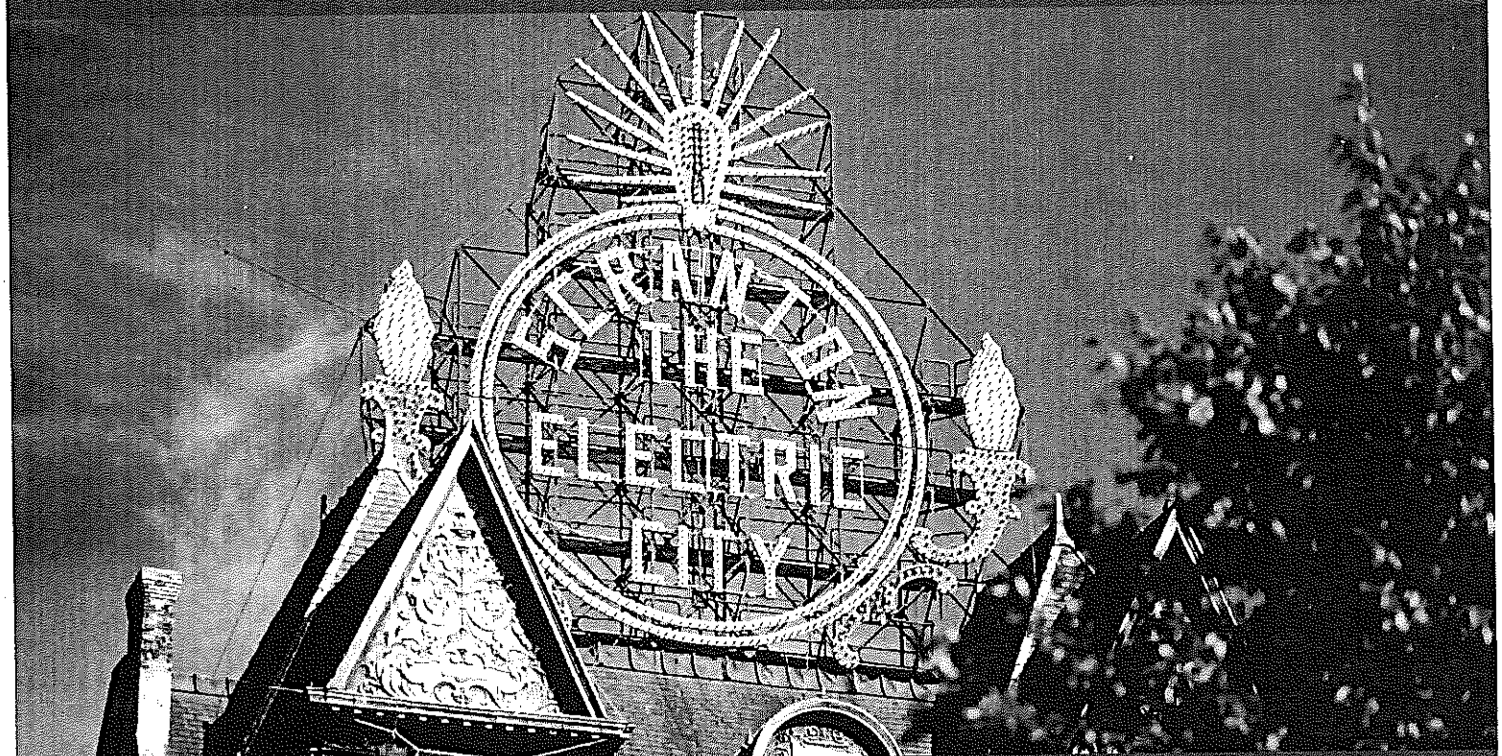
City of Scranton 2022 Budget



File of the Council No. 93, 2021 (as Amended)

File of the Council No. 93, 2021

(As Amended)

City of Scranton

General City Operating Budget 2022

Introduced by the Council on November 16, 2021

Amended by the Council on December 14, 2021

(Attached hereto as Exhibit A)

2022 Operating Budget passed unanimously by the Council,

as amended, on December 14, 2021

Returned, signed, by the Mayor on December 22, 2021

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 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 approval shall be assumed.

TABLED AFTER IT WAS READ IN SIXTH ORDER 11/23/2021

FILE OF THE COUNCIL NO. 93

2021

AN ORDINANCE
AS AMENDED

APPROPRIATING FUNDS FOR THE EXPENSES OF THE CITY GOVERNMENT FOR THE PERIOD COMMENCING ON THE FIRST DAY OF JANUARY, 2022 TO AND INCLUDING DECEMBER 31, 2022 BY THE ADOPTION OF THE GENERAL CITY OPERATING BUDGET FOR THE YEAR 2022.

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 2022.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SCRANTON that the 2022 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 All ordinances or parts of ordinances inconsistent herewith are hereby repealed.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, 2022.

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.

Passed by the Council
December 14, 2021
Receiving the Affirmative votes of Council Persons
Schuster, McAndrew, Rothchild, Donahue, Gaughan

Negative NONE

President

Approved 12/22/2021

Mayor

City Clerk
Certified Copy

CERTIFIED COPY
City Clerk

Introduced in Council on above date and referred to Committee on FINANCE
November 16, 2021
City Clerk

Scranton, PA December 14, 2021
Committee on Finance reports favorably on the within ordinance
Chair

SIXTH ORDER:
November 23, 2021

Legend
Administration Amendments
Council & Administration Amendments
Council Amendments

Amendment Breakdown

	Total Amendments	Revenue Impact	Expenditure Impact
Administration	75	$17,968,206.00	$66,703,450.85
Council & Administration	14	$4,178,604.73	$14,000,501.09
Council	6	$0.00	$3,173,972.41

Total Revenue/Expenditure Comparison

2021	2022 Proposed	2022 Admin. Amendments	2022 Council Amendments
$114,525,753.72	$116,929,004.02	$116,363,919.36	$116,042,524.09
	Total Savings: Proposed vs. Council		$886,479.93
	Total Savings: Administration vs. Council		$321,395.27

Eliminated Positions

	Salary	Benefits
Communications Coordinator (Mayor)	$45,000.00	$25,000.00
Archivist (Council)	$36,723.33	$20,000.00
Director of Finance (BA)	$80,000.00	$25,000.00
Constituent Services (BA)	$32,000.00	$20,000.00
Asst. HR Director (HR)	$55,000.00	$25,000.00
Parks Operations Supervisor (Parks)	$50,000.00	$20,000.00
Cleaning- Weston/Novembrino (Parks)	$10,000.00	$0.00
	$308,723.33	$135,000.00
	Total Savings	$443,723.33

OECD Savings

2021	2022 Proposed	2022 Admin. Amendments	2022 Council Amendments
$696,631.10	$882,659.68	$882,659.68	$842,669.68
		Total Savings	$39,990.00

Council Amendments to the 2022 Operating Budget

Revenue

1. Amend account number 01.301.30120 *Real Estate Taxes - Delinquent Real Estate Tax* to increase the dollar amount from $2,312,000.00 to $4,178,604.73 (+$1,866,604.73)

2. Amend account number 01.302.30210 *Landfill/Refuse Fee - Delinquent Refuse Disposal Fees* by increasing the amount from $2,000,000.00 to $2,500,000.00 (+$500,000)

3. Amend account number 01.310.31110 *Local Taxes - Real Estate Transfer Tax* by increasing the amount from $3,500,000.00 to $4,500,000.00 (+$1,000,000.00)

4. Amend account number 01.320.32120 *Licenses and Permits - Building Permits* - by increasing the amount from $900,000.00 to $1,000,000.00 (+$100,000)

5. Amend account number 01.320.32460 *Licenses and Permits - Third Party Plan Review* - by increasing the amount from $300,062.16 to $500,000 (+199,937.84)

6. Amend account number 01.350.35130 *Intergovernmental Reimbursement - FEMA Payments - Fire Safer Grant* by decreasing the amount from $850,000 to $0 (-$850,000)

7. Amend account number 01.380.38891 *Misc Revenue/Cable TV - Proceeds from Financing* by decreasing the amount from $3,772,327.50 to $0 (-$3,772.327.50)

8. Amend account number 01.392.39331 *Interfund Transfers - Transfers in from Other Funds* by decreasing the amount from $7,059,450.00 to $1,000,000.00 (-$6,059,450.00)

9. Amend account number 01.392.39332 *Interfund Transfers - Transfers in from liquid fuels* increasing the amount from $2,339,451 to $3,333,451 (+$994,000.00)

10. Amend *Interfund Transfers Lime Item Transfers in From ARPA - Lost Revenue* from $0 to $5,134,755.00 (+$5,134,755.00)

Mayor's Office

11. Amend account number 01.010.00000.4010 *Office of the Mayor - Standard Salary* by decreasing the amount from $200,000.00 to $148,217.55 (-$51,782.45)

12. Amend account number 01.010.00000.4270 *Office of the Mayor - Dues and Subscriptions* by increasing the amount from $30,000 to $33,000 (+$3,000)

Bureau of Police

13. Amend account number 01.011.00071.4010 *Bureau of Police Standard Salary* by increasing the amount from $11,107,869.70 to $11,526,088.45 (+$418,218.75)

14. Amend account number 01.011.00071.4112 *Bureau of Police Health Insurance Police Union* by decreasing the amount from $6,562,230 to $6,236,327.28 ($-325,902.72)

15. Amend account number 01.011.00071.4120 *Bureau of Police Life/Disability Insurance* by increasing the amount from $150,634 to $165,697 (+15,063.00)

16. Amend account number 01.011.00071.4150 *Bureau of Police City Pension* by decreasing the amount from $5,230,398.00 to $5,090,180.00 (-$140,218.00)

17. Amend account number 01.011.00071.4170 *Bureau of Police - Police Education Allowance* by increasing the amount from $50,000 to $82,000 (+$32,000)

Bureau of Fire

18. Amend account number 01.011.00078.4010 *Bureau of Fire - Standard Salary* by decreasing the amount from $11,215,901.88 to $10,743,775.39 ($-472,126.49)

19. Amend account number 01.011.00078.4010 *Bureau of Fire - Standard Salary - SAFER* by decreasing the amount from $463,017.60 to $0 ($-463,017.60)

20. Amend account number 01.011.00078.4080 *Bureau of Fire - Overtime Salary* by increasing the amount from $275,600 to $381,600 (+$106,000)

21. Amend account number 01.011.00078.4113 *Bureau of Fire - Health Insurance - Fire Union* by decreasing the amount from $5,995,028.00 to $5,899,962.68 ($-95,065.32)

22. Amend account number 01.011.00078.4120 *Bureau of Fire - Life/Disability Insurance* by increasing the amount from $141,521 to $155,925 ($+14,404.00)

23. Amend account number 01.011.00078.4140 *Bureau of Fire - City 10% Early Retirement* by decreasing the amount from $100,000 to $90,000 (-$10,000)

24. Amend account number 01.011.00078.4150 *Bureau of Fire - City Pension* by decreasing the amount from $9,604,326 to $9,129,293 ($-475,033.00)

25. Amend account number 01.011.00078.4201 *Bureau of Fire - Professional Services* by increasing the amount from $30,000 to $92,700 (+$62,700)

26. Amend account number 01.011.00078.4270 *Bureau of Fire - Dues and Subscriptions* by increasing the amount from $0 to $24,420 (+$24,420)

27. Amend account number 01.011.00078.4390 *Bureau of Fire - Materials and Supplies* - by increasing the amount from $8,000 to $56,914 (+$48,914)

28. Amend account number 01.011.00078.4420 *Bureau of Fire - Travel and Lodging* by increasing the amount from $0 to $3,500 (+$3,500)

29. Amend account number 01.011.00078.4470 *Bureau of Fire - Training and Certification* by increasing the amount from $101,000 to $167,925 (+$66,925)

30. Amend account number 01.001.00078.4575 *Bureau of Fire - Maintenance/Equipment* by increasing the amount from $20,000 to $27,104 (+$7,104)

31. Amend account number 01.011.00078.4580 *Bureau of Fire - General Equipment* by increasing the amount from $40,000 to $145,302 (+$105,302)

Office of the City Clerk

32. Amend account number 01.020.00000.4010 *Office of City Clerk Standard Salary* by decreasing the amount from $279,259.60 to $247,869.07 (-$31,390.53)

33. Amend account number 01.020.00000.4201 *Office of City Clerk - Professional Services* - by increasing the amount from $52,500 to $70,000 (+$17,500)

34. Amend account number 01.020.00000.4250 *Office of City Clerk - Advertising* by increasing the amount from $27,500 to $32,000 ($+4,500)

City Controller

35. Amend account number 01.030.00000.4010 *City Controller Standard Salary* by decreasing the amount from $284,252.68 to $268,986.39 **(-$15,266.29)**

BA

36. Amend account number 01.040.00040.4010 *BA Standard Salary* by decreasing the amount from $542,150.67 to $423,179.95 **(-$118,970.72)**

37. Amend account number 01.040.00040.4116 *BA - Health Insurance - Clerical* - by decreasing the amount from $1,617,610 to $1,503,481.56 (-$114,128.44)

38. Amend account number 01.040.00040.4117 BA - Health Insurance - Non-Union by increasing the amount from $1,471,624 to $1,621,090.92 ($+149,466.92)

39. Amend account number 01.040.00040.4150 *BA - City Pension* - by decreasing the amount from $652,217 to $621,700 (-$30,517)

40. Amend account number 01.040.00040.4190 *BA - Unemployment Insurance* - by decreasing the amount from $250,000 to $100,000 (-$150,000)

41. Amend account number 01.040.00040.4201 *BA - Professional Services* - by increasing the amount from $221,400 to $500,000 (+$278,600)

42. Amend account number 01.040.00040.4250 *BA - Advertising* by increasing the amount from $22,500 to $30,000 (+$7,500)

43. Amend account number 01.040.00040.4270 *BA - Dues and Subscriptions* by increasing the amount from $600 to $1,000 (+$400.00)

44. Amend account number 01.040.00040.4390 *BA - Materials and Supplies* by increasing the amount from $500 to $1,000 (+$500)

45. Amend account number 01.040.00040.4470 *BA - Training and Certification* by increasing the amount from $0 to $500 (+$500)

46. Amend account number 01.040.00040.6009 *BA - Operating Transfers - Workers Comp* by increasing the amount from $2,955,129 to $3,013,363 (+$58,234)

47. Amend account number 01.040.00040.6024 *BA - Bank Fees* by increasing the amount from $0 to $30,000 (+$30,000)

<u>Human Resources</u>

48. Amend account number 01.040.00041.4010 *HR Standard Salary* by decreasing the amount from $295,018.14 to $283,030.74 ($-11,987.40)

49. Amend account number 01.040.00041.4040 *HR - Other Salary* by decreasing the amount from $250,000 to $110,000 ($-140,000)

50. Amend account number 01.040.00041.4201 *HR - Professional Services* by increasing the amount from $250,000 to $500,000 (+$250,000)

51. Amend account number 01.040.00041.4470 *HR - Training and Certification* by decreasing the amount from $60,000 to $25,000 **($-35,000)**

52. Amend account number 01.040.00041.4630 *HR - Liability/Casualty Insurance* by increasing the amount from $1,100,000 to $1,400,000 (+$300,000)

53. Amend account number 01.040.00041.6006 *HR - Personnel Cost Adjustment* by decreasing the amount from $10,000 to $5,000 ($-5,000)

IT

54. Amend account number 01.040.00042.4010 IT Standard Salary by decreasing the amount from $222,000 to $213,674.00 **($-8,326.00)**

Treasury

55. Amend account number 01.040.00043.4010 *Treasury Standard Salary* by decreasing the amount from $160,796 to $128,835.26 (-$31,960.74)

56. Amend account number 01.040.00043.4070 *Treasury Longevity Salary* by decreasing the amount from $3,655 to $0 (-$3,655)

OECD

57. Amend account number 50.00000.4010 *OECD Standard Salary* by increasing the amount from $42,745.94 to $842,669.68 (Non-addition to General Fund Budget)

Licensing, Inspections and Permits / Code Enforcement

58. Amend account number 01.051.00051.4010 *LIPS Standard Salary* by increasing the amount from $797,290.87 to $798,598.87 (+$1,308.00)

59. Amend account number 01.051.00051.4080 *LIPS Overtime Salary* by increasing the amount from $500 to $2,500 (+$2,000)

60. Amend account number 01.051.00051.4101 *LIPS Uniform Allowance* by increasing the amount from $11,100 to $12,600 (+1,500)

61. Amend account number 01.051.00051.4201 *LIPS Professional Services* by increasing the amount from $30,000 to $50,000 (+$20,000)

62. Amend account number 01.051.00051.4270 *LIPS Dues and Subscriptions* by increasing the amount from $0 to $1,000 (+$1,000)

63. Amend account number 01.051.00051.4290 *LIPS Stationery/Office Supplies* by increasing the amount from $500 to $1,500 (+$1,000)

64. Amend account number 01.051.00051.4390 *LIPS Materials and Supplies* by increasing the amount from $100 to $3,000 (+$2,900)

65. Amend account number 01.051.00051.4420 *LIPS Travel and Lodging* by increasing the amount from $0 to $1,000 (+$1,000)

66. Amend account number 01.051.00051.4470 *LIPS Training and Certification* by increasing the amount from $0 to $12,000 (+$12,000)

67. Amend account number 01.051.00051.4550 *LIPS Capital Expenditures* by increasing the amount from $0 to $20,000 (+$20,000)

LIPS - Bureau of Buildings

68. Amend account number 01.051.00082.4010 *LIPS - Bureau of Buildings Standard Salary* - by increasing the amount from $128,384.25 to $134,017.51 (+$5,633.26)

69. Amend account number 01.051.00082.4080 *LIPS - Bureau of Buildings - Overtime Salary* by increasing the amount from $1,000 to $1,500 (+$500)

70. Amend account number 01.051.00082.4201 *LIPS - Bureau of Buildings - Professional Services* by decreasing the amount from $20,000 to $10,000 (-$10,000)

71. Amend account number 01.051.00082.4447 *LIPS - Bureau of Buildings - UGI/Gas* by increasing the amount from $125,000 to $150,000 (+$25,000)

72. Amend account number 01.051.00082.4448 *LIPS - Bureau of Buildings - PAWC/Water* by decreasing the amount from $435,000 to $350,000 ($-85,000)

73. Amend account number 01.051.00082.4450 *LIPS - Bureau of Buildings - Electrical* by increasing the amount from $150,000 to $175,000 (+$25,000)

74. Amend account number 01.051.00082.4465 *LIPS - Bureau of Buildings - Building Supplies* by decreasing the amount from $750 to $0 (-$750)

LAW Department

75. Amend account number 01.060.00000.4010 Law Standard Salary by decreasing the amount from $418,000 to $402,075 **(-$15,925)**

76. Amend account number 01.060.00000.4201 *Law Professional Services* by increasing the amount from $300,000 to $500,000 (+$200,000)

DPW Bureau of Administration

77. Amend account number 01.080.00080.4010 *DPW Bureau of Admin Standard Salary* by decreasing the amount from $263,798.88 to $236,772.77 **(-$27,026.11)**

78. Amend account number 01.080.00080.4118 *DPW Bureau of Admin Health Insurance DPW Union* by decreasing the amount from $2,130,313.95 to $1,996,965.72 ($-133,348.23)

DPW Bureau of Engineering

79. Amend account number 01.080.00081.4010 *DPW Bureau of Engineering - Standard Salary* by increasing the amount from $184,918.09 to $185,192.17 (+$274.08)

DPW Bureau of Highways

80. Amend account number 01.080.00083.4010 *DPW Bureau of Highways Standard Salary* by decreasing the amount from $1,454,788.01 to $1,442,038.54 **($-12,749.47)**

81. Amend account number 01.080.00083.4551 *DPW Bureau of Highways Roadway Resurfacing Program* by decreasing the amount from $1,000,000 to $850,000 (-$150,000)

DPW Bureau of Refuse

82. Amend account number 01.080.00084.4010 DPW Bureau of Refuse Standard Salary by decreasing the amount from $2,258,783.41 to $2,258,223.41 **($-560)**

83. Amend account number 01.080.00084.4555 DPW Bureau of Refuse Recycling by decreasing the amount from $100,000 to $50,000 **(-$50,000)**

DPW Bureau of Garages

84. Amend account number 01.080.00085.4010 *DPW Bureau of Garages Standard Salary* by decreasing the amount from $432,503.23 to $429,700.22 **($-2,803.01)**

Parks and Recreation

85. Amend account number 01.100.00000.4010 *Parks and Recreation Standard Salary* by decreasing the amount from $635,400.93 to $576,275.62 (-$59,125.31)

Single Tax Office

86. Amend account number 01.090.00000.4119 *STO Health Insurance* by decreasing the amount from $970,463 to $609,196.24 ($-361,266.76)

Non Departmental Expenditures – Boards Commissions and Non Profits

87. Amend account number 01.401.15305.4299 ECTV by increasing the amount from $120,000 to $150,000 (+$30,000)

Non Departmental Expenditures - Principal and Interest Loans

88. Amend account number 01.401.15310.4299 *Non Dept Expenditures - Principal and Interest Loans - Debt Service - Street Lighting* by increasing the amount from $423,349 to $440,265.15 (+$16,916.15)

89. Amend account number 01.401.15328.4299 *Non Dept Expenditures - Principal and Interest Loans - 2016 Redevelopment Authority Series AA* by increasing the amount from $890,462.50 to $891,075 ($+612.50)

90. Amend account number 01.401.15332.4299 *Non Dept Expenditures -Principal and Interest Loans - Series of 2017 GO Refunding* by decreasing the amount from $3,230,750 to $3,225,000 ($-5,750)

91. Amend account number 01.401.15338.4299 *Non Dept Expenditures Principal and Interest Loans - 2016 Redevelopment Authority Series A* by increasing the amount from $3,641,250 to $3,795,250 (+$154,000)

92. Amend account number 01.401.15339.4299 *Non Dept Expenditures Principal and Interest Loans - Series of 2016 GO Notes* by increasing the amount from $1,875,000 to $1,876,500 (+$1,500)

Non Departmental Expenditures - Unpaid Bills/ Court Awards/ Misc

93. Amend account number 01.401.15308.4299 Unpaid *Bills/ Court Awards/ Misc - OECD Contribution* by decreasing the amount from $68,745.94 to $42,745.89 ($-26,000.05)

94. Amend account number 01.401.17020.4299 Veterans Organizations by increasing the amount from $50,000 to $100,000 (+$50,000)

95. Amend account number 01.401.17100.4299 *Unpaid Bills/ Court Awards/ Misc - Grant Match* by increasing the amount from $520,978.01 to $770,000 (+$249,021.99)

Administration Amendments

Account #	Revenue Source/ Department	Description	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments	Difference
01.302.30210	Refuse Fee	Delinquent Refuse	$2,000,000.00	$1,213,488.55	$2,000,000.00	$2,500,000.00	$500,000.00
01.310.31110	Local Taxes	Real Estate Transfer Tax	$2,750,000.00	$3,498,048.56	$3,500,000.00	$4,500,000.00	$1,000,000.00
01.320.32120	License & Permits	Building Permits	$600,267.00	$969,240.55	$900,000.00	$1,000,000.00	$100,000.00
01.320.32460	License & Permits	Third Party Plan Reviews	$455,000.00	$444,230.88	$300,062.16	$500,000.00	$199,937.84
01.380.38891	Misc. Revenue/Cable TV	Proceeds from Financing	$3,772,248.05	$3,210,000.00	$3,772,327.50	$0.00	($3,772,327.50)
01.392.39331	Interfund Transfers	Transfers - Other Funds	$7,059,450.00	$242,238.44	$7,059,450.00	$1,000,000.00	($6,059,450.00)
01.392.39332	Interfund Transfers	Transfers - Liquid Fuels	$2,339,451.00	$0.00	$2,339,451.00	$3,333,451.00	$994,000.00
	Interfund Transfers	Transfers- ARPA Lost Revenue	$0.00	$0.00	$0.00	$5,134,755.00	$5,134,755.00
01.010.00000.4270	Mayor	Dues and Subscriptions	$30,000.00	$29,617.48	$30,000.00	$33,000.00	$3,000.00
01.011.00071.4010	Police	Standard Salary	$11,250,771.16	$8,202,808.00	$11,107,869.70	$11,526,088.45	$418,218.75
01.011.00071.4112	Police	Health Insurance (Police)	$6,562,230.00	$4,356,000.00	$6,562,230.00	$6,236,327.28	($325,902.72)
01.011.00071.4120	Police	Life/Disability Insurance	$150,634.00	$110,000.00	$150,634.00	$165,697.00	$15,063.00
01.011.00071.4150	Police	City Pension	$4,306,814.00	$0.00	$5,230,398.00	$5,090,180.00	($140,218.00)
01.011.00071.4170	Police	Police Education Allowance	$50,000.00	$1,400.00	$50,000.00	$82,000.00	$32,000.00
01.011.00078.4080	Fire	Overtime Salary	$300,000.00	$504,745.88	$275,600.00	$381,600.00	$106,000.00
01.011.00078.4113	Fire	Health Insurance (Fire)	$5,995,028.00	$4,303,945.81	$5,995,028.00	$5,899,962.68	($95,065.32)
01.011.00078.4120	Fire	Life/Disability Insurance	$141,521.00	$117,020.71	$141,521.00	$155,925.00	$14,404.00
01.011.00078.4140	Fire	City 10% Early Retirement	$100,000.00	$68,964.59	$100,000.00	$90,000.00	($10,000.00)
01.011.00078.4150	Fire	City Pension	$7,453,174.00	$0.00	$9,604,326.00	$9,129,293.00	($475,033.00)
01.011.00078.4201	Fire	Professional Service	$30,000.00	$29,804.13	$30,000.00	$92,700.00	$62,700.00
01.011.00078.4270	Fire	Dues and Subscriptions	$0.00	$0.00	$0.00	$24,420.00	$24,420.00
01.011.00078.4390	Fire	Materials/Supplies	$8,000.00	$8,677.44	$8,000.00	$56,914.00	$48,914.00
01.011.00078.4420	Fire	Travel & Lodging	$0.00	$0.00	$0.00	$3,500.00	$3,500.00
01.011.00078.4470	Fire	Training & Certification	$101,000.00	$43,470.76	$101,000.00	$167,925.00	$66,925.00
01.011.00078.4575	Fire	Maintenance/Equipment	$13,700.00	$10,515.00	$20,000.00	$27,104.00	$7,104.00
01.011.00078.4580	Fire	General Equipment	$40,000.00	$41,372.81	$40,000.00	$145,302.00	$105,302.00
01.020.00000.4201	Council	Professional Service	$52,500.00	$32,791.36	$52,500.00	$70,000.00	$17,500.00
01.020.00000.4250	Council	Advertising	$27,500.00	$44,283.33	$27,500.00	$32,000.00	$4,500.00
01.040.00040.4116	BA	Health Insurance (Clerical)	$1,617,610.00	$1,085,054.35	$1,617,610.00	$1,503,481.56	($114,128.44)
01.040.00040.4117	BA	Health Insurance (Non Union)	$1,471,624.00	$1,135,268.57	$1,471,624.00	$1,621,090.92	$149,466.92
01.040.00040.4150	BA	City Pension	$720,942.00	$5,330.43	$652,217.00	$621,700.00	($30,517.00)
01.040.00040.4190	BA	Unemployement Insurance	$250,000.00	$0.00	$250,000.00	$100,000.00	($150,000.00)
01.040.00040.4201	BA	Professional Service	$220,000.00	$361,177.91	$221,400.00	$500,000.00	$278,600.00
01.040.00040.4250	BA	Advertising	$22,500.00	$13,131.47	$22,500.00	$30,000.00	$7,500.00
01.040.00040.4270	BA	Dues and Subscriptions	$600.00	$677.00	$600.00	$1,000.00	$400.00
01.040.00040.4390	BA	Materials/Supplies	$500.00	$699.95	$500.00	$1,000.00	$500.00
01.040.00040.4470	BA	Training & Certification	$0.00	$0.00	$0.00	$500.00	$500.00
01.040.00040.6009	BA	Operating Transfers Workers Comp	$2,955,129.00	$2,551,043.00	$2,955,129.00	$3,013,363.00	$58,234.00

Administration Amendments

01.040.00040.6024	BA	Bank Fees and Charges	$20,000.00	$23,377.21	$0.00	$30,000.00	$30,000.00
01.040.00041.4010	HR	Standard Salary	$216,935.35	$156,118.21	$295,018.14	$283,030.74	($11,987.40)
01.040.00041.4040	HR	Other Salary	$17,400.00	$0.00	$250,000.00	$110,000.00	($140,000.00)
01.040.00041.4201	HR	Professional Service	$200,000.00	$128,085.16	$250,000.00	$500,000.00	$250,000.00
01.040.00041.4470	HR	Training & Certification	$20,000.00	$0.00	$60,000.00	$25,000.00	($35,000.00)
01.040.00041.4630	HR	Liability/Casualty Insurance	$1,351,250.00	$1,103,690.30	$1,100,000.00	$1,400,000.00	$300,000.00
01.040.00041.6006	HR	Personel Cost Adjustment	$5,000.00	$1,169.49	$10,000.00	$5,000.00	($5,000.00)
01.040.00043.4070	Treasury	Longevity	$3,655.00	$0.00	$3,655.00	$0.00	($3,655.00)
01.051.00051.4080	LIP's	Overtime Salary	$500.00	$1,945.29	$500.00	$2,500.00	$2,000.00
01.051.00051.4101	LIP's	Uniform Allowance	$11,100.00	$11,597.42	$11,100.00	$12,600.00	$1,500.00
01.051.00051.4201	LIP's	Professional Service	$0.00	$0.00	$30,000.00	$50,000.00	$20,000.00
01.051.00051.4270	LIP's	Dues and Subscriptions	$0.00	$0.00	$0.00	$1,000.00	$1,000.00
01.051.00051.4290	LIP's	Stationary/Office Supplies	$500.00	$56.09	$500.00	$1,500.00	$1,000.00
01.051.00051.4390	LIP's	Materials/Supplies	$100.00	$0.00	$100.00	$3,000.00	$2,900.00
01.051.00051.4420	LIP's	Travel & Lodging	$0.00	$0.00	$0.00	$1,000.00	$1,000.00
01.051.00051.4470	LIP's	Training & Certification	$0.00	$0.00	$0.00	$12,000.00	$12,000.00
01.051.00051.4550	LIP's	Capital Expenditures	$10,000.00	$5,725.91	$0.00	$20,000.00	$20,000.00
01.051.00082.4010	Buildings	Standard Salary	$110,903.74	$90,699.82	$128,384.25	$134,017.51	$5,633.26
01.051.00082.4080	Buildings	Overtime Salary	$1,000.00	$1,981.38	$1,000.00	$1,500.00	$500.00
01.051.00082.4201	Buildings	Professional Service	$20,000.00	$31,359.36	$20,000.00	$10,000.00	($10,000.00)
01.051.00082.4447	Buildings	UGI - Gas	$125,000.00	$76,211.82	$125,000.00	$150,000.00	$25,000.00
01.051.00082.4448	Buildings	PAWC - Water	$435,000.00	$257,606.65	$435,000.00	$350,000.00	($85,000.00)
01.051.00082.4450	Buildings	Electrical	$150,000.00	$122,440.12	$150,000.00	$175,000.00	$25,000.00
01.051.00082.4465	Buildings	Building Supplies	$750.00	$0.00	$750.00	$0.00	($750.00)
01.060.00000.4201	Law	Professional Service	$400,000.00	$195,415.01	$300,000.00	$500,000.00	$200,000.00
01.080.00080.4118	DPW Admin.	Health Insurance (DPW)	$2,130,313.95	$1,443,233.45	$2,130,313.95	$1,996,965.72	($133,348.23)
01.080.00081.4010	DPW Engineering	Standard Salary	$183,275.80	$84,195.32	$184,918.09	$185,192.17	$274.08
01.080.00083.4010	DPW Highways	Standard Salary	$1,350,022.90	$882,443.08	$1,454,788.01	$1,442,038.54	($12,749.47)
01.080.00083.4551	DPW Highways	Roadway Resurfacing	$1,000,000.00	$632,250.00	$1,000,000.00	$850,000.00	($150,000.00)
01.090.00000.4119	STO	Health Insurance (STO)	$970,463.00	$304,588.39	$970,463.00	$609,196.24	($361,266.76)
01.401.15310.4299	Principle & Interest	Debt Service - Street Lights	$423,349.00	$3,469,178.69	$423,349.00	$440,265.15	$16,916.15
01.401.15328.4299	Principle & Interest	Debt Serv. - '16 Redev. Auth. Series AA	$890,462.50	$117,731.25	$890,462.50	$891,075.00	$612.50
01.401.15332.4299	Principle & Interest	Debt Serv. -'17 Gen. Obligation Refunding	$3,230,750.00	$457,875.00	$3,230,750.00	$3,225,000.00	($5,750.00)
01.401.15338.4299	Principle & Interest	Debt Serv. - '16 Redev. Auth. Series A	$3,641,250.00	$610,625.00	$3,641,250.00	$3,795,250.00	$154,000.00
01.401.15339.4299	Principle & Interest	Debt Serv. -16 Gen. Obligation Notes	$1,875,000.00	$0.00	$1,875,000.00	$1,876,500.00	$1,500.00
01.401.15308.4299	Unpaid Bills/Court Awards	OECD Salary Contribution	$43,158.20	$116.05	$68,745.94	$42,745.89	($26,000.05)
01.401.17100.4299	Unpaid Bills/Court Awards	Grant Match	$520,978.01	$271,530.57	$520,978.01	$770,000.00	$249,021.99
				Revenue Impact	$19,871,290.66	$17,968,206.00	
				Expenditure Impact	*$66,280,212.59*	$66,703,450.85	

Council/Administration Amendments

			2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments	
01.301.30120	Real Estate Tax	Delinquent Real Estate	$2,332,000.00	$2,062,805.08	$2,312,000.00	$4,178,604.73	$1,866,604.73
01.350.35130	Intergovern. Reimbursements	FEMA Payments - SAFER Grant	$0.00	$0.00	$850,000.00	$0.00	($850,000.00)
01.010.00000.4010	Mayor	Standard Salary	$146,085.00	$106,753.71	$200,000.00	$148,217.55	($51,782.45)
01.011.00078.4010	Fire	Standard Salary	$10,563,554.74	$7,528,556.09	$11,215,901.88	$10,743,775.39	($472,126.49)
01.011.00078.4010	Fire	Standard Salary SAFER	$0.00	$0.00	$463,017.60	$0.00	($463,017.60)
01.020.00000.4010	Council	Standard Salary	$242,536.27	$182,001.69	$279,259.60	$246,159.07	($33,100.53)
01.030.00000.4010	Controller	Standard Salary	$258,208.59	$200,508.80	$284,252.68	$268,986.39	($15,266.29)
01.040.00040.4010	BA	Standard Salary	$412,569.58	$290,332.11	$542,150.67	$423,179.95	($118,970.72)
01.040.00043.4010	Treasury	Standard Salary	$124,468.26	$84,899.67	$160,796.00	$128,835.26	($31,960.74)
01.051.00051.4010	LIP's	Standard Salary	$733,347.66	$561,334.64	$797,290.87	$798,598.87	$1,308.00
01.080.00080.4010	DPW Admin.	Standard Salary	$273,544.87	$156,941.77	$263,798.88	$236,772.77	($27,026.11)
01.080.00085.4010	DPW Garages	Standard Salary	$377,161.46	$227,590.26	$432,503.23	$429,700.22	-$2,803.01
01.100.00000.4010	Parks & Rec	Standard Salary	$431,134.36	$318,047.22	$635,400.93	$576,275.62	($59,125.31)
				Revenue Impact	$3,162,000.00	$4,178,604.73	
				Expenditure Impact	$15,274,372.34	$14,000,501.09	

Non Addition to Budget

50.00000.4010	OECD	Standard Salary	$632,678.55	$0.00	$42,745.94	$842,669.68

Council Amendments

			2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments	
01.040.00042.4010	IT	Standard Salary	$258,900.00	$124,371.41	$222,000.00	$213,674.00	($8,326.00)
01.060.00000.4010	Law	Standard Salary	$307,500.00	$221,302.01	$418,000.00	$402,075.00	($15,925.00)
01.080.00084.4010	DPW Refuse	Standard Salary	$2,256,783.41	$1,648,611.82	$2,258,783.41	$2,258,223.41	($560.00)
01.080.00084.4555	DPW Refuse	Recycling	$60,000.00	$6,760.89	$100,000.00	$50,000.00	($50,000.00)
01.401.15305.4299	Boards, Comm. & Non-Profits	ECTV	$120,000.00	$120,000.00	$120,000.00	$150,000.00	$30,000.00
01.401.17020.4299	Unpaid Bills/Court Awards	Veterans Organization	$50,000.00	$50,000.00	$50,000.00	$100,000.00	$50,000.00
				Revenue Impact	$0.00	$0.00	
				Expenditure Impact	$3,168,783.41	$3,173,972.41	

Revenue Cover Sheet

	2021 Council Amendments	2021 Through 9/30/21	2022 Proposed	2022 Amendments
Real Estate Tax	$35,393,000.00	$31,653,919.79	$36,612,000.00	$38,478,604.73
Refuse Fee	$7,800,000.00	$7,170,488.55	$8,000,000.00	$8,500,000.00
Utility Tax	$75,000.00	$72,969.24	$75,000.00	$75,000.00
Non Resident Wage Tax	$100,000.00	$0.00	$100,000.00	$100,000.00
Local Taxes	$36,621,000.00	$30,255,777.18	$38,518,745.94	$39,518,745.94
Penalties & Interest/Delinquent Taxes	$241,100.00	$33,485.52	$207,100.00	$207,100.00
License & Permits	$2,109,967.00	$2,611,249.68	$2,292,876.58	$2,592,814.42
Fines, Forfeits & Violations	$374,937.67	$252,826.66	$346,200.00	$346,200.00
Interest Earnings	$75,000.00	$60,685.28	$75,000.00	$75,000.00
Rents & Concessions	$1,000.00	$0.00	$1,000.00	$1,000.00
Intergovernmental Reimbursement	$4,149,200.00	$3,712,425.87	$5,035,153.00	$4,185,153.00
PILOT's	$206,000.00	$264,758.80	$300,000.00	$300,000.00
Departmental Earnings	$491,700.00	$194,749.29	$744,500.00	$744,500.00
User Fees	$40,000.00	$8,978.00	$40,000.00	$40,000.00
Misc. Revenue/Cable TV	$5,248,948.05	$3,839,676.72	$5,182,527.50	$1,410,200.00
Interfund Transfers	$9,398,901.00	$242,238.44	$9,398,901.00	$9,468,206.00
TAN's	$12,200,000.00	$12,200,000.00	$10,000,000.00	$10,000,000.00
	$114,525,753.72	$92,574,229.02	$116,929,004.02	$116,042,524.09

Revenue Breakdown

Account #			2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
	Real Estate Tax					
01.301.30100	Improvements		$22,000,000.00	$19,995,000.00	$23,200,000.00	$23,200,000.00
01.301.30706	Land		$11,061,000.00	$9,596,114.71	$11,100,000.00	$11,100,000.00
01.301.30120	Delinquent		$2,332,000.00	$2,062,805.08	$2,312,000.00	$4,178,604.73
		Total	$35,393,000.00	$31,653,919.79	$36,612,000.00	$38,478,604.73
	Refuse Fee					
01.302.30200	Principal		$5,800,000.00	$5,957,000.00	$6,000,000.00	$6,000,000.00
01.302.30210	Delinquent		$2,000,000.00	$1,213,488.55	$2,000,000.00	$2,500,000.00
		Total	$7,800,000.00	$7,170,488.55	$8,000,000.00	$8,500,000.00
01.304.30400	**Utility Tax**		$75,000.00	$72,969.24	$75,000.00	$75,000.00
01.305.30500	**Non Resident Wage Tax**		$100,000.00	$0.00	$100,000.00	$100,000.00

Revenue Breakdown

Account #		2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
	Local Taxes				
01.310.31110	Real Estate Transfer Tax	$2,750,000.00	$3,498,048.56	$3,500,000.00	$4,500,000.00
01.310.31115	Delinquent Real Estate Transfer Tax	$1,000.00	$0.00	$1,000.00	$1,000.00
01.310.31120	Wage Tax	$26,400,000.00	$22,063,671.03	$27,700,000.00	$27,700,000.00
01.310.31125	Delinquent Wage Tax	$20,000.00	$8,969.07	$15,000.00	$15,000.00
01.310.31160	Mercantile	$1,250,000.00	$1,174,546.89	$0.00	$0.00
01.310.31190	Delinquent Mercantile	$50,000.00	$52,723.89	$100,000.00	$100,000.00
01.310.31205	Local Services Tax 1/3	$4,900,000.00	$2,399,571.16	$3,350,000.00	$3,350,000.00
01.310.31205	Local Services Tax 2/3	$0.00	$0.00	$1,650,000.00	$1,650,000.00
01.310.31260	Delinquent Bus. Priv. Tax	$100,000.00	$72,681.97	$160,000.00	$160,000.00
01.310.31290	Bus. Priv. Tax	$1,100,000.00	$985,564.61	$0.00	$0.00
01.310.31291	Parking Tax	$0.00	$0.00	$0.00	$0.00
01.310.31292	Commuter Tax	$0.00	$0.00	$0.00	$0.00
01.310.31295	Amusement Tax	$50,000.00	$0.00	$200,000.00	$200,000.00
01.310.31296	Payroll Prep.	$0.00	$0.00	$1,842,745.94	$1,842,745.94
	Total	$36,621,000.00	$30,255,777.18	$38,518,745.94	$39,518,745.94
	Penalties & Interest/Delinquent Taxes				
01.319.31900	Pen./Int/DLQ Real Estate	$135,000.00	$0.00	$135,000.00	$135,000.00
01.319.31910	Pen./DLQ Bus. Priv.	$50,000.00	$33,485.52	$50,000.00	$50,000.00
01.319.31930	Advertising	$100.00	$0.00	$100.00	$100.00
01.319.31940	Tax, Refuse, Demo Lien Fees	$56,000.00	$0.00	$22,000.00	$22,000.00
01.319.31950	Filling Fees	$0.00	$0.00	$0.00	$0.00
	Total	$241,100.00	$33,485.52	$207,100.00	$207,100.00

