



SCRANTON
PENNSYLVANIA

2023 Budget **CITY OF SCRANTON**

File of the Council #33, 2022 (As Amended)

Mayor Paige Gebhardt Cognetti
Lawrence D. West, Business Administrator



File of the Council No. 33, 2022
(As Amended)
City of Scranton
General City Operating Budget 2023

Submitted by the Mayor on November 2, 2022

Introduced by the Council on November 10, 2022

Reading by Title on November 15, 2022

Public hearing on November 22, 2022

2023 Operating Budget, as amended, passed by 3-2 vote of
Council on November 29, 2022

Returned, signed, by the Mayor on December 6, 2022

TABLED after it was read in 6th Order on 11/15/22.

FILE OF THE COUNCIL NO. 33

2022

AN ORDINANCE

(AS AMENDED)

APPROPRIATING FUNDS FOR THE EXPENSES OF THE CITY GOVERNMENT FOR THE PERIOD COMMENCING ON THE FIRST DAY OF JANUARY, 2023 TO AND INCLUDING DECEMBER 31, 2023 BY THE ADOPTION OF THE GENERAL CITY OPERATING BUDGET FOR THE YEAR 2023.

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 2023.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SCRANTON that the 2023 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 All ordinances or parts of ordinances inconsistent herewith are hereby repealed.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, 2023.

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

November 29, 2022

Receiving the Affirmative votes of Council Persons

KING, ROTHCHILD, DONAHUE

Negative SCHUSTER, MCANDREW

M.D.

President

Approved 12/1/2022

Paige A. Cognetta Mayor

F. J. [Signature] City Clerk

Certified Copy

CERTIFIED COPY

F. J. [Signature] City Clerk

Introduced in Council on above date and referred to Committee on November 10, 2022

FINANCE

City Clerk

Scranton, PA, November 29, 2022
Committee on Finance report favorably on this within ordinance

SIXTH ORDER:
November 15, 2022

Summary

<u>Legend</u>
Administration Amendments
Council & Administration Amendments
Council Amendments

<u>Amendment Breakdown</u>			
	Total Amendments	Revenue Impact	Expenditure Impact
Administration	1	\$47,862.82	\$0.00
Council & Administration	2	\$0.00	-\$24,374.43
Council	19	-\$240,582.30	-\$168,345.04

Council Amendments to the 2023 Operating Budget

Revenue

1. Amend account number 100-30100-301-000-000000 *Real Estate Tax – Improvements* to decrease the dollar amount from \$13,717,330.00 to \$13,584,152.00 **(-\$133,178.00)**
2. Amend account number 100-30530-301-000-000000 *Real Estate Tax – Land* to decrease the dollar amount from \$19,883,085.00 to \$19,690,045.00 **(-\$193,040.00)**
3. Amend account number 100-30210-302-000-000000 *Refuse – Delinquent* to increase the amount from \$1,330,000.00 to \$1,377,862.82 **(+\$47,862.82)**
4. Amend account number 100-39333-392-000-000000 *Interfund Transfers – Transfers ARPA Lost Revenue* from \$2,365,332.00 to \$2,450,967.70 **(+\$85,635.70)**

Expenditures

5. Amend account number 100-44010-110-000-000000 *Office of the Mayor – Standard Salary* to decrease the dollar amount from \$161,180.46 to \$159,000.00 **(-\$2,180.46)**
6. Amend account number 100-44010-111-171-000000 *Bureau of Police – Standard Salary* to decrease the dollar amount from \$11,458,929.22 to \$11,455,559.89 **(-\$3,369.33)**
7. Amend account number 100-44010-111-178-000000 *Bureau of Fire – Standard Salary* to decrease the dollar amount from \$10,962,495.45 to \$10,909,039.75 **(-\$53,455.70)**
8. Amend account number 100-44010-120-000-000000 *Office of the City Clerk – Standard Salary* to increase the dollar amount from \$252,417.75 to \$253,272.25 **(+\$854.50)**
9. Amend account number 100-44010-130-000-000000 *City Controller – Standard Salary* to decrease the dollar amount from \$282,728.87 to \$281,633.44 **(-\$1,095.43)**
10. Amend account number 100-44010-140-140-000000 *Business Administration – Standard Salary* to decrease the dollar amount from \$512,450.91 to \$502,450.91 **(-\$10,000.00)**
11. Amend account number 100-44040-140-140-000000 *Business Administration – Other Salary* to decrease the dollar amount from \$74,953.06 to \$48,786.25 **(-\$26,166.81)**
12. Amend account number 100-44010-140-141-000000 *Human Resources – Standard Salary* to decrease the dollar amount from \$307,240.24 to \$303,740.24 **(-\$3,500.00)**

13. Amend account number 100-44010-140-142-000000 Information Technology – Standard Salary to decrease the dollar amount from \$228,911.55 to \$224,000.00 (\$1,095.43)
14. Amend account number 100-44010-140-143-000000 Treasury – Standard Salary to decrease the dollar amount from \$152,381.97 to \$141,381.97 (-\$11,000.00)
15. Amend account number 100-44010-151-151-000000 Code Enforcement – Standard Salary to decrease the dollar amount from \$998,066.76 to \$969,146.50 (-\$28,920.26)
16. Amend account number 100-44010-160-000-000000 Law Department – Standard Salary to decrease the dollar amount from \$457,969.40 to \$447,469.40 (-\$10,500.00)
17. Amend account number 100-44010-180-180-000000 DPW Administration – Standard Salary to decrease the dollar amount from \$281,019.43 to \$264,019.43 (-\$17,000.00)
18. Amend account number 100-44010-180-183-000000 DPW Highways – Standard Salary to decrease the dollar amount from \$1,516,462.82 to \$1,510,562.82 (-\$5,900.00)
19. Amend account number 100-44010-180-184-000000 DPW Refuse – Standard Salary to decrease the dollar amount from \$2,376,453.40 to \$2,370,253.40 (-\$6,200.00)
20. Amend account number 100-44010-180-185-000000 DPW Garages – Standard Salary to decrease the dollar amount from \$458,938.96 to \$452,924.00 (-\$6,014.96)
21. Amend account number 100-44010-200-000-000000 Parks and Recreation – Standard Salary to decrease the dollar amount from \$647,285.38 to \$628,925.91 (-\$18,359.47)
22. Amend account number 100-45000-000-957-000000 Non-Departmental Expenditures – ECTV to increase the dollar amount from \$120,000 to \$135,000.00 (+\$15,000.00)

Amendment Breakdown

Joint Administration & Council Expenditure Amendments

Account #	Department	Line	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 180 185 000000	DPW Garages	Standard Salary	\$429,700.22	\$201,381.97	\$458,938.96	\$452,924.00
100 44010 200 000 000000	Parks	Standard Salary	\$576,275.62	\$287,388.65	\$647,285.38	\$628,925.91
			\$1,005,975.84	\$488,770.62	\$1,106,224.34	\$1,081,849.91
			<i>Difference</i>			-\$24,374.43

Council Expenditure Amendments

Account #	Department	Line	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 110 000 000000	Mayor	Standard Salary	\$148,217.55	\$79,892.60	\$161,180.46	\$159,000.00
100 44010 111 171 000000	Police	Standard Salary	\$11,526,088.45	\$6,769,531.53	\$11,458,929.22	\$11,455,559.89
100 44010 111 178 000000	Fire	Standard Salary	\$10,743,775.39	\$6,807,333.02	\$10,962,495.45	\$10,909,039.75
100 44010 120 000 000000	City Council/City Clerk	Standard Salary	\$247,869.07	\$153,612.79	\$252,417.75	\$253,272.25
100 44010 130 000 000000	City Controller	Standard Salary	\$268,986.39	\$158,114.62	\$282,728.87	\$281,633.44
100 44010 140 140 000000	Busin. Administration	Standard Salary	\$423,179.95	\$261,128.30	\$512,450.91	\$502,450.91
100 44040 140 140 000000	Busin. Administration	Other Salary	\$4,000.00	\$0.00	\$74,953.06	\$48,786.25
100 44010 140 141 000000	Human Resources	Standard Salary	\$283,030.74	\$154,748.50	\$307,240.24	\$303,740.24
100 44010 140 142 000000	Information Technology	Standard Salary	\$213,674.00	\$99,661.29	\$228,911.55	\$224,000.00
100 44010 140 143 000000	Treasury	Standard Salary	\$128,835.26	\$64,167.94	\$152,381.97	\$141,381.97
100 44010 151 151 000000	Code Enforcement	Standard Salary	\$798,598.87	\$452,640.64	\$998,066.76	\$969,146.50
100 44010 160 000 000000	Law	Standard Salary	\$402,075.00	\$235,244.85	\$457,969.40	\$447,469.40
100 44010 180 180 000000	DPW Administration	Standard Salary	\$236,772.77	\$119,516.66	\$281,019.43	\$264,019.43
100 44010 180 183 000000	DPW Highways	Standard Salary	\$1,442,038.54	\$800,373.48	\$1,516,462.82	\$1,510,562.82
100 44010 180 184 000000	DPW Refuse	Standard Salary	\$2,258,223.41	\$1,253,892.65	\$2,376,453.40	\$2,370,253.40
100 45000 000 957 000000	Non-Departmental	ECTV	\$150,000.00	\$112,500.00	\$120,000.00	\$135,000.00
			\$29,275,365.39	\$17,522,358.87	\$30,143,661.29	\$29,975,316.25
			<i>Difference</i>			-\$168,345.04

Amendment Breakdown

Adminstration Revenue Amendments

Account #	Catergory	Line	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 30210 302 000 000000	Refuse	Delinquent	\$2,500,000.00	\$1,628,537.92	\$1,330,000.00	\$1,377,862.82
<i>Difference</i>						\$47,862.82

Council Revenue Amendments

Account #	Catergory	Line	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 30100 301 000 000000	Real Estate Tax	Improvements	\$23,200,000.00	\$19,259,828.80	\$13,717,330.00	\$13,584,152.00
100 30530 301 000 000000	Real Estate Tax	Land	\$11,100,000.00	\$9,486,184.34	\$19,883,085.00	\$19,690,045.00
100 39333 392 000 000000	Interfund Transfers	Transfers- ARPA Lost Revenue	\$5,134,755.00	\$0.00	\$2,365,332.00	\$2,450,967.70
			\$39,434,755.00	\$28,746,013.14	\$35,965,747.00	\$35,725,164.70
<i>Difference</i>						-\$240,582.30

Non-Union Raises/New Positions
Council Amendment Detail

Senior Level Directors	Department	2022 Salary	2023 Proposed Salary	2023 Amended Salary	Savings
Police Chief	Police	\$106,764.65	\$106,764.65	\$106,764.65	\$0.00
Fire Chief	Fire	\$92,185.00	\$105,455.70	\$100,000.00	\$5,455.70
Business Administrator	BA	\$80,000.00	\$95,000.00	\$85,000.00	\$10,000.00
Solicitor	Law	\$76,735.00	\$90,000.00	\$85,000.00	\$5,000.00
DPW Director	DPW	\$61,800.00	\$80,000.00	\$75,000.00	\$5,000.00
		\$417,484.65	\$477,220.35	\$451,764.65	\$25,455.70

Intermediate Level Director	Department	2022 Salary	2023 Proposed Salary	2023 Amended Salary	Savings
HR Director	HR	\$70,000.00	\$73,500.00	\$72,500.00	\$1,000.00
IT Director	IT	\$70,000.00	\$73,500.00	\$72,500.00	\$1,000.00
		\$140,000.00	\$147,000.00	\$145,000.00	\$2,000.00

Director Level	Department	2022 Salary	2023 Proposed Salary	2023 Amended Salary	Savings
City Clerk	City Council/Clerk	\$58,710.00	\$61,645.50	\$62,500.00	-\$854.50
Treasurer	Treasury	\$51,500.00	\$73,500.00	\$62,500.00	\$11,000.00
LIPS Director	Code Enforcement	\$54,590.00	\$73,500.00	\$62,500.00	\$11,000.00
Parks Director	Parks	\$52,500.00	\$73,500.00	\$62,500.00	\$11,000.00
		\$217,300.00	\$282,145.50	\$250,000.00	\$32,145.50

Non-Union Raises/New Positions
Council Amendment Detail

Non Director Level	Department	2022 Salary	2023 Proposed Salary	2023 Amended Salary	Savings
Special Asst. to Mayor	Mayor	\$41,287.55	\$43,090.23	\$42,000.00	\$1,090.23
Executive Asst. To Mayor	Mayor	\$31,930.00	\$43,090.23	\$42,000.00	\$1,090.23
Confidential Secretary/Assistant	Controller	\$35,721.56	\$37,507.64	\$37,507.64	\$0.00
Deputy Controller/Admin.	Controller	\$46,400.58	\$53,595.43	\$52,500.00	\$1,095.43
Program Monitor	Controller	\$37,213.19	\$39,073.85	\$39,073.85	\$0.00
Performance Auditor	Controller	\$40,929.11	\$42,975.56	\$42,975.56	\$0.00
Finance Manager/ Asst. BA	BA	\$77,147.00	\$78,689.94	\$78,689.94	\$0.00
Staff Accountant	BA	\$42,127.00	\$51,000.00	\$51,000.00	\$0.00
Special Assistant/Right to Know Officer	BA	\$42,230.00	\$44,341.50	\$44,341.50	\$0.00
Confidential Assistant	HR	\$42,500.00	\$44,625.00	\$44,625.00	\$0.00
Workers Comp Program Manager	HR	\$52,000.00	\$65,000.00	\$62,500.00	\$2,500.00
System Administrator	IT	\$49,337.00	\$51,803.85	\$50,500.00	\$1,303.85
Business Transformation Specialist	IT	\$49,337.00	\$51,803.85	\$50,500.00	\$1,303.85
IT Tech Public Safety Specialist	IT	\$45,000.00	\$51,803.85	\$50,500.00	\$1,303.85
LIPS Manager	Code Enforcement	\$48,034.05	\$55,000.00	\$52,000.00	\$3,000.00
Zoning Officer	Code Enforcement	\$38,625.00	\$48,772.50	\$38,625.00	\$10,147.50
City Planner	Code Enforcement	\$58,322.00	\$61,500.00	\$61,500.00	\$0.00
Asst. Planner	Code Enforcement	\$41,870.21	\$48,772.50	\$47,000.00	\$1,772.50
Deputy Solicitor	Law	\$65,000.00	\$82,500.00	\$78,000.00	\$4,500.00
Law Confidential Secretary	Law	\$37,080.00	\$40,046.40	\$40,046.40	\$0.00
Law Confidential Secretary	Law	\$43,260.00	\$45,423.00	\$45,423.00	\$0.00
Manager/Emer. Coordinator	DPW	\$50,470.00	\$65,000.00	\$55,000.00	\$10,000.00
Recycling & Safety Supervisor	DPW	\$40,170.00	\$50,000.00	\$48,000.00	\$2,000.00
Highway Supervisor	DPW	\$50,000.00	\$61,200.00	\$55,000.00	\$6,200.00
Refuse Supervisor	DPW	\$49,440.00	\$61,200.00	\$55,000.00	\$6,200.00
Fleet Services Supervisor	DPW	\$46,350.00	\$61,200.00	\$55,000.00	\$6,200.00
		\$1,201,781.25	\$1,379,015.33	\$1,319,307.89	\$59,707.44

Non-Union Raises/New Positions
Council Amendment Detail

New Positions

	Department	2022 Salary	2023 Proposed Salary	2023 Amended Salary	Savings
Deputy Chief of Police	Police	\$0.00	\$102,369.34	\$99,000.00	\$3,369.34
Confidential Assistant/FEMA Coord.	Fire	\$0.00	\$48,000.00	\$0.00	\$48,000.00
Rental Property Manager	Code Enforcement	\$0.00	\$55,000.00	\$52,000.00	\$3,000.00
Engineering Project Manager	DPW	\$0.00	\$48,000.00	\$48,000.00	\$0.00
Parks and Recreation Manager	Parks	\$0.00	\$55,000.00	\$0.00	\$55,000.00
DEI Coordinator	OECD	\$0.00	\$25,566.81	\$0.00	\$25,566.81
Digital Content Coordinator	OECD	\$0.00	\$21,000.00	\$21,000.00	\$0.00
Development Coordinator	OECD	\$0.00	\$25,566.81	\$25,566.81	\$0.00
		\$0.00	\$380,502.96	\$245,566.81	\$134,936.15

Total Savings (Gross) \$254,244.79

Adminstration Adjustments

	Department	2022 Salary	2023 Proposed Salary	2023 Amended Salary	Savings
Auto Repairman	DPW	\$98,879.46	\$100,857.05	\$103,645.75	-\$2,788.70
Motor Vehicle Repair	DPW	\$46,136.89	\$48,360.83	\$47,059.00	\$1,301.83
Mechanic	DPW	\$46,136.89	\$48,360.83	\$47,059.00	\$1,301.83
Project Administrator	Parks	\$46,706.40	\$0.00	\$47,640.53	-\$47,640.53
		\$237,859.64	\$197,578.71	\$245,404.28	-\$47,825.57

Total Savings (Net) \$206,419.22

Revenue Cover Sheet

	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
Real Estate Tax	\$38,478,604.73	\$32,694,773.79	\$38,252,912.74	\$37,926,694.74
Refuse Fee	\$8,500,000.00	\$7,479,739.17	\$8,130,000.00	\$8,177,862.82
Utility Tax	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00
Non Resident Wage Tax	\$100,000.00	\$0.00	\$600,000.00	\$600,000.00
Local Taxes	\$39,518,745.94	\$28,821,632.76	\$43,174,141.78	\$43,174,141.78
Penalties & Interest/Delinquent Taxes	\$207,100.00	\$20,400.51	\$45,000.00	\$45,000.00
License & Permits	\$2,827,314.42	\$2,387,684.61	\$2,879,000.00	\$2,879,000.00
Fines	\$100.00	\$0.00	\$0.00	\$0.00
Police Fines	\$346,100.00	\$249,900.66	\$340,990.00	\$340,990.00
Fiscal Activities	\$75,000.00	\$46,095.26	\$75,000.00	\$75,000.00
Rents & Concessions	\$1,000.00	\$12,500.00	\$5,000.00	\$5,000.00
Intergovernmental Reimbursement	\$4,185,153.00	\$526,968.75	\$7,966,605.81	\$7,966,605.81
PILOT's	\$300,000.00	\$202,562.00	\$250,000.00	\$250,000.00
Departmental Earnings	\$510,000.00	\$182,372.75	\$487,000.00	\$487,000.00
User Fees	\$40,000.00	\$13,766.50	\$0.00	\$0.00
Misc. Revenue/Cable TV	\$1,410,200.00	\$572,153.61	\$1,184,000.00	\$1,184,000.00
Interfund Transfers	\$9,468,206.00	\$0.00	\$8,465,332.00	\$8,550,967.70
TAN's	\$10,000,000.00	\$10,000,000.00	\$4,900,000.00	\$4,900,000.00
	\$116,042,524.09	\$83,210,550.37	\$116,829,982.33	\$116,637,262.85
			\$0.00	\$0.00

Revenue Breakdown

Account #	Real Estate Tax	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 30100 301 000 000000	Improvements	\$23,200,000.00	\$19,259,828.80	\$13,717,330.00	\$13,584,152.00
100 30530 301 000 000000	Land	\$11,100,000.00	\$9,486,184.34	\$19,883,085.00	\$19,690,045.00
100 30101 301 000 000000	Delinquent 1 Year+	\$0.00	\$2,406,182.14	\$2,815,000.00	\$2,815,000.00
100 30520 301 000 000000	Delinquent > 1 Year	\$4,178,604.73	\$1,542,578.51	\$1,837,497.74	\$1,837,497.74
Total		\$38,478,604.73	\$32,694,773.79	\$38,252,912.74	\$37,926,694.74

Account #	Refuse Fee	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 30200 302 000 000000	Principal	\$6,000,000.00	\$5,851,201.25	\$6,800,000.00	\$6,800,000.00
100 30210 302 000 000000	Delinquent	\$2,500,000.00	\$1,628,537.92	\$1,330,000.00	\$1,377,862.82
Total		\$8,500,000.00	\$7,479,739.17	\$8,130,000.00	\$8,177,862.82

Account #	Utility Tax	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 30104 304 000 000000	Utility Tax	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00

Account #	Non Resident Wage Tax	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 30500 305 000 000000	Non Resident Wage Tax	\$100,000.00	\$0.00	\$600,000.00	\$600,000.00

Account #	Local Taxes	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 31110 310 000 000000	Real Estate Transfer Tax	\$4,500,000.00	\$3,390,243.62	\$4,500,000.00	\$4,500,000.00
100 31115 310 000 000000	Delinquent Real Estate Transfer Tax	\$1,000.00	\$0.00	\$0.00	\$0.00
100 31120 310 000 000000	Wage Tax	\$27,700,000.00	\$22,535,147.38	\$30,355,162.78	\$30,355,162.78
100 31125 310 000 000000	Delinquent Wage Tax	\$15,000.00	\$4,979.28	\$15,000.00	\$15,000.00
100 31160 310 000 000000	Mercantile	\$0.00	\$0.00	\$0.00	\$0.00
100 31190 310 000 000000	Delinquent Mercantile	\$100,000.00	\$55,664.26	\$190,000.00	\$190,000.00
100 31205 310 000 000000	Local Services Tax 1/3	\$3,350,000.00	\$818,231.06	\$1,650,000.00	\$1,650,000.00
100 31205 310 000 000001	Local Services Tax 2/3	\$1,650,000.00	\$1,636,462.12	\$3,350,000.00	\$3,350,000.00
100 31260 310 000 000000	Delinquent Bus. Priv. Tax	\$160,000.00	\$66,299.25	\$170,000.00	\$170,000.00
100 31290 310 000 000000	Bus. Priv. Tax	\$0.00	\$0.00	\$0.00	\$0.00
100 31295 310 000 000000	Amusement Tax	\$200,000.00	\$0.00	\$200,000.00	\$200,000.00
100 31296 310 000 000000	Payroll Prep	\$1,842,745.94	\$314,605.79	\$2,400,000.00	\$2,400,000.00
100 31297 310 000 000000	Delinquent Payroll Prep.	\$0.00	\$0.00	\$343,979.00	\$343,979.00
Total		\$39,518,745.94	\$28,821,632.76	\$43,174,141.78	\$43,174,141.78

