ 635,912.35	$ -	$ 632,678.55

CITY OF SCRANTON

2021 OPERATING BUDGET

EXPENDITURE SUMMARY BY ACCOUNT

	12-16-2020 Amended					
		2020		2021		
		Budget		Budget		DIFF
4010	STANDARD SALARY	$	28,942,958.69	$	29,912,659.62	969,700.93
						-
4040	OTHER SALARY	$	753,000.00	$	1,117,900.00	364,900.00
						-
4070	LONGEVITY SALARY	$	1,836,788.00	$	1,847,637.76	10,849.76
						-
4080	OVERTIME SALARY	$	1,473,750.00	$	1,441,500.00	(32,250.00)
						-
4090	COURT APPEARANCE SALARY	$	174,400.00	$	176,580.00	2,180.00
						-
4101	UNIFORM ALLOWANCE	$	268,860.00	$	269,150.00	290.00
						-
4112	HEALTH INSURANCE - POLICE UNION	$	6,525,933.31	$	6,562,230.00	36,296.69
						-
4113	HEALTH INSURANCE - FIRE UNION	$	5,964,788.16	$	5,995,028.00	30,239.84
						-
4116	HEALTH INSURANCE - CLERICAL UNION	$	1,608,199.65	$	1,617,610.00	9,410.35
						-
4117	HEALTH INSURANCE - NON-UNION	$	1,460,593.87	$	1,471,624.00	11,030.13
						-
4118	HEALTH INSURANCE - DPW UNION	$	2,118,394.24	$	2,130,313.95	11,919.71
						-
4119	HEALTH INSURANCE - SINGLE TAX OFFICE	$	966,154.46	$	970,463.00	4,308.54
						-
4120	LIFE/DISABILITY INSURANCE	$	346,905.00	$	346,905.00	-
						-
4130	I.A.M. PENSION	$	500,000.00	$	500,000.00	-
						-
4140	CITY 10% EARLY RETIREMENT	$	255,962.95	$	240,000.00	(15,962.95)
						-
4150	CITY PENSION	$	11,289,532.00	$	12,480,930.00	1,191,398.00

	CITY OF SCRANTON 2021 OPERATING BUDGET EXPENDITURE SUMMARY BY ACCOUNT		
	12-16-2020 Amended	2020 Budget	2021 Budget	DIFF
4170	POLICE EDUCATION ALLOWANCE	$ 50,000.00	$ 50,000.00	-
				-
4180	SOCIAL SECURITY	$ 1,031,230.00	$ 1,031,230.00	-
				-
4190	UNEMPLOYMENT INSURANCE	$ 15,000.00	$ 250,000.00	235,000.00
				-
	TOTAL EMPLOYEE COMPENSATION	$ 65,582,450.33	$ 68,411,761.33	2,829,311.00
				-
4201	PROFESSIONAL SERVICES	$ 1,022,500.00	$ 1,323,750.00	301,250.00
				-
4210	SERVICES & MAINTENANCE FEE	$ 205,000.00	$ 219,250.00	14,250.00
				-
4220	CONTRACTED SERVICES	$ 2,500.00	$ 2,500.00	-
				-
4230	PRINTING & BINDING	$ 6,450.00	$ 6,450.00	-
				-
4240	POSTAGE & FREIGHT	$ 37,625.00	$ 25,200.00	(12,425.00)
				-
4250	ADVERTISING	$ 50,000.00	$ 50,000.00	-
				-
4260	RENTAL VEHICLES & EQUIPMENT	$ 100,000.00	$ 50,000.00	(50,000.00)
				-
4270	DUES & SUBSCRIPTIONS	$ 33,598.48	$ 34,100.00	501.52
				-
4280	MISC SERVICES-NOT CLASSIFIED	$ 6,750.00	$ 5,000.00	(1,750.00)
				-
4290	STATIONERY/OFFICE SUPPLIES	$ 20,450.00	$ 19,100.00	(1,350.00)
				-
4301	GAS. OIL & LUBRICANTS	$ 350,000.00	$ 350,000.00	-
				-

CITY OF SCRANTON				
2021 OPERATING BUDGET				
EXPENDITURE SUMMARY BY ACCOUNT				
	12-16-2020 Amended			
		2020	2021	
		Budget	Budget	DIFF
4310	EQUIPMENT/VEHICLE REPAIR & MAINT	$ 375,000.00	$ 360,000.00	(15,000.00)
				-
4320	BUILDING REPAIR-SUPPLY & MAINT	$ 165,250.00	$ 197,500.00	32,250.00
				-
4330	MEDICAL, CHEMICAL & LAB SUPPLIES	$ 10,000.00	$ 10,000.00	-
				-
4340	CONSTRUCTION-PAVING MATERIAL	$ 150,000.00	$ 150,000.00	-
				-
4350	PAINT & SIGN MATERIAL	$ 20,000.00	$ 50,000.00	30,000.00
				-
4360	SMALL TOOLS/SHOP SUPPLIES	$ 17,000.00	$ 10,000.00	(7,000.00)
				-
4370	PARKS & RECREATION SUPPLIES	$ 37,500.00	$ 37,500.00	-
				-
4380	GUNS & AMMUNITION	$ 43,500.00	$ 43,620.00	120.00
				-
4390	MATERIAL/SUPPLIES (MISC)	$ 228,600.00	$ 165,362.70	(63,237.30)
				-
4401	TIRES	$ 90,500.00	$ 90,500.00	-
				-
4410	SALT	$ 475,000.00	$ 475,000.00	-
				-
4420	TRAVEL & LODGING	$ 20,500.00	$ 4,000.00	(16,500.00)
				-
4430	AIR PACKS/REHAB SUPPLIES	$ 5,000.00	$ 5,000.00	-
				-
4440	TELEPHONE	$ 245,000.00	$ 265,000.00	20,000.00
				-
4450	ELECTRICAL	$ 150,000.00	$ 150,000.00	-
				-
4445	SEWER CHARGES	$ -	$ -	-

CITY OF SCRANTON
2021 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

12-16-2020 Amended

		2020 Budget	2021 Budget	DIFF
4447	PG ENERGY GAS	$ 125,000.00	$ 125,000.00	-
4448	PAWC-WATER	$ 435,000.00	$ 435,000.00	-
4460	STREET LIGHTING	$ 230,000.00	$ 230,000.00	-
4465	BUILDING SUPPLIES	$ 750.00	$ 750.00	-
4466	STREET LIGHTING SERVICE / MAINTENANCE	$ 150,000.00	$ 150,000.00	-
4467	TRAFFIC SIGNAL ELECTRIC/MAINTENANCE	$ 90,000.00	$ 90,000.00	-
4470	TRAINING & CERTIFICATION	$ 185,000.00	$ 196,500.00	11,500.00
4480	SELF INSURANCE	$ 95,000.00	$ 95,000.00	-
4490	LANDFILL	$ 1,410,000.00	$ 1,410,000.00	-
4530	PERFORMING ARTS	$ 17,500.00	$ 17,500.00	-
4540	SPRING/SUMMER PROGRAM	$ 3,000.00	$ 20,000.00	17,000.00
4550	CAPITAL EXPENDITURES	$ 2,832,750.00	$ 370,000.00	(2,462,750.00)
4551	ROAD RESURFACING	$ 850,000.00	$ 1,000,000.00	150,000.00
4555	RECYCLING	$ 350,000.00	$ 60,000.00	(290,000.00)
4560	EQUIPMENT MAINTENANCE & LEASES	$ 92,500.00	$ 70,000.00	(22,500.00)

	CITY OF SCRANTON		
	2021 OPERATING BUDGET		
	EXPENDITURE SUMMARY BY ACCOUNT		
	12-16-2020 Amended		
		2020 Budget	2021 Budget	DIFF

Account	Description	2020 Budget	2021 Budget	DIFF
4570	MAINTENANCE OF COMMUNICATION EQUIP	$ 32,750.00	$ 27,500.00	(5,250.00)
				-
4575	MAINTENANCE-EQUIPMENT	$ 1,000.00	$ 13,700.00	12,700.00
				-
4576	MAINTENANCE OF SUPER FUND SIGHT	$ 10,000.00	$ 10,000.00	-
				-
4580	GENERAL EQUIPMENT	$ 62,500.00	$ 40,000.00	(22,500.00)
				-
4590	BUILDING DEMOLITION	$ 145,000.00	$ 170,000.00	25,000.00
				-
4630	LIABILITY & CASUALTY INSURANCE	$ 1,175,000.00	$ 1,351,250.00	176,250.00
				-
4901	PREVENTATIVE MAINTENANCE	$ 7,500.00	$ 7,500.00	-
				-
6000	TAX & MISC REFUNDS	$ 2,500.00	$ -	(2,500.00)
				-
6001	TAX COLLECTION COMMITTEE EXPENSE	$ 500.00	$ -	(500.00)
				-
6002	SPA CITATION ISSUERS	$ -	$ -	-
				-
6003	SPCA ANIMAL CONTROL	$ 69,370.00	$ 52,000.00	(17,370.00)
				-
6004	SINGLE TAX OFFICE AUDIT	$ -	$ -	-
				-
6006	PERSONNEL COST ADJUSTMENT	$ 4,750.00	$ 5,000.00	250.00
				-
6007	FLOOD PROTECTION SYSTEM MAINTENANCE	$ 250,000.00	$ 250,000.00	-
				-
6009	WORKERS' COMPENSATION	$ 3,109,811.00	$ 2,955,129.00	(154,682.00)
				-
6024	BANK FEES & CHARGES	$ 10,000.00	$ 20,000.00	10,000.00

	CITY OF SCRANTON			
	2021 OPERATING BUDGET			
	EXPENDITURE SUMMARY BY ACCOUNT			
	12-16-2020 Amended			
		2020	2021	
		Budget	Budget	DIFF
				-
	NON-DEPARTMENTAL EXPENDITURES:			-
				-
10020-10140	BOARDS & COMMISSIONS	637,000.00	422,500.00	(214,500.00)
				-
15010-15360	INTEREST & DEBT SERVICE (w/o TANs)	18,201,845.92	18,015,172.48	(186,673.44)
				-
15230-15240	TANs (SERIES A & B)	13,196,250.00	12,346,522.00	(849,728.00)
				-
3090,16090-1706	UNPAID BILLS/COURT AWARDS/MISCELLANEOUS	2,568,300.00	2,059,136.21	(509,163.79)
				-
	TOTAL NON-DEPARTMENTAL EXPENDITURES	34,603,395.92	32,843,330.69	(1,760,065.23)
				-
	TOTAL OPERATING EXPENDITURES	$ 115,800,750.73	$ 114,525,753.72	(1,274,997.01)

CITY OF SCRANTON
2021 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	12/16/2020			Ammended
	Amended	2020	2020	2021
Account Number	Account Description	Operating Budget	(Through 9/30/2020)	Operating Budget
Office of the Mayor - #10				
01.010.00000.4010	STANDARD SALARY	146,085.00	109,333.89	146,085.00
01.010.00000.4040	OTHER SALARY (MISC)	-	-	
01.010.00000.4080	OVERTIME SALARY	-		
	TOTAL EMPLOYEE COMPENSATION	$ 146,085.00	$ 109,333.89	$ 146,085.00
01.010.00000.4270	DUES AND SUBSCRIPTIONS	24,348.48	24,348.48	30,000.00
01.010.00000.4290	STATIONARY/OFFICE SUPPLIES	100.00	33.22	-
01.010.00000.4390	MATERIALS/SUPPLIES (MISC)	-		-
01.010.00000.4420	TRAVEL AND LODGING	2,500.00	-	-
01.010.00000.4550	CAPITAL EXPENDITURES	-		-
	TOTAL OPERATING EXPENDITURES	$ 26,948.48	$ 24,381.70	$ 30,000.00
	DEPARTMENT of MAYOR TOTAL	**$ 173,033.48**	**$ 133,715.59**	**$ 176,085.00**

	CITY OF SCRANTON			
	2021 OPERATING BUDGET			
	BUDGETED EXPENDITURES			
	GENERAL FUND			
	12/16/2020			Ammended
	Amended	**2020**	**2020**	**2021**
Account Number	**Account Description**	**Operating Budget**	**(Through 9/30/2020)**	**Operating Budget**
Dept. of Public Safety - #11				
Bureau of Police - #71				
01.011.00071.4010	STANDARD SALARY	10,790,552.79	7,656,997.91	11,250,771.16
01.011.00071.4040	OTHER SALARY (MISC)	350,000.00	363,605.50	350,000.00
01.011.00071.4070	LONGEVITY SALARY	872,919.00	652,148.55	872,919
01.011.00071.4080	OVERTIME SALARY	700,000.00	741,982.64	700,000
01.011.00071.4090	COURT APPEARANCE SALARY	174,400.00	72,964.62	176,580.00
01.011.00071.4101	UNIFORM ALLOWANCE	115,850.00	112,110.00	115,850.00
01.011.00071.4112	HEALTH INSURANCE - POLICE UNION	6,525,933.31	4,573,683.36	6,562,230.00
01.011.00071.4120	LIFE/DISABILITY INSURANCE	150,634.00	123,048.88	150,634.00
01.011.00071.4140	CITY 10% EARLY RETIREMENT	133,030.00	94,028.62	140,000.00
01.011.00071.4150	CITY PENSION	4,163,946.00	-	4,306,814.00
01.011.00071.4170	POLICE EDUCATION ALLOWANCE	50,000.00	817.41	50,000.00
01.011.00071.4180	SOCIAL SECURITY	346,230.00	271,553.81	346,230.00
	TOTAL EMPLOYEE COMPENSATION	$ 24,373,495.10	$ 14,662,941.30	$ 25,022,028.16
01.011.00071.4201	PROFESSIONAL SERVICES	45,000.00	35,958.13	33,750.00
01.011.00071.4210	SERVICES AND MAINTENANCE FEE	77,500.00	79,015.66	78,000.00
01.011.00071.4270	DUES AND SUBSCRIPTIONS	3,150.00	3,013.86	1,000.00
01.011.00071.4280	MISC SERVICES-NON CLASSIFIED	1,750.00	1,647.17	-
01.011.00071.4290	STATIONARY/OFFICE SUPPLIES	2,750.00	1,865.27	-
01.011.00071.4380	GUNS/AMMUNITION	43,500.00	38,061.50	20,000.00
01.011.00071.4381	SPECIAL OPERATIONS AMMUNITION	-	-	23,620.00
01.011.00071.4390	MATERIALS/SUPPLIES (MISC)	21,000.00	16,210.65	10,000.00
01.011.00071.4420	TRAVEL AND LODGING	4,250.00	1,922.71	2,000.00
01.011.00071.4470	TRAINING AND CERTIFICATION	50,000.00	37,481.84	75,000.00
01.011.00071.4550	CAPITAL EXPENDITURES	435,000.00	146,623.35	
01.011.00071.4570	MAINTENANCE COMMUNICATION EQUIPMENT	7,250.00	5,269.75	7,250.00
01.011.00071.6003	SPCA-ANIMAL CONTROL	69,370.00	64,480.24	52,000.00
	TOTAL OPERATING EXPENDITURES	760,520.00	431,550.13	302,620.00

	CITY OF SCRANTON			
	2021 OPERATING BUDGET			
	BUDGETED EXPENDITURES			
	GENERAL FUND			
	12/16/2020			Ammended
	Amended	2020	2020	2021
Account Number	Account Description	Operating Budget	(Through 9/30/2020)	Operating Budget
	BUREAU of POLICE TOTAL	$ 25,134,015.10	$ 15,094,491.43	$ 25,324,648.16

CITY OF SCRANTON
2021 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

12/16/2020

Account Number	Account Description	2020 Operating Budget	2020 (Through 9/30/2020)	Ammended 2021 Operating Budget
	Amended			
Dept. of Public Safety - #11				
Bureau of Fire - #78				
01.011.00078.4010	STANDARD SALARY	10,311,498.97	7,283,010.65	10,563,554.74
01.011.00078.4040	OTHER SALARY (MISC)	205,000.00	445,060.75	510,000.00
01.011.00078.4070	LONGEVITY SALARY	$ 736,942.09	$ 577,016.30	$ 758,856.71
01.011.00078.4080	OVERTIME SALARY	325,000.00	369,434.16	300,000.00
01.011.00078.4101	UNIFORM ALLOWANCE	98,550.00	69,986.28	100,740.00
01.011.00078.4113	HEALTH INSURANCE - FIRE UNION	5,964,788.16	3,854,384.20	5,995,028.00
01.011.00078.4120	LIFE/DISABILITY INSURANCE	141,521.00	127,682.64	141,521.00
01.011.00078.4140	CITY 10% EARLY RETIREMENT	122,932.95	78,524.73	100,000.00
01.011.00078.4150	CITY PENSION	6,288,055.00	-	7,453,174.00
	TOTAL EMPLOYEE COMPENSATION	$ 24,194,288.17	$ 12,805,099.71	$ 25,922,874.45
01.011.00078.4201	PROFESSIONAL SERVICES	32,500.00	8,711.48	30,000.00
01.011.00078.4210	SERVICES AND MAINTENANCE FEE	12,250.00	7,104.06	-
01.011.00078.4270	DUES AND SUBSCRIPTIONS	1,000.00	-	-
01.011.00078.4316	CLEAN AIR MAINTENANCE	-		-
01.011.00078.4320	BLDG/REPAIR-SUPPLY MAINT	12,750.00	9,727.89	-
01.011.00078.4390	MATERIALS/SUPPLIES (MISC)	7,250.00	7,784.29	8,000.00
01.011.00078.4420	TRAVEL AND LODGING	2,500.00	1,415.42	
01.011.00078.4430	AIR PACKS/REHAB SUPPLIES	5,000.00	2,767.68	5,000.00
01.011.00078.4470	TRAINING AND CERTIFICATION	95,000.00	59,367.94	101,000.00
01.011.00078.4550	CAPITAL EXPENDITURES	395,000.00	-	
01.011.00078.4570	MAINTENANCE COMMUNICATION EQUIP	5,250.00	4,061.00	
01.011.00078.4575	MAINTENANCE-EQUIPMENT	1,000.00	675.76	13,700.00
01.011.00078.4580	GENERAL EQUIPMENT	62,500.00	37,357.78	40,000.00
	TOTAL OPERATING EXPENDITURES	$ 632,000.00	$ 138,973.30	$ 197,700.00
	BUREAU of FIRE TOTAL	**$ 24,826,288.17**	**$ 12,944,073.01**	**$ 26,120,574.45**
	DEPARTMENT of PUBLIC SAFETY TOTAL	**$ 49,960,303.27**	**$ 28,038,564.44**	**$ 51,445,222.61**

	CITY OF SCRANTON			
	2021 OPERATING BUDGET			
	BUDGETED EXPENDITURES			
	GENERAL FUND			
	12/16/2020			Ammended
	Amended	2020	2020	2021
Account Number	Account Description	Operating Budget	(Through 9/30/2020)	Operating Budget

CITY OF SCRANTON
2021 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

Account Number	Account Description	2020 Operating Budget	2020 (Through 9/30/2020)	Ammended 2021 Operating Budget
	12/16/2020			
	Amended			
Office of the City Clerk/City Council - #20				
01.020.00000.4010	STANDARD SALARY	239,756.27	155,986.35	242,536.27
01.020.00000.4040	OTHER SALARY (MISC)	500.00	-	500.00
01.020.00000.4070	LONGEVITY SALARY	4,031.29	-	4,032.00
01.020.00000.4080	OVERTIME SALARY	500.00	180.86	500.00
	TOTAL EMPLOYEE COMPENSATION	$ 244,787.56	$ 156,167.21	$ 247,568.27
01.020.00000.4201	PROFESSIONAL SERVICES	52,500.00	36,383.61	52,500.00
01.020.00000.4210	SERVICES AND MAINTENANCE FEE	15,000.00	11,779.00	15,000.00
01.020.00000.4220	CONTRACTED SERVICES	-		-
01.020.00000.4230	PRINTING AND BINDING	5,750.00	5,640.42	5,750.00
01.020.00000.4250	ADVERTISING	27,500.00	25,710.78	27,500.00
01.020.00000.4260	RENTAL VEHICLES & EQUIPMENT	-		-
01.020.00000.4270	DUES AND SUBSCRIPTIONS	-		-
01.020.00000.4290	STATIONARY/OFFICE SUPPL	500.00	424.95	500.00
01.020.00000.4420	TRAVEL AND LODGING	-		-
01.020.00000.4550	CAPITAL EXPENDITURES	-		-
	TOTAL OPERATING EXPENDITURES	$ 101,250.00	$ 79,938.76	$ 101,250.00
	DEPARTMENT of CITY CLERK / CITY COUNCIL TOTAL	**$ 346,037.56**	**$ 236,105.97**	**$ 348,818.27**

	CITY OF SCRANTON			
	2021 OPERATING BUDGET			
	BUDGETED EXPENDITURES			
	GENERAL FUND			
	12/16/2020			Ammended
	Amended	2020	2020	2021
Account Number	Account Description	Operating Budget	(Through 9/30/2020)	Operating Budget
City Controller - #30				
01.030.00000.4010	STANDARD SALARY	253,010.39	163,012.79	258,208.59
01.030.00000.4040	OTHER SALARY (MISC)	1,000.00	-	1,000.00
01.030.00000.4070	LONGEVITY SALARY	3,569.64	-	3,569.64
01.030.00000.4080	OVERTIME SALARY	-	-	-
	TOTAL EMPLOYEE COMPENSATION	$ 257,580.03	$ 163,012.79	$ 262,778.23
01.030.00000.4201	PROFESSIONAL SERVICES	35,000.00	6,675.00	40,000.00
01.030.00000.4210	SERVICES AND MAINTENANCE FEE	-		-
01.030.00000.4230	PRINTING AND BINDING	200.00		200.00
01.030.00000.4240	POSTAGE AND FREIGHT	125.00		200.00
01.030.00000.4270	DUES AND SUBSCRIPTIONS	500.00	283.40	500.00
01.030.00000.4290	STATIONARY/OFFICE SUPPLIES	1,000.00	457.00	1,000.00
01.030.00000.4420	TRAVEL AND LODGING	750.00		750.00
01.030.00000.4550	CAPITAL EXPENDITURES	-		-
	TOTAL OPERATING EXPENDITURES	$ 37,575.00	$ 7,415.40	$ 42,650.00
	DEPARTMENT of CITY CONTROLLER TOTAL	**$ 295,155.03**	**$ 170,428.19**	**$ 305,428.23**

CITY OF SCRANTON
2021 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

12/16/2020

Amended

Account Number	Account Description	2020 Operating Budget	2020 (Through 9/30/2020)	Ammended 2021 Operating Budget
Department of Business Administration - #40				
Bureau of Administration - #40				
01.040.00040.4010	STANDARD SALARY	377,569.78	268,647.52	412,569.58
01.040.00040.4040	OTHER SALARY (MISC)	4,000.00	-	4,000.00
01.040.00040.4070	LONGEVITY SALARY	3,478.04	-	3,478.04
01.040.00040.4080	OVERTIME SALARY	-		-
01.040.00040.4116	HEALTH INSURANCE - CLERICAL UNION	1,608,199.65	964,460.09	1,617,610.00
01.040.00040.4117	HEALTH INSURANCE - NON UNION	1,460,593.87	720,998.51	1,471,624.00
01.040.00040.4120	LIFE/DISABILITY INSURANCE	54,750.00	36,670.47	54,750.00
01.040.00040.4150	CITY PENSION	837,531.00	4,011.58	720,942.00
01.040.00040.4180	SOCIAL SECURITY	235,000.00	134,279.12	235,000.00
01.040.00040.4190	UNEMPLOYMENT INSURANCE	15,000.00	147,114.12	250,000.00
	TOTAL EMPLOYEE COMPENSATION	$ 4,596,122.34	$ 2,276,181.41	$ 4,769,973.62
01.040.00040.4201	PROFESSIONAL SERVICES	225,000.00	194,071.77	220,000.00
01.040.00040.4210	SERVICES AND MAINTENANCE FEE	1,250.00	950.50	1,250.00
01.040.00040.4230	PRINTING AND BINDING	500.00	169.40	500.00
01.040.00040.4240	POSTAGE AND FREIGHT	37,500.00	17,984.35	25,000.00
01.040.00040.4250	ADVERTISING	22,500.00	7,370.00	22,500.00
01.040.00040.4270	DUES AND SUBSCRIPTIONS	1,100.00	552.00	600.00
01.040.00040.4290	STATIONARY/OFFICE SUPPLIES	12,750.00	5,568.90	15,000.00
01.040.00040.4390	MATERIALS/SUPPLIES (MISC)	600.00	373.98	500.00
01.040.00040.4420	TRAVEL AND LODGING	2,500.00	-	1,000.00
01.040.00040.4470	TRAINING AND CERTIFICATION	1,500.00	-	-
01.040.00040.4480	SELF INSURANCE	95,000.00	5,458.00	95,000.00
01.040.00000.4550	CAPITAL EXPENDITURES	-		-
01.040.00040.4560	EQUIPMENT MAINTENANCE/LEASES	-		-
01.040.00040.6009	OPERATING TRANSFERS-WORKERS' COMP TRUST	3,109,811.00	1,000,000.00	2,955,129.00
01.040.00040.6024	BANK FEES AND CHARGES	10,000.00	15,870.02	20,000.00
	TOTAL OPERATING EXPENDITURES	$ 3,520,011.00	$ 1,248,368.92	$ 3,356,479.00