Account #	License & Permits	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
01.320.32010	Electrical Permits	$120,000.00	$122,728.50	$130,000.00	$130,000.00
01.320.32030	Plumber Licenses	$22,000.00	$19,050.00	$22,000.00	$22,000.00
01.320.32040	Electrician License	$35,000.00	$35,400.00	$35,000.00	$35,000.00
01.320.32050	Mechanical Permits	$115,000.00	$310,883.00	$129,216.00	$129,216.00
01.320.32060	Mechanical Licenses	$32,000.00	$32,275.00	$35,000.00	$35,000.00
01.320.32070	Contractor Licenses	$107,000.00	$108,675.00	$110,000.00	$110,000.00
01.320.32080	Scale Licenses	$2,000.00	$3,320.00	$3,500.00	$3,500.00
01.320.32110	Beverage Licenses	$0.00	$0.00	$0.00	$0.00
01.320.32120	Building Permits	$600,267.00	$969,240.55	$900,000.00	$1,000,000.00
01.320.32130	Junkyard Licenses	$8,000.00	$7,500.00	$8,000.00	$8,000.00
01.320.32140	Parking Facilities	$1,250.00	$1,550.00	$1,250.00	$1,250.00
01.320.32150	Sign Hangers Licenses	$6,000.00	$4,400.00	$6,000.00	$6,000.00
01.320.32160	Dog & Kennel Licenses	$15,000.00	$5,564.00	$6,000.00	$6,000.00
01.320.32170	Lodging Licenses	$25,000.00	$23,520.00	$25,000.00	$25,000.00
01.320.32180	Eating & Drinking Licenses	$70,000.00	$78,170.00	$77,000.00	$77,000.00
01.320.32190	Gasoline Pump Licenses	$5,000.00	$5,100.00	$5,000.00	$5,000.00
01.320.32200	Music Machine Permits	$100.00	$0.00	$0.00	$0.00
01.320.32210	Pinball Machine Permits	$0.00	$0.00	$0.00	$0.00
01.320.32240	Plumber Permits	$72,000.00	$56,341.00	$80,000.00	$80,000.00
01.320.32250	Sign Permits	$40,000.00	$43,790.62	$42,000.00	$42,000.00
01.320.32290	Temp. Peddler Permit	$3,000.00	$2,290.00	$3,000.00	$3,000.00
01.320.32295	Transient Merchant License	$0.00	$0.00	$0.00	$0.00
01.320.32300	Pool & Billiards License	$50.00	$75.00	$50.00	$50.00
01.320.32320	Daily Entertainment Licenses	$20,000.00	$3,642.00	$5,000.00	$5,000.00
01.320.32330	Electronic Machine Permit	$0.00	$0.00	$0.00	$0.00
01.320.32332	Video Amusements	$100.00	$0.00	$100.00	$100.00
01.320.32335	Amusement Rides	$20,000.00	$24,350.00	$22,000.00	$22,000.00
01.320.32336	Dumpster Permits	$5,000.00	$6,850.00	$7,000.00	$7,000.00
01.320.32337	Arcade Licenses	$100.00	$0.00	$100.00	$100.00
01.320.32340	Non-class Lic. & Permits	$0.00	$0.00	$0.00	$0.00

01.320.32345	Second-hand Dealer Revenue	$4,000.00	$3,400.00	$4,000.00	$4,000.00
01.320.32360	Sign Permits/Construction	$2,000.00	$1,417.50	$2,000.00	$2,000.00
01.320.32380	Rental Inspections	$100.00	$0.00	$98.42	$98.42
01.320.32390	Child Day Care	$7,500.00	$8,000.00	$7,500.00	$7,500.00
01.320.32400	Personal Boarding Care	$3,500.00	$7,200.00	$5,000.00	$5,000.00
01.320.32420	Sanitation Hauler Fee	$0.00	$0.00	$0.00	$0.00
01.320.32430	Housing Rental Licenses	$275,000.00	$253,361.63	$275,000.00	$275,000.00
01.320.32450	Building Code State Fee	$4,000.00	$13,225.00	$12,000.00	$12,000.00
01.320.32460	Third Party Plan Reviews	$455,000.00	$444,230.88	$300,062.16	$500,000.00
01.320.32470	Foreclosure Registry	$35,000.00	$15,700.00	$35,000.00	$35,000.00
	Total	$2,109,967.00	$2,611,249.68	$2,292,876.58	$2,592,814.42

Account #	**Fines, Forfeits & Violations**				
01.330.33000	Fines & Forfeits/Miscellaneous	$100.00	$0.00	$100.00	$100.00
01.331.33100	Police Fines	$238,337.67	$117,665.52	$200,000.00	$200,000.00
01.331.33118	Parking Tickets	$1,000.00	$0.00	$600.00	$600.00
01.331.33119	Parking Tickets-Police Issued	$10,000.00	$5,625.00	$10,000.00	$10,000.00
01.331.33120	Civilian Parking Tickets	$80,000.00	$109,776.00	$90,000.00	$90,000.00
01.331.33121	Quality of Life Tickets	$20,000.00	$5,791.00	$20,000.00	$20,000.00
01.331.33130	Fines & Penalties - State	$25,000.00	$13,969.14	$25,000.00	$25,000.00
01.331.33145	Parking Meter Permits	$0.00	$0.00	$0.00	$0.00
01.331.33155	Taxi Driver Permits	$500.00	$0.00	$500.00	$500.00
01.331.33165	Police Towing/Storage Fees	$0.00	$0.00	$0.00	$0.00
	Total	$374,937.67	$252,826.66	$346,200.00	$346,200.00

Account #		2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
	Interest Earnings				
01.341.38525	Interest-Cash-Checking	$75,000.00	$60,685.28	$75,000.00	$75,000.00
	Total	$75,000.00	$60,685.28	$75,000.00	$75,000.00
01.342.34200	**Rents & Concessions**	$1,000.00	$0.00	$1,000.00	$1,000.00
	Intergovernmental Reimbursement				
	Keystone Landfill Grant	$0.00	$0.00	$0.00	$0.00
01.350.35002	OECD REIMB-Overhead/Administration Fee	$48,000.00	$0.00	$52,993.00	$52,993.00
01.350.35010	OECD REIMB-Demolition Preogram	$0.00	$0.00	$0.00	$0.00
01.350.35020	Supl. State Aid - Pension	$3,851,000.00	$3,593,164.67	$3,800,000.00	$3,800,000.00
01.350.35060	DCA Act 47 Loan	$100.00	$0.00	$100.00	$100.00
	Gov. Office Cyber Security Grant	$0.00	$0.00	$0.00	$0.00
01.350.35070	Act 47 & Other Grants	$0.00	$69,261.20	$82,000.00	$82,000.00
01.350.35100	FEMA Emerg. Pmts	$0.00	$0.00	$0.00	$0.00
	Recycling Grant	$50,000.00	$50,000.00	$50,000.00	$50,000.00
01.350.35115	Act 13 Unconventional Gas Well Fund Usage	$0.00	$0.00	$0.00	$0.00
01.350.35130	FEMA Payments - SAFER Grant	$0.00	$0.00	$850,000.00	$0.00
01.350.35140	School Resource Officer Reimbursement	$200,000.00	$0.00	$200,000.00	$200,000.00
	Prior Year School Resourse Officer Reimbur.	$100.00	$0.00	$60.00	$60.00
	Total	$4,149,200.00	$3,712,425.87	$5,035,153.00	$4,185,153.00
01359.35900-35940	**PILOT's**	$206,000.00	$264,758.80	$300,000.00	$300,000.00

Account #	Departmental Earnings	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
01.360.36010	Parking Meters	$3,000.00	$12,812.29	$12,000.00	$12,000.00
01.360.36020	Board of Zoning/Planning Commission	$22,500.00	$0.00	$22,500.00	$22,500.00
01.360.36030	Pave Cuts - PAWC	$200,000.00	$53,360.00	$200,000.00	$200,000.00
01.360.36035	Pave Cuts - UGI	$175,000.00	$52,246.00	$175,000.00	$175,000.00
01.360.36040	Pave Cuts - Other	$27,500.00	$47,136.00	$50,000.00	$50,000.00
01.360.36050	Reports - Fire/Police	$1,200.00	$195.00	$500.00	$500.00
01.360.36060	Fire/Police Alarms	$62,500.00	$29,000.00	$50,000.00	$50,000.00
	Plan Review-City Review	$0.00	$0.00	$234,500.00	$234,500.00
	Total	$491,700.00	$194,749.29	$744,500.00	$744,500.00
01.367.36740	**User Fees**	$40,000.00	$8,978.00	$40,000.00	$40,000.00

Account #	Misc. Revenue/Cable TV	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
01.380.38000	Other - Not Classified	$100,000.00	$77,584.00	$100,000.00	$100,000.00
01.380.38004	PA LCB License Fee's	$67,500.00	$32,600.00	$33,000.00	$33,000.00
01.380.38010	CATV Revenue	$975,000.00	$519,492.72	$975,000.00	$975,000.00
01.380.38020	Donated Revenue	$1,000.00	$0.00	$1,000.00	$1,000.00
01.380.38030	Other Financing Source	$100.00	$0.00	$100.00	$100.00
01.380.38040	Other Financing Source - Small Cell Towers	$150,000.00	$0.00	$150,000.00	$150,000.00
01.380.38060	Market Based Rev. Opportunities	$100.00	$0.00	$100.00	$100.00
01.380.38070	Ice Box Development Repayment	$0.00	$0.00	$0.00	$0.00
01.380.38860	14 Bond Issuance	$0.00	$0.00	$0.00	$0.00
01.380.38865	16 Bond Issuance	$0.00	$0.00	$0.00	$0.00
01.380.38870	Sale of Assets	$182,000.00	$0.00	$150,000.00	$150,000.00
01.380.38875	17 Bond Issuance	$0.00	$0.00	$0.00	$0.00
01.380.38880	18 Bond Issuance	$0.00	$0.00	$0.00	$0.00
01.380.38885	19 Bond Issuance	$0.00	$0.00	$0.00	$0.00
01.380.38890	20 Bond Issuance	$1,000.00	$0.00	$1,000.00	$1,000.00
01.380.38891	Proceeds from Refinancing	$3,772,248.05	$3,210,000.00	$3,772,327.50	$0.00
	Total	$5,248,948.05	$3,839,676.72	$5,182,527.50	$1,410,200.00
	Interfund Transfers				
01.392.39331	Transfers - Other Funds	$7,059,450.00	$242,238.44	$7,059,450.00	$1,000,000.00
01.392.39332	Transfers - Liquid Fuels	$2,339,451.00	$0.00	$2,339,451.00	$3,333,451.00
	Transfers- ARPA Lost Revenue	$0.00	$0.00	$0.00	$5,134,755.00
	Total	$9,398,901.00	$242,238.44	$9,398,901.00	$9,468,206.00
	TAN's				
01.394.39320	Series A	$12,200,000.00	$12,200,000.00	$10,000,000.00	$10,000,000.00
01.394.39330	Series B	$0.00	$0.00	$0.00	$0.00
	Total	$12,200,000.00	$12,200,000.00	$10,000,000.00	$10,000,000.00

Expenditure Cover Sheet

	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
Office of the Mayor	$176,085.00	$136,371.19	$230,000.00	$181,217.55
Police Department	$25,324,648.16	$15,364,399.70	$27,078,330.70	$27,077,491.73
Fire Department	$26,120,574.45	$13,610,315.45	$29,866,740.00	$28,790,766.59
City Council/City Clerk	$348,818.27	$278,453.54	$385,541.60	$376,151.07
City Controller	$305,428.23	$204,281.80	$335,822.32	$320,556.03
BA Administration	$8,126,452.62	$5,778,154.51	$8,168,708.71	$8,280,293.47
Human Resources	$1,810,685.35	$1,389,063.16	$1,970,118.14	$2,328,130.74
Information Technology	$1,361,900.00	$1,142,250.48	$1,484,000.00	$1,475,674.00
Treasury	$128,123.26	$84,899.67	$164,451.00	$128,835.26
License Inspections & Permits	$925,797.66	$681,169.22	$1,009,740.87	$1,072,448.87
Buildings	$1,038,679.05	$723,259.31	$1,118,659.56	$1,079,042.82
Law Department	$711,500.00	$422,147.45	$728,000.00	$912,075.00
DPW Administration	$3,668,163.82	$2,299,393.79	$3,992,917.83	$3,832,543.49
DPW Engineering	$270,190.86	$150,858.04	$1,293,333.15	$1,293,607.23
DPW Highways	$3,889,391.90	$2,543,968.08	$4,419,157.01	$4,256,407.54
DPW Refuse	$3,992,895.11	$3,072,365.83	$5,529,895.11	$5,479,335.11
DPW Garages	$1,307,408.46	$1,009,021.91	$1,845,250.23	$1,842,447.22
Parks & Recreation	$786,511.36	$480,520.96	$1,048,027.93	$988,902.62
Single Tax Office	$1,389,169.47	$629,407.80	$1,389,169.47	$1,027,902.71
Non-Departmental	$32,843,330.69	$20,074,177.05	$24,828,394.45	$25,298,695.04
	$114,525,753.72	$70,074,478.94	$116,886,258.08	$116,042,524.09

	Account #	Office of the Mayor	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Compensation				
4010	01.010.00000.4010	Standard Salary	$146,085.00	$106,753.71	$200,000.00	$148,217.55
4040	01.010.00000.4040	Other Salary	$0.00	$0.00	$0.00	$0.00
4080	01.010.00000.4080	Overtime Salary	$0.00	$0.00	$0.00	$0.00
		Total	$146,085.00	$106,753.71	$200,000.00	$148,217.55
		Operating Expenses				
4270	01.010.00000.4270	Dues and Subscriptions	$30,000.00	$29,617.48	$30,000.00	$33,000.00
4290	01.010.00000.4290	Stationary/Office Supplies	$0.00	$0.00	$0.00	$0.00
4390	01.010.00000.4390	Materials/Supplies	$0.00	$0.00	$0.00	$0.00
4420	01.010.00000.4420	Travel & Lodging	$0.00	$0.00	$0.00	$0.00
4550	01.010.00000.4550	Capital Expenditures	$0.00	$0.00	$0.00	$0.00
		Total	$30,000.00	$29,617.48	$30,000.00	$33,000.00
		Mayor Total	$176,085.00	$136,371.19	$230,000.00	$181,217.55

	Account #	Police Department	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Compensation				
4010	01.011.00071.4010	Standard Salary	$11,250,771.16	$8,202,808.00	$11,107,869.70	$11,526,088.45
4040	01.011.00071.4040	Other Salary	$350,000.00	$266,433.00	$350,000.00	$350,000.00
4070	01.011.00071.4070	Longevity	$872,919.00	$668,000.00	$872,919.00	$872,919.00
4080	01.011.00071.4080	Overtime Salary	$700,000.00	$940,000.00	$950,000.00	$950,000.00
4090	01.011.00071.4090	Court Appearance Salary	$176,580.00	$83,000.00	$176,580.00	$176,580.00
4101	01.011.00071.4101	Uniform Allowance	$115,850.00	$111,000.00	$115,850.00	$115,850.00
4112	01.011.00071.4112	Health Insurance (Police)	$6,562,230.00	$4,356,000.00	$6,562,230.00	$6,236,327.28
4120	01.011.00071.4120	Life/Disability Insurance	$150,634.00	$110,000.00	$150,634.00	$165,697.00
4140	01.011.00071.4140	City 10% Early Retirement	$140,000.00	$101,000.00	$140,000.00	$140,000.00
4150	01.011.00071.4150	City Pension	$4,306,814.00	$0.00	$5,230,398.00	$5,090,180.00
4170	01.011.00071.4170	Police Education Allowance	$50,000.00	$1,400.00	$50,000.00	$82,000.00
4180	01.011.00071.4180	Social Security	$346,230.00	$259,501.89	$346,230.00	$346,230.00
		Total	$25,022,028.16	$15,099,142.89	$26,052,710.70	$26,051,871.73
		Operating Expenses				
4201	01.011.00071.4201	Professional Service	$33,750.00	$34,136.76	$40,000.00	$40,000.00
4210	01.011.00071.4210	Services & Maintenance Fee	$78,000.00	$54,140.55	$130,000.00	$130,000.00
4270	01.011.00071.4270	Dues and Subscriptions	$1,000.00	$979.00	$1,000.00	$1,000.00
4280	01.011.00071.4280	Misc. Services/Not classified	$0.00	$0.00	$0.00	$0.00
4290	01.011.00071.4290	Stationary/Office Supplies	$0.00	$0.00	$0.00	$0.00
4380	01.011.00071.4380	Guns & Ammunition	$20,000.00	$29,607.00	$40,000.00	$40,000.00
4380	01.011.00071.4381	Special Ops. Ammunition	$23,620.00	$4,985.29	$23,620.00	$23,620.00
4390	01.011.00071.4390	Materials/Supplies	$10,000.00	$12,601.32	$10,000.00	$10,000.00
4420	01.011.00071.4420	Travel & Lodging	$2,000.00	$1,950.14	$5,000.00	$5,000.00
4470	01.011.00071.4470	Training & Certification	$75,000.00	$67,400.00	$155,000.00	$155,000.00
4550	01.011.00071.4550	Capital Expenditures	$0.00	$0.00	$538,750.00	$538,750.00
4570	01.011.00071.4570	Maint. Comm. Equip.	$7,250.00	$3,065.43	$7,250.00	$7,250.00
6003	01.011.00071.6003	SPCA Animal Control	$52,000.00	$56,391.32	$75,000.00	$75,000.00
		Total	$302,620.00	$265,256.81	$1,025,620.00	$1,025,620.00
		Police Department Total	$25,324,648.16	$15,364,399.70	$27,078,330.70	$27,077,491.73

	Account #	Fire Department	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Compensation				
4010	01.011.00078.4010	Standard Salary	$10,563,554.74	$7,528,556.09	$11,215,901.88	$10,743,775.39
4010	01.011.00078.4010	Standard Salary SAFER	$0.00	$0.00	$463,017.60	$0.00
4040	01.011.00078.4040	Other Salary	$510,000.00	$311,248.34	$687,912.00	$687,912.00
4070	01.011.00078.4070	Longevity	$758,856.71	$582,051.75	$743,683.52	$743,683.52
4080	01.011.00078.4080	Overtime Salary	$300,000.00	$504,745.88	$275,600.00	$381,600.00
4101	01.011.00078.4101	Uniform Allowance	$100,740.00	$58,197.14	$141,750.00	$141,750.00
4113	01.011.00078.4113	Health Insurance (Fire)	$5,995,028.00	$4,303,945.81	$5,995,028.00	$5,899,962.68
4120	01.011.00078.4120	Life/Disability Insurance	$141,521.00	$117,020.71	$141,521.00	$155,925.00
4140	01.011.00078.4140	City 10% Early Retirement	$100,000.00	$68,964.59	$100,000.00	$90,000.00
4150	01.011.00078.4150	City Pension	$7,453,174.00	$0.00	$9,604,326.00	$9,129,293.00
		Total	$25,922,874.45	$13,474,730.31	$29,368,740.00	$27,973,901.59
		Operating Expenses				
4201	01.011.00078.4201	Professional Service	$30,000.00	$29,804.13	$30,000.00	$92,700.00
4210	01.011.00078.4210	Services & Maintenance Fee	$0.00	$0.00	$0.00	$0.00
4270	01.011.00078.4270	Dues and Subscriptions	$0.00	$0.00	$0.00	$24,420.00
4316	01.011.00078.4316	Clean Air Maintenance	$0.00	$0.00	$0.00	$0.00
4320	01.011.00078.4320	Bldg/Repair-Supply Maint.	$0.00	$0.00	$0.00	$0.00
4390	01.011.00078.4390	Materials/Supplies	$8,000.00	$8,677.44	$8,000.00	$56,914.00
4420	01.011.00078.4420	Travel & Lodging	$0.00	$0.00	$0.00	$3,500.00
4430	01.011.00078.4430	Air Packs/Rehab Supplies	$5,000.00	$1,745.00	$5,000.00	$5,000.00
4470	01.011.00078.4470	Training & Certification	$101,000.00	$43,470.76	$101,000.00	$167,925.00
4550	01.011.00078.4550	Capital Expenditures	$0.00	$0.00	$294,000.00	$294,000.00
4570	01.011.00078.4570	Maint. Comm. Equip.	$0.00	$0.00	$0.00	$0.00
4575	01.011.00078.4575	Maintenance/Equipment	$13,700.00	$10,515.00	$20,000.00	$27,104.00
4580	01.011.00078.4580	General Equipment	$40,000.00	$41,372.81	$40,000.00	$145,302.00
		Total	$197,700.00	$135,585.14	$498,000.00	$816,865.00
		Fire Department Total	$26,120,574.45	$13,610,315.45	$29,866,740.00	$28,790,766.59

	Account #	City Council/City Clerk	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Compensation				
4010	01.020.00000.4010	Standard Salary	$242,536.27	$182,001.69	$279,259.60	$247,869.07
4040	01.020.00000.4040	Other Salary	$500.00	$0.00	$500.00	$500.00
4070	01.020.00000.4070	Longevity	$4,032.00	$0.00	$4,032.00	$4,032.00
4080	01.020.00000.4080	Overtime Salary	$500.00	$602.46	$500.00	$500.00
		Total	$247,568.27	$182,604.15	$284,291.60	$252,901.07
		Operating Expenses				
4201	01.020.00000.4201	Professional Service	$52,500.00	$32,791.36	$52,500.00	$70,000.00
4210	01.020.00000.4210	Services & Maintenance Fee	$15,000.00	$11,113.20	$15,000.00	$15,000.00
4220	01.020.00000.4220	Contracted Services	$0.00	$0.00	$0.00	$0.00
4230	01.020.00000.4230	Printing & Binding	$5,750.00	$7,604.50	$5,750.00	$5,750.00
4250	01.020.00000.4250	Advertising	$27,500.00	$44,283.33	$27,500.00	$32,000.00
4260	01.020.00000.4260	Rental Vehicles/Equipment	$0.00	$0.00	$0.00	$0.00
4270	01.020.00000.4270	Dues and Subscriptions	$0.00	$0.00	$0.00	$0.00
4290	01.020.00000.4290	Stationary/Office Supplies	$500.00	$57.00	$500.00	$500.00
4420	01.020.00000.4420	Travel & Lodging	$0.00	$0.00	$0.00	$0.00
4550	01.020.00000.4550	Capital Expenditures	$0.00	$0.00	$0.00	$0.00
		Total	$101,250.00	$95,849.39	$101,250.00	$123,250.00
		Council/City Clerk Total	$348,818.27	$278,453.54	$385,541.60	$376,151.07

	Account #	City Controller	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Compensation				
4010	01.030.00000.4010	Standard Salary	$258,208.59	$200,508.80	$284,252.68	$268,986.39
4040	01.030.00000.4040	Other Salary	$1,000.00	$3,500.00	$1,000.00	$1,000.00
4070	01.030.00000.4070	Longevity	$3,569.64	$0.00	$3,569.64	$3,569.64
4080	01.030.00000.4080	Overtime Salary	$0.00	$0.00	$0.00	$0.00
		Total	$262,778.23	$204,008.80	$288,822.32	$273,556.03
		Operating Expenses				
4201	01.030.00000.4201	Professional Service	$40,000.00	$0.00	$44,000.00	$44,000.00
4210	01.030.00000.4210	Services & Maintenance Fee	$0.00	$0.00	$0.00	$0.00
4230	01.030.00000.4230	Printing & Binding	$200.00	$0.00	$200.00	$200.00
4240	01.030.00000.4240	Postage & Freight	$200.00	$0.00	$200.00	$200.00
4270	01.030.00000.4270	Dues and Subscriptions	$500.00	$220.00	$600.00	$600.00
4290	01.030.00000.4290	Stationary/Office Supplies	$1,000.00	$53.00	$1,000.00	$1,000.00
4420	01.030.00000.4420	Travel & Lodging	$750.00	$0.00	$1,000.00	$1,000.00
4550	01.030.00000.4550	Capital Expenditures	$0.00	$0.00	$0.00	$0.00
		Total	$42,650.00	$273.00	$47,000.00	$47,000.00
		City Controller Total	$305,428.23	$204,281.80	$335,822.32	$320,556.03

	Account #	Business Administration	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Compensation				
4010	01.040.00040.4010	Standard Salary	$412,569.58	$290,332.11	$542,150.67	$423,179.95
4040	01.040.00040.4040	Other Salary	$4,000.00	$0.00	$4,000.00	$4,000.00
4070	01.040.00040.4070	Longevity	$3,478.04	$0.00	$3,478.04	$3,478.04
4080	01.040.00040.4080	Overtime Salary	$0.00	$0.00	$0.00	$0.00
4116	01.040.00040.4116	Health Insurance (Clerical)	$1,617,610.00	$1,085,054.35	$1,617,610.00	$1,503,481.56
4117	01.040.00040.4117	Health Insurance (Non Union)	$1,471,624.00	$1,135,268.57	$1,471,624.00	$1,621,090.92
4140	01.040.00040.4140	Life/Disability Insurance	$54,750.00	$36,328.96	$54,750.00	$54,750.00
4150	01.040.00040.4150	City Pension	$720,942.00	$5,330.43	$652,217.00	$621,700.00
4180	01.040.00040.4180	Social Security	$235,000.00	$183,044.59	$235,000.00	$235,000.00
4190	01.040.00040.4190	Unemployement Insurance	$250,000.00	$0.00	$250,000.00	$100,000.00
		Total	$4,769,973.62	$2,735,359.01	$4,830,829.71	$4,566,680.47
		Operating Expenses				
4201	01.040.00040.4201	Professional Service	$220,000.00	$361,177.91	$221,400.00	$500,000.00
4210	01.040.00040.4210	Services & Maintenance Fee	$1,250.00	$1,130.20	$1,250.00	$1,250.00
4230	01.040.00040.4230	Printing & Binding	$500.00	$400.00	$500.00	$500.00
4240	01.040.00040.4240	Postage & Freight	$25,000.00	$22,380.53	$25,000.00	$25,000.00
4250	01.040.00040.4250	Advertising	$22,500.00	$13,131.47	$22,500.00	$30,000.00
4270	01.040.00040.4270	Dues and Subscriptions	$600.00	$677.00	$600.00	$1,000.00
4290	01.040.00040.4290	Stationary/Office Supplies	$15,000.00	$10,831.23	$15,000.00	$15,000.00
4390	01.040.00040.4390	Materials/Supplies	$500.00	$699.95	$500.00	$1,000.00
4420	01.040.00040.4420	Travel & Lodging	$1,000.00	-$282.00	$1,000.00	$1,000.00
4470	01.040.00040.4470	Training & Certification	$0.00	$0.00	$0.00	$500.00
4480	01.040.00040.4480	Self Insurance	$95,000.00	$58,229.00	$95,000.00	$95,000.00
4550	01.040.00040.4550	Capital Expenditures	$0.00	$0.00	$0.00	$0.00
4560	01.040.00040.4560	Equipment Maintenance/Leases	$0.00	$0.00	$0.00	$0.00
6009	01.040.00040.6009	Operating Transfers Workers Comp	$2,955,129.00	$2,551,043.00	$2,955,129.00	$3,013,363.00
6024	01.040.00040.6024	Bank Fees and Charges	$20,000.00	$23,377.21	$0.00	$30,000.00
		Total	$3,356,479.00	$3,042,795.50	$3,337,879.00	$3,713,613.00
		Business Administration Total	$8,126,452.62	$5,778,154.51	$8,168,708.71	$8,280,293.47

	Account #	Human Resources	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Compensation				
4010	01.040.00041.4010	Standard Salary	$216,935.35	$156,118.21	$295,018.14	$283,030.74
4040	01.040.00041.4040	Other Salary	$17,400.00	$0.00	$250,000.00	$110,000.00
4070	01.040.00041.4070	Longevity	$0.00	$0.00	$0.00	$0.00
4080	01.040.00041.4080	Overtime Salary	$0.00	$0.00	$0.00	$0.00
		Total	$234,335.35	$156,118.21	$545,018.14	$393,030.74
		Operating Expenses				
4201	01.040.00041.4201	Professional Service	$200,000.00	$128,085.16	$250,000.00	$500,000.00
4290	01.040.00041.4290	Stationary/Office Supplies	$0.00	$0.00	$0.00	$0.00
4390	01.040.00041.4390	Materials/Supplies	$100.00	$0.00	$100.00	$100.00
4420	01.040.00041.4420	Travel & Lodging	$0.00	$0.00	$0.00	$0.00
4470	01.040.00041.4470	Training & Certification	$20,000.00	$0.00	$60,000.00	$25,000.00
4630	01.040.00041.4630	Liability/Casualty Insurance	$1,351,250.00	$1,103,690.30	$1,100,000.00	$1,400,000.00
6006	01.040.00041.6006	Personel Cost Adjustment	$5,000.00	$1,169.49	$10,000.00	$5,000.00
4390	01.040.00041.4390	Health & Safety	$0.00	$0.00	$5,000.00	$5,000.00
		Total	$1,576,350.00	$1,232,944.95	$1,425,100.00	$1,935,100.00
		Human Resources Total	$1,810,685.35	$1,389,063.16	$1,970,118.14	$2,328,130.74

	Account #		2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Information Technology				
		Compensation				
4010	01.040.00042.4010	Standard Salary	$258,900.00	$124,371.41	$222,000.00	$213,674.00
4040	01.040.00042.4040	Other Salary	$0.00	$0.00	$0.00	$0.00
4070	01.040.00042.4070	Longevity	$0.00	$0.00	$0.00	$0.00
4080	01.040.00042.4080	Overtime Salary	$0.00	$0.00	$0.00	$0.00
		Total	$258,900.00	$124,371.41	$222,000.00	$213,674.00
		Operating Expenses				
4201	01.040.00042.4201	Professional Service	$245,000.00	$303,613.12	$320,000.00	$320,000.00
4210	01.040.00042.4210	Services & Maintenance Fee	$123,000.00	$115,068.85	$417,000.00	$417,000.00
4270	01.040.00042.4270	Dues and Subscriptions	$0.00	$0.00	$0.00	$0.00
4290	01.040.00042.4290	Stationary/Office Supplies	$0.00	$0.00	$0.00	$0.00
4390	01.040.00042.4390	Materials/Supplies	$50,000.00	$18,750.17	$50,000.00	$50,000.00
4420	01.040.00042.4420	Travel & Lodging	$0.00	$0.00	$0.00	$0.00
4440	01.040.00042.4440	Telephone	$265,000.00	$222,634.23	$250,000.00	$250,000.00
4470	01.040.00042.4470	Training & Certification	$0.00	$0.00	$0.00	$0.00
4550	01.040.00042.4550	Capital Expenditures	$350,000.00	$296,818.70	$155,000.00	$155,000.00
4560	01.040.00042.4560	Equipment Maintenance/Leases	$70,000.00	$60,994.00	$70,000.00	$70,000.00
		Total	$1,103,000.00	$1,017,879.07	$1,262,000.00	$1,262,000.00
		IT Total	$1,361,900.00	$1,142,250.48	$1,484,000.00	$1,475,674.00

	Account #		2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Treasury				
		Compensation				
4010	01.040.00043.4010	Standard Salary	$124,468.26	$84,899.67	$160,796.00	$128,835.26
4040	01.040.00043.4040	Other Salary	$0.00	$0.00	$0.00	$0.00
4070	01.040.00043.4070	Longevity	$3,655.00	$0.00	$3,655.00	$0.00
4080	01.040.00043.4080	Overtime Salary	$0.00	$0.00	$0.00	$0.00
		Total	$128,123.26	$84,899.67	$164,451.00	$128,835.26
		Operating Expenses				
4201	01.040.00043.4201	Professional Service	$0.00	$0.00	$0.00	$0.00
4250	01.040.00043.4250	Advertising	$0.00	$0.00	$0.00	$0.00
4290	01.040.00043.4290	Stationary/Office Supplies	$0.00	$0.00	$0.00	$0.00
4390	01.040.00043.4390	Materials/Supplies	$0.00	$0.00	$0.00	$0.00
4420	01.040.00043.4420	Travel & Lodging	$0.00	$0.00	$0.00	$0.00
4550	01.040.00043.4550	Capital Expenditures	$0.00	$0.00	$0.00	$0.00
6000	01.040.00043.6000	Tax & Misc Refunds	$0.00	$0.00	$0.00	$0.00
6001	01.040.00043.6001	Tax Collection Committee	$0.00	$0.00	$0.00	$0.00
		Total	$0.00	$0.00	$0.00	$0.00
		Treasury Total	$128,123.26	$84,899.67	$164,451.00	$128,835.26
		Business Admin. Total	$11,427,161.23	$8,394,367.82	$11,787,277.85	$12,212,933.47

Account #		OECD	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
50.00000.4010		Standard Salary	$632,678.55	$0.00	$42,745.94	$842,669.68
		OECD Total	$632,678.55	$0.00	$42,745.94	$842,669.68

**** OECD Total is NOT an addition to General Fund Budget****

Licenses, Inspections & Permits

Licenses, Inspections & Permits

	Account #	*Compensation*	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
4010	01.051.00051.4010	Standard Salary	$733,347.66	$561,334.64	$797,290.87	$798,598.87
4040	01.051.00051.4040	Other Salary	$0.00	$3,500.00	$0.00	$0.00
4070	01.051.00051.4070	Longevity	$0.00	$0.00	$0.00	$0.00
4080	01.051.00051.4080	Overtime Salary	$500.00	$1,945.29	$500.00	$2,500.00
4101	01.051.00051.4101	Uniform Allowance	$11,100.00	$11,597.42	$11,100.00	$12,600.00
		Total	$744,947.66	$578,377.35	$808,890.87	$813,698.87

		Operating Expenses				
4201	01.051.00051.4201	Professional Service	$0.00	$0.00	$30,000.00	$50,000.00
4270	01.051.00051.4270	Dues and Subscriptions	$0.00	$0.00	$0.00	$1,000.00
4290	01.051.00051.4290	Stationary/Office Supplies	$500.00	$56.09	$500.00	$1,500.00
4390	01.051.00051.4390	Materials/Supplies	$100.00	$0.00	$100.00	$3,000.00
4420	01.051.00051.4420	Travel & Lodging	$0.00	$0.00	$0.00	$1,000.00
4470	01.051.00051.4470	Training & Certification	$0.00	$0.00	$0.00	$12,000.00
4550	01.051.00051.4550	Capital Expenditures	$10,000.00	$5,725.91	$0.00	$20,000.00
4570	01.051.00051.4570	Maint. Comm. Equip.	$250.00	$234.87	$250.00	$250.00
4590	01.051.00051.4590	Building Demolition	$170,000.00	$96,775.00	$170,000.00	$170,000.00
		Total	$180,850.00	$102,791.87	$200,850.00	$258,750.00
		LIP's Total	$925,797.66	$681,169.22	$1,009,740.87	$1,072,448.87

	Account #	Buildings	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Compensation				
4010	01.051.00082.4010	Standard Salary	$110,903.74	$90,699.82	$128,384.25	$134,017.51
4040	01.051.00082.4040	Other Salary	$0.00	$3,500.00	$0.00	$0.00
4070	01.051.00082.4070	Longevity	$7,025.31	$0.00	$7,025.31	$7,025.31
4080	01.051.00082.4080	Overtime Salary	$1,000.00	$1,981.38	$1,000.00	$1,500.00
4101	01.051.00082.4101	Uniform Allowance	$1,500.00	$2,639.00	$1,500.00	$1,500.00
		Total	$120,429.05	$98,820.20	$137,909.56	$144,042.82
		Operating Expenses				
4201	01.051.00082.4201	Professional Service	$20,000.00	$31,359.36	$20,000.00	$10,000.00
4210	01.051.00082.4210	Services & Maintenance Fee	$0.00	$0.00	$0.00	$0.00
4320	01.051.00082.4320	BLDG/Repair Supply Maint.	$187,500.00	$136,821.16	$250,000.00	$250,000.00
4360	01.051.00082.4360	Small Tools/Shop Supplies	$0.00	$0.00	$0.00	$0.00
4420	01.051.00082.4420	Travel & Lodging	$0.00	$0.00	$0.00	$0.00
4445	01.051.00082.4445	Sewer Charges	$0.00	$0.00	$0.00	$0.00
4447	01.051.00082.4447	UGI - Gas	$125,000.00	$76,211.82	$125,000.00	$150,000.00
4448	01.051.00082.4448	PAWC - Water	$435,000.00	$257,606.65	$435,000.00	$350,000.00
4450	01.051.00082.4450	Electrical	$150,000.00	$122,440.12	$150,000.00	$175,000.00
4465	01.051.00082.4465	Building Supplies	$750.00	$0.00	$750.00	$0.00
		Total	$918,250.00	$624,439.11	$980,750.00	$935,000.00
		Building Total	$1,038,679.05	$723,259.31	$1,118,659.56	$1,079,042.82
		LIP's/Building Total	$1,964,476.71	$1,404,428.53	$2,128,400.43	$2,151,491.69

	Account #	Law Department	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Compensation				
4010	01.060.00000.4010	Standard Salary	$307,500.00	$221,302.01	$418,000.00	$402,075.00
4040	01.060.00000.4040	Other Salary	$0.00	$0.00	$0.00	$0.00
4070	01.060.00000.4070	Longevity	$0.00	$0.00	$0.00	$0.00
4080	01.060.00000.4080	Overtime Salary	$0.00	$58.42	$0.00	$0.00
		Total	$307,500.00	$221,360.43	$418,000.00	$402,075.00
		Operating Expenses				
4201	01.060.00000.4201	Professional Service	$400,000.00	$195,415.01	$300,000.00	$500,000.00
4210	01.060.00000.4210	Services & Maintenance Fee	$0.00	$0.00	$0.00	$0.00
4270	01.060.00000.4270	Dues and Subscriptions	$2,000.00	$5,372.01	$6,000.00	$6,000.00
4290	01.060.00000.4290	Stationary/Office Supplies	$2,000.00	$0.00	$0.00	$0.00
4390	01.060.00000.4390	Materials/Supplies	$0.00	$0.00	$500.00	$500.00
4420	01.060.00000.4420	Travel & Lodging	$0.00	$0.00	$1,500.00	$1,500.00
4470	01.060.00000.4470	Training & Certification	$0.00	$0.00	$2,000.00	$2,000.00
4550	01.060.00000.4550	Capital Expenditures	$0.00	$0.00	$0.00	$0.00
		Total	$404,000.00	$200,787.02	$310,000.00	$510,000.00
		Law Dept. Total	$711,500.00	$422,147.45	$728,000.00	$912,075.00

	Account #	Dept. of Public Works	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Administration				
		Compensation				
4010	01.080.00080.4010	Standard Salary	$273,544.87	$156,941.77	$263,798.88	$236,772.77
4040	01.080.00080.4040	Other Salary	$0.00	$4,500.00	$0.00	$0.00
4070	01.080.00080.4070	Longevity	$8,055.00	$0.00	$8,055.00	$8,055.00
4080	01.080.00080.4080	Overtime Salary	$2,250.00	$12,287.52	$2,250.00	$2,250.00
4118	01.080.00080.4118	Health Insurance (DPW)	$2,130,313.95	$1,443,233.45	$2,130,313.95	$1,996,965.72
4120	01.080.00080.4120	Life/Disability Insurance	$0.00	$0.00	$0.00	$0.00
4130	01.080.00080.4130	I.A.M. Pension	$500,000.00	$365,971.14	$500,000.00	$500,000.00
4180	01.080.00080.4180	Social Security	$450,000.00	$283,841.08	$450,000.00	$450,000.00
		Total	$3,364,163.82	$2,266,774.96	$3,354,417.83	$3,194,043.49
		Operating Expenses				
4201	01.080.00080.4201	Professional Service	$7,500.00	$141.75	$87,000.00	$87,000.00
4210	01.080.00080.4210	Services & Maintenance Fee	$1,500.00	$195.50	$1,500.00	$1,500.00
4290	01.080.00080.4290	Stationary/Office Supplies	$0.00	$0.00	$0.00	$0.00
4390	01.080.00080.4390	PPE Clothing & Equipment	$5,000.00	$0.00	$10,000.00	$10,000.00
4420	01.080.00080.4420	Travel & Lodging	$0.00	$0.00	$0.00	$0.00
4550	01.080.00080.4550	Capital Expenditures	$10,000.00	$460.74	$10,000.00	$10,000.00
4570	01.080.00080.4570	Maint. Comm. Equip.	$20,000.00	$13,650.00	$20,000.00	$20,000.00
4576	01.080.00080.4576	Maint. Superfund Site	$10,000.00	$4,400.00	$10,000.00	$10,000.00
6007	01.080.00080.6007	Flood Protection System Maint.	$250,000.00	$13,770.84	$500,000.00	$500,000.00
		Total	$304,000.00	$32,618.83	$638,500.00	$638,500.00
		Admin. Total	$3,668,163.82	$2,299,393.79	$3,992,917.83	$3,832,543.49