Revenue Breakdown

Account #	Penalties & Interest/Delinquent Taxes	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 31900 319 000 000000	Pen./Int/DLQ Real Estate	\$135,000.00	\$0.00	\$0.00	\$0.00
100 31910 319 000 000000	Pen./DLQ Bus. Priv.	\$50,000.00	\$20,400.51	\$45,000.00	\$45,000.00
100 31930 319 000 000000	Advertising	\$100.00	\$0.00	\$0.00	\$0.00
100 31940 319 000 000000	Tax, Refuse, Demo Lien Fees	\$22,000.00	\$0.00	\$0.00	\$0.00
Total		\$207,100.00	\$20,400.51	\$45,000.00	\$45,000.00

Account #	License & Permits	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 32000 320 000 000000	Business Licenses & Permits	\$0.00	\$15.00	\$0.00	\$0.00
100 32005 320 000 000000	Permits	\$25,200.00	\$5,100.00	\$8,000.00	\$8,000.00
100 32015 320 000 000000	Licenses	\$382,800.00	\$649,331.52	\$685,000.00	\$685,000.00
100 32120 320 000 000000	Building Permits	\$1,264,216.00	\$1,188,953.38	\$1,325,000.00	\$1,325,000.00
100 32250 320 000 000000	Plumbing Permits	\$80,000.00	\$0.00	\$0.00	\$0.00
100 32300 320 000 000000	Fees	\$340,598.42	\$494,110.81	\$791,000.00	\$791,000.00
100 32301 320 000 000000	Third Party Plan Reviews	\$500,000.00	\$36,773.90	\$50,000.00	\$50,000.00
100 32302 320 000 000000	COS Plan Review & AP	\$234,500.00	\$13,400.00	\$20,000.00	\$20,000.00
Total		\$2,827,314.42	\$2,387,684.61	\$2,879,000.00	\$2,879,000.00

Account #	Fines	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 33000 330 000 000000	Fines & Forfeits/Miscellaneous	\$100.00	\$0.00	\$0.00	\$0.00
Total		\$100.00	\$0.00	\$0.00	\$0.00

Account #	Police Fines	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 32005 331 000 000000	Permits-- Taxi Driver	\$500.00	\$360.00	\$390.00	\$390.00
100 33100 331 000 000000	Police Fines	\$200,000.00	\$76,857.56	\$160,000.00	\$160,000.00
100 33118 331 000 000000	Parking Tickets	\$600.00	\$0.00	\$600.00	\$600.00
100 33119 331 000 000000	Parking Tickets -- Police	\$10,000.00	\$1,500.00	\$5,000.00	\$5,000.00
100 33120 331 000 000000	Civilian Parking Tickets	\$90,000.00	\$157,261.41	\$150,000.00	\$150,000.00
100 33121 331 000 000000	Quality of Life Tickets	\$20,000.00	\$0.00	\$0.00	\$0.00
100 33130 331 000 000000	Fines/Penalties -- State	\$25,000.00	\$13,921.69	\$25,000.00	\$25,000.00
Total		\$346,100.00	\$249,900.66	\$340,990.00	\$340,990.00

Account #	Fiscal Activities	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 38525 341 000 000000	Interest-Cash-Checking	\$75,000.00	\$46,095.26	\$75,000.00	\$75,000.00
Total		\$75,000.00	\$46,095.26	\$75,000.00	\$75,000.00

Revenue Breakdown

Account #		2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 34200 342 000 000000	Rents & Concessions	\$1,000.00	\$12,500.00	\$5,000.00	\$5,000.00

Account #	Intergovernmental Reimbursement	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 35002 350 000 000000	OECD REIMB-Overhead/Administration Fee	\$52,993.00	\$0.00	\$52,993.00	\$52,993.00
100 35020 350 000 000000	Supl. State Aid - Pension	\$3,800,000.00	\$0.00	\$3,900,000.00	\$3,900,000.00
100 35060 350 000 000000	DCA Act 47 Loan	\$100.00	\$0.00	\$0.00	\$0.00
100 35070 350 000 000000	Act 47 & Other Grants	\$82,000.00	\$162,000.00	\$125,000.00	\$125,000.00
100 35075 350 000 000000	DEP Recycling Grant	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00
100 35100 350 000 000000	FEMA Emerg. Pmts	\$0.00	\$177,849.11	\$3,400,000.00	\$3,400,000.00
100 35140 350 000 000000	School Resource Officer Reimbursement	\$200,000.00	\$187,119.64	\$438,552.81	\$438,552.81
100 35150 350 000 000000	Prior Year School Resourse Officer Reimbur.	\$60.00	\$0.00	\$60.00	\$60.00
Total		\$4,185,153.00	\$526,968.75	\$7,966,605.81	\$7,966,605.81

Account #		2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 35900 359 000 000000	PILOT's	\$300,000.00	\$202,562.00	\$250,000.00	\$250,000.00

Account #	Departmental Earnings	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 36000 360 000 000000	Department Earnings	\$425,500.00	\$183,303.00	\$425,000.00	\$425,000.00
100 36100 360 000 000000	Parking Meters	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00
100 36200 360 000 000000	Board of Zoning/Planning Commission	\$22,500.00	-\$4,580.25	\$0.00	\$0.00
100 36300 360 000 000000	Fire/Police Alarms	\$50,000.00	\$3,650.00	\$50,000.00	\$50,000.00
Total		\$510,000.00	\$182,372.75	\$487,000.00	\$487,000.00

Account #		2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 38525 367 000 000000	User Fees	\$40,000.00	\$13,766.50	\$0.00	\$0.00

Account #	Misc. Revenue/Cable TV	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 32105 380 000 000000	PA LCB License Fee's	\$33,000.00	\$1,600.00	\$33,000.00	\$33,000.00
100 38010 380 000 000000	CATV Revenue	\$975,000.00	\$527,875.77	\$975,000.00	\$975,000.00
100 38525 380 000 000000	Other Revenue	\$251,200.00	\$42,677.84	\$175,000.00	\$175,000.00
100 38532 380 000 000000	Debt Proceeds	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
100 38546 380 000 000000	Gain/Loss Sale Investments	\$150,000.00	\$0.00	\$0.00	\$0.00
Total		\$1,410,200.00	\$572,153.61	\$1,184,000.00	\$1,184,000.00

Revenue Breakdown

Account #	Interfund Transfers	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 39331 392 000 000000	Transfers - Other Funds	\$1,000,000.00	\$0.00	\$2,100,000.00	\$2,100,000.00
100 39332 392 000 000000	Transfers - Liquid Fuels	\$3,333,451.00	\$0.00	\$4,000,000.00	\$4,000,000.00
100 39333 392 000 000000	Transfers- ARPA Lost Revenue	\$5,134,755.00	\$0.00	\$2,365,332.00	\$2,450,967.70
Total		\$9,468,206.00	\$0.00	\$8,465,332.00	\$8,550,967.70

Account #	TAN's	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 39320 394 000 000000	Series A	\$10,000,000.00	\$10,000,000.00	\$4,900,000.00	\$4,900,000.00
Total		\$10,000,000.00	\$10,000,000.00	\$4,900,000.00	\$4,900,000.00

Expenditure Cover Sheet

	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
Office of the Mayor	\$181,217.55	\$80,567.60	\$203,480.46	\$201,300.00
Police Department	\$27,077,491.73	\$13,038,327.07	\$27,200,404.47	\$27,197,035.14
Fire Department	\$28,790,766.59	\$12,330,442.30	\$29,416,686.01	\$29,363,230.31
City Council/City Clerk	\$376,151.07	\$224,411.62	\$418,022.75	\$418,877.25
City Controller	\$320,556.03	\$170,536.21	\$344,086.50	\$342,991.07
BA Administration	\$6,659,202.55	\$1,384,244.89	\$6,458,742.79	\$6,422,575.98
Human Resources	\$3,949,221.66	\$2,262,823.44	\$3,794,531.14	\$3,791,031.14
Information Technology	\$1,475,674.00	\$931,397.14	\$1,783,911.55	\$1,779,000.00
Treasury	\$128,835.26	\$64,167.94	\$152,381.97	\$141,381.97
Code Enforcement	\$1,072,448.87	\$641,919.29	\$1,413,658.59	\$1,384,738.33
Buildings	\$1,079,042.82	\$623,516.43	\$1,235,158.83	\$1,235,158.83
Law Department	\$912,075.00	\$327,968.88	\$821,044.40	\$810,544.40
DPW Administration	\$3,832,543.49	\$1,997,342.46	\$7,110,635.58	\$7,093,635.58
DPW Engineering	\$1,293,607.23	\$455,330.35	\$1,174,222.63	\$1,174,222.63
DPW Highways	\$4,256,407.54	\$2,907,302.32	\$4,623,340.83	\$4,617,440.83
DPW Refuse	\$5,479,335.11	\$2,632,697.76	\$4,293,780.92	\$4,287,580.92
DPW Garages	\$1,842,447.22	\$1,232,459.88	\$2,084,454.47	\$2,078,439.51
Parks & Recreation	\$988,902.62	\$448,629.55	\$1,785,731.08	\$1,767,371.61
Single Tax Office	\$1,027,902.71	\$553,903.73	\$1,168,861.45	\$1,168,861.45
Non-Departmental	\$25,298,695.04	\$14,696,446.13	\$21,346,845.90	\$21,361,845.90
	\$116,042,524.09	\$57,004,434.99	\$116,829,982.33	\$116,637,262.85

Expenditure Breakdown

Account #	Office of the Mayor	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 110 000 000000	Standard Salary	\$148,217.55	\$79,892.60	\$161,180.46	\$159,000.00
100 44270 110 000 000000	Dues and Subscriptions	\$33,000.00	\$675.00	\$42,300.00	\$42,300.00
Mayor Total		\$181,217.55	\$80,567.60	\$203,480.46	\$201,300.00

Account #	Police Department	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 111 171 000000	Standard Salary	\$11,526,088.45	\$6,769,531.53	\$11,458,929.22	\$11,455,559.89
100 44040 111 171 000000	Other Salary	\$350,000.00	\$209,552.20	\$350,000.00	\$350,000.00
100 44070 111 171 000000	Longevity	\$872,919.00	\$525,565.98	\$790,000.00	\$790,000.00
100 44080 111 171 000000	Overtime Salary	\$950,000.00	\$605,452.83	\$950,000.00	\$950,000.00
100 44090 111 171 000000	Court Appearance Salary	\$176,580.00	\$92,329.78	\$150,000.00	\$150,000.00
100 44101 111 171 000000	Uniform Allowance	\$115,850.00	\$105,540.00	\$105,540.00	\$105,540.00
100 44110 111 171 000000	Health Insurance (Police)	\$6,236,327.28	\$3,967,113.32	\$6,340,632.25	\$6,340,632.25
100 44120 111 171 000000	Life/Disability Insurance	\$165,697.00	\$113,828.00	\$165,697.00	\$165,697.00
100 44140 111 171 000000	City 10% Early Retirement	\$140,000.00	\$77,240.63	\$140,000.00	\$140,000.00
100 44150 111 171 000000	City Pension	\$5,090,180.00	\$0.00	\$5,233,076.00	\$5,233,076.00
100 44170 111 171 000000	Police Education Allowance	\$82,000.00	\$0.00	\$102,500.00	\$102,500.00
100 44180 111 171 000000	Social Security	\$346,230.00	\$252,466.90	\$346,230.00	\$346,230.00
100 44201 111 171 000000	Professional Service	\$170,000.00	\$136,026.65	\$275,000.00	\$275,000.00
100 44270 111 171 000000	Dues and Subscriptions	\$1,000.00	\$900.00	\$11,800.00	\$11,800.00
100 44470 111 171 000000	Training & Certification	\$155,000.00	\$51,389.95	\$115,000.00	\$115,000.00
100 44550 111 171 000000	Capital Expenditures	\$538,750.00	\$56,305.03	\$463,000.00	\$463,000.00
100 44580 111 171 000000	Capital Expenditures	\$7,250.00	\$356.18	\$8,000.00	\$8,000.00
100 46003 111 171 000000	SPCA Animal Control	\$75,000.00	\$69,494.51	\$105,000.00	\$105,000.00
100 48551 111 171 000000	Supplies	\$73,620.00	\$5,233.58	\$85,000.00	\$85,000.00
100 48561 111 171 000000	Travel	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Police Department Total		\$27,077,491.73	\$13,038,327.07	\$27,200,404.47	\$27,197,035.14

Expenditure Breakdown

Account #	Fire Department	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 111 178 000000	Standard Salary	\$10,743,775.39	\$6,807,333.02	\$10,962,495.45	\$10,909,039.75
100 44040 111 178 000000	Other Salary	\$687,912.00	\$438,920.47	\$526,000.00	\$526,000.00
100 44070 111 178 000000	Longevity	\$743,683.52	\$431,946.69	\$695,208.09	\$695,208.09
100 44080 111 178 000000	Overtime Salary	\$381,600.00	\$175,684.97	\$365,000.00	\$365,000.00
100 44101 111 178 000000	Uniform Allowance	\$141,750.00	\$124,307.31	\$167,200.00	\$167,200.00
100 44110 111 178 000000	Health Insurance (Fire)	\$5,899,962.68	\$3,724,807.41	\$6,032,907.87	\$6,032,907.87
100 44120 111 178 000000	Life/Disability Insurance	\$155,925.00	\$164,616.64	\$247,000.00	\$247,000.00
100 44140 111 178 000000	City 10% Early Retirement	\$90,000.00	\$55,340.79	\$78,000.00	\$78,000.00
100 44150 111 178 000000	City Pension	\$9,129,293.00	\$0.00	\$9,378,406.00	\$9,378,406.00
100 44201 111 178 000000	Professional Service	\$92,700.00	\$25,394.15	\$306,900.00	\$306,900.00
100 44270 111 178 000000	Dues and Subscriptions	\$24,420.00	\$15,758.84	\$36,565.00	\$36,565.00
100 44310 111 178 000000	Equipment/Vehicle Repair/Maintenance	\$5,000.00	\$4,964.61	\$35,825.00	\$35,825.00
100 44470 111 178 000000	Training & Certification	\$167,925.00	\$92,304.45	\$97,015.00	\$97,015.00
100 44550 111 178 000000	Capital Expenditures	\$294,000.00	\$167,528.00	\$234,163.60	\$234,163.60
100 44580 111 178 000000	Capital Expenditures	\$172,406.00	\$64,013.40	\$160,000.00	\$160,000.00
100 48551 111 178 000000	Supplies	\$56,914.00	\$34,220.58	\$74,600.00	\$74,600.00
100 48561 111 178 000000	Travel	\$3,500.00	\$3,300.97	\$19,400.00	\$19,400.00
Fire Department Total		\$28,790,766.59	\$12,330,442.30	\$29,416,686.01	\$29,363,230.31

Account #	City Council/City Clerk	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 120 000 000000	Standard Salary	\$247,869.07	\$153,612.79	\$252,417.75	\$253,272.25
100 44040 120 000 000000	Other Salary	\$500.00	\$0.00	\$1,800.00	\$1,800.00
100 44070 120 000 000000	Longevity	\$4,032.00	\$0.00	\$4,305.00	\$4,305.00
100 44080 120 000 000000	Overtime Salary	\$500.00	\$0.00	\$500.00	\$500.00
100 44201 120 000 000000	Professional Service	\$85,000.00	\$46,308.00	\$116,000.00	\$116,000.00
100 44230 120 000 000000	Printing & Binding	\$5,750.00	\$5,750.00	\$7,500.00	\$7,500.00
100 48551 120 000 000000	Supplies	\$500.00	\$122.05	\$500.00	\$500.00
100 48553 120 000 000000	Advertising	\$32,000.00	\$18,618.78	\$35,000.00	\$35,000.00
Council/City Clerk Total		\$376,151.07	\$224,411.62	\$418,022.75	\$418,877.25

Expenditure Breakdown

Account #	City Controller	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 130 000 000000	Standard Salary	\$268,986.39	\$158,114.62	\$282,728.87	\$281,633.44
100 44040 130 000 000000	Other Salary	\$1,000.00	\$0.00	\$500.00	\$500.00
100 44070 130 000 000000	Longevity	\$3,569.64	\$0.00	\$4,357.63	\$4,357.63
100 44201 130 000 000000	Professional Service	\$44,000.00	\$11,500.00	\$50,000.00	\$50,000.00
100 44230 130 000 000000	Printing & Binding	\$200.00	\$0.00	\$200.00	\$200.00
100 44240 130 000 000000	Postage & Freight	\$200.00	\$0.00	\$200.00	\$200.00
100 44270 130 000 000000	Dues and Subscriptions	\$600.00	\$673.25	\$1,100.00	\$1,100.00
100 48551 130 000 000000	Supplies	\$1,000.00	\$248.34	\$1,000.00	\$1,000.00
100 48561 130 000 000000	Travel	\$1,000.00	\$0.00	\$4,000.00	\$4,000.00
City Controller Total		\$320,556.03	\$170,536.21	\$344,086.50	\$342,991.07

Account #	Business Administration	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 140 140 000000	Standard Salary	\$423,179.95	\$261,128.30	\$512,450.91	\$502,450.91
100 44040 140 140 000000	Other Salary	\$4,000.00	\$0.00	\$74,953.06	\$48,786.25
100 44070 140 140 000000	Longevity	\$3,478.04	\$0.00	\$4,713.75	\$4,713.75
100 44110 140 140 000000	Health Insurance (Clerical)	\$1,503,481.56	\$685,085.79	\$1,183,022.07	\$1,183,022.07
100 44120 140 140 000000	Life/Disability Insurance	\$54,750.00	\$44,796.45	\$62,750.00	\$62,750.00
100 44150 140 140 000000	City Pension	\$621,700.00	\$6,001.35	\$603,214.00	\$603,214.00
100 44180 140 140 000000	Social Security	\$235,000.00	\$153,588.30	\$230,000.00	\$230,000.00
100 44190 140 140 000000	Unemployment Insurance	\$100,000.00	\$0.00	\$20,000.00	\$20,000.00
100 44201 140 140 000000	Professional Service	\$501,250.00	\$132,089.48	\$611,100.00	\$611,100.00
100 44215 140 140 000000	Bank Fees and Charges	\$30,000.00	\$59,308.82	\$65,000.00	\$65,000.00
100 44230 140 140 000000	Printing & Binding	\$500.00	\$400.05	\$500.00	\$500.00
100 44240 140 140 000000	Postage & Freight	\$25,000.00	\$26,580.83	\$30,000.00	\$30,000.00
100 44270 140 140 000000	Dues and Subscriptions	\$1,000.00	\$677.00	\$1,000.00	\$1,000.00
100 44470 140 140 000000	Training & Certification	\$500.00	\$250.00	\$500.00	\$500.00
100 44480 140 140 000000	Self Insurance	\$95,000.00	\$0.00	\$95,000.00	\$95,000.00
100 44714 140 140 000000	Operating Transfers Workers Comp	\$3,013,363.00	\$0.00	\$2,907,539.00	\$2,907,539.00
100 48551 140 140 000000	Supplies	\$16,000.00	\$8,105.52	\$16,000.00	\$16,000.00
100 48553 140 140 000000	Advertising	\$30,000.00	\$6,233.00	\$25,000.00	\$25,000.00
100 48561 140 140 000000	Travel	\$1,000.00	\$0.00	\$16,000.00	\$16,000.00
Business Administration Total		\$6,659,202.55	\$1,384,244.89	\$6,458,742.79	\$6,422,575.98

Expenditure Breakdown

Account #	<i>Human Resources</i>	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 140 141 000000	Standard Salary	\$283,030.74	\$154,748.50	\$307,240.24	\$303,740.24
100 44040 140 141 000000	Other Salary	\$110,000.00	\$0.00	\$135,000.00	\$135,000.00
100 44110 140 141 000000	Health Insurance -- Non Union	\$1,621,090.92	\$472,608.84	\$779,290.90	\$779,290.90
100 44201 140 141 000000	Professional Service	\$500,000.00	\$420,370.69	\$600,000.00	\$600,000.00
100 44470 140 141 000000	Training & Certification	\$25,000.00	\$4,820.65	\$25,000.00	\$25,000.00
100 44630 140 141 000000	Liability/Casualty Insurance	\$1,400,000.00	\$1,210,274.76	\$1,940,000.00	\$1,940,000.00
100 46006 140 141 000000	Personel Cost Adjustment	\$5,000.00	\$0.00	\$3,000.00	\$3,000.00
100 48551 140 141 000000	Supplies	\$5,100.00	\$0.00	\$5,000.00	\$5,000.00
<i>Human Resources Total</i>		\$3,949,221.66	\$2,262,823.44	\$3,794,531.14	\$3,791,031.14

Account #	<i>Information Technology</i>	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 140 142 000000	Standard Salary	\$213,674.00	\$99,661.29	\$228,911.55	\$224,000.00
100 44201 140 142 000000	Professional Service	\$737,000.00	\$635,127.85	\$835,000.00	\$835,000.00
100 44440 140 142 000000	Telephone/Comm/Utility	\$250,000.00	\$163,242.87	\$400,000.00	\$400,000.00
100 44550 140 142 000000	Capital Expenditures	\$155,000.00	\$0.00	\$235,000.00	\$235,000.00
100 44580 140 142 000000	Capital Expenditures	\$70,000.00	\$32,193.00	\$50,000.00	\$50,000.00
100 48551 140 142 000000	Supplies	\$50,000.00	\$1,172.13	\$35,000.00	\$35,000.00
<i>IT Total</i>		\$1,475,674.00	\$931,397.14	\$1,783,911.55	\$1,779,000.00