	CITY OF SCRANTON			
	2021 OPERATING BUDGET			
	BUDGETED EXPENDITURES			
	GENERAL FUND			
	12/16/2020			Ammended
	Amended	2020	2020	2021
Account Number	Account Description	Operating Budget	(Through 9/30/2020)	Operating Budget
	BUREAU of ADMINISTRATION TOTAL	$ 8,116,133.34	$ 3,524,550.33	$ 8,126,452.62

	CITY OF SCRANTON			
	2021 OPERATING BUDGET			
	BUDGETED EXPENDITURES			
	GENERAL FUND			
	12/16/2020			Ammended
	Amended	**2020**	**2020**	**2021**
Account Number	**Account Description**	**Operating Budget**	**(Through 9/30/2020)**	**Operating Budget**
Department of Business Administration - #40				
Bureau of Human Resources - #41				
01.040.00041.4010	STANDARD SALARY	214,185.71	77,769.96	216,935.35
01.040.00041.4040	OTHER SALARY (MISC)	7,500.00	-	17,400.00
01.040.00041.4070	LONGEVITY SALARY	3,877.35	-	-
01.040.00041.4080	OVERTIME SALARY	-		-
	TOTAL EMPLOYEE COMPENSATION	$ 225,563.06	$ 77,769.96	$ 234,335.35
01.040.00041.4201	PROFESSIONAL SERVICES	130,000.00	83,759.35	200,000.00
01.040.00041.4290	STATIONARY/OFFICE SUPPLIES	750.00	12.70	-
01.040.00041.4390	MATERIALS/SUPPLIES (MISC)	500.00	92.40	100.00
01.040.00041.4420	TRAVEL AND LODGING	1,250.00	-	-
01.040.00041.4470	TRAINING AND CERTIFICATION	2,500.00	-	20,000.00
01.040.00041.4630	LIABILITY/CASUALTY INSURANCE	1,175,000.00	939,763.67	1,351,250.00
.01.040.00041.6006	PERSONNEL COST ADJUSTMENT	4,750.00	2,062.41	5,000.00
	TOTAL OPERATING EXPENDITURES	$ 1,314,750.00	$ 1,025,690.53	$ 1,576,350.00
	BUREAU of HUMAN RESOURCES TOTAL	**$ 1,540,313.06**	**$ 1,103,460.49**	**$ 1,810,685.35**

	CITY OF SCRANTON			
	2021 OPERATING BUDGET			
	BUDGETED EXPENDITURES			
	GENERAL FUND			
	12/16/2020			Ammended
	Amended	**2020**	**2020**	**2021**
Account Number	**Account Description**	**Operating Budget**	**(Through 9/30/2020)**	**Operating Budget**
Department of Business Administration - #40				
Bureau of Information Technology - #42				
01.040.00042.4010	STANDARD SALARY	157,750.00	112,388.25	258,900.00
01.040.00042.4040	OTHER SALARY (MISC)	-		-
01.040.00042.4070	LONGEVITY SALARY	-		-
01.040.00042.4080	OVERTIME SALARY	-		-
	TOTAL EMPLOYEE COMPENSATION	$ 157,750.00	$ 112,388.25	$ 258,900.00
				-
01.040.00042.4201	PROFESSIONAL SERVICES	145,000.00	122,010.81	245,000.00
01.040.00042.4210	SERVICES AND MAINTENANCE FEE	95,000.00	79,857.00	123,000.00
01.040.00042.4270	DUES AND SUBSCRIPTIONS	500.00	-	-
01.040.00042.4290	STATIONARY/OFFICE SUPPLIES	1,000.00	103.30	-
01.040.00042.4390	MATERIALS/SUPPLIES (MISC)	95,000.00	39,687.25	50,000.00
01.040.00042.4420	TRAVEL AND LODGING	1,000.00	-	-
01.040.00042.4440	TELEPHONE	245,000.00	186,166.10	265,000.00
01.040.00042.4470	TRAINING AND CERTIFICATION	32,500.00	-	-
01.040.00042.4550	CAPITAL EXPENDITURES	590,000.00	305,051.72	350,000.00
01.040.00042.4560	EQUIPMENT MAINTENANCE/LEASES	92,500.00	60,994.80	70,000.00
	TOTAL OPERATING EXPENDITURES	$ 1,297,500.00	$ 793,870.98	$ 1,103,000.00
	BUREAU of INFORMATION TECHNOLOGY TOTAL	**$ 1,455,250.00**	**$ 906,259.23**	**$ 1,361,900.00**

	CITY OF SCRANTON			
	2021 OPERATING BUDGET			
	BUDGETED EXPENDITURES			
	GENERAL FUND			
	12/16/2020			Ammended
	Amended	**2020**	**2020**	**2021**
Account Number	**Account Description**	**Operating Budget**	**(Through 9/30/2020)**	**Operating Budget**
Department of Business Administration - #40				
Bureau of Treasury - #43				
01.040.00043.4010	STANDARD SALARY	117,813.02	77,097.90	124,468.26
01.040.00043.4040	OTHER SALARY (MISC)	-		-
01.040.00043.4070	LONGEVITY SALARY	3,654.86		3,655.00
01.040.00043.4080	OVERTIME SALARY	250.00		-
	TOTAL EMPLOYEE COMPENSATION	$ 121,717.88	$ 77,097.90	$ 128,123.26
01.040.00043.4201	PROFESSIONAL SERVICES	2,500.00	-	-
01.040.00043.4250	ADVERTISING	-		-
01.040.00043.4290	STATIONARY/OFFICE SUPPLIES	-		-
01.040.00043.4390	MATERIALS/SUPPLIES (MISC)	12,500.00	2,822.80	-
01.040.00043.4420	TRAVEL AND LODGING	-		-
01.040.00043.4550	CAPITAL EXPENDITURES	-		-
01.040.00043.6000	TAX AND MISC REFUNDS	2,500.00		-
01.040.00043.6001	TAX COLLECTION COMMITTEE EXPENSE	500.00		-
	TOTAL OPERATING EXPENDITURES	$ 18,000.00	$ 2,822.80	$ -
	BUREAU of TREASURY TOTAL	**$ 139,717.88**	**$ 79,920.70**	**$ 128,123.26**
	DEPARTMENT of BUSINESS ADMINISTRATION TOTAL	**$ 11,251,414.28**	**$ 5,614,190.75**	**$ 11,427,161.23**

	CITY OF SCRANTON			
	2021 OPERATING BUDGET			
	BUDGETED EXPENDITURES			
	GENERAL FUND			
	12/16/2020			Ammended
	Amended	2020	2020	2021
Account Number	**Account Description**	**Operating Budget**	**(Through 9/30/2020)**	**Operating Budget**
Office of Economic & Community Development (OECD) - #50				
Now Dept. of Community Development				
01.050.00000.4010	STANDARD SALARY			632,678.55
	OECD DEPARTMENT TOTAL (NON-ADDITION TO BUDGET)	**$ 635,912.35**		**$ 632,678.55**
SEE NON-DEPARTMENTAL EXPENSES City Contribution to Director & Grant Manager Salary				

CITY OF SCRANTON
2021 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

12/16/2020

Amended

Account Number	Account Description	2020 Operating Budget	2020 (Through 9/30/2020)	Ammended 2021 Operating Budget
Dept. of Licenses, Inspections & Permits - #51				
Bureau of Licenses, Inspections & Permits - #51				
Now Reports to Dept. of Community Development				
01.051.00051.4010	STANDARD SALARY	820,456.97	352,634.05	733,347.66
01.051.00051.4040	OTHER SALARY (MISC)	-	30,000.00	-
01.051.00051.4070	LONGEVITY SALARY	15,447.27	-	
01.051.00051.4080	OVERTIME SALARY	2,500.00	386.41	500.00
01.051.00051.4101	UNIFORM ALLOWANCE Inc Reim Gas	13,000.00	6,147.23	11,100.00
	TOTAL EMPLOYEE COMPENSATION	$ 851,404.24	$ 389,167.69	$ 744,947.66
01.051.00051.4201	PROFESSIONAL SERVICES	50,000.00	26,000.00	-
01.051.00051.4270	DUES AND SUBSCRIPTIONS	-		-
01.051.00051.4290	STATIONARY/OFFICE SUPPLIES	500.00	-	500.00
01.051.00051.4390	MATERIALS/SUPPLIES (MISC)	500.00	68.80	100.00
01.051.00051.4420	TRAVEL AND LODGING	1,000.00	-	-
01.051.00051.4470	TRAINING AND CERTIFICATION	1,000.00	-	-
01.051.00051.4550	CAPITAL EXPENDITURES	12,750.00	5,725.91	10,000.00
01.051.00051.4570	MAINTENANCE COMMUNICATION EQUIPMENT	250.00	-	250.00
01.051.00051.4590	BUILDING DEMOLITION	145,000.00	-	170,000.00
	TOTAL OPERATING EXPENDITURES	211,000.00	31,794.71	180,850.00
	BUREAU of LICENSES, INSPECTIONS & PERMITS TOTAL	**$ 1,062,404.24**	**$ 420,962.40**	**$ 925,797.66**

CITY OF SCRANTON
2021 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

Account Number	Account Description	2020 Operating Budget	2020 (Through 9/30/2020)	Ammended 2021 Operating Budget
	12/16/2020			
	Amended			
Dept. of Licenses, Inspections & Permits - #51				
Bureau of Buildings - #82 Now Reports to BA				
01.051.00082.4010	STANDARD SALARY	110,903.74	64,466.56	110,903.74
01.051.00082.4040	OTHER SALARY (MISC)	-	-	-
01.051.00082.4070	LONGEVITY SALARY	7,025.31	-	7,025.31
01.051.00082.4080	OVERTIME SALARY	1,000.00	2,953.15	1,000.00
01.051.00082.4101	UNIFORM ALLOWANCE	1,500.00	840.00	1,500.00
	TOTAL EMPLOYEE COMPENSATION	$ 120,429.05	$ 68,259.71	$ 120,429.05
01.051.00082.4201	PROFESSIONAL SERVICES	2,500.00	1,300.00	20,000.00
01.051.00082.4210	SVCES AND MAINT FEE	-		-
01.051.00082.4320	BLDG/REPAIR-SUPPL MAINT	137,500.00	69,203.51	187,500.00
01.051.00082.4360	SMALL TOOLS/SHOP SUPPL	-		-
01.051.00082.4420	TRAVEL AND LODGING	-		-
01.051.00082.4445	SEWER CHARGES	-		-
01.051.00082.4447	UGI - GAS	125,000.00	51,092.96	125,000.00
01.051.00082.4448	PAWC -- WATER	435,000.00	258,826.52	435,000.00
01.051.00082.4450	ELECTRICAL	150,000.00	108,495.56	150,000.00
01.051.00082.4465	BUILDING SUPPLIES	750.00	72.10	750.00
	TOTAL OPERATING EXPENDITURES	$ 850,750.00	$ 488,990.65	$ 918,250.00
	BUREAU of BUILDINGS TOTAL	**$ 971,179.05**	**$ 557,250.36**	**$ 1,038,679.05**
	DEPARTMENT of LICENSES, INSPECTIONS & PERMITS TOTAL	**$ 2,033,583.29**	**$ 978,212.76**	**$ 1,964,476.71**

	CITY OF SCRANTON			
	2021 OPERATING BUDGET			
	BUDGETED EXPENDITURES			
	GENERAL FUND			
	12/16/2020			Ammended
	Amended	2020	2020	2021
Account Number	**Account Description**	**Operating Budget**	**(Through 9/30/2020)**	**Operating Budget**

	CITY OF SCRANTON				
	2021 OPERATING BUDGET				
	BUDGETED EXPENDITURES				
	GENERAL FUND				
	12/16/2020				Ammended
	Amended		2020	2020	2021
Account Number	Account Description		Operating Budget	(Through 9/30/2020)	Operating Budget
Law Department - #60					
01.060.00000.4010	STANDARD SALARY		317,500.00	216,735.27	307,500.00
01.060.00000.4040	OTHER SALARY (MISC)		-	-	-
01.060.00000.4070	LONGEVITY SALARY		-		-
01.060.00000.4080	OVERTIME SALARY		-	1,161.74	-
	TOTAL EMPLOYEE COMPENSATION		$ 317,500.00	$ 217,897.01	$ 307,500.00
01.060.00000.4201	PROFESSIONAL SERVICES	#	225,000.00	129,470.34	400,000.00
01.060.00000.4210	SERVICES AND MAINTENANCE FEE		2,000.00	-	-
01.060.00000.4270	DUES AND SUBSCRIPTIONS		3,000.00	1,481.00	2,000.00
01.060.00000.4290	STATIONARY/OFFICE SUPPLIES		500.00	67.63	2,000.00
01.060.00000.4390	MATERIALS/SUPPLIES (MISC)		500.00	289.00	-
01.060.00000.4420	TRAVEL AND LODGING		2,500.00	-	-
01.060.00000.4470	TRAINING AND CERTIFICATION		2,000.00	-	-
01.060.00000.4550	CAPITAL EXPENDITURES		-		-
	TOTAL OPERATING EXPENDITURES		$ 235,500.00	$ 131,307.97	$ 404,000.00
	DEPARTMENT of LAW TOTAL		**$ 553,000.00**	**$ 349,204.98**	**$ 711,500.00**

	CITY OF SCRANTON				
	2021 OPERATING BUDGET				
	BUDGETED EXPENDITURES				
	GENERAL FUND				
	12/16/2020				Ammended
	Amended		**2020**	**2020**	**2021**
Account Number	**Account Description**		**Operating Budget**	**(Through 9/30/2020)**	**Operating Budget**
Department of Public Works - #80					
Bureau of Administration - #80					
01.080.00080.4010	STANDARD SALARY	#	219,919.82	116,444.89	273,544.87
01.080.00080.4040	OTHER SALARY (MISC)		-	-	-
01.080.00080.4070	LONGEVITY SALARY		8,054.49	-	8,055.00
01.080.00080.4080	OVERTIME SALARY		250.00	811.10	2,250.00
01.080.00080.4118	HEALTH INSURANCE - DPW UNION		2,118,394.24	1,187,848.13	2,130,313.95
01.080.00080.4120	LIFE/DISABILITY INSURANCE		-	-	-
01.080.00080.4130	I.A.M. PENSION		500,000.00	284,175.65	500,000.00
01.080.00080.4180	SOCIAL SECURITY		450,000.00	260,240.56	450,000.00
	TOTAL EMPLOYEE COMPENSATION		3,296,618.55	1,849,520.33	3,364,163.82
01.080.00080.4201	PROFESSIONAL SERVICES		2,500.00	2,238.74	7,500.00
01.080.00080.4210	SERVICES & MAINTENANCE FEE		1,500.00	1,489.22	1,500.00
01.080.00080.4290	STATIONARY/OFFICE SUPPL		-	-	-
01.080.00080.4390	PPOE CLOTHING & EQUIPMENT				5,000.00
01.080.00080.4420	TRAVEL AND LODGING		500.00	-	-
01.080.00080.4550	CAPITAL EXPENDITURES		10,000.00	8,564.23	10,000.00
01.080.00080.4570	MAINT COMMUNICATION EQUIP		20,000.00	12,986.25	20,000.00
01.080.00080.4576	MAINTENANCE SUPER FUND SIGHT		10,000.00	3,575.50	10,000.00
01.080.00080.6007	FLOOD PROTECTION SYSTEM MAINTENANCE		250,000.00	20,136.55	250,000.00
	TOTAL OPERATING EXPENDITURES		$ 294,500.00	$ 48,990.49	$ 304,000.00
	BUREAU of ADMINISTRATION TOTAL		**$ 3,591,118.55**	**$ 1,898,510.82**	**$ 3,668,163.82**

	CITY OF SCRANTON			
	2021 OPERATING BUDGET			
	BUDGETED EXPENDITURES			
	GENERAL FUND			
	12/16/2020			Ammended
	Amended	**2020**	**2020**	**2021**
Account Number	**Account Description**	**Operating Budget**	**(Through 9/30/2020)**	**Operating Budget**
Department of Public Works - #80				
Bureau of Engineering - #81				
01.080.00081.4010	STANDARD SALARY	116,260.07	102,040.08	183,275.80
01.080.00081.4040	OTHER SALARY (MISC)	-	5,000.00	-
01.080.00081.4070	LONGEVITY SALARY	4,065.06	-	4,065.06
01.080.00081.4080	OVERTIME SALARY	5,500.00	3,002.70	3,500.00
01.080.00081.4101	UNIFORM ALLOWANCE	3,000.00	1,747.12	3,000.00
	TOTAL EMPLOYEE COMPENSATION	$ 128,825.13	$ 111,789.90	$ 193,840.86
01.080.00081.4201	PROFESSIONAL SERVICES	75,000.00	50,900.00	75,000.00
01.080.00081.4210	SERVICES & MAINTENANCE FEE	500.00	-	500.00
01.080.00081.4280	MISC SERVICES-NOT CLASSIFIED	-	-	-
01.080.00081.4290	STATIONARY/OFFICE SUPPLIES	100.00	93.75	100.00
01.080.00081.4390	MATERIALS/SUPPLIES (MISC)	250.00	-	250.00
01.080.00081.4470	TRAINING AND CERTIFICATION	500.00	-	500.00
01.080.00081.4550	CAPITAL EXPENDITURES	-		-
	TOTAL OPERATING EXPENDITURES	$ 76,350.00	$ 50,993.75	$ 76,350.00
	BUREAU of ENGINEERING TOTAL	**$ 205,175.13**	**$ 162,783.65**	**$ 270,190.86**

	CITY OF SCRANTON				
	2021 OPERATING BUDGET				
	BUDGETED EXPENDITURES				
	GENERAL FUND				
	12/16/2020				Ammended
	Amended		2020	2020	2021
Account Number	Account Description		Operating Budget	(Through 9/30/2020)	Operating Budget
Department of Public Works - #80					
Bureau of Highways - #83					
01.080.00083.4010	STANDARD SALARY		1,278,248.92	838,418.14	1,350,022.90
01.080.00083.4040	OTHER SALARY (MISC)		15,000.00	5,750.00	15,000.00
01.080.00083.4070	LONGEVITY SALARY		86,302.86	-	88,029.00
01.080.00083.4080	OVERTIME SALARY		165,000.00	78,911.10	165,000.00
01.080.00083.4101	UNIFORM ALLOWANCE		11,340.00	11,011.00	11,340.00
	TOTAL EMPLOYEE COMPENSATION		$ 1,555,891.78	$ 934,090.24	$ 1,629,391.90
01.080.00083.4210	SERVICES AND MAINTENANCE FEE		-		-
01.080.00083.4260	RENTAL VEHICLES & EQUIPMENT		100,000.00	18,602.33	50,000.00
01.080.00083.4290	STATIONARY/OFFICE SUPPLIES		-	-	-
01.080.00083.4340	CONSTRUCTION-PAVING MATERIAL		150,000.00	63,149.87	150,000.00
01.080.00083.4350	PAINT/SIGN MATERIAL	#	20,000.00	17,023.67	50,000.00
01.080.00083.4357	PARKS AND RECREATION SUPPLIES	#	25,000.00	-	25,000.00
01.080.00083.4390	MATERIALS/SUPPLIES (MISC)		40,000.00	45,297.39	40,000.00
01.080.00083.4410	SALT		475,000.00	171,090.10	475,000.00
01.080.00083.4460	STREET LIGHTING		230,000.00	126,460.61	230,000.00
01.080.00083.4466	STREET LIGHTING SERVICE / MAINTENANCE		150,000.00	107,941.65	150,000.00
01.080.00083.4467	TRAFFIC SIGNAL ELECTRIC / MAINTENANCE		90,000.00	56,959.81	90,000.00
01.080.00083.4550	CAPITAL EXPENDITURES		210,000.00	109,462.00	
01.080.00083.4551	ROADWAY RESURFACING PROGRAM		850,000.00	-	1,000,000.00
	TOTAL OPERATING EXPENDITURES		$ 2,340,000.00	$ 715,987.43	$ 2,260,000.00
	BUREAU of HIGHWAYS TOTAL		**$ 3,895,891.78**	**$ 1,650,077.67**	**$ 3,889,391.90**

	CITY OF SCRANTON			
	2021 OPERATING BUDGET			
	BUDGETED EXPENDITURES			
	GENERAL FUND			
	12/16/2020			Ammended
	Amended	2020	2020	2021
Account Number	Account Description	Operating Budget	(Through 9/30/2020)	Operating Budget
Department of Public Works - #80				
Bureau of Refuse - #84				
01.080.00084.4010	STANDARD SALARY	2,259,558.61	1,578,889.06	2,256,783.41
01.080.00084.4040	OTHER SALARY (MISC)	5,000.00	-	5,000.00
01.080.00084.4070	LONGEVITY SALARY	39,096.67	-	39,879.00
01.080.00084.4080	OVERTIME SALARY	200,000.00	89,148.44	200,000.00
01.080.00084.4101	UNIFORM ALLOWANCE	19,320.00	19,954.80	19,320.00
	TOTAL EMPLOYEE COMPENSATION	$ 2,522,975.28	$ 1,687,992.30	$ 2,520,982.41
01.080.00084.4260	RENTAL VEHICLES & EQUIP	-	-	-
01.080.00084.4330	MEDICAL, CHEM, LAB SUP	-	-	-
01.080.00084.4390	MATERIALS/SUPPL (MISC)	1,000.00	1,153.44	1,912.70
01.080.00084.4420	TRAVEL AND LODGING	1,000.00	108.13	-
01.080.00084.4490	LANDFILL	1,410,000.00	1,176,637.96	1,410,000.00
01.080.00084.4550	CAPITAL EXPENDITURES	235,000.00	20,254.21	
01.080.00084.4555	RECYCLING	350,000.00	-	60,000.00
	TOTAL OPERATING EXPENDITURES	$ 1,997,000.00	$ 1,198,153.74	$ 1,471,912.70
	BUREAU of REFUSE TOTAL	**$ 4,519,975.28**	**$ 2,886,146.04**	**$ 3,992,895.11**

CITY OF SCRANTON
2021 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

12/16/2020

Account Number	Account Description	2020 Operating Budget	2020 (Through 9/30/2020)	Ammended 2021 Operating Budget
	Amended			
Department of Public Works - #80				
Bureau of Garages - #85				
01.080.00085.4010	STANDARD SALARY	372,358.74	262,489.84	377,161.46
01.080.00085.4040	OTHER SALARY (MISC)	-	-	-
01.080.00085.4070	LONGEVITY SALARY	26,572.43	-	31,887.00
01.080.00085.4080	OVERTIME SALARY	25,000.00	15,577.37	25,000.00
01.080.00085.4101	UNIFORM ALLOWANCE	3,360.00	3,360.00	3,360.00
	TOTAL EMPLOYEE COMPENSATION	$ 427,291.17	$ 281,427.21	$ 437,408.46
01.080.00085.4201	PROFESSIONAL SERVICES	-	-	-
01.080.00085.4210	SERVICES AND MAINTENANCE FEE	-	-	-
01.080.00085.4220	CONTRACTED SERVICES	2,500.00	1,175.78	2,500.00
01.080.00085.4290	STATIONARY/OFFICE SUPPL	-	-	-
01.080.00085.4301	GAS, OIL, LUBRICANTS	350,000.00	209,113.27	350,000.00
01.080.00085.4310	EQUIP/VEHICLE REP/MAINT	375,000.00	194,004.58	360,000.00
01.080.00085.4360	SMALL TOOLS/SHOP SUPPL	16,500.00	5,740.79	10,000.00
01.080.00085.4390	MATERIALS/SUPPL (MISC)	49,500.00	46,099.17	49,500.00
01.080.00085.4401	TIRES	90,500.00	58,326.26	90,500.00
01.080.00085.4420	TRAVEL AND LODGING	500.00	-	-
01.080.00085.4550	CAPITAL EXPENDITURES	70,000.00	-	-
01.080.00085.4901	MAINTENANCE (PREVENTATIVE)	7,500.00	-	7,500.00
	TOTAL OPERATING EXPENDITURES	$ 962,000.00	$ 514,459.85	$ 870,000.00
	BUREAU of GARAGES TOTAL	**$ 1,389,291.17**	**$ 795,887.06**	**$ 1,307,408.46**
	DEPARTMENT of PUBLIC WORKS TOTAL	**$ 13,601,451.91**	**$ 7,393,405.24**	**$ 13,128,050.15**