	Account #	Engineering	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Compensation				
4010	01.080.00081.4010	Standard Salary	$183,275.80	$84,195.32	$184,918.09	$185,192.17
4040	01.080.00081.4040	Other Salary	$0.00	$0.00	$0.00	$0.00
4070	01.080.00081.4070	Longevity	$4,065.06	$0.00	$4,065.06	$4,065.06
4080	01.080.00081.4080	Overtime Salary	$3,500.00	$15,537.72	$30,000.00	$30,000.00
4101	01.080.00081.4101	Uniform Allowance	$3,000.00	$420.00	$3,000.00	$3,000.00
		Total	$193,840.86	$100,153.04	$221,983.15	$222,257.23
		Operating Expenses				
4201	01.080.00081.4201	Professional Service	$75,000.00	$50,400.00	$130,000.00	$130,000.00
4210	01.080.00081.4210	Services & Maintenance Fee	$500.00	$0.00	$500.00	$500.00
4280	01.080.00081.4280	Misc. Services - Not Classified	$0.00	$0.00	$0.00	$0.00
4290	01.080.00081.4290	Stationary/Office Supplies	$100.00	$215.00	$100.00	$100.00
4390	01.080.00081.4390	Materials/Supplies	$250.00	$0.00	$250.00	$250.00
4470	01.080.00081.4470	Training & Certification	$500.00	$90.00	$500.00	$500.00
4550	01.080.00081.4550	Capital Expenditures	$0.00	$0.00	$940,000.00	$940,000.00
		Total	$76,350.00	$50,705.00	$1,071,350.00	$1,071,350.00
		Engineering Total	$270,190.86	$150,858.04	$1,293,333.15	$1,293,607.23

	Account #	Highways	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Compensation				
4010	01.080.00083.4010	Standard Salary	$1,350,022.90	$882,443.08	$1,454,788.01	$1,442,038.54
4040	01.080.00083.4040	Other Salary	$15,000.00	$16,000.00	$20,000.00	$20,000.00
4070	01.080.00083.4070	Longevity	$88,029.00	$0.00	$88,029.00	$88,029.00
4080	01.080.00083.4080	Overtime Salary	$165,000.00	$125,471.04	$175,000.00	$175,000.00
4101	01.080.00083.4101	Uniform Allowance	$11,340.00	$10,710.00	$11,340.00	$11,340.00
		Total	$1,629,391.90	$1,034,624.12	$1,749,157.01	$1,736,407.54
		Operating Expenses				
4210	01.080.00083.4210	Services & Maintenance Fee	$0.00	$0.00	$0.00	$0.00
4260	01.080.00083.4260	Rental Vehicles & Equipment	$50,000.00	$49,130.90	$360,000.00	$360,000.00
4290	01.080.00083.4290	Stationary/Office Supplies	$0.00	$0.00	$0.00	$0.00
4340	01.080.00083.4340	Construction-Paving Material	$150,000.00	$61,449.42	$150,000.00	$150,000.00
4350	01.080.00083.4350	Paint/Sign Material	$50,000.00	$28,817.25	$75,000.00	$75,000.00
4370	01.080.00083.4370	Parks & Rec. Supplies	$25,000.00	$0.00	$25,000.00	$25,000.00
4390	01.080.00083.4390	Materials/Supplies (Misc)	$40,000.00	$31,761.55	$80,000.00	$80,000.00
4410	01.080.00083.4410	Salt	$475,000.00	$383,960.17	$500,000.00	$500,000.00
4460	01.080.00083.4460	Street Lighting	$230,000.00	$149,212.79	$230,000.00	$230,000.00
4466	01.080.00083.4466	Street Light Service/Maint.	$150,000.00	$88,383.56	$150,000.00	$150,000.00
4467	01.080.00083.4467	Traffic Signal Electric/Maint.	$90,000.00	$84,378.32	$100,000.00	$100,000.00
4550	01.080.00083.4550	Capital Expenditures	$0.00	$0.00	$0.00	$0.00
4551	01.080.00083.4551	Roadway Resurfacing	$1,000,000.00	$632,250.00	$1,000,000.00	$850,000.00
		Total	$2,260,000.00	$1,509,343.96	$2,670,000.00	$2,520,000.00
		Highways Total	$3,889,391.90	$2,543,968.08	$4,419,157.01	$4,256,407.54

Expenditure Breakdown

	Account #	Refuse		2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Compensation					
4010	01.080.00084.4010	Standard Salary		$2,256,783.41	$1,648,611.82	$2,258,783.41	$2,258,223.41
4040	01.080.00084.4040	Other Salary		$5,000.00	$13,750.00	$5,000.00	$5,000.00
4070	01.080.00084.4070	Longevity		$39,879.00	$0.00	$39,879.00	$39,879.00
4080	01.080.00084.4080	Overtime Salary		$200,000.00	$132,175.65	$200,000.00	$200,000.00
4101	01.080.00084.4101	Uniform Allowance		$19,320.00	$18,900.00	$19,320.00	$19,320.00
			Total	$2,520,982.41	$1,813,437.47	$2,522,982.41	$2,522,422.41
		Operating Expenses					
4260	01.080.00084.4260	Rental Vehicles & Equipment		$0.00	$37,800.00	$80,000.00	$80,000.00
4330	01.080.00084.4330	Medical, Chem, Lab Sup		$0.00	$0.00	$0.00	$0.00
4390	01.080.00084.4390	Materials/Supplies (Misc)		$1,912.70	$708.72	$1,912.70	$1,912.70
4420	01.080.00084.4420	Travel & Lodging		$0.00	$0.00	$0.00	$0.00
4490	01.080.00084.4490	Landfill		$1,410,000.00	$1,213,658.75	$1,600,000.00	$1,600,000.00
4550	01.080.00084.4550	Capital Expenditures		$0.00	$0.00	$1,225,000.00	$1,225,000.00
4555	01.080.00084.4555	Recycling		$60,000.00	$6,760.89	$100,000.00	$50,000.00
			Total	$1,471,912.70	$1,258,928.36	$3,006,912.70	$2,956,912.70
			Refuse Total	$3,992,895.11	$3,072,365.83	$5,529,895.11	$5,479,335.11

	Account #		2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Garages				
		Compensation				
4010	01.080.00085.4010	Standard Salary	$377,161.46	$227,590.26	$432,503.23	$429,700.22
4040	01.080.00085.4040	Other Salary	$0.00	$0.00	$0.00	$0.00
4070	01.080.00085.4070	Longevity	$31,887.00	$0.00	$31,887.00	$31,887.00
4080	01.080.00085.4080	Overtime Salary	$25,000.00	$21,472.81	$60,000.00	$60,000.00
4101	01.080.00085.4101	Uniform Allowance	$3,360.00	$2,940.00	$3,360.00	$3,360.00
		Total	$437,408.46	$252,003.07	$527,750.23	$524,947.22
		Operating Expenses				
4201	01.080.00085.4201	Professional Services	$0.00	$0.00	$0.00	$0.00
4210	01.080.00085.4210	Services & Maintenance Fee	$0.00	$0.00	$0.00	$0.00
4220	01.080.00085.4220	Contracted Services	$2,500.00	$1,181.20	$3,000.00	$3,000.00
4290	01.080.00085.4290	Stationary/Office Supplies	$0.00	$0.00	$0.00	$0.00
4301	01.080.00085.4301	Gas, Oil, Lubricants	$350,000.00	$320,695.76	$380,000.00	$380,000.00
4310	01.080.00085.4310	Equip/ Vehicle Rep./Maint.	$360,000.00	$319,808.52	$400,000.00	$400,000.00
4360	01.080.00085.4360	Small Tools/ Shop Supplies	$10,000.00	$8,098.08	$10,000.00	$10,000.00
4390	01.080.00085.4390	Materials/Supplies (Misc)	$49,500.00	$40,048.38	$49,500.00	$49,500.00
4401	01.080.00085.4401	Tires	$90,500.00	$63,894.47	$105,000.00	$105,000.00
4420	01.080.00085.4420	Travel & Lodging	$0.00	$0.00	$0.00	$0.00
4550	01.080.00085.4550	Capital Expenditures	$0.00	$0.00	$345,000.00	$345,000.00
4901	01.080.00085.4901	Maintenance (Preventative)	$7,500.00	$3,292.43	$25,000.00	$25,000.00
		Total	$870,000.00	$757,018.84	$1,317,500.00	$1,317,500.00
		Garages Total	$1,307,408.46	$1,009,021.91	$1,845,250.23	$1,842,447.22
		DPW Total	$13,128,050.15	$9,075,607.65	$17,080,553.33	$16,704,340.59

	Account #	Parks & Recreation	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
		Compensation				
4010	01.100.00000.4010	Standard Salary	$431,134.36	$318,047.22	$635,400.93	$576,275.62
4040	01.100.00000.4040	Other Salary	$215,000.00	$56,110.00	$215,000.00	$215,000.00
4070	01.100.00000.4070	Longevity	$22,187.00	$0.00	$22,187.00	$22,187.00
4080	01.100.00000.4080	Overtime Salary	$40,000.00	$28,191.71	$45,000.00	$45,000.00
4101	01.100.00000.4101	Uniform Allowance	$2,940.00	$2,940.00	$2,940.00	$2,940.00
		Total	$711,261.36	$405,288.93	$920,527.93	$861,402.62
		Operating Expenses				
4280	01.100.00000.4280	Misc. Services -Non Classified	$5,000.00	$5,596.96	$5,000.00	$5,000.00
4290	01.100.00000.4290	Stationary/Office Supplies	$0.00	$0.00	$0.00	$0.00
4320	01.100.00000.4320	BLGD./Repair-Supply Maint.	$10,000.00	$21,511.80	$25,000.00	$25,000.00
4330	01.100.00000.4330	Medical, Chem., Lab Supply	$10,000.00	$13,547.32	$20,000.00	$20,000.00
4360	01.100.00000.4360	Small Tools/Shop Supplies	$0.00	$0.00	$0.00	$0.00
4370	01.100.00000.4370	Parks/Recreation Supplies	$12,500.00	$12,400.50	$15,000.00	$15,000.00
4420	01.100.00000.4420	Travel & Lodging	$250.00	$0.00	$0.00	$0.00
4530	01.100.00000.4530	Perfoming Arts	$17,500.00	$13,750.00	$17,500.00	$17,500.00
4540	01.100.00000.4540	Spring/Summer Programs	$20,000.00	$8,425.45	$20,000.00	$20,000.00
4550	01.100.00000.4550	Capital Expenditures	$0.00	$0.00	$25,000.00	$25,000.00
4570	01.100.00000.4570	Maint. Comm. Equip.	$0.00	$0.00	$0.00	$0.00
		Total	$75,250.00	$75,232.03	$127,500.00	$127,500.00
		Parks & Rec. Total	$786,511.36	$480,520.96	$1,048,027.93	$988,902.62

	Account #	Single Tax Office *Compensation*	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
4010	01.090.00000.4010	Standard Salary	$414,956.47	$319,924.70	$414,956.47	$414,956.47
4040	01.090.00000.4040	Other Salary	$0.00	$0.00	$0.00	$0.00
4070	01.090.00000.4080	Overtime Salary	$3,750.00	$4,894.71	$3,750.00	$3,750.00
4119	01.090.00000.4119	Health Insurance (STO)	$970,463.00	$304,588.39	$970,463.00	$609,196.24
		STO Total	$1,389,169.47	$629,407.80	$1,389,169.47	$1,027,902.71

	Account #	**Non-Departmental Expenditures** ***Boards, Commisions, Non-Profits***	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
4299	01.401.10010.4299	Cultural Center	$0.00	$0.00	$0.00	$0.00
4299	01.401.10030.4299	Zoning Board	$25,000.00	$3,422.10	$25,000.00	$25,000.00
4299	01.401.10060.4299	Everhart	$37,500.00	$37,499.98	$37,500.00	$37,500.00
4299	01.401.10075.4299	Scranton Plan	$0.00	$0.00	$0.00	$0.00
4299	01.401.10080.4299	Scranton Tomorrow	$100,000.00	$100,000.00	$175,000.00	$175,000.00
4299	01.401.10110.4299	Shade Tree Commission	$75,000.00	$70,252.82	$175,000.00	$175,000.00
4299	01.401.10120.4299	Street Cats & Dogs	$5,000.00	$0.00	$5,000.00	$5,000.00
4299	01.401.10140.4299	Civil Service Commission	$20,000.00	$22,281.01	$20,000.00	$20,000.00
4299	01.401.10150.4299	Human Relations Commission	$5,000.00	$0.00	$5,000.00	$5,000.00
4299	01.401.15305.4299	EC TV	$120,000.00	$120,000.00	$120,000.00	$150,000.00
4299	01.401.15306.4299	Mayors Arts Council	$2,500.00	$0.00	$2,500.00	$2,500.00
4299	01.401.15307.4299	Independent Police Review Board	$10,000.00	$0.00	$10,000.00	$10,000.00
4299	01.401.10155.4299	LHVA Trail Maintenance	$12,500.00	$12,500.00	$12,500.00	$12,500.00
4299	01.401.10160.4299	Ethics Board	$10,000.00	$1,645.60	$10,000.00	$10,000.00
4299		Beautiful Blocks	$0.00	$0.00	$30,000.00	$30,000.00
		Boards, Comm., Nonprofits Total	$422,500.00	$367,601.51	$627,500.00	$657,500.00

	Account #	Principle & Interest, Loans	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
4299	01.401.15230.4299	Tan Series	$12,200,000.00	$12,263,271.29	$10,000,000.00	$10,000,000.00
4299	01.401.15240.4299	Tan Interest	$146,522.00	$34,000.00	$100,000.00	$100,000.00
4299	01.401.15310.4299	Debt Service - Street Lights	$423,349.00	$3,469,178.69	$423,349.00	$440,265.15
4299	01.401.15320.4299	Debt Service - Guarenteed Energy Savings	$144,997.96	$108,748.47	$0.00	$0.00
4299	01.401.15324.4299	Debt Serv. - FDM Revolving Aid Loan	$100,000.00	$100,000.00	$100,000.00	$100,000.00
4299	01.401.15328.4299	Debt Serv. - '16 Redev. Auth. Series AA	$890,462.50	$117,731.25	$890,462.50	$891,075.00
4299	01.401.15331.4299	Debt Serv. -19-20 GO Bonds Building	$0.00	$0.00	$0.00	$0.00
4299	01.401.15332.4299	Debt Serv. -'17 Gen. Obligation Refunding	$3,230,750.00	$457,875.00	$3,230,750.00	$3,225,000.00
4299	01.401.15333.4299	Debt '18 Taxable Series	$6,558,225.00	$1,010,704.33	$0.00	$0.00
4299	01.401.15338.4299	Debt Serv. - '16 Redev. Auth. Series A	$3,641,250.00	$610,625.00	$3,641,250.00	$3,795,250.00
4299	01.401.15339.4299	Debt Serv. -16 Gen. Obligation Notes	$1,875,000.00	$0.00	$1,875,000.00	$1,876,500.00
		Principle & Interest, Loans Total	$29,210,556.46	$18,172,134.03	$20,260,811.50	$20,428,090.15

		Lease Payments				
4299	01.401.15329.4299	Debt Serv. -Lease of Refuse Packers	$218,147.96	$218,147.96	$218,147.96	$218,147.96
4299	01.401.15334.4299	Debt Serv. -Lease John Deer Wheel Loader	$25,851.02	$0.00	$0.00	$0.00
4299	01.401.15337.4299	Debt Serv. -Esco Lease Building	$0.00	$0.00	$0.00	$0.00
4299	01.401.15340.4299	DebtServ. - Lease of Ford Trucks '16	$53,925.94	$53,925.94	$53,925.94	$53,925.94
4299	01.401.15341.4299	Debt Serv. - PIB Loan	$244,811.66	$0.00	$244,811.66	$244,811.66
4299	01.401.15342.4299	Debt Serv. -Lease Street Lights	$416,307.00	$438,218.00	$446,379.00	$446,379.00
4299	01.401.15343.4299	Platform Truck Lease	$102,156.57	$102,156.57	$102,156.57	$102,156.57
4299	01.401.15344.4299	Debt Serv. - M&T Lease Refuse Packer	$89,937.87	$89,937.87	$89,937.87	$89,937.87
		Total Lease Payments	$1,151,138.02	$902,386.34	$1,155,359.00	$1,155,359.00

	Account #	*Unpaid Bills/Court Awards*	2021 Amended Budget	2021 Through 9/30/21	2022 Proposed	2022 Amendments
4299	01.401.13090.4299	Contingency	$400,000.00	$0.00	$800,000.00	$800,000.00
4299	01.401.13100.4299	OECD Contingency	$25,000.00	$115.05	$25,000.00	$25,000.00
4299	01.401.15308.4299	OECD Salary Contribution	$43,158.20	$116.05	$68,745.94	$42,745.89
4299	01.401.16090.4299	Unencumbered Expenses (Prior Year)	$300,000.00	$276,718.51	$300,000.00	$300,000.00
4299	01.401.16270.4299	Court Awards	$700,000.00	$33,574.99	$1,000,000.00	$1,000,000.00
4299	01.401.17020.4299	Veterans Organization	$50,000.00	$50,000.00	$50,000.00	$100,000.00
4299	01.401.17040.4299	OPEB Trust Fund	$0.00	$0.00	$0.00	$0.00
4299	01.401.17060.4299	Community Centers	$20,000.00	$0.00	$20,000.00	$20,000.00
4299	01.401.17080.4299	Targeted Expenses	$0.00	$0.00	$0.00	$0.00
4299	01.401.17100.4299	Grant Match	$520,978.01	$271,530.57	$520,978.01	$770,000.00
		Total	$2,059,136.21	$632,055.17	$2,784,723.95	$3,057,745.89
		Total Non-Departmental Budget	$32,843,330.69	$20,074,177.05	$24,828,394.45	$25,298,695.04

Employee Salary Breakdown

	Department	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
	Office of Mayor	$146,085.00	4	$200,000.00	4	$148,217.55	3
	Police	$11,281,739.77	162	$6,043,408.55	162.5	$11,526,088.45	161.5
	Fire	$10,563,554.74	140	$11,215,901.88	150	$10,743,775.39	140
	Office of City Clerk/City Council	$242,536.27	9	$279,259.60	10	$247,869.07	9
	City Controller	$258,208.59	7	$284,252.68	7	$268,986.39	7
BA	Administration	$412,569.58	8	$542,150.67	10	$423,179.95	8
BA	Human Resources	$216,935.35	6	$295,018.14	7	$283,030.74	7
BA	Information Technology	$259,900.00	5	$222,000.00	4	$213,674.00	4
BA	Treasury	$124,468.26	3	$160,796.00	3	$128,835.26	3
	Office of Economic & Comm. Development	$692,830.55	14	$879,501.79	16	$842,669.68	16
	Licenses, Inspections & Permits	$733,347.66	20	$797,290.87	20	$798,598.87	20
	Buildings	$110,903.74	3	$128,384.25	3.5	$134,017.51	3.5
	Law Department	$307,500.00	7	$418,000.00	8	$402,075.00	8
DPW	Administration	$273,544.87	6	$263,798.89	5	$236,772.77	5
DPW	Engineering	$183,275.80	4	$184,918.09	4	$185,192.17	4
DPW	Highways	$1,350,022.90	28	$1,454,788.01	30	$1,442,038.54	30
DPW	Refuse	$2,256,783.41	47	$2,258,783.41	47	$2,258,223.41	47
DPW	Garages	$377,161.46	8	$432,503.23	9	$429,700.22	9
	Parks & Recreation	$431,134.36	8	$635,400.93	13.5	$576,275.62	12
	Single Tax Office	$414,956.47	18	$414,956.47	18	$414,956.47	18
		$30,637,458.78	507	$27,111,113.46	531.5	$30,861,507.38	515

Employee Salary Breakdown

Bargaining Unit	Office of the Mayor	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	Mayor	$75,000.00	1	$75,000.00	1	$75,000.00	1
NU	Special Assistant	$40,085.00	1	$45,000.00	1	$41,287.55	1
NU	Communications	$0.00	0	$45,000.00	1	$0.00	0
NU	Executive Assistant	$31,000.00	1	$35,000.00	1	$31,930.00	1
	Mayor Total	$146,085.00	4	$200,000.00	4	$148,217.55	3

Bargaining Unit	Police Department	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	Superintendent	$105,185.64	1	$105,185.64	1	$106,764.65	1
PU	Captain	$95,812.37	1	$95,812.37	1	$97,974.03	1
PU	Lieutenant of Detective	$88,584.22	1	$88,584.00	1	$90,582.40	1
PU	Lieutenant - Administrative	$85,177.05	1	$85,177.05	1	$87,098.30	1
PU	Lieutenants	$255,531.27	3	$255,531.27	3	$261,294.90	3
PU	Supervisor - Narcotics Division	$81,901.26	1	$81,901.26	1	$83,748.60	1
PU	Fire Marshall	$81,901.33	1	$81,901.33	1	$83,748.60	1
PU	Detective Sergeant	$324,361.68	4	$324,361.68	4	$334,994.40	4
PU	Detectives	$1,260,016.48	16	$1,260,016.48	16	$1,288,440.00	16
PU	Sergeants - Training	$157,502.06	2	$157,502.06	2	$161,055.00	2
PU	Sergeants	$1,181,265.45	15	$1,181,265.45	15	$1,207,912.50	15
PU	Juvenile Patrolmen	$302,888.64	4	$302,888.64	4	$309,720.80	4
PU	Corporals	$582,477.92	8	$582,477.92	8	$595,617.60	8
PU	Regular Patrolman	$6,230,843.91	89	$914,982.12	89	$6,371,385.40	89
PU	School Resource Officers	$0.00	0	$0.00	0	$0.00	0
PU	Neighborhood Police Sargent	$0.00	0	$80,326.05	1	$0.00	0
PU	Neighborhood Police (OECD Funded)	-$280,037.92	-4	-$280,037.92	-4	-$280,037.92	-4
	Officer Total	$10,553,411.36	143	$5,317,875.40	144	$10,800,299.26	143
	Administrative Support						
CLE	Animal Control Officer	$40,903.20	1	$42,555.69	1	$42,555.69	1
CLE	Animal Control Officer	$19,458.40	0.5	$20,244.52	0.5	$20,244.52	0.5
CLE	SIT Clerks	$550,850.86	15	$573,105.23	15	$573,105.23	15
CLE	Administrative Assistant (Payroll)	$39,748.92	1	$41,354.78	1	$41,610.82	1
CLE	Grant Manager/SIT Clerk	$0.00	0	$0.00	0	$0.00	0
CLE	SIT Clerk/Criminal Information Specialist	$46,398.43	1	$48,272.93	1	$48,272.93	1
	Administrative Support Total	$697,359.81	18.5	$725,533.15	18.5	$725,789.19	18.5
	Police Dept. Salary Total	$11,281,739.77	162	$6,043,408.55	162.5	$11,526,088.45	161.5

Employee Salary Breakdown

Bargaining Unit	Fire Department	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	Chief/Emergency Management Coordinator	$89,500.00	1	$101,549.93	1	$92,185.00	1
FU	Deputy Chief	$96,922.66	1	$98,204.17	1	$98,204.17	1
FU	Asst. Chief	$279,584.59	3	$283,345.86	3	$283,345.86	3
FU	Admin. Captain	$86,163.89	1	$86,805.31	1	$86,805.31	1
FU	Captain	$1,292,458.33	15	$1,302,079.61	15	$1,302,079.61	15
FU	Lieutenant	$1,242,748.39	15	$1,251,999.62	15	$1,251,999.62	15
FU	Chauffeur	$2,389,900.76	30	$2,407,691.58	30	$2,407,691.58	30
FU	Fire Inspector	$179,220.89	2	$180,555.04	2	$180,555.04	2
FU	Fire Prevention Officer	$89,610.44	1	$90,277.52	1	$90,277.52	1
FU	Private	$4,688,085.43	69	$4,818,743.34	69	$4,818,743.34	69
FU	Master Mechanic	$89,610.44	1	$90,277.52	1	$90,277.52	1
CLE	Administrative Assistant (Payroll)	$39,748.92	1	$41,354.78	1	$41,610.82	1
FU	Firefighters (SAFER)	$0.00	0	$463,017.60	10	$0.00	0
	Fire Department Total	$10,563,554.74	140	$11,215,901.88	150	$10,743,775.39	140

Bargaining Unit	City Council/City Clerk	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	City Council	$62,500.00	5	$62,500.00	5	$62,500.00	5
NU	City Clerk	$57,000.00	1	$57,000.00	1	$58,710.00	1
CLE	Executive Assistant	$40,312.94	1	$40,312.94	1	$42,206.11	1
CLE	Confidential Secretary	$36,723.33	1	$36,723.33	1	$38,452.96	1
NU	Archivest	$0.00	0	$36,723.33	1	$0.00	0
NU	Solicitor	$46,000.00	1	$46,000.00	1	$46,000.00	1
	Council/City Clerk Total	$242,536.27	9	$279,259.60	10	$247,869.07	9

Bargaining Unit	City Controller	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	City Controller	$40,000.00	1	$40,000.00	1	$40,000.00	1
NU	Solicitor	$25,844.76	1	$26,000.00	1	$26,000.00	1
NU	Confidential Secretary	$34,681.13	1	$38,000.00	1	$35,721.56	1
NU	Deputy Controller	$45,049.11	1	$55,000.00	1	$46,400.58	1
CLE	Admin. Asst./Internal Auditor	$36,767.28	1	$38,252.68	1	$42,721.95	1
NU	Program Monitor	$36,129.31	1	$42,000.00	1	$37,213.19	1
NU	Performance Auditor	$39,737.00	1	$45,000.00	1	$40,929.11	1
	City Controller Total	$258,208.59	7	$284,252.68	7	$268,986.39	7

Employee Salary Breakdown

Bargaining Unit	Business Administration *Administration*	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	Business Administrator	$80,000.00	1	$90,000.00	1	$80,000.00	1
NU	Director of Finance	$0.00	0	$80,000.00	1	$0.00	0
NU	Finance Manager/Asst. BA	$74,900.00	1	$74,900.00	1	$77,147.00	1
NU	Staff Acountant	$41,000.00	1	$43,500.00	1	$42,127.00	1
NU	Special Assistant/Right to Know Officer	$40,900.00	1	$40,900.00	1	$42,230.00	1
CLE	Financial Analyst	$50,193.38	1	$52,221.19	1	$52,544.54	1
NU	Project Manager	$50,000.00	1	$50,000.00	1	$50,000.00	1
NU	Constituent Services	$0.00	0	$32,000.00	1	$0.00	0
CLE	Administrative Asst.-Accounts Payable	$34,780.38	1	$36,185.51	1	$36,409.46	1
CLE	Administrative Asst.-Purchasing Clerk	$40,795.82	1	$42,443.97	1	$42,721.95	1
	Administration Total	$412,569.58	8	$542,150.67	10	$423,179.95	8

Bargaining Unit	*Human Resources*	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	Director	$61,000.00	1	$70,000.00	1	$70,000.00	1
NU	Confidential Assistant	$0.00	0	$0.00	0	$42,500.00	1
NU	Assistant Director	$0.00	0	$55,000.00	1	$0.00	0
NU	Public Health Coordinator	$0.00	1	$0.00	1	$0.00	1
CLE	Admin. Asst. - Benefits Coordinator	$36,723.00	1	$38,206.61	1	$38,459.96	1
CLE	Admin. Asst. -Payroll Clerk	$39,988.99	1	$41,604.55	1	$41,610.82	1
CLE	Admin. Asst. - Clerical Floater	$36,723.36	1	$38,206.98	1	$38,459.96	1
NU	Workers Comp. Program Manager	$42,500.00	1	$52,000.00	1	$52,000.00	1
	Human Resources Total	$216,935.35	6	$295,018.14	7	$283,030.74	7

Bargaining Unit	*Information Technology*	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	Director	$64,000.00	1	$70,000.00	1	$70,000.00	1
NU	System Administrator	$47,900.00	1	$50,000.00	1	$49,337.00	1
NU	Business Transformation Specialist	$47,900.00	1	$52,000.00	1	$49,337.00	1
NU	Public Safety Tech Specialist	$38,000.00	1	$50,000.00	1	$45,000.00	1
NU	Network & Systems Manager	$61,100.00	1	$0.00	0	$0.00	0
	IT Total	$259,900.00	5	$222,000.00	4	$213,674.00	4

Employee Salary Breakdown

Bargaining Unit	Treasury	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	Treasurer	$50,000.00	1	$65,000.00	1	$51,500.00	1
NU	Assistant Treasurer/Constituent Services	$0.00	0	$55,000.00	1	$38,110.00	1
CLE	Admin. Asst. Cashier	$37,468.26	1	$40,796.00	1	$39,225.26	1
CLE	Admin. Asst. - Asst. Cashier	$0.00	0	$0.00	0	$0.00	0
NU	Constituent Services	$37,000.00	1	$0.00	0	$0.00	0
	Treasury Total	$124,468.26	3	$160,796.00	3	$128,835.26	3
	Business Admin. Total	$1,013,873.19	22	$1,219,964.81	24	$1,048,719.95	22

Bargaining Unit	OECD	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	Director	$56,000.00	1	$80,000.00	1	$65,000.00	1
NU	Community Development Manager	$50,000.00	1	$65,000.00	1	$51,500.00	1
NU	Fiscal Coordinator	$45,000.00	1	$47,277.00	1	$46,350.00	1
NU	Construction Coordinator	$40,000.00	1	$44,125.00	1	$41,200.00	1
NU	Solicitor	$45,000.00	1	$45,000.00	1	$45,000.00	1
NU	redevelopment/Blight Coordinator	$40,000.00	1	$44,125.00	1	$41,200.00	1
CLE	Administrative Assistant	$30,000.00	1	$38,452.93	1	$41,610.82	1
NU	Compliance Coordinator	$40,000.00	1	$44,125.00	1	$41,200.00	1
NU	Economic Development Coordinator	$45,000.00	1	$94,488.00	2	$92,700.00	2
CLE	Grant Manager	$50,387.75	1	$52,745.94	1	$52,745.94	1
NU	Outreach/Services Coordinator	$0.00	0	$44,125.00	1	$44,125.00	1
	Admin. Total	$441,387.75	10	$599,463.87	12	$562,631.76	12
	Neighborhood Police Officers	$247,520.35	4	$280,037.92	4	$280,037.92	4
	Officer Total	$247,520.35	4	$280,037.92	4	$280,037.92	4
	OECD Total	$692,830.55	14	$879,501.79	16	$842,669.68	16

Employee Salary Breakdown

Bargaining Unit	Licenses, Inspections & Permits *Licenses, Inspections & Permits*	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	Director	$53,000.00	1	$65,000.00	1	$54,590.00	1
NU	Manager	$46,635.00	1	$55,000.00	1	$48,034.05	1
CLE	Admin. Asst. Permit Clerk	$73,446.66	2	$76,905.88	2	$76,905.88	2
CLE	Electrical Inspector	$0.00	0	$0.00	0	$0.00	0
CLE	Plumbing Inspector	$0.00	0	$0.00	0	$0.00	0
CLE	Mechanical Inspector	$41,610.51	1	$43,561.96	1	$43,561.96	1
CLE	Weights & Measures	$40,650.69	1	$42,566.93	1	$42,566.93	1
CLE	Administrative Asst.	$36,723.33	1	$38,452.94	1	$38,452.94	1
CLE	Enforcer of Licenses	$40,650.69	1	$42,566.93	1	$42,566.93	1
NU	Zoning Office/Code Enfoircer	$37,500.00	1	$42,566.93	1	$38,625.00	1
NU	Confidential Asst. Zoning/Planning	$0.00	0	$0.00	0	$0.00	0
CLE	Housing Inspectors	$203,253.45	5	$212,834.65	5	$212,834.65	5
CLE	Housing/Health Inspector	$40,650.69	1	$42,566.93	1	$42,566.93	1
CLE	Rental Regis. Asst./Housing Inspector	$81,301.38	2	$85,133.86	2	$85,133.86	2
NU	City Planner	$56,623.88	1	$65,000.00	1	$58,322.60	1
NU	Asst. Planner	$40,650.69	1	$42,566.93	1	$41,870.21	1
CLE	Health Inspector	$40,650.69	1	$42,566.93	1	$42,566.93	1
N/A	DCED Salary Reimbursement	-$100,000.00	0	-$100,000.00	0	-$70,000.00	0
	LIP's Total	$733,347.66	20	$797,290.87	20	$798,598.87	20

Bargaining Unit	*Buildings*	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
CLE	Maintenance	$40,650.69	1	$42,292.98	1	$42,566.99	1
NU	Maintenance (Part time)	$0.00	0	$13,000.00	0.5	$13,000.00	0.5
CLE	Janitor	$70,253.05	2	$73,091.27	2	$78,450.52	2
	Building Total	$110,903.74	3	$128,384.25	3.5	$134,017.51	3.5
	LIP's/Building Total	$847,875.28	23	$925,675.12	23.5	$932,616.38	23.5

Employee Salary Breakdown

Bargaining Unit	Law Department	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	Solicitor	$74,500.00	1	$80,000.00	1	$76,735.00	1
NU	First Asst. Solicitor	$65,000.00	1	$75,000.00	1	$65,000.00	1
NU	Asst. City Solicitor- Legislation & Contracts	$45,000.00	1	$45,000.00	1	$45,000.00	1
NU	Asst. City Solicitor- Code Enforcement	$35,000.00	1	$45,000.00	1	$45,000.00	1
NU	Asst. City Solicitor- Taxes	$10,000.00	1	$45,000.00	1	$45,000.00	1
NU	Asst. City Solicitor- Litigation	$0.00	0	$45,000.00	1	$45,000.00	1
NU	Confidential Secretary	$36,000.00	1	$38,000.00	1	$37,080.00	1
NU	Confidential Secretary	$42,000.00	1	$45,000.00	1	$43,260.00	1
	Law Dept. Total	$307,500.00	7	$418,000.00	8	$402,075.00	8

Bargaining Unit	Dept. of Public Works *Administration*	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	Director	$60,000.00	1	$70,000.00	1	$61,800.00	1
NU	Recycling & Safety Supervisor (Name Change)	$39,000.00	1	$50,000.00	1	$40,170.00	1
NU	Manager/Emer. Coordinator (Title Change)	$49,000.00	1	$60,000.00	1	$50,470.00	1
NU	Fleet Services Supervisor	$45,000.00	1	$0.00	0	$0.00	0
CLE	Admin. Asst.	$40,795.95	1	$42,444.11	1	$42,721.95	1
CLE	Admin. Asst. - Payroll	$39,748.92	1	$41,354.78	1	$41,610.82	1
	Admin. Total	$273,544.87	6	$263,798.89	5	$236,772.77	5

Bargaining Unit	*Engineering*	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
CLE	Street & Sidewalk Inspector	$40,650.62	1	$42,292.91	1	$42,566.99	1
NU	Engineering Project Manager	$0.00	0	$0.00	0	$0.00	0
DPW	Flood Control Maintenance	$142,625.18	3	$142,625.18	3	$142,625.18	3
	Engineering Total	$183,275.80	4	$184,918.09	4	$185,192.17	4

Employee Salary Breakdown

Bargaining Unit	*Highways*	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	Highway Supervisor	$0.00	0	$50,000.00	1	$50,000.00	1
DPW	Heavy Equip. Operator/Craftsman	$97,977.98	2	$146,966.97	3	$146,966.97	3
DPW	Heavy Equip. Opoerator/Leader	$195,955.96	4	$195,955.96	4	$195,955.96	4
DPW	Chauffeur	$336,709.36	7	$336,709.36	7	$336,709.36	7
DPW	Repairman	$284,537.76	6	$284,537.76	6	$284,537.76	6
DPW	Watch Person	$47,541.73	1	$47,541.73	1	$47,541.73	1
DPW	Dispatcher	$47,541.73	1	$47,541.73	1	$47,541.73	1
DPW	Maintenance/Craftsman Leader	$49,439.73	1	$49,439.73	1	$49,439.73	1
DPW	Tree Trimmer	$48,988.99	1	$48,988.99	1	$48,988.99	1
DPW	Sweep Operator/Chauffeur	$48,571.33	1	$48,571.33	1	$48,571.33	1
DPW	Stone-Brick Layer Mason	$48,355.22	1	$48,355.22	1	$48,355.22	1
CLE	Traffic/Sign Maintenance	$144,403.11	3	$150,179.23	3	$137,429.76	3
	Highways Total	$1,350,022.90	28	$1,454,788.01	30	$1,442,038.54	30

Bargaining Unit	*Refuse*	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	Supervisor	$48,000.00	1	$50,000.00	1	$49,440.00	1
DPW	Operator Leader	$636,856.90	13	$636,856.90	13	$636,856.90	13
DPW	Collector Leader	$48,127.66	1	$48,127.66	1	$48,127.66	1
DPW	Collector	$1,280,419.92	27	$1,280,419.92	27	$1,280,419.92	27
DPW	Dispatcher 1st	$47,422.96	1	$47,422.96	1	$47,422.96	1
DPW	Recycling Chauffeur	$195,955.97	4	$195,955.97	4	$195,955.97	4
	Refuse Total	$2,256,783.41	47	$2,258,783.41	47	$2,258,223.41	47

Bargaining Unit	*Garages*	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	
NU	Fleet Services Supervisor	$0.00	0	$50,000.00	1	$46,350.00	1
DPW	Auto Repairman	$98,879.46	2	$98,879.46	2	$98,879.46	2
DPW	Equipment/Vehicle Maintenance	$49,439.73	1	$49,439.73	1	$49,439.73	1
DPW	Tire-Equipment Repair/Helper	$47,944.62	1	$47,944.62	1	$47,944.62	1
DPW	Parts Manager/Auto Repair/ PA Veh. Inspect.	$48,675.74	1	$48,675.74	1	$48,675.74	1
CLE	Motor Vehicle Repair	$44,073.97	1	$45,854.56	1	$46,136.89	1
CLE	Mechanic	$44,073.97	1	$45,854.56	1	$46,136.89	1
CLE	Mechanic Diesel	$44,073.97	1	$45,854.56	1	$46,136.89	1
	Garages Total	$377,161.46	8	$432,503.23	9	$429,700.22	9
	DPW Total	$4,432,324.54	94	$4,594,791.63	95	$4,551,927.11	95

Employee Salary Breakdown

Bargaining Unit	Parks & Recreation	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	Director	$52,500.00	1	$52,500.00	1	$52,500.00	1
NU	Parks Operations Supervisor	$0.00	0	$50,000.00	1	$0.00	0
CLE	Project Administrator	$44,052.01	0	$45,831.71	1	$46,706.40	1
DPW	Pool Operator/ Grounds Keeper	$95,281.89	2	$142,922.84	3	$142,922.84	3
DPW	Parks & Rec Groundskeeper	$142,268.88	3	$237,114.80	5	$237,114.80	5
DPW	Facility Maintenance Groundskeeper	$97,031.58	2	$97,031.58	2	$97,031.58	2
NU	Cleaning-Weston/Novembrino	$0.00	0	$10,000.00	0.5	$0.00	0
	Parks & Rec. Total	$431,134.36	8	$635,400.93	13.5	$576,275.62	12

	Single Tax Office	2021 Salary	2021 # Employees	2022 Proposed Salary	2022 # Employees	2022 Amended Salary	2022 # Employees
NU	Tax Collector	$26,650.00	1	$26,650.00	1	$26,650.00	1
NU	Controller	$29,500.00	1	$29,500.00	1	$29,500.00	1
CLE	Lead Cashier	$23,066.30	1	$23,066.30	1	$23,066.30	1
CLE	Cashier	$21,976.12	1	$21,976.12	1	$21,976.12	1
CLE	Cashier	$21,976.12	1	$21,976.12	1	$21,976.12	1
CLE	Lead Auditor	$21,976.12	1	$21,976.12	1	$21,976.12	1
CLE	Lead Clerk	$21,976.12	1	$21,976.12	1	$21,976.12	1
CLE	Lead Auditor	$23,611.40	1	$23,611.40	1	$23,611.40	1
CLE	Lead Auditor	$23,611.40	1	$23,611.40	1	$23,611.40	1
CLE	Auditor (b) (Cashier)	$41,452.24	1	$41,452.24	1	$41,452.24	1
CLE	Clerk	$20,885.94	1	$20,885.94	1	$20,885.94	1
CLE	Auditor	$21,976.12	1	$21,976.12	1	$21,976.12	1
CLE	Auditor	$22,864.90	1	$22,864.90	1	$22,864.90	1
CLE	Clerk	$14,025.21	1	$14,025.21	1	$14,025.21	1
CLE	Clerk	$20,885.94	1	$20,885.94	1	$20,885.94	1
CLE	Auditor	$14,025.21	1	$14,025.21	1	$14,025.21	1
CLE	Clerk	$20,885.94	1	$20,885.94	1	$20,885.94	1
CLE	Lead Auditor	$23,611.39	1	$23,611.39	1	$23,611.39	1
	STO Total	$414,956.47	18	$414,956.47	18	$414,956.47	18