Account #	<i>Treasury</i>	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 140 143 000000	Standard Salary	\$128,835.26	\$64,167.94	\$152,381.97	\$141,381.97
<i>Treasury Total</i>		\$128,835.26	\$64,167.94	\$152,381.97	\$141,381.97

Business Admin. Total \$12,212,933.47 \$4,642,633.41 \$12,189,567.45 \$12,133,989.09

Expenditure Breakdown

Account #	Code Enforcement	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 151 151 000000	Standard Salary	\$798,598.87	\$452,640.64	\$998,066.76	\$969,146.50
100 44040 151 151 000000	Other Salary	\$0.00	\$0.00	\$4,500.00	\$4,500.00
100 44070 151 151 000000	Longevity	\$0.00	\$0.00	\$4,341.83	\$4,341.83
100 44080 151 151 000000	Overtime Salary	\$2,500.00	\$2,582.52	\$4,000.00	\$4,000.00
100 44101 151 151 000000	Uniform Allowance	\$12,600.00	\$9,089.64	\$10,000.00	\$10,000.00
100 44201 151 151 000000	Professional Service	\$50,000.00	\$19,382.00	\$175,000.00	\$175,000.00
100 44270 151 151 000000	Dues and Subscriptions	\$1,000.00	\$715.00	\$1,000.00	\$1,000.00
100 44470 151 151 000000	Training & Certification	\$12,000.00	\$8,019.97	\$17,000.00	\$17,000.00
100 44550 151 151 000000	Capital Expenditures	\$20,000.00	\$6,012.21	\$20,000.00	\$20,000.00
100 44580 151 151 000000	Capital Expenditures	\$250.00	\$0.00	\$250.00	\$250.00
100 44590 151 151 000000	Building Demolition	\$170,000.00	\$143,062.43	\$175,000.00	\$175,000.00
100 48551 151 151 000000	Supplies	\$4,500.00	\$414.88	\$4,500.00	\$4,500.00
100 48561 151 151 000000	Travel	\$1,000.00	\$0.00	\$0.00	\$0.00
Code Enforcement Total		\$1,072,448.87	\$641,919.29	\$1,413,658.59	\$1,384,738.33

Account #	Buildings	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 151 182 000000	Standard Salary	\$134,017.51	\$76,228.35	\$142,157.86	\$142,157.86
100 44040 151 182 000000	Other Salary	\$0.00	\$0.00	\$500.00	\$500.00
100 44070 151 182 000000	Longevity	\$7,025.31	\$0.00	\$4,000.97	\$4,000.97
100 44080 151 182 000000	Overtime Salary	\$1,500.00	\$601.77	\$1,500.00	\$1,500.00
100 44101 151 182 000000	Uniform Allowance	\$1,500.00	\$2,303.70	\$2,000.00	\$2,000.00
100 44201 151 182 000000	Professional Service	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
100 44310 151 182 000000	Equip./Veh Repair/Maintenance	\$250,000.00	\$77,017.79	\$200,000.00	\$200,000.00
100 44447 151 182 000000	PG Energy Gas	\$150,000.00	\$101,768.30	\$175,000.00	\$175,000.00
100 44448 151 182 000000	PAWC - Water	\$350,000.00	\$212,186.48	\$350,000.00	\$350,000.00
100 44450 151 182 000000	Electrical	\$175,000.00	\$153,410.04	\$350,000.00	\$350,000.00
Building Total		\$1,079,042.82	\$623,516.43	\$1,235,158.83	\$1,235,158.83
Code Enforcement Total		\$2,151,491.69	\$1,265,435.72	\$2,648,817.42	\$2,619,897.16

Expenditure Breakdown

Account #	Law Department	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 160 000 000000	Standard Salary	\$402,075.00	\$235,244.85	\$457,969.40	\$447,469.40
100 44080 160 000 000000	Overtime Salary	\$0.00	\$0.00	\$0.00	\$0.00
100 44201 160 000 000000	Professional Service	\$500,000.00	\$87,257.19	\$350,000.00	\$350,000.00
100 44270 160 000 000000	Dues and Subscriptions	\$6,000.00	\$5,363.43	\$9,000.00	\$9,000.00
100 44470 160 000 000000	Training & Certification	\$2,000.00	\$0.00	\$3,575.00	\$3,575.00
100 48551 160 000 000000	Supplies	\$500.00	\$103.41	\$500.00	\$500.00
100 48561 160 000 000000	Travel	\$1,500.00	\$0.00	\$0.00	\$0.00
Law Dept. Total		\$912,075.00	\$327,968.88	\$821,044.40	\$810,544.40

Account #	Dept. of Public Works <i>Administration</i>	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 180 180 000000	Standard Salary	\$236,772.77	\$119,516.66	\$281,019.43	\$264,019.43
100 44040 180 180 000000	Other Salary	\$0.00	\$2,376.92	\$4,000.00	\$4,000.00
100 44070 180 180 000000	Longevity	\$8,055.00	\$0.00	\$4,244.31	\$4,244.31
100 44080 180 180 000000	Overtime Salary	\$2,250.00	\$1,456.00	\$3,500.00	\$3,500.00
100 44110 180 180 000000	Health Insurance (DPW)	\$1,996,965.72	\$1,171,311.78	\$1,895,871.84	\$1,895,871.84
100 44130 180 180 000000	I.A.M. Pension	\$500,000.00	\$322,020.79	\$510,000.00	\$510,000.00
100 44180 180 180 000000	Social Security	\$450,000.00	\$253,955.46	\$365,000.00	\$365,000.00
100 44201 180 180 000000	Professional Service	\$88,500.00	\$77,395.43	\$3,495,000.00	\$3,495,000.00
100 44305 180 180 000000	Flood Protection System Maint.	\$500,000.00	\$27,492.55	\$500,000.00	\$500,000.00
100 44310 180 180 000000	Equip./Veh. Repair/Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
100 44550 180 180 000000	Capital Expenditures	\$10,000.00	\$12,746.02	\$20,000.00	\$20,000.00
100 44555 180 180 000000	Maintain Superfunds	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
100 44580 180 180 000000	Capital Expenditures	\$20,000.00	\$7,554.72	\$15,000.00	\$15,000.00
100 48551 180 180 000000	Supplies	\$10,000.00	\$1,516.13	\$7,000.00	\$7,000.00
<i>Admin. Total</i>		\$3,832,543.49	\$1,997,342.46	\$7,110,635.58	\$7,093,635.58

Expenditure Breakdown

Account #	Engineering	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 180 181 000000	Standard Salary	\$185,192.17	\$92,814.24	\$284,336.80	\$284,336.80
100 44070 180 181 000000	Longevity	\$4,065.06	\$0.00	\$4,341.83	\$4,341.83
100 44080 180 181 000000	Overtime Salary	\$30,000.00	\$12,386.48	\$30,000.00	\$30,000.00
100 44101 180 181 000000	Uniform Allowance	\$3,000.00	\$840.00	\$1,410.00	\$1,410.00
100 44201 180 181 000000	Professional Service	\$130,500.00	\$55,461.96	\$130,500.00	\$130,500.00
100 44470 180 181 000000	Training & Certification	\$500.00	\$0.00	\$20,000.00	\$20,000.00
100 44550 180 181 000000	Capital Expenditures	\$940,000.00	\$293,589.90	\$703,284.00	\$703,284.00
100 48511 180 181 000000	Supplies	\$350.00	\$237.77	\$350.00	\$350.00
Engineering Total		\$1,293,607.23	\$455,330.35	\$1,174,222.63	\$1,174,222.63

Account #	Highways	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 180 183 000000	Standard Salary	\$1,442,038.54	\$800,373.48	\$1,516,462.82	\$1,510,562.82
100 44040 180 183 000000	Other Salary	\$20,000.00	\$3,000.00	\$20,000.00	\$20,000.00
100 44070 180 183 000000	Longevity	\$88,029.00	-\$228.68	\$34,484.49	\$34,484.49
100 44080 180 183 000000	Overtime Salary	\$175,000.00	\$175,997.62	\$210,000.00	\$210,000.00
100 44101 180 183 000000	Uniform Allowance	\$11,340.00	\$10,920.00	\$13,630.00	\$13,630.00
100 44310 180 183 000000	Equip./Veh. Repair/Maintenance	\$150,000.00	\$52,350.02	\$120,000.00	\$120,000.00
100 44410 180 183 000000	Salt	\$500,000.00	\$293,145.85	\$500,000.00	\$500,000.00
100 44460 180 183 000000	Street Lighting	\$230,000.00	\$97,633.60	\$250,000.00	\$250,000.00
100 44467 180 183 000000	Street Light Service/Maint.	\$250,000.00	\$110,523.15	\$250,000.00	\$250,000.00
100 44468 180 183 000000	Traffic Signal Electric/Maint.	\$100,000.00	\$51,567.74	\$100,000.00	\$100,000.00
100 44550 180 183 000000	Capital Expenditures	\$0.00	\$0.00	\$340,000.00	\$340,000.00
100 44551 180 183 000000	Road Resurfacing	\$850,000.00	\$1,108,263.92	\$1,000,000.00	\$1,000,000.00
100 48121 180 183 000000	Rents	\$360,000.00	\$120,425.75	\$158,763.52	\$158,763.52
100 48551 180 183 000000	Supplies	\$80,000.00	\$83,329.87	\$110,000.00	\$110,000.00
Highways Total		\$4,256,407.54	\$2,907,302.32	\$4,623,340.83	\$4,617,440.83

Expenditure Breakdown

Account #	<i>Refuse</i>	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 180 184 000000	Standard Salary	\$2,258,223.41	\$1,253,892.65	\$2,376,453.40	\$2,370,253.40
100 44040 180 184 000000	Other Salary	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
100 44070 180 184 000000	Longevity	\$39,879.00	\$160.61	\$25,267.52	\$25,267.52
100 44080 180 184 000000	Overtime Salary	\$200,000.00	\$95,682.54	\$175,000.00	\$175,000.00
100 44101 180 184 000000	Uniform Allowance	\$19,320.00	\$15,960.00	\$22,560.00	\$22,560.00
100 44490 180 184 000000	Landfill	\$1,600,000.00	\$1,014,014.82	\$1,600,000.00	\$1,600,000.00
100 44550 180 184 000000	Capital Expenditures	\$1,225,000.00	\$152,459.00	\$63,000.00	\$63,000.00
100 44552 180 184 000000	Recycling	\$50,000.00	\$4,880.00	\$25,000.00	\$25,000.00
100 48121 180 184 000000	Rents	\$80,000.00	\$95,580.00	\$0.00	\$0.00
100 48551 180 184 000000	Supplies	\$1,912.70	\$68.14	\$1,500.00	\$1,500.00
<i>Refuse Total</i>		\$5,479,335.11	\$2,632,697.76	\$4,293,780.92	\$4,287,580.92

Account #	<i>Garages</i>	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 180 185 000000	Standard Salary	\$429,700.22	\$201,381.97	\$458,938.96	\$452,924.00
100 44040 180 185 000000	Other Salary	\$0.00	\$4,500.00	\$5,000.00	\$5,000.00
100 44070 180 185 000000	Longevity	\$31,887.00	\$0.00	\$19,695.51	\$19,695.51
100 44080 180 185 000000	Overtime Salary	\$60,000.00	\$32,744.32	\$60,000.00	\$60,000.00
100 44101 180 185 000000	Uniform Allowance	\$3,360.00	\$2,620.00	\$2,820.00	\$2,820.00
100 44201 180 185 000000	Professional Services	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
100 44301 180 185 000000	Gas, Oil, Lubricants	\$380,000.00	\$509,237.35	\$600,000.00	\$600,000.00
100 44310 180 185 000000	Equip./Veh. Repair/Maintenance	\$400,000.00	\$391,868.14	\$550,000.00	\$550,000.00
100 44550 180 185 000000	Capital Expenditures	\$345,000.00	\$2,032.24	\$205,000.00	\$205,000.00
100 44901 180 185 000000	Maintenance (Preventative)	\$25,000.00	\$8,957.51	\$25,000.00	\$25,000.00
100 48551 180 185 000000	Supplies	\$59,500.00	\$14,421.52	\$50,000.00	\$50,000.00
100 48552 180 185 000000	Tires	\$105,000.00	\$64,696.83	\$105,000.00	\$105,000.00
<i>Garages Total</i>		\$1,842,447.22	\$1,232,459.88	\$2,084,454.47	\$2,078,439.51

DPW Total \$16,704,340.59 \$9,225,132.77 \$19,286,434.43 \$19,251,319.47

Expenditure Breakdown

Account #	Parks & Recreation	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 200 000 000000	Standard Salary	\$576,275.62	\$287,388.65	\$647,285.38	\$628,925.91
100 44040 200 000 000000	Other Salary	\$215,000.00	\$48,782.44	\$198,000.00	\$198,000.00
100 44070 200 000 000000	Longevity	\$22,187.00	\$0.00	\$20,745.70	\$20,745.70
100 44080 200 000 000000	Overtime Salary	\$45,000.00	\$31,088.67	\$50,000.00	\$50,000.00
100 44101 200 000 000000	Uniform Allowance	\$2,940.00	\$3,780.00	\$4,700.00	\$4,700.00
100 44201 200 000 000000	Professional Service	\$5,000.00	\$983.88	\$20,000.00	\$20,000.00
100 44310 200 000 000000	Equip./Veh. Repair/Maintenance	\$25,000.00	\$2,245.86	\$52,000.00	\$52,000.00
100 44550 200 000 000000	Capital Expenditures	\$62,500.00	\$48,597.68	\$743,000.00	\$743,000.00
100 48551 200 000 000000	Supplies	\$35,000.00	\$25,762.37	\$50,000.00	\$50,000.00
Parks & Rec. Total		\$988,902.62	\$448,629.55	\$1,785,731.08	\$1,767,371.61

Account #	Single Tax Office	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 44010 190 000 000000	Standard Salary	\$414,956.47	\$267,669.95	\$414,956.47	\$414,956.47
100 44040 190 000 000000	Other Salary	\$0.00	\$1,500.00	\$2,000.00	\$2,000.00
100 44080 190 000 000000	Overtime Salary	\$3,750.00	\$1,721.08	\$3,750.00	\$3,750.00
100 44110 190 000 000000	Health Insurance (STO)	\$609,196.24	\$283,012.70	\$748,154.98	\$748,154.98
STO Total		\$1,027,902.71	\$553,903.73	\$1,168,861.45	\$1,168,861.45

Expenditure Breakdown

Account #	Non-Departmental Expenditures	2022 Budget	YTD 8/31/2022	2023 Proposed	2023 Amendments
100 45000 000 903 000000	Scranton Tomorrow	\$175,000.00	\$100,000.00	\$100,000.00	\$100,000.00
100 45000 000 905 000000	Street Cats & Dogs	\$5,000.00	\$0.00	\$10,000.00	\$10,000.00
100 45000 000 907 000000	Human Relations Commission	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
100 45000 000 908 000000	LHVA Trail Maintenance	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00
100 45000 000 910 000000	Contingency	\$800,000.00	\$0.00	\$1,100,000.00	\$1,100,000.00
100 45000 000 913 000000	TAN Fee's/Interest	\$100,000.00	\$23,000.00	\$25,000.00	\$25,000.00
100 45000 000 915 000000	Mayor's Youth Arts Commission	\$2,500.00	\$0.00	\$3,000.00	\$3,000.00
100 45000 000 916 000000	Independent Police Review Board	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
100 45000 000 917 000000	OECD Salary Contribution	\$42,745.89	\$27,952.27	\$43,800.46	\$43,800.46
100 45000 000 918 000000	2021 Emmaus Refinancing-- Street Lights	\$440,265.15	\$440,249.47	\$440,579.00	\$440,579.00
100 45000 000 921 000000	2016 Redevelopment Authority Series AA	\$891,075.00	\$100,537.50	\$889,850.00	\$889,850.00
100 45000 000 923 000000	2017 GO Refunding	\$3,225,000.00	\$400,000.00	\$3,233,750.00	\$3,233,750.00
100 45000 000 924 000000	2018 Taxable Series	\$0.00	\$0.00	\$0.00	\$0.00
100 45000 000 925 000000	DBT SVC JD Loader	\$0.00	\$0.00	\$0.00	\$0.00
100 45000 000 926 000000	2016 Redevelopment Authority Series A	\$3,795,250.00	\$550,125.00	\$3,905,500.00	\$3,905,500.00
100 45000 000 927 000000	2016 GO Note (SPA)	\$1,876,500.00	\$795,750.00	\$1,872,250.00	\$1,872,250.00
100 45000 000 929 000000	2016 PIB Loan	\$244,811.66	\$0.00	\$244,593.00	\$244,593.00
100 45000 000 931 000000	2018 Aerial Platform Lease	\$102,156.57	\$102,156.57	\$102,156.57	\$102,156.57
100 45000 000 932 000000	2019 M&T Lease Refuse Packers	\$89,937.87	\$89,937.87	\$89,937.87	\$89,937.87
100 45000 000 935 000000	Veterans Organizations	\$100,000.00	\$25,000.00	\$80,000.00	\$80,000.00
100 45000 000 936 000000	Community Centers	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00
100 45000 000 938 000000	FDM Revolving Aid Loan	\$100,000.00	\$100,000.00	\$0.00	\$0.00
100 45000 000 940 000000	OECD Contingency	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00
100 45000 000 945 000000	Zoning Board	\$25,000.00	\$568.86	\$25,000.00	\$25,000.00
100 45000 000 946 000000	Ethics Board	\$10,000.00	\$1,111.92	\$10,000.00	\$10,000.00
100 45000 000 947 000000	Beautiful Blocks	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
100 45000 000 950 000000	Civil Service Commission	\$20,000.00	\$17,444.03	\$38,000.00	\$38,000.00
100 45000 000 951 000000	Everhart Museum	\$37,500.00	\$37,500.00	\$37,500.00	\$37,500.00
100 45000 000 952 000000	Court Awards	\$1,000,000.00	\$526,149.40	\$1,000,000.00	\$1,000,000.00
100 45000 000 953 000000	2022 Tan A	\$10,000,000.00	\$9,937,328.10	\$4,900,000.00	\$4,900,000.00
100 45000 000 954 000000	Shade Tree Commission	\$175,000.00	\$126,903.61	\$175,000.00	\$175,000.00
100 45000 000 955 000000	Guar. Engy Savings BOA Lease	\$0.00	\$0.00	\$0.00	\$0.00
100 45000 000 956 000000	2016 Lease Ford Trucks	\$53,925.94	\$50,130.82	\$50,131.00	\$50,131.00
100 45000 000 957 000000	ECTV	\$150,000.00	\$112,500.00	\$120,000.00	\$135,000.00

Expenditure Breakdown

100	45000	000	958	000000	Grant Match	\$770,000.00	\$220,110.00	\$1,700,000.00	\$1,700,000.00
100	45000	000	959	000000	Unencumber Exp P/Y Obligations	\$300,000.00	\$204,963.75	\$300,000.00	\$300,000.00
100	45000	000	960	000000	Lease Refuse Packers	\$218,147.96	\$218,147.96	\$218,148.00	\$218,148.00
100	45000	000	906	000000	Work Force Development	\$0.00	\$0.00	\$75,000.00	\$75,000.00
100	45000	000	961	000000	2016 Street Light Lease	\$446,379.00	\$446,379.00	\$455,150.00	\$455,150.00
Total Non-Departmental Budget						\$25,298,695.04	\$14,696,446.13	\$21,346,845.90	\$21,361,845.90

Employee Salary Breakdown

	Department	2022 Salary	2022 # Employees	2023 Proposed Salary	2023 # Employees	2023 Amended Salary	2023 # Employees
	Office of Mayor	\$148,217.55	3	\$161,180.46	3	\$159,000.00	3
	Police	\$11,526,088.45	161.5	\$11,458,929.22	162	\$11,455,559.89	162
	Fire	\$10,743,775.39	140	\$10,962,495.45	141	\$10,909,039.75	141
	Office of City Clerk/City Council	\$247,869.07	9	\$252,417.75	9	\$253,272.25	9
	City Controller	\$268,986.39	7	\$282,728.87	7	\$281,633.44	7
BA	Administration	\$423,179.95	9	\$512,450.91	9	\$502,450.91	9
BA	Human Resources	\$283,030.74	7	\$307,240.23	7	\$303,740.24	7
BA	Information Technology	\$213,674.00	4	\$228,911.55	4	\$224,000.00	4
BA	Treasury	\$90,725.26	3	\$152,381.97	3	\$141,381.97	3
	Office of Economic & Comm. Development	\$842,669.68	16	\$0.00	0	\$0.00	0
	Licenses, Inspections & Permits	\$798,598.87	20	\$998,066.77	23	\$969,146.50	23
	Buildings	\$134,017.51	3.5	\$142,157.86	3.5	\$142,157.86	3.5
	Law Department	\$402,075.00	8	\$457,969.40	7	\$447,469.40	7
DPW	Administration	\$236,772.77	5	\$281,019.43	5	\$264,019.43	5
DPW	Engineering	\$185,192.17	4	\$284,336.80	6	\$284,336.80	6
DPW	Highways	\$1,442,038.54	30	\$1,516,462.82	30	\$1,510,262.82	30
DPW	Refuse	\$2,258,223.41	47	\$2,376,453.40	47	\$2,370,253.40	47
DPW	Garages	\$429,700.22	9	\$458,938.96	9	\$452,924.00	9
	Parks & Recreation	\$576,275.62	12	\$647,285.38	13.5	\$628,925.91	13.5
	Single Tax Office	\$414,956.47	18	\$414,956.47	18	\$414,956.47	18
		\$30,823,397.38	516	\$31,896,383.70	507	\$31,714,531.04	507