	CITY OF SCRANTON			
	2021 OPERATING BUDGET			
	BUDGETED EXPENDITURES			
	GENERAL FUND			
	12/16/2020			Ammended
	Amended	**2020**	**2020**	**2021**
Account Number	**Account Description**	**Operating Budget**	**(Through 9/30/2020)**	**Operating Budget**
Department of Parks and Recreation - #100 --				
Bureau of Parks & Recreation - #100				
01.100.00000.4010	STANDARD SALARY	424,573.42	259,480.79	431,134.36
01.100.00000.4040	OTHER SALARY (MISC)	165,000.00	13,933.04	215,000.00
01.100.00000.4070	LONGEVITY SALARY	21,751.64	-	22,187.00
01.100.00000.4080	OVERTIME SALARY	45,000.00	26,235.53	40,000.00
01.100.00000.4101	UNIFORM ALLOWANCE	2,940.00	2,520.00	2,940.00
	TOTAL EMPLOYEE COMPENSATION	$ 659,265.06	$ 302,169.36	$ 711,261.36
01.100.00000.4280	MISC SERVICES-NON CLASSIFIED	5,000.00	1,638.51	5,000.00
01.100.00000.4290	STATIONARY/OFFICE SUPPLIES	500.00	-	-
01.100.00000.4320	BLDG/REPAIR-SUPPLY MAINT	15,000.00	15,105.77	10,000.00
01.100.00000.4330	MEDICAL, CHEM, LAB SUP	10,000.00	2,063.00	10,000.00
01.100.00000.4360	SMALL TOOLS/SHOP SUPPLIES	500.00	135.00	-
01.100.00000.4370	PARKS/RECREATION SUPPLIES	12,500.00	11,111.12	12,500.00
01.100.00000.4420	TRAVEL AND LODGING	250.00	-	250.00
01.100.00000.4530	PERFORMING ARTS	17,500.00	12,500.00	17,500.00
01.100.00000.4540	SPRING/SUMMER PROG	3,000.00	2,222.66	20,000.00
01.100.00000.4550	CAPITAL EXPENDITURES	875,000.00	624,905.48	
01.100.00000.4570	MAINTENANCE COMMUNICATION EQUIP	-		-
	TOTAL OPERATING EXPENDITURES	$ 939,250.00	$ 669,681.54	$ 75,250.00
	DEPARTMENT of PARKS & RECREATION TOTAL	**$ 1,598,515.06**	**$ 971,850.90**	**$ 786,511.36**

	CITY OF SCRANTON			
	2021 OPERATING BUDGET			
	BUDGETED EXPENDITURES			
	GENERAL FUND			
	12/16/2020			Ammended
	Amended	**2020**	**2020**	**2021**
Account Number	**Account Description**	**Operating Budget**	**(Through 9/30/2020)**	**Operating Budget**
Single Tax Office - #90				
01.090.00000.4010	STANDARD SALARY	414,956.47	315,799.08	414,956.47
01.090.00000.4040	OTHER SALARY (MISC)	-	-	
01.090.00000.4080	OVERTIME SALARY	3,750.00	3,863.59	3,750.00
01.090.00000.4119	HEALTH INSURANCE - SINGLE TAX OFFICE	966,154.46	456,773.06	970,463.00
	TOTAL EMPLOYEE COMPENSATION	$ 1,384,860.93	$ 776,435.73	$ 1,389,169.47
01.090.00000.6004	SINGLE TAX OFFICE AUDIT			
	TOTAL OPERATING EXPENDITURES	-	-	-
	SINGLE TAX OFFICE DEPARTMENT TOTAL	**$ 1,384,860.93**	**$ 776,435.73**	**$ 1,389,169.47**
	Bucket Non Profit Partnerships/Commissions			

CITY OF SCRANTON
2021 OPERATING BUDGET
BUDGETED EXPENDITURES
GENERAL FUND

	12/16/2020			Ammended
	Amended	2020	2020	2021
Account Number	Account Description	Operating Budget	(Through 9/30/2020)	Operating Budget
NON-DEPARTMENTAL EXPENDITURES - #401				
01.401.10010.4299	SCRANTON CULTURAL CENTER			
01.401.10030.4299	ZONING BOARD	25,000.00	5,864.80	25,000.00
01.401.10060.4299	EVERHART MUSEUM	37,500.00	28,999.98	37,500.00
01.401.10075.4299	SCRANTON PLAN	100,000.00	-	-
01.401.10080.4299	SCRANTON TOMORROW	225,000.00	100,000.00	100,000.00
01.401.10110.4299	SHADE TREE COMMISSION	175,000.00	146,649.67	75,000.00
01.401.10120.4299	ST. CATS AND DOGS	10,000.00	6,825.00	5,000.00
01.401.10130.4299	MAYORS 504 TASK FORCE	1,000.00	-	-
01.401.10140.4299	CIVIL SERVICE COMMISSION	25,000.00	5,982.60	20,000.00
01.401.10150.4299	HUMAN RELATIONS COMMISSION	1,000.00	-	5,000.00
01.401.15305.4299	EC TV	-	-	120,000.00
01.401.15306.4299	MAYORS ARTS COUNCIL	-	-	2,500.00
01.401.15307.4299	INDEPENDENT POLICE REVIEW BOARD	-	-	10,000.00
01.401.10155.4299	LHVA TRAIL MAINTENANCE	12,500.00	10,500.00	12,500.00
01.401.10160.4299	ETHICS BOARD	25,000.00	2,834.55	10,000.00
	TOTAL BOARDS, COMMISSIONS, NON-PROFIT CONTRIBUTIONS	**$ 637,000.00**	**$ 307,656.60**	**$ 422,500.00**
01.401.15230.4299	TAN SERIES	$ 12,750,000.00	$ 10,332,200.93	$ 12,200,000.00
01.401.15240.4299	TAN SERIES INTEREST	$ 446,250.00	$ -	$ 146,522.00
01.401.15310.4299	OPER TSF TO DEBT SVC-STREET LIGHTING	$ 452,541.66	$ 400,000.00	$ 423,349.00
01.401.15320.4299	OPER TSF TO DEBT SVC-GUARANTEED ENERGY SAVINGS (BOA)	$ 156,894.74	$ 144,997.96	$ 144,997.96
01.401.15324.4299	OPER TSF TO DEBT SVC-FDM REVOLVING AID LOAN	$ 100,000.00	$ 100,000.00	$ 100,000.00
01.401.15328.4299	OPER TSF TO DEBT SVC-2016 REDEVELOPMENT AUTHORITY SERIE	$ 888,012.50	$ 134,006.25	$ 890,462.50
01.401.15331.4299	OPER TSF TO DEBT SVC-SERIES OF 2019/2020 GO BONDS BUILDIN(	$ 1,000.00	$ -	$ -
01.401.15332.4299	OPER TSF TO DEBT SVC-SERIES OF 2017 GENERAL OBLIGATION RE	$ 3,231,000.00	$ 3,231,000.00	$ 3,230,750.00
01.401.15333.4299	OPER TSF TO DEBT SVC-2018 TAXABLE SERIES	$ 6,559,450.00	$ 411,990.12	$ 6,558,225.00
01.401.15338.4299	OPER TSF TO DEBT SVC-2016 REDEVELOPMENT AUTHORITY SERIE	$ 3,620,500.00	$ 667,750.00	$ 3,641,250.00
01.401.15339.4299	OPER TSF TO DEBT SVC-SERIES OF 2016 GENERAL OBLIGATION N(	$ 1,878,000.00	$ 809,000.00	$ 1,875,000.00
	TOTAL PRINCIPAL AND INTEREST, LOANS	**$ 30,083,648.90**	**$ 16,230,945.26**	**$ 29,210,556.46**

	CITY OF SCRANTON			
	2021 OPERATING BUDGET			
	BUDGETED EXPENDITURES			
	GENERAL FUND			
	12/16/2020			Ammended
	Amended	2020	2020	2021
Account Number	Account Description	Operating Budget	(Through 9/30/2020)	Operating Budget
01.401.15329.4299	OPER TSF TO DEBT SVC-LEASE OF REFUSE PACKERS	$ 218,147.96	$ 218,147.96	$ 218,147.96
01.401.15330.4299	OPER TSF TO DEBT SVC-LEASE OF KME ENGINE #4	$ 49,849.00	$ 49,849.00	$ -
01.401.15334.4299	OPER TSF TO DEBT SVC-LEASE OF JOHN DEERE WHEEL LOADER	$ 25,851.02	$ 25,851.02	$ 25,851.02
01.401.15335.4299	OPER TSF TO DEBT SVC-LEASE OF LAW ENFORCEMENT MGMT SYS	$ -	$ -	$ -
01.401.15336.4299	OPER TSF TO DEBT SVC-REPUBLIC LEASE OF TURNOUT GEAR	$ -	$ -	$ -
01.401.15337.4299	OPER TSF TO DEBT SVC-ESCO LEASE BUILDING	$ 100,000.00	$ -	$ -
01.401.15340.4299	OPER TSF TO DEBT SVC-LEASE FORD TRUCKS 2016	$ 53,925.94	$ 53,925.94	$ 53,925.94
01.401.15341.4299	OPER TSF TO DEBT SVC-PIB LOAN	$ 244,811.66	$ -	$ 244,811.66
01.401.15342.4299	OPER TSF TO DEBT SVC-LEASE STREET LIGHTING	$ 429,767.00	$ 429,767.00	$ 416,307.00
01.401.15343.4299	2018 AERIAL PLATFORM TRUCK LEASE	$ 102,156.57	$ 102,156.57	$ 102,156.57
01.401.15344.4299	OPER TSF TO DEBT SVC-M&T LEASE REFUSE PACKERS	$ 89,937.87	$ 89,937.87	$ 89,937.87
	TOTAL LEASE PAYMENTS	**$ 1,314,447.02**	**$ 969,635.36**	**$ 1,151,138.02**
	TOTAL INTEREST & DEBT SERVICE	**$ 31,398,095.92**	**$ 17,200,580.62**	**$ 30,361,694.48**
01.401.13090.4299	CONTINGENCY	$ 400,000.00	$ -	$ 400,000.00
01.401.13100.4299	OECD CONTINGENCY	244,000.00	7,161.14	25,000.00
01.401.15308.4299	OECD SALARY CONTRIBUTION	-	-	43,158.20
01.401.16090.4299	UNENCUMBERED EXPENSES PRIOR YEAR OBLIGATIONS	300,000.00	227,412.98	300,000.00
01.401.16270.4299	COURT AWARDS	500,000.00	192,565.02	700,000.00
01.401.17020.4299	VETERAN'S ORGANIZATION	10,000.00	10,000.00	50,000.00
01.401.17040.4299	OPEB TRUST FUND	50,000.00	-	-
01.401.17060.4299	COMMUNITY CENTERS	1,000.00	-	20,000.00
01.401.17080.4299	TARGETED EXPENSES - REVENUE PASS THROUGH ACCOUNT	300,000.00	-	-
01.401.17100.4299	GRANT MATCH	763,300.00	322,917.25	520,978.01
	TOTAL UNPAID BILLS / COURT AWARDS / MISC	**$ 2,568,300.00**	**$ 760,056.39**	**$ 2,059,136.21**
	TOTAL NON-DEPARTMENTAL EXPENDITURES	**$ 34,603,395.92**	**$ 18,268,293.61**	**$ 32,843,330.69**
	TOTAL GENERAL FUND EXPENDITURES	**$ 115,800,750.73**	**$ 62,930,408.16**	**$ 114,525,753.72**

Office of the Mayor - #10				
2021 Budget - 12-16-2020 Ammended			Council Ammended	
	2020		2021	
POSITION/TITLE	Total	#	Total	#
MAYOR	$ 75,000.00	1	$ 75,000.00	1
SPECIAL ASSISTANT (constituent services) `	$ 40,085.00	1	$ 40,085.00	1
EXECUTIVE ASSISTANT	$ 31,000.00	1	$ 31,000.00	1
Department of the Mayor Total	**$ 146,085.00**	3	**$ 146,085.00**	3

Department of Public Safety - #11

Bureau of Police - #71

POSITION/TITLE	2020 Total	2020 #	2021 Total	2021 #
SUPERINTENDENT OF POLICE	$ 102,605.12	1	$ 105,185.64	1
DEPARTMENT CAPTAIN	$ 94,863.73	1	$ 95,812.37	1
LIEUTENANT OF DETECTIVES	$ 87,707.15	1	$ 88,584.22	1
LIEUTENANT - ADMINISTRATIVE	$ 84,333.71	1	$ 85,177.05	1
LIEUTENANTS	$ 253,001.13	3	$ 255,531.27	3
SUPERVISOR - NARCOTICS DIVISION	$ 81,090.35	1	$ 81,901.26	1
FIRE MARSHALL	$ 81,090.42	1	$ 81,901.33	1
DETECTIVE SERGEANT	$ 324,361.68	4	$ 324,361.68	4
DETECTIVES	$ 1,247,541.12	16	$ 1,260,016.48	16
SERGEANTS-TRAINING	$ 155,942.64	2	$ 157,502.06	2
SERGEANTS	$ 1,169,569.80	15	$ 1,181,265.45	15
JUVENILE PATROLMEN	$ 299,889.76	4	$ 302,888.64	4
CORPORALS	$ 576,710.80	8	$ 582,477.92	8
REGULAR PATROLMEN - (Change Title to PS Officers)	$ 5,732,866.47	89	$ 6,230,843.91	89
SCHOOL RESOURCE OFFICERS 1/2 FUNDED BY SSD (6 OFFICERS)	*			
Neighborhood Police Officers Paid by OECD (4 in 2019)	$ (247,520.35)	(4)	$ (280,037.92)	(4)
			-	
SUBTOTAL POLICE OFFICERS	$ 10,044,053.53	143	$ 10,553,411.35	143
ANIMAL CONTROL OFFICER (a)	$ 60,117.03	1	$ 40,903.20	1
ANIMAL CONTROL OFFICER (b) Part Time		1	$ 19,458.40	1
SIT CLERKS	$ 550,850.86	15	$ 550,850.86	15
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	$ 39,748.92	1	$ 39,748.92	1
GRANT MANAGER/SIT CLERK - Move to Community Development	$ 50,387.75	1	$ -	-
SIT CLERK/CRIMINAL INFORMATION SPECIALIST	$ 46,398.43	1	$ 46,398.43	1
Subtotal - Administrative Support	687,385.96	18	636,998.21	17
Bureau of Police Total	**$ 10,791,556.52**	**163**	**$ 11,250,771.16**	**162**

* Scranton School District Reimburses the City for salaries & healthcare of 6 officers based on hours spent in the Schools.

(a) Animal Control Officer is 1 full-time & 1 part-time

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

POSITION/TITLE	2020 Total	2020 #	2021 Total	2021 #
CHIEF/EMERGENCY MANAGEMENT COORDINATOR	$ 84,728.11	1	$ 89,500.00	1
DEPUTY CHIEF	$ 93,841.06	1	$ 96,922.66	1
ASST. CHIEF	$ 270,695.37	3	$ 279,584.59	3
ADMIN. CAPTAIN	$ 83,424.36	1	$ 86,163.89	1
CAPTAIN	$ 1,251,365.36	15	$ 1,292,458.33	15
LIEUTENANT	$ 1,283,451.65	16	$ 1,242,748.39	15
CHAUFFEUR	$ 2,236,784.73	29	$ 2,389,900.76	30
FIRE INSPECTOR	$ 173,522.66	2	$ 179,220.89	2
FIRE PREVENTION OFFICER	$ 86,761.33	1	$ 89,610.44	1
PRIVATE	$ 4,620,414.09	68	$ 4,688,085.43	69
MASTER MECHANIC	$ 86,761.33	1	$ 89,610.44	1
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	$ 39,748.92	1	$ 39,748.92	1
Bureau of Fire Total	**$ 10,311,498.97**	**139**	**$ 10,563,554.74**	**140**

Office of City Clerk/City Council - #20				
	2020		**2021**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
CITY COUNCIL	$ 62,500.00	5	$ 62,500.00	5
CITY CLERK	$ 54,220.00	1	$ 57,000.00	1
EXECUTIVE ASSISTANT	$ 40,312.94	1	$ 40,312.94	1
CONFIDENTIAL SECRETARY	$ 36,723.33	1	$ 36,723.33	1
LEGISLATIVE LEGAL ADVISOR (a)	$ 46,000.00	1	$ 46,000.00	1
Department of City Clerk / City Council Total	**$ 239,756.27**	**9**	**$ 242,536.27**	**9**

City Controller - #30				
			3% increase	
	2020		**2021**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
CITY CONTROLLER	$ 40,000.00	1	$ 40,000.00	1
SOLICITOR TO CONTROLLER	$ 25,092.00	1	$ 25,844.76	1
CONFIDENTIAL SECRETARY/ASSISTANT	$ 33,671.00	1	$ 34,681.13	1
DEPUTY CONTROLLER/ADMIN.	$ 43,737.00	1	$ 45,049.11	1
ADMINISTRATIVE ASSISTANT IV -INTERNAL AUDITOR *	$ 35,696.39	1	$ 36,767.28	1
PROGRAM MONITOR	$ 35,077.00	1	$ 36,129.31	1
PERFORMANCE AUDITOR	$ 39,737.00	1	$ 39,737.00	1
Department City Controller Total	**$ 253,010.39**	**7**	**$ 258,208.59**	**7**

Department of Business Administration - #40				
Bureau of Administration - #40				
	2020		**2021**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
BUSINESS ADMINISTRATOR	$ 95,000.00	1	$ 80,000.00	1
FINANCE MANAGER/ASST. BUSINESS ADMINISTRATOR	$ 74,900.00	1	$ 74,900.00	1
SENIOR ACCOUNTANT	$ 40,900.00	1	$ 40,900.00	1
STAFF ACCOUNTANT	$ 41,000.00	1	$ 41,000.00	1
FINANCIAL ANALYST	$ 50,193.48	1	$ 50,193.38	1
PROJECT MANAGER		-	$ 50,000.00	1
ADMINISTRATIVE ASSISTANT III- ACCOUNTS PAYABLE CLERK *	$ 34,780.38	1	$ 34,780.38	1
ADMINISTRATIVE ASSISTANT IV -PURCHASING CLERK	$ 40,795.92	1	$ 40,795.82	1
Bureau of Administration Total	**377,569.78**	**7**	**412,569.58**	**8**

Department of Business Administration - #40				
Bureau of Human Resources - #41				
	2020		**2021**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
HUMAN RESOURCES DIRECTOR	$ 58,250.00	1	$ 61,000.00	1
ADMINISTRATIVE ASSISTANT I-BENEFITS COORDINATOR	$ 36,723.23	1	$ 36,723.00	1
ADMIN ASSISTANT III- PAYROLL CLERK	$ 39,988.99	1	$ 39,988.99	1
ADMINISTRATIVE ASSISTANT I-CLERICAL FLOATER	$ 36,723.36	1	$ 36,723.36	1
WORKER'S COMPENSATION PROGRAM MANAGER	$ 42,500.00	1	$ 42,500.00	1
Bureau of Human Resources Total	**214,185.58**	**5**	**216,935.35**	**5**

Department of Business Administration - #40				
Bureau of Information Technology - #42				
	2020		**2021**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
DIRECTOR INFORMATION TECHNOLOGY	$ 61,100.00	1	$ 64,000.00	1
SYSTEMS ADMINISTRATOR		-	$ 47,900.00	1
BUSINESS TRANSFORMATION SPECIALIST (Title change)	$ 47,900.00	1	$ 47,900.00	1
PUBLIC SAFETY TECHNOLOGY SPECIALIST(Title change)	$ 48,750.00	1	$ 38,000.00	1
NETWORK SYSTEMS & MANAGER			$ 61,100.00	1
Bureau of Information Technology Total	**157,750.00**	**3**	**258,900.00**	**5**

Department of Business Administration - #40				
Bureau of Treasury - #43				
	2020		**2021**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
CITY TREASURER	$ 47,560.00	1	$ 50,000.00	1
ADMINISTRATIVE ASSISTANT II- CASHIER	$ 37,468.26	1	$ 37,468.26	1
ADMINISTRATIVE ASSISTANT II - ASSISTANT CASHIER	$ 32,784.76	1	$ -	-
CONSTITUENT SERVICES	$ -	-	$ 37,000.00	1
Bureau of Treasury Total	**$ 117,813.02**	**3**	**$ 124,468.26**	**3**
Department of Business Administration Total	**$ 867,318.38**	**18**	**$ 1,012,873.19**	**21**

Office of Economic and Community Development - #50				
Bureau of Administration				
Change to Community Development				
	2020		**2021**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
DIRECTOR COMMUNITY DEVELOPMENT(salary 56k, 76% HUD)	$ 53,152.00	1	$ 56,000.00	1
DEPUTY DIRECTOR	$ 48,500.00	1	$ 50,000.00	1
DIRECTOR OF FINANCE & COMPLIANCE	$ 44,000.00	1	$ 45,000.00	1
DIRECTOR OF HOUSING/ADA COMPLIANCE	$ 37,991.00	1	$ 40,000.00	1
SOLICITOR	$ 52,500.00	1	$ 45,000.00	1
ADMINISTRATIVE ASSISTANT III-FINANCIAL ANALYST	$ 40,749.00	1	$ -	-
HOUSING SPECIALIST	$ 37,000.00	1	$ 40,000.00	1
ADMINISTRATIVE ASSISTANT (move from Lips)	$ -		$ 30,000.00	1
PUBLIC SERVICE/ESG SPECIALIST *	$ 30,500.00	1	$ 40,000.00	1
EQUAL OPPORTUNITY SPECIALIST *	$ 44,000.00	1	$ 45,000.00	1
GRANT MANAGER - Moved from PD (CITY FUNDS %)	$ -	-	$ 50,387.75	1
Bureau of Administration Total	**$ 388,392.00**	**9**	**$ 441,387.75**	**10**
non-addition to budget	**non-addition to budget**		**City % of Budget**	
CITY CONTRIBUTION Director & Grant Writer			**$ 43,158.20**	
Change to Neighborhood Engagement #50				
Office of Economic and Community Development - #50				
Bureau of Neighborhood Police - #515				
	2020		**2021**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
NEIGHBORHOOD POLICE OFFICERS - Public Safety	**$ 247,520.35**	4	**$ 247,520.35**	4
Bureau of Neighborhood Police Total	**$ 247,520.35**	**4**	**$ 247,520.35**	**4**
OECD Department Total	**$ 635,912.35**	**13**	**$ 688,908.10**	**14**

Reports to Community Development

Department of Code Enforcement & City Planning#51

Dept. of Licenses, Inspections & Permits - #51

Bureau of Licenses, Inspections & Permits - #51

	2020		2021	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
DIRECTOR	$ 50,760.00	1	$ 53,000.00	1
MANAGER	$ 46,635.00	1	$ 46,635.00	1
ADMINISTRATIVE ASSISTANT I- PERMIT (CLERK) Specialist	$ 73,446.66	2	$ 73,446.66	2
ELECTRICAL INSPECTOR				
PLUMBING INSPECTOR				
MECHANICAL INSPECTOR	$ 41,610.51	1	$ 41,610.51	1
WEIGHTS & MEASURES/Housing	$ 40,650.69	1	$ 40,650.69	1
ADMINISTRATIVE ASSISTANT I	$ 36,723.33	1	$ 36,723.33	1
ENFORCER OF LICENSES	$ 40,650.69	1	$ 40,650.69	1
ZONING OFFICER/CODE ENFORCER	$ 37,500.00	1	$ 37,500.00	1
CONFIDENTIAL ASSISTANT ZONING/PLANNING	$ 30,000.00	1	$ -	-
HOUSING INSPECTORS	$ 203,253.45	5	$ 203,253.45	5
HOUSING/HEALTH INSPECTOR	$ 40,650.69	1	$ 40,650.69	1
RENTAL REGISTRATION ASSISTANT/housing inspector	$ 81,301.38	2	$ 81,301.38	2
CITY PLANNER move to Dept Community Dev	$ 56,623.88	1	$ 56,623.88	1
ASSISTANT PLANNER - (New Move to Community Dev)		-	$ 40,650.69	1
HEALTH INSPECTOR	$ 40,650.69	1	$ 40,650.69	1
DCED will add $100,000 into our action plan to pay salaries for code enforcement staff			(100,000.00)	
Bureau of Licenses, Inspections & Permits Total	**$ 820,456.97**	**20**	**$ 733,347.66**	**20**