New Positions

Position	Office	Proposed Salary	Proposed Benefits	Amended Salary	Amended Benefits	
Communications Cordinator	Mayor	$45,000.00	$25,000.00	$0.00	$0.00	
Archivist	Council	$36,723.33	$20,000.00	$0.00	$0.00	
Director of Finance	BA	$80,000.00	$25,000.00	$0.00	$0.00	
Constituent Services	BA	$32,000.00	$20,000.00	$0.00	$0.00	
Asst. HR Director	HR	$55,000.00	$25,000.00	$0.00	$0.00	*Position*
Confidential Assistant	HR	$0.00	$0.00	$42,500.00	$20,000.00	*Change*
Maintenance (Part-Time)	Buildings	$13,000.00	$0.00	$13,000.00	$0.00	
Assistant City Litigation Solicitor	Law	$45,000.00	$0.00	$45,000.00	$0.00	
Highways Supervisor	Highways	$50,000.00	$20,000.00	$50,000.00	$20,000.00	
Heavy Equipment Operator	Highways	$48,988.99	$20,000.00	$48,988.99	$20,000.00	
Parks Operations Supervisor	Parks	$50,000.00	$20,000.00	$0.00	$0.00	
Cleaning- Weston/Novembrino	Parks	$10,000.00	$0.00	$0.00	$0.00	
Parks Groundskeepers	Parks	$94,845.92	$40,000.00	$94,845.92	$40,000.00	*2 Positions*
Pool Operators/Groundskeeper	Parks	$47,640.95	$20,000.00	$47,640.95	$20,000.00	
		$608,199.19	$235,000.00	$341,975.86	$120,000.00	

New Position Savings

	Total	Salary	Benefits
Proposed	$843,199.19	$608,199.19	$235,000.00
Amended	$461,975.86	$341,975.86	$120,000.00
Total Savings	$381,223.33	$266,223.33	$115,000.00

Non-Union Raises

Council Amendment Detail

Positions Receiving 3% Raises

	2021	2022 (Proposed)	% Increase	2022 (Administration Proposed Amendments)	% (Administration Proposed Amendments)	3% Increase (Council Amendments)	
Special Asst. to Mayor	$40,085.00	$45,000.00	12.26%	$45,000.00	12.26%	$41,287.55	
Executive Asst. To Mayor	$31,000.00	$35,000.00	12.90%	$35,000.00	12.90%	$31,930.00	
Fire Chief/Emer. Management Coordinator	$89,500.00	$101,549.93	13.46%	$101,549.93	13.46%	$92,185.00	
Confidential Secretary/Assistant (Controller)	$34,681.13	$38,000.00	9.57%	$38,000.00	9.57%	$35,721.56	
Deputy Controller/Admin.	$45,049.11	$55,000.00	22.09%	$55,000.00	22.09%	$46,400.58	
City Clerk	$57,000.00	$57,000.00	0.00%	$57,000.00	0.00%	$58,710.00	
Program Monitor (Controller)	$36,129.31	$42,000.00	16.25%	$42,000.00	16.25%	$37,213.19	
Performance Auditor (Controller)	$39,737.00	$45,000.00	13.24%	$45,000.00	13.24%	$40,929.11	
Finance Manager/ Asst. BA	$74,900.00	$74,900.00	0.00%	$77,400.00	3.34%	$77,147.00	
Senior Accountant	$40,900.00	$40,900.00	0.00%	$44,000.00	7.58%	$42,127.00	
Special Assistant/Right to Know Officer	$41,000.00	$41,000.00	0.00%	$43,500.00	6.10%	$42,230.00	
IT Tech Public Safety Specialist	$47,900.00	$50,000.00	4.38%	$50,000.00	4.38%	$49,337.00	
Business Transformation Specialist	$47,900.00	$52,000.00	8.56%	$52,000.00	8.56%	$49,337.00	
Treasurer	$50,000.00	$65,000.00	30.00%	$65,000.00	30.00%	$51,500.00	
Assistant Treasurer	$37,000.00	$55,000.00	48.65%	$55,000.00	48.65%	$38,110.00	
LIPS Director	$53,000.00	$65,000.00	22.64%	$65,000.00	22.64%	$54,590.00	
LIPS Manager	$46,635.00	$55,000.00	17.94%	$55,000.00	17.94%	$48,034.05	
Zoning Officer	$37,500.00	$42,566.93	13.51%	$42,566.93	13.51%	$38,625.00	
City Planner	$56,623.88	$65,000.00	14.79%	$65,000.00	14.79%	$58,322.60	
Asst. Planner	$40,650.69	$42,566.93	4.71%	$42,566.93	4.71%	$41,870.21	
City Solicitor	$74,500.00	$80,000.00	7.38%	$80,000.00	7.38%	$76,735.00	
Law Confidential Secretary	$36,000.00	$38,000.00	5.56%	$38,000.00	5.56%	$37,080.00	
Law Confidential Secretary	$42,000.00	$45,000.00	7.14%	$45,000.00	7.14%	$43,260.00	
DPW Director	$60,000.00	$70,000.00	16.67%	$70,000.00	16.67%	$61,800.00	
Recycling & Safety Supervisor (Name Change)	$39,000.00	$50,000.00	28.21%	$50,000.00	28.21%	$40,170.00	
Manager/Emer. Coordinator (Title Change)	$49,000.00	$60,000.00	22.45%	$60,000.00	22.45%	$50,470.00	
Refuse Supervisor	$48,000.00	$50,000.00	4.17%	$50,000.00	4.17%	$49,440.00	
Fleet Services Supervisor	$45,000.00	$50,000.00	11.11%	$50,000.00	11.11%	$46,350.00	
Total	$1,340,691.12	$1,510,483.79	12.66%	$1,518,583.79	13.27%	$1,380,911.85	3.00%
					Vs. 2021	$40,220.73	
					Vs. Originally Proposed	-$129,571.94	
					Vs Administration Amendments	-$137,671.94	

Non-Union Raises

Council Amendment Detail

Council Agreed to Market Based Raises

	2021	2022 (Proposed)	% Increase	2022 (Amended)	% Increase
Superintendant of Police	$105,185.64	$105,185.64	0.00%	$106,764.65	1.50%
Controller Solicitor	$25,844.76	$26,000.00	0.60%	$26,000.00	0.60%
Human Resource Director	$61,000.00	$70,000.00	14.75%	$70,000.00	14.75%
Workers Comp. Program Manager	$42,500.00	$52,000.00	22.35%	$52,000.00	22.35%
IT Director	$64,000.00	$70,000.00	9.38%	$70,000.00	9.38%
IT Tech 1	$38,000.00	$50,000.00	31.58%	$45,000.00	18.42%
Asst. Code Enforcement	$35,000.00	$45,000.00	28.57%	$45,000.00	28.57%
Asst. Tax Solicitor	$10,000.00	$45,000.00	350.00%	$45,000.00	350.00%
	$381,530.40	$463,185.64		$459,764.65	

Council Denied Raises

Business Administartor	$80,000.00	$90,000.00	12.50%	$80,000.00	0.00%
First Asst. Solicitor	$65,000.00	$75,000.00	15.38%	$65,000.00	0.00%
	$145,000.00	$165,000.00		$145,000.00	

OECD Breakdown
Non-Addition to Budget

Administration Proposed Salary

Bargaining Unit	OECD	2021 Salary	2021 # Employees	2022 Proposed	2022 # Employees
NU	Director	$56,000.00	1	$80,000.00	1
NU	Community Development Manager	$50,000.00	1	$65,000.00	1
NU	Fiscal Coordinator	$45,000.00	1	$47,277.00	1
NU	Construction Coordinator	$40,000.00	1	$44,125.00	1
NU	Solicitor	$45,000.00	1	$45,000.00	1
NU	Redevelopment/Blight Coordinator	$40,000.00	1	$44,125.00	1
CLE	Administrative Assistant	$37,723.00	1	$41,610.82	1
NU	Compliance Coordinator	$40,000.00	1	$44,125.00	1
NU	Economic Development Coordinator	$45,000.00	1	$94,488.00	2
CLE	Grant Manager	$50,387.75	1	$52,745.94	1
NU	Outreach/Services Coordinator	$0.00	0	$44,125.00	1
	Admin. Total	$449,110.75	10	$602,621.76	12
	Neighborhood Police Officers	$247,520.35	4	$280,037.92	4
	OECD Total	$696,631.10	14	$882,659.68	16

OECD Breakdown
Non-Addition to Budget

OECD	2021 Salary	Proposed 2022 Salary	HUD/Grant Admin.	ARP	CDBG Code Enforcement	City Contribuion
		Proposed Disbursement of Funding				
Director	$56,000.00	$80,000.00	$45,000.00	$10,000.00	$25,000.00	$0.00
Community Development Manager	$50,000.00	$65,000.00	$65,000.00	$0.00	$0.00	$0.00
Fiscal Coordinator	$45,000.00	$47,277.00	$47,277.00	$0.00	$0.00	$0.00
Construction Coordinator	$40,000.00	$44,125.00	$44,125.00	$0.00	$0.00	$0.00
Solicitor	$45,000.00	$45,000.00	$45,000.00	$0.00	$0.00	$0.00
Redevelopment/Blight Coordinator	$40,000.00	$44,125.00	$44,125.00	$0.00	$0.00	$0.00
Administrative Assistant	$37,723.00	$41,610.82	$31,610.82	$0.00	$10,000.00	$0.00
Compliance Coordinator	$40,000.00	$44,125.00	$44,125.00	$0.00	$0.00	$0.00
Economic Development Coordinator	$45,000.00	$47,244.00	$47,244.00	$0.00	$0.00	$0.00
Economic Development Coordinator	$0.00	$47,244.00	$47,244.00	$0.00	$0.00	$0.00
Grant Manager	$50,537.00	$52,745.94	$10,000.00	$0.00	$0.00	$42,745.94
Outreach/Services Coordinator	$0.00	$44,125.00	$44,125.00	$0.00	$0.00	$0.00
	$449,260.00	$602,621.76	$514,875.82	$10,000.00	$35,000.00	$42,745.94

OECD Breakdown
Non-Addition to Budget

3% OECD Raises

Bargaining Unit	OECD	2021 Salary	2021 # Employees	2022 Proposed	2022 Amended	2022 # Employees
NU	Community Development Manager	$50,000.00	1	$65,000.00	$51,500.00	1
NU	Fiscal Coordinator	$45,000.00	1	$47,277.00	$46,350.00	1
NU	Construction Coordinator	$40,000.00	1	$44,125.00	$41,200.00	1
NU	Redevelopment/Blight Coordinator	$40,000.00	1	$44,125.00	$41,200.00	1
NU	Compliance Coordinator	$40,000.00	1	$44,125.00	$41,200.00	1
NU	Economic Development Coordinator	$45,000.00	1	$47,244.00	$46,350.00	1
		$260,000.00	6	$291,896.00	$267,800.00	6

New Positions/Other OECD Raises

Bargaining Unit	OECD	2021 Salary	2021 # Employees	2022 Proposed	2022 Amended	2022 # Employees
NU	Director	$56,000.00	1	$80,000.00	$65,000.00	1
NU	Solicitor	$45,000.00	1	$45,000.00	$45,000.00	1
CLE	Administrative Assistant	$37,723.00	1	$41,610.82	$41,610.82	1
NU	Economic Development Coordinator	$0.00	1	$47,244.00	$46,350.00	1
CLE	Grant Manager	$50,387.75	1	$52,745.89	$52,745.94	1
NU	Outreach/Services Coordinator	$0.00	0	$44,125.00	$44,125.00	1
		$189,110.75	5	$310,725.71	$294,831.76	6
	Neighborhood Police Officers	$247,520.35	4	$280,037.92	$280,037.92	4
	OECD Total	$696,631.10	15	$882,659.63	$842,669.68	16

OECD Breakdown
Non-Addition to Budget

Amended Disbursement of Funding

OECD	2021 Salary	Amended 2022 Salary	HUD/Grant Admin.	CDBG Code Enforcemen	City Contribuion
Director	$56,000.00	$65,000.00	$40,000.00	$25,000.00	$0.00
Community Development Manager	$50,000.00	$51,500.00	$51,500.00	$0.00	$0.00
Fiscal Coordinator	$45,000.00	$46,350.00	$46,350.00	$0.00	$0.00
Construction Coordinator	$40,000.00	$41,200.00	$41,200.00	$0.00	$0.00
Solicitor	$45,000.00	$45,000.00	$45,000.00	$0.00	$0.00
Redevelopment/Blight Coordinator	$40,000.00	$41,200.00	$41,200.00	$0.00	$0.00
Administrative Assistant	$37,723.00	$41,610.82	$31,610.82	$10,000.00	$0.00
Compliance Coordinator	$40,000.00	$41,200.00	$41,200.00	$0.00	$0.00
Economic Development Coordinator	$45,000.00	$46,350.00	$46,350.00	$0.00	$0.00
Economic Development Coordinator	$0.00	$46,350.00	$46,350.00	$0.00	$0.00
Grant Manager	$50,387.75	$52,745.94	$10,000.00	$0.00	$42,745.94
Outreach/Services Coordinator	$0.00	$44,125.00	$44,125.00	$0.00	$0.00
	$449,110.75	$562,631.76	$484,885.82	$35,000.00	$42,745.94
	$696,631.10	$842,669.68			

General Fund Revenues

Revenue Category	2021 Budget	2021 Sept YTD	2022 Budget
Real Estate Taxes	$ 35,393,000.00	31,653,919.79	$ 38,478,604.73
Refuse Fees	$7,800,000	$7,170,489	$8,500,000
Real Estate Transfer Tax	$2,751,000	$3,498,049	$4,501,000
Earned Income Tax	$26,520,000	$22,072,640	$27,815,000
Mercantile/Business Privilege Tax	2,500,000.00	2,285,517.36	260,000.00
Local Service Tax	4,900,000.00	2,399,571.16	5,000,000.00
Amusement Tax	50,000.00	-	200,000.00
Payroll Preparation Tax	$0	$0	1,842,745.94
Utility Tax	$75,000	$72,969	$75,000
Penalties & Interest	$ 241,100.00	33,485.52	$ 207,100.00
Licenses & Permits	$ 2,109,967.00	2,611,249.68	$ 2,592,814.42
Fines, Forfeits & Violations	$ 374,937.67	252,826.66	$ 346,200.00
Interest Earnings	$ 75,000.00	60,685.28	$ 75,000.00
Rents & Concessions	$ 1,000.00	-	$ 1,000.00
Intergovernmental Reimbursements	$ 4,149,200.00	3,712,425.87	$ 4,185,153.00
In Lieu of Taxes	$ 206,000.00	264,758.80	$ 300,000.00
Departmental Earnings	$ 491,700.00	252,752.29	$ 744,500.00
User Fees	40,000.00	8,978.00	40,000.00
Miscellaneous Revenues	$ 5,248,948.05	3,839,676.72	$ 1,410,200.00
Interfund Transfers	$ 9,398,901.00	242,238.44	$ 9,468,206.00
Total Revenues	**$102,325,754**	**$80,432,232**	**$106,042,524**
Tax Anticipation Notes	12,200,000.00	12,200,000.00	$ 10,000,000.00
Total Revenues	**$114,525,754**	**$92,632,232**	**$116,042,524**

CITY OF SCRANTON
2022 OPERATING BUDGET
REVENUE SUMMARY

	2021 Operating Budget	2022 Operating Budget	2022 vs 2021 DIFF
CURRENT REAL ESTATE TAX	$ 33,061,000.00	$ 34,300,000.00	1,239,000.00
DELINQUENT REAL ESTATE TAX	2,332,000.00	4,178,604.73	1,846,604.73
TOTAL REAL ESTATE TAXES	35,393,000.00	38,478,604.73	3,085,604.73
LANDFILL/REFUSE FEES	7,800,000.00	8,500,000.00	700,000.00
UTILITY TAX	75,000.00	75,000.00	-
NON RESIDENT WAGE TAX	100,000.00	100,000.00	-
LOCAL TAXES (ACT 511)	36,621,000.00	39,518,745.94	2,897,745.94
PENALTIES & INT/DEL. TAX	241,100.00	207,100.00	(34,000.00)
LICENSES & PERMITS	2,109,967.00	2,592,814.42	482,847.42
FINES, FORFEITS & VIOLATIONS	374,937.67	346,200.00	(28,737.67)
INTEREST EARNINGS	75,000.00	75,000.00	-
RENTS AND CONCESSIONS	1,000.00	1,000.00	-
INTERGOVERNMENTAL REIMBURSEMENTS	4,149,200.00	4,185,153.00	35,953.00
IN LIEU OF TAXES	206,000.00	300,000.00	94,000.00
DEPARTMENTAL EARNINGS	491,700.00	744,500.00	252,800.00
RECREATIONAL DEPARTMENTS	40,000.00	40,000.00	-
MISC REVENUES/CABLE TV	5,248,948.05	1,410,200.00	(3,838,748.05)
INTERFUND TRANSFERS	9,398,901.00	9,468,206.00	69,305.00
TAX ANTICIPATION NOTES	12,200,000.00	10,000,000.00	(2,200,000.00)
TOTAL REVENUE	$ 114,525,753.72	$ 116,042,524.09	1,516,770.37

CITY OF SCRANTON
2022 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Finance Plus Account #	Account Description	2021 Operating Budget	2021 YTD 9/30	2022 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 at 89%	22,000,000.00	19,995,000.00	23,200,000.00
01.301.30706	CURRENT REAL ESTATE TAX - LAND MILLAGE RATE - 239.521 MILLS (debt svc portion)	11,061,000.00	9,596,114.71	11,100,000.00
01.301.30120	DELINQUENT REAL ESTATE TAX - 90%	2,332,000.00	2,062,805.08	4,178,604.73
	TOTAL REAL ESTATE TAXES	$ 35,393,000.00	$ 31,653,919.79	$ 38,478,604.73
	LANDFILL / REFUSE FEES			
01.302.30200	LANDFILL TIPPING FEE - @ $300 RATE	5,800,000.00	5,957,000.00	6,000,000.00
01.302.30210	DELINQUENT REFUSE DISPOSAL FEE	2,000,000.00	1,213,488.55	2,500,000.00
	TOTAL LANDFILL/REFUSE FEES	$ 7,800,000.00	$ 7,170,488.55	$ 8,500,000.00
01.304.30400	UTILITY TAX	$ 75,000.00	$ 72,969.24	$ 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	3,498,048.56	4,500,000.00
01.310.31115	DELINQUENT REAL ESTATE TRANSFER TAX	1,000.00	-	1,000.00
01.310.31120	CURRENT WAGE TAX (2.4)	26,400,000.00	22,063,671.03	27,700,000.00
01.310.31125	DELINQUENT WAGE TAX	20,000.00	8,969.07	15,000.00
01.310.31160	MERCANTILE TAX 1.0 MILLS	1,250,000.00	1,174,546.89	-
01.310.31190	MERCANTILE-DELINQUENT	50,000.00	52,723.89	100,000.00
01.310.31205	LOCAL SERVICES TAX - 1/3	4,900,000.00	2,399,571.16	1,650,000.00
01.310.31205	LOCAL SERVICES TAX - 2/3 PENSION OBLIGATION	-	-	3,350,000.00
01.310.31260	DELINQUENT BUSINESS PRIVILEGE TAX	100,000.00	72,681.97	160,000.00
01.310.31290	BUSINESS PRIVILEGE TAX 1.0 MILLS	1,100,000.00	985,564.61	-
01.310.31291	PARKING TAX	-	-	-
01.310.31292	COMMUTER TAX-PENDING COURT APPROVAL	-	-	-
01.310.31295	AMUSEMENT TAX	50,000.00	-	200,000.00
01.310.31296	PAYROLL PREPARATION TAX (.25820 or 2.58 mills)	-	-	1,842,745.94
	TOTAL LOCAL TAXES	$ 36,621,000.00	$ 30,255,777.18	$ 39,518,745.94
	PENALTIES & INT / DELINQUENT TAXES			
01.319.31900	PEN/INT/DELINQUENT REAL ESTATE	135,000.00	-	135,000.00
01.319.31910	PEN/DELINQUENT BUSINESS PRIVILEGE TAX	50,000.00	33,485.52	50,000.00
01.319.31930	ADVERTISING/REAL ESTATE REGIS	-	-	100.00

CITY OF SCRANTON
2022 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Finance Plus Account #	Account Description	2021 Operating Budget	2021 YTD 9/30	2022 Operating Budget
01.319.31940	TAX, REFUSE, DEMOILITION LIEN AND CONDEMNATION SEARCH FEES	100.00		22,000.00
01.319.31950	FILING FEES- DELINQUENT ACCOUNT	56,000.00	-	-
	TOTAL PENALTIES & INT/DEL. TAXES	$ 241,100.00	$ 33,485.52	$ 207,100.00
	LICENSES AND PERMITS			
01.320.32010	ELECTRICAL PERMITS	120,000.00	122,728.50	130,000.00
01.320.32030	PLUMBER LICENSES	22,000.00	19,050.00	22,000.00
01.320.32040	ELECTRICIAN LICENSES	35,000.00	35,400.00	35,000.00
01.320.32050	MECHANICAL PERMITS	115,000.00	310,883.00	129,216.00
01.320.32060	MECHANICAL LICENSES	32,000.00	32,275.00	35,000.00
01.320.32070	CONTRACTOR LICENSES	107,000.00	108,675.00	110,000.00
01.320.32080	SCALE LICENSES	2,000.00	3,320.00	3,500.00
01.320.32110	BEVERAGE LICENSES	-	-	-
01.320.32120	BUILDING PERMITS	600,267.00	969,240.55	1,000,000.00
01.320.32130	JUNKYARD LICENSES	8,000.00	7,500.00	8,000.00
01.320.32140	PARKING FACILITIES	1,250.00	1,550.00	1,250.00
01.320.32150	SIGN HANGERS LICENSES	6,000.00	4,400.00	6,000.00
01.320.32160	DOG & KENNEL LICENSES	15,000.00	5,564.00	6,000.00
01.320.32170	LODGING LICENSES	25,000.00	23,520.00	25,000.00
01.320.32180	EATING & DRINKING LICENSES	70,000.00	78,170.00	77,000.00
01.320.32190	GASOLINE PUMP LICENSES	5,000.00	5,100.00	5,000.00
01.320.32200	MUSIC MACHINE PERMITS	100.00	-	-
01.320.32210	PINBALL MACHINE PERMITS	-	-	-
01.320.32240	PLUMBER PERMITS	72,000.00	56,341.00	80,000.00
01.320.32250	SIGN PERMITS	40,000.00	43,790.62	42,000.00
01.320.32290	TEMP. PEDDLER PERMIT	3,000.00	2,290.00	3,000.00
01.320.32295	TRANSIENT MERCHANT LICENSES	-	-	-
01.320.32300	POOLS & BILLIARDS LICENSES	50.00	75.00	50.00
01.320.32320	DAILY ENTERTAINMENT LICENSE	20,000.00	3,642.00	5,000.00
01.320.32330	ELECTRONIC MACHINE PERMIT	-	-	-
01.320.32332	VIDEO AMUSEMENTS	100.00	-	100.00
01.320.32335	AMUSEMENT RIDES	20,000.00	24,350.00	22,000.00
01.320.32336	DUMPSTER PERMITS	5,000.00	6,850.00	7,000.00
01.320.32337	ARCADE LICENSES	100.00	-	100.00
01.320.32340	NON-CLASS LIC. & PERMITS	-	-	-
01.320.32345	SECOND-HAND DEALER REVENUE	4,000.00	3,400.00	4,000.00
01.320.32360	SIGN PERMITS/CONSTRUCTION	2,000.00	1,417.50	2,000.00

CITY OF SCRANTON
2022 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Finance Plus Account #	Account Description	2021 Operating Budget	2021 YTD 9/30	2022 Operating Budget
01.320.32380	RENTAL INSPECTIONS	100.00	-	98.42
01.320.32390	CHILD DAY CARE	7,500.00	8,000.00	7,500.00
01.320.32400	PERSONAL BOARDING CARE	3,500.00	7,200.00	5,000.00
01.320.32420	SANITATION HAULER FEE	-	-	-
01.320.32430	HOUSING RENTAL LICENSES	275,000.00	253,361.63	275,000.00
01.320.32450	BUILDING CODE STATE FEE	4,000.00	13,225.00	12,000.00
01.320.32460	THIRD PARTY PLAN REVIEWS	455,000.00	444,230.88	500,000.00
01.320.32470	FORECLOSURE REGISTRY	35,000.00	15,700.00	35,000.00
	TOTAL LICENSES & PERMITS	$ 2,109,967.00	$ 2,611,249.68	$ 2,592,814.42
	FINES, FOREFITS & VIOLATIONS			
01.330.33000	FINES & FORFEITS/MISCELLANEOUS	100.00	-	100.00
01.331.33100	POLICE FINES	238,337.67	117,665.52	200,000.00
01.331.33118	PARKING TICKETS-	1,000.00	-	600.00
01.331.33119	PARKING TICKETS-POLICE ISSUED	10,000.00	5,625.00	10,000.00
01.331.33120	CIVILIAN PARKING TICKETS	80,000.00	109,776.00	90,000.00
01.331.33121	QUALITY OF LIFE TICKETS-	20,000.00	5,791.00	20,000.00
01.331.33130	FINES & PENALTIES - STATE	25,000.00	13,969.14	25,000.00
01.331.33145	PARKING METER PERMITS	-	-	-
01.331.33155	TAXI DRIVER PERMITS	500.00	-	500.00
01.331.33165	POLICE TOWING/STORAGE FEES	-	-	-
	TOTAL FINES, FORFEITS & VIOLATIONS	$ 374,937.67	$ 252,826.66	$ 346,200.00
	INTEREST EARNINGS			
01.341.38525	INTEREST-CASH-CHECKING	75,000.00	60,685.28	75,000.00
	TOTAL INTEREST EARNINGS	$ 75,000.00	$ 60,685.28	$ 75,000.00
01.342.34200	RENTS AND CONCESSIONS	$ 1,000.00	$ -	$ 1,000.00
	INTERGOVERNMENTAL REIMBURSEMENT			
01.350.35002	OECD REIMB -- Overhead /Administration Fee	48,000.00	-	52,993.00
01.350.35010	OECD REIMB -- DEMOLITION PROGRAM	-	-	-
01.350.35020	SUPL STATE AID PENSION	3,851,000.00	3,593,164.67	3,800,000.00
01.350.35060	DCA ACT 47 LOAN	100.00	-	100.00

	CITY OF SCRANTON			
	2022 OPERATING BUDGET			
	BUDGETED REVENUES			
	GENERAL FUND			
Finance Plus		2021	2021	2022
Account #	Account Description	Operating Budget	YTD 9/30	Operating Budget
	GOVERNORS OFFICE Cyber Security Grant			
01.350.35070	ACT 47 AND OTHER GRANTS	-	69,261.20	82,000.00
01.350.35100	FEMA EMERG PMTS	-	-	
	RECYCLING GRANT	50,000.00	50,000.00	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	200,000.00	-	200,000.00
	PRIOR YEAR REIMBURSEMENT SCHOOL RESOURCE OFFICERS	100.00	-	60.00
	TOTAL INTERGOVERNMENTAL REIMBURSEMENTS	$ 4,149,200.00	$ 3,712,425.87	$ 4,185,153.00
01.359.35900-35940	**IN LIEU OF TAXES**	$ 206,000.00	$ 264,758.80	$ 300,000.00
	DEPARTMENTAL EARNINGS			
01.360.36010	PARKING METERS	3,000.00	12,812.29	12,000.00
01.360.36020	BOARD OF ZONING/PLANNING COMMISSION	22,500.00	-	22,500.00
01.360.36030	PAVE CUTS - PAWC	200,000.00	53,360.00	200,000.00
01.360.36035	PAVE CUTS - UGI ENERGY	175,000.00	52,246.00	175,000.00
01.360.36040	PAVE CUTS - OTHER	27,500.00	47,136.00	50,000.00
01.360.36050	REPORT COPIES-FIRE/POL	1,200.00	195.00	500.00
01.360.36060	FIRE/POL BURGLAR ALARMS	62,500.00	29,000.00	50,000.00
	PLAN REVIEW - CITY REVIEW	-	-	234,500.00
	TOTAL DEPARTMENTAL EARNINGS	$ 491,700.00	$ 252,752.29	$ 744,500.00
01.367.36740	**USER FEES**	$ 40,000.00	$ 8,978.00	$ 40,000.00
	MISC REVENUES/CABLE TV			
01.380.38000	OTHER-NOT CLASSIFIED	100,000.00	77,584.00	100,000.00
01.380.38004	**PA LCB LICENSE FEES**	67,500.00	32,600.00	33,000.00
01.380.38010	CATV REVENUE	975,000.00	519,492.72	975,000.00
01.380.38020	DONATED REVENUE	1,000.00	-	1,000.00
01.380.38030	OTHER FINANCING SOURCE	100.00	-	100.00
01.380.38040	OTHER FINANCING SOURCE - SMALL CELL TOWER	150,000.00	-	150,000.00
01.380.38060	MARKET-BASED REVENUE OPPORTUNITIES	100.00	-	100.00
01.380.38070	REPAYMENT FROM ICE BOX DEVELOPMENT	-	-	-

CITY OF SCRANTON
2022 OPERATING BUDGET
BUDGETED REVENUES
GENERAL FUND

Finance Plus Account #	Account Description	2021 Operating Budget	2021 YTD 9/30	2022 Operating Budget
01.380.38860	PROCEEDS 2014 BOND ISSUANCE	-	-	-
01.380.38865	PROCEEDS 2015 BOND ISSUANCE	-	-	-
01.380.38870	SALE OF ASSETS	182,000.00	-	150,000.00
01.380.38875	PROCEEDS 2017 BOND ISSUANCE	-	-	-
01.380.38880	PROCEEDS OF 2018 BOND ISSUANCE	-	-	-
01.380.38885	PROCEEDS OF 2019 BOND ISSUANCE	-	-	-
01.380.38890	PROCEEDS OF 2020 BOND ISSUANCE	1,000.00	-	1,000.00
01.380.38891	PROCEEDS FROM FINANCING	3,772,248.05	3,210,000.00	-
	TOTAL MISC REVENUES/CABLE TV	$ 5,248,948.05	$ 3,839,676.72	$ 1,410,200.00
	INTERFUND TRANSFERS			
01.392.39331	TRANSFERS IN FROM OTHER FUNDS	7,059,450.00	242,238.44	1,000,000.00
01.392.39332	TRANSFERS IN FROM LIQUID FUELS	2,339,451.00	-	3,333,451.00
	TRANSFERS IN FROM ARPA - Lost Revenue	-	-	5,134,755.00
	TOTAL INTERFUND TRANSFERS	$ 9,398,901.00	$ 242,238.44	$ 9,468,206.00
	TAX ANTICIPATION NOTES			
01.394.39320	TAN SERIES A	12,200,000.00	12,200,000.00	10,000,000.00
01.394.39330	TAN SERIES B	-	-	-
	TOTAL TAX ANTICIPATION NOTES	$ 12,200,000.00	$ 12,200,000.00	$ 10,000,000.00
	TOTAL REVENUE	$ 114,525,753.72	$ 92,632,232.02	$ 116,042,524.09

CITY OF SCRANTON
2022 OPERATING BUDGET

EXPENDITURE SUMMARY BY DEPARTMENT

	2021 Operating Budget	2021 YTD 9/30/2021	2022 Operating Budget
MAYOR	$ 176,085.00	$ 136,371.19	$ 181,217.55
DEPT OF PUBLIC SAFETY BUREAU OF POLICE	$ 25,324,648.16	$ 15,364,399.70	$ 27,077,491.73
DEPT OF PUBLIC SAFETY BUREAU OF FIRE	$ 26,120,574.45	$ 13,610,315.45	$ 28,790,766.59
CITY CLERK/COUNCIL	$ 348,818.27	$ 278,453.54	$ 376,151.07
CONTROLLER	$ 305,428.23	$ 204,281.80	$ 320,556.03
DEPT OF BUSINESS ADMINISTRATION BUREAU OF ADMINISTRATION	$ 8,126,452.62	$ 5,778,154.51	$ 8,280,293.47
DEPT OF BUSINESS ADMINISTRATION BUREAU OF HUMAN RESOURCES	$ 1,810,685.35	$ 1,389,063.16	$ 2,328,130.74
DEPT OF BUSINESS ADMINISTRATION BUREAU OF INFO TECHNOLOGY	$ 1,361,900.00	$ 1,142,250.48	$ 1,475,674.00
DEPT OF BUSINESS ADMINISTRATION BUREAU OF TREASURY	$ 128,123.26	$ 84,899.67	$ 128,835.26
DEPT OF LICENSES INSPECTIONS & PERMITS BUREAU OF LIPS	$ 925,797.66	$ 681,169.22	$ 1,072,448.87
DEPT OF LICENSES INSPECTIONS & PERMITS BUREAU OF BUILDINGS	$ 1,038,679.05	$ 723,259.31	$ 1,079,042.82
LAW DEPARTMENT	$ 711,500.00	$ 422,147.45	$ 912,075.00
DEPT OF PUBLIC WORKS BUREAU OF ADMINISTRATION	$ 3,668,163.82	$ 2,299,393.79	$ 3,832,543.49
DEPT OF PUBLIC WORKS BUREAU OF ENGINEERING	$ 270,190.86	$ 150,858.04	$ 1,293,607.23
DEPT OF PUBLIC WORKS BUREAU OF HIGHWAYS	$ 3,889,391.90	$ 2,543,968.08	$ 4,256,407.54
DEPT OF PUBLIC WORKS BUREAU OF REFUSE	$ 3,992,895.11	$ 3,072,365.83	$ 5,479,335.11
DEPT OF PUBLIC WORKS BUREAU OF GARAGES	$ 1,307,408.46	$ 1,009,021.91	$ 1,842,447.22
DEPARTMENT OF PUBLIC WORKS- BUREAU OF PARKS & RECREATION	$ 786,511.36	$ 480,520.96	$ 988,902.62
SINGLE TAX OFFICE	$ 1,389,169.47	$ 629,407.80	$ 1,027,902.71

CITY OF SCRANTON			
2022 OPERATING BUDGET			
EXPENDITURE SUMMARY BY DEPARTMENT			
	2021 Operating Budget	2021 YTD 9/30/2021	2022 Operating Budget
NON-DEPARTMENTAL	$ 32,843,330.69	$ 20,074,177.05	$ 25,298,695.04
TOTAL OPERATING EXPENDITURES	$ 114,525,753.72	$ 70,074,478.94	$ 116,042,524.09
ECONOMIC & COMMUNITY DEVELOPMENT (NON-ADDITION TO THE BUDGET)	$ 696,631.10	$ 522,473.33	$ 842,669.68

CITY OF SCRANTON

2022 OPERATING BUDGET

EXPENDITURE SUMMARY BY ACCOUNT

		2021 Budget	2021 YTD 9/30/2021	2022 Budget
4010	STANDARD SALARY	$ 29,912,659.62	$ 21,387,440.33	$ 30,861,507.38
4040	OTHER SALARY	$ 1,117,900.00	$ 678,541.34	$ 1,393,412.00
4070	LONGEVITY SALARY	$ 1,847,637.76	$ 1,250,051.75	$ 1,828,809.57
4080	OVERTIME SALARY	$ 1,441,500.00	$ 1,789,364.59	$ 1,852,100.00
4090	COURT APPEARANCE SALARY	$ 176,580.00	$ 83,000.00	$ 176,580.00
4101	UNIFORM ALLOWANCE	$ 269,150.00	$ 219,343.56	$ 311,660.00
4112	HEALTH INSURANCE - POLICE UNION	$ 6,562,230.00	$ 4,356,000.00	$ 6,236,327.28
4113	HEALTH INSURANCE - FIRE UNION	$ 5,995,028.00	$ 4,303,945.81	$ 5,899,962.68
4116	HEALTH INSURANCE - CLERICAL UNION	$ 1,617,610.00	$ 1,085,054.35	$ 1,503,481.56
4117	HEALTH INSURANCE - NON-UNION	$ 1,471,624.00	$ 1,135,268.57	$ 1,621,090.92
4118	HEALTH INSURANCE - DPW UNION	$ 2,130,313.95	$ 1,443,233.45	$ 1,996,965.72
4119	HEALTH INSURANCE - SINGLE TAX OFFICE	$ 970,463.00	$ 304,588.39	$ 609,196.24
4120	LIFE/DISABILITY INSURANCE	$ 346,905.00	$ 263,349.67	$ 376,372.00
4130	I.A.M. PENSION	$ 500,000.00	$ 365,971.14	$ 500,000.00
4140	CITY 10% EARLY RETIREMENT	$ 240,000.00	$ 169,964.59	$ 230,000.00
4150	CITY PENSION	$ 12,480,930.00	$ 5,330.43	$ 14,841,173.00
4170	POLICE EDUCATION ALLOWANCE	$ 50,000.00	$ 1,400.00	$ 82,000.00
4180	SOCIAL SECURITY	$ 1,031,230.00	$ 726,387.56	$ 1,031,230.00
4190	UNEMPLOYMENT INSURANCE	$ 250,000.00	$ -	$ 100,000.00

CITY OF SCRANTON
2022 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

		2021 Budget	2021 YTD 9/30/2021	2022 Budget
	TOTAL EMPLOYEE COMPENSATION	$ 68,411,761.33	$ 39,568,235.53	$ 71,451,868.35
4201	PROFESSIONAL SERVICES	$ 1,323,750.00	$ 1,166,924.56	$ 2,343,700.00
4210	SERVICES & MAINTENANCE FEE	$ 219,250.00	$ 181,648.30	$ 565,250.00
4220	CONTRACTED SERVICES	$ 2,500.00	$ 1,181.20	$ 3,000.00
4230	PRINTING & BINDING	$ 6,450.00	$ 8,004.50	$ 6,450.00
4240	POSTAGE & FREIGHT	$ 25,200.00	$ 22,380.53	$ 25,200.00
4250	ADVERTISING	$ 50,000.00	$ 57,414.80	$ 62,000.00
4260	RENTAL VEHICLES & EQUIPMENT	$ 50,000.00	$ 86,930.90	$ 440,000.00
4270	DUES & SUBSCRIPTIONS	$ 34,100.00	$ 36,865.49	$ 67,020.00
4280	MISC SERVICES-NOT CLASSIFIED	$ 5,000.00	$ 5,596.96	$ 5,000.00
4290	STATIONERY/OFFICE SUPPLIES	$ 19,100.00	$ 11,212.32	$ 18,100.00
4301	GAS. OIL & LUBRICANTS	$ 350,000.00	$ 320,695.76	$ 380,000.00
4310	EQUIPMENT/VEHICLE REPAIR & MAINT	$ 360,000.00	$ 319,808.52	$ 400,000.00
4320	BUILDING REPAIR-SUPPLY & MAINT	$ 197,500.00	$ 158,332.96	$ 275,000.00
4330	MEDICAL, CHEMICAL & LAB SUPPLIES	$ 10,000.00	$ 13,547.32	$ 20,000.00
4340	CONSTRUCTION-PAVING MATERIAL	$ 150,000.00	$ 61,449.42	$ 150,000.00
4350	PAINT & SIGN MATERIAL	$ 50,000.00	$ 28,817.25	$ 75,000.00
4360	SMALL TOOLS/SHOP SUPPLIES	$ 10,000.00	$ 8,098.08	$ 10,000.00
4370	PARKS & RECREATION SUPPLIES	$ 37,500.00	$ 12,400.50	$ 40,000.00
4380	GUNS & AMMUNITION	$ 43,620.00	$ 34,592.29	$ 63,620.00
4390	MATERIAL/SUPPLIES (MISC)	$ 165,362.70	$ 113,247.53	$ 268,176.70

CITY OF SCRANTON
2022 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

		2021 Budget	2021 YTD 9/30/2021	2022 Budget
4401	TIRES	$ 90,500.00	$ 63,894.47	$ 105,000.00
4410	SALT	$ 475,000.00	$ 383,960.17	$ 500,000.00
4420	TRAVEL & LODGING	$ 4,000.00	$ 1,668.14	$ 13,000.00
4430	AIR PACKS/REHAB SUPPLIES	$ 5,000.00	$ 1,745.00	$ 5,000.00
4440	TELEPHONE	$ 265,000.00	$ 222,634.23	$ 250,000.00
4450	ELECTRICAL	$ 150,000.00	$ 122,440.12	$ 175,000.00
4445	SEWER CHARGES	$ -	$ -	$ -
4447	PG ENERGY GAS	$ 125,000.00	$ 76,211.82	$ 150,000.00
4448	PAWC-WATER	$ 435,000.00	$ 257,606.65	$ 350,000.00
4460	STREET LIGHTING	$ 230,000.00	$ 149,212.79	$ 230,000.00
4465	BUILDING SUPPLIES	$ 750.00	$ -	$ -
4466	STREET LIGHTING SERVICE / MAINTENANCE	$ 150,000.00	$ 88,383.56	$ 150,000.00
4467	TRAFFIC SIGNAL ELECTRIC/MAINTENANCE	$ 90,000.00	$ 84,378.32	$ 100,000.00
4470	TRAINING & CERTIFICATION	$ 196,500.00	$ 110,960.76	$ 362,925.00
4480	SELF INSURANCE	$ 95,000.00	$ 58,229.00	$ 95,000.00
4490	LANDFILL	$ 1,410,000.00	$ 1,213,658.75	$ 1,600,000.00
4530	PERFORMING ARTS	$ 17,500.00	$ 13,750.00	$ 17,500.00
4540	SPRING/SUMMER PROGRAM	$ 20,000.00	$ 8,425.45	$ 20,000.00
4550	CAPITAL EXPENDITURES	$ 370,000.00	$ 303,005.35	$ 3,552,750.00
4551	ROAD RESURFACING	$ 1,000,000.00	$ 632,250.00	$ 850,000.00