Employee Salary Breakdown

Bargaining Unit		2022 Salary	2022 # Employees	2023 Proposed Salary	2023 # Employees	2023 Amended Salary	2023 # Employees
NU	Mayor	\$75,000.00	1	\$75,000.00	1	\$75,000.00	1
NU	Special Assistant	\$41,287.55	1	\$43,090.23	1	\$42,000.00	1
NU	Executive Assistant	\$31,930.00	1	\$43,090.23	1	\$42,000.00	1
Mayor Total		\$148,217.55	3	\$161,180.46	3	\$159,000.00	3

Bargaining Unit	Police Department	2022 Salary	2022 # Employees	2023 Proposed Salary	2023 # Employees	2023 Amended Salary	2023 # Employees
NU	Superintendent	\$106,764.65	1	\$106,764.65	1	\$106,764.65	1
PU	Deputy Chief of Police	\$0.00	0	\$102,369.34	1	\$99,000.00	1
PU	Captain	\$97,974.03	1	\$97,974.03	1	\$97,974.03	1
PU	Lieutenant of Detective	\$90,582.40	1	\$90,582.40	1	\$90,582.40	1
PU	Lieutenant - Administrative	\$87,098.30	1	\$174,196.60	2	\$174,196.60	2
PU	Lieutenants	\$261,294.90	3	\$261,294.90	3	\$261,294.90	3
PU	Supervisor - Narcotics Division	\$83,748.60	1	\$83,748.60	1	\$83,748.60	1
PU	Fire Marshall	\$83,748.60	1	\$83,748.60	1	\$83,748.60	1
PU	Detective Sergeant	\$334,994.40	4	\$251,245.80	3	\$251,245.80	3
PU	Detectives	\$1,288,440.00	16	\$1,368,967.50	17	\$1,368,967.50	17
PU	Sergeants - Training	\$161,055.00	2	\$161,055.00	2	\$161,055.00	2
PU	Sergeants	\$1,207,912.50	15	\$1,207,912.50	15	\$1,207,912.50	15
PU	Juvenile Patrolmen	\$309,720.80	4	\$154,860.40	2	\$154,860.40	2
PU	Corporals	\$595,617.60	8	\$297,808.80	4	\$297,808.80	4
PU	Regular Patrolman	\$6,371,385.40	89	\$6,547,300.40	93	\$6,547,300.40	93
PU	School Resource Officers	\$0.00	0	\$0.00	0	\$0.00	0
PU	Neighborhood Police Sargent	\$0.00	0	\$0.00	0	\$0.00	0
PU	Neighborhood Police (OECD Funded)	-\$280,037.92	-4	-\$291,854.68	-4	-\$291,854.68	-4
Officer Total		\$10,800,299.26	143	\$10,697,974.84	143	\$10,694,605.50	143

Administrative Support							
CLE	Animal Control Officer	\$42,555.69	1	\$43,406.80	1	\$43,406.80	1
CLE	Animal Control Officer	\$20,244.52	0.5	\$41,298.82	1	\$41,298.82	1
CLE	SIT Clerks	\$573,105.23	15	\$584,567.34	15	\$584,567.34	15
CLE	Administrative Assistant (Payroll)	\$41,610.82	1	\$42,443.04	1	\$42,443.04	1
CLE	SIT Clerk/Criminal Information Specialist	\$48,272.93	1	\$49,238.39	1	\$49,238.39	1
Administrative Support Total		\$725,789.19	18.5	\$760,954.39	19	\$760,954.39	19
Police Dept. Salary Total		\$11,526,088.45	161.5	\$11,458,929.22	162	\$11,455,559.89	162

Employee Salary Breakdown

Bargaining		2022 Salary	2022 # Employees	2023 Proposed Salary	2023 # Employees	2023 Amended Salary	2023 # Employees
Unit	Fire Department						
NU	Chief/Emergency Management Coordinator	\$92,185.00	1	\$105,455.70	1	\$100,000.00	1
FU	Deputy Chief	\$98,204.17	1	\$98,204.17	1	\$98,204.17	1
FU	Asst. Chief	\$283,345.86	3	\$283,345.86	3	\$283,345.86	3
FU	Admin. Captain	\$86,805.31	1	\$86,805.31	1	\$86,805.31	1
FU	Captain	\$1,302,079.61	15	\$1,302,079.61	15	\$1,302,079.61	15
FU	Lieutenant	\$1,251,999.62	15	\$1,251,999.62	15	\$1,251,999.62	15
FU	Chauffeur	\$2,407,691.58	30	\$2,407,691.58	30	\$2,407,691.58	30
FU	Fire Inspector	\$180,555.04	2	\$180,555.04	2	\$180,555.04	2
FU	Fire Prevention Officer	\$90,277.52	1	\$90,277.52	1	\$90,277.52	1
FU	Private	\$4,818,743.34	69	\$4,975,360.48	69	\$4,975,360.48	69
FU	Master Mechanic	\$90,277.52	1	\$90,277.52	1	\$90,277.52	1
CLE	Administrative Assistant (Payroll)	\$41,610.82	1	\$42,443.04	1	\$42,443.04	1
NU	Confidential Ast./CRR Specialist/FEMA Coor	\$0.00	0	\$48,000.00	1	\$0.00	1
Fire Department Total		\$10,743,775.39	140	\$10,962,495.45	141	\$10,909,039.75	141

Bargaining		2022 Salary	2022 # Employees	2023 Proposed Salary	2023 # Employees	2023 Amended Salary	2023 # Employees
Unit	City Council/City Clerk						
NU	City Council	\$62,500.00	5	\$62,500.00	5	\$62,500.00	5
NU	City Clerk	\$58,710.00	1	\$61,645.50	1	\$62,500.00	1
CLE	Executive Assistant	\$42,206.11	1	\$43,050.23	1	\$43,050.23	1
CLE	Confidential Secretary	\$38,452.96	1	\$39,222.02	1	\$39,222.02	1
NU	Solicitor	\$46,000.00	1	\$46,000.00	1	\$46,000.00	1
Council/City Clerk Total		\$247,869.07	9	\$252,417.75	9	\$253,272.25	9

Bargaining		2022 Salary	2022 # Employees	2023 Proposed Salary	2023 # Employees	2023 Amended Salary	2023 # Employees
Unit	City Controller						
NU	City Controller	\$40,000.00	1	\$40,000.00	1	\$40,000.00	1
NU	Solicitor	\$26,000.00	1	\$26,000.00	1	\$26,000.00	1
NU	Confidential Secretary	\$35,721.56	1	\$37,507.64	1	\$37,507.64	1
NU	Deputy Controller	\$46,400.58	1	\$53,595.43	1	\$52,500.00	1
CLE	Admin. Asst./Internal Auditor	\$42,721.95	1	\$43,576.39	1	\$43,576.39	1
NU	Program Monitor	\$37,213.19	1	\$39,073.85	1	\$39,073.85	1
NU	Performance Auditor	\$40,929.11	1	\$42,975.56	1	\$42,975.56	1
City Controller Total		\$268,986.39	7	\$282,728.87	7	\$281,633.44	7

Employee Salary Breakdown

Bargaining Unit	Business Administration	2022 Salary	2022 # Employees	2023 Proposed Salary	2023 # Employees	2023 Amended Salary	2023 # Employees
NU	Business Administrator	\$80,000.00	1	\$95,000.00	1	\$85,000.00	1
NU	Director of Finance	\$0.00	1	\$56,610.00	1	\$56,610.00	1
NU	Finance Manager/Asst. BA	\$77,147.00	1	\$78,689.94	1	\$78,689.94	1
NU	Staff Accountant	\$42,127.00	1	\$51,000.00	1	\$51,000.00	1
NU	Special Assistant/Right to Know Officer	\$42,230.00	1	\$44,341.50	1	\$44,341.50	1
CLE	Financial Analyst	\$52,544.54	1	\$53,595.43	1	\$53,595.43	1
NU	Project Manager	\$50,000.00	1	\$52,500.00	1	\$52,500.00	1
CLE	Administrative Asst.-Accounts Payable	\$36,409.46	1	\$37,137.65	1	\$37,137.65	1
CLE	Administrative Asst.-Purchasing Clerk	\$42,721.95	1	\$43,576.39	1	\$43,576.39	1
<i>Administration Total</i>		\$423,179.95	9	\$512,450.91	9	\$502,450.91	9
Bargaining Unit	Human Resources	2022 Salary	2022 # Employees	2023 Proposed Salary	2023 # Employees	2023 Amended Salary	2023 # Employees
NU	Director	\$70,000.00	1	\$73,500.00	1	\$72,500.00	1
NU	Confidential Assistant	\$42,500.00	1	\$44,625.00	1	\$44,625.00	1
NU	Public Health Coordinator (Outside Funding)	\$0.00	1	\$0.00	1	\$0.00	1
CLE	Admin. Asst. - Benefits Coordinator	\$38,459.96	1	\$42,443.04	1	\$42,443.04	1
CLE	Admin. Asst. -Payroll Clerk	\$41,610.82	1	\$42,443.04	1	\$42,443.04	1
CLE	Admin. Asst. - Clerical Floater	\$38,459.96	1	\$39,229.16	1	\$39,229.16	1
NU	Workers Comp. Program Manager	\$52,000.00	1	\$65,000.00	1	\$62,500.00	1
<i>Human Resources Total</i>		\$283,030.74	7	\$307,240.23	7	\$303,740.24	7
Bargaining Unit	Information Technology	2022 Salary	2022 # Employees	2023 Proposed Salary	2023 # Employees	2023 Amended Salary	2023 # Employees
NU	Director	\$70,000.00	1	\$73,500.00	1	\$72,500.00	1
NU	System Administrator	\$49,337.00	1	\$51,803.85	1	\$50,500.00	1
NU	Business Transformation Specialist	\$49,337.00	1	\$51,803.85	1	\$50,500.00	1
NU	Public Safety Tech Specialist	\$45,000.00	1	\$51,803.85	1	\$50,500.00	1
<i>IT Total</i>		\$213,674.00	4	\$228,911.55	4	\$224,000.00	4
Bargaining Unit	Treasury	2022 Salary	2022 # Employees	2023 Proposed Salary	2023 # Employees	2023 Amended Salary	2023 # Employees
NU	Treasurer	\$51,500.00	1	\$73,500.00	1	\$62,500.00	1
CLE	Admin. Asst. Cashier	\$39,225.26	1	\$38,872.20	1	\$38,872.20	1
CLE	Admin. Asst. - Asst. Cashier	\$0.00	1	\$40,009.77	1	\$40,009.77	1
<i>Treasury Total</i>		\$90,725.26	3	\$152,381.97	3	\$141,381.97	3
Business Admin. Total		\$1,010,609.95	23	\$1,200,984.66	23	\$1,171,573.12	23

Employee Salary Breakdown

Bargaining Unit	Licenses, Inspections & Permits	2022 Salary	2022 # Employees	2023 Proposed Salary	2023 # Employees	2023 Amended Salary	2023 # Employees
NU	Director	\$54,590.00	1	\$73,500.00	1	\$62,500.00	1
NU	Code Enforcement Manager	\$48,034.05	1	\$55,000.00	1	\$52,000.00	1
NU	Rental Property Manager	\$0.00	0	\$55,000.00	1	\$52,000.00	1
CLE	Rental Registration Assistant			\$43,418.27	1	\$43,418.27	1
CLE	Admin. Asst. Permit Clerk	\$76,905.88	2	\$78,444.00	2	\$78,444.00	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	\$43,561.96	1	\$0.00	0	\$0.00	0
CLE	Weights & Measures	\$42,566.93	1	\$43,418.27	1	\$43,418.00	1
CLE	Administrative Asst.	\$38,452.94	1	\$39,222.00	1	\$39,222.00	1
CLE	Enforcer of Licenses	\$42,566.93	1	\$43,418.27	1	\$43,418.27	1
CLE	Housing Inspectors	\$212,834.65	5	\$390,764.42	9	\$390,764.42	9
CLE	Housing/Health Inspector	\$42,566.93	1	\$43,418.27	1	\$43,418.27	1
CLE	Health Inspector	\$42,566.93	1	\$43,418.27	1	\$43,418.27	1
CLE	Rental Regis. Asst./Housing Inspector	\$85,133.86	2	\$0.00	0	\$0.00	0
NU	Zoning Office/Code Enforcer	\$38,625.00	1	\$48,772.50	1	\$38,625.00	1
NU	City Planner	\$58,322.60	1	\$61,500.00	1	\$61,500.00	1
NU	Asst. Planner	\$41,870.21	1	\$48,772.50	1	\$47,000.00	1
N/A	DCED Salary Reimbursement	-\$70,000.00	0	-\$70,000.00	0	-\$70,000.00	0
LIP's Total		\$798,598.87	20	\$998,066.77	23	\$969,146.50	23

Bargaining Unit	Buildings	2022 Amended Salary	2022 # Employees				
CLE	Maintenance	\$42,566.99	1	\$43,418.33	1	\$43,418.33	1
NU	Maintenance (Part time)	\$13,000.00	0.5	\$18,720.00	0.5	\$18,720.00	0.5
CLE	Janitor	\$78,450.52	2	\$80,019.53	2	\$80,019.53	2
Building Total		\$134,017.51	3.5	\$142,157.86	3.5	\$142,157.86	3.5
LIP's/Building Total		\$932,616.38	23.5	\$1,140,224.63	26.5	\$1,111,304.36	26.5

Employee Salary Breakdown

Bargaining		2022 Salary	2022 #	2023 Proposed	2023 #	2023 Amended	2023 #
Unit	Law Department		Employees	Salary	Employees	Salary	Employees
NU	Solicitor	\$76,735.00	1	\$90,000.00	1	\$85,000.00	1
NU	Deputy Solicitor	\$65,000.00	1	\$82,500.00	1	\$78,000.00	1
NU	First Asst. Solicitor	\$0.00	0	\$77,500.00	1	\$77,000.00	1
NU	Asst. City Solicitor- Taxes	\$45,000.00	1	\$77,500.00	1	\$77,000.00	1
NU	Asst. City Solicitor- Code Enforcement	\$45,000.00	1	\$45,000.00	1	\$45,000.00	1
NU	Asst. City Solicitor- Legislation & Contracts	\$45,000.00	1	\$0.00	0	\$0.00	0
NU	Asst. City Solicitor- Litigation	\$45,000.00	1	\$0.00	0	\$0.00	0
NU	Confidential Secretary	\$37,080.00	1	\$40,046.40	1	\$40,046.40	1
NU	Confidential Secretary	\$43,260.00	1	\$45,423.00	1	\$45,423.00	1
Law Dept. Total		\$402,075.00	8	\$457,969.40	7	\$447,469.40	7

Bargaining Dept. of Public Works		2022 Salary	2022 #	2023 Proposed	2023 #	2023 Amended	2023 #
Unit	Administration		Employees	Salary	Employees	Salary	Employees
NU	Director	\$61,800.00	1	\$80,000.00	1	\$75,000.00	1
NU	Manager/Emer. Coordinator	\$50,470.00	1	\$65,000.00	1	\$55,000.00	1
NU	Recycling & Safety Supervisor	\$40,170.00	1	\$50,000.00	1	\$48,000.00	1
CLE	Admin. Asst.	\$42,721.95	1	\$43,576.39	1	\$43,576.39	1
CLE	Admin. Asst. - Payroll	\$41,610.82	1	\$42,443.04	1	\$42,443.04	1
Admin. Total		\$236,772.77	5	\$281,019.43	5	\$264,019.43	5

Bargaining		2022 Salary	2022 #	2023 Proposed	2023 #	2023 Amended	2023 #
Unit	Engineering		Employees	Salary	Employees	Salary	Employees
CLE	Street & Sidewalk Inspector	\$42,566.99	1	\$86,836.66	2	\$86,836.66	2
NU	Engineering Project Manager	\$0.00	0	\$48,000.00	1	\$48,000.00	1
DPW	Flood Control Maintenance	\$142,625.18	3	\$149,500.14	3	\$149,500.14	3
Engineering Total		\$185,192.17	4	\$284,336.80	6	\$284,336.80	6

Employee Salary Breakdown

Bargaining		2022 Salary	2022 #	2023 Proposed	2023 #	2023 Amended	2023 #
Unit	Highways		Employees	Salary	Employees	Salary	Employees
NU	Highway Supervisor	\$50,000.00	1	\$61,200.00	1	\$55,000.00	1
DPW	Heavy Equip. Operator/Craftsman	\$146,966.97	3	\$154,051.00	3	\$154,051.00	3
DPW	Heavy Equip. Opoerator/Leader	\$195,955.96	4	\$205,401.63	4	\$205,401.63	4
DPW	Chauffeur	\$336,709.36	7	\$352,939.76	7	\$352,939.76	7
DPW	Repairman	\$284,537.76	6	\$298,253.33	6	\$298,253.33	6
DPW	Watch Person	\$47,541.73	1	\$49,833.38	1	\$49,833.38	1
DPW	Dispatcher	\$47,541.73	1	\$49,833.38	1	\$49,833.38	1
DPW	Maintenance/Craftsman Leader	\$49,439.73	1	\$51,822.87	1	\$51,822.87	1
DPW	Tree Trimmer	\$48,988.99	1	\$51,350.41	1	\$51,350.41	1
DPW	Sweep Operator/Chauffeur	\$48,571.33	1	\$50,912.61	1	\$50,912.61	1
DPW	Stone-Brick Layer Mason	\$48,355.22	1	\$50,686.09	1	\$50,686.09	1
CLE	Traffic/Sign Maintenance	\$137,429.76	3	\$140,178.36	3	\$140,178.36	3
Highways Total		\$1,442,038.54	30	\$1,516,462.82	30	\$1,510,262.82	30

Bargaining		2022 Salary	2022 #	2023 Proposed	2023 #	2023 Amended	2023 #
Unit	Refuse		Employees	Salary	Employees	Salary	Employees
NU	Supervisor	\$49,440.00	1	\$61,200.00	1	\$55,000.00	1
DPW	Operator Leader	\$636,856.90	13	\$667,555.31	13	\$667,555.31	13
DPW	Collector Leader	\$48,127.66	1	\$50,447.56	1	\$50,447.56	1
DPW	Collector	\$1,280,419.92	27	\$1,342,140.00	27	\$1,342,140.00	27
DPW	Dispatcher 1st	\$47,422.96	1	\$49,708.89	1	\$49,708.89	1
DPW	Recycling Chauffeur	\$195,955.97	4	\$205,401.64	4	\$205,401.64	4
Refuse Total		\$2,258,223.41	47	\$2,376,453.40	47	\$2,370,253.40	47

Bargaining		2022 Salary	2022 #	2023 Proposed	2023 #	2023 Amended	2023 #
Unit	Garages		Employees	Salary	Employees	Salary	Employees
NU	Fleet Services Supervisor	\$46,350.00	1	\$61,200.00	1	\$55,000.00	1
DPW	Auto Repairman	\$98,879.46	2	\$100,857.05	2	\$103,645.75	2
DPW	Equipment/Vehicle Maintenance	\$49,439.73	1	\$51,822.87	1	\$51,822.87	1
DPW	Tire-Equipment Repair/Helper	\$47,944.62	1	\$50,255.69	1	\$50,255.69	1
DPW	Parts Manager/Auto Repair/ PA Veh. Inspect.	\$48,675.74	1	\$51,022.06	1	\$51,022.06	1
CLE	Motor Vehicle Repair	\$46,136.89	1	\$48,360.83	1	\$47,059.00	1
CLE	Mechanic	\$46,136.89	1	\$48,360.83	1	\$47,059.00	1
CLE	Mechanic Diesel	\$46,136.89	1	\$47,059.63	1	\$47,059.63	1
Garages Total		\$429,700.22	9	\$458,938.96	9	\$452,924.00	9
DPW Total		\$4,551,927.11	95	\$4,917,211.41	97	\$4,881,796.45	97

Employee Salary Breakdown

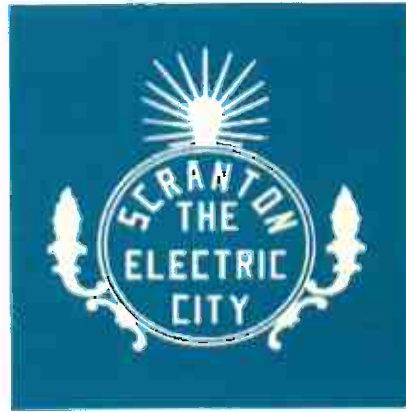
Bargaining		2022 Salary	2022 # Employees	2023 Proposed Salary	2023 # Employees	2023 Amended Salary	2023 # Employees
Unit	Parks & Recreation						
NU	Director	\$52,500.00	1	\$73,500.00	1	\$62,500.00	1
NU	Parks and Recreation Manager	\$0.00	0	\$55,000.00	1	\$0.00	1
CLE	Project Administrator	\$46,706.40	1	\$0.00	1	\$47,640.53	1
NU	Receptionist - Weston (Part-Time)	\$0.00	0	\$18,720.00	0.5	\$18,720.00	0.5
DPW	Pool Operator/ Grounds Keeper	\$142,922.84	3	\$149,812.15	3	\$149,812.15	3
DPW	Parks & Rec Groundskeeper	\$237,114.80	5	\$248,544.44	5	\$248,544.44	5
DPW	Facility Maintenance Groundskeeper	\$97,031.58	2	\$101,708.79	2	\$101,708.79	2
NU	Cleaning-Weston/Novembrino	\$0.00	0	\$0.00	0	\$0.00	0
Parks & Rec. Total		\$576,275.62	12	\$647,285.38	13.5	\$628,925.91	13.5
	Single Tax Office						
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



City of Scranton 2023 Budget

Mayor Paige G. Cignetti

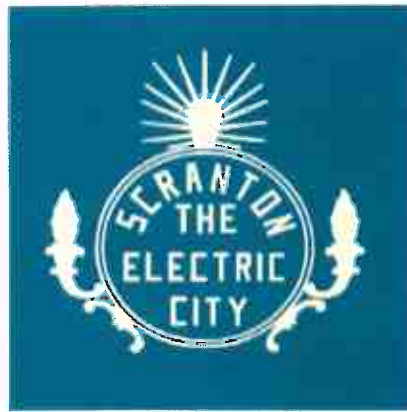
Submitted November 2, 2022



City of Scranton 2023 Budget

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Letter from Business Administrator



DEPARTMENT OF BUSINESS ADMINISTRATION

City Hall | 340 North Washington Avenue | Scranton, PA 18503 | 570.348.4118

November 2, 2022

Mr. Frank Voldenberg
City Clerk
City of Scranton
340 North Washington Avenue
Scranton, PA 18503

Dear Mr. Voldenberg,

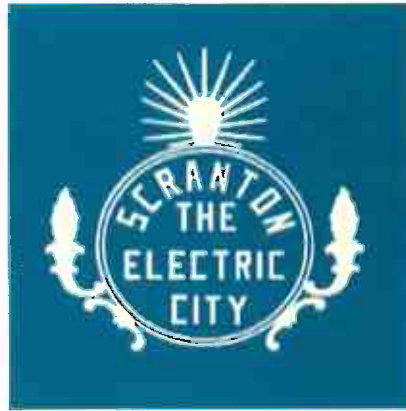
In accordance with Section 902 of the Home Rule Charter, the City Administration hereby submits the 2023 Operating Budget. The Budget document includes estimated income from taxes, fees and other revenue for the fiscal year. The document also details proposed expenditures by department including employee related expenses. Capital expenditures were submitted in the Capital budget. Proposed expenditures do not exceed the estimated revenue mcome.