Bureau of Buildings - #82 --> Reports to BA

	2020		2021	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
MAINTENANCE	$ 40,650.69	1	$ 40,650.69	1
JANITOR	$ 70,253.05	2	$ 70,253.05	2
Bureau of Buildings Total	**$ 110,903.74**	**3**	**$ 110,903.74**	**3**

Department of Code enforcement Total	$ 931,360.71	23		$ 844,251.40	23

Law Department - #60

POSITION/TITLE	2020 Total	2020 #	2021 Total	2021 #
CITY SOLICITOR	$ 74,500.00	1	$ 74,500.00	1
FIRST ASSISTANT CITY SOLICITOR	$ 60,000.00	1	$ 65,000.00	1
ASSISTANT CITY SOLICITOR	$ 60,000.00	1	$ 45,000.00	1
ASSISTANT CITY SOLICITOR	$ 10,000.00	1	$ 35,000.00	1
TAX OFFICE SOLICITOR	$ -	1	$ 10,000.00	1
PROJECT MANAGER	$ 35,000.00	1	$ -	-
CONFIDENTIAL SECRETARY	$ 36,000.00	1	$ 36,000.00	1
CONFIDENTIAL SECRETARY	$ 42,000.00	1	$ 42,000.00	1
Department of Law Total	**$ 317,500.00**	**8**	**$ 307,500.00**	**7**

Department of Public Works - #80				
Bureau of Administration - #80				
	2020		**2021**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
DIRECTOR	$ 57,375.00	1	$ 60,000.00	1
RECYCLING & SAFETY SUPERVISOR (Name Change)	$ 36,999.95	1	$ 39,000.00	1
MANAGER/EMERGENCY COORDINATOR (Title change)	$ 47,000.00	1	$ 49,000.00	1
FLEET SERVICES SUPERVISOR -(Title change)	$ 45,000.00	1	$ 45,000.00	1
ADMINISTRATIVE ASSISTANT IV	$ 40,795.95	1	$ 40,795.95	1
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	$ 39,748.92	1	$ 39,748.92	1
DPW Bureau of Administration Total	**$ 266,919.82**	**6**	**$ 273,544.87**	**6**

Department of Public Works - #80
Bureau of Engineering - #81

POSITION/TITLE	2020 Total	2020 #	2021 Total	2021 #
STREET & SIDEWALK INSP (Title change only)	$ 40,650.62	1	$ 40,650.62	1
FLOOD CONTROL PROJECT COORDINATOR	$ 28,999.98	1		-
FLOOD CONTROL MAINTENANCE	$ 47,541.73	1	$ 142,625.18	3
DPW Bureau of Engineering Total	**$ 117,192.33**	**3**	**$ 183,275.80**	**4**

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

POSITION/TITLE	2020 Total	2020 #	2021 Total	2021 #
HEAVY EQUIPMENT OPERATOR/CRAFTSMEN	$ 96,056.90	2	$ 97,977.98	2
HEAVY EQUIPMENT OPERATOR/LEADER	$ 192,113.80	4	$ 195,955.96	4
CHAUFFEUR	$ 330,107.86	7	$ 336,709.36	7
REPAIRMAN	$ 278,957.94	6	$ 284,537.76	6
WATCH PERSON (change to Dispatcher 3rd shift)	$ 46,609.47	1	$ 47,541.73	1
DISPATCHER (2nd shift)	$ 46,609.47	1	$ 47,541.73	1
MAINTENANCE/CRAFTSMAN LEADER	$ 48,470.24	1	$ 49,439.73	1
TREE TRIMMER	$ 48,028.45	1	$ 48,988.99	1
SWEEPER OPERATOR/CHAUFFEUR	$ 47,618.90	1	$ 48,571.33	1
STONE-BRICK LAYER MASON	$ 47,407.15	1	$ 48,355.22	1
TRAFFIC/SIGN MAINTENANCE	$ 96,268.74	2	$ 144,403.11	3
Bureau of Highways Total	**$ 1,278,248.92**	**27**	**$ 1,350,022.90**	**28**

Department of Public Works - #80				
Bureau of Refuse - #84				
	2020		**2021**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
FOREMAN LEAD - Change to Supervisor	$ 47,087.30	1	$ 48,000.00	1
OPERATOR LEADER	$ 624,369.85	13	$ 636,856.90	13
COLLECTOR LEADER	$ 47,183.97	1	$ 48,127.66	1
COLLECTOR	$ 1,255,310.70	27	$ 1,280,419.92	27
DISPATCHER 1st	$ 46,492.99	1	$ 47,422.96	1
RECYCLING CHAUFFEUR	$ 192,113.80	4	$ 195,955.97	4
		-		-
Bureau of Refuse Total	**$ 2,212,558.61**	**47**	**$ 2,256,783.41**	**47**

Department of Public Works - #80				
Bureau of Garages - #85				
	2020		**2021**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
AUTO REPAIRMAN	$ 96,940.48	2	$ 98,879.46	2
EQUIPMENT / VEHICLE MAINTENANCE	$ 48,470.24	1	$ 49,439.73	1
TIRE-EQUIPMENT REPAIR/HELPER	$ 47,004.67	1	$ 47,944.62	1
PARTS MANAGER/AUTO REPAIR/PA STATE VEHICLE INSPECTOR	$ 47,721.44	1	$ 48,675.74	1
MOTOR VEHICLE REPAIR	$ 44,073.97	1	$ 44,073.97	1
MECHANIC	$ 44,073.97	1	$ 44,073.97	1
MECHANIC DIESEL	$ 44,073.97	1	$ 44,073.97	1
Bureau of Garages Total	**$ 372,358.74**	**8**	**$ 377,161.46**	**8**
Department of Public Works Total	**$ 4,247,278.42**	**91**	**$ 4,440,788.44**	**93**

Department of Parks & Recreation - #100				
Burearu of Parks & Recreation - #100				
Now department of Neighborhoods, Parks & Recreation				
	2020		**2021**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
PARKS AND RECREATION DIRECTOR	$ 52,500.00	1	$ 52,500.00	1
PROJECT ADMINISTRATOR	$ 44,052.01	1	$ 44,052.01	1
POOL OPERATORS / GROUNDSKEEPER	$ 93,413.64	2	$ 95,281.89	2
PARKS & RECREATION GROUNDSKEEPER	$ 139,478.97	3	$ 142,268.88	3
FACILITY MAINTENANCE / GROUNDSKEEPER	$ 95,128.80	2	$ 97,031.58	2
Department of Parks & Recreation Total	**$ 424,573.42**	**9**	**$ 431,134.36**	**9**

Single Tax Office - #90 (a)

	2020		2021	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
COLLECTOR OF TAXES	$ 26,650.00	1	$ 26,650.00	1
CONTROLLER	$ 29,500.00	1	$ 29,500.00	1
LEAD CASHIER	$ 23,066.30	1	$ 23,066.30	1
CASHIER	$ 21,976.12	1	$ 21,976.12	1
CASHIER	$ 21,976.12	1	$ 21,976.12	1
LEAD AUDITOR	$ 21,976.12	1	$ 21,976.12	1
LEAD CLERK	$ 21,976.12	1	$ 21,976.12	1
LEAD AUDITOR	$ 23,611.40	1	$ 23,611.40	1
LEAD AUDITOR	$ 23,611.40	1	$ 23,611.40	1
AUDITOR (b) (Cashier)	$ 41,452.24	1	$ 41,452.24	1
CLERK	$ 20,885.94	1	$ 20,885.94	1
AUDITOR	$ 21,976.12	1	$ 21,976.12	1
AUDITOR	$ 22,864.90	1	$ 22,864.90	1
CLERK	$ 14,025.21	1	$ 14,025.21	1
CLERK	$ 20,885.94	1	$ 20,885.94	1
AUDITOR	$ 14,025.21	1	$ 14,025.21	1
CLERK	$ 20,885.94	1	$ 20,885.94	1
LEAD AUDITOR	$ 23,611.39	1	$ 23,611.39	1
Single Tax Office Department Total	**$ 414,956.47**	**18**	**$ 414,956.47**	**18**

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

	2020		2021	
	Total	**#**	**Total**	**#**
Total City of Scranton Budgeted Payroll (a)	**$ 28,944,894.55**	**501**	**$ 29,955,817.82**	**506**

(a) Does not include OECD Payroll

GRA Consulting

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DEC 11 2020
OFFICE OF CITY
COUNCIL/CITY CLERK

September 29, 2020

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

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

Dear Mr. Deeley:

Gary R. Abramson, Casualty Actuarial Services ("GRA Consulting") has been retained by The City of Scranton to evaluate outstanding losses for the City's workers' compensation self-insurance program as of August 31, 2020. This analysis has been conducted to assist the administration of the City with their financial reporting requirements as well as to assist the City in their self-insurance renewal application process with the PA Bureau of Workers' Compensation.

By using the loss experience of The City of Scranton in combination with the City's own development patterns weighted with those patterns as promulgated by the Pennsylvania Bureau of Workers' Compensation, GRA Consulting has estimated the total discounted outstanding liabilities as of August 31, 2020 to be $16,475,027. As displayed on Exhibit 4, this amount represents the sum of estimated outstanding losses discounted for future investment earnings at an annual rate of 1.50 percent.

This is a decrease of just under $224,000 over the prior report. The predominant impacts were threefold:

1. During the previous twelve months excluding the current immature 2020/2021 program year, the self-insured program paid out $2,159,403 in claims and related expenses, while the reported losses increased by approximately $1,472,369 over the same time frame. This implies a decrease in the outstanding reserves for the City's self-insured program of approximately $687,000 for policy years up through and including 2019/20.

2. The overall improving results were negatively impacted by a three quarter point decrease in the discount rate from 2.25% to 1.50%, which resulted in

Gary R. Abramson, Casualty Actuarial Services
4726 Goodwood Way, Wilmington, NC 28412
Tel. (908) 642-3031

an approximate $780,000 hit when discounting the outstanding obligations of the City, and

3. The discontinuation of weighting the loss development factors based upon the experience of the current TPA PMA with those of the City's pre-2012 which were a combination of at least three TPA's. PMA's factors improved by 2% on the paid side and 4% on the reported loss side.

Exhibit 5 details the level of anticipated, expected claims and claims expense expenditures for the 2021 calendar year, which total $2,517,027. This is approximately $176,000 less than the prior review. This is impacted by the improving results of some of the more recent program years' experience.

We had a prior history of overstating the expected payouts due to two issues: the selected paid loss development factors continued to overestimate the ultimate final costs, and, two, the Bureau's position that the starting point of this exhibit should be estimated ultimate losses by program year that reflect zero potential reinsurance recoveries for any year regardless of whether or not the providing carrier is viewed as qualified or not. This has been the Bureau's position since November of 2005. We believe we have taken appropriate steps to better estimate the expected outlay for the upcoming calendar year.

The Bureau's position continues to be that the estimated ultimate losses used in Exhibit 5 to project the upcoming cash payouts in 2021 be gross of any reinsurance recoverable. As an example of the impact of this position on projecting future outlays, we have estimated that this position results in an overstatement of the expected cash payout during 2021 for the Wilding claim alone of approximately $50,000.

Finally, as outlined in Table A, combining the expected claims to be paid in 2021 with the other expenses of the Fund as provided by the Business Administration staff, the total expenditures to the Fund for 2021 are anticipated to be $2,955,129.

Should you have any questions or need for further clarification, please do not hesitate to contact me at (908) 642 - 3031. In the interest of complying with the PA WC Bureau's request for a timely review of the actuarial report, I have forwarded an original of this report to Lac Longson, Actuary, PA Bureau of Workers' Compensation in Harrisburg.

The invoice for our services has been forwarded electronically to Rebecca McMullen, Finance Manager for the City.

Sincerely, Gary R Abramson

Gary R. Abramson, ACAS, MAAA
Consulting Actuary

GRA Consulting

September 29, 2020

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

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

Dear Mr. Longson:

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

By using the loss experience of The City of Scranton in combination with their own historical development patterns, weighted with Pennsylvania statewide development patterns as promulgated by your Department, GRA Consulting has estimated the total discounted outstanding liabilities as of August 31, 2020 to be $16,475,027. As displayed on Exhibit 4, this amount represents the sum of estimated outstanding losses discounted for future investment earnings at an annual rate of 1.50 percent.

The attached Table A summarizes the projected expenditures for the City's self-insured workers' compensation program for the calendar year commencing January 1, 2021. 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 2021 are as estimated by The City based upon expected outlays. As displayed within this table, the projected annual expenditures for calendar year 2021 for all categories combined is $2,955,129.

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

Sincerely,

Gary R Abramson

Gary R. Abramson, ACAS, MAAA
Consulting Actuary

Enclosures

GRA: DOC: SCRANTON_SMRY_8.31.20.DOC
cc: Carl Deeley, Business Administrator

Gary R. Abramson, Casualty Actuarial Services
4726 Goodwood Way, Wilmington, NC 28412
Tel. (908) 642-3031

The City of Scranton
Worker's Compensation

Table A

Projected Annual Expenditure Amounts
Calendar Year 2021

Category	Amount
1. Claims Liability - midpoint of reasonableness range (Losses & ALAE payments, from Exhibit 5)	$2,517,172
2. Claims Administrative Expense (PMA Claims Services annual services fee)	$73,644
3. General Self-Insurance Expenses (Excess Reinsurance, Risk Mgmt Services, Loss Control & Special Assessments)	$306,213
4. Trust Operating Expenses (Trust Fund fees including investment, accounting and actuarial services)	$58,100
Total Projected Annual Expenditures (January 1, 2020 through December 31, 2020)	$2,955,129

THE CITY OF SCRANTON
Workers' Compensation

SYNOPSIS OF PROCEDURES

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

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

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

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

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

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

A detailed explanation of the exhibits and analysis follows.

EXHIBIT 1

Sheet 1 of this exhibit provides a summary of the loss experience under analysis. The experience is that as provided by the PMA Companies, evaluated as of August 31, 2020. PMA assumed all claims administrative responsibilities from PA Claims Services as of March 1, 2013. The data displayed is the collective experience of all previous TPA's as provided to and assimilated by PMA. A comparison of the losses for accident years up through and including 2019/20, will show that during the previous twelve months, the program paid out $2,159,403 in claims and related expenses, while the reported losses increased by approximately $1,472,369 over the same time frame. This implies a decrease in the outstanding losses for the City's self-insured program of approximately $687,000 for policy years up through and including 2019/20. This data has not been audited for accuracy but has been reviewed for reasonableness and consistency.

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

EXHIBIT 2

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

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

The estimated losses of Exhibit 2, Sheets 2, 2A and 3, 3A have been presented on a limited basis. Excess insurance purchased by the City effectively limits the impact of any large loss to a specific per occurrence retention underlying the program. Column (F) identifies the critical large loss amount by accident period. Any reported claim at or exceeding this limit would effectively be subject to a special capping procedure, thereby limiting its impact on the overall obligations of the City. As of this valuation, 62 individual claims meet this criterion. This is at the same level as the prior August 2019 analysis.

From Sheet 3 & 3A 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 32 overall. When comparing sheets 2A & 3A of this exhibit, the impact of the unresponsive reinsurance can be estimated at approximately $6.45Million. It is Sheet 3 & 3A of this exhibit that forms the basis of the final analysis for this review.

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

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

EXHIBIT 3

Exhibit 3 develops estimated ultimate losses for the current and prospective program years by extending loss-per-exposure estimates from prior accident periods. Various averages are displayed on this exhibit and the selected average attempts to balance responsiveness to current trends with the stability inherent in reviewing several years of experience. The selected average loss rate, per $100 of payroll, is then multiplied by the estimated payroll base for the individual years, to yield estimated expected ultimate losses for the current, relatively immature March 1, 2020 - February 28, 2021 program year as well as the forecasted results for the March 1, 2021 – February 28, 2022 accident period. The selected loss rate for accident year 2020/2021 was reduced by $1.00 to $10.00 overall, reflective of improving ultimate loss projections relative to increases in payroll.

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

EXHIBIT 4

Exhibit 4 develops the estimated outstanding losses as of August 31, 2020 on both a nominal basis and a discounted basis. The estimated outstanding losses as of August 31, 2020 are calculated by subtracting the paid losses as of that date from the estimate of the limited ultimate losses derived in Exhibit 2, Sheet 3A and Exhibit 3 for program year 2020/21. 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, 2020 and the underlying payment pattern for the specific losses. In addition, there are ten large claims in the 1986/87-1988/89 program years, fourteen in the 1999/2000 through 2004/2005 program years, and one in the 2007/2007 program year, 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 $225,000 less than the prior analysis. An additional $780,000 of improvement was negated due to a three-quarter point decrease in the interest rate used to discount the outstanding obligations (from 2.25% to 1.50%).

EXHIBIT 5

Exhibit 5 develops a projection of the calendar year 2021 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, 2021. The projection is based upon the underlying paid loss development patterns that underlie the development of the ultimate losses by program year (attached as Appendix A, Sheets 1-5). By converting the cumulative paid factors into a percentage of losses paid at a given maturity and then comparing that percentage twelve months later, a percentage of losses expected to be paid in the upcoming twelve months can be calculated. The subsequent multiplication across program years yields an anticipated annual expenditure for calendar year 2021 of $3,146,465. This figure is inclusive of allocated claims expenses since they are contained within the underlying loss data as presented by PMA Companies for this analysis and is further presented gross of any anticipated reinsurance recoveries.

A review of prior years' payouts has shown that this method had generally overstated the projected claims payments for the upcoming twelve months by upwards of $500,000 to $1,000,000. The predominant impact is due to the fact that the ultimate losses used to project the upcoming payments do not reflect potential reinsurance recoveries.

During this review, we have somewhat smoothed the impact of the historical paid loss development overstatement, yet the results of the ultimate loss projections of Exhibit 2 still show the estimates based upon the paid loss projections only are 10% higher than those of the reported methodology. Also, the unlimited expected losses in this exhibit do not reflect any potential recoveries from responsible reinsurers. It is estimated that $4.2M of reported losses on large claims is currently excess of the various underlying self-insured retentions and that $3.4M of paid losses are currently excess of underlying self-insured retentions and are expected to be covered by those same responsible reinsurers.

Our mid-point of a reasonable range of estimates ($2,517,172) results in a 20% decrease in expected costs. This selected mid-point is approximately 7% more than the actual annual average payout of the past three to four program years of approximately $2,352,000. Based upon the average monthly payments over the past thirty-six months ($200,000), the $2.517M midpoint appears to be reasonable and adequate.

APPENDIX A

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

PMA has been the current TPA for six and one half years and continues to aggressively settle claims and establish reasonable reserves. As such, PMA's loss development patterns could be argued as the most responsive to current conditions. However, due the somewhat limited experience of PMA (six diagonals, five point to point observations), we are currently not willing to completely base our projections upon this one source. Therefore, within this review we have weighted the City's experience as presented by PMA (40%) with the factors as promulgated by the Bureau for Public entities (60%).

Various averages of the development factors are shown, as are those of the PA 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.

The methodology described above results in final selections of paid and reported loss development factors that continue to decline over prior valuations. They will need to be closely monitored going forward but the expectation is that they will reach a plateau and level out over the coming one or two additional evaluations.

APPENDIX B

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

These critical loss amounts were used during a review of individual large losses of the City as detailed through a PMA Statement of Losses in excess of $50,000, valued as of August 31, 2020. As mentioned previously, currently sixty-two (62) 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 1.50% per annum in combination with the selected payment pattern underlying the paid losses. The discount rate is representative of the effective yield as of August 31, 2020 for 30 year US Treasury Bonds.

The City of Scranton
Summary of Historical Loss Experience
As of August 31, 2020

Accident Year	*Maturity (months)*	*Number of Claims Closed*	*Open*	*Total*	*Paid Losses (Net of Subro)*	*Reported Losses*
03/01/79-02/28/80	498	5	1	6	$1,305,395	$1,310,515
03/01/80-02/28/81	486	6	1	7	$1,812,964	$1,822,386
03/01/81-02/28/82	474	6	1	7	$2,215,896	$2,271,537
03/01/82-02/28/83	462	8	1	9	$769,476	$818,375
03/01/83-02/28/84	450	2	1	3	$1,680,596	$1,755,155
03/01/84-02/28/85	438	5	0	5	$134,535	$134,535
03/01/85-02/28/86	426	4	0	4	$1,307,618	$1,307,618
03/01/86-02/28/87	414	1	2	3	$1,474,747	$1,540,125
03/01/87-02/28/88	402	8	1	9	$2,437,297	$2,468,166
03/01/88-02/28/89	390	3	6	9	$3,254,510	$3,766,916
03/01/89-02/28/90	378	11	0	11	$2,001,581	$2,001,581
03/01/90-02/28/91	366	19	1	20	$2,839,049	$3,121,980
03/01/91-02/28/92	354	114	4	118	$5,750,471	$5,893,547
03/01/92-02/28/93	342	203	0	203	$5,270,593	$5,270,597
03/01/93-02/28/94	330	178	3	181	$7,835,409	$7,963,390
03/01/94-02/28/95	318	194	0	194	$1,815,475	$1,815,480
03/01/95-02/28/96	306	275	2	277	$6,908,775	$6,927,903
03/01/96-02/28/97	294	222	1	223	$2,610,167	$2,754,689
03/01/97-02/28/98	282	235	1	236	$2,281,183	$2,298,911
03/01/98-02/28/99	270	221	0	221	$2,237,249	$2,237,255
03/01/99-02/28/00	258	233	0	233	$2,026,959	$2,026,957
03/01/00-02/28/01	246	194	0	194	$1,751,046	$1,751,054
03/01/01-02/28/02	234	191	0	191	$2,505,028	$2,505,031
03/01/02-02/28/03	222	207	2	209	$5,672,620	$5,724,837
03/01/03-02/28/04	210	150	2	152	$1,625,971	$1,978,420
03/01/04-02/28/05	198	149	1	150	$3,089,920	$3,107,366
03/01/05-02/28/06	186	156	0	156	$1,576,735	$1,576,734
03/01/06-02/28/07	174	170	0	170	$2,040,367	$2,040,366
03/01/07-02/28/08	162	174	1	175	$1,530,772	$1,545,717
03/01/08-02/28/09	150	142	1	143	$1,535,329	$1,546,794
03/01/09-02/28/10	138	158	0	158	$1,543,525	$1,543,521
03/01/10-02/28/11	126	158	0	158	$1,919,090	$1,919,099
03/01/11-02/28/12	114	145	3	148	$2,060,483	$2,117,162
03/01/12-02/28/13	102	134	1	135	$1,312,700	$1,328,301
03/01/13-02/28/14	90	125	0	125	$1,214,279	$1,214,275
03/01/14-02/28/15	78	115	0	115	$1,744,803	$1,744,796
03/01/15-02/28/16	66	118	5	123	$2,941,404	$4,742,146
03/01/16-02/28/17	54	94	5	99	$2,105,128	$2,177,512
03/01/17-02/28/18	42	100	2	102	$1,007,501	$1,012,903
03/01/18-02/28/19	30	103	10	113	$1,125,572	$1,232,718
03/01/19-02/28/20	18	97	26	123	$1,275,889	$1,521,245
03/01/20-02/28/21	6	39	27	66	$130,989	$223,461
Totals		4872	112	4984	$97,679,096	$102,061,076

Source: PMA Companies Loss Summary by Policy, Account # 0441006
Statement of Losses Valued as of August 31, 2020

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

The City of Scranton
Summary of Historical Exposure
As of August 31, 2020

Calendar Year	*Number of Employees*	*Payroll*	*Average Pay Per EE*	*Annual Change in Avg Payroll*
1997	571	$18,920,100	$33,135	
1998	584	$18,968,992	$32,481	-2.0%
1999	485	$19,098,399	$39,378	21.2%
2000	516	$22,307,900	$43,232	9.8%
2001	605	$24,626,474	$40,705	-5.8%
2002	580	$21,313,870	$36,748	-9.7%
2003	543	$16,463,598	$30,320	-17.5%
2004	562	$20,214,639	$35,969	18.6%
2005	520	$17,887,985	$34,400	-4.4%
2006	529	$17,807,008	$33,662	-2.1%
2007	516	$18,738,747	$36,315	7.9%
2008	525	$19,114,409	$36,408	0.3%
2009	549	$18,670,308	$34,008	-6.6%
2010	555	$24,921,069	$44,903	32.0%
2011	480	$24,992,200	$52,067	16.0%
2012	468	$22,633,282	$48,362	-7.1%
2013	498	$28,699,650	$57,630	19.2%
2014	480	$30,574,331	$63,697	10.5%
2015	475	$32,395,961	$68,202	7.1%
2016	474	$31,625,548	$66,721	-2.2%
2017	477	$33,189,637	$69,580	4.3%
2018	495	$33,935,408	$68,556	-1.5%
2019	497	$34,119,727	$68,651	0.1%
2020	500	$33,979,115	$67,958	-1.0%
Average Annual Trend in Average Payroll per Employee:				4.4%
2021 Budgetary	507	$34,205,472	$67,466	-0.7%