CITY OF SCRANTON
2022 OPERATING BUDGET
EXPENDITURE SUMMARY BY ACCOUNT

		2021 Budget	2021 YTD 9/30/2021	2022 Budget
4555	RECYCLING	$ 60,000.00	$ 6,760.89	$ 50,000.00
4560	EQUIPMENT MAINTENANCE & LEASES	$ 70,000.00	$ 60,994.00	$ 70,000.00
4570	MAINTENANCE OF COMMUNICATION EQUIP	$ 27,500.00	$ 16,950.30	$ 27,500.00
4575	MAINTENANCE-EQUIPMENT	$ 13,700.00	$ 10,515.00	$ 27,104.00
4576	MAINTENANCE OF SUPER FUND SIGHT	$ 10,000.00	$ 4,400.00	$ 10,000.00
4580	GENERAL EQUIPMENT	$ 40,000.00	$ 41,372.81	$ 145,302.00
4590	BUILDING DEMOLITION	$ 170,000.00	$ 96,775.00	$ 170,000.00
4630	LIABILITY & CASUALTY INSURANCE	$ 1,351,250.00	$ 1,103,690.30	$ 1,400,000.00
4901	PREVENTATIVE MAINTENANCE	$ 7,500.00	$ 3,292.43	$ 25,000.00
6000	TAX & MISC REFUNDS	$ -	$ -	$ -
6001	TAX COLLECTION COMMITTEE EXPENSE	$ -	$ -	$ -
6002	SPA CITATION ISSUERS	$ -	$ -	$ -
6003	SPCA ANIMAL CONTROL	$ 52,000.00	$ 56,391.32	$ 75,000.00
6004	SINGLE TAX OFFICE AUDIT	$ -	$ -	$ -
6006	PERSONNEL COST ADJUSTMENT	$ 5,000.00	$ 1,169.49	$ 5,000.00
6007	FLOOD PROTECTION SYSTEM MAINTENANCE	$ 250,000.00	$ 13,770.84	$ 500,000.00
6009	WORKERS' COMPENSATION	$ 2,955,129.00	$ 2,551,043.00	$ 3,013,363.00
6024	BANK FEES & CHARGES	$ 20,000.00	$ 23,377.21	$ 30,000.00
	NON-DEPARTMENTAL EXPENDITURES:			
0020-1014	BOARDS & COMMISSIONS	422,500.00	367,601.51	657,500.00
5010-1536	INTEREST & DEBT SERVICE (w/o TANs)	18,015,172.48	6,777,249.08	11,483,449.15

CITY OF SCRANTON

2022 OPERATING BUDGET

EXPENDITURE SUMMARY BY ACCOUNT

		2021 Budget	2021 YTD 9/30/2021	2022 Budget
15230-1524	TANs (SERIES A & B)	12,346,522.00	12,297,271.29	10,100,000.00
90,16090-17	UNPAID BILLS/COURT AWARDS/MISCELLANEOUS	2,059,136.21	632,055.17	3,057,745.89
	TOTAL NON-DEPARTMENTAL EXPENDITURES	32,843,330.69	20,074,177.05	25,298,695.04
	TOTAL OPERATING EXPENDITURES	$ 114,525,753.72	$ 70,074,478.94	$ 116,042,524.09

CITY OF SCRANTON
2022 OPERATING BUDGET
GENERAL FUND

	Account Number	Account Description	Amended 2021 Final	2021 Through 9/30/21	Amended 2022 Operating Budget
	Office of the Mayor - #10				
4010	01.010.00000.4010	STANDARD SALARY	146,085.00	106,753.71	148,217.55
4040	01.010.00000.4040	OTHER SALARY (MISC)	-	-	-
4080	01.010.00000.4080	OVERTIME SALARY	-	-	-
		TOTAL EMPLOYEE COMPENSATION	$ 146,085.00	$ 106,753.71	$ 148,217.55
4270	01.010.00000.4270	DUES AND SUBSCRIPTIONS	30,000.00	29,617.48	33,000.00
4290	01.010.00000.4290	STATIONERY/OFFICE SUPPLIES	-	-	-
4390	01.010.00000.4390	MATERIALS/SUPPLIES (MISC)	-	-	-
4420	01.010.00000.4420	TRAVEL AND LODGING	-	-	-
4550	01.010.00000.4550	CAPITAL EXPENDITURES	-	-	-
		TOTAL OPERATING EXPENDITURES	$ 30,000.00	$ 29,617.48	$ 33,000.00
		DEPARTMENT of MAYOR TOTAL	**$ 176,085.00**	**136,371.19**	**$ 181,217.55**

CITY OF SCRANTON
2022 OPERATING BUDGET
GENERAL FUND

		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	Dept. of Public Safety - #11				
	Bureau of Police - #71				
4010	01.011.00071.4010	STANDARD SALARY	11,250,771.16	8,202,808.00	11,526,088.45
4040	01.011.00071.4040	OTHER SALARY (MISC)	350,000.00	266,433.00	350,000.00
4070	01.011.00071.4070	LONGEVITY SALARY	872,919	668,000	872,919
4080	01.011.00071.4080	OVERTIME SALARY	700,000	940,000	950,000
4090	01.011.00071.4090	COURT APPEARANCE SALARY	176,580.00	83,000.00	176,580.00
4101	01.011.00071.4101	UNIFORM ALLOWANCE	115,850.00	111,000.00	115,850.00
4112	01.011.00071.4112	HEALTH INSURANCE - POLICE UNION	6,562,230.00	4,356,000.00	6,236,327.28
4120	01.011.00071.4120	LIFE/DISABILITY INSURANCE	150,634.00	110,000.00	165,697.00
4140	01.011.00071.4140	CITY 10% EARLY RETIREMENT	140,000.00	101,000.00	140,000.00
4150	01.011.00071.4150	CITY PENSION	4,306,814.00	-	5,090,180.00
4170	01.011.00071.4170	POLICE EDUCATION ALLOWANCE	50,000.00	1,400.00	82,000.00
4180	01.011.00071.4180	SOCIAL SECURITY	346,230.00	259,501.89	346,230.00
		TOTAL EMPLOYEE COMPENSATION	$ 25,022,028.16	$ 15,099,142.89	$ 26,051,871.73
4201	01.011.00071.4201	PROFESSIONAL SERVICES	33,750.00	34,136.76	40,000.00
4210	01.011.00071.4210	SERVICES AND MAINTENANCE FEE	78,000.00	54,140.55	130,000.00
4270	01.011.00071.4270	DUES AND SUBSCRIPTIONS	1,000.00	979.00	1,000.00
4280	01.011.00071.4280	MISC SERVICES-NON CLASSIFIED	-	-	-
4290	01.011.00071.4290	STATIONERY/OFFICE SUPPLIES	-	-	-
4380	01.011.00071.4380	GUNS/AMMUNITION	20,000.00	29,607.00	40,000.00
4380	01.011.00071.4381	SPECIAL OPERATIONS AMMUNITION	23,620.00	4,985.29	23,620.00
4390	01.011.00071.4390	MATERIALS/SUPPLIES (MISC)	10,000.00	12,601.32	10,000.00
4420	01.011.00071.4420	TRAVEL AND LODGING	2,000.00	1,950.14	5,000.00
4470	01.011.00071.4470	TRAINING AND CERTIFICATION	75,000.00	67,400.00	155,000.00
4550	01.011.00071.4550	CAPITAL EXPENDITURES	-	-	538,750.00
4570	01.011.00071.4570	MAINTENANCE COMMUNICATION EQUIPMENT	7,250.00	3,065.43	7,250.00
6003	01.011.00071.6003	SPCA-ANIMAL CONTROL	52,000.00	56,391.32	75,000.00
		TOTAL OPERATING EXPENDITURES	302,620.00	265,256.81	1,025,620.00
		BUREAU of POLICE TOTAL	**$ 25,324,648.16**	**$ 15,364,399.70**	**$ 27,077,491.73**

CITY OF SCRANTON
2022 OPERATING BUDGET
GENERAL FUND

		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	Dept. of Public Safety - #11				
	Bureau of Fire - #78				
4010	01.011.00078.4010	STANDARD SALARY	10,563,554.74	7,528,556.09	10,743,775.39
4010	01.011.00078.4010	STANDARD SALARY - SAFER	-	-	-
4040	01.011.00078.4040	OTHER SALARY (MISC)	510,000.00	311,248.34	687,912.00
4070	01.011.00078.4070	LONGEVITY SALARY	$ 758,856.71	$ 582,051.75	$ 743,683.52
4080	01.011.00078.4080	OVERTIME SALARY	300,000.00	504,745.88	381,600.00
4101	01.011.00078.4101	UNIFORM ALLOWANCE	100,740.00	58,197.14	141,750.00
4113	01.011.00078.4113	HEALTH INSURANCE - FIRE UNION	5,995,028.00	4,303,945.81	5,899,962.68
4120	01.011.00078.4120	LIFE/DISABILITY INSURANCE	141,521.00	117,020.71	155,925.00
4140	01.011.00078.4140	CITY 10% EARLY RETIREMENT	100,000.00	68,964.59	90,000.00
4150	01.011.00078.4150	CITY PENSION	7,453,174.00	-	9,129,293.00
		TOTAL EMPLOYEE COMPENSATION	$ 25,922,874.45	$ 13,474,730.31	$ 27,973,901.59
4201	01.011.00078.4201	PROFESSIONAL SERVICES	30,000.00	29,804.13	92,700.00
4210	01.011.00078.4210	SERVICES AND MAINTENANCE FEE	-	-	-
4270	01.011.00078.4270	DUES AND SUBSCRIPTIONS	-	-	24,420.00
4316	01.011.00078.4316	CLEAN AIR MAINTENANCE	-	-	-
4320	01.011.00078.4320	BLDG/REPAIR-SUPPLY MAINT	-	-	-
4390	01.011.00078.4390	MATERIALS/SUPPLIES (MISC)	8,000.00	8,677.44	56,914.00
4420	01.011.00078.4420	TRAVEL AND LODGING	-	-	3,500.00
4430	01.011.00078.4430	AIR PACKS/REHAB SUPPLIES	5,000.00	1,745.00	5,000.00
4470	01.011.00078.4470	TRAINING AND CERTIFICATION	101,000.00	43,470.76	167,925.00
4550	01.011.00078.4550	CAPITAL EXPENDITURES	-	-	294,000.00
4570	01.011.00078.4570	MAINTENANCE COMMUNICATION EQUIP	-	-	-
4575	01.011.00078.4575	MAINTENANCE-EQUIPMENT	13,700.00	10,515.00	27,104.00
4580	01.011.00078.4580	GENERAL EQUIPMENT	40,000.00	41,372.81	145,302.00
		TOTAL OPERATING EXPENDITURES	$ 197,700.00	$ 135,585.14	$ 816,865.00
		BUREAU of FIRE TOTAL	**$ 26,120,574.45**	**$ 13,610,315.45**	**$ 28,790,766.59**
		DEPARTMENT of PUBLIC SAFETY TOTAL	**$ 51,445,222.61**	**$ 28,974,715.15**	**$ 55,868,258.32**

		CITY OF SCRANTON			
		2022 OPERATING BUDGET			
		GENERAL FUND			
		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	Office of the City Clerk/City Council - #20				
4010	01.020.00000.4010	STANDARD SALARY	242,536.27	182,001.69	247,869.07
4040	01.020.00000.4040	OTHER SALARY (MISC)	500.00	-	500.00
4070	01.020.00000.4070	LONGEVITY SALARY	4,032.00	-	4,032.00
4080	01.020.00000.4080	OVERTIME SALARY	500.00	602.46	500.00
		TOTAL EMPLOYEE COMPENSATION	$ 247,568.27	$ 182,604.15	$ 252,901.07
4201	01.020.00000.4201	PROFESSIONAL SERVICES	52,500.00	32,791.36	70,000.00
4210	01.020.00000.4210	SERVICES AND MAINTENANCE FEE	15,000.00	11,113.20	15,000.00
4220	01.020.00000.4220	CONTRACTED SERVICES	-	-	-
4230	01.020.00000.4230	PRINTING AND BINDING	5,750.00	7,604.50	5,750.00
4250	01.020.00000.4250	ADVERTISING	27,500.00	44,283.33	32,000.00
4260	01.020.00000.4260	RENTAL VEHICLES & EQUIPMENT	-	-	-
4270	01.020.00000.4270	DUES AND SUBSCRIPTIONS	-	-	-
4290	01.020.00000.4290	STATIONERY/OFFICE SUPPL	500.00	57.00	500.00
4420	01.020.00000.4420	TRAVEL AND LODGING	-	-	-
4550	01.020.00000.4550	CAPITAL EXPENDITURES	-	-	-
		TOTAL OPERATING EXPENDITURES	$ 101,250.00	$ 95,849.39	$ 123,250.00
		DEPARTMENT of CITY CLERK / CITY COUNCIL TOTAL	**$ 348,818.27**	**$ 278,453.54**	**$ 376,151.07**

CITY OF SCRANTON

2022 OPERATING BUDGET

GENERAL FUND

		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	City Controller - #30				
4010	01.030.00000.4010	STANDARD SALARY	258,208.59	200,508.80	268,986.39
4040	01.030.00000.4040	OTHER SALARY (MISC)	1,000.00	3,500.00	1,000.00
4070	01.030.00000.4070	LONGEVITY SALARY	3,569.64	-	3,569.64
4080	01.030.00000.4080	OVERTIME SALARY	-	-	-
		TOTAL EMPLOYEE COMPENSATION	$ 262,778.23	$ 204,008.80	$ 273,556.03
			-	-	
4201	01.030.00000.4201	PROFESSIONAL SERVICES	40,000.00	-	44,000.00
4210	01.030.00000.4210	SERVICES AND MAINTENANCE FEE	-	-	-
4230	01.030.00000.4230	PRINTING AND BINDING	200.00	-	200.00
4240	01.030.00000.4240	POSTAGE AND FREIGHT	200.00	-	200.00
4270	01.030.00000.4270	DUES AND SUBSCRIPTIONS	500.00	220.00	600.00
4290	01.030.00000.4290	STATIONERY/OFFICE SUPPLIES	1,000.00	53.00	1,000.00
4420	01.030.00000.4420	TRAVEL AND LODGING	750.00	-	1,000.00
4550	01.030.00000.4550	CAPITAL EXPENDITURES	-	-	-
		TOTAL OPERATING EXPENDITURES	$ 42,650.00	$ 273.00	$ 47,000.00
		DEPARTMENT of CITY CONTROLLER TOTAL	**$ 305,428.23**	**$ 204,281.80**	**$ 320,556.03**

		CITY OF SCRANTON			
		2022 OPERATING BUDGET			
		GENERAL FUND			
		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	Department of Business Administration - #40				
	Bureau of Administration - #40				
4010	01.040.00040.4010	STANDARD SALARY	412,569.58	290,332.11	423,179.95
4040	01.040.00040.4040	OTHER SALARY (MISC)	4,000.00	-	4,000.00
4070	01.040.00040.4070	LONGEVITY SALARY	3,478.04	-	3,478.04
4080	01.040.00040.4080	OVERTIME SALARY	-	-	-
4116	01.040.00040.4116	HEALTH INSURANCE - CLERICAL UNION	1,617,610.00	1,085,054.35	1,503,481.56
4117	01.040.00040.4117	HEALTH INSURANCE - NON UNION	1,471,624.00	1,135,268.57	1,621,090.92
4120	01.040.00040.4120	LIFE/DISABILITY INSURANCE	54,750.00	36,328.96	54,750.00
4150	01.040.00040.4150	CITY PENSION	720,942.00	5,330.43	621,700.00
4180	01.040.00040.4180	SOCIAL SECURITY	235,000.00	183,044.59	235,000.00
4190	01.040.00040.4190	UNEMPLOYMENT INSURANCE	250,000.00	-	100,000.00
		TOTAL EMPLOYEE COMPENSATION	$ 4,769,973.62	$ 2,735,359.01	$ 4,566,680.47
4201	01.040.00040.4201	PROFESSIONAL SERVICES	220,000.00	361,177.91	500,000.00
4210	01.040.00040.4210	SERVICES AND MAINTENANCE FEE	1,250.00	1,130.20	1,250.00
4230	01.040.00040.4230	PRINTING AND BINDING	500.00	400.00	500.00
4240	01.040.00040.4240	POSTAGE AND FREIGHT	25,000.00	22,380.53	25,000.00
4250	01.040.00040.4250	ADVERTISING	22,500.00	13,131.47	30,000.00
4270	01.040.00040.4270	DUES AND SUBSCRIPTIONS	600.00	677.00	1,000.00
4290	01.040.00040.4290	STATIONERY/OFFICE SUPPLIES	15,000.00	10,831.23	15,000.00
4390	01.040.00040.4390	MATERIALS/SUPPLIES (MISC)	500.00	699.95	1,000.00
4420	01.040.00040.4420	TRAVEL AND LODGING	1,000.00	(282.00)	1,000.00
4470	01.040.00040.4470	TRAINING AND CERTIFICATION	-	-	500.00
4480	01.040.00040.4480	SELF INSURANCE	95,000.00	58,229.00	95,000.00
4550	01.040.00000.4550	CAPITAL EXPENDITURES	-	-	-
4560	01.040.00040.4560	EQUIPMENT MAINTENANCE/LEASES	-	-	-
6009	01.040.00040.6009	OPERATING TRANSFERS-WORKERS' COMP TRUST	2,955,129.00	2,551,043.00	3,013,363.00
6024	01.040.00040.6024	BANK FEES AND CHARGES	20,000.00	23,377.21	30,000.00
		TOTAL OPERATING EXPENDITURES	$ 3,356,479.00	$ 3,042,795.50	$ 3,713,613.00
		BUREAU of ADMINISTRATION TOTAL	**$ 8,126,452.62**	**$ 5,778,154.51**	**$ 8,280,293.47**

		CITY OF SCRANTON			
		2022 OPERATING BUDGET			
		GENERAL FUND			
		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	Department of Business Administration - #40				
	Bureau of Human Resources - #41				
4010	01.040.00041.4010	STANDARD SALARY	216,935.35	156,118.21	283,030.74
4040	01.040.00041.4040	OTHER SALARY (MISC)	17,400.00	-	110,000.00
4070	01.040.00041.4070	LONGEVITY SALARY	-	-	-
4080	01.040.00041.4080	OVERTIME SALARY	-	-	-
		TOTAL EMPLOYEE COMPENSATION	$ 234,335.35	$ 156,118.21	$ 393,030.74
4201	01.040.00041.4201	PROFESSIONAL SERVICES	200,000.00	128,085.16	500,000.00
4290	01.040.00041.4290	STATIONERY/OFFICE SUPPLIES	-	-	-
4390	01.040.00041.4390	MATERIALS/SUPPLIES (MISC)	100.00	-	100.00
4420	01.040.00041.4420	TRAVEL AND LODGING	-	-	-
4470	01.040.00041.4470	TRAINING AND CERTIFICATION	20,000.00	-	25,000.00
4630	01.040.00041.4630	LIABILITY/CASUALTY INSURANCE	1,351,250.00	1,103,690.30	1,400,000.00
6006	01.040.00041.6006	PERSONNEL COST ADJUSTMENT	5,000.00	1,169.49	5,000.00
4390	01.040.00041.4290	HEALTH & SAFETY	-	-	5,000.00
		TOTAL OPERATING EXPENDITURES	$ 1,576,350.00	$ 1,232,944.95	$ 1,935,100.00
		BUREAU of HUMAN RESOURCES TOTAL	**$ 1,810,685.35**	**$ 1,389,063.16**	**$ 2,328,130.74**

		CITY OF SCRANTON			
		2022 OPERATING BUDGET			
		GENERAL FUND			
		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	Department of Business Administration - #40		Amended 2021		Working 2022
	Bureau of Information Technology - #42				
	Finance Plus #				
4010	01.040.00042.4010	STANDARD SALARY	258,900.00	124,371.41	213,674.00
4040	01.040.00042.4040	OTHER SALARY (MISC)	-	-	-
4070	01.040.00042.4070	LONGEVITY SALARY	-	-	-
4080	01.040.00042.4080	OVERTIME SALARY	-	-	-
		TOTAL EMPLOYEE COMPENSATION	$ 258,900.00	$ 124,371.41	$ 213,674.00
			-		-
4201	01.040.00042.4201	PROFESSIONAL SERVICES	245,000.00	303,613.12	320,000.00
4210	01.040.00042.4210	SERVICES AND MAINTENANCE FEE	123,000.00	115,068.85	417,000.00
4270	01.040.00042.4270	DUES AND SUBSCRIPTIONS	-	-	-
4290	01.040.00042.4290	STATIONERY/OFFICE SUPPLIES	-	-	-
4390	01.040.00042.4390	MATERIALS/SUPPLIES (MISC)	50,000.00	18,750.17	50,000.00
4420	01.040.00042.4420	TRAVEL AND LODGING	-	-	-
4440	01.040.00042.4440	TELEPHONE	265,000.00	222,634.23	250,000.00
4470	01.040.00042.4470	TRAINING AND CERTIFICATION	-	-	-
4550	01.040.00042.4550	CAPITAL EXPENDITURES	350,000.00	296,818.70	155,000.00
4560	01.040.00042.4560	EQUIPMENT MAINTENANCE/LEASES	70,000.00	60,994.00	70,000.00
		TOTAL OPERATING EXPENDITURES	$ 1,103,000.00	$ 1,017,879.07	$ 1,262,000.00
		BUREAU of INFORMATION TECHNOLOGY TOTAL	**$ 1,361,900.00**	**$ 1,142,250.48**	**$ 1,475,674.00**

CITY OF SCRANTON
2022 OPERATING BUDGET
GENERAL FUND

		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	Department of Business Administration - #40				
	Bureau of Treasury - #43				
4010	01.040.00043.4010	STANDARD SALARY	124,468.26	84,899.67	128,835.26
4040	01.040.00043.4040	OTHER SALARY (MISC)	-	-	-
4070	01.040.00043.4070	LONGEVITY SALARY	3,655.00	-	-
4080	01.040.00043.4080	OVERTIME SALARY	-	-	-
		TOTAL EMPLOYEE COMPENSATION	$ 128,123.26	$ 84,899.67	$ 128,835.26
4201	01.040.00043.4201	PROFESSIONAL SERVICES	-	-	-
4250	01.040.00043.4250	ADVERTISING	-	-	-
4290	01.040.00043.4290	STATIONERY/OFFICE SUPPLIES	-	-	-
4390	01.040.00043.4390	MATERIALS/SUPPLIES (MISC)	-	-	-
4420	01.040.00043.4420	TRAVEL AND LODGING	-	-	-
4550	01.040.00043.4550	CAPITAL EXPENDITURES	-	-	-
6000	01.040.00043.6000	TAX AND MISC REFUNDS	-	-	-
6001	01.040.00043.6001	TAX COLLECTION COMMITTEE EXPENSE	-	-	-
		TOTAL OPERATING EXPENDITURES	$ -	$ -	$ -
		BUREAU of TREASURY TOTAL	$ 128,123.26	$ 84,899.67	$ 128,835.26
		DEPARTMENT of BUSINESS ADMINISTRATION TOTAL	$ 11,427,161.23	$ 8,394,367.82	$ 12,212,933.47

		CITY OF SCRANTON			
		2022 OPERATING BUDGET			
		GENERAL FUND			
		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	Office of Economic & Community Development (OECD) - #50				
	Now Dept. of Community Development				
	50.00000.4010	STANDARD SALARY	696,631.10	522,473.33	842,669.68
	OECD pays $10,000 of Grant Writer Salary in 2022				
	City Contribution of $42,745.89 Grant Writer (OECD Salary Contribution Non-Departmental)				
		OECD DEPARTMENT TOTAL (NON-ADDITION TO BUDGET)	$ 696,631.10	522,473.33	$ 842,669.68

CITY OF SCRANTON
2022 OPERATING BUDGET
GENERAL FUND

		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	Dept. of Licenses, Inspections & Permits - #51				
	Bureau of Licenses, Inspections & Permits - #51				
	Now Reports to Dept. of Community Development				
4010	01.051.00051.4010	STANDARD SALARY	733,347.66	561,334.64	798,598.87
4040	01.051.00051.4040	OTHER SALARY (MISC)	-	3,500.00	-
4070	01.051.00051.4070	LONGEVITY SALARY	-	-	-
4080	01.051.00051.4080	OVERTIME SALARY	500.00	1,945.29	2,500.00
4101	01.051.00051.4101	UNIFORM ALLOWANCE Inc Reim Gas	11,100.00	11,597.42	12,600.00
		TOTAL EMPLOYEE COMPENSATION	$ 744,947.66	$ 578,377.35	$ 813,698.87
4201	01.051.00051.4201	PROFESSIONAL SERVICES	-	-	50,000.00
4270	01.051.00051.4270	DUES AND SUBSCRIPTIONS	-	-	1,000.00
4290	01.051.00051.4290	STATIONERY/OFFICE SUPPLIES	500.00	56.09	1,500.00
4390	01.051.00051.4390	MATERIALS/SUPPLIES (MISC)	100.00	-	3,000.00
4420	01.051.00051.4420	TRAVEL AND LODGING	-	-	1,000.00
4470	01.051.00051.4470	TRAINING AND CERTIFICATION	-	-	12,000.00
4550	01.051.00051.4550	CAPITAL EXPENDITURES	10,000.00	5,725.91	20,000.00
4570	01.051.00051.4570	MAINTENANCE COMMUNICATION EQUIP.	250.00	234.87	250.00
4590	01.051.00051.4590	BUILDING DEMOLITION	170,000.00	96,775.00	170,000.00
		TOTAL OPERATING EXPENDITURES	180,850.00	102,791.87	258,750.00
		BUREAU of LICENSES, INSPECTIONS & PERMITS TOTAL	**$ 925,797.66**	**$ 681,169.22**	**$ 1,072,448.87**

		CITY OF SCRANTON			
		2022 OPERATING BUDGET			
		GENERAL FUND			
		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	Dept. of Licenses, Inspections & Permits - #51				
	Bureau of Buildings - #82 Now Reports to BA				
4010	01.051.00082.4010	STANDARD SALARY	110,903.74	90,699.82	134,017.51
4040	01.051.00082.4040	OTHER SALARY (MISC)	-	3,500.00	-
4070	01.051.00082.4070	LONGEVITY SALARY	7,025.31	-	7,025.31
4080	01.051.00082.4080	OVERTIME SALARY	1,000.00	1,981.38	1,500.00
4101	01.051.00082.4101	UNIFORM ALLOWANCE	1,500.00	2,639.00	1,500.00
		TOTAL EMPLOYEE COMPENSATION	$ 120,429.05	$ 98,820.20	$ 144,042.82
4201	01.051.00082.4201	PROFESSIONAL SERVICES	20,000.00	31,359.36	10,000.00
4210	01.051.00082.4210	SERVICE AND MAINTENANCE FEE	-		-
4320	01.051.00082.4320	BLDG/REPAIR-SUPPLIES MAINT	187,500.00	136,821.16	250,000.00
4360	01.051.00082.4360	SMALL TOOLS/SHOP SUPPLIES	-		-
4420	01.051.00082.4420	TRAVEL AND LODGING	-		-
4445	01.051.00082.4445	SEWER CHARGES	-		-
4447	01.051.00082.4447	UGI - GAS	125,000.00	76,211.82	150,000.00
4448	01.051.00082.4448	PAWC -- WATER	435,000.00	257,606.65	350,000.00
4450	01.051.00082.4450	ELECTRICAL	150,000.00	122,440.12	175,000.00
4465	01.051.00082.4465	BUILDING SUPPLIES	750.00	-	-
		TOTAL OPERATING EXPENDITURES	$ 918,250.00	$ 624,439.11	$ 935,000.00
		BUREAU of BUILDINGS TOTAL	**$ 1,038,679.05**	**$ 723,259.31**	**$ 1,079,042.82**
		DEPARTMENT of LICENSES, INSPECTIONS & PERMITS TOTAL	**$ 1,964,476.71**	**$ 1,404,428.53**	**$ 2,151,491.69**

		CITY OF SCRANTON			
		2022 OPERATING BUDGET			
		GENERAL FUND			
			Amended	2021	Amended
		Account Description	2021	Through 9/30/21	2022
	Law Department - #60				
4010	01.060.00000.4010	STANDARD SALARY	307,500.00	221,302.01	402,075.00
4040	01.060.00000.4040	OTHER SALARY (MISC)	-	-	-
4070	01.060.00000.4070	LONGEVITY SALARY	-	-	-
4080	01.060.00000.4080	OVERTIME SALARY	-	58.42	-
		TOTAL EMPLOYEE COMPENSATION	$ 307,500.00	221,360.43	$ 402,075.00
4201	01.060.00000.4201	PROFESSIONAL SERVICES	400,000.00	195,415.01	500,000.00
4210	01.060.00000.4210	SERVICES AND MAINTENANCE FEE	-	-	-
4270	01.060.00000.4270	DUES AND SUBSCRIPTIONS	2,000.00	5,372.01	6,000.00
4290	01.060.00000.4290	STATIONERY/OFFICE SUPPLIES	2,000.00	-	-
4390	01.060.00000.4390	MATERIALS/SUPPLIES (MISC)	-	-	500.00
4420	01.060.00000.4420	TRAVEL AND LODGING	-	-	1,500.00
4470	01.060.00000.4470	TRAINING AND CERTIFICATION	-	-	2,000.00
4550	01.060.00000.4550	CAPITAL EXPENDITURES	-	-	-
		TOTAL OPERATING EXPENDITURES	$ 404,000.00	200,787.02	$ 510,000.00
		DEPARTMENT of LAW TOTAL	**$ 711,500.00**	**$ 422,147.45**	**$ 912,075.00**

		CITY OF SCRANTON			
		2022 OPERATING BUDGET			
		GENERAL FUND			
		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	Department of Public Works - #80				
	Bureau of Administration - #80				
4010	01.080.00080.4010	STANDARD SALARY	273,544.87	156,941.77	236,772.77
4040	01.080.00080.4040	OTHER SALARY (MISC)	-	4,500.00	-
4070	01.080.00080.4070	LONGEVITY SALARY	8,055.00	-	8,055.00
4080	01.080.00080.4080	OVERTIME SALARY	2,250.00	12,287.52	2,250.00
4118	01.080.00080.4118	HEALTH INSURANCE - DPW UNION	2,130,313.95	1,443,233.45	1,996,965.72
4120	01.080.00080.4120	LIFE/DISABILITY INSURANCE	-	-	-
4130	01.080.00080.4130	I.A.M. PENSION	500,000.00	365,971.14	500,000.00
4180	01.080.00080.4180	SOCIAL SECURITY	450,000.00	283,841.08	450,000.00
		TOTAL EMPLOYEE COMPENSATION	3,364,163.82	2,266,774.96	3,194,043.49
4201	01.080.00080.4201	PROFESSIONAL SERVICES	7,500.00	141.75	87,000.00
4210	01.080.00080.4210	SERVICES & MAINTENANCE FEE	1,500.00	195.50	1,500.00
4290	01.080.00080.4290	STATIONERY/OFFICE SUPPL	-	-	-
4390	01.080.00080.4390	PPOE CLOTHING & EQUIPMENT	5,000.00	-	10,000.00
4420	01.080.00080.4420	TRAVEL AND LODGING	-	-	-
4550	01.080.00080.4550	CAPITAL EXPENDITURES	10,000.00	460.74	10,000.00
4570	01.080.00080.4570	MAINTENANCE COMMUNICATION EQUIPMENT	20,000.00	13,650.00	20,000.00
4576	01.080.00080.4576	MAINTENANCE SUPER FUND SIGHT	10,000.00	4,400.00	10,000.00
6007	01.080.00080.6007	FLOOD PROTECTION SYSTEM MAINTENANCE	250,000.00	13,770.84	500,000.00
		TOTAL OPERATING EXPENDITURES	$ 304,000.00	$ 32,618.83	$ 638,500.00
		BUREAU of ADMINISTRATION TOTAL	**$ 3,668,163.82**	**$ 2,299,393.79**	**$ 3,832,543.49**

CITY OF SCRANTON
2022 OPERATING BUDGET
GENERAL FUND

		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	Department of Public Works - #80				
	Bureau of Engineering - #81				
4010	01.080.00081.4010	STANDARD SALARY	183,275.80	84,195.32	185,192.17
4040	01.080.00081.4040	OTHER SALARY (MISC)	-	-	-
4070	01.080.00081.4070	LONGEVITY SALARY	4,065.06	-	4,065.06
4080	01.080.00081.4080	OVERTIME SALARY	3,500.00	15,537.72	30,000.00
4101	01.080.00081.4101	UNIFORM ALLOWANCE	3,000.00	420.00	3,000.00
		TOTAL EMPLOYEE COMPENSATION	$ 193,840.86	$ 100,153.04	$ 222,257.23
4201	01.080.00081.4201	PROFESSIONAL SERVICES	75,000.00	50,400.00	130,000.00
4210	01.080.00081.4210	SERVICES & MAINTENANCE FEE	500.00	-	500.00
4280	01.080.00081.4280	MISC SERVICES-NOT CLASSIFIED	-	-	-
4290	01.080.00081.4290	STATIONERY/OFFICE SUPPLIES	100.00	215.00	100.00
4390	01.080.00081.4390	MATERIALS/SUPPLIES (MISC)	250.00	-	250.00
4470	01.080.00081.4470	TRAINING AND CERTIFICATION	500.00	90.00	500.00
4550	01.080.00081.4550	CAPITAL EXPENDITURES		-	940,000.00
		TOTAL OPERATING EXPENDITURES	$ 76,350.00	$ 50,705.00	$ 1,071,350.00
		BUREAU of ENGINEERING TOTAL	**$ 270,190.86**	**$ 150,858.04**	**$ 1,293,607.23**

		CITY OF SCRANTON			
		2022 OPERATING BUDGET			
		GENERAL FUND			
		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	Department of Public Works - #80				
	Bureau of Highways - #83				
4010	01.080.00083.4010	STANDARD SALARY	1,350,022.90	882,443.08	1,442,038.54
4040	01.080.00083.4040	OTHER SALARY (MISC)	15,000.00	16,000.00	20,000.00
4070	01.080.00083.4070	LONGEVITY SALARY	88,029.00	-	88,029.00
4080	01.080.00083.4080	OVERTIME SALARY	165,000.00	125,471.04	175,000.00
4101	01.080.00083.4101	UNIFORM ALLOWANCE	11,340.00	10,710.00	11,340.00
		TOTAL EMPLOYEE COMPENSATION	$ 1,629,391.90	$ 1,034,624.12	$ 1,736,407.54
4210	01.080.00083.4210	SERVICES AND MAINTENANCE FEE		-	-
4260	01.080.00083.4260	RENTAL VEHICLES & EQUIPMENT	50,000.00	49,130.90	360,000.00
4290	01.080.00083.4290	STATIONERY/OFFICE SUPPLIES	-		-
4340	01.080.00083.4340	CONSTRUCTION-PAVING MATERIAL	150,000.00	61,449.42	150,000.00
4350	01.080.00083.4350	PAINT/SIGN MATERIAL	50,000.00	28,817.25	75,000.00
4370	01.080.00083.4357	PARKS AND RECREATION SUPPLIES	25,000.00	-	25,000.00
4390	01.080.00083.4390	MATERIALS/SUPPLIES (MISC)	40,000.00	31,761.55	80,000.00
4410	01.080.00083.4410	SALT	475,000.00	383,960.17	500,000.00
4460	01.080.00083.4460	STREET LIGHTING	230,000.00	149,212.79	230,000.00
4466	01.080.00083.4466	STREET LIGHTING SERVICE / MAINTENANCE	150,000.00	88,383.56	150,000.00
4467	01.080.00083.4467	TRAFFIC SIGNAL ELECTRIC / MAINTENANCE	90,000.00	84,378.32	100,000.00
4550	01.080.00083.4550	CAPITAL EXPENDITURES	-	-	-
4551	01.080.00083.4551	ROADWAY RESURFACING PROGRAM	1,000,000.00	632,250.00	850,000.00
		TOTAL OPERATING EXPENDITURES	$ 2,260,000.00	$ 1,509,343.96	$ 2,520,000.00
		BUREAU of HIGHWAYS TOTAL	**$ 3,889,391.90**	**$ 2,543,968.08**	**$ 4,256,407.54**

		CITY OF SCRANTON			
		2022 OPERATING BUDGET			
		GENERAL FUND			
		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	Department of Public Works - #80				
	Bureau of Refuse - #84				
4010	01.080.00084.4010	STANDARD SALARY	2,256,783.41	1,648,611.82	2,258,223.41
4040	01.080.00084.4040	OTHER SALARY (MISC)	5,000.00	13,750.00	5,000.00
4070	01.080.00084.4070	LONGEVITY SALARY	39,879.00	-	39,879.00
4080	01.080.00084.4080	OVERTIME SALARY	200,000.00	132,175.65	200,000.00
4101	01.080.00084.4101	UNIFORM ALLOWANCE	19,320.00	18,900.00	19,320.00
		TOTAL EMPLOYEE COMPENSATION	$ 2,520,982.41	$ 1,813,437.47	$ 2,522,422.41
4260	01.080.00084.4260	RENTAL VEHICLES & EQUIP	-	37,800.00	80,000.00
4330	01.080.00084.4330	MEDICAL, CHEM, LAB SUP	-	-	-
4390	01.080.00084.4390	MATERIALS/SUPPLIES (MISC)	1,912.70	708.72	1,912.70
4420	01.080.00084.4420	TRAVEL AND LODGING	-		-
4490	01.080.00084.4490	LANDFILL	1,410,000.00	1,213,658.75	1,600,000.00
4550	01.080.00084.4550	CAPITAL EXPENDITURES	-	-	1,225,000.00
4555	01.080.00084.4555	RECYCLING	60,000.00	6,760.89	50,000.00
		TOTAL OPERATING EXPENDITURES	$ 1,471,912.70	$ 1,258,928.36	$ 2,956,912.70
		BUREAU of REFUSE TOTAL	**$ 3,992,895.11**	**$ 3,072,365.83**	**$ 5,479,335.11**

		CITY OF SCRANTON			
		2022 OPERATING BUDGET			
		GENERAL FUND			
			Amended	2021	Amended
		Account Description	2021	Through 9/30/21	2022
	Department of Public Works - #80				
	Bureau of Garages - #85				
4010	01.080.00085.4010	STANDARD SALARY	377,161.46	227,590.26	429,700.22
4040	01.080.00085.4040	OTHER SALARY (MISC)	-	-	-
4070	01.080.00085.4070	LONGEVITY SALARY	31,887.00	-	31,887.00
4080	01.080.00085.4080	OVERTIME SALARY	25,000.00	21,472.81	60,000.00
4101	01.080.00085.4101	UNIFORM ALLOWANCE	3,360.00	2,940.00	3,360.00
		TOTAL EMPLOYEE COMPENSATION	$ 437,408.46	$ 252,003.07	$ 524,947.22
4201	01.080.00085.4201	PROFESSIONAL SERVICES	-	-	-
4210	01.080.00085.4210	SERVICES AND MAINTENANCE FEE	-	-	-
4220	01.080.00085.4220	CONTRACTED SERVICES	2,500.00	1,181.20	3,000.00
4290	01.080.00085.4290	STATIONERY/OFFICE SUPPL	-	-	-
4301	01.080.00085.4301	GAS,DIESEL, OIL, LUBRICANTS	350,000.00	320,695.76	380,000.00
4310	01.080.00085.4310	EQUIP/VEHICLE REP/MAINT	360,000.00	319,808.52	400,000.00
4360	01.080.00085.4360	SMALL TOOLS/SHOP SUPPLIES	10,000.00	8,098.08	10,000.00
4390	01.080.00085.4390	MATERIALS/SUPPLIES (MISC)	49,500.00	40,048.38	49,500.00
4401	01.080.00085.4401	TIRES	90,500.00	63,894.47	105,000.00
4420	01.080.00085.4420	TRAVEL AND LODGING	-	-	-
4550	01.080.00085.4550	CAPITAL EXPENDITURES	-	-	345,000.00
4901	01.080.00085.4901	MAINTENANCE (PREVENTATIVE)	7,500.00	3,292.43	25,000.00
		TOTAL OPERATING EXPENDITURES	$ 870,000.00	$ 757,018.84	$ 1,317,500.00
		BUREAU of GARAGES TOTAL	**$ 1,307,408.46**	**$ 1,009,021.91**	**$ 1,842,447.22**
		DEPARTMENT of PUBLIC WORKS TOTAL	**$ 13,128,050.15**	**$ 9,075,607.65**	**$ 16,704,340.59**

CITY OF SCRANTON
2022 OPERATING BUDGET
GENERAL FUND

		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	Department of Parks and Recreation - #100				
	Bureau of Parks & Recreation - #100 (Groundkeepers moved to DPW)				
4010	01.100.00000.4010	STANDARD SALARY	431,134.36	318,047.22	576,275.62
4040	01.100.00000.4040	OTHER SALARY (MISC)	215,000.00	56,110.00	215,000.00
4070	01.100.00000.4070	LONGEVITY SALARY	22,187.00	-	22,187.00
4080	01.100.00000.4080	OVERTIME SALARY	40,000.00	28,191.71	45,000.00
4101	01.100.00000.4101	UNIFORM ALLOWANCE	2,940.00	2,940.00	2,940.00
		TOTAL EMPLOYEE COMPENSATION	$ 711,261.36	$ 405,288.93	$ 861,402.62
4280	01.100.00000.4280	MISC SERVICES-NON CLASSIFIED	5,000.00	5,596.96	5,000.00
4290	01.100.00000.4290	STATIONERY/OFFICE SUPPLIES	-	-	-
4320	01.100.00000.4320	BLDG/REPAIR-SUPPLY MAINT	10,000.00	21,511.80	25,000.00
4330	01.100.00000.4330	MEDICAL, CHEM, LAB SUP	10,000.00	13,547.32	20,000.00
4360	01.100.00000.4360	SMALL TOOLS/SHOP SUPPLIES	-	-	-
4370	01.100.00000.4370	PARKS/RECREATION SUPPLIES	12,500.00	12,400.50	15,000.00
4420	01.100.00000.4420	TRAVEL AND LODGING	250.00	-	-
4530	01.100.00000.4530	PERFORMING ARTS	17,500.00	13,750.00	17,500.00
4540	01.100.00000.4540	SPRING/SUMMER PROG	20,000.00	8,425.45	20,000.00
4550	01.100.00000.4550	CAPITAL EXPENDITURES	-	-	25,000.00
4570	01.100.00000.4570	MAINTENANCE COMMUNICATION EQUIP	-	-	-
		TOTAL OPERATING EXPENDITURES	$ 75,250.00	$ 75,232.03	$ 127,500.00
		DEPARTMENT of PARKS & RECREATION TOTAL	**$ 786,511.36**	**$ 480,520.96**	**$ 988,902.62**