Sincerely,

Lawrence D. West

Business Administrator

City of Scranton



2023 Budget Narrative



City of Scranton 2023 Budget Narrative

The past three years have been challenging for every corner of the economy. Governments, households, and businesses have been waiting for markets to calm after the disruption of the COVID-19 pandemic. Unfortunately, high inflation, housing market strength, supply chain disruptions, climate change concerns, and global political unrest have led to continued uncertainty and budgetary pressures.

The City of Scranton has weathered this storm well, managing to budget surpluses in 2020 and 2021, and tracking well year to date against the 2022 Budget. We have managed expenditures and mitigated rising costs as best we can, including driving down healthcare costs and paring back budget line items to only fund what is necessary.

After thirty years of being designated as fiscally distressed under Pennsylvania's Act 47, the City of Scranton successfully exited in January of 2022. Following the recommendations of Pennsylvania's Department of Community and Economic Development (DCED), the City and City Council successfully passed Debt Management, Fund Balance, and Investment Policies per the Pennsylvania Economy League's (PEL's) Act 47 Exit Plan. The City received a DCED Strategic Management Planning Program (STMP) grant in 2022. The STMP grant funds a financial consultant, PEL, as we transition from state financial oversight. The addition of a Finance Director has been critical in managing the City's fiscal health after three decades of direct assistance from PEL.

The City continues to monitor and manage its fiscal health recovery. The administration is focused on reviewing its fiscal policies as well as controlling its departmental expenditures,

while continuing to invest in and improve the City's operations and infrastructure. We are pleased at the downward trend of our debt obligations and debt service payments and remain committed to borrowing funds only if needed to address an emergency.

For the second year in a row, credit rating agency Standard & Poor's (S&P) maintained Scranton's BB+ bond rating. S&P moved the City's outlook from stable to positive, another indication of improved financial management capabilities. The next bond rating upgrade would put the City at investment-grade credit rating status, which would be a significant milestone.

While our cash position is stable, we have a long road ahead to true fiscal health given legacy obligations for pensions, healthcare, and other benefits. We continue to fight an uphill battle against decreasing real estate assessments; until 2026 when County Reassessment becomes a reality, we must continue to adjust for declines in this key revenue stream.

In the 2023 Budget we propose a 3% real estate tax increase, in line with PEL's Act 47 Exit Plan recommendation of modest, annual increases. We did not raise taxes in 2021 and 2022 due to the unforeseen economic situation; in this third year, however, we must act to counterbalance declining real estate assessments and offset the impact of inflation on our expenditures.

The 2023 Budget is just a few hundred thousand dollars more than the 2022 Budget; given inflationary pressures on expenditures, rising nationwide healthcare costs, and our continually improving service delivery, keeping the City's budget steady is a no small feat. We continue to carefully manage our finances with constant acknowledgement that these are the hard-earned dollars of our residents and businesses, dollars meant to be spent on the safety, health, and well-being of our taxpayers and their families.

The more professionally and efficiently we run city operations, the more we improve quality of life in Scranton and set ourselves up for growth. Our city is in a particularly opportune moment, and we must take advantage of it.

Revenue Highlights

Real Estate Tax

Real Estate Tax millage rates remained unchanged 2020 through 2022. Mainly due to assessment appeals, the city's overall property Real Estate assessed valuation has been steadily decreasing over the past several years. Between 2019 and 2022, the City has lost \$8,311,723 of assessed value resulting in a loss of approximately \$587,953 in 2022 to the city's real estate tax revenue. A 3% tax increase is needed to offset the noted lost collectable dollars from the reduction in the assessed real estate valuation. Like other municipalities, Scranton is also experiencing an increase in general operating costs due to inflation.

Delinquent Real Estate

In 2022 the City switched the basis for its real estate collection from the Municipal Claims Tax Lien Act (MCTLA) to the Real Estate Tax Sale Law (RETSL). Paired with a steady, robust real estate sale market, the City continues to see positive trends in delinquent real estate tax collections. In 2021, the City collected \$4,832,416 in combined prior year and greater than one-year delinquent taxes. The 2022 collection YTD through October is \$6,260,812, more than \$2M over the budgeted estimate.

Real Estate Transfer Tax

Another revenue line benefitting from the robust real estate market, the City met its projected budgeted amount of \$4.5M in October. Even though the City's housing market remains very active, the City will budget \$4.5M in 2023 due to the unknown impacts of the current federal interest rate increases and how this may affect the local housing market. We anticipate the real estate market to remain active given housing shortages and lack of affordability nationwide.

Earned Income Tax

The Earned Income Tax (EIT) has seen a steady increase over several years in part due to continued economic growth in the City's downtown. The 2023 Budget reflects a separation of resident and non-resident collection and an overall increase to \$30.9M estimated collection amount, justified by the 2021 actual amount and 2022 YTD collections.

Arguably our Achilles heel, this tax must come down for us to be truly competitive with our local and regional neighbors. We seek to begin gradually reducing the Earned Income Tax annually until it is at least at or below 2%. We would like to begin this in 2024 if macroeconomic factors and our budget needs allow; if not, it will remain a focal point.

Payroll Preparation Tax

The City passed an ordinance in 2021 enabling the City to enact a new Payroll Preparation Tax in lieu of an obsolete Business Privilege and Mercantile Tax. The City had state-authorized enabling legislation that allowed the City to convert the revenue neutral tax only while the City was designated distressed under the states Act 47. The City did so and has begun collecting the tax through a contracted third party (the same company that collects our EIT). While collections have lagged in the first three collection quarters, we are confident that collection rates will improve dramatically as the calendar year ends and as tax season approaches.

A complicating factor is the Scranton School District's delayed conversion from BPM taxes to a payroll tax. Businesses are currently charged two different business taxes, and until both entities are collecting solely the payroll tax, there is sure to be both confusion and aggravation over this undo administrative burden. The BPM taxes were deemed "nuisance taxes" in the 1980s and full citywide conversion to the payroll tax is critical for economic growth and for basic fairness.

FEMA Grants

After a severe weather incident in August of 2018, the City along with PEMA and FEMA reviewed impacted areas throughout the City. The damage repair costs are estimated at \$3.4M and are 100% reimbursable, 75% by FEMA and 25% by PEMA. In 2022 the City was granted an extension to recoup these funds with a project completion deadline of December 31, 2023.

Managing the FEMA projects and reimbursement process is complicated and time-consuming, crossing multiple city departments and state and federal agencies. It is imperative that the City increase its project coordination capacity. To this end, two new such positions are proposed in the 2023 Budget, one in the Fire Department and the other in DPW.

TRAN Reduction

The City is seeking a \$4.9M Tax and Revenue Anticipation Note (TRAN) for 2023. This City's overall finances and liquidity have greatly improved thus reducing the amount of TRAN borrowing necessary. This is the maximum amount allowed by statute and is a reduction of \$5.1M from 2022. This is another indicator of the City's improving fiscal health.

ARPA Revenue Replacement/Provision of Government Services

The 2023 Budget utilizes revenue from the American Rescue Plan Act's (ARPA) Revenue Replacement category. ARPA revenue loss funds will continue to be available through 2024 Budget year. These funds are intended to assist localities in replacing revenues that would have been realized if not for the economic downturn caused by the COVID-19 pandemic.

We have not utilized the funding allocated in the 2022 Budget and hope not to in 2023. We will continue to look at increased economic productivity and its impact on our Earned Income, Local Services, Payroll Preparation, and Real Estate Transfer Taxes to offset the need for this line item.

That said, real estate assessment levels will continue to decline until County Reassessment hits the 2026 Budget. The City will need to gradually increase real estate tax rates to offset the decline in assessments. This ARPA funding line item can be viewed as a bridge to reassessed real estate values in 2026.

Sewer Sale Proceeds

Not included in the 2023 Budget. We anticipate 2024 to be the first year these flexible funds would be available.

Levers of Revenue Growth

Organic Revenue Growth

Rapidly shifting economic, labor, and real estate trends work in Scranton's favor. We must actively recruit companies, organizations, and residents to grow our local economy and increase the revenue base, while paying attention to the difference between our taxation mix and that of neighboring jurisdictions.

County Property Reassessment

The impact of the reassessment is slated to take effect in the 2026 budget year. While revenues may not increase as a direct result of the reassessment, the process and results should create an increase in confidence for prospective buyers and investors.

Aggressive Tax Collection

We will continue to seek better methods, efficient technology, and capable partners with successful track records for our tax collection efforts.

Hotel Tax & Other Revenue Streams

Revenue from a hotel tax may not exceed \$1M annually, but it could be a key addition to our revenue line items. In 2022 we focused on the payroll preparation tax conversion and delinquent BPM tax collection; next year we will look further into this and other potential new revenue streams.

Expenditure Highlights

Grant Match

The City of Scranton continues to aggressively pursue grant funds and program support at the state and federal level. We have allocated more than \$8 million to park upgrades; have millions allocated to streetscapes to improve our business corridors; have millions for police training and equipment upgrades; are working toward large-scale investments in stormwater management across the City; are assessing emergency medical service delivery; and are pursuing opportunities coming out of the Infrastructure Investment & Jobs and Inflation Reduction Acts.

Shared Services with Scranton School District

We have subcommittees with city and district staff and elected officials that are working on shared services and joint program efforts. A concrete outcome of this partnership is the proposed shared Development Coordinator, who would assist both entities with finding funding

opportunities for the betterment of our children, families, future workforce, and general quality of life. A shared full-time tax solicitor is also proposed.

Code Enforcement Improvements

The City continues to overhaul the Bureau of Code Enforcement. The Department has made significant improvements in efficiencies in the services provided, online contractor and resident access, staff accountability, and internal controls. We currently have multiple pieces of legislation that are intended to capture additional cost savings and efficiencies. These pieces of legislation include: revamping our Rental Registration ordinance (see below), eliminating unnecessary steps from our burdensome contractor license process, reducing Inspection Fee Permits, and removing outdated and obsolete licenses and permit fees.

Rental Management

The rewritten ordinance will be more proactive in fighting blighted properties and addressing absentee landlords. Having a more updated and complete list of rental properties and contact information in the City is critical to providing safe and healthy housing for our residents. Increased collection of rental fees, and inspecting rentals on a regular basis, will increase our revenue from this program.

City Hall staff support

City Hall staff are the only employees without a dedicated parking lot. We are proposing to help City Hall staff afford to park downtown.

Healthcare Savings

We have reduced health insurance costs and will continue to work toward more market-rate employee cost-sharing while not compromising the high quality of care our employees deserve. The substantial savings that we have achieved in these past three years – approximately \$2

million projected just in 2023 – only offset rapidly increasing costs in the national healthcare system.

Pension Savings

While pension costs already obligated are not on the table, prospective changes are critical to the City's ability to sustain solvency. We must work toward lower-burden retirement plans going forward.

Debt Service Reduction

Our administration has continued the work of the previous administration to significantly reduce the City's outstanding debt and therefore its annual debt service. We need to continue this downward trend and should avoid any unnecessary borrowing.



Revenue General Summary

CITY OF SCRANTON
OPERATING BUDGET REVENUES
GENERAL SUMMARY--REVENUE
2022 vs 2023

Revenue Category	2022 Budget	2023 Budget--As Amended	Difference
Real Estate Taxes	\$ 38,478,604.73	\$ 37,926,694.74	\$ (551,909.99)
Refuse Fees	\$ 8,500,000.00	\$ 8,177,862.82	\$ (322,137.18)
Real Estate Transfer Tax	\$ 4,501,000.00	\$ 4,500,000.00	\$ (1,000.00)
Earned Income Tax	\$ 27,815,000.00	\$ 30,970,162.78	\$ 3,155,162.78
Mercantile/Business Privilege Tax	\$ 260,000.00	\$ 360,000.00	\$ 100,000.00
Local Service Tax	\$ 5,000,000.00	\$ 5,000,000.00	\$ -
Amusement Tax	\$ 200,000.00	\$ 200,000.00	\$ -
Payroll Preparation Tax	\$ 1,842,745.94	\$ 2,743,979.00	\$ 901,233.06
Utility Tax	\$ 75,000.00	\$ 75,000.00	\$ -
Penalties and Interest	\$ 207,100.00	\$ 45,000.00	\$ (162,100.00)
Licenses and Permits	\$ 2,592,814.42	\$ 2,879,000.00	\$ 286,185.58
Fines, Forfeits and Violations	\$ 346,200.00	\$ 340,990.00	\$ (5,210.00)
Interest Earnings	\$ 75,000.00	\$ 75,000.00	\$ -
Rents and Concessions	\$ 1,000.00	\$ 5,000.00	\$ 4,000.00
Intergovernmental Reimbursements	\$ 4,185,153.00	\$ 7,966,605.81	\$ 3,781,452.81
Payments in Lieu of Taxes	\$ 300,000.00	\$ 250,000.00	\$ (50,000.00)
Departmental Earnings	\$ 744,500.00	\$ 487,000.00	\$ (257,500.00)
User Fees	\$ 40,000.00	\$ -	\$ (40,000.00)
Miscellaneous Revenues	\$ 1,410,200.00	\$ 1,184,000.00	\$ (226,200.00)
Interfund Transfers	\$ 9,468,206.00	\$ 8,550,967.70	\$ (917,238.30)
Total Revenues	\$ 106,042,524.09	\$ 111,737,262.85	\$ 5,694,738.76
Tax Anticipation Note	\$ 10,000,000.00	\$ 4,900,000.00	\$ (5,100,000.00)
Total Revenues	\$ 116,042,524.09	\$ 116,637,262.85	\$ 594,738.76



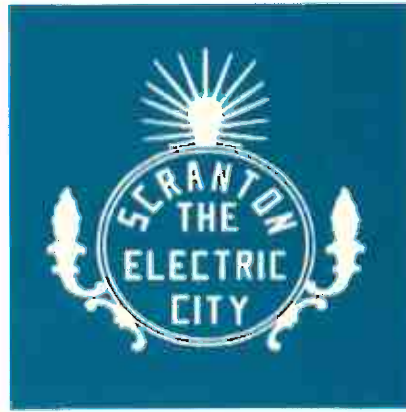
Revenue Detail

City of Scranton					
2023 Operating Budget				2023	2023
		2022	YTD	Budget	Budget
Account	Description	Budget	8/31/2022	Proposed	As Amended
REVENUES					
301 REAL PROP TAXES	REVENUES				
	AV: Impr-\$289,434,003; Land-\$88,564,883 (9/2022)				
100-30100-301-000-000000	CUR RE TX IMP (51.57528 @ 91%)	23,200,000.00	19,259,828.80	13,717,330.00	13,584,152.00
100-30101-301-000-000000	DELINQ R/E TX 1 YR P	4,178,604.73	2,406,182.14	2,815,000.00	2,815,000.00
100-30520-301-000-000000	DELINQ R/E TX > 1 YR		1,542,578.51	1,837,497.74	1,837,497.74
100-30530-301-000-000000	CUR RE TX LND (244.31142 @ 91%)	11,100,000.00	9,486,184.34	19,883,085.00	19,690,045.00
	TOTAL REAL PROP TAXES	38,478,604.73	32,694,773.79	38,252,912.74	37,926,694.74
302 LANDFILL FEE					
100-30200-302-000-000000	REFUSE	6,000,000.00	5,851,201.25	6,800,000.00	6,800,000.00
100-30210-302-000-000000	DLQ REFUSE	2,500,000.00	1,628,537.92	1,330,000.00	1,377,862.82
	TOTAL LANDFILL FEE	8,500,000.00	7,479,739.17	8,130,000.00	8,177,862.82
304 UTILITY TX					
100-30104-304-000-000000	UTIL TX	75,000.00	0.00	75,000.00	75,000.00
305 NON RES TX					
100-30500-305-000-000000	NON RESIDENT TX	100,000.00	0.00	600,000.00	600,000.00
310 LOCAL TXES					
100-31110-310-000-000000	R/E TSF TX (2.2%)	4,500,000.00	3,390,243.62	4,500,000.00	4,500,000.00
100-31115-310-000-000000	DELINQ R/E TSF TX	1,000.00			
100-31120-310-000-000000	CURR WAGE TX (2.4%)	27,700,000.00	22,535,147.38	30,355,162.78	30,355,162.78
100-31125-310-000-000000	DELINQ WAGE TAX	15,000.00	4,979.28	15,000.00	15,000.00
100-31160-310-000-000000	MERC TX				
100-31190-310-000-000000	DLQ MERC TX	100,000.00	55,664.26	190,000.00	190,000.00
100-31205-310-000-000000	LOCAL SERVICES TAX 1/3	1,650,000.00	818,231.06	1,650,000.00	1,650,000.00
100-31205-310-000-000001	LOCAL SERVICES TAX 2/3 Pension	3,350,000.00	1,636,462.12	3,350,000.00	3,350,000.00
100-31260-310-000-000000	DLQ BPT	160,000.00	66,299.25	170,000.00	170,000.00
100-31290-310-000-000000	BPT				

City of Scranton					
2023 Operating Budget				2023	2023
		2022	YTD	Budget	Budget
Account	Description	Budget	8/31/2022	Proposed	As Amended
100-31295-310-000-000000	AMUSEMENT TAX	200,000.00	0.00	200,000.00	200,000.00
100-31296-310-000-000000	PAYROLL PREP TAX (.2787%)	1,842,745.94	314,605.79	2,400,000.00	2,400,000.00
100-31297-310-000-000000	DELINQ PAYROLL PREP TAX			343,979.00	343,979.00
	TOTAL LOCAL TXES	39,518,745.94	28,821,632.76	43,174,141.78	43,174,141.78
319 PEN/INT DLQ TX					
100-31900-319-000-000000	PEN/INT/DLQ R/E	135,000.00	0.00	0.00	0.00
100-31910-319-000-000000	PEN/DLQ BP TAX	50,000.00	20,400.51	45,000.00	45,000.00
100-31930-319-000-000000	ADV R/E ESTIM REGIS	100.00	0.00	0.00	0.00
100-31940-319-000-000000	TAX REF DEMO LIEN SE	22,000.00	0.00	0.00	0.00
	TOTAL PEN/INT DLQ TX	207,100.00	20,400.51	45,000.00	45,000.00
320 LIC/PERMITS					
100-32000-320-000-000000	BUS LIS & PERMITS	0.00	15.00	0.00	0.00
100-32005-320-000-000000	PERMITS	25,200.00	5,100.00	8,000.00	8,000.00
100-32015-320-000-000000	LICENSES	382,800.00	649,331.52	685,000.00	685,000.00
100-32120-320-000-000000	BLDG PERM	1,264,216.00	1,188,953.38	1,325,000.00	1,325,000.00
100-32250-320-000-000000	PLUMB PERM	80,000.00	0.00	0.00	0.00
100-32300-320-000-000000	FEES	340,598.42	494,110.81	791,000.00	791,000.00
100-32301-320-000-000000	THIRD PARTY PLAN REV	500,000.00	36,773.90	50,000.00	50,000.00
100-32302-320-000-000000	COS PLAN REVIEW & AP	234,500.00	13,400.00	20,000.00	20,000.00
	TOTAL LIC/PERMITS	2,827,314.42	2,387,684.61	2,879,000.00	2,879,000.00
330 FINES					
100-33000-330-000-000000	FINES/FORFEITS-MISC	100.00	0.00	0.00	0.00
331 POLICE FINES					
100-32005-331-000-000000	PERMITS--TAXI DRIVER	500.00	360.00	390.00	390.00
100-33100-331-000-000000	POLICE FINES	200,000.00	76,857.56	160,000.00	160,000.00
100-33118-331-000-000000	PARK TICKETS	600.00	0.00	600.00	600.00
100-33119-331-000-000000	PARK TICK- POLICE	10,000.00	1,500.00	5,000.00	5,000.00