Source: City of Scranton, Department of Business Administration

The City of Scranton
Workers' Compensation

Exhibit 2
Sheet 1

Estimation of Unlimited Ultimate Losses

(A) Accident Period	(B) Evaluation Date	(C) Maturity (months)	(D) Reported Losses at 8/31/20	(E) Paid Losses at 8/31/20	(F) Large Loss Critical Amount	(G) Number of Losses > Column(F)	(H) Reported on Large Losses	(I) Paid on Large Losses
03/01/86-02/28/87	8/31/2020	414.0	$1,540,125	$1,474,747	N/A	N/A	N/A	N/A
03/01/87-02/28/88	8/31/2020	402.0	$2,468,166	$2,437,297	N/A	N/A	N/A	N/A
03/01/88-02/28/89	8/31/2020	390.0	$3,766,916	$3,254,510	N/A	N/A	N/A	N/A
03/01/89-02/28/90	8/31/2020	378.0	$2,001,581	$2,001,581	N/A	N/A	N/A	N/A
03/01/90-02/28/91	8/31/2020	366.0	$3,121,980	$2,839,049	N/A	N/A	N/A	N/A
03/01/91-02/28/92	8/31/2020	354.0	$5,893,547	$5,750,471	N/A	N/A	N/A	N/A
03/01/92-02/28/93	8/31/2020	342.0	$5,270,597	$5,270,593	N/A	N/A	N/A	N/A
03/01/93-02/28/94	8/31/2020	330.0	$7,863,380	$7,835,409	N/A	N/A	N/A	N/A
03/01/94-02/28/95	8/31/2020	318.0	$1,815,480	$1,815,475	N/A	N/A	N/A	N/A
03/01/95-02/28/96	8/31/2020	306.0	$6,927,903	$6,908,775	N/A	N/A	N/A	N/A
03/01/96-02/28/97	8/31/2020	294.0	$2,754,689	$2,610,167	N/A	N/A	N/A	N/A
03/01/97-02/28/98	8/31/2020	282.0	$2,298,911	$2,281,183	N/A	N/A	N/A	N/A
03/01/98-02/28/99	8/31/2020	270.0	$2,237,255	$2,237,249	N/A	N/A	N/A	N/A
03/01/99-02/28/00	8/31/2020	258.0	$2,026,957	$2,026,959	N/A	N/A	N/A	N/A
03/01/00-02/28/01	8/31/2020	246.0	$1,751,054	$1,751,046	N/A	N/A	N/A	N/A
03/01/01-02/28/02	8/31/2020	234.0	$2,505,031	$2,505,028	N/A	N/A	N/A	N/A
03/01/02-02/28/03	8/31/2020	222.0	$5,724,837	$5,672,620	N/A	N/A	N/A	N/A
03/01/03-02/28/04	8/31/2020	210.0	$1,978,420	$1,625,971	N/A	N/A	N/A	N/A
03/01/04-02/28/05	8/31/2020	198.0	$3,107,366	$3,089,920	N/A	N/A	N/A	N/A
03/01/05-02/28/06	8/31/2020	186.0	$1,576,734	$1,576,735	N/A	N/A	N/A	N/A
03/01/06-02/28/07	8/31/2020	174.0	$2,040,366	$2,040,367	N/A	N/A	N/A	N/A
03/01/07-02/28/08	8/31/2020	162.0	$1,545,717	$1,530,772	N/A	N/A	N/A	N/A
03/01/08-02/28/09	8/31/2020	150.0	$1,546,794	$1,535,329	N/A	N/A	N/A	N/A
03/01/09-02/28/10	8/31/2020	138.0	$1,543,521	$1,543,525	N/A	N/A	N/A	N/A
03/01/10-02/28/11	8/31/2020	126.0	$1,919,099	$1,919,090	N/A	N/A	N/A	N/A
03/01/11-02/28/12	8/31/2020	114.0	$2,117,162	$2,060,483	N/A	N/A	N/A	N/A
03/01/12-02/28/13	8/31/2020	102.0	$1,328,301	$1,312,700	N/A	N/A	N/A	N/A
03/01/13-02/28/14	8/31/2020	90.0	$1,214,275	$1,214,279	N/A	N/A	N/A	N/A
03/01/14-02/28/15	8/31/2020	78.0	$1,744,796	$1,744,803	N/A	N/A	N/A	N/A
03/01/15-02/28/16	8/31/2020	66.0	$4,742,146	$2,941,404	N/A	N/A	N/A	N/A
03/01/16-02/28/17	8/31/2020	54.0	$2,177,512	$2,105,128	N/A	N/A	N/A	N/A
03/01/17-02/28/18	8/31/2020	42.0	$1,012,903	$1,007,501	N/A	N/A	N/A	N/A
03/01/18-02/28/19	8/31/2020	30.0	$1,232,718	$1,125,572	N/A	N/A	N/A	N/A
03/01/19-02/28/20	8/31/2020	18.0	$1,521,245	$1,275,889	N/A	N/A	N/A	N/A
03/01/20-02/28/21	8/31/2020	6.0	$223,461	$130,989	N/A	N/A	N/A	N/A
Totals			$92,640,955	$88,452,616				

Columns (D) and (E): Exhibit 1, Sheet 1
Column(F): Not applicable
Columns (G) through (I): Not applicable

Estimation of Unlimited Ultimate Losses

(J) Accident Period	(K) Evaluation Date	(L) Maturity (months)	(M) Cumulative Rptd Loss Dev Factor	(N) Implied Limited Ultimate Losses	(O) Cumulative Paid Loss Dev Factor	(P) Implied Limited Ultimate Losses	(Q) Selected Estimated Ultimate Losses
03/01/86-02/28/87	8/31/2020	414.0	1.039	$1,600,832	1.128	$1,663,083	$1,625,732
03/01/87-02/28/88	8/31/2020	402.0	1.041	$2,568,573	1.131	$2,756,332	$2,643,677
03/01/88-02/28/89	8/31/2020	390.0	1.042	$3,925,224	1.134	$3,691,481	$3,831,727
03/01/89-02/28/90	8/31/2020	378.0	1.043	$2,088,568	1.138	$2,277,463	$2,164,126
03/01/90-02/28/91	8/31/2020	366.0	1.045	$3,262,439	1.142	$3,241,092	$3,253,900
03/01/91-02/28/92	8/31/2020	354.0	1.047	$6,168,358	1.146	$6,587,893	$6,336,172
03/01/92-02/28/93	8/31/2020	342.0	1.048	$5,525,626	1.150	$6,060,654	$5,739,637
03/01/93-02/28/94	8/31/2020	330.0	1.050	$8,363,774	1.154	$9,045,649	$8,636,524
03/01/94-02/28/95	8/31/2020	318.0	1.052	$1,910,460	1.159	$2,104,737	$1,988,171
03/01/95-02/28/96	8/31/2020	306.0	1.055	$7,305,626	1.165	$8,045,647	$7,601,634
03/01/96-02/28/97	8/31/2020	294.0	1.057	$2,911,469	1.170	$3,054,337	$2,968,616
03/01/97-02/28/98	8/31/2020	282.0	1.060	$2,435,735	1.176	$2,683,176	$2,534,712
03/01/98-02/28/99	8/31/2020	270.0	1.062	$2,376,771	1.183	$2,646,143	$2,484,520
03/01/99-02/28/00	8/31/2020	258.0	1.065	$2,159,679	1.190	$2,411,815	$2,260,534
03/01/00-02/28/01	8/31/2020	246.0	1.069	$1,871,723	1.198	$2,097,063	$1,961,859
03/01/01-02/28/02	8/31/2020	234.0	1.073	$2,687,177	1.168	$2,926,075	$2,782,736
03/01/02-02/28/03	8/31/2020	222.0	1.077	$6,165,297	1.178	$6,681,234	$6,371,672
03/01/03-02/28/04	8/31/2020	210.0	1.082	$2,139,991	1.189	$1,932,756	$2,057,097
03/01/04-02/28/05	8/31/2020	198.0	1.087	$3,377,676	1.201	$3,710,742	$3,510,902
03/01/05-02/28/06	8/31/2020	186.0	1.093	$1,723,413	1.215	$1,915,410	$1,800,212
03/01/06-02/28/07	8/31/2020	174.0	1.100	$2,244,259	1.231	$2,510,990	$2,350,951
03/01/07-02/28/08	8/31/2020	162.0	1.108	$1,712,492	1.249	$1,911,862	$1,792,240
03/01/08-02/28/09	8/31/2020	150.0	1.117	$1,728,055	1.270	$1,950,305	$1,816,955
03/01/09-02/28/10	8/31/2020	138.0	1.128	$1,741,330	1.295	$1,999,581	$1,844,631
03/01/10-02/28/11	8/31/2020	126.0	1.141	$2,190,263	1.326	$2,543,981	$2,331,751
03/01/11-02/28/12	8/31/2020	114.0	1.157	$2,450,234	1.362	$2,807,120	$2,592,988
03/01/12-02/28/13	8/31/2020	102.0	1.177	$1,563,763	1.408	$1,848,382	$1,677,811
03/01/13-02/28/14	8/31/2020	90.0	1.203	$1,460,470	1.466	$1,780,684	$1,588,556
03/01/14-02/28/15	8/31/2020	78.0	1.236	$2,157,278	1.543	$2,693,099	$2,371,608
03/01/15-02/28/16	8/31/2020	66.0	1.283	$6,083,358	1.650	$4,852,372	$5,590,963
03/01/16-02/28/17	8/31/2020	54.0	1.351	$2,941,372	1.805	$3,799,756	$3,284,726
03/01/17-02/28/18	8/31/2020	42.0	1.459	$1,478,228	2.053	$2,068,301	$1,714,257
03/01/18-02/28/19	8/31/2020	30.0	1.659	$2,045,322	2.508	$2,823,272	$2,356,502
03/01/19-02/28/20	8/31/2020	18.0	2.141	$3,256,268	3.603	$4,597,035	$3,792,575
03/01/20-02/28/21	8/31/2020	6.0	4.708	$1,052,091	9.417	$1,233,515	$1,124,661
Totals				$104,673,194		$114,953,037	$108,785,133

Column(M): Appendix A, Sheet 9 & 9A
Column(N): Col(D) x Col(M)

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

The City of Scranton
Workers' Compensation

Exhibit 2
Sheet 2

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

(A) Accident Period	(B) Evaluation Date	(C) Maturity (months)	(D) Reported Losses at 8/31/20	(E) Paid Losses at 8/31/20	(F) Large Loss Critical Amount	(G) Number of Losses > Column(F)	(H) Reported on Large Losses	(I) Paid on Large Losses
03/01/86-02/28/87	8/31/2020	414.0	$1,540,125	$1,474,747	$243,446	3	$1,540,125	$1,474,747
03/01/87-02/28/88	8/31/2020	402.0	$2,468,166	$2,437,297	$340,162	4	$2,118,372	$2,087,504
03/01/88-02/28/89	8/31/2020	390.0	$3,766,916	$3,254,510	$291,002	5	$2,686,238	$2,173,834
03/01/89-02/28/90	8/31/2020	378.0	$2,001,581	$2,001,581	$484,064	0	$0	$0
03/01/90-02/28/91	8/31/2020	366.0	$3,121,980	$2,839,049	$483,129	2	$1,445,826	$1,162,898
03/01/91-02/28/92	8/31/2020	354.0	$6,893,547	$5,750,471	$337,538	8	$4,236,207	$4,093,140
03/01/92-02/28/93	8/31/2020	342.0	$5,270,597	$5,270,593	$385,015	4	$2,496,780	$2,496,780
03/01/93-02/28/94	8/31/2020	330.0	$7,963,390	$7,835,409	$383,906	9	$5,291,632	$5,163,733
03/01/94-02/28/95	8/31/2020	318.0	$1,815,480	$1,815,475	$334,954	0	$0	$0
03/01/95-02/28/96	8/31/2020	306.0	$6,927,903	$6,908,775	$477,135	5	$2,965,076	$2,945,951
03/01/96-02/28/97	8/31/2020	294.0	$2,754,689	$2,610,167	$475,321	2	$1,239,756	$1,095,396
03/01/97-02/28/98	8/31/2020	282.0	$2,298,911	$2,281,183	$378,816	1	$395,272	$395,272
03/01/98-02/28/99	8/31/2020	270.0	$2,237,255	$2,237,249	$377,387	0	$0	$0
03/01/99-02/28/00	8/31/2020	258.0	$2,026,957	$2,026,959	$234,980	3	$942,199	$942,199
03/01/00-02/28/01	8/31/2020	246.0	$1,751,054	$1,751,046	$234,100	3	$1,008,418	$1,008,418
03/01/01-02/28/02	8/31/2020	234.0	$2,505,031	$2,505,028	$233,226	4	$1,292,418	$1,292,418
03/01/02-02/28/03	8/31/2020	222.0	$5,724,837	$5,672,620	$278,793	4	$1,912,091	$1,899,620
03/01/03-02/28/04	8/31/2020	210.0	$1,978,420	$1,625,971	$323,864	1	$691,104	$342,230
03/01/04-02/28/05	8/31/2020	198.0	$3,107,366	$3,089,920	$368,354	2	$915,256	$915,256
03/01/05-02/28/06	8/31/2020	186.0	$1,576,734	$1,576,735	$457,952	0	$0	$0
03/01/06-02/28/07	8/31/2020	174.0	$2,040,366	$2,040,367	$682,714	1	$789,437	$789,437
03/01/07-02/28/08	8/31/2020	162.0	$1,545,717	$1,530,772	$677,921	0	$0	$0
03/01/08-02/28/09	8/31/2020	150.0	$1,546,794	$1,535,329	$672,425	0	$0	$0
03/01/09-02/28/10	8/31/2020	138.0	$1,543,521	$1,543,525	$666,063	0	$0	$0
03/01/10-02/28/11	8/31/2020	126.0	$1,919,099	$1,919,090	$702,522	0	$0	$0
03/01/11-02/28/12	8/31/2020	114.0	$2,117,162	$2,060,483	$693,100	0	$0	$0
03/01/12-02/28/13	8/31/2020	102.0	$1,328,301	$1,312,700	$681,754	0	$0	$0
03/01/13-02/28/14	8/31/2020	90.0	$1,214,275	$1,214,279	$667,837	0	$0	$0
03/01/14-02/28/15	8/31/2020	78.0	$1,744,796	$1,744,803	$650,373	0	$0	$0
03/01/15-02/28/16	8/31/2020	66.0	$4,742,146	$2,941,404	$627,812	1	$1,951,614	$351,871
03/01/16-02/28/17	8/31/2020	54.0	$2,177,512	$2,105,128	$597,524	0	$0	$0
03/01/17-02/28/18	8/31/2020	42.0	$1,012,903	$1,007,501	$554,648	0	$0	$0
03/01/18-02/28/19	8/31/2020	30.0	$1,232,718	$1,125,572	$489,177	0	$0	$0
03/01/19-02/28/20	8/31/2020	18.0	$1,521,245	$1,275,889	$472,587	0	$0	$0
03/01/20-02/28/21	8/31/2020	6.0	$223,461	$130,989	$211,351	0	$0	$0
Totals			$92,640,955	$88,452,616		62	$33,917,819	$30,630,700

Columns (D) and (E): Exhibit 1, Sheet 1
Column(F): Appendix B, Sheet 1 & 2
Columns (G) through (I): PMA Large Loss Report by Policy Period

The City of Scranton
Workers' Compensation

Exhibit 2
Sheet 2A

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

(J) Accident Period	(K) Evaluation Date	(L) Maturity (months)	(M) Cumulative Rptd Loss Dev Factor	(N) Implied Limited Ultimate Losses	(O) Cumulative Paid Loss Dev Factor	(P) Implied Limited Ultimate Losses	(Q) Selected Estimated Ultimate Losses
03/01/86-02/28/87	8/31/2020	414.0	1.039	$855,001	1.128	$855,001	$855,001
03/01/87-02/28/88	8/31/2020	402.0	1.041	$1,764,024	1.131	$1,795,580	$1,776,646
03/01/88-02/28/89	8/31/2020	390.0	1.042	$2,826,095	1.134	$2,925,775	$2,865,967
03/01/89-02/28/90	8/31/2020	378.0	1.043	$2,088,568	1.138	$2,277,463	$2,164,126
03/01/90-02/28/91	8/31/2020	366.0	1.045	$2,751,565	1.142	$2,913,516	$2,816,346
03/01/91-02/28/92	8/31/2020	354.0	1.047	$4,534,620	1.146	$4,698,682	$4,600,245
03/01/92-02/28/93	8/31/2020	342.0	1.048	$4,508,034	1.150	$4,789,607	$4,620,663
03/01/93-02/28/94	8/31/2020	330.0	1.050	$6,406,089	1.154	$6,684,337	$6,517,388
03/01/94-02/28/95	8/31/2020	318.0	1.052	$1,910,460	1.159	$2,104,737	$1,988,171
03/01/95-02/28/96	8/31/2020	306.0	1.055	$6,678,888	1.165	$7,114,925	$6,853,303
03/01/96-02/28/97	8/31/2020	294.0	1.057	$2,601,153	1.170	$2,772,538	$2,669,707
03/01/97-02/28/98	8/31/2020	282.0	1.060	$2,416,938	1.176	$2,618,249	$2,497,463
03/01/98-02/28/99	8/31/2020	270.0	1.062	$2,376,771	1.183	$2,646,143	$2,484,520
03/01/99-02/28/00	8/31/2020	258.0	1.065	$1,905,786	1.190	$2,040,722	$1,959,761
03/01/00-02/28/01	8/31/2020	246.0	1.069	$1,543,813	1.198	$1,639,376	$1,582,038
03/01/01-02/28/02	8/31/2020	234.0	1.073	$2,380,785	1.168	$2,496,427	$2,427,042
03/01/02-02/28/03	8/31/2020	222.0	1.077	$5,306,093	1.178	$5,643,855	$5,441,198
03/01/03-02/28/04	8/31/2020	210.0	1.082	$1,767,447	1.189	$1,900,955	$1,820,850
03/01/04-02/28/05	8/31/2020	198.0	1.087	$3,182,802	1.201	$3,411,594	$3,274,319
03/01/05-02/28/06	8/31/2020	186.0	1.093	$1,723,413	1.215	$1,915,410	$1,800,212
03/01/06-02/28/07	8/31/2020	174.0	1.100	$2,125,934	1.231	$2,289,465	$2,191,347
03/01/07-02/28/08	8/31/2020	162.0	1.108	$1,712,492	1.249	$1,911,862	$1,792,240
03/01/08-02/28/09	8/31/2020	150.0	1.117	$1,728,055	1.270	$1,950,305	$1,816,955
03/01/09-02/28/10	8/31/2020	138.0	1.128	$1,741,330	1.295	$1,999,581	$1,844,631
03/01/10-02/28/11	8/31/2020	126.0	1.141	$2,190,263	1.326	$2,543,981	$2,331,751
03/01/11-02/28/12	8/31/2020	114.0	1.157	$2,450,234	1.362	$2,807,120	$2,592,988
03/01/12-02/28/13	8/31/2020	102.0	1.177	$1,563,763	1.408	$1,848,382	$1,677,611
03/01/13-02/28/14	8/31/2020	90.0	1.203	$1,460,470	1.466	$1,780,684	$1,588,556
03/01/14-02/28/15	8/31/2020	78.0	1.236	$2,157,278	1.543	$2,693,099	$2,371,606
03/01/15-02/28/16	8/31/2020	66.0	1.283	$4,379,772	1.650	$5,071,897	$4,656,622
03/01/16-02/28/17	8/31/2020	54.0	1.351	$2,941,372	1.805	$3,799,756	$3,284,726
03/01/17-02/28/18	8/31/2020	42.0	1.459	$1,478,228	2.053	$2,068,301	$1,714,257
03/01/18-02/28/19	8/31/2020	30.0	1.659	$2,045,322	2.508	$2,823,272	$2,356,502
03/01/19-02/28/20	8/31/2020	18.0	2.141	$3,256,268	3.603	$4,597,035	$3,792,575
03/01/20-02/28/21	8/31/2020	6.0	4.708	$1,052,091	9.417	$1,233,515	$1,124,661
Totals				$91,811,217		$102,663,147	$96,151,994

Column(M): Appendix A, Sheet 9 & 9A
Column(N):{Col(D)-Col(H)}xCol(M) + Col(G) x Specific Retention

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

The City of Scranton
Workers' Compensation

Exhibit 2
Sheet 3

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

(A) Accident Period	(B) Evaluation Date	(C) Maturity (months)	(D) Reported Losses at 8/31/20	(E) Paid Losses at 8/31/20	(F) Large Loss Critical Amount	(G) Number of Losses > Column(F)	(H) Reported on Large Losses	(I) Paid on Large Losses
03/01/86-02/28/87	8/31/2020	414.0	$1,540,125	$1,474,747	$243,446	3	$1,540,125	$1,474,747
03/01/87-02/28/88	8/31/2020	402.0	$2,468,166	$2,437,297	$340,162	4	$2,118,372	$2,087,504
03/01/88-02/28/89	8/31/2020	390.0	$3,766,916	$3,254,510	$291,002	5	$2,686,238	$2,173,834
03/01/89-02/28/90	8/31/2020	378.0	$2,001,581	$2,001,581	$484,064	0	$0	$0
03/01/90-02/28/91	8/31/2020	366.0	$3,121,980	$2,839,049	$483,129	0	$0	$0
03/01/91-02/28/92	8/31/2020	354.0	$5,893,547	$5,750,471	$337,538	0	$0	$0
03/01/92-02/28/93	8/31/2020	342.0	$5,270,597	$5,270,593	$385,015	0	$0	$0
03/01/93-02/28/94	8/31/2020	330.0	$7,863,390	$7,835,409	$383,906	0	$0	$0
03/01/94-02/28/95	8/31/2020	318.0	$1,815,480	$1,815,475	$334,854	0	$0	$0
03/01/95-02/28/96	8/31/2020	306.0	$6,927,903	$6,908,775	$477,135	0	$0	$0
03/01/96-02/28/97	8/31/2020	294.0	$2,754,669	$2,610,167	$475,321	0	$0	$0
03/01/97-02/28/98	8/31/2020	282.0	$2,298,911	$2,281,183	$378,816	1	$395,272	$395,272
03/01/98-02/28/99	8/31/2020	270.0	$2,237,255	$2,237,249	$377,387	0	$0	$0
03/01/99-02/28/00	8/31/2020	258.0	$2,026,957	$2,026,959	$234,980	3	$942,199	$942,199
03/01/00-02/28/01	8/31/2020	246.0	$1,751,054	$1,751,046	$234,100	3	$1,008,418	$1,008,418
03/01/01-02/28/02	8/31/2020	234.0	$2,505,031	$2,505,028	$233,226	4	$1,292,418	$1,292,418
03/01/02-02/28/03	8/31/2020	222.0	$5,724,837	$5,672,620	$278,793	4	$1,912,091	$1,899,620
03/01/03-02/28/04	8/31/2020	210.0	$1,978,420	$1,625,971	$323,864	1	$691,104	$342,230
03/01/04-02/28/05	8/31/2020	198.0	$3,107,366	$3,089,920	$368,354	2	$915,256	$915,256
03/01/05-02/28/06	8/31/2020	186.0	$1,576,734	$1,576,735	$457,952	0	$0	$0
03/01/06-02/28/07	8/31/2020	174.0	$2,040,366	$2,040,367	$682,714	1	$789,437	$789,437
03/01/07-02/28/08	8/31/2020	162.0	$1,545,717	$1,530,772	$677,921	0	$0	$0
03/01/08-02/28/09	8/31/2020	150.0	$1,546,794	$1,535,329	$672,425	0	$0	$0
03/01/09-02/28/10	8/31/2020	138.0	$1,543,521	$1,543,525	$666,063	0	$0	$0
03/01/10-02/28/11	8/31/2020	126.0	$1,919,099	$1,919,090	$702,522	0	$0	$0
03/01/11-02/28/12	8/31/2020	114.0	$2,117,162	$2,060,483	$693,100	0	$0	$0
03/01/12-02/28/13	8/31/2020	102.0	$1,328,301	$1,312,700	$681,754	0	$0	$0
03/01/13-02/28/14	8/31/2020	90.0	$1,214,275	$1,214,279	$667,837	0	$0	$0
03/01/14-02/28/15	8/31/2020	78.0	$1,744,796	$1,744,803	$650,373	0	$0	$0
03/01/15-02/28/16	8/31/2020	66.0	$4,742,146	$2,941,404	$627,812	1	$1,951,614	$351,871
03/01/16-02/28/17	8/31/2020	54.0	$2,177,512	$2,105,128	$597,524	0	$0	$0
03/01/17-02/28/18	8/31/2020	42.0	$1,012,903	$1,007,501	$554,648	0	$0	$0
03/01/18-02/28/19	8/31/2020	30.0	$1,232,718	$1,125,572	$489,177	0	$0	$0
03/01/19-02/28/20	8/31/2020	18.0	$1,521,245	$1,275,889	$472,587	0	$0	$0
03/01/20-02/28/21	8/31/2020	6.0	$223,461	$130,989	$211,351	0	$0	$0
Totals			$92,640,955	$88,452,616		32	$16,242,541	$13,672,803