CITY OF SCRANTON
2022 OPERATING BUDGET
GENERAL FUND

			Amended	2021	Amended
		Account Description	2021	Through 9/30/21	2022
	Single Tax Office - #90				
4010	01.090.00000.4010	STANDARD SALARY	414,956.47	319,924.70	414,956.47
4040	01.090.00000.4040	OTHER SALARY (MISC)	-	-	-
4080	01.090.00000.4080	OVERTIME SALARY	3,750.00	4,894.71	3,750.00
4119	01.090.00000.4119	HEALTH INSURANCE - SINGLE TAX OFFICE	970,463.00	304,588.39	609,196.24
		TOTAL EMPLOYEE COMPENSATION	$ 1,389,169.47	$ 629,407.80	$ 1,027,902.71
6004	01.090.00000.6004	SINGLE TAX OFFICE AUDIT			
		TOTAL OPERATING EXPENDITURES	-	-	-
		SINGLE TAX OFFICE DEPARTMENT TOTAL	**$ 1,389,169.47**	**$ 629,407.80**	**$ 1,027,902.71**

CITY OF SCRANTON
2022 OPERATING BUDGET
GENERAL FUND

		Account Description	Amended 2021	2021 Through 9/30/21	Amended 2022
	NON-DEPARTMENTAL EXPENDITURES - #401				
4299	01.401.10010.4299	SCRANTON CULTURAL CENTER	-	-	-
4299	01.401.10030.4299	ZONING BOARD	25,000.00	3,422.10	25,000.00
4299	01.401.10060.4299	EVERHART MUSEUM	37,500.00	37,499.98	37,500.00
4299	01.401.10075.4299	SCRANTON PLAN	-		-
4299	01.401.10080.4299	SCRANTON TOMORROW	100,000.00	100,000.00	175,000.00
4299	01.401.10110.4299	SHADE TREE COMMISSION	75,000.00	70,252.82	175,000.00
4299	01.401.10120.4299	STREET CATS AND DOGS	5,000.00	-	5,000.00
4299	01.401.10140.4299	CIVIL SERVICE COMMISSION	20,000.00	22,281.01	20,000.00
4299	01.401.10150.4299	HUMAN RELATIONS COMMISSION	5,000.00	-	5,000.00
4299	01.401.15305.4299	EC TV	120,000.00	120,000.00	150,000.00
4299	01.401.15306.4299	MAYORS ARTS COUNCIL	2,500.00	-	2,500.00
4299	01.401.15307.4299	INDEPENDENT POLICE REVIEW BOARD	10,000.00	-	10,000.00
4299	01.401.10155.4299	LHVA TRAIL MAINTENANCE	12,500.00	12,500.00	12,500.00
4299	01.401.10160.4299	ETHICS BOARD	10,000.00	1,645.60	10,000.00
4299		BEAUTIFUL BLOCKS	-	-	30,000.00
		TOTAL BOARDS, COMMISSIONS, NON-PROFIT CONTRIBUTIONS	**$ 422,500.00**	**$ 367,601.51**	**$ 657,500.00**
4299	01.401.15230.4299	TAN SERIES	$ 12,200,000.00	$ 12,263,271.29	$ 10,000,000.00
4299	01.401.15240.4299	TAN SERIES INTEREST	$ 146,522.00	$ 34,000.00	$ 100,000.00
4299	01.401.15310.4299	DEBT SVC-STREET LIGHTING	$ 423,349.00	$ 3,469,178.69	$ 440,265.15
4299	01.401.15320.4299	GUARANTEED ENERGY SAVINGS (BOA)	$ 144,997.96	$ 108,748.47	
4299	01.401.15324.4299	FDM REVOLVING AID LOAN	$ 100,000.00	$ 100,000.00	$ 100,000.00
4299	01.401.15328.4299	2016 REDEV. AUTHORITY SERIES AA	$ 890,462.50	$ 117,731.25	$ 891,075.00
4299	01.401.15331.4299	SERIES OF 2019/2020 GO BONDS BUILDING	$ -	$ -	$ -
4299	01.401.15332.4299	SERIES OF 2017 GO REFUNDING	$ 3,230,750.00	$ 457,875.00	$ 3,225,000.00
4299	01.401.15333.4299	2018 TAXABLE SERIES	$ 6,558,225.00	$ 1,010,704.33	$ -
4299	01.401.15338.4299	2016 REDEV. AUTHORITY SERIES A	$ 3,641,250.00	$ 610,625.00	$ 3,795,250.00
4299	01.401.15339.4299	SERIES OF 2016 GO NOTES	$ 1,875,000.00	$ -	$ 1,876,500.00
		TOTAL PRINCIPAL AND INTEREST, LOANS	**$ 29,210,556.46**	**$ 18,172,134.03**	**$ 20,428,090.15**
4299	01.401.15329.4299	LEASE OF REFUSE PACKERS	$ 218,147.96	$ 218,147.96	$ 218,147.96
4299	01.401.15334.4299	LEASE OF JOHN DEERE WHEEL LOADER	$ 25,851.02	$ -	
4299	01.401.15337.4299	ESCO LEASE BUILDING	$ -	$ -	$ -
4299	01.401.15340.4299	LEASE FORD TRUCKS 2016	$ 53,925.94	$ 53,925.94	$ 53,925.94
4299	01.401.15341.4299	PIB LOAN	$ 244,811.66	$ -	$ 244,811.66
4299	01.401.15342.4299	LEASE STREET LIGHTING	$ 416,307.00	$ 438,218.00	$ 446,379.00
4299	01.401.15343.4299	2018 AERIAL PLATFORM TRUCK LEASE	$ 102,156.57	$ 102,156.57	$ 102,156.57

		CITY OF SCRANTON			
		2022 OPERATING BUDGET			
		GENERAL FUND			
			Amended	2021	Amended
		Account Description	2021	Through 9/30/21	2022
4299	01.401.15344.4299	M&T LEASE REFUSE PACKERS	$ 89,937.87	$ 89,937.87	$ 89,937.87
		TOTAL LEASE PAYMENTS	**$ 1,151,138.02**	**$ 902,386.34**	**$ 1,155,359.00**
		TOTAL INTEREST & DEBT SERVICE	**$ 30,361,694.48**	**$ 19,074,520.37**	**$ 21,583,449.15**
4299	01.401.13090.4299	CONTINGENCY	$ 400,000.00	$ -	$ 800,000.00
4299	01.401.13100.4299	OECD CONTINGENCY	25,000.00	115.05	25,000.00
4299	01.401.15308.4299	OECD CONTRIBUTION	43,158.20	116.05	42,745.89
4299	01.401.16090.4299	UNENCUMBERED EXPENSES P/Y OBLIGATIONS	300,000.00	276,718.51	300,000.00
4299	01.401.16270.4299	COURT AWARDS	700,000.00	33,574.99	1,000,000.00
4299	01.401.17020.4299	VETERAN'S ORGANIZATION	50,000.00	50,000.00	100,000.00
4299	01.401.17040.4299	OPEB TRUST FUND	-	-	-
4299	01.401.17060.4299	COMMUNITY CENTERS	20,000.00	-	20,000.00
4299	01.401.17080.4299	TARGETED EXP - REVENUE PASS THROUGH	-	-	-
4299	01.401.17100.4299	GRANT MATCH	520,978.01	271,530.57	770,000.00
		TOTAL UNPAID BILLS / COURT AWARDS / MISC	**$ 2,059,136.21**	**$ 632,055.17**	**$ 3,057,745.89**
		TOTAL NON-DEPARTMENTAL EXPENDITURES	**$ 32,843,330.69**	**$ 20,074,177.05**	**$ 25,298,695.04**
		TOTAL GENERAL FUND EXPENDITURES	**$ 114,525,753.72**	**$ 70,074,478.94**	**$ 116,042,524.09**

2022 Budget

	Council Amended 2021		Council Amended 2022	
Department of the Mayor - #10				
POSITION/TITLE	**Total**	**#**	**Total**	**#**
Office of the Mayor - #10				
MAYOR	$ 75,000.00	1	$ 75,000.00	1
SPECIAL ASSISTANT (Constituent Services)	$ 40,085.00	1	$ 41,287.55	1
EXECUTIVE ASSISTANT	$ 31,000.00	1	$ 31,930.00	1
Department of the Mayor Total	**$ 146,085.00**	**3**	**$ 148,217.55**	**3**
			Add	**-**

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

POSITION/TITLE	2021 Total	2021 #	2022 Total	2022 #
SUPERINTENDENT OF POLICE	$ 105,185.64	1	$ 106,764.65	1
DEPARTMENT CAPTAIN	$ 95,812.37	1	$ 97,974.03	1
LIEUTENANT OF DETECTIVES	$ 88,584.22	1	$ 90,582.40	1
LIEUTENANT - ADMINISTRATIVE	$ 85,177.05	1	$ 87,098.30	1
LIEUTENANTS	$ 255,531.27	3	$ 261,294.90	3
SUPERVISOR - NARCOTICS DIVISION	$ 81,901.26	1	$ 83,748.60	1
FIRE MARSHALL	$ 81,901.33	1	$ 83,748.60	1
DETECTIVE SERGEANT	$ 324,361.68	4	$ 334,994.40	4
DETECTIVES	$ 1,260,016.48	16	$ 1,288,440.00	16
SERGEANTS-TRAINING	$ 157,502.06	2	$ 161,055.00	2
SERGEANTS	$ 1,181,265.45	15	$ 1,207,912.50	15
JUVENILE PATROL OFFICERS	$ 302,888.64	4	$ 309,720.80	4
CORPORALS	$ 582,477.92	8	$ 595,617.60	8
REGULAR PATROL OFFICERS	$ 6,230,843.91	89	$ 6,371,385.40	89
SCHOOL RESOURCE OFFICERS 1/2 FUNDED BY SSD (6 OFFICERS)*				
Neighborhood Police Officers Paid by OECD (4 in 2022)	$ (280,037.92)	(4)	$ (280,037.92)	(4)
SUBTOTAL POLICE OFFICERS	$ 10,553,411.35	143	$ 10,800,299.26	143
ANIMAL CONTROL OFFICER (a)	$ 40,903.20	1	$ 42,555.69	1
ANIMAL CONTROL OFFICER (b) Part Time	$ 19,458.40	1	$ 20,244.52	1
SIT CLERKS	$ 550,850.86	15	$ 573,105.23	15
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	$ 39,748.92	1	$ 41,610.82	1
SIT CLERK/CRIMINAL INFORMATION SPECIALIST	$ 46,398.43	1	$ 48,272.93	1
Subtotal - Administrative Support	697,359.81	19	725,789.19	19
Bureau of Police Total	**$ 11,250,771.16**	**162**	**$ 11,526,088.45**	**162**
			Add	-

* 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 & (b) 1 part-time

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

POSITION/TITLE	2021 Total	2021 #	2022 Total	2022 #
CHIEF/EMERGENCY MANAGEMENT COORDINATOR	$ 89,500.00	1	$ 92,185.00	1
DEPUTY CHIEF	$ 96,922.66	1	$ 98,204.17	1
ASST. CHIEF	$ 279,584.59	3	$ 283,345.86	3
ADMIN. CAPTAIN	$ 86,163.89	1	$ 86,805.31	1
CAPTAIN	$ 1,292,458.33	15	$ 1,302,079.61	15
LIEUTENANT	$ 1,242,748.39	15	$ 1,251,999.62	15
CHAUFFEUR	$ 2,389,900.76	30	$ 2,407,691.58	30
FIRE INSPECTOR	$ 179,220.89	2	$ 180,555.04	2
FIRE PREVENTION OFFICER	$ 89,610.44	1	$ 90,277.52	1
PRIVATE	$ 4,688,085.43	69	$ 4,818,743.34	69
MASTER MECHANIC	$ 89,610.44	1	$ 90,277.52	1
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	$ 39,748.92	1	$ 41,610.82	1
FIREFIGHTERS SAFER GRANT			$ -	-
Bureau of Fire Total	**$ 10,563,554.74**	**140**	**$ 10,743,775.39**	**140**
			Add	**-**

Office of City Clerk/City Council - #20

POSITION/TITLE	2021 Total	2021 #	2022 Total	2022 #
CITY COUNCIL	$ 62,500.00	5	$ 62,500.00	5
CITY CLERK	$ 57,000.00	1	$ 58,710.00	1
EXECUTIVE ASSISTANT	$ 40,312.94	1	$ 42,206.11	1
CONFIDENTIAL SECRETARY	$ 36,723.33	1	$ 38,452.96	1
ARCHIVIST			$ -	-
LEGISLATIVE LEGAL ADVISOR (Part Time)	$ 46,000.00	1	$ 46,000.00	1
Department of City Clerk / City Council Total	**$ 242,536.27**	**9**	**$ 247,869.07**	**9**
			Add	-

City Controller - #30

POSITION/TITLE	2021 Total	2021 #	2022 Total	2022 #
CITY CONTROLLER	$ 40,000.00	1	$ 40,000.00	1
SOLICITOR TO CONTROLLER	$ 25,844.76	1	$ 26,000.00	1
CONFIDENTIAL SECRETARY/ASSISTANT	$ 34,681.13	1	$ 35,721.56	1
DEPUTY CONTROLLER/ADMIN.	$ 45,049.11	1	$ 46,400.58	1
ADMINISTRATIVE ASSISTANT IV -INTERNAL AUDITOR	$ 36,767.28	1	$ 42,721.95	1
PROGRAM MONITOR	$ 36,129.31	1	$ 37,213.19	1
PERFORMANCE AUDITOR	$ 39,737.00	1	$ 40,929.11	1
Department City Controller Total	**$ 258,208.59**	**7**	**$ 268,986.39**	**7**

Department of Business Administration - #40
Bureau of Administration - #40

POSITION/TITLE	2021 Total	2021 #	2022 Total	2022 #
BUSINESS ADMINISTRATOR	$ 80,000.00	1	$ 80,000.00	1
DIRECTOR OF FINANCE	$ -	-	$ -	1
FINANCE MANAGER/ASST. BUSINESS ADMINISTRATOR	$ 74,900.00	1	$ 77,147.00	1
SENIOR ACCOUNTANT	$ 40,900.00	1	$ 42,127.00	1
SPECIAL ASSISTANT/RIGHT TO KNOW OFFICER	$ 41,000.00	1	$ 42,230.00	1
ADMINISTRATIVE ASSISTANT III-FINANCIAL ANALYST	$ 50,193.38	1	$ 52,544.54	1
PROJECT MANAGER	$ 50,000.00	1	$ 50,000.00	1
Constituent Services	$ -	-	$ -	-
ADMINISTRATIVE ASSISTANT III- ACCOUNTS PAYABLE CLERK	$ 34,780.38	1	$ 36,409.46	1
ADMINISTRATIVE ASSISTANT IV -PURCHASING CLERK	$ 40,795.82	1	$ 42,721.95	1
Bureau of Administration Total	**412,569.58**	**8**	**423,179.95**	**9**
			Add	**1**

Department of Business Administration - #40
Bureau of Human Resources - #41

POSITION/TITLE	2021 Total	2021 #	2022 Total	2022 #
HUMAN RESOURCES DIRECTOR	$ 61,000.00	1	$ 70,000.00	1
CONFIDENTIAL ASSISTANT	$ -	-	$ 42,500.00	1
PUBLIC HEALTH COORDINATOR- FUND FROM OUTSIDE SOURCE	$ -	1	$ -	1
ADMIN. ASSISTANT I-BENEFITS COORDINATOR	$ 36,723.00	1	$ 38,459.96	1
ADMIN ASSISTANT III- PAYROLL CLERK	$ 39,988.99	1	$ 41,610.82	1
ADMINISTRATIVE ASSISTANT I-CLERICAL FLOATER	$ 36,723.36	1	$ 38,459.96	1
WORKER'S COMPENSATION PROGRAM MANAGER	$ 42,500.00	1	$ 52,000.00	1
Bureau of Human Resources Total	**216,935.35**	**6**	**283,030.74**	**7**
			Add	1

Department of Business Administration - #40
Bureau of Information Technology - #42
Confidential

POSITION/TITLE	2021 Total	2021 #	2022 Total	2022 #
DIRECTOR	$ 64,000.00	1	$ 70,000.00	1
PUBLIC SAFETY TECH SPECIALIST	$ 47,900.00	1	$ 45,000.00	1
BUSINESS TRANSFORMATION SPECIALIST	$ 47,900.00	1	$ 49,337.00	1
SYSTEM ADMINISTRATOR	$ 38,000.00	1	$ 49,337.00	1
NETWORK SYSTEMS & MANAGER	$ 61,100.00	1	$ -	-
Bureau of Information Technology Total	**258,900.00**	**5**	**213,674.00**	**4**
			Add	(1)

Department of Business Administration - #40
Bureau of Treasury - #43

POSITION/TITLE	2021 Total	2021 #	2022 Total	2022 #
CITY TREASURER	$ 50,000.00	1	$ 51,500.00	1
ASSISTANT TREASURER / CONSTITUENT SERVICES		-	$ 38,110.00	1
ADMINISTRATIVE ASSISTANT II- CASHIER	$ 37,468.26	1	$ 39,225.26	1
CONSTITUENT SERVICES	$ 37,000.00	1	$ -	-
ADMINISTRATIVE ASSISTANT II - ASSISTANT CASHIER	$ -	-	$ -	-
Bureau of Treasury Total	$ 124,468.26	3	$ 128,835.26	3
Department of Business Administration Total	$ 1,012,873.19	22	$ 1,048,719.95	23
			Add	1

Office of Economic and Community Development - #50
Bureau of Administration
Change to Community Development

POSITION/TITLE	2021 Total	2021 #	2022 Total	2022 #
EXECUTIVE DIRECTOR	$ 56,000.00	1	$ 65,000.00	1
COMMUNITY DEVELOPMENT MANAGER	$ 50,000.00	1	$ 51,500.00	1
FISCAL COORDINATOR	$ 45,000.00	1	$ 46,350.00	1
CONSTRUCTION COORDINATOR	$ 40,000.00	1	$ 41,200.00	1
SOLICITOR (Part Time)	$ 45,000.00	1	$ 45,000.00	1
REDEVELOPMENT/BLIGHT COORDINATOR	$ 40,000.00	1	$ 41,200.00	1
ADMINISTRATIVE ASSISTANT III FINANCIAL ANALYST	$ 37,723.00	1	$ 41,610.82	1
COMPLIANCE COORDINATOR	$ 40,000.00	1	$ 41,200.00	1
ECONOMIC DEVELOPMENT COORDINATOR	$ 45,000.00	1	$ 92,700.00	2
GRANT MANAGER - $10,000 HUD FUNDED 2022	$ 50,387.75	1	$ 52,745.94	1
ARPA DIRECTOR	$ -	-	$ -	-
ARPA COMMUNICATIONS/ EVENTS /TOURISM	$ -	-	$ -	-
SRA Director	$ -	-	$ -	-
ARPA/SRA Staff	$ -	-	$ -	-
OUTREACH/SERVICES COORDINATOR	$ -	-	$ 44,125.00	1
Bureau of Administration Total	**$ 449,110.75**	**10**	**$ 562,631.76**	**12**
non-addition to budget			**Add**	**2**
CITY CONTRIB. Grant writer (OECD salary contrib non-dept.)	**$ 43,158.20**		**$ 42,745.89**	

Neighborhood Engagement #50
Bureau of Neighborhood Police - #515

POSITION/TITLE	2021 Total	2021 #	2022 Total	2022 #
NEIGHBORHOOD POLICE OFFICERS - Public Safety	$ 247,520.35	4	$ 280,037.92	4
Bureau of Neighborhood Police Total	**$ 247,520.35**	**4**	**$ 280,037.92**	**4**
OECD Department Total	**$ 696,631.10**	**14**	**$ 842,669.68**	**16**
non-addition to budget			**Add**	**2**

Reports to Community Development

Department of Code Enforcement & City Planning#51

Formerly \Dept. of Licenses, Inspections & Permits - #51

Bureau of Licenses, Inspections & Permits - #51

	2021		2022	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
DIRECTOR	$ 53,000.00	1	$ 54,590.00	1
MANAGER	$ 46,635.00	1	$ 48,034.05	1
ADMINISTRATIVE ASSISTANT I- PERMIT CLERK	$ 73,446.66	2	$ 76,905.88	2
ELECTRICAL INSPECTOR			$ -	
PLUMBING INSPECTOR			$ -	
MECHANICAL INSPECTOR	$ 41,610.51	1	$ 43,561.96	1
WEIGHTS & MEASURES	$ 40,650.69	1	$ 42,566.93	1
ADMINISTRATIVE ASSISTANT I	$ 36,723.33	1	$ 38,452.94	1
ENFORCER OF LICENSES	$ 40,650.69	1	$ 42,566.93	1
ZONING OFFICER/CODE ENFORCER	$ 37,500.00	1	$ 38,625.00	1
CONFIDENTIAL ASSISTANT ZONING/PLANNING	$ -	-	$ -	-
HOUSING INSPECTORS	$ 203,253.45	5	$ 212,834.65	5
HOUSING/HEALTH INSPECTOR	$ 40,650.69	1	$ 42,566.93	1
RENTAL REGISTRATION ASSISTANT/HOUSING INSPECTOR	$ 81,301.38	2	$ 85,133.86	2
CITY PLANNER	$ 56,623.88	1	$ 58,322.60	1
ASSISTANT CITY PLANNER	$ 40,650.69	1	$ 41,870.21	1
HEALTH INSPECTOR	$ 40,650.69	1	$ 42,566.93	1
DCED will add $70,000 into our action plan to pay salaries for code enforcement staff	(100,000.00)		(70,000.00)	
Bureau of Licenses, Inspections & Permits Total	**$ 733,347.66**	**20**	**$ 798,598.87**	**20**
Bureau of Buildings - #82 --> Reports to BA	**2021**		**2022**	
POSITION/TITLE	**Total**	**#**	**Total**	**#**
MAINTENANCE	$ 40,650.69	1	$ 42,566.99	1
MAINTENANCE (Part Time)	$ -	-	$ 13,000.00	1
JANITOR	$ 70,253.05	2	$ 78,450.52	2
Bureau of Buildings Total	**$ 110,903.74**	**3**	**$ 134,017.51**	**4**
Department of Code Enforcement Total	$ 844,251.40	**23**	**$ 932,616.38**	**24**

Law Department - #60

POSITION/TITLE	2021 Total	2021 #	2022 Total	2022 #
CITY SOLICITOR	$ 74,500.00	1	$ 76,735.00	1
FIRST ASSISTANT CITY SOLICITOR	$ 65,000.00	1	$ 65,000.00	1
ASSISTANT CITY LEGISLATION & CONTRACTS SOLICITOR (Part Time)	$ 45,000.00	1	$ 45,000.00	1
ASSISTANT CITY CODE ENFORCEMENT SOLICITOR (Part Time)	$ 35,000.00	1	$ 45,000.00	1
ASSISTANT CITY TAX SOLICITOR (Part Time)	$ 10,000.00	1	$ 45,000.00	1
ASSISTANT CITY LITIGATION SOLICITOR (Part Time)	$ -	-	$ 45,000.00	1
CONFIDENTIAL SECRETARY	$ 36,000.00	1	$ 37,080.00	1
CONFIDENTIAL SECRETARY	$ 42,000.00	1	$ 43,260.00	1
Department of Law Total	**$ 307,500.00**	**7**	**$ 402,075.00**	**8**
			Add	1

Department of Public Works - #80
Bureau of Administration - #80

POSITION/TITLE	2021 Total	2021 #	2022 Total	2022 #
DIRECTOR	$ 60,000.00	1	$ 61,800.00	1
RECYCLING & SAFETY SUPERVISOR	$ 39,000.00	1	$ 40,170.00	1
MANAGER/EMERGENCY COORDINATOR	$ 49,000.00	1	$ 50,470.00	1
FLEET SERVICES SUPERVISOR	$ 45,000.00	1	$ -	-
ADMINISTRATIVE ASSISTANT IV	$ 40,795.95	1	$ 42,721.95	1
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	$ 39,748.92	1	$ 41,610.82	1
DPW Bureau of Administration Total	**$ 273,544.87**	**6**	**$ 236,772.77**	**5**
			Add	**(1)**

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

POSITION/TITLE	2021 Total	2021 #	2022 Total	2022 #
STREET & SIDEWALK INSPECTOR	$ 40,650.62	1	$ 42,566.99	1
ENGINEERING PROJECT MANAGER	$ -	-	$ -	-
FLOOD CONTROL MAINTENANCE	$ 142,625.18	3	$ 142,625.18	3
DPW Bureau of Engineering Total	**$ 183,275.80**	**4**	**$ 185,192.17**	**4**
			Add	**-**

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

POSITION/TITLE	2021 Total	2021 #	2022 Total	2022 #
HIGHWAYS SUPERVISOR	$ -	-	$ 50,000.00	1
HEAVY EQUIPMENT OPERATOR/CRAFTSMEN	$ 97,977.98	2	$ 146,966.97	3
HEAVY EQUIPMENT OPERATOR/LEADER	$ 195,955.96	4	$ 195,955.96	4
CHAUFFEUR	$ 336,709.36	7	$ 336,709.36	7
REPAIRMAN	$ 284,537.76	6	$ 284,537.76	6
WATCH PERSON	$ 47,541.73	1	$ 47,541.73	1
DISPATCHER (2nd shift)	$ 47,541.73	1	$ 47,541.73	1
MAINTENANCE/CRAFTSMAN LEADER	$ 49,439.73	1	$ 49,439.73	1
TREE TRIMMER	$ 48,988.99	1	$ 48,988.99	1
SWEEPER OPERATOR/CHAUFFEUR	$ 48,571.33	1	$ 48,571.33	1
STONE-BRICK LAYER MASON	$ 48,355.22	1	$ 48,355.22	1
TRAFFIC/SIGN MAINTENANCE	$ 144,403.11	3	$ 137,429.76	3
Bureau of Highways Total	**$ 1,350,022.90**	**28**	**$ 1,442,038.54**	**30**
			Add	**2**

Department of Public Works - #80
Bureau of Refuse - #84

POSITION/TITLE	**2021 Total**	**#**	**2022 Total**	**#**
SUPERVISOR	$ 48,000.00	1	$ 49,440.00	1
OPERATOR LEADER	$ 636,856.90	13	$ 636,856.90	13
COLLECTOR LEADER	$ 48,127.66	1	$ 48,127.66	1
COLLECTOR	$ 1,280,419.92	27	$ 1,280,419.92	27
DISPATCHER (1st shift)	$ 47,422.96	1	$ 47,422.96	1
RECYCLING CHAUFFEUR	$ 195,955.97	4	$ 195,955.97	4
		-		-
Bureau of Refuse Total	**$ 2,256,783.41**	**47**	**$ 2,258,223.41**	**47**

Department of Public Works - #80
Bureau of Garages - #85

POSITION/TITLE	**2021 Total**	**#**	**2022 Total**	**#**
FLEET SERVICES SUPERVISOR	$ -		$46,350.00	1
AUTO REPAIRMAN	$ 98,879.46	2	$ 98,879.46	2
EQUIPMENT / VEHICLE MAINTENANCE	$ 49,439.73	1	$ 49,439.73	1
TIRE-EQUIPMENT REPAIR/HELPER-AUTO REPAIRMAN TECH. ASSISTANT	$ 47,944.62	1	$ 47,944.62	1
PARTS MANAGER/AUTO REPAIR/PA STATE VEHICLE INSPECTOR	$ 48,675.74	1	$ 48,675.74	1
MOTOR VEHICLE REPAIR	$ 44,073.97	1	$ 46,136.89	1
MECHANIC	$ 44,073.97	1	$ 46,136.89	1
MECHANIC DIESEL	$ 44,073.97	1	$ 46,136.89	1
Bureau of Garages Total	**$ 377,161.46**	**8**	**$429,700.22**	**9**
			Add	**1**
Department of Public Works Total	$ 4,440,788.44	93	**$ 4,551,927.11**	95

Department of Parks & Recreation - #100
Bureau of Parks & Recreation - #100

POSITION/TITLE	2021 Total	2021 #	2022 Total	2022 #
PARKS AND RECREATION DIRECTOR	$ 52,500.00	1	$ 52,500.00	1
PARKS OPERATIONS SUPERVISOR	$ -	0	$ -	0
PROJECT ADMINISTRATOR	$ 44,052.01	1	$ 46,706.40	1
POOL OPERATORS / GROUNDSKEEPER	$ 95,281.89	2	$ 142,922.84	3
PARKS & RECREATION GROUNDSKEEPER	$ 142,268.88	3	$ 237,114.80	5
FACILITY MAINTENANCE / GROUNDSKEEPER	$ 97,031.58	2	$ 97,031.58	2
CLEANING - WESTON/NOVEMBRINO -seasonal			$ -	0
Department of Parks & Recreation Total	**$ 431,134.36**	**9**	**$ 576,275.62**	**12**

Single Tax Office - #90 (a)			Add	3
	2021		2022	
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				
	2021		**2022**	
	Total	**#**	**Total**	**FT**
Total City of Scranton Budgeted Payroll	**$ 29,955,817.82**	**507**	**$ 30,861,507.38**	**517**
			Total Add	**10**

GRA Consulting

September 30, 2021

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, 2021. 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, 2021 to be $15,918,519. As displayed on Exhibit 4, this amount represents the sum of estimated outstanding losses discounted for future investment earnings at an annual rate of 1.90 percent.

This is a decrease of just over $557,000 over the prior report. The predominant impacts were twofold:

1. During the previous twelve months excluding the current immature 2021/2022 program year, the self-insured program paid out $3,166,728 in claims and related expenses, while the reported losses increased by approximately $3,153,268 over the same time frame. This implies a decrease in the outstanding reserves for the City's self-insured program of approximately $13,460 for policy years up through and including 2020/21. The claims paid out for the prior twelve months are approximately $600,000 more than the average payouts over the past five program years. While the results improved overall, the magnitude of the improvement was slight in comparison to prior years.

2. The overall improvement in results was positively impacted by a four-tenths point increase in the discount rate from 1.50% to 1.90%. This increase in the discount rate resulted in an approximate $442,000 gain when discounting the outstanding obligations of the City.

Exhibit 5 details the level of anticipated, expected claims and claims expense expenditures for the 2022 calendar year, which total $2,550,323. This is approximately $33,000 more than the prior review. This was impacted by the increase in paid claims over the past twelve months versus the four prior program years.

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 2022 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 2022 for the Wilding claim of program year 2015/2016 of approximately $30,000.

Finally, as outlined in Table A, combining the expected claims to be paid in 2022 with the other expenses of the Fund as provided by the Business Administration staff, the total expenditures to the Fund for 2022 are anticipated to be $3,013,363.

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

Gary R. Abramson, Casualty Actuarial Services
4726 Goodwood Way, Wilmington, NC 28412
Tel. (908) 642-0331

GRA Consulting

September 30, 2021

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, 2021 to be $15,918,519. As displayed on Exhibit 4, this amount represents the sum of estimated outstanding losses discounted for future investment earnings at an annual rate of 1.90 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, 2022. 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 claim liability expenses is explained within the attached synopsis; otherwise, the expenses associated with 2022 are as estimated by The City based upon expected outlays. As displayed within this table, the projected annual expenditures for calendar year 2022 for all categories combined is $3,013,363.

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_8.31.21.DOC
cc: Carl Deeley, Business Administrator

The City of Scranton
Worker's Compensation

Projected Annual Expenditure Amounts
Calendar Year 2022

Category	Amount
1. Claims Liability - midpoint of reasonableness range (Losses & ALAE payments, from Exhibit 5)	$2,550,323
2. Claims Administrative Expense (PMA Claims Services annual services fee)	$76,369
3. General Self-Insurance Expenses (Excess Reinsurance, Risk Mgmt Services, Loss Control & Special Assessments)	$326,944
4. Trust Operating Expenses (Trust Fund fees including investment, accounting and actuarial services)	$59,727
Total Projected Annual Expenditures (January 1, 2022 through December 31, 2022)	$3,013,363

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, 2021. 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 2020/21, will show that during the previous twelve months, the program paid out $3,166,728 in claims and related expenses, while the reported losses increased by approximately $3,153,268 over the same time frame. This implies a decrease in the outstanding losses for the City's self-insured program of approximately $13,460 for policy years up through and including 2020/21. 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-five 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, 60 individual claims meet this criterion. This is a decrease of two critical claims from the prior August 2020 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 $7.156 Million. 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, 2021 - February 28, 2022 program year as well as the forecasted results for the March 1, 2022 – February 28, 2023 accident period. The selected loss rate for accident year 2021/2022 remained the same as from the prior analysis, indicative of the relative flat loss results overall.

Loss trends utilized in this exhibit are selections based upon insurance industry averages. The City's actual wage trend over the previous twenty-five 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, 2021 on both a nominal basis and a discounted basis. The estimated outstanding losses as of August 31, 2021 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 2021/22. 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, 2021 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 $557,000 less than the prior analysis. This is predominantly due to $442,000 of improvement due to a four tenth's point increase in the interest rate used to discount the outstanding obligations (from 1.5% to 1.90%).

EXHIBIT 5

Exhibit 5 develops a projection of the calendar year 2022 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, 2022. 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 2022 of $3,187,903. 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 6% 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 $3.475M 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 ($2,550,323) results in a 20% decrease in expected costs. This selected mid-point is approximately 1% more than the actual annual average payout of the past four to five program years of approximately $2,535,000. Based upon the average monthly payments over the past thirty-six months ($211,000), the $2.55M 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 seven- 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 (seven diagonals, six 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 two to three 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, 2021. As mentioned previously, currently sixty-two (60) 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 1.90% 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, 2021 for 30-year US Treasury Bonds.

The City of Scranton
Summary of Historical Loss Experience
As of August 31, 2021

Accident Year	Maturity (months)	Number of Claims Closed	Open	Total	Paid Losses (Net of Subro)	Reported Losses
03/01/79-02/28/80	510	5	1	6	$1,313,055	$1,318,481
03/01/80-02/28/81	498	6	1	7	$1,821,229	$1,830,328
03/01/81-02/28/82	486	6	1	7	$2,227,886	$2,271,537
03/01/82-02/28/83	474	8	1	9	$782,161	$818,375
03/01/83-02/28/84	462	2	1	3	$1,695,896	$1,755,155
03/01/84-02/28/85	450	5	0	5	$134,535	$134,535
03/01/85-02/28/86	438	4	0	4	$1,307,618	$1,307,618
03/01/86-02/28/87	426	1	2	3	$1,488,173	$1,540,012
03/01/87-02/28/88	414	8	1	9	$2,438,265	$2,468,166
03/01/88-02/28/89	402	3	6	9	$3,293,457	$3,766,916
03/01/89-02/28/90	390	11	0	11	$2,001,581	$2,001,581
03/01/90-02/28/91	378	19	1	20	$2,857,392	$3,121,980
03/01/91-02/28/92	366	114	4	118	$5,819,642	$5,911,110
03/01/92-02/28/93	354	203	0	203	$5,270,593	$5,270,597
03/01/93-02/28/94	342	178	3	181	$7,908,425	$8,023,077
03/01/94-02/28/95	330	194	0	194	$1,815,475	$1,815,480
03/01/95-02/28/96	318	275	2	277	$6,916,124	$6,922,749
03/01/96-02/28/97	306	222	1	223	$2,626,963	$2,761,452
03/01/97-02/28/98	294	235	1	236	$2,284,222	$2,298,911
03/01/98-02/28/99	282	221	0	221	$2,237,249	$2,237,255
03/01/99-02/28/00	270	233	0	233	$2,026,959	$2,026,957
03/01/00-02/28/01	258	194	0	194	$1,751,046	$1,751,054
03/01/01-02/28/02	246	191	0	191	$2,505,028	$2,505,031
03/01/02-02/28/03	234	207	2	209	$5,677,437	$5,724,924
03/01/03-02/28/04	222	150	2	152	$1,650,428	$1,982,547
03/01/04-02/28/05	210	149	1	150	$3,090,777	$3,107,366
03/01/05-02/28/06	198	156	0	156	$1,576,735	$1,576,734
03/01/06-02/28/07	186	170	0	170	$2,041,814	$2,041,814
03/01/07-02/28/08	174	174	1	175	$1,530,980	$1,545,717
03/01/08-02/28/09	162	142	1	143	$1,541,234	$1,567,743
03/01/09-02/28/10	150	158	0	158	$1,543,525	$1,543,521
03/01/10-02/28/11	138	158	0	158	$1,919,090	$1,919,099
03/01/11-02/28/12	126	145	3	148	$2,088,422	$2,141,937
03/01/12-02/28/13	114	134	1	135	$1,312,700	$1,319,795
03/01/13-02/28/14	102	125	0	125	$1,216,503	$1,216,498
03/01/14-02/28/15	90	115	0	115	$1,744,803	$1,744,796
03/01/15-02/28/16	78	120	3	123	$3,265,485	$4,968,654
03/01/16-02/28/17	66	94	5	99	$2,173,276	$2,205,425
03/01/17-02/28/18	54	99	3	102	$1,051,755	$1,085,802
03/01/18-02/28/19	42	106	7	113	$1,699,404	$1,814,982
03/01/19-02/28/20	30	108	15	123	$2,154,361	$2,313,436
03/01/20-02/28/21	18	112	29	141	$1,044,121	$1,535,197
03/01/21-02/28/22	6	34	26	60	$233,100	$810,288
Totals		4994	125	5119	$101,078,924	$106,024,632

Source: PMA Companies Loss Summary by Policy, Account # 0441006
Statement of Losses Valued as of August 31, 2021

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

30-Sep-21

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The City of Scranton
Summary of Historical Exposure
As of August 31, 2021

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	$29,136,910	$58,274	-15.1%
2021	507	$29,905,411	$58,985	-11.6%
Average Annual Trend in Average Payroll per Employee:				3.1%
2022 Budgetary	510	$30,841,252	$60,473	2.5%

Source: City of Scranton, Department of Business Administration and the Director of Human Resources

The City of Scranton
Workers' Compensation

Estimation of Unlimited Ultimate Losses

(A) Accident Period	(B) Evaluation Date	(C) Maturity (months)	(D) Reported Losses at 8/31/21	(E) Paid Losses at 8/31/21	(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	8/31/2021	426.0	$1,540,012	$1,488,173	N/A	N/A	N/A	N/A
03/01/87-02/28/88	8/31/2021	414.0	$2,468,166	$2,438,265	N/A	N/A	N/A	N/A
03/01/88-02/28/89	8/31/2021	402.0	$3,766,916	$3,293,457	N/A	N/A	N/A	N/A
03/01/89-02/28/90	8/31/2021	390.0	$2,001,581	$2,001,581	N/A	N/A	N/A	N/A
03/01/90-02/28/91	8/31/2021	378.0	$3,121,980	$2,857,392	N/A	N/A	N/A	N/A
03/01/91-02/28/92	8/31/2021	366.0	$5,911,110	$5,819,642	N/A	N/A	N/A	N/A
03/01/92-02/28/93	8/31/2021	354.0	$5,270,597	$5,270,593	N/A	N/A	N/A	N/A
03/01/93-02/28/94	8/31/2021	342.0	$8,023,077	$7,908,425	N/A	N/A	N/A	N/A
03/01/94-02/28/95	8/31/2021	330.0	$1,815,480	$1,815,475	N/A	N/A	N/A	N/A
03/01/95-02/28/96	8/31/2021	318.0	$6,922,749	$6,916,124	N/A	N/A	N/A	N/A
03/01/96-02/28/97	8/31/2021	306.0	$2,761,452	$2,626,963	N/A	N/A	N/A	N/A
03/01/97-02/28/98	8/31/2021	294.0	$2,298,911	$2,284,222	N/A	N/A	N/A	N/A
03/01/98-02/28/99	8/31/2021	282.0	$2,237,255	$2,237,249	N/A	N/A	N/A	N/A
03/01/99-02/28/00	8/31/2021	270.0	$2,026,957	$2,026,959	N/A	N/A	N/A	N/A
03/01/00-02/28/01	8/31/2021	258.0	$1,751,054	$1,751,046	N/A	N/A	N/A	N/A
03/01/01-02/28/02	8/31/2021	246.0	$2,505,031	$2,505,028	N/A	N/A	N/A	N/A
03/01/02-02/28/03	8/31/2021	234.0	$5,724,924	$5,677,437	N/A	N/A	N/A	N/A
03/01/03-02/28/04	8/31/2021	222.0	$1,982,547	$1,650,428	N/A	N/A	N/A	N/A
03/01/04-02/28/05	8/31/2021	210.0	$3,107,366	$3,090,777	N/A	N/A	N/A	N/A
03/01/05-02/28/06	8/31/2021	198.0	$1,576,734	$1,576,735	N/A	N/A	N/A	N/A
03/01/06-02/28/07	8/31/2021	186.0	$2,041,814	$2,041,814	N/A	N/A	N/A	N/A
03/01/07-02/28/08	8/31/2021	174.0	$1,546,717	$1,530,980	N/A	N/A	N/A	N/A
03/01/08-02/28/09	8/31/2021	162.0	$1,567,743	$1,541,234	N/A	N/A	N/A	N/A
03/01/09-02/28/10	8/31/2021	150.0	$1,543,521	$1,543,525	N/A	N/A	N/A	N/A
03/01/10-02/28/11	8/31/2021	138.0	$1,919,099	$1,919,090	N/A	N/A	N/A	N/A
03/01/11-02/28/12	8/31/2021	126.0	$2,141,937	$2,088,422	N/A	N/A	N/A	N/A
03/01/12-02/28/13	8/31/2021	114.0	$1,319,795	$1,312,700	N/A	N/A	N/A	N/A
03/01/13-02/28/14	8/31/2021	102.0	$1,216,498	$1,216,503	N/A	N/A	N/A	N/A
03/01/14-02/28/15	8/31/2021	90.0	$1,744,796	$1,744,803	N/A	N/A	N/A	N/A
03/01/15-02/28/16	8/31/2021	78.0	$4,968,654	$3,265,485	N/A	N/A	N/A	N/A
03/01/16-02/28/17	8/31/2021	66.0	$2,205,425	$2,173,276	N/A	N/A	N/A	N/A
03/01/17-02/28/18	8/31/2021	54.0	$1,085,802	$1,051,755	N/A	N/A	N/A	N/A
03/01/18-02/28/19	8/31/2021	42.0	$1,814,982	$1,699,404	N/A	N/A	N/A	N/A
03/01/19-02/28/20	8/31/2021	30.0	$2,313,436	$2,154,361	N/A	N/A	N/A	N/A
03/01/20-02/28/21	8/31/2021	18.0	$1,535,197	$1,044,121	N/A	N/A	N/A	N/A
03/01/21-02/28/22	8/31/2021	6.0	$810,288	$233,100				
Totals			$96,588,603	$91,796,544				