City of Scranton					
2023 Operating Budget				2023	2023
		2022	YTD	Budget	Budget
Account	Description	Budget	8/31/2022	Proposed	As Amended
100-33120-331-000-000000	CIVILIAN PARKING TIC	90,000.00	157,261.41	150,000.00	150,000.00
100-33121-331-000-000000	QUALITY OF LIFE TICK	20,000.00	0.00	0.00	0.00
100-33130-331-000-000000	FINES/PENAL-STATE	25,000.00	13,921.69	25,000.00	25,000.00
	TOTAL POLICE FINES	346,100.00	249,900.66	340,990.00	340,990.00
341 FISCAL ACTIVITIES					
100-38525-341-000-000000	OTHER REVENUE/INT,	75,000.00	46,095.26	75,000.00	75,000.00
342 RENT/CONCESSION					
100-34200-342-000-000000	RENTS/CONCESS	1,000.00	12,500.00	5,000.00	5,000.00
350 INTER GOVT					
100-35002-350-000-000000	OECD REIMB-O/H ADMIN	52,993.00	0.00	52,993.00	52,993.00
100-35020-350-000-000000	SUPL STATE AST PENSI	3,800,000.00		3,900,000.00	3,900,000.00
100-35060-350-000-000000	DCA ACT 47 LOAN	100.00	0.00	0.00	0.00
100-35070-350-000-000000	ACT 47 & OTHER GRANT	82,000.00	162,000.00	125,000.00	125,000.00
100-35075-350-000-000000	DEP RECYCLING GRANT	50,000.00		50,000.00	50,000.00
100-35100-350-000-000000	FEMA EMERG PMTS	0	177,849.11	3,400,000.00	3,400,000.00
100-35140-350-000-000000	REIMB SCHOOL RESOURC	200,000.00	187,119.64	438,552.81	438,552.81
100-35150-350-000-000000	PRIOR YR REIMB SRO	60.00		60.00	60.00
	TOTAL INTER GOVT	4,185,153.00	526,968.75	7,966,605.81	7,966,605.81
359 PILOT					
100-35900-359-000-000000	PAYMENTS IN LIEU OF	300,000.00	202,562.00	250,000.00	250,000.00
360 DEPT EARN					
100-36000-360-000-000000	DEPARTMENT EARNINGS	425,500.00	183,303.00	425,000.00	425,000.00
100-36100-360-000-000000	PARK MTRS	12,000.00	0.00	12,000.00	12,000.00
100-36200-360-000-000000	ZONING BD/PLANNING C	22,500.00	- 4,580.25		
100-36300-360-000-000000	FIRE/POL ALARMS	50,000.00	3,650.00	50,000.00	50,000.00
	TOTAL DEPT EARN	510,000.00	182,372.75	487,000.00	487,000.00

City of Scranton					
2023 Operating Budget				2023	2023
		2022	YTD	Budget	Budget
Account	Description	Budget	8/31/2022	Proposed	As Amended
367 REC DEPT					
100-38525-367-000-000000	OTHER REVENUE	40,000.00	13,766.50	0.00	0.00
380 MISC REV					
100-32015-380-000-000000	PA LCB LICENSES FEES	33,000.00	1,600.00	33,000.00	33,000.00
100-38010-380-000-000000	CABLE TX FRAC FEE	975,000.00	527,875.77	975,000.00	975,000.00
100-38525-380-000-000000	OTHER REVENUE	251,200.00	42,677.84	175,000.00	175,000.00
100-38532-380-000-000000	DEBT PROCEEDS	1,000.00	0.00	1,000.00	1,000.00
100-38546-380-000-000000	GAIN/LOSS SALE INVES	150,000.00	0.00	0.00	0.00
	TOTAL MISC REV	1,410,200.00	572,153.61	1,184,000.00	1,184,000.00
392 INTERFUND TSF					
100-39331-392-000-000000	OPER TRANS FROM OTHE	1,000,000.00	0.00	2,100,000.00	2,100,000.00
100-39332-392-000-000000	OPER TSF FR LIQ FUEL	3,333,451.00	0.00	4,000,000.00	4,000,000.00
100-39333-392-000-000000	OP TSF FROM ARPA LOS	5,134,755.00	0.00	2,365,332.00	2,450,967.70
	TOTAL INTERFUND TSF	9,468,206.00	0.00	8,465,332.00	8,550,967.70
394 TX ANTICIPATION					
100-39320-394-000-000000	TAN A	10,000,000.00	10,000,000.00	4,900,000.00	4,900,000.00
	TOTAL REVENUES	116,042,524.09	83,210,550.37	116,829,982.33	116,637,262.85



Expenditure General Summaries

CITY OF SCRANTON
OPERATING BUDGET EXPENDITURES
GENERAL SUMMARY--DEPARTMENT
2022 vs 2023

Department	2022 Budget	2023 Budget--As Amended	Difference
Mayor	\$ 181,217.55	\$ 201,300.00	\$ 20,082.45
Police	\$ 27,077,491.73	\$ 27,197,035.14	\$ 119,543.41
Fire	\$ 28,790,766.59	\$ 29,363,230.31	\$ 572,463.72
City Clerk/Council	\$ 376,151.07	\$ 418,877.25	\$ 42,726.18
Controller	\$ 320,556.03	\$ 342,991.07	\$ 22,435.04
Business Administration--Bureau of Administration	\$ 6,659,202.55	\$ 6,422,575.98	\$ (236,626.57)
Business Administration--Bureau of Human Resources	\$ 3,949,221.66	\$ 3,791,031.14	\$ (158,190.52)
Business Administration--Bureau of Information Technology	\$ 1,475,674.00	\$ 1,779,000.00	\$ 303,326.00
Business Administration--Bureau of Treasury	\$ 128,835.26	\$ 141,381.97	\$ 12,546.71
Code Enforcement--Bureau of Licenses, Inspections & Permits	\$ 1,072,448.87	\$ 1,384,738.33	\$ 312,289.46
Code Enforcement--Bureau of Buildings	\$ 1,079,042.82	\$ 1,235,158.83	\$ 156,116.01
Law	\$ 912,075.00	\$ 810,544.40	\$ (101,530.60)
Public Works--Bureau of Administration	\$ 3,832,543.49	\$ 7,093,635.58	\$ 3,261,092.09
Public Works--Bureau of Engineering	\$ 1,293,607.23	\$ 1,174,222.63	\$ (119,384.60)
Public Works--Bureau of Highways	\$ 4,256,407.54	\$ 4,617,440.83	\$ 361,033.29
Public Works--Bureau of Refuse	\$ 5,479,335.11	\$ 4,287,580.92	\$ (1,191,754.19)
Public Works--Bureau of Garages	\$ 1,842,447.22	\$ 2,078,439.51	\$ 235,992.29
Parks and Recreation	\$ 988,902.62	\$ 1,767,371.61	\$ 778,468.99
Single Tax Office	\$ 1,027,902.71	\$ 1,168,861.45	\$ 140,958.74
Non-Departmental	\$ 15,298,695.04	\$ 16,461,845.90	\$ 1,163,150.86
Total Expenditures	\$ 106,042,524.09	\$ 111,737,262.85	\$ 5,694,738.76
Tax Anticipation Note	\$ 10,000,000.00	\$ 4,900,000.00	\$ (5,100,000.00)
Total Expenditures	\$ 116,042,524.09	\$ 116,637,262.85	\$ 594,738.76

CITY OF SCRANTON
OPERATING BUDGET EXPENDITURES
GENERAL SUMMARY--ACCOUNT
2022 vs 2023

Account	Description	2022 Budget	2023 Budget--As Amended	Difference
44010	Standard Salary	\$ 30,861,507.38	\$ 31,714,831.04	\$ 853,323.66
44040	Other Salary	\$ 1,393,412.00	\$ 1,301,086.25	\$ (92,325.75)
44070	Longevity Salary	\$ 1,828,809.57	\$ 1,615,706.63	\$ (213,102.94)
44080	Overtime Salary	\$ 1,852,100.00	\$ 1,853,250.00	\$ 1,150.00
44090	Court Appearance Salary	\$ 176,580.00	\$ 150,000.00	\$ (26,580.00)
44101	Uniform Allowance	\$ 311,660.00	\$ 329,860.00	\$ 18,200.00
44110	Health Insurance--Police	\$ 6,236,327.28	\$ 6,340,632.25	\$ 104,304.97
44110	Health Insurance--Fire	\$ 5,899,962.68	\$ 6,032,907.87	\$ 132,945.19
44110	Health Insurance--Clerical	\$ 1,503,481.56	\$ 1,183,022.07	\$ (320,459.49)
44110	Health Insurance--Non-Union	\$ 1,621,090.92	\$ 779,290.90	\$ (841,800.02)
44110	Health Insurance--Public Works	\$ 1,996,965.72	\$ 1,895,871.84	\$ (101,093.88)
44110	Health Insurance--Single Tax Office	\$ 609,196.24	\$ 748,154.98	\$ 138,958.74
44120	Life/Disability Insurance	\$ 376,372.00	\$ 475,447.00	\$ 99,075.00
44130	I.A.M. Pension	\$ 500,000.00	\$ 510,000.00	\$ 10,000.00
44140	City 10% Early Retirement	\$ 230,000.00	\$ 218,000.00	\$ (12,000.00)
44150	City Pension	\$ 14,841,173.00	\$ 15,214,696.00	\$ 373,523.00
44170	Police Education Allowance	\$ 82,000.00	\$ 102,500.00	\$ 20,500.00
44180	Social Security	\$ 1,031,230.00	\$ 941,230.00	\$ (90,000.00)
44190	Unemployment Insurance	\$ 100,000.00	\$ 20,000.00	\$ (80,000.00)
44201	Professional Services	\$ 2,916,950.00	\$ 6,977,500.00	\$ 4,060,550.00
44230	Printing and Binding	\$ 6,450.00	\$ 8,200.00	\$ 1,750.00
44240	Postage and Freight	\$ 25,200.00	\$ 30,200.00	\$ 5,000.00
48553	Advertising	\$ 62,000.00	\$ 60,000.00	\$ (2,000.00)

CITY OF SCRANTON
OPERATING BUDGET EXPENDITURES
GENERAL SUMMARY--ACCOUNT
2022 vs 2023

Account	Description	2022		2023	
		Budget		Budget--As Amended	Difference
44270	Dues and Subscriptions	\$ 67,020.00	\$	102,765.00	\$ 35,745.00
44301	Gas, Oil and Lubricants	\$ 380,000.00	\$	600,000.00	\$ 220,000.00
44310	Equipment/Vehicle Repair and Maintenance	\$ 830,000.00	\$	957,825.00	\$ 127,825.00
48552	Tires	\$ 105,000.00	\$	105,000.00	\$ -
44410	Salt	\$ 500,000.00	\$	500,000.00	\$ -
48561	Travel and Lodging	\$ 13,000.00	\$	44,400.00	\$ 31,400.00
44440	Telephone	\$ 250,000.00	\$	400,000.00	\$ 150,000.00
44450	Electrical	\$ 175,000.00	\$	350,000.00	\$ 175,000.00
44447	PG Energy Gas	\$ 150,000.00	\$	175,000.00	\$ 25,000.00
44448	PAWC--Water	\$ 350,000.00	\$	350,000.00	\$ -
44460	Street Lighting	\$ 230,000.00	\$	250,000.00	\$ 20,000.00
44467	Street Lighting Service/Maintenance	\$ 250,000.00	\$	250,000.00	\$ -
44468	Traffic Signal Electric/Maintenance	\$ 100,000.00	\$	100,000.00	\$ -
44470	Training and Certification	\$ 362,925.00	\$	278,090.00	\$ (84,835.00)
44480	Self Insurance	\$ 95,000.00	\$	95,000.00	\$ -
44490	Landfill	\$ 1,600,000.00	\$	1,600,000.00	\$ -
44550	Capital Expenditures	\$ 3,590,250.00	\$	3,026,447.60	\$ (563,802.40)
44551	Road Resurfacing	\$ 850,000.00	\$	1,000,000.00	\$ 150,000.00
44552	Recycling	\$ 50,000.00	\$	25,000.00	\$ (25,000.00)
44555	Maintenance of Super Fund Sight	\$ 10,000.00	\$	10,000.00	\$ -
44580	General Equipment (Capital Expenditure in Open Gov)	\$ 269,906.00	\$	233,250.00	\$ (36,656.00)
44590	Building Demolition	\$ 170,000.00	\$	175,000.00	\$ 5,000.00
44630	Liability and Casualty Insurance	\$ 1,400,000.00	\$	1,940,000.00	\$ 540,000.00

CITY OF SCRANTON
OPERATING BUDGET EXPENDITURES
GENERAL SUMMARY--ACCOUNT
2022 vs 2023

Account	Description	2022		2023	
		Budget		Budget--As Amended	Difference
44901	Preventative Maintenance	\$ 25,000.00	\$	25,000.00	\$ -
46003	SPCA Animal Control	\$ 75,000.00	\$	105,000.00	\$ 30,000.00
46006	Personnel Cost Adjustment	\$ 5,000.00	\$	3,000.00	\$ (2,000.00)
44305	Flood Protection System Maintenance	\$ 500,000.00	\$	500,000.00	\$ -
44714	Workers' Compensation	\$ 3,013,363.00	\$	2,907,539.00	\$ (105,824.00)
44215	Bank Fees and Charges	\$ 30,000.00	\$	65,000.00	\$ 35,000.00
48551	Supplies	\$ 394,896.70	\$	440,950.00	\$ 46,053.30
48121	Rents	\$ 440,000.00	\$	158,763.52	\$ (281,236.48)
	Non-Departmental Expenditures				\$ -
	Interest and Debt Service (w/o TANS)	\$ 10,572,901.66	\$	10,586,522.00	\$ 13,620.34
	TAN	\$ 10,000,000.00	\$	4,900,000.00	\$ (5,100,000.00)
	Other Non-Departmental Expenditures	\$ 4,725,793.38	\$	5,875,323.90	\$ 1,149,530.52
Total Operating Expenditures		\$ 116,042,524.09	\$	116,637,262.85	\$ 594,738.76



Expenditure Detail by Department

City of Scranton					
2023 Operating Budget				2023	2023
		2022	YTD	Budget	Budget
Account	Description	Budget	8/31/2022	Proposed	As Amended
EXPENDITURES					
NON-DEPARTMENTAL	EXPENSES				
100-45000-000-903-000000	SCRANTON TOMORROW	175,000.00	100,000.00	100,000.00	100,000.00
100-45000-000-905-000000	STREET CATS & DOGS	5,000.00	0.00	10,000.00	10,000.00
100-45000-000-907-000000	HUMAN RELATIONS COMMISSION	5,000.00	0.00	5,000.00	5,000.00
100-45000-000-908-000000	LHVA TRAIL MAINTENANCE	12,500.00	12,500.00	12,500.00	12,500.00
100-45000-000-910-000000	CONTINGENCY	800,000.00	0.00	1,100,000.00	1,100,000.00
100-45000-000-913-000000	TAN FEES/INTEREST	100,000.00	23,000.00	25,000.00	25,000.00
100-45000-000-915-000000	MAYOR'S YOUTH ART COMM	2,500.00	0.00	3,000.00	3,000.00
100-45000-000-916-000000	INDEP. POLICE REVIEW BOARD	10,000.00	0.00	10,000.00	10,000.00
100-45000-000-917-000000	OECD SALARY CONTRIBUTION	42,745.89	27,952.27	43,800.46	43,800.46
100-45000-000-918-000000	2021 EMMAUS REFI--ST LIGHT	440,265.15	440,249.47	440,579.00	440,579.00
100-45000-000-921-000000	2016 REDEV AUTH SERIES AA	891,075.00	100,537.50	889,850.00	889,850.00
100-45000-000-923-000000	2017 GO REFUNDING	3,225,000.00	400,000.00	3,233,750.00	3,233,750.00
100-45000-000-924-000000	2018 TAXABLE SERIES				
100-45000-000-925-000000	DBT SVC JD LOADER				
100-45000-000-926-000000	2016 REDEV AUTH SERIES A	3,795,250.00	550,125.00	3,905,500.00	3,905,500.00
100-45000-000-927-000000	2016 GO NOTE (SPA)	1,876,500.00	795,750.00	1,872,250.00	1,872,250.00
100-45000-000-929-000000	2016 PIB LOAN	244,811.66		244,593.00	244,593.00
100-45000-000-931-000000	2018 AERIAL PLATFORM LEASE	102,156.57	102,156.57	102,156.57	102,156.57
100-45000-000-932-000000	2019 M&T LEASE REFUSE PACKERS	89,937.87	89,937.87	89,937.87	89,937.87
100-45000-000-935-000000	VETERANS ORGANIZATIONS	100,000.00	25,000.00	80,000.00	80,000.00
100-45000-000-936-000000	COMMUNITY CENTERS	20,000.00	0.00	20,000.00	20,000.00
100-45000-000-938-000000	FDM REVOLVING AID LOAN	100,000.00	100,000.00	0.00	0.00
100-45000-000-940-000000	OECD CONTINGENCY	25,000.00	0.00	25,000.00	25,000.00
100-45000-000-945-000000	ZONING BOARD	25,000.00	568.86	25,000.00	25,000.00
100-45000-000-946-000000	ETHICS BOARD	10,000.00	1,111.92	10,000.00	10,000.00
100-45000-000-947-000000	BEAUTIFUL BLOCKS	30,000.00	30,000.00	30,000.00	30,000.00
100-45000-000-950-000000	CIVIL SERVICE COMMISSION	20,000.00	17,444.03	38,000.00	38,000.00
100-45000-000-951-000000	EVERHART MUSEUM	37,500.00	37,500.00	37,500.00	37,500.00

City of Scranton					
2023 Operating Budget				2023	2023
		2022	YTD	Budget	Budget
Account	Description	Budget	8/31/2022	Proposed	As Amended
100-45000-000-952-000000	COURT AWARDS	1,000,000.00	526,149.40	1,000,000.00	1,000,000.00
100-45000-000-953-000000	2022 TAN A	10,000,000.00	9,937,328.10	4,900,000.00	4,900,000.00
100-45000-000-954-000000	SHADE TREE COMMISSION	175,000.00	126,903.61	175,000.00	175,000.00
100-45000-000-955-000000	GUAR ENGY SAVINGS BOA LEASE			0.00	0.00
100-45000-000-956-000000	2016 LEASE FORD TRUCKS	53,925.94	50,130.82	50,131.00	50,131.00
100-45000-000-957-000000	ECTV	150,000.00	112,500.00	120,000.00	135,000.00
100-45000-000-958-000000	GRANT MATCH	770,000.00	220,110.00	1,700,000.00	1,700,000.00
100-45000-000-959-000000	UNENCUMBER EXP P/Y OBLIGATIONS	300,000.00	204,963.75	300,000.00	300,000.00
100-45000-000-960-000000	LEASE REFUSE PACKERS	218,147.96	218,147.96	218,148.00	218,148.00
100-45000-000-906-000000	OPER EXP – WORK FORCE DEVELOPMENT			75,000.00	75,000.00
100-45000-000-961-000000	2016 STREET LIGHT LEASE	446,379.00	446,379.00	455,150.00	455,150.00
	TOTAL NON-DEPARTMENTAL	25,298,695.04	14,696,446.13	21,346,845.90	21,361,845.90
110 MAYOR'S OFFICE					
100-44010-110-000-000000	STANDARD SALARY	148,217.55	79,892.60	161,180.46	159,000.00
100-44270-110-000-000000	DUES & SUBSCRIP	33,000.00	675.00	42,300.00	42,300.00
	TOTAL MAYOR'S OFFICE	181,217.55	80,567.60	203,480.46	201,300.00
171 POLICE					
100-44010-111-171-000000	STANDARD SALARY	11,526,088.45	6,769,531.53	11,458,929.22	11,455,559.89
100-44040-111-171-000000	OTHER SALARY (MISC)	350,000.00	209,552.20	350,000.00	350,000.00
100-44070-111-171-000000	LONGEVITY SALARY	872,919.00	525,565.98	790,000.00	790,000.00
100-44080-111-171-000000	OVERTIME SALARY	950,000.00	605,452.83	950,000.00	950,000.00
100-44090-111-171-000000	COURT APPEARANCE SAL	176,580.00	92,329.78	150,000.00	150,000.00
100-44101-111-171-000000	UNIFORM ALLOWANCE	115,850.00	105,540.00	105,540.00	105,540.00
100-44110-111-171-000000	HEALTH INS-POLICE	6,236,327.28	3,967,113.32	6,340,632.25	6,340,632.25
100-44120-111-171-000000	LIFE/DISABILITY INSU	165,697.00	113,828.00	165,697.00	165,697.00
100-44140-111-171-000000	CITY 10% EARLY RETIR	140,000.00	77,240.63	140,000.00	140,000.00
100-44150-111-171-000000	CITY PENSION	5,090,180.00	0.00	5,233,076.00	5,233,076.00
100-44170-111-171-000000	POLICE EDUCATION ALL	82,000.00	0.00	102,500.00	102,500.00
100-44180-111-171-000000	SOCIAL SECURITY	346,230.00	252,466.90	346,230.00	346,230.00