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

The City of Scranton
Workers' Compensation

Exhibit 2
Sheet 3A

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

(J) Accident Period	(K) Evaluation Date	(L) Maturity (months)	(M) Cumulative Rptd Loss Dev Factor	(N) Implied Limited Ultimate Losses	(O) Cumulative Paid Loss Dev Factor	(P) Implied Limited Ultimate Losses	(Q) Selected Estimated Ultimate Losses
03/01/86-02/28/87	8/31/2020	414.0	1.039	$855,001	1.128	$855,001	$855,001
03/01/87-02/28/88	8/31/2020	402.0	1.041	$1,764,024	1.131	$1,795,580	$1,776,646
03/01/88-02/28/89	8/31/2020	390.0	1.042	$2,826,095	1.134	$2,925,775	$2,865,967
03/01/89-02/28/90	8/31/2020	378.0	1.043	$2,088,568	1.138	$2,277,463	$2,164,126
03/01/90-02/28/91	8/31/2020	366.0	1.045	$3,282,439	1.142	$3,241,092	$3,265,900
03/01/91-02/28/92	8/31/2020	354.0	1.047	$6,168,358	1.146	$6,587,893	$6,336,172
03/01/92-02/28/93	8/31/2020	342.0	1.048	$5,525,626	1.150	$6,060,654	$5,739,637
03/01/93-02/28/94	8/31/2020	330.0	1.050	$8,363,774	1.154	$9,045,649	$8,636,524
03/01/94-02/28/95	8/31/2020	318.0	1.052	$1,910,460	1.159	$2,104,737	$1,988,171
03/01/95-02/28/96	8/31/2020	306.0	1.055	$7,305,626	1.165	$8,045,647	$7,601,634
03/01/96-02/28/97	8/31/2020	294.0	1.057	$2,911,469	1.170	$3,054,337	$2,968,616
03/01/97-02/28/98	8/31/2020	282.0	1.060	$2,416,938	1.176	$2,618,249	$2,497,463
03/01/98-02/28/99	8/31/2020	270.0	1.062	$2,376,771	1.183	$2,646,143	$2,484,520
03/01/99-02/28/00	8/31/2020	258.0	1.065	$1,905,786	1.190	$2,040,722	$1,959,761
03/01/00-02/28/01	8/31/2020	246.0	1.069	$1,543,813	1.198	$1,639,376	$1,582,038
03/01/01-02/28/02	8/31/2020	234.0	1.073	$2,380,785	1.168	$2,496,427	$2,427,042
03/01/02-02/28/03	8/31/2020	222.0	1.077	$5,306,093	1.178	$5,643,855	$5,441,198
03/01/03-02/28/04	8/31/2020	210.0	1.082	$1,767,447	1.189	$1,900,955	$1,820,850
03/01/04-02/28/05	8/31/2020	198.0	1.087	$3,182,802	1.201	$3,411,594	$3,274,319
03/01/05-02/28/06	8/31/2020	186.0	1.093	$1,723,413	1.215	$1,915,410	$1,800,212
03/01/06-02/28/07	8/31/2020	174.0	1.100	$2,125,934	1.231	$2,289,465	$2,191,347
03/01/07-02/28/08	8/31/2020	162.0	1.108	$1,712,492	1.249	$1,911,862	$1,792,240
03/01/08-02/28/09	8/31/2020	150.0	1.117	$1,728,055	1.270	$1,950,305	$1,816,955
03/01/09-02/28/10	8/31/2020	138.0	1.128	$1,741,330	1.295	$1,999,581	$1,844,631
03/01/10-02/28/11	8/31/2020	126.0	1.141	$2,190,263	1.326	$2,543,981	$2,331,751
03/01/11-02/28/12	8/31/2020	114.0	1.157	$2,450,234	1.362	$2,807,120	$2,592,988
03/01/12-02/28/13	8/31/2020	102.0	1.177	$1,563,763	1.408	$1,848,382	$1,677,611
03/01/13-02/28/14	8/31/2020	90.0	1.203	$1,460,470	1.466	$1,780,684	$1,588,556
03/01/14-02/28/15	8/31/2020	78.0	1.236	$2,157,278	1.543	$2,693,099	$2,371,606
03/01/15-02/28/16	8/31/2020	66.0	1.283	$4,379,772	1.650	$5,071,897	$4,656,622
03/01/16-02/28/17	8/31/2020	54.0	1.351	$2,941,372	1.805	$3,799,756	$3,284,726
03/01/17-02/28/18	8/31/2020	42.0	1.459	$1,478,228	2.053	$2,068,301	$1,714,257
03/01/18-02/28/19	8/31/2020	30.0	1.659	$2,045,322	2.508	$2,823,272	$2,356,502
03/01/19-02/28/20	8/31/2020	18.0	2.141	$3,256,268	3.603	$4,597,035	$3,792,575
03/01/20-02/28/21	8/31/2020	6.0	4.708	$1,052,091	9.417	$1,233,515	$1,124,661
Totals				$97,868,158		$109,724,814	$102,610,825

Column(M): Appendix A, Sheet 9 & 9A
Column(N):{Col(D)-Col(H)}xCol(M) + Col(G) x Specific Retention

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

The City of Scranton
Workers' Compensation

Exhibit 3

Estimation of Limited Ultimate Losses

(A) Accident Period	(B) Limited Ultimate Losses	(C) Loss Trend Factor	(D) Trended Limited Ultimate Losses	(E) Payroll	(F) Payroll Trend Factor	(G) Adjusted Payroll	(H) Loss Rate per $100 of Payroll
03/01/10-02/28/11	$2,331,751	1.791	$4,175,810	$24,932,924	1.553	$38,720,068	$10.78
03/01/11-02/28/12	$2,592,988	1.689	$4,380,799	$24,599,047	1.486	$36,556,524	$11.98
03/01/12-02/28/13	$1,677,611	1.594	$2,673,857	$23,644,343	1.422	$33,624,635	$7.95
03/01/13-02/28/14	$1,588,556	1.504	$2,388,600	$29,012,097	1.361	$39,481,455	$6.05
03/01/14-02/28/15	$2,371,606	1.419	$3,364,169	$30,877,936	1.302	$40,211,105	$8.37
03/01/15-02/28/16	$4,656,622	1.338	$6,231,611	$32,267,559	1.246	$40,211,249	$15.50
03/01/16-02/28/17	$3,284,726	1.262	$4,146,890	$31,886,230	1.193	$38,024,922	$10.91
03/01/17-02/28/18	$1,714,257	1.191	$2,041,708	$33,313,932	1.141	$38,016,731	$5.37
03/01/18-02/28/19	$2,356,502	1.124	$2,647,766	$33,966,128	1.092	$37,091,861	$7.14
03/01/19-02/28/20	$3,792,575	1.060	$4,020,129	$34,096,292	1.045	$35,630,625	$11.28
Total	$26,367,193		$36,071,339			$377,569,175	$9.55
Excl Hi & Lo			$27,798,020			$299,341,195	$9.29
Avg Last 5 Yrs			$19,088,104			$188,975,387	$10.10
Avg Last 3 Yrs			$8,709,603			$110,739,216	$7.86

(I) Accident Period	(J) Selected Loss Rate	(K) Payroll	(L) Forecast Limited Ultimate Losses
03/01/20-02/28/21	*$10.00*	$34,016,841	$3,401,684
03/01/21-02/28/22	*$10.14*	$34,405,004	$3,489,886

Column(B): Exhibit 2, Sheet 3
Column(C): Based upon a selected annual loss trend of 6.0%
Column(D): Column (B) x Column (C)
Column(E): Exhibit 1, Sheet 2
Column(F): Based upon a selected annual wage trend of 4.5%
Column(G): Column (E) x Column (F)
Column(H): Column (D) / Column (G)
Column(J): Selected average of Column (H), trended for 2021-2
Column(K): Exhibit 1, Sheet 2
Column(L): Column (J) x Column (K)

Projection of Discounted Outstanding Losses

(A) Accident Year	(B) Limited Ultimate Losses	(C) Paid Losses	(D) Outstanding Losses	(E) Discount Factor	(F) Discounted Outstanding Losses
As of August 31, 2020;					
Pre - 1986	$9,420,121	$9,226,480	$193,641	1.000	$193,641
1986/87	$855,001	$850,000	$5,000	1.000	$5,000
1987/88	$1,776,646	$1,749,793	$26,853	1.000	$26,853
1988/89	$2,865,967	$2,719,980	$145,987	1.000	$145,987
1989/90	$2,164,126	$2,001,581	$162,545	0.993	$161,344
1990/91	$3,253,900	$2,839,049	$414,851	0.985	$408,720
1991/92	$6,336,172	$5,750,471	$585,701	0.981	$574,395
1992/93	$5,739,637	$5,270,593	$469,044	0.976	$457,868
1993/94	$8,636,524	$7,835,409	$801,115	0.969	$776,357
1994/95	$1,988,171	$1,815,475	$172,696	0.962	$166,137
1995/96	$7,601,634	$6,908,775	$692,859	0.955	$661,381
1996/97	$2,968,616	$2,610,167	$358,449	0.947	$339,492
1997/98	$2,497,463	$2,281,183	$216,280	0.939	$203,194
1998/99	$2,484,520	$2,237,249	$247,271	0.932	$230,428
1999/00	$1,959,761	$1,832,579	$127,182	0.924	$117,538
2000/01	$1,582,038	$1,481,672	$100,366	0.916	$91,981
2001/02	$2,427,042	$2,303,712	$123,330	0.909	$112,066
2002/03	$5,441,198	$4,973,000	$468,197	0.901	$421,794
2003/04	$1,820,850	$1,583,741	$237,109	0.893	$211,751
2004/05	$3,274,319	$2,974,664	$299,655	0.885	$265,260
2005/06	$1,800,212	$1,576,735	$223,477	0.879	$196,446
2006/07	$2,191,347	$2,000,930	$190,416	0.873	$166,208
2007/08	$1,792,240	$1,530,772	$261,468	0.868	$226,996
2008/09	$1,816,955	$1,535,329	$281,626	0.863	$243,170
2009/10	$1,844,631	$1,543,525	$301,106	0.861	$259,171
2010/11	$2,331,751	$1,919,090	$412,661	0.858	$354,069
2011/12	$2,592,988	$2,060,483	$532,505	0.857	$456,344
2012/13	$1,677,611	$1,312,700	$364,911	0.856	$312,341
2013/14	$1,588,556	$1,214,279	$374,277	0.856	$320,563
2014/15	$2,371,606	$1,744,803	$626,803	0.858	$537,933
2015/16	$4,656,622	$2,941,404	$1,715,218	0.861	$1,477,184
2016/17	$3,284,726	$2,105,128	$1,179,598	0.865	$1,020,717
2017/18	$1,714,257	$1,007,501	$706,756	0.871	$615,441
2018/19	$2,356,502	$1,125,572	$1,230,930	0.878	$1,080,409
2019/20	$3,792,575	$1,275,889	$2,516,686	0.886	$2,230,259
2020/21	$1,700,842	$130,989	$1,569,853	0.896	$1,406,589
Totals	$112,607,126	$94,270,702	$18,336,422		$16,475,027

Column (B): Exhibit 2, Sheet 3, or Exhibit 1, Sheet 1 for Pre-1986
Accident Year 2019/20 from Loss Forecast, Exhibit 3, as of 6 months
Column (C): Exhibit 1, Sheet 1, less claim payments in excess of SIR
(applicable to program years 1986 - 1988, 1999 - 2004, and 2006)
Column (D): Column (B) - Column (C)
Column (E): Appendix C
Column (F): Column (D) x Column (E)

The City of Scranton
Worker's Compensation

Exhibit 5

Projection of Annual Expenditure Amounts
Calendar Year 2021

(A) Accident Year	(B) Unlimited Ultimate Losses	(C) Accident Year Age (in months) at 12/31/20	(D) Ultimate Paid Loss Development Factor	(E) Percentage Paid As of at 12/31/20	(F) Percentage of Losses Paid in Upcoming 12 Months	(G) Anticipated Losses & ALAE Paid in Upcoming 12 Months
Pre - 1986	$9,420,121	466	1.026	97.5%	1.0%	$94,201
1986/87	$1,625,732	418	1.038	96.3%	1.0%	$16,257
1987/88	$2,643,677	406	1.045	95.7%	0.6%	$17,056
1988/89	$3,831,727	394	1.052	95.0%	0.6%	$24,392
1989/90	$2,164,126	382	1.059	94.4%	0.6%	$13,594
1990/91	$3,253,900	370	1.066	93.8%	0.6%	$20,172
1991/92	$6,336,172	358	1.073	93.2%	0.6%	$38,767
1992/93	$5,739,637	346	1.081	92.5%	0.7%	$39,577
1993/94	$8,636,524	334	1.089	91.8%	0.7%	$58,677
1994/95	$1,988,171	322	1.097	91.1%	0.7%	$13,311
1995/96	$7,601,634	310	1.106	90.4%	0.7%	$56,375
1996/97	$2,968,616	298	1.115	89.7%	0.7%	$21,660
1997/98	$2,534,712	286	1.124	89.0%	0.7%	$18,198
1998/99	$2,484,520	274	1.133	88.3%	0.7%	$17,554
1999/00	$2,260,534	262	1.143	87.5%	0.8%	$17,452
2000/01	$1,961,859	250	1.153	86.7%	0.8%	$14,883
2001/02	$2,782,736	238	1.163	86.0%	0.7%	$20,747
2002/03	$6,371,672	226	1.172	85.3%	0.7%	$43,537
2003/04	$2,057,097	214	1.183	84.5%	0.8%	$15,432
2004/05	$3,510,902	202	1.195	83.7%	0.8%	$29,042
2005/06	$1,800,212	190	1.208	82.8%	0.9%	$16,499
2006/07	$2,350,951	178	1.223	81.8%	1.0%	$23,997
2007/08	$1,792,240	166	1.240	80.6%	1.1%	$20,494
2008/09	$1,816,955	154	1.260	79.3%	1.3%	$23,425
2009/10	$1,844,631	142	1.284	77.9%	1.5%	$27,007
2010/11	$2,331,751	130	1.312	76.2%	1.7%	$39,084
2011/12	$2,592,988	118	1.346	74.3%	1.9%	$50,218
2012/13	$1,677,611	106	1.389	72.0%	2.3%	$37,936
2013/14	$1,588,556	94	1.442	69.3%	2.7%	$42,453
2014/15	$2,371,606	82	1.512	66.1%	3.2%	$75,862
2015/16	$5,590,963	70	1.607	62.2%	3.9%	$218,196
2016/17	$3,284,726	58	1.743	57.4%	4.8%	$159,281
2017/18	$1,714,257	46	1.953	51.2%	6.2%	$105,737
2018/19	$2,356,502	34	2.318	43.1%	8.1%	$190,174
2019/20	$3,792,575	22	3.103	32.2%	10.9%	$414,037
2020/21	$3,401,684	10	5.904	16.9%	15.3%	$519,992
2021/22	$3,489,886	0	N/A	0.0%	16.9%	$591,089
Totals	$123,972,163					$3,146,465

$1,887,879	@ 60%
$2,517,172	Midpoint

Column (B): Exhibit 2, Sheet 1 or Exhibit 3 for Accident Years 2019 and 2020
Column (D): Appendix A, Sheet 5, runoff of 1998/99 and prior
Column (E): 1/Column (D)
Column (F): Annual Differences in Column (E)
Pre-1986 based upon factors from Appendix A, Sheet 3, 4 year prior
Column (G): Column (B) x Column (F)

City of Scranton - PMA experience only
Workers Compensation

Appendix A
Sheet 1

Analysis Based Upon Paid Loss and Expense
As of August 31, 2020

ACCIDENT YEAR	6 Months	18 Months	30 Months	42 Months	54 Months	66 Months	78 Months	90 Months	102 Months	114 Months
3/1/97 - 2/28/98										
3/1/98 - 2/28/99										
3/1/99 - 2/28/00										
3/1/00 - 2/28/01										
3/1/01 - 2/28/02										
3/1/02 - 2/28/03										
3/1/03 - 2/28/04										
3/1/04 - 2/28/05										
3/1/05 - 2/28/06										
3/1/06 - 2/28/07										$1,858,048
3/1/07 - 2/28/08									$1,505,741	$1,510,863
3/1/08 - 2/28/09								$1,496,074	$1,503,913	$1,521,724
3/1/09 - 2/28/10							$1,341,265	$1,395,458	$1,413,852	$1,543,323
3/1/10 - 2/28/11						$1,720,961	$1,747,523	$1,747,959	$1,785,148	$1,823,067
3/1/11 - 2/28/12					$1,861,121	$1,919,618	$1,957,485	$1,998,033	$2,030,095	$2,080,483
3/1/12 - 2/28/13				$921,948	$1,230,575	$1,288,299	$1,311,910	$1,312,585	$1,312,700	
3/1/13 - 2/28/14			$1,095,233	$1,225,407	$1,186,240	$1,207,373	$1,208,821	$1,214,279		
3/1/14 - 2/28/15		$836,249	$1,476,079	$1,565,008	$1,744,124	$1,744,803	$1,744,803			
3/1/15 - 2/28/16	$226,128	$1,852,708	$2,221,479	$2,667,540	$2,784,431	$2,941,404				
3/1/16 - 2/28/17	$252,058	$1,325,518	$1,671,436	$2,025,783	$2,105,128					
3/1/17 - 2/28/18	$182,045	$702,084	$984,736	$1,007,501						
3/1/18 - 2/28/19	$140,605	$803,202	$1,125,572							
3/1/19 - 2/28/20	$162,044	$1,275,888								
3/1/20 - 2/28/21	$130,989									

ACCIDENT YEAR	126 Months	138 Months	150 Months	162 Months	174 Months	186 Months	198 Months	210 Months	222 Months	234 Months
3/1/97 - 2/28/98									$2,264,932	$2,286,003
3/1/98 - 2/28/99								$2,154,794	$2,216,524	$2,235,761
3/1/99 - 2/28/00							$2,026,959	$2,026,959	$2,026,959	$2,026,959
3/1/00 - 2/28/01						$1,751,046	$1,751,046	$1,751,046	$1,751,046	$1,751,046
3/1/01 - 2/28/02					$2,505,028	$2,505,028	$2,505,028	$2,505,028	$2,505,028	$2,505,028
3/1/02 - 2/28/03				$5,609,832	$5,627,769	$5,639,984	$5,648,116	$5,661,322	$5,672,820	
3/1/03 - 2/28/04			$1,500,713	$1,524,313	$1,553,858	$1,577,411	$1,603,248	$1,625,971		
3/1/04 - 2/28/05		$3,086,502	$3,087,333	$3,087,946	$3,088,823	$3,089,469	$3,089,920			
3/1/05 - 2/28/06	$1,580,551	$1,578,424	$1,576,622	$1,576,622	$1,576,622	$1,576,735				
3/1/06 - 2/28/07	$1,712,312	$1,773,638	$1,813,348	$2,039,870	$2,040,357					
3/1/07 - 2/28/08	$1,515,282	$1,519,104	$1,523,293	$1,530,772						
3/1/08 - 2/28/09	$1,527,949	$1,528,870	$1,535,329							
3/1/09 - 2/28/10	$1,543,525	$1,543,525								
3/1/10 - 2/28/11	$1,919,090									
3/1/11 - 2/28/12										
3/1/12 - 2/28/13										
3/1/13 - 2/28/14										
3/1/14 - 2/28/15										
3/1/15 - 2/28/16										
3/1/16 - 2/28/17										
3/1/17 - 2/28/18										
3/1/18 - 2/28/19										
3/1/19 - 2/28/20										
3/1/20 - 2/28/21										

Point to Point Paid Loss Development Factors

ACCIDENT YEAR	6:18	18:30	30:42	42:54	54:66	66:78	78:90	90:102	102:114	114:126
3/1/97 - 2/28/98										
3/1/98 - 2/28/99										
3/1/99 - 2/28/00										
3/1/00 - 2/28/01										
3/1/01 - 2/28/02										
3/1/02 - 2/28/03										
3/1/03 - 2/28/04										
3/1/04 - 2/28/05										
3/1/05 - 2/28/06										
3/1/06 - 2/28/07										1.033
3/1/07 - 2/28/08									1.003	1.003
3/1/08 - 2/28/09								1.005	1.012	1.004
3/1/09 - 2/28/10							1.040	1.013	1.092	1.000
3/1/10 - 2/28/11						1.015	1.000	1.021	1.021	1.053
3/1/11 - 2/28/12					1.020	1.020	1.021	1.016	1.015	
3/1/12 - 2/28/13				1.335	1.047	1.018	1.001	1.000		
3/1/13 - 2/28/14			1.119	0.988	1.018	1.001	1.005			
3/1/14 - 2/28/15		1.577	1.060	1.114	1.000	1.000				
3/1/15 - 2/28/16	8.193	1.199	1.201	1.044	1.056					
3/1/16 - 2/28/17	5.259	1.261	1.212	1.039						
3/1/17 - 2/28/18	3.857	1.403	1.023							
3/1/18 - 2/28/19	5.713	1.401								
3/1/19 - 2/28/20	7.008									

ACCIDENT YEAR	126:138	138:150	150:162	162:174	174:186	186:198	198:210	210:222	222:234
3/1/97 - 2/28/98									1.001
3/1/98 - 2/28/99								1.029	1.009
3/1/99 - 2/28/00							1.000	1.000	1.000
3/1/00 - 2/28/01						1.000	1.000	1.000	1.000
3/1/01 - 2/28/02					1.000	1.000	1.000	1.000	1.000
3/1/02 - 2/28/03				1.003	1.002	1.002	1.002	1.002	
3/1/03 - 2/28/04			1.016	1.019	1.015	1.016	1.014		
3/1/04 - 2/28/05		1.000	1.000	1.000	1.000	1.000			
3/1/05 - 2/28/06	0.991	1.000	1.000	1.000	1.000				
3/1/06 - 2/28/07	1.036	1.022	1.125	1.000					
3/1/07 - 2/28/08	1.003	1.003	1.005						
3/1/08 - 2/28/09	1.001	1.004							
3/1/09 - 2/28/10	1.000								
3/1/10 - 2/28/11									
3/1/11 - 2/28/12									
3/1/12 - 2/28/13									
3/1/13 - 2/28/14									
3/1/14 - 2/28/15									
3/1/15 - 2/28/16									
3/1/16 - 2/28/17									
3/1/17 - 2/28/18									
3/1/18 - 2/28/19									
3/1/19 - 2/28/20									

Analysis Based Upon Paid Loss and Expenses
As of August 31, 2020

Point to Point Paid Loss Development Factors

	6:18	18:30	30:42	42:54	54:66	66:78	78:90	90:102	102:114	114:126	126:138	138:150	150:162	162:174	174:186	186:198	198:210	210:222	222:234	Tail
Str. Average	6.006	1.368	1.123	1.100	1.028	1.011	1.013	1.011	1.029	1.019	1.006	1.006	1.029	1.005	1.003	1.004	1.003	1.005	1.002	
Wgtd Avg.	6.083	1.331	1.140	1.077	1.031	1.011	1.013	1.012	1.027	1.020	1.007	1.005	1.027	1.004	1.002	1.002	1.003	1.005	1.002	
Avg (x-high & low)	5.894	1.355	1.127	1.066	1.028	1.012	1.009	1.011	1.016	1.013	1.001	1.002	1.007	1.001	1.001	1.001	1.001	1.001	1.000	
Selected	6.000	1.350	1.135	1.060	1.030	1.011	1.013	1.011	1.027	1.015	1.006	1.005	1.025	1.004	1.002	1.002	1.002	1.005	1.002	
Cumulative/No tail	11.418	1.903	1.410	1.242	1.172	1.138	1.125	1.111	1.099	1.070	1.054	1.046	1.043	1.017	1.013	1.011	1.009	1.007	1.002	
Cumulative/w/tail	11.442	1.907	1.413	1.245	1.174	1.140	1.128	1.113	1.101	1.072	1.056	1.050	1.045	1.019	1.015	1.013	1.011	1.009	1.004	1.002
PMA Paid Fitted (Appendix 3) at 12-24-36 months...	3.300	1.764	1.401	1.254	1.178	1.133	1.104	1.084	1.070	1.059	1.051	1.044								
2005 Bureau Factors Cumulative for Industry Grouping 16: Public Administration	6.778	3.415	2.701	2.320	2.070	1.906	1.789	1.686	1.607	1.540	1.476	1.418	1.364	1.316	1.270	1.228	1.190	1.157		
60/40 Weighting (Bureau/Scranton_PMA)	5.387	2.755	2.181	1.894	1.713	1.597	1.515	1.445	1.392	1.347	1.306	1.268								