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

The City of Scranton
Workers' Compensation

Exhibit 2
Sheet 1A

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	8/31/2021	426.0	1.035	$1,593,319	1.086	$1,616,715	$1,602,677
03/01/87-02/28/88	8/31/2021	414.0	1.036	$2,556,374	1.089	$2,656,243	$2,596,322
03/01/88-02/28/89	8/31/2021	402.0	1.037	$3,906,041	1.093	$3,598,385	$3,782,979
03/01/89-02/28/90	8/31/2021	390.0	1.038	$2,078,054	1.096	$2,193,637	$2,124,287
03/01/90-02/28/91	8/31/2021	378.0	1.040	$3,245,501	1.100	$3,141,740	$3,203,996
03/01/91-02/28/92	8/31/2021	366.0	1.041	$6,153,573	1.103	$6,420,732	$6,260,437
03/01/92-02/28/93	8/31/2021	354.0	1.043	$5,494,998	1.107	$5,836,091	$5,631,435
03/01/93-02/28/94	8/31/2021	342.0	1.044	$8,378,097	1.112	$8,790,655	$8,543,121
03/01/94-02/28/95	8/31/2021	330.0	1.046	$1,899,088	1.116	$2,026,253	$1,949,954
03/01/95-02/28/96	8/31/2021	318.0	1.048	$7,255,044	1.121	$7,752,687	$7,464,101
03/01/96-02/28/97	8/31/2021	306.0	1.050	$2,899,828	1.127	$2,961,015	$2,924,303
03/01/97-02/28/98	8/31/2021	294.0	1.052	$2,419,380	1.133	$2,587,461	$2,486,812
03/01/98-02/28/99	8/31/2021	282.0	1.055	$2,360,085	1.139	$2,547,731	$2,435,143
03/01/99-02/28/00	8/31/2021	270.0	1.058	$2,143,786	1.146	$2,323,483	$2,215,665
03/01/00-02/28/01	8/31/2021	258.0	1.061	$1,857,243	1.154	$2,021,325	$1,922,876
03/01/01-02/28/02	8/31/2021	246.0	1.064	$2,665,253	1.162	$2,910,951	$2,763,502
03/01/02-02/28/03	8/31/2021	234.0	1.068	$6,112,151	1.170	$6,640,647	$6,323,549
03/01/03-02/28/04	8/31/2021	222.0	1.072	$2,124,774	1.179	$1,946,406	$2,053,427
03/01/04-02/28/05	8/31/2021	210.0	1.076	$3,344,579	1.190	$3,678,488	$3,478,142
03/01/05-02/28/06	8/31/2021	198.0	1.082	$1,705,285	1.202	$1,895,731	$1,781,464
03/01/06-02/28/07	8/31/2021	186.0	1.087	$2,220,337	1.216	$2,483,035	$2,325,417
03/01/07-02/28/08	8/31/2021	174.0	1.094	$1,691,328	1.232	$1,885,902	$1,769,158
03/01/08-02/28/09	8/31/2021	162.0	1.102	$1,727,714	1.250	$1,926,480	$1,807,220
03/01/09-02/28/10	8/31/2021	150.0	1.111	$1,715,174	1.271	$1,961,939	$1,813,880
03/01/10-02/28/11	8/31/2021	138.0	1.122	$2,153,375	1.296	$2,487,092	$2,286,882
03/01/11-02/28/12	8/31/2021	126.0	1.135	$2,431,413	1.326	$2,768,735	$2,566,342
03/01/12-02/28/13	8/31/2021	114.0	1.151	$1,519,282	1.362	$1,787,885	$1,626,723
03/01/13-02/28/14	8/31/2021	102.0	1.171	$1,424,722	1.407	$1,711,629	$1,539,485
03/01/14-02/28/15	8/31/2021	90.0	1.197	$2,088,310	1.464	$2,555,080	$2,275,018
03/01/15-02/28/16	8/31/2021	78.0	1.231	$6,116,623	1.540	$5,028,798	$5,681,493
03/01/16-02/28/17	8/31/2021	66.0	1.278	$2,819,620	1.644	$3,572,715	$3,120,858
03/01/17-02/28/18	8/31/2021	54.0	1.349	$1,464,255	1.796	$1,888,507	$1,633,956
03/01/18-02/28/19	8/31/2021	42.0	1.462	$2,652,847	2.037	$3,461,382	$2,976,261
03/01/19-02/28/20	8/31/2021	30.0	1.673	$3,869,234	2.478	$5,338,697	$4,457,019
03/01/20-02/28/21	8/31/2021	18.0	2.191	$3,362,965	3.532	$3,688,027	$3,492,900
03/01/21-02/28/22	8/31/2021	6.0	5.067	$4,105,565	9.060	$2,111,770	$3,308,047
Totals				$111,555,217		$118,204,049	$114,214,751

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

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

30-Sep-21

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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 8/31/21	(E) Paid Losses at 8/31/21	(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	8/31/2021	426.0	$1,540,012	$1,488,173	$245,731	3	$1,540,125	$1,488,287
03/01/87-02/28/88	8/31/2021	414.0	$2,468,166	$2,438,265	$343,349	4	$2,118,373	$2,088,472
03/01/88-02/28/89	8/31/2021	402.0	$3,766,916	$3,293,457	$293,723	5	$2,686,237	$2,212,781
03/01/89-02/28/90	8/31/2021	390.0	$2,001,581	$2,001,581	$488,582	0	$0	$0
03/01/90-02/28/91	8/31/2021	378.0	$3,121,980	$2,857,392	$487,629	2	$1,445,825	$1,181,239
03/01/91-02/28/92	8/31/2021	366.0	$5,911,110	$5,819,642	$340,675	8	$4,253,771	$4,162,312
03/01/92-02/28/93	8/31/2021	354.0	$5,270,597	$5,270,593	$388,587	4	$2,496,780	$2,496,780
03/01/93-02/28/94	8/31/2021	342.0	$8,023,077	$7,908,425	$387,458	9	$5,351,319	$5,236,748
03/01/94-02/28/95	8/31/2021	330.0	$1,815,480	$1,815,475	$338,043	0	$0	$0
03/01/95-02/28/96	8/31/2021	318.0	$6,922,749	$6,916,124	$481,524	3	$2,007,784	$2,001,662
03/01/96-02/28/97	8/31/2021	306.0	$2,761,452	$2,626,963	$479,676	2	$1,246,520	$1,112,193
03/01/97-02/28/98	8/31/2021	294.0	$2,298,911	$2,284,222	$382,274	1	$395,272	$395,272
03/01/98-02/28/99	8/31/2021	282.0	$2,237,255	$2,237,249	$380,818	0	$0	$0
03/01/99-02/28/00	8/31/2021	270.0	$2,026,957	$2,026,959	$237,108	3	$942,199	$942,199
03/01/00-02/28/01	8/31/2021	258.0	$1,751,054	$1,751,046	$236,212	3	$1,008,418	$1,008,418
03/01/01-02/28/02	8/31/2021	246.0	$2,505,031	$2,505,028	$235,323	4	$1,292,418	$1,292,418
03/01/02-02/28/03	8/31/2021	234.0	$5,724,924	$5,677,437	$281,328	4	$1,912,091	$1,904,142
03/01/03-02/28/04	8/31/2021	222.0	$1,982,547	$1,650,428	$326,988	1	$691,103	$361,131
03/01/04-02/28/05	8/31/2021	210.0	$3,107,366	$3,090,777	$372,141	2	$915,256	$915,256
03/01/05-02/28/06	8/31/2021	198.0	$1,576,734	$1,576,735	$462,996	0	$0	$0
03/01/06-02/28/07	8/31/2021	186.0	$2,041,814	$2,041,814	$690,817	1	$789,437	$789,437
03/01/07-02/28/08	8/31/2021	174.0	$1,545,717	$1,530,980	$686,653	0	$0	$0
03/01/08-02/28/09	8/31/2021	162.0	$1,567,743	$1,541,234	$681,902	0	$0	$0
03/01/09-02/28/10	8/31/2021	150.0	$1,543,521	$1,543,525	$676,433	0	$0	$0
03/01/10-02/28/11	8/31/2021	138.0	$1,919,099	$1,919,090	$714,747	0	$0	$0
03/01/11-02/28/12	8/31/2021	126.0	$2,141,937	$2,088,422	$706,775	0	$0	$0
03/01/12-02/28/13	8/31/2021	114.0	$1,319,795	$1,312,700	$697,278	0	$0	$0
03/01/13-02/28/14	8/31/2021	102.0	$1,216,498	$1,216,503	$685,785	0	$0	$0
03/01/14-02/28/15	8/31/2021	90.0	$1,744,796	$1,744,803	$671,614	0	$0	$0
03/01/15-02/28/16	8/31/2021	78.0	$4,968,654	$3,265,485	$653,731	1	$1,951,614	$401,323
03/01/16-02/28/17	8/31/2021	66.0	$2,205,425	$2,173,276	$630,493	0	$0	$0
03/01/17-02/28/18	8/31/2021	54.0	$1,085,802	$1,051,755	$599,114	0	$0	$0
03/01/18-02/28/19	8/31/2021	42.0	$1,814,982	$1,699,404	$554,460	0	$0	$0
03/01/19-02/28/20	8/31/2021	30.0	$2,313,436	$2,154,361	$607,610	0	$0	$0
03/01/20-02/28/21	8/31/2021	18.0	$1,535,197	$1,044,121	$463,208	0	$0	$0
03/01/21-02/28/22	8/31/2021	6.0	$810,288	$233,100	$198,654	0	$0	$0
Totals			$96,588,603	$91,796,544		60	$33,044,540	$29,990,068

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	8/31/2021	426.0	1.035	$854,883	1.086	$854,876	$854,881
03/01/87-02/28/88	8/31/2021	414.0	1.036	$1,762,295	1.089	$1,781,065	$1,769,803
03/01/88-02/28/89	8/31/2021	402.0	1.037	$2,820,592	1.093	$2,880,732	$2,844,648
03/01/89-02/28/90	8/31/2021	390.0	1.038	$2,078,054	1.096	$2,193,637	$2,124,287
03/01/90-02/28/91	8/31/2021	378.0	1.040	$2,742,472	1.100	$2,842,952	$2,782,664
03/01/91-02/28/92	8/31/2021	366.0	1.041	$4,525,320	1.103	$4,628,510	$4,566,596
03/01/92-02/28/93	8/31/2021	354.0	1.043	$4,491,915	1.107	$4,671,424	$4,563,718
03/01/93-02/28/94	8/31/2021	342.0	1.044	$6,389,983	1.112	$6,569,717	$6,461,877
03/01/94-02/28/95	8/31/2021	330.0	1.046	$1,899,088	1.116	$2,026,253	$1,949,954
03/01/95-02/28/96	8/31/2021	318.0	1.048	$6,650,885	1.121	$7,008,906	$6,794,094
03/01/96-02/28/97	8/31/2021	306.0	1.050	$2,590,846	1.127	$2,707,393	$2,637,464
03/01/97-02/28/98	8/31/2021	294.0	1.052	$2,403,395	1.133	$2,539,716	$2,457,923
03/01/98-02/28/99	8/31/2021	282.0	1.055	$2,360,085	1.139	$2,547,731	$2,435,143
03/01/99-02/28/00	8/31/2021	270.0	1.058	$1,897,281	1.146	$1,993,450	$1,935,748
03/01/00-02/28/01	8/31/2021	258.0	1.061	$1,537,672	1.154	$1,607,255	$1,565,505
03/01/01-02/28/02	8/31/2021	246.0	1.064	$2,370,172	1.162	$2,489,106	$2,417,746
03/01/02-02/28/03	8/31/2021	234.0	1.068	$5,270,729	1.170	$5,613,457	$5,407,820
03/01/03-02/28/04	8/31/2021	222.0	1.072	$1,759,092	1.179	$1,895,512	$1,813,660
03/01/04-02/28/05	8/31/2021	210.0	1.076	$3,159,453	1.190	$3,389,196	$3,251,351
03/01/05-02/28/06	8/31/2021	198.0	1.082	$1,705,285	1.202	$1,895,731	$1,781,464
03/01/06-02/28/07	8/31/2021	186.0	1.087	$2,111,878	1.216	$2,273,007	$2,176,320
03/01/07-02/28/08	8/31/2021	174.0	1.094	$1,691,328	1.232	$1,885,902	$1,769,158
03/01/08-02/28/09	8/31/2021	162.0	1.102	$1,727,714	1.250	$1,926,480	$1,807,220
03/01/09-02/28/10	8/31/2021	150.0	1.111	$1,715,174	1.271	$1,961,939	$1,813,880
03/01/10-02/28/11	8/31/2021	138.0	1.122	$2,153,375	1.296	$2,487,092	$2,286,862
03/01/11-02/28/12	8/31/2021	126.0	1.135	$2,431,413	1.326	$2,768,735	$2,566,342
03/01/12-02/28/13	8/31/2021	114.0	1.151	$1,519,282	1.362	$1,787,865	$1,626,723
03/01/13-02/28/14	8/31/2021	102.0	1.171	$1,424,722	1.407	$1,711,629	$1,539,485
03/01/14-02/28/15	8/31/2021	90.0	1.197	$2,086,310	1.464	$2,555,080	$2,275,018
03/01/15-02/28/16	8/31/2021	78.0	1.231	$4,514,103	1.540	$5,210,766	$4,792,768
03/01/16-02/28/17	8/31/2021	66.0	1.278	$2,819,620	1.644	$3,572,715	$3,120,858
03/01/17-02/28/18	8/31/2021	54.0	1.349	$1,464,255	1.796	$1,888,507	$1,633,956
03/01/18-02/28/19	8/31/2021	42.0	1.462	$2,652,847	2.037	$3,461,382	$2,976,251
03/01/19-02/28/20	8/31/2021	30.0	1.673	$3,869,234	2.478	$5,338,697	$4,457,019
03/01/20-02/28/21	8/31/2021	18.0	2.191	$3,362,965	3.532	$1,636,136	$2,672,234
03/01/21-02/28/22	8/31/2021	6.0	5.067	$4,105,565	9.060	$1,799,708	$3,183,222
Totals				$98,921,285		$104,402,275	$101,113,681

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 (smoothed)
Column(P):{Col(E)-Col(I)}xCol(O) + Col(G) x Specific Retenti
Column(Q): 60% of Col. (N) and 40% of Col. (P)

30-Sep-21

LTD_ULTS.XLS

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 8/31/21	(E) Paid Losses at 8/31/21	(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	8/31/2021	426.0	$1,540,012	$1,488,173	$245,731	3	$1,540,125	$1,488,287
03/01/87-02/28/88	8/31/2021	414.0	$2,468,166	$2,438,265	$343,349	4	$2,118,373	$2,088,472
03/01/88-02/28/89	8/31/2021	402.0	$3,766,916	$3,293,457	$293,723	5	$2,686,237	$2,212,781
03/01/89-02/28/90	8/31/2021	390.0	$2,001,581	$2,001,581	$488,582	0	$0	$0
03/01/90-02/28/91	8/31/2021	378.0	$3,121,980	$2,857,392	$487,629	0	$0	$0
03/01/91-02/28/92	8/31/2021	366.0	$5,911,110	$5,819,642	$340,875	0	$0	$0
03/01/92-02/28/93	8/31/2021	354.0	$5,270,597	$5,270,593	$388,587	0	$0	$0
03/01/93-02/28/94	8/31/2021	342.0	$8,023,077	$7,908,425	$387,458	0	$0	$0
03/01/94-02/28/95	8/31/2021	330.0	$1,815,480	$1,815,476	$338,043	0	$0	$0
03/01/95-02/28/96	8/31/2021	318.0	$6,922,749	$6,916,124	$481,524	0	$0	$0
03/01/96-02/28/97	8/31/2021	306.0	$2,761,452	$2,626,963	$479,676	1	$395,272	$395,272
03/01/97-02/28/98	8/31/2021	294.0	$2,298,911	$2,284,222	$382,274	0	$0	$0
03/01/98-02/28/99	8/31/2021	282.0	$2,237,255	$2,237,249	$380,818	3	$942,199	$942,199
03/01/99-02/28/00	8/31/2021	270.0	$2,026,957	$2,026,959	$237,108	3	$1,008,418	$1,008,418
03/01/00-02/28/01	8/31/2021	258.0	$1,751,054	$1,751,046	$236,212	4	$1,292,418	$1,292,418
03/01/01-02/28/02	8/31/2021	246.0	$2,505,031	$2,505,028	$235,323	4	$1,912,091	$1,904,142
03/01/02-02/28/03	8/31/2021	234.0	$5,724,924	$5,677,437	$281,328	1	$691,103	$361,131
03/01/03-02/28/04	8/31/2021	222.0	$1,982,547	$1,650,428	$326,988	2	$915,256	$915,256
03/01/04-02/28/05	8/31/2021	210.0	$3,107,366	$3,090,777	$372,141	0	$0	$0
03/01/05-02/28/06	8/31/2021	198.0	$1,576,734	$1,576,735	$462,996	1	$789,437	$789,437
03/01/06-02/28/07	8/31/2021	186.0	$2,041,814	$2,041,814	$690,817	0	$0	$0
03/01/07-02/28/08	8/31/2021	174.0	$1,545,717	$1,530,980	$686,653	0	$0	$0
03/01/08-02/28/09	8/31/2021	162.0	$1,567,743	$1,541,234	$681,902	0	$0	$0
03/01/09-02/28/10	8/31/2021	150.0	$1,543,521	$1,543,525	$676,433	0	$0	$0
03/01/10-02/28/11	8/31/2021	138.0	$1,919,099	$1,919,090	$714,747	0	$0	$0
03/01/11-02/28/12	8/31/2021	126.0	$2,141,937	$2,088,422	$706,775	0	$0	$0
03/01/12-02/28/13	8/31/2021	114.0	$1,319,795	$1,312,700	$697,278	0	$0	$0
03/01/13-02/28/14	8/31/2021	102.0	$1,216,498	$1,216,503	$685,785	0	$0	$0
03/01/14-02/28/15	8/31/2021	90.0	$1,744,796	$1,744,803	$671,614	1	$1,951,614	$401,323
03/01/15-02/28/16	8/31/2021	78.0	$4,968,654	$3,265,485	$653,731	0	$0	$0
03/01/16-02/28/17	8/31/2021	66.0	$2,205,425	$2,173,276	$630,493	0	$0	$0
03/01/17-02/28/18	8/31/2021	54.0	$1,085,802	$1,051,755	$599,114	0	$0	$0
03/01/18-02/28/19	8/31/2021	42.0	$1,814,982	$1,699,404	$554,460	0	$0	$0
03/01/19-02/28/20	8/31/2021	30.0	$2,313,436	$2,154,361	$607,610	0	$0	$0
03/01/20-02/28/21	8/31/2021	18.0	$1,535,197	$1,044,121	$463,208	0	$0	$0
03/01/21-02/28/22	8/31/2021	6.0	$810,288	$233,100	$198,654			
Totals			$96,588,603	$91,796,544		32	$16,242,541	$13,799,134

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	8/31/2021	426.0	1.035	$854,883	1.086	$854,876	$854,881
03/01/87-02/28/88	8/31/2021	414.0	1.036	$1,762,295	1.089	$1,781,065	$1,769,803
03/01/88-02/28/89	8/31/2021	402.0	1.037	$2,820,592	1.093	$2,880,732	$2,844,648
03/01/89-02/28/90	8/31/2021	390.0	1.038	$2,078,054	1.096	$2,193,637	$2,124,287
03/01/90-02/28/91	8/31/2021	378.0	1.040	$3,245,501	1.100	$3,141,740	$3,203,996
03/01/91-02/28/92	8/31/2021	366.0	1.041	$6,153,573	1.103	$6,420,732	$6,260,437
03/01/92-02/28/93	8/31/2021	354.0	1.043	$5,494,998	1.107	$5,836,091	$5,631,435
03/01/93-02/28/94	8/31/2021	342.0	1.044	$8,378,097	1.112	$8,790,655	$8,543,121
03/01/94-02/28/95	8/31/2021	330.0	1.046	$1,899,088	1.116	$2,026,253	$1,949,954
03/01/95-02/28/96	8/31/2021	318.0	1.048	$7,255,044	1.121	$7,752,687	$7,454,101
03/01/96-02/28/97	8/31/2021	306.0	1.050	$2,899,828	1.127	$2,961,015	$2,924,303
03/01/97-02/28/98	8/31/2021	294.0	1.052	$2,403,395	1.133	$2,539,716	$2,457,923
03/01/98-02/28/99	8/31/2021	282.0	1.055	$2,360,085	1.139	$2,547,731	$2,435,143
03/01/99-02/28/00	8/31/2021	270.0	1.058	$1,897,281	1.146	$1,993,450	$1,936,748
03/01/00-02/28/01	8/31/2021	258.0	1.061	$1,537,672	1.154	$1,607,255	$1,566,506
03/01/01-02/28/02	8/31/2021	246.0	1.064	$2,370,172	1.162	$2,489,106	$2,417,746
03/01/02-02/28/03	8/31/2021	234.0	1.068	$5,270,729	1.170	$5,613,457	$5,407,020
03/01/03-02/28/04	8/31/2021	222.0	1.072	$1,759,092	1.179	$1,895,512	$1,813,660
03/01/04-02/28/05	8/31/2021	210.0	1.076	$3,159,453	1.190	$3,389,196	$3,251,351
03/01/05-02/28/06	8/31/2021	198.0	1.082	$1,705,285	1.202	$1,895,731	$1,781,464
03/01/06-02/28/07	8/31/2021	186.0	1.087	$2,111,878	1.216	$2,273,907	$2,176,320
03/01/07-02/28/08	8/31/2021	174.0	1.094	$1,691,328	1.232	$1,885,902	$1,769,158
03/01/08-02/28/09	8/31/2021	162.0	1.102	$1,727,714	1.250	$1,926,480	$1,807,220
03/01/09-02/28/10	8/31/2021	150.0	1.111	$1,715,174	1.271	$1,961,939	$1,813,880
03/01/10-02/28/11	8/31/2021	138.0	1.122	$2,153,375	1.296	$2,487,092	$2,286,862
03/01/11-02/28/12	8/31/2021	126.0	1.135	$2,431,413	1.326	$2,768,735	$2,566,342
03/01/12-02/28/13	8/31/2021	114.0	1.151	$1,519,282	1.362	$1,787,885	$1,626,723
03/01/13-02/28/14	8/31/2021	102.0	1.171	$1,424,722	1.407	$1,711,629	$1,539,486
03/01/14-02/28/15	8/31/2021	90.0	1.197	$2,088,310	1.464	$2,555,080	$2,275,018
03/01/15-02/28/16	8/31/2021	78.0	1.231	$4,514,103	1.540	$5,210,766	$4,792,76
03/01/16-02/28/17	8/31/2021	66.0	1.278	$2,819,620	1.644	$3,572,715	$3,120,85
03/01/17-02/28/18	8/31/2021	54.0	1.349	$1,464,255	1.796	$1,888,507	$1,633,95
03/01/18-02/28/19	8/31/2021	42.0	1.462	$2,652,847	2.037	$3,461,382	$2,976,26
03/01/19-02/28/20	8/31/2021	30.0	1.673	$3,869,234	2.476	$5,338,697	$4,457,03
03/01/20-02/28/21	8/31/2021	18.0	2.191	$3,362,965	3.532	$3,688,027	$3,492,99
03/01/21-02/28/22	8/31/2021	6.0	5.067	$4,105,565	9.060	$2,111,770	$3,308,04
Totals				$104,956,902		$113,240,250	$108,270,24

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 (smoothed)
Column(P):{Col(E)-Col(I)}xCol(O) + Col(G) x Specific Retent
Column(Q): 60% of Col. (N) and 40% Col. (P)

Exhibit 3

The City of Scranton
Workers' Compensation

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
03/01/11-02/28/12	$2,566,342	1.791	$4,595,928	$24,599,047	1.553	$38,201,568	$12.03
03/01/12-02/28/13	$1,626,723	1.689	$2,748,314	$23,644,343	1.486	$35,137,744	$7.82
03/01/13-02/28/14	$1,539,485	1.594	$2,453,705	$29,012,097	1.422	$41,258,121	$5.95
03/01/14-02/28/15	$2,275,018	1.504	$3,420,786	$30,877,936	1.361	$42,020,604	$8.14
03/01/15-02/28/16	$4,792,768	1.419	$6,798,633	$32,267,559	1.302	$42,020,755	$16.18
03/01/16-02/28/17	$3,120,858	1.338	$4,176,412	$31,886,230	1.246	$39,736,043	$10.51
03/01/17-02/28/18	$1,633,956	1.262	$2,062,832	$33,313,932	1.193	$39,727,484	$5.19
03/01/18-02/28/19	$2,976,261	1.191	$3,544,775	$33,966,128	1.141	$38,760,994	$9.15
03/01/19-02/28/20	$4,457,019	1.124	$5,007,907	$33,289,258	1.092	$36,352,701	$13.78
03/01/20-02/28/21	$3,492,990	1.060	$3,702,569	$29,264,994	1.045	$30,581,918	$12.11
Total	$28,481,421		$38,511,861			$383,797,932	$10.03
Excl Hi & Lo			$29,650,396			$302,049,693	$9.82
Avg Last 5 Yrs			$18,494,495			$185,159,140	$9.99
Avg Last 3 Yrs			$12,255,251			$105,695,613	$11.59

(I) Accident Period	(J) Selected Loss Rate	(K) Payroll	(L) Forecast Limited Ultimate Losses
03/01/21-02/28/22	*$10.00*	$30,061,385	$3,006,138
03/01/22-02/28/23	*$10.14*	$31,021,159	$3,146,644

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 2022-
Column(K): Exhibit 1, Sheet 2
Column(L): Column (J) x Column (K)

30-Sep-21

Exhibit 4

The City of Scranton
Worker's Compensation

Projection of Discounted Outstanding Losses

(A) Accident Year	(B) Limited Ultimate Losses	(C) Paid Losses	(D) Outstanding Losses	(E) Discount Factor	(F) Discounted Outstanding Losses
As of August 31, 2021:					
Pre - 1986	$9,436,029	$9,282,380	$153,649	1.000	$153,649
1986/87	$854,881	$849,886	$4,994	1.000	$4,994
1987/88	$1,769,803	$1,749,794	$20,009	1.000	$20,009
1988/89	$2,844,648	$2,730,421	$114,227	1.000	$114,227
1989/90	$2,124,287	$2,001,581	$122,706	0.995	$122,093
1990/91	$3,203,996	$2,857,392	$346,604	0.988	$342,507
1991/92	$6,260,437	$5,819,642	$440,795	0.981	$432,576
1992/93	$5,631,435	$5,270,593	$360,842	0.975	$351,964
1993/94	$8,543,121	$7,908,425	$634,696	0.969	$615,297
1994/95	$1,949,954	$1,815,475	$134,479	0.961	$129,177
1995/96	$7,454,101	$6,916,124	$537,977	0.952	$511,999
1996/97	$2,924,303	$2,626,963	$297,340	0.942	$280,223
1997/98	$2,457,923	$2,284,222	$173,701	0.933	$162,090
1998/99	$2,435,143	$2,237,249	$197,894	0.924	$182,801
1999/00	$1,935,748	$1,832,579	$103,169	0.914	$94,328
2000/01	$1,565,505	$1,481,672	$83,833	0.905	$75,852
2001/02	$2,417,746	$2,303,712	$114,034	0.895	$102,095
2002/03	$5,407,820	$4,973,295	$434,525	0.886	$384,889
2003/04	$1,813,660	$1,589,297	$224,363	0.876	$196,595
2004/05	$3,251,351	$2,975,521	$275,829	0.867	$239,058
2005/06	$1,781,464	$1,576,735	$204,729	0.857	$175,482
2006/07	$2,176,329	$2,002,377	$173,952	0.850	$147,806
2007/08	$1,769,158	$1,530,980	$238,178	0.842	$200,604
2008/09	$1,807,220	$1,541,234	$265,986	0.837	$222,532
2009/10	$1,813,880	$1,543,525	$270,355	0.831	$224,669
2010/11	$2,286,862	$1,919,090	$367,772	0.828	$304,397
2011/12	$2,566,342	$2,088,422	$477,920	0.824	$393,971
2012/13	$1,626,723	$1,312,700	$314,023	0.823	$258,499
2013/14	$1,539,485	$1,216,503	$322,982	0.822	$265,500
2014/15	$2,275,018	$1,744,803	$530,215	0.823	$436,239
2015/16	$4,792,768	$3,265,485	$1,527,283	0.825	$1,260,056
2016/17	$3,120,858	$2,173,276	$947,582	0.829	$785,192
2017/18	$1,633,956	$1,051,755	$582,201	0.834	$485,432
2018/19	$2,976,261	$1,699,404	$1,276,857	0.841	$1,073,261
2019/20	$4,457,019	$2,154,361	$2,302,658	0.849	$1,955,316
2020/21	$3,492,990	$1,044,121	$2,448,869	0.860	$2,105,413
2021/22	$1,503,069	$233,100	$1,269,969	0.872	$1,107,727
Totals	$115,901,294	$97,604,092	$18,297,200		$15,918,519

Column (B): Exhibit 2, Sheet 3, or Exhibit 1, Sheet 1 for Pre-1986
Accident Year 2021/22 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)

Exhibit 5

The City of Scranton
Worker's Compensation

Projection of Annual Expenditure Amounts
Calendar Year 2022

(A) Accident Year	(B) Unlimited Ultimate Losses	(C) Accident Year Age (in months) at 12/31/21	(D) Ultimate Paid Loss Development Factor	(E) Percentage Paid As of at 12/31/21	(F) Percentage of Losses Paid in Upcoming 12 Months	(G) Anticipated Losses & ALAE Paid in Upcoming 12 Months
Pre - 1986	$9,436,029	478	1.018	98.2%	1.0%	$94,360
1986/87	$1,602,677	430	1.030	97.1%	1.0%	$16,027
1987/88	$2,596,322	418	1.037	96.4%	0.7%	$17,018
1988/89	$3,782,979	406	1.044	95.8%	0.6%	$24,464
1989/90	$2,124,287	394	1.051	95.2%	0.6%	$13,555
1990/91	$3,203,996	382	1.058	94.5%	0.6%	$20,173
1991/92	$6,260,437	370	1.065	93.9%	0.6%	$38,899
1992/93	$5,631,435	358	1.073	93.2%	0.7%	$39,431
1993/94	$8,543,121	346	1.081	92.5%	0.7%	$58,933
1994/95	$1,949,954	334	1.089	91.8%	0.7%	$13,254
1995/96	$7,454,101	322	1.098	91.1%	0.8%	$56,115
1996/97	$2,924,303	310	1.107	90.3%	0.7%	$21,657
1997/98	$2,486,612	298	1.116	89.6%	0.7%	$18,118
1998/99	$2,435,143	286	1.125	88.9%	0.7%	$17,459
1999/00	$2,215,665	274	1.135	88.1%	0.8%	$17,355
2000/01	$1,922,876	262	1.145	87.3%	0.8%	$14,799
2001/02	$2,763,532	250	1.155	86.6%	0.8%	$20,900
2002/03	$6,323,549	238	1.165	85.8%	0.7%	$47,003
2003/04	$2,053,427	226	1.174	85.2%	0.7%	$13,938
2004/05	$3,478,142	214	1.185	84.4%	0.7%	$25,902
2005/06	$1,781,464	202	1.196	83.6%	0.8%	$14,618
2006/07	$2,325,417	190	1.209	82.7%	0.9%	$21,126
2007/08	$1,769,158	178	1.224	81.7%	1.0%	$17,887
2008/09	$1,807,220	166	1.241	80.5%	1.1%	$20,453
2009/10	$1,813,880	154	1.261	79.3%	1.3%	$23,126
2010/11	$2,286,862	142	1.285	77.8%	1.4%	$33,084
2011/12	$2,566,342	130	1.313	76.2%	1.7%	$42,472
2012/13	$1,626,723	118	1.347	74.3%	1.9%	$31,082
2013/14	$1,539,485	106	1.388	72.0%	2.2%	$34,319
2014/15	$2,275,018	94	1.441	69.4%	2.6%	$59,897
2015/16	$5,681,493	82	1.510	66.2%	3.2%	$179,178
2016/17	$3,120,858	70	1.602	62.4%	3.8%	$119,883
2017/18	$1,633,956	58	1.735	57.6%	4.8%	$77,992
2018/19	$2,976,261	46	1.940	51.6%	6.1%	$180,831
2019/20	$4,457,019	34	2.294	43.6%	8.0%	$354,995
2020/21	$3,492,990	22	3.052	32.8%	10.8%	$378,015
2021/22	$3,006,138	10	5.728	17.5%	15.3%	$460,218
2022/23	$3,146,644	0	N/A	0.0%	17.5%	$549,367
Totals	$126,495,518					$3,187,903

$1,912,742	@ 60%
$2,550,323	Midpoint

Column (B): Exhibit 2, Sheet 1 or Exhibit 3 for Accident Years 2021 and 2022
Column (D): Appendix A, Sheet 5, runoff of 2001/02 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)

Appendix A
Sheet 1

City of Scranton - PMA experience only
Workers Compensation

Analysis Based Upon Paid Loss and Expenses
As of August 31, 2021

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																			$2,264,932	$2,268,003
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	$1,751,045	$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														$5,609,932	$5,627,769	$5,638,984	$5,648,116	$5,661,322	$5,672,620	$5,677,437
3/1/03 - 2/28/04													$1,500,713	$1,524,313	$1,553,858	$1,577,411	$1,603,248	$1,625,971	$1,650,428	
3/1/04 - 2/28/05												$3,086,502	$3,087,333	$3,087,946	$3,088,823	$3,089,469	$3,089,920	$3,090,777		
3/1/05 - 2/28/06											$1,590,551	$1,576,424	$1,576,622	$1,576,622	$1,576,622	$1,578,735	$1,576,735			
3/1/06 - 2/28/07										$1,658,048	$1,712,312	$1,773,638	$1,813,348	$2,039,870	$2,040,367	$2,041,814				
3/1/07 - 2/28/08									$1,505,741	$1,510,853	$1,515,262	$1,519,104	$1,523,293	$1,530,772	$1,530,980					
3/1/08 - 2/28/09								$1,496,074	$1,503,913	$1,521,724	$1,527,949	$1,528,870	$1,535,329	$1,541,234						
3/1/09 - 2/28/10							$1,341,265	$1,395,458	$1,413,852	$1,543,323	$1,543,525	$1,543,525	$1,543,525							
3/1/10 - 2/28/11						$1,720,961	$1,747,523	$1,747,859	$1,785,149	$1,823,067	$1,919,080	$1,919,080								
3/1/11 - 2/28/12					$1,881,121	$1,919,618	$1,957,485	$1,998,033	$2,030,095	$2,060,483	$2,088,422									
3/1/12 - 2/28/13				$921,948	$1,230,575	$1,288,299	$1,311,910	$1,312,588	$1,312,700	$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	$1,216,503											
3/1/14 - 2/28/15		$936,249	$1,476,079	$1,565,009	$1,744,124	$1,744,803	$1,744,803	$1,744,803												
3/1/15 - 2/28/16	$226,126	$1,852,708	$2,221,479	$2,667,540	$2,784,431	$2,941,404	$3,265,485													
3/1/16 - 2/28/17	$252,056	$1,325,516	$1,671,436	$2,025,783	$2,105,128	$2,173,276														
3/1/17 - 2/28/18	$182,045	$702,094	$984,738	$1,007,601	$1,051,755															
3/1/18 - 2/28/19	$140,605	$803,302	$1,125,572	$1,699,404																
3/1/19 - 2/28/20	$182,044	$1,275,889	$2,154,351																	
3/1/20 - 2/28/21	$130,989	$1,044,121																		
3/1/21 - 2/28/22	$233,100																			

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	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	1.001
3/1/03 - 2/28/04													1.016	1.019	1.015	1.016	1.014	1.015	
3/1/04 - 2/28/05												1.000	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	1.000			
3/1/06 - 2/28/07										1.033	1.036	1.022	1.125	1.000	1.001				
3/1/07 - 2/28/08									1.003	1.003	1.003	1.003	1.005	1.000					
3/1/08 - 2/28/09								1.005	1.012	1.004	1.001	1.004	1.004						
3/1/09 - 2/28/10							1.040	1.013	1.092	1.000	1.000	1.000							
3/1/10 - 2/28/11						1.015	1.000	1.021	1.021	1.053	1.000								
3/1/11 - 2/28/12					1.020	1.020	1.021	1.016	1.015	1.014									
3/1/12 - 2/28/13				1.335	1.047	1.018	1.001	1.000	1.000										
3/1/13 - 2/28/14			1.119	0.968	1.018	1.001	1.005	1.002											
3/1/14 - 2/28/15		1.577	1.060	1.114	1.000	1.000	1.000												
3/1/15 - 2/28/16	8.193	1.199	1.201	1.044	1.056	1.110													
3/1/16 - 2/28/17	5.259	1.261	1.212	1.039	1.032														
3/1/17 - 2/28/18	3.857	1.403	1.023	1.044															
3/1/18 - 2/28/19	5.713	1.401	1.510																
3/1/19 - 2/28/20	7.009	1.689																	
3/1/20 - 2/28/21	7.971																		

30-Sep-21

Paid_PMA_Triangle.xls

Gary R. Abramson, Casualty Actuarial Services

Appendix A
Sheet 2

City of Scranton - PMA experience only
Workers Compensation

Analysis Based Upon Paid Loss and Expenses
As of August 31, 2021

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	6.334	1.421	1.187	1.091	1.029	1.027	1.011	1.010	1.024	1.016	1.005	1.005	1.025	1.004	1.003	1.003	1.003	1.008	1.002	
Wgtd Avg.	6.288	1.397	1.188	1.073	1.031	1.038	1.011	1.011	1.023	1.019	1.005	1.005	1.024	1.003	1.002	1.002	1.002	1.006	1.002	
Avg (x-high & low)	6.488	1.410	1.148	1.060	1.029	1.014	1.006	1.009	1.013	1.013	1.001	1.002	1.006	1.001	1.001	1.000	1.001	1.004	1.001	
Selected	6.350	1.041	1.175	1.070	1.030	1.025	1.010	1.010	1.021	1.017	1.004	1.005	1.020	1.003	1.002	1.002	1.002	1.005	1.002	
Cumulative/No tail	9.719	1.531	1.470	1.251	1.169	1.135	1.108	1.097	1.086	1.064	1.046	1.042	1.036	1.018	1.013	1.011	1.009	1.007	1.002	1.002
Cumulative w/tail	9.739	1.534	1.473	1.254	1.172	1.136	1.110	1.099	1.086	1.066	1.048	1.044	1.038	1.018	1.015	1.013	1.011	1.009	1.004	
PMA Paid Fitted (Appendix A3) at 12-24-36 months...	2.917	1.862	1.355	1.229	1.162	1.123	1.097	1.079	1.066	1.056	1.048	1.042								
2005 Bureau Factors Cumulative for Industry Grouping 16: Public Administration	6.776	3.415	2.701	2.320	2.070	1.906	1.789	1.685	1.607	1.540	1.476	1.418	1.364	1.316	1.270	1.226	1.190	1.157		
60/40 Weighting (Bureau/Scranton_PMA)	5.234	2.714	2.163	1.884	1.707	1.593	1.512	1.443	1.391	1.348	1.305	1.268								

Paid_PMA_Triangle.xls

Gary R. Abramson, Casualty Actuarial Services

30-Sep-21

Appendix A
Sheet 3

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"