City of Scranton					
2023 Operating Budget				2023	2023
		2022	YTD	Budget	Budget
Account	Description	Budget	8/31/2022	Proposed	As Amended
100-44201-111-171-000000	PROF SERV	170,000.00	136,026.65	275,000.00	275,000.00
100-44270-111-171-000000	DUES & SUBSCRIP	1,000.00	900.00	11,800.00	11,800.00
100-44470-111-171-000000	TRAINING & CERTIFICA	155,000.00	51,389.95	115,000.00	115,000.00
100-44550-111-171-000000	CAPITAL EXPENDITURES	538,750.00	56,305.03	463,000.00	463,000.00
100-44580-111-171-000000	CAPITAL EXPENDITURES	7,250.00	356.18	8,000.00	8,000.00
100-46003-111-171-000000	SPCA - ANIMAL CONTROL	75,000.00	69,494.51	105,000.00	105,000.00
100-48551-111-171-000000	SUPPLIES	73,620.00	5,233.58	85,000.00	85,000.00
100-48561-111-171-000000	TRAVEL	5,000.00	0.00	5,000.00	5,000.00
	TOTAL POLICE	27,077,491.73	13,038,327.07	27,200,404.47	27,197,035.14
178 FIRE					
100-44010-111-178-000000	STANDARD SALARY	10,743,775.39	6,807,333.02	10,962,495.45	10,909,039.75
100-44040-111-178-000000	OTHER SALARY (MISC)	687,912.00	438,920.47	526,000.00	526,000.00
100-44070-111-178-000000	LONGEVITY SALARY	743,683.52	431,946.69	695,208.09	695,208.09
100-44080-111-178-000000	OVERTIME SALARY	381,600.00	175,684.97	365,000.00	365,000.00
100-44101-111-178-000000	UNIFORM ALLOWANCE	141,750.00	124,307.31	167,200.00	167,200.00
100-44110-111-178-000000	HEALTH INS-FIRE	5,899,962.68	3,724,807.41	6,032,907.87	6,032,907.87
100-44120-111-178-000000	LIFE/DISABILITY INSU	155,925.00	164,616.64	247,000.00	247,000.00
100-44140-111-178-000000	CITY 10% EARLY RETIR	90,000.00	55,340.79	78,000.00	78,000.00
100-44150-111-178-000000	CITY PENSION	9,129,293.00	0.00	9,378,406.00	9,378,406.00
100-44201-111-178-000000	PROF SERV	92,700.00	25,394.15	306,900.00	306,900.00
100-44270-111-178-000000	DUES & SUBSCRIP	24,420.00	15,758.84	36,565.00	36,565.00
100-44310-111-178-000000	EQUIP/VEH REPAIR/MAI	5,000.00	4,964.61	35,825.00	35,825.00
100-44470-111-178-000000	TRAINING & CERTIFICA	167,925.00	92,304.45	97,015.00	97,015.00
100-44550-111-178-000000	CAPITAL EXPENDITURES	294,000.00	167,528.00	234,163.60	234,163.60
100-44580-111-178-000000	CAPITAL EXPENDITURES	172,406.00	64,013.40	160,000.00	160,000.00
100-48551-111-178-000000	SUPPLIES	56,914.00	34,220.58	74,600.00	74,600.00
100-48561-111-178-000000	TRAVEL	3,500.00	3,300.97	19,400.00	19,400.00
	TOTAL FIRE	28,790,766.59	12,330,442.30	29,416,686.01	29,363,230.31
	TOTAL POLICE & FIRE	55,868,258.32	25,368,769.37	56,617,090.48	56,560,265.45

City of Scranton					
2023 Operating Budget				2023	2023
		2022	YTD	Budget	Budget
Account	Description	Budget	8/31/2022	Proposed	As Amended
120 CITY CLERK/COUNCIL					
100-44010-120-000-000000	STANDARD SALARY	247,869.07	153,612.79	252,417.75	253,272.25
100-44040-120-000-000000	OTHER SALARY (MISC)	500.00		1,800.00	1,800.00
100-44070-120-000-000000	LONGEVITY SALARY	4,032.00		4,305.02	4,305.00
100-44080-120-000-000000	OVERTIME SALARY	500.00		500.00	500.00
100-44201-120-000-000000	PROF SERV	85,000.00	46,308.40	116,000.00	116,000.00
100-44230-120-000-000000	PRINTING & BINDING	5,750.00	5,750.00	7,500.00	7,500.00
100-48551-120-000-000000	SUPPLIES	500.00	122.05	500.00	500.00
100-48553-120-000-000000	ADVERTISING	32,000.00	18,618.78	35,000.00	35,000.00
	TOTAL CITY CLERK/COUNCIL	376,151.07	224,412.02	418,022.77	418,877.25
130 CONTROLLER					
100-44010-130-000-000000	STANDARD SALARY	268,986.39	158,114.62	282,728.87	281,633.44
100-44040-130-000-000000	OTHER SALARY (MISC)	1,000.00		500.00	500.00
100-44070-130-000-000000	LONGEVITY SALARY	3,569.64		4,357.63	4,357.63
100-44201-130-000-000000	PROF SERV	44,000.00	11,500.00	50,000.00	50,000.00
100-44230-130-000-000000	PRINTING & BINDING	200.00	0	200.00	200.00
100-44240-130-000-000000	POSTAGE & FREIGHT	200.00	0	200.00	200.00
100-44270-130-000-000000	DUES & SUBSCRIP	600.00	673.25	1,100.00	1,100.00
100-48551-130-000-000000	SUPPLIES	1,000.00	248.34	1,000.00	1,000.00
100-48561-130-000-000000	TRAVEL	1,000.00		4,000.00	4,000.00
	TOTAL CONTROLLER	320,556.03	170,536.21	344,086.50	342,991.07
140 BUS ADMIN					
140 BA ADMIN					
100-44010-140-140-000000	STANDARD SALARY	423,179.95	261,128.30	512,450.91	502,450.91
100-44040-140-140-000000	OTHER SALARY (MISC)	4,000.00	0.00	74,953.06	48,786.25
100-44070-140-140-000000	LONGEVITY SALARY	3,478.04	0.00	4,713.75	4,713.75
100-44110-140-140-000000	HEALTH INS-CLERICAL	1,503,481.56	685,085.79	1,183,022.07	1,183,022.07
100-44120-140-140-000000	LIFE/DISABILITY INSU	54,750.00	44,796.45	62,750.00	62,750.00

City of Scranton					
2023 Operating Budget				2023	2023
		2022	YTD	Budget	Budget
Account	Description	Budget	8/31/2022	Proposed	As Amended
100-44150-140-140-000000	CITY PENSION	621,700.00	6,001.35	603,214.00	603,214.00
100-44180-140-140-000000	SOCIAL SECURITY	235,000.00	153,588.30	230,000.00	230,000.00
100-44190-140-140-000000	UNEMPLOYMENT INSURAN	100,000.00	0.00	20,000.00	20,000.00
100-44201-140-140-000000	PROF SERV	501,250.00	132,089.48	611,100.00	611,100.00
100-44215-140-140-000000	BANK FEES	30,000.00	59,308.82	65,000.00	65,000.00
100-44230-140-140-000000	PRINTING & BINDING	500.00	400.05	500.00	500.00
100-44240-140-140-000000	POSTAGE & FREIGHT	25,000.00	26,580.83	30,000.00	30,000.00
100-44270-140-140-000000	DUES & SUBSCRIP	1,000.00	677.00	1,000.00	1,000.00
100-44470-140-140-000000	TRAINING & CERTIFICA	500.00	250.00	500.00	500.00
100-44480-140-140-000000	SELF INSURANCE	95,000.00	0.00	95,000.00	95,000.00
100-44714-140-140-000000	OPER TSF - WORKER CO	3,013,363.00	0.00	2,907,539.00	2,907,539.00
100-48551-140-140-000000	SUPPLIES	16,000.00	8,105.52	16,000.00	16,000.00
100-48553-140-140-000000	ADVERTISING	30,000.00	6,233.00	25,000.00	25,000.00
100-48561-140-140-000000	TRAVEL	1,000.00	0.00	16,000.00	16,000.00
	TOTAL BA ADMIN	6,659,202.55	1,384,244.89	6,458,742.79	6,422,575.98
141 HUMAN RESOURCES					
100-44010-140-141-000000	STANDARD SALARY	283,030.74	154,748.50	307,240.23	303,740.24
100-44040-140-141-000000	OTHER SALARY (MISC)	110,000.00	0.00	135,000.00	135,000.00
100-44110-140-141-000000	HEALTH INS-NON UNION	1,621,090.92	472,608.84	779,290.90	779,290.90
100-44201-140-141-000000	PROF SERV	500,000.00	420,370.69	600,000.00	600,000.00
100-44470-140-141-000000	TRAINING & CERTIFICA	25,000.00	4,820.65	25,000.00	25,000.00
100-44630-140-141-000000	LIABILITY/CASUALTY I	1,400,000.00	1,210,274.76	1,940,000.00	1,940,000.00
100-46006-140-141-000000	PERSONNEL COST ADJUS	5,000.00	0.00	3,000.00	3,000.00
100-48551-140-141-000000	SUPPLIES	5,100.00	0.00	5,000.00	5,000.00
	TOTAL HUMAN RESOURCES	3,949,221.66	2,262,823.44	3,794,531.13	3,791,031.14
142 INFO TECHNOLOGY					
100-44010-140-142-000000	STANDARD SALARY	213,674.00	99,661.29	228,911.55	224,000.00
100-44201-140-142-000000	PROF SERV	737,000.00	635,127.85	835,000.00	835,000.00
100-44440-140-142-000000	TELEPHONE/COMM/UTILITY	250,000.00	163,242.87	400,000.00	400,000.00

City of Scranton					
2023 Operating Budget				2023	2023
		2022	YTD	Budget	Budget
Account	Description	Budget	8/31/2022	Proposed	As Amended
100-44550-140-142-000000	CAPITAL EXPENDITURES	155,000.00	0.00	235,000.00	235,000.00
100-44580-140-142-000000	CAPITAL EXPENDITURES	70,000.00	32,193.00	50,000.00	50,000.00
100-48551-140-142-000000	SUPPLIES	50,000.00	1,172.13	35,000.00	35,000.00
	TOTAL INFO TECHNOLOGY	1,475,674.00	931,397.14	1,783,911.55	1,779,000.00
143 TREASURY					
100-44010-140-143-000000	STANDARD SALARY	128,835.26	64,167.94	152,381.97	141,381.97
	TOTAL TREASURY	128,835.26	64,167.94	152,381.97	141,381.97
	TOTAL BUS ADM	12,212,933.47	4,642,633.41	12,189,567.44	12,133,989.09
151 CODE ENFORCEMENT (LIPS)					
100-44010-151-151-000000	STANDARD SALARY	798,598.87	452,640.64	998,066.76	969,146.50
100-44040-151-151-000000	OTHER SALARY (MISC)			4,500.00	4,500.00
100-44070-151-151-000000	LONGEVITY SALARY			4,341.83	4,341.83
100-44080-151-151-000000	OVERTIME SALARY	2,500.00	2,582.52	4,000.00	4,000.00
100-44101-151-151-000000	UNIFORM ALLOWANCE	12,600.00	9,089.64	10,000.00	10,000.00
100-44201-151-151-000000	PROF SERV	50,000.00	19,382.00	175,000.00	175,000.00
100-44270-151-151-000000	DUES & SUBSCRIP	1,000.00	715.00	1,000.00	1,000.00
100-44470-151-151-000000	TRAINING & CERTIFICA	12,000.00	8,019.97	17,000.00	17,000.00
100-44550-151-151-000000	CAPITAL EXPENDITURES	20,000.00	6,012.21	20,000.00	20,000.00
100-44580-151-151-000000	CAPITAL EXPENDITURES	250.00	0.00	250.00	250.00
100-44590-151-151-000000	BUILDING DEMOLITION	170,000.00	143,062.43	175,000.00	175,000.00
100-48551-151-151-000000	SUPPLIES	4,500.00	414.88	4,500.00	4,500.00
100-48561-151-151-000000	TRAVEL	1,000.00	0.00	0.00	0.00
	TOTAL CODE ENFORCEMENT	1,072,448.87	641,919.29	1,413,658.59	1,384,738.33
182 BLDGS					
100-44010-151-182-000000	STANDARD SALARY	134,017.51	76,228.35	142,157.86	142,157.86
100-44040-151-182-000000	OTHER SALARY (MISC)			500.00	500.00
100-44070-151-182-000000	LONGEVITY SALARY	7,025.31	0.00	4,000.97	4,000.97
100-44080-151-182-000000	OVERTIME SALARY	1,500.00	601.77	1,500.00	1,500.00

City of Scranton					
2023 Operating Budget				2023	2023
		2022	YTD	Budget	Budget
Account	Description	Budget	8/31/2022	Proposed	As Amended
100-44101-151-182-000000	UNIFORM ALLOWANCE	1,500.00	2,303.70	2,000.00	2,000.00
100-44201-151-182-000000	PROF SERV	10,000.00	0.00	10,000.00	10,000.00
100-44310-151-182-000000	EQUIP/VEH REPAIR/MAI	250,000.00	77,017.79	200,000.00	200,000.00
100-44447-151-182-000000	PG ENERGY GAS	150,000.00	101,768.30	175,000.00	175,000.00
100-44448-151-182-000000	PAWC-WATER	350,000.00	212,186.48	350,000.00	350,000.00
100-44450-151-182-000000	ELECTRICAL	175,000.00	153,410.04	350,000.00	350,000.00
	TOTAL BLDGS	1,079,042.82	623,516.43	1,235,158.83	1,235,158.83
	TOTAL CODE ENFORCEMENT	2,151,491.69	1,265,435.72	2,648,817.42	2,619,897.16
160 LAW					
100-44010-160-000-000000	STANDARD SALARY	402,075.00	235,244.85	457,969.40	447,469.40
100-44080-160-000-000000	OVERTIME SALARY				
100-44201-160-000-000000	PROF SERV	500,000.00	87,257.19	350,000.00	350,000.00
100-44270-160-000-000000	DUES & SUBSCRIP	6,000.00	5,363.43	9,000.00	9,000.00
100-44470-160-000-000000	TRAINING & CERTIFICA	2,000.00		3,575.00	3,575.00
100-48551-160-000-000000	SUPPLIES	500.00	103.41	500.00	500.00
100-48561-160-000-000000	TRAVEL	1,500.00			
	TOTAL LAW	912,075.00	327,968.88	821,044.40	810,544.40
180 DPW					
180 DPW ADMIN					
100-44010-180-180-000000	STANDARD SALARY	236,772.77	119,516.66	281,019.43	264,019.43
100-44040-180-180-000000	OTHER SALARY (MISC)		2,376.92	4,000.00	4,000.00
100-44070-180-180-000000	LONGEVITY SALARY	8,055.00		4,244.31	4,244.31
100-44080-180-180-000000	OVERTIME SALARY	2,250.00	1,456.00	3,500.00	3,500.00
100-44110-180-180-000000	HEALTH INS-DPW	1,996,965.72	1,171,311.78	1,895,871.84	1,895,871.84
100-44130-180-180-000000	I.A.M. PENSION	500,000.00	322,020.79	510,000.00	510,000.00
100-44180-180-180-000000	SOCIAL SECURITY	450,000.00	253,955.46	365,000.00	365,000.00
100-44201-180-180-000000	PROF SERV	88,500.00	77,395.43	3,495,000.00	3,495,000.00
100-44305-180-180-000000	FLOOD PROTECT SYSTEM	500,000.00	27,492.55	500,000.00	500,000.00
100-44310-180-180-000000	EQUIP/VEH REPAIR/MAI			0.00	0.00

City of Scranton					
2023 Operating Budget				2023	2023
		2022	YTD	Budget	Budget
Account	Description	Budget	8/31/2022	Proposed	As Amended
100-44550-180-180-000000	CAPITAL EXPENDITURES	10,000.00	12,746.02	20,000.00	20,000.00
100-44555-180-180-000000	MAINTAIN SUPERFUNDS	10,000.00		10,000.00	10,000.00
100-44580-180-180-000000	CAPITAL EXPENDITURES	20,000.00	7,554.72	15,000.00	15,000.00
100-48551-180-180-000000	SUPPLIES	10,000.00	1,516.13	7,000.00	7,000.00
	TOTAL DPW ADM	3,832,543.49	1,997,342.46	7,110,635.58	7,093,635.58
181 ENGINEERING					
100-44010-180-181-000000	STANDARD SALARY	185,192.17	92,814.24	284,336.80	284,336.80
100-44070-180-181-000000	LONGEVITY SALARY	4,065.06		4,341.83	4,341.83
100-44080-180-181-000000	OVERTIME SALARY	30,000.00	12,386.48	30,000.00	30,000.00
100-44101-180-181-000000	UNIFORM ALLOWANCE	3,000.00	840.00	1,410.00	1,410.00
100-44201-180-181-000000	PROF SERV	130,500.00	55,461.96	130,500.00	130,500.00
100-44470-180-181-000000	TRAINING & CERTIFICA	500.00	0.00	20,000.00	20,000.00
100-44550-180-181-000000	CAPITAL EXPENDITURES	940,000.00	293,589.90	703,284.00	703,284.00
100-48551-180-181-000000	SUPPLIES	350.00	237.77	350.00	350.00
	TOTAL ENGINEERING	1,293,607.23	455,330.35	1,174,222.63	1,174,222.63
183 HIGHWAYS					
100-44010-180-183-000000	STANDARD SALARY	1,442,038.54	800,373.48	1,516,462.82	1,510,562.82
100-44040-180-183-000000	OTHER SALARY (MISC)	20,000.00	3,000.00	20,000.00	20,000.00
100-44070-180-183-000000	LONGEVITY SALARY	88,029.00	- 228.68	34,484.49	34,484.49
100-44080-180-183-000000	OVERTIME SALARY	175,000.00	175,997.62	210,000.00	210,000.00
100-44101-180-183-000000	UNIFORM ALLOWANCE	11,340.00	10,920.00	13,630.00	13,630.00
100-44310-180-183-000000	EQUIP/VEH REPAIR/MAI	150,000.00	52,350.02	120,000.00	120,000.00
100-44410-180-183-000000	SALT	500,000.00	293,145.85	500,000.00	500,000.00
100-44460-180-183-000000	STREET LIGHTING	230,000.00	97,633.60	250,000.00	250,000.00
100-44467-180-183-000000	ST LIGHTING SVC/MAIN	250,000.00	110,523.15	250,000.00	250,000.00
100-44468-180-183-000000	TRAFFIC SIGNAL ELECT	100,000.00	51,567.74	100,000.00	100,000.00
100-44550-180-183-000000	CAPITAL EXPENDITURES		0.00	340,000.00	340,000.00
100-44551-180-183-000000	ROAD RESURFACING	850,000.00	1,108,263.92	1,000,000.00	1,000,000.00
100-48121-180-183-000000	RENTS	360,000.00	120,425.75	158,763.52	158,763.52

City of Scranton					
2023 Operating Budget				2023	2023
		2022	YTD	Budget	Budget
Account	Description	Budget	8/31/2022	Proposed	As Amended
100-48551-180-183-000000	SUPPLIES	80,000.00	83,329.87	110,000.00	110,000.00
	TOTAL HIGHWAYS	4,256,407.54	2,907,302.32	4,623,340.83	4,617,440.83
184 REFUSE					
100-44010-180-184-000000	STANDARD SALARY	2,258,223.41	1,253,892.65	2,376,453.40	2,370,253.40
100-44040-180-184-000000	OTHER SALARY (MISC)	5,000.00	0.00	5,000.00	5,000.00
100-44070-180-184-000000	LONGEVITY SALARY	39,879.00	160.61	25,267.52	25,267.52
100-44080-180-184-000000	OVERTIME SALARY	200,000.00	95,682.54	175,000.00	175,000.00
100-44101-180-184-000000	UNIFORM ALLOWANCE	19,320.00	15,960.00	22,560.00	22,560.00
100-44490-180-184-000000	LANDFILL	1,600,000.00	1,014,014.82	1,600,000.00	1,600,000.00
100-44550-180-184-000000	CAPITAL EXPENDITURES	1,225,000.00	152,459.00	63,000.00	63,000.00
100-44552-180-184-000000	RECYCLING	50,000.00	4,880.00	25,000.00	25,000.00
100-48121-180-184-000000	RENTS	80,000.00	95,580.00	0.00	0.00
100-48551-180-184-000000	SUPPLIES	1,912.70	68.14	1,500.00	1,500.00
	TOTAL REFUSE	5,479,335.11	2,632,697.76	4,293,780.92	4,287,580.92
185 GARAGES					
100-44010-180-185-000000	STANDARD SALARY	429,700.22	201,381.97	458,938.96	452,924.00
100-44040-180-185-000000	OTHER SALARY (MISC)		4,500.00	5,000.00	5,000.00
100-44070-180-185-000000	LONGEVITY SALARY	31,887.00	0.00	19,695.51	19,695.51
100-44080-180-185-000000	OVERTIME SALARY	60,000.00	32,744.32	60,000.00	60,000.00
100-44101-180-185-000000	UNIFORM ALLOWANCE	3,360.00	2,620.00	2,820.00	2,820.00
100-44201-180-185-000000	PROF SERV	3,000.00	0.00	3,000.00	3,000.00
100-44301-180-185-000000	GAS, OIL, LUBRICANTS	380,000.00	509,237.35	600,000.00	600,000.00
100-44310-180-185-000000	EQUIP/VEH REPAIR/MAI	400,000.00	391,868.14	550,000.00	550,000.00
100-44550-180-185-000000	CAPITAL EXPENDITURES	345,000.00	2,032.24	205,000.00	205,000.00
100-44901-180-185-000000	MAINTENANCE -PREVENT	25,000.00	8,957.51	25,000.00	25,000.00
100-48551-180-185-000000	SUPPLIES	59,500.00	14,421.52	50,000.00	50,000.00
100-48552-180-185-000000	TIRES	105,000.00	64,696.83	105,000.00	105,000.00
	TOTAL GARAGES	1,842,447.22	1,232,459.88	2,084,454.47	2,078,439.51
	TOTAL DPW	16,704,340.59	9,225,132.77	19,286,434.43	19,251,319.47