The City of Scranton

City of Scranton WC Paid Loss Development Factors

PMA experience only

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
6	11.442	6.00	0.89	12.0	2.186	1.79	-2.39	12.0	3.600	-1.79	2.35	12.0	3.300	12.0	3.300
18	1.907	18.00	-0.44	24.0	1.762	2.89	-0.30	24.0	2.036	-2.89	-0.10	24.0	1.764	24.0	1.764
30	1.413	30.00	-1.06	36.0	1.507	3.40	0.21	36.0	1.550	-3.40	-0.89	36.0	1.401	36.0	1.401
42	1.245	42.00	-1.52	48.0	1.346	3.74	0.49	48.0	1.326	-3.74	-1.41	48.0	1.254	48.0	1.254
54	1.174	54.00	-1.83	60.0	1.240	3.99	0.65	60.0	1.204	-3.99	-1.75	60.0	1.178	60.0	1.178
66	1.140	66.00	-2.03	72.0	1.169	4.19	0.74	72.0	1.132	-4.19	-1.97	72.0	1.133	72.0	1.133
78	1.128	78.00	-2.12	84.0	1.120	4.36	0.78	84.0	1.087	-4.36	-2.06	84.0	1.104	84.0	1.104
90	1.113	90.00	-2.23	96.0	1.085	4.50	0.83	96.0	1.057	-4.50	-2.18	96.0	1.084	96.0	1.084
102	1.101	102.00	-2.34	108.0	1.061	4.62	0.87	108.0	1.038	-4.62	-2.29	108.0	1.070	108.0	1.070
114	1.072	114.00	-2.67	120.0	1.044	4.74	0.99	120.0	1.026	-4.74	-2.63	120.0	1.059	120.0	1.059
				132.0	1.032			132.0	1.017			132.0	1.051	132.0	1.051
				144.0	1.023			144.0	1.012			144.0	1.044	144.0	1.044
				156.0	1.016			156.0	1.008			156.0	1.039	156.0	1.039
				168.0	1.012			168.0	1.005			168.0	1.035	168.0	1.035
				180.0	1.009			180.0	1.004			180.0	1.031	180.0	1.031
				192.0	1.006			192.0	1.002			192.0	1.028	192.0	1.028
				204.0	1.005			204.0	1.002			204.0	1.025	204.0	1.025
				216.0	1.003			216.0	1.001			216.0	1.023	216.0	1.023
				228.0	1.002			228.0	1.001			228.0	1.021	228.0	1.021
				240.0	1.002			240.0	1.000			240.0	1.020	240.0	1.020
SUM		600.00	-15.35			38.22	2.86			-38.22	-12.92				
AVERAGE		60.00	-1.54			3.82	0.29			-3.82	-1.29				

PARAMETER ESTIMATES

	Power Model	Weibull	Inverse Power Curve
N =	10.000	10.000	10.000
A =	2.944	0.024	119.562
B =	0.973	1.054	1.590
R^2 =	0.824	0.906	0.972

The City of Scranton
Weighted Average of PA Bureau of WC Paid Loss Development Factors
& City of Scranton_PMA 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	5.387	12.00	0.52	6.0	4.024	2.48	-1.58	6.0	7.911	-2.48	1.48	6.0	9.417	6.0	9.417
24	2.755	24.00	0.01	18.0	3.180	3.18	-0.80	18.0	3.608	-3.18	0.56	18.0	3.603	18.0	3.603
36	2.181	36.00	-0.25	30.0	2.615	3.58	-0.49	30.0	2.590	-3.58	0.17	30.0	2.506	30.0	2.506
48	1.894	48.00	-0.45	42.0	2.223	3.87	-0.29	42.0	2.120	-3.87	-0.11	42.0	2.053	42.0	2.053
60	1.713	60.00	-0.62	54.0	1.942	4.09	-0.13	54.0	1.847	-4.09	-0.34	54.0	1.805	54.0	1.805
72	1.597	72.00	-0.76	66.0	1.736	4.28	-0.02	66.0	1.668	-4.28	-0.52	66.0	1.650	66.0	1.650
84	1.515	84.00	-0.88	78.0	1.581	4.43	0.08	78.0	1.542	-4.43	-0.66	78.0	1.543	78.0	1.543
96	1.445	96.00	-1.00	90.0	1.463	4.56	0.16	90.0	1.449	-4.56	-0.81	90.0	1.466	90.0	1.466
108	1.392	108.00	-1.11	102.0	1.372	4.68	0.24	102.0	1.377	-4.68	-0.94	102.0	1.408	102.0	1.408
				114.0	1.301			114.0	1.321			114.0	1.362	114.0	1.362
				126.0	1.244			126.0	1.276			126.0	1.326	126.0	1.326
				138.0	1.199			138.0	1.238			138.0	1.295	138.0	1.295
				150.0	1.163			150.0	1.208			150.0	1.270	150.0	1.270
				162.0	1.133			162.0	1.182			162.0	1.249	162.0	1.249
				174.0	1.110			174.0	1.160			174.0	1.231	174.0	1.231
				186.0	1.090			186.0	1.141			186.0	1.215	186.0	1.215
				198.0	1.075			198.0	1.125			198.0	1.201	198.0	1.201
				210.0	1.062			210.0	1.111			210.0	1.189	210.0	1.189
				222.0	1.051			222.0	1.099			222.0	1.178	222.0	1.178
				234.0	1.042			234.0	1.088			234.0	1.168	234.0	1.168
SUM		540.00	-4.52			35.17	-2.83			-35.17	-1.17				
AVERAGE		60.00	-0.50			3.91	-0.31			-3.91	-0.13				

PARAMETER ESTIMATES (Power Model)	
N =	9.000
A =	4.606
B =	0.985
R^2 =	0.931

PARAMETER ESTIMATES (Weibull)	
N =	9.000
A =	0.032
B =	0.798
R^2 =	0.983

PARAMETER ESTIMATES (Inverse Power Curve)	
N =	9.000
A =	57.070
B =	1.068
R^2 =	0.996

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

Appendix A
Sheet 4A

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
6	5.387	6.00	0.52	246.0	1.036	1.79	-1.58	246.0	1.119	-1.79	1.48	246.0	1.198	246.0	1.198
18	2.755	18.00	0.01	258.0	1.030	2.89	-0.80	258.0	1.111	-2.89	0.56	258.0	1.190	258.0	1.190
30	2.181	30.00	-0.25	270.0	1.025	3.40	-0.49	270.0	1.103	-3.40	0.17	270.0	1.183	270.0	1.183
42	1.894	42.00	-0.45	282.0	1.021	3.74	-0.29	282.0	1.096	-3.74	-0.11	282.0	1.176	282.0	1.176
54	1.713	54.00	-0.62	294.0	1.018	3.99	-0.13	294.0	1.089	-3.99	-0.34	294.0	1.170	294.0	1.170
66	1.597	66.00	-0.76	306.0	1.015	4.19	-0.02	306.0	1.083	-4.19	-0.52	306.0	1.165	306.0	1.165
78	1.515	78.00	-0.88	318.0	1.012	4.36	0.08	318.0	1.078	-4.36	-0.66	318.0	1.159	318.0	1.159
90	1.445	90.00	-1.00	330.0	1.010	4.50	0.16	330.0	1.073	-4.50	-0.81	330.0	1.154	330.0	1.154
108	1.392	108.00	-1.11	342.0	1.009	4.68	0.24	342.0	1.068	-4.68	-0.94	342.0	1.150	342.0	1.150
				354.0	1.007			354.0	1.064			354.0	1.146	354.0	1.146
				366.0	1.006			366.0	1.060			366.0	1.142	366.0	1.142
				378.0	1.005			378.0	1.056			378.0	1.138	378.0	1.138
				390.0	1.004			390.0	1.053			390.0	1.134	390.0	1.134
				402.0	1.004			402.0	1.050			402.0	1.131	402.0	1.131
				414.0	1.003			414.0	1.047			414.0	1.128	414.0	1.128
				426.0	1.002			426.0	1.044			426.0	1.125	426.0	1.125
				438.0	1.002			438.0	1.042			438.0	1.122	438.0	1.122
				450.0	1.002			450.0	1.039			450.0	1.119	450.0	1.119
				462.0	1.001			462.0	1.037			462.0	1.116	462.0	1.116
				474.0	1.001			474.0	1.035			474.0	1.114	474.0	1.114
SUM		492.00	-4.52			33.54	-2.83			-33.54	-1.17				
AVERAGE		54.67	-0.50			3.73	-0.31			-3.73	-0.13				

PARAMETER ESTIMATES	Power Model	Weibull	Inverse Power Curve
N =	9.000	9.000	9.000
A =	3.894	0.070	19.994
B =	0.985	0.629	0.839
R^2 =	0.917	0.997	0.999

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

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

		Curve : Y = A^(B^X) (Power Model)				Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)				Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)				*** SELECTED ***	
ACTUAL VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		FITTED VALUES	
X	Y	X	LN[LN(Y)]			LN(X)	Double Log [Y/(Y-1)]			LN(1/X)	LN(Y-1)				
Maturity (Months)	Cumulative Paid Loss Dev Factor	X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
12	5.387	12.00	0.52	10	3.889	2.48	-1.58	10	5.525	-2.48	1.48	10	5.904	10	5.904
24	2.755	24.00	0.01	22	3.040	3.18	-0.80	22	3.167	-3.18	0.56	22	3.103	22	3.103
36	2.181	36.00	-0.25	34	2.485	3.58	-0.49	34	2.393	-3.58	0.17	34	2.318	34	2.318
48	1.894	48.00	-0.45	46	2.107	3.87	-0.29	46	2.002	-3.87	-0.11	46	1.953	46	1.953
60	1.713	60.00	-0.62	58	1.841	4.09	-0.13	58	1.765	-4.09	-0.34	58	1.743	58	1.743
72	1.597	72.00	-0.76	70	1.648	4.28	-0.02	70	1.606	-4.28	-0.52	70	1.607	70	1.607
84	1.515	84.00	-0.88	82	1.505	4.43	0.08	82	1.493	-4.43	-0.66	82	1.512	82	1.512
96	1.445	96.00	-1.00	94	1.398	4.56	0.16	94	1.408	-4.56	-0.81	94	1.442	94	1.442
				106	1.315			106	1.343			106	1.389	106	1.389
				118	1.252			118	1.291			118	1.346	118	1.346
				130	1.202			130	1.249			130	1.312	130	1.312
				142	1.162			142	1.215			142	1.284	142	1.284
				154	1.131			154	1.186			154	1.260	154	1.260
				166	1.106			166	1.162			166	1.240	166	1.240
				178	1.086			178	1.142			178	1.223	178	1.223
				190	1.070			190	1.125			190	1.208	190	1.208
				202	1.057			202	1.110			202	1.195	202	1.195
				214	1.046			214	1.098			214	1.183	214	1.183
				226	1.038			226	1.086			226	1.172	226	1.172
				238	1.031			238	1.077			238	1.163	238	1.163
SUM		432.00	-3.42			30.48	-3.06			-30.48	-0.23				
AVERAGE		54.00	-0.43			3.81	-0.38			-3.81	-0.03				

PARAMETER ESTIMATES

	Power Model	Weibull	Inverse Power Curve
N =	8.000	8.000	8.000
A =	4.976	0.031	58.111
B =	0.983	0.815	1.074
R^2 =	0.932	0.983	0.995

City of Scranton - PMA experience only
Workers Compensation

Appendix A
Sheet 6

Analysis Based Upon Incurred Loss and Expenses
As of August 31, 2020

ACCIDENT YEAR	6 Months	18 Months	30 Months	42 Months	54 Months	66 Months	78 Months	90 Months	102 Months	114 Months	126 Months	138 Months	150 Months	162 Months	174 Months	186 Months	198 Months	210 Months	222 Months	234 Months
3/1/97 - 2/28/98																			$2,270,679	$2,270,747
3/1/98 - 2/28/99																		$2,374,006	$2,441,945	$2,235,767
3/1/99 - 2/28/00																	$2,026,957	$2,026,957	$2,026,957	$2,026,957
3/1/00 - 2/28/01																$1,751,054	$1,751,054	$1,751,054	$1,751,054	$1,751,054
3/1/01 - 2/28/02															$2,505,031	$2,505,031	$2,505,031	$2,505,031	$2,505,031	$2,505,031
3/1/02 - 2/28/03														$6,125,320	$5,695,317	$5,704,170	$5,710,713	$5,714,221	$5,724,837	
3/1/03 - 2/28/04													$1,947,031	$1,962,561	$1,962,561	$1,971,874	$1,974,020	$1,978,420		
3/1/04 - 2/28/05												$3,145,764	$3,094,492	$3,094,492	$3,107,366	$3,107,366	$3,107,366			
3/1/05 - 2/28/06											$1,737,103	$1,576,849	$1,576,847	$1,576,847	$1,576,847	$1,576,734				
3/1/06 - 2/28/07										$1,869,131	$1,908,508	$1,920,926	$1,963,092	$2,201,706	$2,040,366					
3/1/07 - 2/28/08									$1,523,700	$1,527,844	$1,541,236	$1,541,242	$1,542,592	$1,545,717						
3/1/08 - 2/28/09								$1,509,845	$1,511,127	$1,529,706	$1,544,242	$1,544,905	$1,546,794							
3/1/09 - 2/28/10							$1,389,889	$1,412,329	$1,438,179	$1,543,319	$1,543,521	$1,543,421								
3/1/10 - 2/28/11						$1,790,206	$1,769,906	$1,747,967	$1,892,199	$1,900,035	$1,919,099									
3/1/11 - 2/28/12					$2,023,666	$2,096,891	$2,104,717	$2,104,717	$2,104,774	$2,117,162										
3/1/12 - 2/28/13				$950,175	$1,332,040	$1,360,036	$1,364,188	$1,328,301	$1,328,301											
3/1/13 - 2/28/14			$1,143,629	$1,256,112	$1,186,236	$1,207,370	$1,217,817	$1,214,275												
3/1/14 - 2/28/15		$1,220,050	$1,627,129	$1,641,469	$1,766,154	$1,753,744	$1,744,796													
3/1/15 - 2/28/16	$323,418	$3,941,242	$4,462,254	$4,723,087	$4,704,541	$4,742,146														
3/1/16 - 2/28/17	$437,821	$1,508,037	$2,049,794	$2,134,780	$2,177,512															
3/1/17 - 2/28/18	$264,427	$842,814	$1,030,958	$1,012,903																
3/1/18 - 2/28/19	$206,332	$889,872	$1,232,716																	
3/1/19 - 2/28/20	$332,546	$1,521,245																		
3/1/20 - 2/28/21	$223,461																			

Point to Point Incurred Loss Development Factors

ACCIDENT YEAR	6:18	18:30	30:42	42:54	54:66	66:78	78:90	90:102	102:114	114:126	126:138	138:150	150:162	162:174	174:186	186:198	198:210	210:222	222:234
3/1/97 - 2/28/98																			1.000
3/1/98 - 2/28/99																		1.029	0.916
3/1/99 - 2/28/00																	1.000	1.000	1.000
3/1/00 - 2/28/01																1.000	1.000	1.000	1.000
3/1/01 - 2/28/02															1.000	1.000	1.000	1.000	1.000
3/1/02 - 2/28/03														0.930	1.002	1.001	1.001	1.002	
3/1/03 - 2/28/04													1.008	1.000	1.005	1.001	1.002		
3/1/04 - 2/28/05												0.984	1.000	1.004	1.000	1.000			
3/1/05 - 2/28/06											0.908	1.000	1.000	1.000	1.000				
3/1/06 - 2/28/07										1.021	1.007	1.022	1.122	0.927					
3/1/07 - 2/28/08									1.003	1.009	1.000	1.001	1.002						
3/1/08 - 2/28/09								1.001	1.012	1.010	1.000	1.001							
3/1/09 - 2/28/10							1.016	1.018	1.073	1.000	1.000								
3/1/10 - 2/28/11						0.989	0.988	1.083	1.004	1.010									
3/1/11 - 2/28/12					1.036	1.004	1.000	1.000	1.006										
3/1/12 - 2/28/13				1.402	1.021	1.003	0.974	1.000											
3/1/13 - 2/28/14			1.098	0.944	1.018	1.009	0.997												
3/1/14 - 2/28/15		1.334	1.009	1.076	0.993	0.995													
3/1/15 - 2/28/16	12.186	1.132	1.058	0.996	1.008														
3/1/16 - 2/28/17	3.444	1.359	1.041	1.020															
3/1/17 - 2/28/18	3.187	1.223	0.982																
3/1/18 - 2/28/19	4.313	1.385																	
3/1/19 - 2/28/20	4.575																		

Analysis Based Upon Incurred Loss and Expenses
As of August 31, 2020

Point to Point Incurred Loss Development Factors

	6:18	18:30	30:42	42:54	54:66	66:78	78:90	90:102	102:114	114:126	126:138	138:150	150:162	162:174	174:186	186:198	198:210	210:222	222:234	Tail
Str. Average	5.541	1.287	1.038	1.066	1.015	1.000	0.995	1.020	1.020	1.010	0.983	1.002	1.026	0.972	1.001	1.000	1.001	1.006	0.983	
Wgtd Avg.	5.563	1.238	1.044	1.043	1.013	0.999	0.995	1.021	1.017	1.010	0.982	0.999	1.025	0.961	1.001	1.001	1.001	1.005	0.981	
Avg (x-high & low)	4.111	1.305	1.036	1.031	1.016	1.001	0.995	1.006	1.007	1.009	1.000	1.001	1.003	0.977	1.001	1.000	1.000	1.001	1.000	
Selected	4.000	1.265	1.040	1.040	1.015	1.001	0.995	1.020	1.020	1.010	1.000	1.001	1.025	0.975	1.001	1.001	1.000	1.005	1.000	
Cumulative/No tail	5.857	1.464	1.157	1.113	1.070	1.054	1.053	1.059	1.038	1.017	1.007	1.007	1.006	0.982	1.007	1.006	1.005	1.005	1.000	
Cumulative/w/tail	5.898	1.474	1.166	1.121	1.078	1.062	1.061	1.066	1.045	1.025	1.014	1.014	1.013	0.989	1.014	1.013	1.012	1.012	1.007	1.007
PMA Rptd Fitted (Appendix 6) at 12-24-36 months...	2.100	1.357	1.185	1.116	1.061	1.060	1.047	1.038	1.031	1.026	1.022	1.020								
2005 Bureau Factors Cumulative for Industry Grouping 16: Public Administration	3.271	2.112	1.788	1.580	1.464	1.390	1.334	1.293	1.258	1.225	1.192	1.161	1.134	1.110	1.087	1.056				
60/40 Weighting (Bureau/Scranton_PMA)	2.803	1.610	1.547	1.394	1.311	1.258	1.219	1.191	1.167	1.145	1.124	1.105								

The City of Scranton
City of Scranton WC Incurred Loss Development Factors
PMA experience only

Appendix A
Sheet 8

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

ACTUAL VALUES		Curve : Y = A^(B^X) (Power Model)				Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)				Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)				*** SELECTED ***	
		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		FITTED VALUES	
X	Y	X	LN[LN(Y)]			LN(X)	Double Log [Y/(Y-1)]			LN(1/X)	LN(Y-1)				
Maturity (Months)	Cumulative Rptd Loss Dev Factor	X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
6	5.898	6.00	0.57	12.0	1.596	1.79	-1.58	12.0	2.314	-1.79	1.59	12.0	2.100	12.0	2.100
18	1.474	18.00	-0.95	24.0	1.383	2.89	0.13	24.0	1.528	-2.89	-0.75	24.0	1.357	24.0	1.357
30	1.166	30.00	-1.88	36.0	1.252	3.40	0.67	36.0	1.274	-3.40	-1.80	36.0	1.185	36.0	1.185
42	1.121	42.00	-2.17	48.0	1.169	3.74	0.80	48.0	1.157	-3.74	-2.11	48.0	1.116	48.0	1.116
54	1.078	54.00	-2.59	60.0	1.114	3.99	0.97	60.0	1.095	-3.99	-2.56	60.0	1.081	60.0	1.081
66	1.062	66.00	-2.82	72.0	1.078	4.19	1.05	72.0	1.059	-4.19	-2.79	72.0	1.060	72.0	1.060
78	1.061	78.00	-2.83	84.0	1.053	4.36	1.05	84.0	1.037	-4.36	-2.80	84.0	1.047	84.0	1.047
90	1.066	90.00	-2.75	96.0	1.037	4.50	1.02	96.0	1.024	-4.50	-2.72	96.0	1.038	96.0	1.038
102	1.045	102.00	-3.12	108.0	1.025	4.62	1.15	108.0	1.016	-4.62	-3.10	108.0	1.031	108.0	1.031
114	1.025	114.00	-3.72	120.0	1.017	4.74	1.32	120.0	1.010	-4.74	-3.71	120.0	1.026	120.0	1.026
				132.0	1.012			132.0	1.007			132.0	1.022	132.0	1.022
				144.0	1.008			144.0	1.004			144.0	1.020	144.0	1.020
				156.0	1.006			156.0	1.003			156.0	1.017	156.0	1.017
				168.0	1.004			168.0	1.002			168.0	1.015	168.0	1.015
				180.0	1.003			180.0	1.001			180.0	1.014	180.0	1.014
				192.0	1.002			192.0	1.001			192.0	1.012	192.0	1.012
				204.0	1.001			204.0	1.001			204.0	1.011	204.0	1.011
				216.0	1.001			216.0	1.000			216.0	1.010	216.0	1.010
				228.0	1.001			228.0	1.000			228.0	1.009	228.0	1.009
				240.0	1.000			240.0	1.000			240.0	1.009	240.0	1.009
SUM		600.00	-22.25			38.22	6.46			-38.22	-20.74				
AVERAGE		60.00	-2.23			3.82	0.65			-3.82	-2.07				

	Power Model	Weibull	Inverse Power Curve
PARAMETER ESTIMATES			
N =	10.000	10.000	10.000
A =	1.963	0.059	61.970
B =	0.970	0.909	1.622
R^2 =	0.805	0.895	0.964

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

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

ACTUAL VALUES		Curve : Y = A^(B^X) (Power Model)				Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)				Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)				*** SELECTED ***	
		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		FITTED VALUES	
X	Y	X	LN[LN(Y)]			LN(X)	Double Log [Y/(Y-1)]			LN(1/X)	LN(Y-1)				
Maturity (Months)	Cumulative Rptd Loss Dev Factor	X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
12	2.803	12.00	0.03	6.0	2.327	2.48	-0.82	6.0	3.812	-2.48	0.59	6.0	4.708	6.0	4.708
24	1.810	24.00	-0.52	18.0	1.970	3.18	-0.22	18.0	2.143	-3.18	-0.21	18.0	2.141	18.0	2.141
36	1.547	36.00	-0.83	30.0	1.723	3.58	0.04	30.0	1.708	-3.58	-0.60	30.0	1.659	30.0	1.659
48	1.394	48.00	-1.10	42.0	1.547	3.87	0.23	42.0	1.499	-3.87	-0.93	42.0	1.459	42.0	1.459
60	1.311	60.00	-1.31	54.0	1.420	4.09	0.36	54.0	1.375	-4.09	-1.17	54.0	1.351	54.0	1.351
72	1.258	72.00	-1.47	66.0	1.325	4.28	0.46	66.0	1.294	-4.28	-1.35	66.0	1.283	66.0	1.283
84	1.219	84.00	-1.62	78.0	1.253	4.43	0.54	78.0	1.236	-4.43	-1.52	78.0	1.236	78.0	1.236
96	1.191	96.00	-1.74	90.0	1.198	4.56	0.60	90.0	1.193	-4.56	-1.66	90.0	1.203	90.0	1.203
108	1.167	108.00	-1.87	102.0	1.156	4.68	0.66	102.0	1.161	-4.68	-1.79	102.0	1.177	102.0	1.177
				114.0	1.124			114.0	1.135			114.0	1.157	114.0	1.157
				126.0	1.098			126.0	1.115			126.0	1.141	126.0	1.141
				138.0	1.078			138.0	1.098			138.0	1.128	138.0	1.128
				150.0	1.062			150.0	1.085			150.0	1.117	150.0	1.117
				162.0	1.050			162.0	1.073			162.0	1.108	162.0	1.108
				174.0	1.040			174.0	1.064			174.0	1.100	174.0	1.100
				186.0	1.032			186.0	1.056			186.0	1.093	186.0	1.093
				198.0	1.025			198.0	1.049			198.0	1.087	198.0	1.087
				210.0	1.020			210.0	1.043			210.0	1.082	210.0	1.082
				222.0	1.016			222.0	1.038			222.0	1.077	222.0	1.077
				234.0	1.013			234.0	1.034			234.0	1.073	234.0	1.073
SUM		540.00	-10.43			35.17	1.87			-35.17	-8.64				
AVERAGE		60.00	-1.16			-3.91	0.21			-3.91	-0.96				