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		Power Model: TRANSFORMED VALUES		Power Model: FITTED VALUES		Weibull: TRANSFORMED VALUES		Weibull: FITTED VALUES		Inverse Power Curve: TRANSFORMED VALUES		Inverse Power Curve: 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
6	9.739	6.00	0.82	12.0	2.050	1.79	-2.22	12.0	3.175	-1.79	2.17	12.0	2.917	12.0	2.917
18	1.534	18.00	-0.85	24.0	1.682	2.89	0.05	24.0	1.894	-2.89	-0.63	24.0	1.662	24.0	1.662
30	1.473	30.00	-0.95	36.0	1.458	3.40	0.13	36.0	1.484	-3.40	-0.75	36.0	1.355	36.0	1.355
42	1.254	42.00	-1.49	48.0	1.314	3.74	0.47	48.0	1.291	-3.74	-1.37	48.0	1.229	48.0	1.229
54	1.172	54.00	-1.84	60.0	1.219	3.99	0.65	60.0	1.185	-3.99	-1.76	60.0	1.162	60.0	1.162
66	1.138	66.00	-2.05	72.0	1.154	4.19	0.75	72.0	1.121	-4.19	-1.98	72.0	1.123	72.0	1.123
78	1.110	78.00	-2.26	84.0	1.110	4.36	0.84	84.0	1.081	-4.36	-2.21	84.0	1.097	84.0	1.097
90	1.099	90.00	-2.36	96.0	1.078	4.50	0.88	96.0	1.055	-4.50	-2.31	96.0	1.079	96.0	1.079
102	1.088	102.00	-2.47	108.0	1.056	4.62	0.92	108.0	1.038	-4.62	-2.43	108.0	1.066	108.0	1.066
114	1.066	114.00	-2.75	120.0	1.040	4.74	1.02	120.0	1.026	-4.74	-2.72	120.0	1.056	120.0	1.056
				132.0	1.029			132.0	1.018			132.0	1.048	132.0	1.048
				144.0	1.021			144.0	1.012			144.0	1.042	144.0	1.042
				156.0	1.015			156.0	1.009			156.0	1.037	156.0	1.037
				168.0	1.011			168.0	1.006			168.0	1.033	168.0	1.033
				180.0	1.008			180.0	1.004			180.0	1.030	180.0	1.030
				192.0	1.006			192.0	1.003			192.0	1.027	192.0	1.027
				204.0	1.004			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	1.001			240.0	1.019	240.0	1.019
SUM		600.00	-16.20			38.22	3.49			-38.22	-14.00				
AVERAGE		60.00	-1.62			3.82	0.35			-3.82	-1.40				

PARAMETER ESTIMATES

	Power Model	Weibull	Inverse Power Curve
N =	10.000	10.000	10.000
A =	2.693	0.032	86.722
B =	0.974	0.988	1.534
R^2 =	0.836	0.888	0.961

30-Sep-21

PMA_PAID_FIT.xls

Appendix A
Sheet 3

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

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

ACTUAL VALUES

X Maturity (Months)	Y Cumulative Paid Loss Dev Factor
12	2.917
24	1.662
36	1.355
48	1.229
60	1.162
72	1.123
84	1.097
96	1.079
108	1.066

Curve : Y = A^(B^X) (Power Model)

TRANSFORMED VALUES

X' (X)	Y' (LN[LN(Y)])
12.00	0.07
24.00	-0.68
36.00	-1.19
48.00	-1.58
60.00	-1.89
72.00	-2.16
84.00	-2.38
96.00	-2.58
108.00	-2.75
SUM 540.00	-15.14
AVERAGE 60.00	-1.68

FITTED VALUES

X	Y
120	1.036
132	1.026
144	1.018
156	1.013
168	1.009
180	1.007
192	1.005
204	1.003
216	1.002
228	1.002
240	1.001
252	1.001
264	1.001
276	1.000
288	1.000
300	1.000
312	1.000
324	1.000
336	1.000
348	1.000

PARAMETER ESTIMATES

N =	9.000
A =	2.663
B =	0.973
R^2 =	0.942

Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)

TRANSFORMED VALUES

X' (LN(X))	Y' (Double Log [Y/(Y-1)])
2.48	-0.87
3.18	-0.08
3.58	0.29
3.87	0.52
4.09	0.68
4.28	0.79
4.43	0.89
4.56	0.96
4.68	1.02
SUM 35.17	4.20
AVERAGE 3.91	0.47

FITTED VALUES

X	Y
120	1.036
132	1.027
144	1.020
156	1.016
168	1.012
180	1.009
192	1.007
204	1.005
216	1.004
228	1.003
240	1.002
252	1.002
264	1.001
276	1.001
288	1.001
300	1.001
312	1.001
324	1.000
336	1.000
348	1.000

PARAMETER ESTIMATES

N =	9.000
A =	0.059
B =	0.843
R^2 =	0.962

Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)

TRANSFORMED VALUES

X' (LN(1/X))	Y' (LN(Y-1))
-2.48	0.65
-3.18	-0.41
-3.58	-1.03
-3.87	-1.48
-4.09	-1.82
-4.28	-2.10
-4.43	-2.33
-4.56	-2.54
-4.68	-2.72
SUM -35.17	-13.78
AVERAGE -3.91	-1.53

FITTED VALUES

X	Y
120	1.056
132	1.048
144	1.042
156	1.037
168	1.033
180	1.030
192	1.027
204	1.025
216	1.023
228	1.021
240	1.019
252	1.018
264	1.017
276	1.016
288	1.015
300	1.014
312	1.013
324	1.012
336	1.012
348	1.011

PARAMETER ESTIMATES

N =	9.000
A =	86.722
B =	1.534
R^2 =	1.000

*** SELECTED ***

FITTED VALUES

X	Y
120	1.056
132	1.048
144	1.042
156	1.037
168	1.033
180	1.030
192	1.027
204	1.025
216	1.023
228	1.021
240	1.019
252	1.018
264	1.017
276	1.016
288	1.015
300	1.014
312	1.013
324	1.012
336	1.012
348	1.011

30-Sep-21

CITY_PAID_TAIL.xls

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)				Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)				Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)				*** SELECTED ***	
		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		FITTED VALUES	
X	Y	X	LN[LN(Y)]			LN(X)	Double Log [Y/(Y-1)]			LN(1/X)	LN(Y-1)				
Maturity (Months)	Cumulative Paid Loss Dev Factor	X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
12	5.234	12.00	0.50	6.0	3.935	2.48	-1.55	6.0	7.634	-2.48	1.44	6.0	9.060	6.0	9.060
24	2.714	24.00	0.00	18.0	3.128	3.18	-0.78	18.0	3.537	-3.18	0.54	18.0	3.532	18.0	3.532
36	2.163	36.00	-0.26	30.0	2.583	3.58	-0.48	30.0	2.557	-3.58	0.15	30.0	2.478	30.0	2.478
48	1.884	48.00	-0.46	42.0	2.203	3.87	-0.28	42.0	2.102	-3.87	-0.12	42.0	2.037	42.0	2.037
60	1.707	60.00	-0.63	54.0	1.930	4.09	-0.13	54.0	1.836	-4.09	-0.35	54.0	1.796	54.0	1.796
72	1.593	72.00	-0.76	66.0	1.728	4.28	-0.01	66.0	1.662	-4.28	-0.52	66.0	1.644	66.0	1.644
84	1.512	84.00	-0.88	78.0	1.577	4.43	0.08	78.0	1.539	-4.43	-0.67	78.0	1.540	78.0	1.540
96	1.443	96.00	-1.00	90.0	1.461	4.56	0.17	90.0	1.447	-4.56	-0.81	90.0	1.464	90.0	1.464
108	1.391	108.00	-1.11	102.0	1.371	4.68	0.24	102.0	1.377	-4.68	-0.94	102.0	1.407	102.0	1.407
				114.0	1.300			114.0	1.322			114.0	1.362	114.0	1.362
				126.0	1.244			126.0	1.277			126.0	1.326	126.0	1.326
				138.0	1.200			138.0	1.240			138.0	1.296	138.0	1.296
				150.0	1.163			150.0	1.210			150.0	1.271	150.0	1.271
				162.0	1.134			162.0	1.184			162.0	1.250	162.0	1.250
				174.0	1.111			174.0	1.162			174.0	1.232	174.0	1.232
				186.0	1.091			186.0	1.144			186.0	1.216	186.0	1.216
				198.0	1.075			198.0	1.128			198.0	1.202	198.0	1.202
				210.0	1.062			210.0	1.114			210.0	1.190	210.0	1.190
				222.0	1.052			222.0	1.102			222.0	1.179	222.0	1.179
				234.0	1.043			234.0	1.091			234.0	1.170	234.0	1.170
SUM		540.00	-4.60			35.17	-2.74			-35.17	-1.28				
AVERAGE		60.00	-0.51			3.91	-0.30			-3.91	-0.14				

PARAMETER ESTIMATES	Power Model	Weibull	Inverse Power Curve
N =	9.000	9.000	9.000
A =	4.489	0.034	53.255
B =	0.985	0.784	1.054
R^2 =	0.931	0.983	0.996

PAID_FIT_Blended.xls

30-Sep-21

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)				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	5.234	6.00	0.50	246.0	1.037	1.79	-1.55	246.0	1.122	-1.79	1.44	246.0	1.199	246.0	1.199
18	2.714	18.00	0.00	258.0	1.031	2.89	-0.78	258.0	1.113	-2.89	0.54	258.0	1.191	258.0	1.191
30	2.163	30.00	-0.26	270.0	1.026	3.40	-0.48	270.0	1.105	-3.40	0.15	270.0	1.184	270.0	1.184
42	1.884	42.00	-0.46	282.0	1.022	3.74	-0.28	282.0	1.098	-3.74	-0.12	282.0	1.178	282.0	1.178
54	1.707	54.00	-0.63	294.0	1.018	3.99	-0.13	294.0	1.092	-3.99	-0.35	294.0	1.172	294.0	1.172
66	1.593	66.00	-0.76	306.0	1.015	4.19	-0.01	306.0	1.086	-4.19	-0.52	306.0	1.166	306.0	1.166
78	1.512	78.00	-0.88	318.0	1.013	4.36	0.08	318.0	1.080	-4.36	-0.67	318.0	1.161	318.0	1.161
90	1.443	90.00	-1.00	330.0	1.011	4.50	0.17	330.0	1.075	-4.50	-0.81	330.0	1.156	330.0	1.156
108	1.391	108.00	-1.11	342.0	1.009	4.68	0.24	342.0	1.071	-4.68	-0.94	342.0	1.152	342.0	1.152
				354.0	1.007			354.0	1.066			354.0	1.147	354.0	1.147
				366.0	1.006			366.0	1.062			366.0	1.143	366.0	1.143
				378.0	1.005			378.0	1.059			378.0	1.140	378.0	1.140
				390.0	1.004			390.0	1.055			390.0	1.136	390.0	1.136
				402.0	1.004			402.0	1.052			402.0	1.133	402.0	1.133
				414.0	1.003			414.0	1.049			414.0	1.129	414.0	1.129
				426.0	1.003			426.0	1.046			426.0	1.126	426.0	1.126
				438.0	1.002			438.0	1.044			438.0	1.124	438.0	1.124
				450.0	1.002			450.0	1.041			450.0	1.121	450.0	1.121
				462.0	1.002			462.0	1.039			462.0	1.118	462.0	1.118
				474.0	1.001			474.0	1.037			474.0	1.116	474.0	1.116
SUM		492.00	-4.60			33.54	-2.74			-33.54	-1.28				
AVERAGE		54.67	-0.51			3.73	-0.30			-3.73	-0.14				

PARAMETER ESTIMATES	Power Model	Weibull	Inverse Power Curve
N =	9.000	9.000	9.000
A =	3.812	0.074	18.919
B =	0.985	0.619	0.827
R^2 =	0.917	0.997	0.999

PAID_FITZ.xls

30-Sep-21

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

X Maturity (Months)	Y Cumulative Paid Loss Dev Factor
12	5.234
24	2.714
36	2.163
48	1.884
60	1.707
72	1.593
84	1.512
96	1.443

Curve : Y = A^(B^X) (Power Model)

TRANSFORMED VALUES X' (X)	Y' (LN[LN(Y)])	FITTED VALUES X	Y
12.00	0.50	10	3.806
24.00	0.00	22	2.993
36.00	-0.26	34	2.458
48.00	-0.46	46	2.091
60.00	-0.63	58	1.831
72.00	-0.76	70	1.643
84.00	-0.88	82	1.502
96.00	-1.00	94	1.396
		106	1.315
		118	1.252
		130	1.202
		142	1.163
		154	1.132
		166	1.107
		178	1.087
		190	1.071
		202	1.058
		214	1.047
		226	1.038
		238	1.031
SUM 432.00	-3.49		
AVERAGE 54.00	-0.44		

PARAMETER ESTIMATES

N = 8.000
A = 4.838
B = 0.984

R^2 = 0.932

Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)

TRANSFORMED VALUES X' (LN(X))	Y' (Double Log [Y/(Y-1)])	FITTED VALUES X	Y
2.48	-1.55	10	5.368
3.18	-0.78	22	3.113
3.58	-0.48	34	2.367
3.87	-0.28	46	1.988
4.09	-0.13	58	1.757
4.28	-0.01	70	1.602
4.43	0.08	82	1.491
4.56	0.17	94	1.408
		106	1.343
		118	1.292
		130	1.251
		142	1.217
		154	1.189
		166	1.165
		178	1.145
		190	1.128
		202	1.113
		214	1.100
		226	1.089
		238	1.080
30.48	-2.98		
3.81	-0.37		

PARAMETER ESTIMATES

N = 8.000
A = 0.033
B = 0.801

R^2 = 0.983

Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)

TRANSFORMED VALUES X' (LN(1/X))	Y' (LN(Y-1))	FITTED VALUES X	Y
-2.48	1.44	10	5.728
-3.18	0.54	22	3.052
-3.58	0.15	34	2.294
-3.87	-0.12	46	1.940
-4.09	-0.35	58	1.735
-4.28	-0.52	70	1.602
-4.43	-0.67	82	1.510
-4.56	-0.81	94	1.441
		106	1.388
		118	1.347
		130	1.313
		142	1.285
		154	1.261
		166	1.241
		178	1.224
		190	1.209
		202	1.196
		214	1.185
		226	1.174
		238	1.165
-30.48	-0.34		
-3.81	-0.04		

PARAMETER ESTIMATES

N = 8.000
A = 54.123
B = 1.059

R^2 = 0.995

***** SELECTED *****

FITTED VALUES

X	Y
10	5.728
22	3.052
34	2.294
46	1.940
58	1.735
70	1.602
82	1.510
94	1.441
106	1.388
118	1.347
130	1.313
142	1.285
154	1.261
166	1.241
178	1.224
190	1.209
202	1.196
214	1.185
226	1.174
238	1.165

City of Scranton - PMA experience only
Workers Compensation

Analysis Based Upon Incurred Loss and Expenses
As of August 31, 2021

ACCIDENT YEAR	6 Months	18 Months	30 Months	42 Months	54 Months	66 Months	78 Months	90 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								
3/1/07 - 2/28/08								
3/1/08 - 2/28/09								$1,509,845
3/1/09 - 2/28/10							$1,369,889	$1,412,329
3/1/10 - 2/28/11						$1,790,208	$1,769,998	$1,747,967
3/1/11 - 2/28/12					$2,023,666	$2,096,891	$2,104,717	$2,104,717
3/1/12 - 2/28/13				$950,175	$1,332,040	$1,360,036	$1,364,188	$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	$1,641,459	$1,766,154	$1,763,744	$1,744,795	$1,744,796
3/1/15 - 2/28/16	$323,416	$3,941,242	$4,462,254	$4,723,087	$4,704,541	$4,742,146	$4,968,854	
3/1/16 - 2/28/17	$437,821	$1,508,037	$2,049,794	$2,134,780	$2,177,512	$2,205,425		
3/1/17 - 2/28/18	$264,427	$842,814	$1,030,958	$1,012,903	$1,085,602			
3/1/18 - 2/28/19	$206,332	$889,872	$1,232,718	$1,814,982				
3/1/19 - 2/28/20	$332,546	$1,521,245	$2,313,436					
3/1/20 - 2/28/21	$223,461	$1,535,197						
3/1/21 - 2/28/22	$610,288							

ACCIDENT YEAR	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										$2,374,008	$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	$5,724,924
3/1/03 - 2/28/04					$1,947,031	$1,962,561	$1,962,561	$1,971,874	$1,974,020	$1,978,420	$1,982,547	
3/1/04 - 2/28/05				$3,145,764	$3,094,492	$3,094,492	$3,107,366	$3,107,366	$3,107,366	$3,107,366		
3/1/05 - 2/28/06			$1,737,103	$1,576,649	$1,576,847	$1,576,847	$1,576,847	$1,576,734	$1,576,734			
3/1/06 - 2/28/07		$1,869,131	$1,908,508	$1,920,928	$1,963,092	$2,201,706	$2,040,366	$2,041,814				
3/1/07 - 2/28/08	$1,523,700	$1,527,844	$1,541,235	$1,541,242	$1,542,592	$1,545,717	$1,545,717					
3/1/08 - 2/28/09	$1,511,127	$1,529,705	$1,544,242	$1,544,905	$1,546,794	$1,587,743						
3/1/09 - 2/28/10	$1,438,173	$1,543,319	$1,543,521	$1,543,421	$1,543,521							
3/1/10 - 2/28/11	$1,892,199	$1,900,036	$1,919,099	$1,919,099								
3/1/11 - 2/28/12	$2,104,774	$2,117,162	$2,141,937									
3/1/12 - 2/28/13	$1,328,301	$1,319,795										
3/1/13 - 2/28/14	$1,216,498											
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												
3/1/21 - 2/28/22												

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
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										1.021
3/1/07 - 2/28/08									1.003	1.009
3/1/08 - 2/28/09								1.001	1.012	1.010
3/1/09 - 2/28/10							1.016	1.018	1.073	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	1.012
3/1/12 - 2/28/13				1.402	1.021	1.003	0.974	1.000	0.994	
3/1/13 - 2/28/14			1.098	0.944	1.018	1.009	0.997	1.002		
3/1/14 - 2/28/15		1.334	1.009	1.076	0.993	0.995	1.000			
3/1/15 - 2/28/16	12.186	1.132	1.058	0.996	1.008	1.048				
3/1/16 - 2/28/17	3.444	1.359	1.041	1.020	1.013					
3/1/17 - 2/28/18	3.167	1.223	0.982	1.072						
3/1/18 - 2/28/19	4.313	1.385	1.472							
3/1/19 - 2/28/20	4.575	1.521								
3/1/20 - 2/28/21	6.870									

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									1.000
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	1.000
3/1/03 - 2/28/04			1.008	1.000	1.005	1.001	1.002	1.002	
3/1/04 - 2/28/05		0.984	1.000	1.004	1.000	1.000	1.000		
3/1/05 - 2/28/06	0.908	1.000	1.000	1.000	1.000	1.000			
3/1/06 - 2/28/07	1.007	1.022	1.122	0.927	1.001				
3/1/07 - 2/28/08	1.000	1.001	1.002	1.000					
3/1/08 - 2/28/09	1.000	1.001	1.014						
3/1/09 - 2/28/10	1.000	1.000							
3/1/10 - 2/28/11	1.000								
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									

City of Scranton - PMA experience only
Workers Compensation

Analysis Based Upon Incurred Loss and Expenses
As of August 31, 2021

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
Str. Average	5.763	1.326	1.110	1.085	1.015	1.008	0.996	1.017	1.015	1.010	0.986
Wgtd Avg.	5.726	1.281	1.090	1.046	1.013	1.017	0.995	1.019	1.014	1.011	0.986
Avg (x-high & low)	4.800	1.325	1.052	1.041	1.015	1.003	0.998	1.005	1.006	1.010	1.000
Selected	5.250	1.315	1.090	1.045	1.015	1.006	0.995	1.016	1.012	1.010	1.000
Cumulative/No tail	8.317	1.584	1.205	1.105	1.058	1.042	1.034	1.039	1.023	1.010	1.000
Cumulative/w/tail	8.375	1.595	1.213	1.113	1.065	1.049	1.041	1.046	1.030	1.018	1.007
PMA Rptd Fitted (Appendix A8) at 12-24-36 months...	2.495	1.392	1.179	1.103	1.067	1.047	1.035	1.027	1.021	1.017	1.015
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
60/40 Weighting (Bureau/Scranton_PMA)	2.961	1.824	1.544	1.389	1.305	1.263	1.214	1.167	1.163	1.142	1.121

	138:150	150:162	162:174	174:186	186:198	198:210	210:222	222:234	Tail
Str. Average	1.001	1.024	0.977	1.001	1.000	1.000	1.005	0.986	
Wgtd Avg.	1.000	1.024	0.966	1.001	1.001	1.000	1.005	0.988	
Avg (x-high & low)	1.001	1.006	0.982	1.001	1.000	1.000	1.001	1.000	
Selected	1.001	1.020	0.975	1.001	1.000	1.000	1.004	1.000	
Cumulative/No tail	1.000	0.999	0.980	1.005	1.004	1.004	1.004	1.000	
Cumulative/w/tail	1.007	1.006	0.987	1.012	1.011	1.011	1.011	1.007	1.007
PMA Rptd Fitted (Appendix A8) at 12-24-36 months...	1.012								
2005 Bureau Factors Cumulative for Industry Grouping 16: Public Administration	1.161	1.134	1.110	1.087	1.066				
60/40 Weighting (Bureau/Scranton_PMA)	1.102								

Appendix A
Sheet 8

The City of Scranton

City of Scranton WC Incurred 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 Rptd Loss Dev Factor	X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
6	8.375	6.00	0.75	12.0	1.745	1.79	-2.06	12.0	2.769	-1.79	2.00	12.0	2.495	12.0	2.495
18	1.595	18.00	-0.76	24.0	1.430	2.89	-0.01	24.0	1.633	-2.89	-0.52	24.0	1.392	24.0	1.392
30	1.213	30.00	-1.64	36.0	1.258	3.40	0.55	36.0	1.299	-3.40	-1.55	36.0	1.179	36.0	1.179
42	1.113	42.00	-2.23	48.0	1.159	3.74	0.83	48.0	1.155	-3.74	-2.18	48.0	1.103	48.0	1.103
54	1.065	54.00	-2.76	60.0	1.099	3.99	1.03	60.0	1.084	-3.99	-2.73	60.0	1.067	60.0	1.067
66	1.049	66.00	-3.03	72.0	1.063	4.19	1.12	72.0	1.047	-4.19	-3.01	72.0	1.047	72.0	1.047
78	1.041	78.00	-3.21	84.0	1.040	4.36	1.17	84.0	1.026	-4.36	-3.19	84.0	1.035	84.0	1.035
90	1.046	90.00	-3.10	96.0	1.025	4.50	1.14	96.0	1.015	-4.50	-3.07	96.0	1.027	96.0	1.027
102	1.030	102.00	-3.53	108.0	1.016	4.62	1.27	108.0	1.008	-4.62	-3.51	108.0	1.021	108.0	1.021
114	1.018	114.00	-4.05	120.0	1.010	4.74	1.40	120.0	1.005	-4.74	-4.04	120.0	1.017	120.0	1.017
				132.0	1.007			132.0	1.003			132.0	1.015	132.0	1.015
				144.0	1.004			144.0	1.001			144.0	1.012	144.0	1.012
				156.0	1.003			156.0	1.001			156.0	1.011	156.0	1.011
				168.0	1.002			168.0	1.000			168.0	1.009	168.0	1.009
				180.0	1.001			180.0	1.000			180.0	1.008	180.0	1.008
				192.0	1.001			192.0	1.000			192.0	1.007	192.0	1.007
				204.0	1.000			204.0	1.000			204.0	1.006	204.0	1.006
				216.0	1.000			216.0	1.000			216.0	1.006	216.0	1.006
				228.0	1.000			228.0	1.000			228.0	1.005	228.0	1.005
				240.0	1.000			240.0	1.000			240.0	1.005	240.0	1.005
SUM		600.00	-23.57			38.22	6.43			-38.22	-21.81				
AVERAGE		60.00	-2.36			3.82	0.64			-3.82	-2.18				

	Power Model	Weibull	Inverse Power Curve
	PARAMETER ESTIMATES	PARAMETER ESTIMATES	PARAMETER ESTIMATES
N =	10.000	10.000	10.000
A =	2.380	0.031	182.163
B =	0.964	1.081	1.933
R^2 =	0.857	0.916	0.985

30-Sep-21

PMA_RPTD_FIT.xls

Gary R. Abramson, Casualty Actuarial Services

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

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

ACTUAL VALUES		Curve : Y = A^(B^X) (Power Model)				Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)				Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)				*** SELECTED ***	
		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		FITTED VALUES	
X	Y	X	LN[LN(Y)]			LN(X)	Double Log [Y/(Y-1)]			LN(1/X)	LN(Y-1)				
Maturity (Months)	Cumulative Rptd Loss Dev Factor	X'	Y'	X	Y	X'	Y'	X	Y	X'	Y'	X	Y	X	Y
12	2.495	12.00	-0.09	120.0	1.010	2.48	-0.67	120	1.008	-2.48	0.40	120	1.017	120	1.017
24	1.392	24.00	-1.11	132.0	1.006	3.18	0.24	132	1.005	-3.18	-0.94	132	1.015	132	1.015
36	1.179	36.00	-1.80	144.0	1.004	3.58	0.63	144	1.003	-3.58	-1.72	144	1.012	144	1.012
48	1.103	48.00	-2.33	156.0	1.003	3.87	0.86	156	1.002	-3.87	-2.28	156	1.011	156	1.011
60	1.067	60.00	-2.74	168.0	1.002	4.09	1.02	168	1.002	-4.09	-2.71	168	1.009	168	1.009
72	1.047	72.00	-3.08	180.0	1.001	4.28	1.13	180	1.001	-4.28	-3.06	180	1.008	180	1.008
84	1.035	84.00	-3.38	192.0	1.001	4.43	1.22	192	1.001	-4.43	-3.36	192	1.007	192	1.007
96	1.027	96.00	-3.63	204.0	1.000	4.56	1.29	204	1.000	-4.56	-3.62	204	1.006	204	1.006
108	1.021	108.00	-3.85	216.0	1.000	4.68	1.35	216	1.000	-4.68	-3.84	216	1.006	216	1.006
				228.0	1.000			228	1.000			228	1.005	228	1.005
				240.0	1.000			240	1.000			240	1.005	240	1.005
				252.0	1.000			252	1.000			252	1.004	252	1.004
				264.0	1.000			264	1.000			264	1.004	264	1.004
				276.0	1.000			276	1.000			276	1.003	276	1.003
				288.0	1.000			288	1.000			288	1.003	288	1.003
				300.0	1.000			300	1.000			300	1.003	300	1.003
				312.0	1.000			312	1.000			312	1.003	312	1.003
				324.0	1.000			324	1.000			324	1.003	324	1.003
				336.0	1.000			336	1.000			336	1.002	336	1.002
				348.0	1.000			348	1.000			348	1.002	348	1.002
SUM		540.00	-22.01			35.17	7.09			-35.17	-21.12				
AVERAGE		60.00	-2.45			3.91	0.79			-3.91	-2.35				

PARAMETER ESTIMATES (Power Model)

N =	9.000
A =	2.205
B =	0.964
R^2 =	0.937

PARAMETER ESTIMATES (Weibull)

N =	9.000
A =	0.068
B =	0.891
R^2 =	0.969

PARAMETER ESTIMATES (Inverse Power Curve)

N =	9.000
A =	182.163
B =	1.933
R^2 =	1.000

CITY_RPTD_FIT_TAIL.xls

30-Sep-21

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

X Maturity (Months)	Y Cumulative Rptd Loss Dev Factor
12	2.961
24	1.824
36	1.544
48	1.389
60	1.305
72	1.253
84	1.214
96	1.187
108	1.163

Curve : Y = A^(B^X) (Power Model)

TRANSFORMED VALUES X' (X)	TRANSFORMED VALUES Y' (LN[LN(Y)])	FITTED VALUES X	FITTED VALUES Y
12.00	0.08	6.0	2.382
24.00	-0.51	18.0	1.997
36.00	-0.83	30.0	1.735
48.00	-1.11	42.0	1.551
60.00	-1.32	54.0	1.419
72.00	-1.49	66.0	1.321
84.00	-1.64	78.0	1.249
96.00	-1.77	90.0	1.193
108.00	-1.89	102.0	1.151
		114.0	1.119
		126.0	1.094
		138.0	1.074
		150.0	1.058
		162.0	1.046
		174.0	1.037
		186.0	1.029
		198.0	1.023
		210.0	1.018
		222.0	1.015
		234.0	1.012
SUM 540.00	-10.48		
AVERAGE 60.00	-1.16		

PARAMETER ESTIMATES

N = 9.000
A = 2.645
B = 0.981

R^2 = 0.929

Curve : Y = 1 / [1 - EXP(-AX^B)] (Weibull)

TRANSFORMED VALUES X' (LN(X))	TRANSFORMED VALUES Y' (Double Log [Y/(Y-1)])	FITTED VALUES X	FITTED VALUES Y
2.48	-0.89	6.0	4.044
3.18	-0.23	18.0	2.196
3.58	0.04	30.0	1.727
3.87	0.24	42.0	1.505
4.09	0.37	54.0	1.375
4.28	0.47	66.0	1.290
4.43	0.55	78.0	1.230
4.56	0.61	90.0	1.186
4.68	0.67	102.0	1.153
		114.0	1.127
		126.0	1.107
		138.0	1.091
		150.0	1.077
		162.0	1.066
		174.0	1.057
		186.0	1.049
		198.0	1.043
		210.0	1.037
		222.0	1.033
		234.0	1.028
SUM 35.17	1.85		
AVERAGE 3.91	0.21		

PARAMETER ESTIMATES

N = 9.000
A = 0.082
B = 0.692

R^2 = 0.984

Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)

TRANSFORMED VALUES X' (LN(1/X))	TRANSFORMED VALUES Y' (LN(Y-1))	FITTED VALUES X	FITTED VALUES Y
-2.48	0.67	6.0	5.067
-3.18	-0.19	18.0	2.191
-3.58	-0.61	30.0	1.673
-3.87	-0.94	42.0	1.462
-4.09	-1.19	54.0	1.349
-4.28	-1.37	66.0	1.278
-4.43	-1.54	78.0	1.231
-4.56	-1.68	90.0	1.197
-4.68	-1.81	102.0	1.171
		114.0	1.151
		126.0	1.135
		138.0	1.122
		150.0	1.111
		162.0	1.102
		174.0	1.094
		186.0	1.087
		198.0	1.082
		210.0	1.076
		222.0	1.072
		234.0	1.068
SUM -35.17	-6.66		
AVERAGE -3.91	-0.96		

PARAMETER ESTIMATES

N = 9.000
A = 30.154
B = 1.118

R^2 = 0.999

***** SELECTED *****

FITTED VALUES

X	Y
6.0	5.067
18.0	2.191
30.0	1.673
42.0	1.462
54.0	1.349
66.0	1.278
78.0	1.231
90.0	1.197
102.0	1.171
114.0	1.151
126.0	1.135
138.0	1.122
150.0	1.111
162.0	1.102
174.0	1.094
186.0	1.087
198.0	1.082
210.0	1.076
222.0	1.072
234.0	1.068

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	2.961	12.00	0.08	246.0	1.009	2.48	-0.89	246.0	1.025	-2.48	0.67	246.0	1.064	246.0	1.064
24	1.824	24.00	-0.51	258.0	1.007	3.18	-0.23	258.0	1.022	-3.18	-0.19	258.0	1.061	258.0	1.061
36	1.544	36.00	-0.83	270.0	1.006	3.58	0.04	270.0	1.019	-3.58	-0.61	270.0	1.058	270.0	1.058
48	1.369	48.00	-1.11	282.0	1.005	3.87	0.24	282.0	1.017	-3.87	-0.94	282.0	1.055	282.0	1.055
60	1.305	60.00	-1.32	294.0	1.004	4.09	0.37	294.0	1.015	-4.09	-1.19	294.0	1.052	294.0	1.052
72	1.253	72.00	-1.49	306.0	1.003	4.28	0.47	306.0	1.014	-4.28	-1.37	306.0	1.050	306.0	1.050
84	1.214	84.00	-1.64	318.0	1.002	4.43	0.55	318.0	1.012	-4.43	-1.54	318.0	1.048	318.0	1.048
96	1.187	96.00	-1.77	330.0	1.002	4.56	0.61	330.0	1.011	-4.56	-1.68	330.0	1.046	330.0	1.046
108	1.163	108.00	-1.89	342.0	1.001	4.68	0.67	342.0	1.010	-4.68	-1.81	342.0	1.044	342.0	1.044
				354.0	1.001			354.0	1.009			354.0	1.043	354.0	1.043
				366.0	1.001			366.0	1.008			366.0	1.041	366.0	1.041
				378.0	1.001			378.0	1.007			378.0	1.040	378.0	1.040
				390.0	1.001			390.0	1.006			390.0	1.038	390.0	1.038
				402.0	1.000			402.0	1.005			402.0	1.037	402.0	1.037
				414.0	1.000			414.0	1.005			414.0	1.036	414.0	1.036
				426.0	1.000			426.0	1.004			426.0	1.035	426.0	1.035
				438.0	1.000			438.0	1.004			438.0	1.034	438.0	1.034
				450.0	1.000			450.0	1.004			450.0	1.033	450.0	1.033
				462.0	1.000			462.0	1.003			462.0	1.032	462.0	1.032
				474.0	1.000			474.0	1.003			474.0	1.031	474.0	1.031
SUM		540.00	-10.48			35.17	1.85			-35.17	-8.66				
AVERAGE		60.00	-1.16			3.91	0.21			-3.91	-0.96				

	Power Model	Weibull	Inverse Power Curve
PARAMETER ESTIMATES			
N =	9.000	9.000	9.000
A =	2.645	0.082	30.154
B =	0.981	0.692	1.118
R^2 =	0.929	0.984	0.999

Gary R. Abramson, Casualty Actuarial Services

RPTD_FIT2.xls

30-Sep-21

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	2.981	12.00	0.08	8.0	2.414	2.48	-0.89	8.0	3.474	-2.48	0.67	8.0	3.964	8.0	3.964
24	1.824	24.00	-0.51	20.0	1.990	3.18	-0.23	20.0	2.092	-3.18	-0.19	20.0	2.060	20.0	2.060
36	1.544	36.00	-0.83	32.0	1.712	3.58	0.04	32.0	1.677	-3.58	-0.61	32.0	1.625	32.0	1.625
48	1.389	48.00	-1.11	44.0	1.522	3.87	0.24	44.0	1.472	-3.87	-0.94	44.0	1.437	44.0	1.437
60	1.305	60.00	-1.32	56.0	1.388	4.09	0.37	56.0	1.350	-4.09	-1.19	56.0	1.334	56.0	1.334
72	1.253	72.00	-1.49	68.0	1.292	4.28	0.47	68.0	1.270	-4.28	-1.37	68.0	1.268	68.0	1.268
84	1.214	84.00	-1.64	80.0	1.221	4.43	0.55	80.0	1.214	-4.43	-1.54	80.0	1.224	80.0	1.224
96	1.187	96.00	-1.77	92.0	1.169	4.56	0.61	92.0	1.172	-4.56	-1.68	92.0	1.191	92.0	1.191
				104.0	1.130			104.0	1.141			-104.0	1.167	104.0	1.167
				116.0	1.100			116.0	1.116			116.0	1.147	116.0	1.147
				128.0	1.077			128.0	1.097			128.0	1.132	128.0	1.132
				140.0	1.060			140.0	1.082			140.0	1.119	140.0	1.119
				152.0	1.046			152.0	1.069			152.0	1.109	152.0	1.109
				164.0	1.036			164.0	1.059			164.0	1.100	164.0	1.100
				176.0	1.028			176.0	1.050			176.0	1.092	176.0	1.092
				188.0	1.022			188.0	1.043			188.0	1.086	188.0	1.086
				200.0	1.017			200.0	1.037			200.0	1.080	200.0	1.080
				212.0	1.013			212.0	1.032			212.0	1.075	212.0	1.075
				224.0	1.010			224.0	1.028			224.0	1.070	224.0	1.070
				236.0	1.008			236.0	1.024			236.0	1.066	236.0	1.066
SUM		432.00	-8.59			30.48	1.18			-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 =	2.826	0.078	30.595
B =	0.980	0.709	1.123
R^2 =	0.934	0.985	0.999

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)	Cumulativ Rptd Clain Dev Facto	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 2021	(C) Large Loss Defintion	(D) Maturity at 8/31/21 (months)	(E) Reported Loss Development Factor	(F) Reported Claim Development Factor	(G) Large Loss Critical Reported Amount at 8/31/21
01/01/86-12/31/86	N/A	$250,000	416	1.017	1.000	$245,731
01/01/87-12/31/87	N/A	$350,000	404	1.019	1.000	$343,349
01/01/88-12/31/88	N/A	$300,000	392	1.021	1.000	$293,723
01/01/89-12/31/89	N/A	$500,000	380	1.023	1.000	$488,582
01/01/90-12/31/90	N/A	$500,000	368	1.025	1.000	$487,629
01/01/91-12/31/91	N/A	$350,000	356	1.027	1.000	$340,675
01/01/92-12/31/92	N/A	$400,000	344	1.029	1.000	$388,587
01/01/93-12/31/93	N/A	$400,000	332	1.032	1.000	$387,458
01/01/94-12/31/94	N/A	$350,000	320	1.035	1.000	$338,043
01/01/95-12/31/95	N/A	$500,000	308	1.038	1.000	$481,524
01/01/96-12/31/96	N/A	$500,000	296	1.042	1.000	$479,676
01/01/97-12/31/97	N/A	$400,000	284	1.046	1.000	$382,274
01/01/98-12/31/98	N/A	$400,000	272	1.050	1.000	$380,818
01/01/99-12/31/99	N/A	$250,000	260	1.054	1.000	$237,108
01/01/00-12/31/00	N/A	$250,000	248	1.058	1.000	$236,212
01/01/01-12/31/01	N/A	$250,000	236	1.062	1.000	$235,323
01/01/02-12/31/02	N/A*	$300,000	224	1.066	1.000	$281,328
01/01/03-12/31/03	N/A*	$350,000	212	1.070	1.000	$326,988
01/01/04-12/31/04	N/A*	$400,000	200	1.075	1.000	$372,141
01/01/05-12/31/05	N/A*	$500,000	188	1.080	1.000	$462,996
01/01/06-12/31/06	N/A	$750,000	176	1.086	1.000	$690,817
01/01/07-12/31/07	N/A	$750,000	164	1.092	1.000	$686,653
01/01/08-12/31/08	N/A	$750,000	152	1.100	1.000	$681,902
01/01/09-12/31/09	N/A	$750,000	140	1.109	1.000	$676,433
01/01/10-12/31/10	N/A	$800,000	128	1.119	1.000	$714,747
01/01/11-12/31/11	N/A	$800,000	116	1.132	1.000	$706,775
01/01/12-12/31/12	N/A	$800,000	104	1.147	1.000	$697,278
01/01/13-12/31/13	N/A	$800,000	92	1.167	1.000	$685,785
01/01/14-12/31/14	N/A	$800,000	80	1.191	1.000	$671,614
01/01/15-12/31/15	N/A	$800,000	68	1.224	1.000	$653,731
01/01/16-12/31/16	N/A	$800,000	56	1.268	1.000	$630,493
01/01/17-12/31/17	N/A	$800,000	44	1.334	1.001	$599,114
01/01/18-12/31/18	N/A	$800,000	32	1.437	1.004	$554,460
01/01/19-12/31/19	N/A	$1,000,000	20	1.625	1.013	$607,610
01/01/20-12/31/20	N/A	$1,000,000	12	2.060	1.048	$463,208
01/01/21-12/31/21	N/A	$1,000,000	8	3.964	1.270	$198,654

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)

The City of Scranton
Workers' Compensation

APPENDIX C

Derivation of Discount Factors as of 8/31/21

(A) Accident Period	(B) Maturity in Years at 8/31/21	(C) Cumulative Paid Loss Development Factor	(D) % Losses Paid at 8/31/21	(E) Midpoint Upcoming Period	(F) % Losses Paid Upcoming Period	(G) Column(F) Discounted	(H) Discount Factor
2021/2022	0.50	9.060	11.0%	1.0	17.3%	0.170	0.872
2020/2021	1.50	3.532	28.3%	2.0	12.0%	0.116	0.860
2019/2020	2.50	2.478	40.4%	3.0	8.7%	0.083	0.849
2018/2019	3.50	2.037	49.1%	4.0	6.6%	0.061	0.841
2017/2018	4.50	1.796	55.7%	5.0	5.1%	0.047	0.834
2016/2017	5.50	1.644	60.8%	6.0	4.1%	0.037	0.829
2015/2016	6.50	1.540	64.9%	7.0	3.4%	0.030	0.826
2014/2015	7.50	1.464	68.3%	8.0	2.8%	0.024	0.823
2013/2014	8.50	1.407	71.1%	9.5	4.3%	0.036	0.822
	10.50	1.326	75.4%	11.5	3.3%	0.026	0.824
	12.50	1.271	78.7%	13.5	2.5%	0.019	0.831
	14.50	1.232	81.2%	15.5	2.0%	0.015	0.842
	16.50	1.202	83.2%	17.5	1.6%	0.012	0.857
	18.50	1.179	84.8%	19.5	1.8%	0.012	0.876
	20.50		86.6%	21.5	2.0%	0.013	0.898
	22.50		88.6%	23.5	2.2%	0.014	0.914
	24.50		90.7%	25.5	2.4%	0.015	0.932
	26.50		93.1%	27.5	2.6%	0.016	0.952
	28.50		95.7%	29.5	2.9%	0.017	0.969
	30.50		98.6%	31.5	1.4%	0.008	0.981
ULT	32.50	1.000	100.0%				

Annual Interest Rate: 1.90%

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)]