PARAMETER ESTIMATES	Power Model	Weibull	Inverse Power Curve
N =	9.000	9.000	9.000
A =	2.567	0.093	25.368
B =	0.982	0.661	1.073
R^2 =	0.935	0.989	1.000

The City of Scranton
Weighted Average of PA Bureau of WC Incurred Loss Development Factors
& City of Scranton_PMA WC Reported 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	2.803	12.00	0.03	246.0	1.010	2.48	-0.82	246.0	1.030	-2.48	0.59	246.0	1.069	246.0	1.069
24	1.810	24.00	-0.52	258.0	1.008	3.18	-0.22	258.0	1.027	-3.18	-0.21	258.0	1.065	258.0	1.065
36	1.547	36.00	-0.83	270.0	1.007	3.58	0.04	270.0	1.024	-3.58	-0.60	270.0	1.062	270.0	1.062
48	1.394	48.00	-1.10	282.0	1.005	3.87	0.23	282.0	1.021	-3.87	-0.93	282.0	1.060	282.0	1.060
60	1.311	60.00	-1.31	294.0	1.004	4.09	0.36	294.0	1.019	-4.09	-1.17	294.0	1.057	294.0	1.057
72	1.258	72.00	-1.47	306.0	1.003	4.28	0.46	306.0	1.017	-4.28	-1.35	306.0	1.055	306.0	1.055
84	1.219	84.00	-1.62	318.0	1.003	4.43	0.54	318.0	1.015	-4.43	-1.52	318.0	1.052	318.0	1.052
96	1.191	96.00	-1.74	330.0	1.002	4.56	0.60	330.0	1.014	-4.56	-1.66	330.0	1.050	330.0	1.050
108	1.167	108.00	-1.87	342.0	1.002	4.68	0.66	342.0	1.012	-4.68	-1.79	342.0	1.048	342.0	1.048
				354.0	1.001			354.0	1.011			354.0	1.047	354.0	1.047
				366.0	1.001			366.0	1.010			366.0	1.045	366.0	1.045
				378.0	1.001			378.0	1.009			378.0	1.043	378.0	1.043
				390.0	1.001			390.0	1.008			390.0	1.042	390.0	1.042
				402.0	1.001			402.0	1.008			402.0	1.041	402.0	1.041
				414.0	1.000			414.0	1.007			414.0	1.039	414.0	1.039
				426.0	1.000			426.0	1.006			426.0	1.038	426.0	1.038
				438.0	1.000			438.0	1.006			438.0	1.037	438.0	1.037
				450.0	1.000			450.0	1.005			450.0	1.036	450.0	1.036
				462.0	1.000			462.0	1.005			462.0	1.035	462.0	1.035
				474.0	1.000			474.0	1.004			474.0	1.034	474.0	1.034
SUM		540.00	-10.43			35.17	1.87			-35.17	-8.64				
AVERAGE		60.00	-1.16			3.91	0.21			-3.91	-0.96				

PARAMETER ESTIMATES	Power Model	Weibull	Inverse Power Curve
N =	9.000	9.000	9.000
A =	2.567	0.093	25.358
B =	0.982	0.661	1.073
R^2 =	0.935	0.989	1.000

The City of Scranton
Weighted Average of PA Bureau of WC Incurred Loss Development Factors & City of Scranton_PMA WC Reported 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	2.603	12.00	0.03	8.0	2.352	2.48	-0.82	8.0	3.295	-2.48	0.59	8.0	3.726	8.0	3.726
24	1.810	24.00	-0.52	20.0	1.962	3.18	-0.22	20.0	2.046	-3.18	-0.21	20.0	2.019	20.0	2.019
36	1.547	36.00	-0.83	32.0	1.700	3.58	0.04	32.0	1.681	-3.58	-0.60	32.0	1.615	32.0	1.615
48	1.394	48.00	-1.10	44.0	1.519	3.87	0.23	44.0	1.469	-3.87	-0.93	44.0	1.437	44.0	1.437
60	1.311	60.00	-1.31	56.0	1.390	4.09	0.36	56.0	1.353	-4.09	-1.17	56.0	1.337	56.0	1.337
72	1.258	72.00	-1.47	68.0	1.296	4.28	0.46	68.0	1.276	-4.28	-1.35	68.0	1.274	68.0	1.274
84	1.219	84.00	-1.62	80.0	1.227	4.43	0.54	80.0	1.221	-4.43	-1.52	80.0	1.230	80.0	1.230
96	1.191	96.00	-1.74	92.0	1.175	4.56	0.60	92.0	1.180	-4.56	-1.66	92.0	1.198	92.0	1.198
				104.0	1.135			104.0	1.149			104.0	1.173	104.0	1.173
				116.0	1.105			116.0	1.125			116.0	1.154	116.0	1.154
				128.0	1.082			128.0	1.106			128.0	1.139	128.0	1.139
				140.0	1.064			140.0	1.090			140.0	1.126	140.0	1.126
				152.0	1.050			152.0	1.077			152.0	1.115	152.0	1.115
				164.0	1.039			164.0	1.067			164.0	1.106	164.0	1.106
				176.0	1.031			176.0	1.058			176.0	1.099	176.0	1.099
				188.0	1.024			188.0	1.050			188.0	1.092	188.0	1.092
				200.0	1.019			200.0	1.044			200.0	1.086	200.0	1.086
				212.0	1.015			212.0	1.038			212.0	1.081	212.0	1.081
				224.0	1.012			224.0	1.034			224.0	1.076	224.0	1.076
				236.0	1.009			236.0	1.030			236.0	1.072	236.0	1.072
SUM		432.00	-8.56			30.48	1.20			-30.48	-6.85				
AVERAGE		54.00	-1.07			3.81	0.15			-3.81	-0.86				

PARAMETER ESTIMATES	Power Model	Weibull	Inverse Power Curve
N =	8.000	8.000	8.000
A =	2.726	0.069	25.439
B =	0.960	0.674	1.074
R^2 =	0.940	0.990	1.000

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) 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 Claim Dev Factor	X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
18	1.067	18.00	-2.73	8.0	1.146	2.89	1.02	8.0	1.270	-2.89	-2.70	8.0	2.393	8.0	1.270
30	1.012	30.00	-4.46	20.0	1.044	3.40	1.50	20.0	1.048	-3.40	-4.46	20.0	1.052	20.0	1.048
42	1.006	42.00	-5.20	32.0	1.013	3.74	1.65	32.0	1.013	-3.74	-5.19	32.0	1.010	32.0	1.013
54	1.002	54.00	-6.48	44.0	1.004	3.99	1.87	44.0	1.004	-3.99	-6.48	44.0	1.003	44.0	1.004
66	1.001	66.00	-7.53	56.0	1.001	4.19	2.02	56.0	1.001	-4.19	-7.53	56.0	1.001	56.0	1.001
				68.0	1.000			68.0	1.000			68.0	1.001	68.0	1.000
				80.0	1.000			80.0	1.000			80.0	1.000	80.0	1.000
				92.0	1.000			92.0	1.000			92.0	1.000	92.0	1.000
				104.0	1.000			104.0	1.000			104.0	1.000	104.0	1.000
				116.0	1.000			116.0	1.000			116.0	1.000	116.0	1.000
				128.0	1.000			128.0	1.000			128.0	1.000	128.0	1.000
				140.0	1.000			140.0	1.000			140.0	1.000	140.0	1.000
				152.0	1.000			152.0	1.000			152.0	1.000	152.0	1.000
				164.0	1.000			164.0	1.000			164.0	1.000	164.0	1.000
				176.0	1.000			176.0	1.000			176.0	1.000	176.0	1.000
				188.0	1.000			188.0	1.000			188.0	1.000	188.0	1.000
				200.0	1.000			200.0	1.000			200.0	1.000	200.0	1.000
				212.0	1.000			212.0	1.000			212.0	1.000	212.0	1.000
				224.0	1.000			224.0	1.000			224.0	1.000	224.0	1.000
				236.0	1.000			236.0	1.000			236.0	1.000	236.0	1.000
SUM		210.00	-26.40			18.21	8.05			-18.21	-26.36				
AVERAGE		42.00	-5.28			3.64	1.61			-3.64	-5.27				

PARAMETER ESTIMATES

	Power Model	Weibull	Inverse Power Curve
N =	5.000	5.000	5.000
A =	1.344	0.325	2416.726
B =	0.908	0.751	3.587
R^2 =	0.987	0.989	0.980

Derivation of Large Loss Critical Values

(A) Accident Period	(B) Implied Trend Factor to 2020	(C) Large Loss Defintion	(D) Maturity at 8/31/20 (months)	(E) Reported Loss Development Factor	(F) Reported Claim Development Factor	(G) Large Loss Critical Reported Amount at 8/31/20
01/01/86-12/31/86	N/A	$250,000	416	1.027	1.000	$243,446
01/01/87-12/31/87	N/A	$350,000	404	1.029	1.000	$340,162
01/01/88-12/31/88	N/A	$300,000	392	1.031	1.000	$291,002
01/01/89-12/31/89	N/A	$500,000	380	1.033	1.000	$484,064
01/01/90-12/31/90	N/A	$500,000	368	1.035	1.000	$483,129
01/01/91-12/31/91	N/A	$350,000	356	1.037	1.000	$337,538
01/01/92-12/31/92	N/A	$400,000	344	1.039	1.000	$385,015
01/01/93-12/31/93	N/A	$400,000	332	1.042	1.000	$383,906
01/01/94-12/31/94	N/A	$350,000	320	1.045	1.000	$334,954
01/01/95-12/31/95	N/A	$500,000	308	1.048	1.000	$477,135
01/01/96-12/31/96	N/A	$500,000	296	1.052	1.000	$475,321
01/01/97-12/31/97	N/A	$400,000	284	1.056	1.000	$378,816
01/01/98-12/31/98	N/A	$400,000	272	1.060	1.000	$377,387
01/01/99-12/31/99	N/A	$250,000	260	1.064	1.000	$234,980
01/01/00-12/31/00	N/A	$250,000	248	1.068	1.000	$234,100
01/01/01-12/31/01	N/A	$250,000	236	1.072	1.000	$233,226
01/01/02-12/31/02	N/A*	$300,000	224	1.076	1.000	$278,793
01/01/03-12/31/03	N/A*	$350,000	212	1.081	1.000	$323,864
01/01/04-12/31/04	N/A*	$400,000	200	1.086	1.000	$368,354
01/01/05-12/31/05	N/A*	$500,000	188	1.092	1.000	$457,952
01/01/06-12/31/06	N/A	$750,000	176	1.099	1.000	$682,714
01/01/07-12/31/07	N/A	$750,000	164	1.106	1.000	$677,921
01/01/08-12/31/08	N/A	$750,000	152	1.115	1.000	$672,425
01/01/09-12/31/09	N/A	$750,000	140	1.126	1.000	$666,063
01/01/10-12/31/10	N/A	$800,000	128	1.139	1.000	$702,522
01/01/11-12/31/11	N/A	$800,000	116	1.154	1.000	$693,100
01/01/12-12/31/12	N/A	$800,000	104	1.173	1.000	$681,754
01/01/13-12/31/13	N/A	$800,000	92	1.198	1.000	$667,837
01/01/14-12/31/14	N/A	$800,000	80	1.230	1.000	$650,373
01/01/15-12/31/15	N/A	$800,000	68	1.274	1.000	$627,812
01/01/16-12/31/16	N/A	$800,000	56	1.337	1.001	$597,524
01/01/17-12/31/17	N/A	$800,000	44	1.437	1.004	$554,648
01/01/18-12/31/18	N/A	$800,000	32	1.615	1.013	$489,177
01/01/19-12/31/19	N/A	$1,000,000	20	2.019	1.048	$472,587
01/01/20-12/31/20	N/A	$1,000,000	8	3.726	1.270	$211,351

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

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

Summary of Crtical Value Disability Losses
As of August 31, 2020

(A) Date of Loss	(B) Named Insured	(C) Medical Paid	(D) Indemnity Paid	(E) Expense Paid	(F) Total Paid	(G) Outstanding Reserves	(H) Total Incurred	(I) Large Loss Critical Reported Amount
	03/01/86-02/28/87							
03/01/86	SABLE	$2,394	$450,876	$7,032	$460,302	$65,378	$525,680	$243,446
07/01/86	MCGEE	$6,213	$473,471	$21,943	$501,627	$0	$501,627	$243,446
01/09/87	HOBAN	$48,817	$413,963	$50,038	$512,818	$0	$512,818	$340,162
	3 Claims				$1,474,747	$65,378	$1,540,125	
	03/01/87-02/28/88							
08/04/87	KERRIGAN	$177,758	$433,507	$20,770	$632,035	$30,868	$662,903	$340,162
08/09/87	ROSS III	$8,996	$368,392	$2,022	$379,410	$0	$379,410	$340,162
08/15/87	NOVAK	$15,304	$371,897	$15,027	$402,228	$0	$402,228	$340,162
09/01/87	GENOVESE	$166,035	$484,785	$23,011	$673,831	$0	$673,831	$340,162
	4 Claims				$2,087,504	$30,868	$2,118,372	
	03/01/88-02/28/89							
05/06/88	MCGOWAN	$17,515	$578,593	$15,655	$611,763	$96,733	$708,496	$291,002
07/14/88	TASSEY	$3,990	$298,802	$3,038	$305,830	$96,455	$402,285	$291,002
07/17/88	RESCIGNO	$0	$235,932	$3,372	$239,304	$319,216	$558,520	$291,002
08/13/88	MCHALE	$31,714	$300,486	$23,443	$355,642	$0	$355,642	$291,002
01/14/89	HOFFMAN	$32,152	$611,106	$18,037	$661,295	$0	$661,295	$484,064
	5 Claims				$2,173,834	$512,404	$2,686,238	
	03/01/90-02/28/91							
06/26/90	JONES	$0	$582,937	$12,896	$595,833	$282,930	$878,763	$483,129
12/30/90	BENTLER	$75,543	$444,566	$38,214	$567,063	$0	$567,063	"Pappy Plan"
	2 Claims				$1,162,896	$282,930	$1,445,826	

Summary of Critical Value Disability Losses
As of August 31, 2020

(A) Date of Loss	(B) Named Insured	(C) Medical Paid	(D) Indemnity Paid	(E) Expense Paid	(F) Total Paid	(G) Outstanding Reserves	(H) Total Incurred	(I) Large Loss Critical Reported Amount
	03/01/91-02/28/92							
05/06/91	PRICE	$23,868	$392,032	$2,256	$418,156	$25,452	$443,608	$337,538
07/19/91	WHALEN	$138,044	$295,115	$18,444	$451,602	$0	$451,602	$337,538
07/24/91	MALINOWSKI	$59,010	$549,585	$46,470	$655,066	$71,000	$726,066	$337,538
08/01/91	PETRINI	$1,720	$480,154	$6,617	$488,491	$3,303	$491,794	$337,538
08/21/91	HARVEY	$119,714	$322,891	$58,992	$501,597	$0	$501,597	$337,538
09/08/91	HUBSHMAN	$13,294	$398,781	$61,227	$473,302	$0	$473,302	$337,538
11/05/91	SEYMOUR	$96,312	$581,594	$21,888	$699,794	$43,312	$743,106	$337,538
02/07/92	BIDWELL	$0	$395,914	$9,218	$405,133	$0	$405,133	$385,015
	8 Claims				$4,093,140	$143,067	$4,236,207	
	03/01/92-02/28/93							
08/02/92	DAVIS, B.	$123,164	$381,864	$38,082	$543,111	$0	$543,111	$385,015
08/26/92	GRISKO	$72,744	$535,788	$33,261	$641,792	$0	$641,792	$385,015
10/14/92	MONAHAN	$34,940	$644,818	$80,507	$760,265	$0	$760,265	$385,015
11/29/92	DAVIS, Wm.	$90,017	$403,035	$58,560	$551,613	$0	$551,613	$385,015
	4 Claims				$2,496,780	$0	$2,496,780	
	03/01/93-02/28/94							
03/04/93	POWELL	$136,175	$702,916	$92,873	$931,964	$116,607	$1,048,571	$383,906
04/15/93	CONLON	$77,228	$584,473	$19,034	$680,735	$0	$680,735	$383,906
05/02/93	WASYLYNIAK	$59,871	$470,649	$27,589	$558,109	$0	$558,109	$383,906
05/14/93	JEFFERS	$31,885	$319,155	$36,513	$387,553	$0	$387,553	$383,906
06/22/93	PALUTIS	$76,477	$390,796	$48,169	$515,442	$0	$515,442	$383,906
07/08/93	ARMFIELD	$11,676	$662,216	$16,950	$690,842	$6,665	$697,507	$383,906
07/24/93	CAWLEY	$34,655	$345,596	$42,994	$423,245	$0	$423,245	$383,906
08/11/93	DAFFARO	$50,693	$574,679	$4,391	$629,763	$4,627	$634,390	$383,906
01/19/94	BURRIER	$59,239	$255,436	$31,406	$346,081	$0	$346,081	$334,954
	9 Claims				$5,163,733	$127,899	$5,291,632	

Summary of Critical Value Disability Losses
As of August 31, 2020

(A) Date of Loss	(B) Named Insured	(C) Medical Paid	(D) Indemnity Paid	(E) Expense Paid	(F) Total Paid	(G) Outstanding Reserves	(H) Total Incurred	(I) Large Loss Critical Reported Amount
	03/01/95-02/28/96							
07/20/95	MCGINNIS	$91,758	$494,797	$40,216	$626,771	$0	$626,771	$477,135
08/23/95	DERMODY	$8,741	$625,434	$70,983	$705,159	$0	$705,159	$477,135
09/18/95	ANDREJACK	$51,193	$363,700	$53,959	$468,853	$14,140	$482,993	$477,135
12/07/95	HINKLEY	$61,862	$362,619	$55,955	$480,436	$0	$480,436	$477,135
01/05/96	DUDZINSKI	$63,471	$543,209	$54,168	$664,733	$4,985	$669,718	$475,321
	5 Claims				$2,945,951	$19,125	$2,965,076	
	03/01/96-02/28/97							
07/24/96	DOYLE	$586	$666,365	$13,553	$680,504	$0	$680,504	$475,321
09/04/96	MUSSO	$208,739	$154,800	$51,353	$414,892	$144,360	$559,252	
	2 Claims				$1,095,396	$144,360	$1,239,756	
	03/01/97-02/28/98							
06/09/97	MATTICKS	$62,307	$275,891	$57,074	$395,272	$0	$395,272	$378,816
	1 Claim				$395,272	$0	$395,272	
	03/01/99-02/28/00							
04/06/99	OTTONE	$24,493	$227,517	$33,777	$285,788	$0	$285,788	$234,980
05/10/99	KLEE	$15,904	$209,899	$22,015	$247,819	$0	$247,819	$234,980
01/26/00	MARTIN	$272,273	$89,236	$47,084	$408,593	$0	$408,593	$234,100
	3 Claims				$942,199	$0	$942,199	
	03/01/00-02/28/01							
06/09/00	MEDALLIS	$103,100	$148,552	$30,040	$281,692	$0	$281,692	$234,100
07/13/00	WAZNAK	$224,469	$220,048	$43,165	$487,682	$0	$487,682	$234,100
02/17/01	BATYKO	$44,640	$156,846	$37,558	$239,044	$0	$239,044	$233,226
	3 Claims				$1,008,418	$0	$1,008,418	

Summary of Crtical Value Disability Losses
As of August 31, 2020

(A) Date of Loss	(B) Named Insured	(C) Medical Paid	(D) Indemnity Paid	(E) Expense Paid	(F) Total Paid	(G) Outstanding Reserves	(H) Total Incurred	(I) Large Loss Critical Reported Amount
	03/01/01-02/28/02							
08/10/01	LANNING	$56,527	$219,620	$25,557	$301,703	$0	$301,703	$233,226
08/23/01	GALELLA	$44,321	$184,415	$27,920	$256,656	$0	$256,656	$233,226
02/11/02	MACKIN	$46,164	$221,969	$22,969	$291,102	$0	$291,102	$278,793
02/20/02	OZOVEK	$143,954	$268,672	$30,331	$442,957	$0	$442,957	$278,793
	4 Claims	*(2 post 10/17/01 SIR)*			$1,292,418	$0	$1,292,418	
	03/01/02-02/28/03							
04/15/02	FARGIONE	$126,603	$304,542	$27,010	$463,519	$0	$463,519	$278,793
06/12/02	GISOLFI	$144,865	$294,596	$45,856	$485,316	$0	$485,316	$278,793
07/21/02	ROSAR, J.	$79,913	$308,354	$44,915	$433,181	$0	$433,181	$278,793
07/25/02	BOEZI	$209,121	$224,196	$84,286	$517,603	$12,471	$530,074	$278,793
	4 Claims	*(all pre 10/17/02)*			$1,899,620	$12,471	$1,912,091	
	03/01/03-02/28/04							
11/25/03	MALONE	$4,886	$329,019	$8,325	$342,230	$348,874	$691,104	$370,130
	1 Claim	*(1 post 10/16/03 SIR)*			$342,230	$348,874	$691,104	
	03/01/04-02/28/05							
06/24/04	EIBACH	$155,654	$284,209	$58,192	$498,054	$0	$498,054	$368,354
09/19/04	McINTYRE	$149,519	$236,458	$20,023	$417,202	$0	$417,202	$368,354
	2 Claims	*(pre 10/17/04)*			$915,256	$0	$915,256	
	03/01/06-02/28/07							
09/12/06	SVETOVICH	$261,778	$419,387	$108,271	$789,437	$0	$789,437	$682,714
	1 Claim				$789,437	$0	$789,437	
	03/01/15-02/28/16							
07/11/15	WILDING	$93,143	$254,189	$4,540	$351,871	$1,599,743	$1,951,614	$627,812
	1 Claim				$351,871	$1,599,743	$1,951,614	

Derivation of Discount Factors as of 8/31/20

(A) Accident Period	(B) Maturity in Years at 8/31/20	(C) Cumulative Paid Loss Development Factor	(D) % Losses Paid at 8/31/20	(E) Midpoint Upcoming Period	(F) % Losses Paid Upcoming Period	(G) Column(F) Discounted	(H) Discount Factor
2020/2021	0.50	9.417	10.6%	1.0	17.1%	0.169	0.896
2019/2020	1.50	3.603	27.8%	2.0	12.1%	0.118	0.886
2018/2019	2.50	2.506	39.9%	3.0	8.8%	0.085	0.878
2017/2018	3.50	2.053	48.7%	4.0	6.7%	0.063	0.871
2016/2017	4.50	1.805	55.4%	5.0	5.2%	0.048	0.865
2015/2016	5.50	1.650	60.6%	6.0	4.2%	0.038	0.861
2014/2015	6.50	1.543	64.8%	7.0	3.4%	0.031	0.858
2013/2014	7.50	1.466	68.2%	8.0	2.8%	0.025	0.856
2012/2013	8.50	1.408	71.0%	9.5	4.4%	0.038	0.856
	10.50	1.326	75.4%	11.5	3.3%	0.028	0.858
	12.50	1.270	78.7%	13.5	2.5%	0.020	0.863
	14.50	1.231	81.2%	15.5	2.0%	0.016	0.873
	16.50	1.201	83.3%	17.5	1.6%	0.013	0.885
	18.50	1.178	84.9%	19.5	1.8%	0.013	0.901
	20.50		86.7%	21.5	2.0%	0.014	0.916
	22.50		88.6%	23.5	2.2%	0.015	0.932
	24.50		90.8%	25.5	2.4%	0.016	0.947
	26.50		93.2%	27.5	2.6%	0.017	0.962
	28.50		95.8%	29.5	2.9%	0.019	0.976
	30.50		98.7%	31.5	1.3%	0.008	0.985
ULT	32.50	1.000	100.0%				

Annual Interest Rate: **1.50%**

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)]