City of Scranton					
2023 Operating Budget				2023	2023
		2022	YTD	Budget	Budget
Account	Description	Budget	8/31/2022	Proposed	As Amended
190 SINGLE-TAX					
100-44010-190-000-000000	STANDARD SALARY	414,956.47	267,669.95	414,956.47	414,956.47
100-44040-190-000-000000	OTHER SALARY (MISC)		1,500.00	2,000.00	2,000.00
100-44080-190-000-000000	OVERTIME SALARY	3,750.00	1,721.08	3,750.00	3,750.00
100-44110-190-000-000000	HEALTH INS-STO	609,196.24	283,012.70	748,154.98	748,154.98
	TOTAL SINGLE-TAX	1,027,902.71	553,903.73	1,168,861.45	1,168,861.45
200 PARKS & REC					
100-44010-200-000-000000	STANDARD SALARY	576,275.62	287,388.65	647,285.38	628,925.91
100-44040-200-000-000000	OTHER SALARY (MISC)	215,000.00	48,782.44	198,000.00	198,000.00
100-44070-200-000-000000	LONGEVITY SALARY	22,187.00	0.00	20,745.70	20,745.70
100-44080-200-000-000000	OVERTIME SALARY	45,000.00	31,088.67	50,000.00	50,000.00
100-44101-200-000-000000	UNIFORM ALLOWANCE	2,940.00	3,780.00	4,700.00	4,700.00
100-44201-200-000-000000	PROF SERV	5,000.00	983.88	20,000.00	20,000.00
100-44310-200-000-000000	EQUIP/VEH REPAIR/MAI	25,000.00	2,245.86	52,000.00	52,000.00
100-44550-200-000-000000	CAPITAL EXPENDITURES	62,500.00	48,597.68	743,000.00	743,000.00
100-48551-200-000-000000	SUPPLIES	35,000.00	25,762.37	50,000.00	50,000.00
	TOTAL PARKS & REC	988,902.62	448,629.55	1,785,731.08	1,767,371.61
	TOTAL EXPENDITURES	116,042,524.09	57,004,435.39	116,829,982.33	116,637,262.85
	GENERAL CITY	0.00	26,206,114.98	0.00	0.00



Salary Detail by Department

City of Scranton						
2023 Salary Detail/Payroll Budget						
Department of the Mayor - #10						
	2022	#	2023	#	2023	
POSITION/TITLE	Salary	Employees	Salary	Employees	Salary	#
			Proposed		As Amended	Employees
Office of the Mayor - #10						
MAYOR	\$ 75,000.00	1	\$ 75,000.00	1	\$ 75,000.00	1
EXECUTIVE ASSISTANT	\$ 31,930.00	1	\$ 43,090.23	1	\$ 42,000.00	1
SPECIAL ASSISTANT - CONSTITUENT SERVICES	\$ 41,287.55	1	\$ 43,090.23	1	\$ 42,000.00	1
Department of the Mayor Total	\$ 148,217.55	3	\$ 161,180.46	3	\$ 159,000.00	3

City of Scranton						
2023 Salary Detail/Payroll Budget						
Department of Public Safety - #11						
Bureau of Police - #71			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
SUPERINTENDENT OF POLICE	\$ 106,764.65	1	\$ 106,764.65	1	\$ 106,764.65	1
DEPUTY CHIEF			\$ 102,369.34	1	\$ 99,000.00	1
DEPARTMENT CAPTAIN	\$ 97,974.03	1	\$ 97,974.03	1	\$ 97,974.03	1
CAPTAIN - TRAINING OFFICER	\$ -					
LIEUTENANT OF DETECTIVES	\$ 90,582.40	1	\$ 90,582.40	1	\$ 90,582.40	1
LIEUTENANT - ADMINISTRATIVE	\$ 87,098.30	1	\$ 174,196.60	2	\$ 174,196.60	2
LIEUTENANTS	\$ 261,294.90	3	\$ 261,294.90	3	\$ 261,294.90	3
SUPERVISOR - NARCOTICS DIVISION	\$ 83,748.60	1	\$ 83,748.60	1	\$ 83,748.60	1
FIRE MARSHALL	\$ 83,748.60	1	\$ 83,748.60	1	\$ 83,748.60	1
DETECTIVE SERGEANT	\$ 334,994.40	4	\$ 251,245.80	3	\$ 251,245.80	3
DETECTIVES	\$ 1,288,440.00	16	\$ 1,368,967.50	17	\$ 1,368,967.50	17
SERGEANTS-TRAINING	\$ 161,055.00	2	\$ 161,055.00	2	\$ 161,055.00	2
SERGEANTS	\$ 1,207,912.50	15	\$ 1,207,912.50	15	\$ 1,207,912.50	15
JUVENILE PATROL OFFICERS	\$ 309,720.80	4	\$ 154,860.40	2	\$ 154,860.40	2
CORPORALS	\$ 595,617.60	8	\$ 297,808.80	4	\$ 297,808.80	4
REGULAR PATROL OFFICERS	\$ 6,371,385.40	89	\$ 6,547,300.40	93	\$ 6,547,300.40	93
SCHOOL RESOURCE OFFICERS 1/2 FUNDED BY SSD (7 OFFICERS)*						
Neighborhood Police Officers Paid by OECD (4 in 2022)	\$ (280,037.92)	-4	\$ (291,854.68)	-4	\$ (291,854.68)	-4
SUBTOTAL POLICE OFFICERS	\$ 10,800,299.26	143	\$ 10,697,974.84	143	\$ 10,694,605.50	143
ANIMAL CONTROL OFFICER (a)	\$ 42,555.69	1	\$ 43,406.80	1	\$ 43,406.80	1
ANIMAL CONTROL OFFICER (b) Part Time	\$ 20,244.52	1	\$ 41,298.82	2	\$ 41,298.82	2
SIT CLERKS	\$ 573,105.23	15	\$ 584,567.34	15	\$ 584,567.34	15
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	\$ 41,610.82	1	\$ 42,443.04	1	\$ 42,443.04	1
SIT CLERK/CRIMINAL INFORMATION SPECIALIST	\$ 48,272.93	1	\$ 49,238.39	1	\$ 49,238.39	1
SUBTOTAL ADMINISTRATIVE SUPPORT	725,789.19	19	760,954.38	20	760,954.38	20
Bureau of Police Total	\$ 11,526,088.45	162	\$ 11,458,929.22	163	\$ 11,455,559.88	163
* Scranton School District Reimburses the City for salaries & healthcare of 7 officers based on hours spent in the Schools.						
(a) Animal Control Officer is 1 full-time						
(b) 2 part-time						

City of Scranton						
2023 Salary Detail/Payroll Budget						
Department of Public Safety - #11						
Bureau of Fire - #78			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
CHIEF/EMERGENCY MANAGEMENT COORDINATOR	\$ 92,185.00	1	\$ 105,455.70	1	\$ 100,000.00	1
DEPUTY CHIEF	\$ 98,204.17	1	\$ 98,204.17	1	\$ 98,204.17	1
ASST. CHIEF	\$ 283,345.86	3	\$ 283,345.86	3	\$ 283,345.86	3
ADMIN. CAPTAIN	\$ 86,805.31	1	\$ 86,805.31	1	\$ 86,805.31	1
CAPTAIN	\$ 1,302,079.61	15	\$ 1,302,079.61	15	\$ 1,302,079.61	15
LIEUTENANT	\$ 1,251,999.62	15	\$ 1,251,999.62	15	\$ 1,251,999.62	15
CHAUFFEUR	\$ 2,407,691.58	30	\$ 2,407,691.58	30	\$ 2,407,691.58	30
FIRE INSPECTOR	\$ 180,555.04	2	\$ 180,555.04	2	\$ 180,555.04	2
FIRE PREVENTION OFFICER	\$ 90,277.52	1	\$ 90,277.52	1	\$ 90,277.52	1
PRIVATE	\$ 4,818,743.34	69	\$ 4,975,360.48	69	\$ 4,975,360.48	69
MASTER MECHANIC	\$ 90,277.52	1	\$ 90,277.52	1	\$ 90,277.52	1
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	\$ 41,610.82	1	\$ 42,443.04	1	\$ 42,443.04	1
CONF ASSISTANT/CRR SPECIALIST/FEMA COOR	\$ -	0	\$ 48,000.00	1	\$ -	0
Bureau of Fire Total	\$ 10,743,775.39	140	\$ 10,962,495.45	141	\$ 10,909,039.75	140

City of Scranton						
2023 Salary Detail/Payroll Budget						
Office of City Clerk/City Council - #20			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
CITY COUNCIL	\$ 62,500.00	5	\$ 62,500.00	5	\$ 62,500.00	5
CITY CLERK	\$ 58,710.00	1	\$ 61,645.50	1	\$ 62,500.00	1
EXECUTIVE ASSISTANT	\$ 42,206.11	1	\$ 43,050.23	1	\$ 43,050.23	1
CONFIDENTIAL SECRETARY	\$ 38,452.96	1	\$ 39,222.02	1	\$ 39,222.02	1
LEGISLATIVE LEGAL ADVISOR (Part Time)	\$ 46,000.00	1	\$ 46,000.00	1	\$ 46,000.00	1
Department of City Clerk/City Council Total	\$ 247,869.07	9	\$ 252,417.75	9	\$ 253,272.25	9
City Controller - #30			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
CITY CONTROLLER	\$ 40,000.00	1	\$ 40,000.00	1	\$ 40,000.00	1
SOLICITOR TO CONTROLLER	\$ 26,000.00	1	\$ 26,000.00	1	\$ 26,000.00	1
CONFIDENTIAL SECRETARY/ASSISTANT	\$ 35,721.56	1	\$ 37,507.64	1	\$ 37,507.64	1
DEPUTY CONTROLLER/ADMIN.	\$ 46,400.58	1	\$ 53,595.43	1	\$ 52,500.00	1
ADMINISTRATIVE ASSISTANT IV -INTERNAL AUDITOR	\$ 42,721.95	1	\$ 43,576.39	1	\$ 43,576.39	1
PROGRAM MONITOR	\$ 37,213.19	1	\$ 39,073.85	1	\$ 39,073.85	1
PERFORMANCE AUDITOR	\$ 40,929.11	1	\$ 42,975.56	1	\$ 42,975.56	1
Department City Controller Total	\$ 268,986.39	7	\$ 282,728.87	7	\$ 281,633.44	7

City of Scranton						
2023 Salary Detail/Payroll Budget						
Department of Business Administration - #40						
Bureau of Administration - #40			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
BUSINESS ADMINISTRATOR	\$ 80,000.00	1	\$ 95,000.00	1	\$ 85,000.00	1
FINANCE DIRECTOR	\$ -	1	\$ 56,610.00	1	\$ 56,610.00	1
FINANCE MANAGER	\$ 77,147.00	1	\$ 78,689.94	1	\$ 78,689.94	1
SENIOR ACCOUNTANT	\$ 42,127.00	1	\$ 51,000.00	1	\$ 51,000.00	1
SPECIAL ASSISTANT/RIGHT TO KNOW OFFICER	\$ 42,230.00	1	\$ 44,341.50	1	\$ 44,341.50	1
ADMINISTRATIVE ASSISTANT III-FINANCIAL ANALYST	\$ 52,544.54	1	\$ 53,595.43	1	\$ 53,595.43	1
PROJECT MANAGER	\$ 50,000.00	1	\$ 52,500.00	1	\$ 52,500.00	1
ADMINISTRATIVE ASSISTANT III- ACCOUNTS PAYABLE CLERK	\$ 36,409.46	1	\$ 37,137.65	1	\$ 37,137.65	1
ADMINISTRATIVE ASSISTANT IV -PURCHASING CLERK	\$ 42,721.95	1	\$ 43,576.39	1	\$ 43,576.39	1
BA Bureau of Administration Total	423,179.95	9	512,450.91	9	502,450.91	9
Department of Business Administration - #40						
Bureau of Human Resources - #41			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
HUMAN RESOURCES DIRECTOR	\$ 70,000.00	1	\$ 73,500.00	1	\$ 72,500.00	1
CONFIDENTIAL ASSISTANT	\$ 42,500.00	1	\$ 44,625.00	1	\$ 44,625.00	1
PUBLIC HEALTH COORDINATOR - FUNDED BY MOSES TAYLOR FOUNDATION	\$ -	1	\$ -	1	\$ -	1
BENEFITS COORDINATOR	\$ 38,459.96	1	\$ 42,443.04	1	\$ 42,443.04	1
ADMIN ASSISTANT III- PAYROLL CLERK	\$ 41,610.82	1	\$ 42,443.04	1	\$ 42,443.04	1
ADMINISTRATIVE ASSISTANT I-CLERICAL FLOATER	\$ 38,459.96	1	\$ 39,229.16	1	\$ 39,229.16	1
WORKERS COMPENSATION/RISK MANAGER	\$ 52,000.00	1	\$ 65,000.00	1	\$ 62,500.00	1
Bureau of Human Resources Total	283,030.74	7	307,240.23	7	303,740.23	7

City of Scranton						
2023 Salary Detail/Payroll Budget						
Department of Business Administration - #40						
Bureau of Information Technology - #42			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
INFORMATION TECHNOLOGY & INNOVATION DIRECTOR	\$ 70,000.00	1	\$ 73,500.00	1	\$ 72,500.00	1
PUBLIC SAFETY SPECIALIST	\$ 45,000.00	1	\$ 51,803.85	1	\$ 50,500.00	1
BUSINESS TRANSFORMATION SPECIALIST	\$ 49,337.00	1	\$ 51,803.85	1	\$ 50,500.00	1
SYSTEM ADMINISTRATOR	\$ 49,337.00	1	\$ 51,803.85	1	\$ 50,500.00	1
Bureau of Information Technology Total	213,674.00	4	228,911.55	4	224,000.00	4
Department of Business Administration - #40						
Bureau of Treasury - #43			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
CITY TREASURER	\$ 51,500.00	1	\$ 73,500.00	1	\$ 62,500.00	1
ADMINISTRATIVE ASSISTANT II - ASSISTANT CASHIER	\$ 38,110.00	1	\$ 38,872.20	1	\$ 38,872.20	1
ADMINISTRATIVE ASSISTANT II- CASHIER	\$ 39,225.26	1	\$ 40,009.77	1	\$ 40,009.77	1
Bureau of Treasury Total	\$ 128,835.26	3	\$ 152,381.97	3	\$ 141,381.97	3
Department of Business Administration Total	\$ 1,048,719.95	23	\$ 1,200,984.66	23	\$ 1,171,573.11	23

City of Scranton						
2023 Salary Detail/Payroll Budget						
Bureau of Code Enforcement (Licenses, Inspections & Permits) - #51			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
DIRECTOR	\$ 54,590.00	1	\$ 73,500.00	1	\$ 62,500.00	1
CODE ENFORCEMENT MANAGER	\$ 48,034.05	1	\$ 55,000.00	1	\$ 52,000.00	1
RENTAL PROPERTY MANAGER			\$ 55,000.00	1	\$ 52,000.00	1
RENTAL REGISTRATION ASSISTANT	\$ 85,133.86	2	\$ 43,418.27	1	\$ 43,418.27	1
ADMINISTRATIVE ASSISTANT I- PERMIT CLERK	\$ 76,905.88	2	\$ 78,444.00	2	\$ 78,444.00	2
ELECTRICAL INSPECTOR	\$ -		\$ -		\$ -	
PLUMBING INSPECTOR	\$ -		\$ -		\$ -	
MECHANICAL INSPECTOR	\$ 43,561.96	1				
WEIGHTS & MEASURES	\$ 42,566.93	1	\$ 43,418.27	1	\$ 43,418.27	1
ADMINISTRATIVE ASSISTANT I	\$ 38,452.94	1	\$ 39,222.00	1	\$ 39,222.00	1
ENFORCER OF LICENSES	\$ 42,566.93	1	\$ 43,418.27	1	\$ 43,418.27	1
HOUSING INSPECTORS	\$ 212,834.65	5	\$ 390,764.42	9	\$ 390,764.42	9
HOUSING/HEALTH INSPECTOR	\$ 42,566.93	1	\$ 43,418.27	1	\$ 43,418.27	1
HEALTH INSPECTOR	\$ 42,566.93	1	\$ 43,418.27	1	\$ 43,418.27	1
ZONING OFFICER	\$ 38,625.00	1	\$ 48,772.50	1	\$ 38,625.00	1
CITY PLANNER	\$ 58,322.60	1	\$ 61,500.00	1	\$ 61,500.00	1
ASSISTANT CITY PLANNER/CLIMATE COORDINATOR	\$ 41,870.21	1	\$ 48,772.50	1	\$ 47,000.00	1
OCED will add \$70,000 into our action plan to pay salaries for code enforcement staff	(70,000.00)		\$ (70,000.00)		\$ (70,000.00)	
Bureau of Code Enforcement (Licenses, Inspections & Permits) Total	\$ 798,598.87	20	\$ 998,066.76	23	\$ 969,146.76	23
Bureau of Buildings - #82			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
MAINTENANCE	\$ 42,566.99	1	\$ 43,418.33	1	\$ 43,418.33	1
MAINTENANCE - Part Time	\$ 13,000.00	1	\$ 18,720.00	1	\$ 18,720.00	1
JANITOR	\$ 78,450.52	2	\$ 80,019.53	2	\$ 80,019.53	2
Bureau of Buildings Total	\$ 134,017.51	4	\$ 142,157.86	4	\$ 142,157.86	4
Department of Code Enforcement Total	\$ 932,616.38	24	\$ 1,140,224.62	27	\$ 1,111,304.62	27

City of Scranton						
2023 Salary Detail/Payroll Budget						
Law Department - #60			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
CITY SOLICITOR	\$ 76,735.00	1	\$ 90,000.00	1	\$ 85,000.00	1
DEPUTY SOLICITOR	\$ 65,000.00	1	\$ 82,500.00	1	\$ 78,000.00	1
FIRST ASSISTANT CITY SOLICITOR			\$ 77,500.00	1	\$ 77,000.00	1
ASSISTANT CITY SOLICITOR FOR TAX	\$ 45,000.00	1	\$ 77,500.00	1	\$ 77,000.00	1
ASSISTANT CITY CODE ENFORCEMENT SOLICITOR (Part Time)	\$ 45,000.00	1	\$ 45,000.00	1	\$ 45,000.00	1
ASSISTANT CITY LEGISLATION & CONTRACTS SOLICITOR (Part Time)	\$ 45,000.00	1				
ASSISTANT CITY LITIGATION SOLICITOR (Part Time)	\$ 45,000.00	1				
CONFIDENTIAL SECRETARY	\$ 37,080.00	1	\$ 40,046.40	1	\$ 40,046.40	1
CONFIDENTIAL SECRETARY	\$ 43,260.00	1	\$ 45,423.00	1	\$ 45,423.00	1
Department of Law Total	\$ 402,075.00	8	\$ 457,969.40	7	\$ 447,469.40	7

City of Scranton						
2023 Salary Detail/Payroll Budget						
Department of Public Works - #80						
Bureau of Administration - #80			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
DIRECTOR	\$ 61,800.00	1	\$ 80,000.00	1	\$ 75,000.00	1
MANAGER/EMERGENCY COORDINATOR/FLEET SERVICES	\$ 50,470.00	1	\$ 65,000.00	1	\$ 55,000.00	1
RECYCLING & SAFETY MANAGER	\$ 40,170.00	1	\$ 50,000.00	1	\$ 48,000.00	1
ADMINISTRATIVE ASSISTANT IV	\$ 42,721.95	1	\$ 43,576.39	1	\$ 43,576.39	1
ADMINISTRATIVE ASSISTANT III- PAYROLL CLERK	\$ 41,610.82	1	\$ 42,443.04	1	\$ 42,443.04	1
DPW Bureau of Administration Total	\$ 236,772.77	5	\$ 281,019.43	5	\$ 264,019.43	5
Department of Public Works - #80						
Bureau of Engineering - #81			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
STREET & SIDEWALK INSPECTOR	\$ 42,566.99	1	\$ 86,836.66	2	\$ 86,836.66	2
ENGINEERING PROJECT COORDINATOR	\$ -	0	\$ 48,000.00	1	\$ 48,000.00	1
FLOOD CONTROL MAINTENANCE	\$ 142,625.18	3	\$ 149,500.14	3	\$ 149,500.14	3
DPW Bureau of Engineering Total	\$ 185,192.17	4	\$ 284,336.80	6	\$ 284,336.80	6

City of Scranton						
2023 Salary Detail/Payroll Budget						
Department of Public Works - #80						
Bureau of Highways - #83			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
HIGHWAYS SUPERVISOR	\$ 50,000.00	1	\$ 61,200.00	1	\$ 55,000.00	1
HEAVY EQUIPMENT OPERATOR/CRAFTSMEN	\$ 146,966.97	3	\$ 154,051.00	3	\$ 154,051.00	3
HEAVY EQUIPMENT OPERATOR/LEADER	\$ 195,955.96	4	\$ 205,401.63	4	\$ 205,401.63	4
CHAUFFEUR	\$ 336,709.36	7	\$ 352,939.76	7	\$ 352,939.76	7
REPAIRMAN	\$ 284,537.76	6	\$ 298,253.33	6	\$ 298,253.33	6
WATCH PERSON	\$ 47,541.73	1	\$ 49,833.38	1	\$ 49,833.38	1
DISPATCHER (2nd shift)	\$ 47,541.73	1	\$ 49,833.38	1	\$ 49,833.38	1
MAINTENANCE/CRAFTSMAN LEADER	\$ 49,439.73	1	\$ 51,822.87	1	\$ 51,822.87	1
TREE TRIMMER	\$ 48,988.99	1	\$ 51,350.41	1	\$ 51,350.41	1
SWEEPER OPERATOR/CHAUFFEUR	\$ 48,571.33	1	\$ 50,912.61	1	\$ 50,912.61	1
STONE-BRICK LAYER MASON	\$ 48,355.22	1	\$ 50,686.09	1	\$ 50,686.09	1
TRAFFIC/SIGN MAINTENANCE	\$ 137,429.76	3	\$ 140,178.36	3	\$ 140,178.36	3
Bureau of Highways Total	\$ 1,442,038.54	30	\$ 1,516,462.82	30	\$ 1,510,262.82	30

City of Scranton						
2023 Salary Detail/Payroll Budget						
Department of Public Works - #80						
Bureau of Refuse - #84			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
REFUSE SUPERVISOR	\$ 49,440.00	1	\$ 61,200.00	1	\$ 55,000.00	1
OPERATOR LEADER	\$ 636,856.90	13	\$ 667,555.31	13	\$ 667,555.31	13
COLLECTOR LEADER	\$ 48,127.66	1	\$ 50,447.56	1	\$ 50,447.56	1
COLLECTOR	\$ 1,280,419.92	27	\$ 1,342,140.00	27	\$ 1,342,140.00	27
DISPATCHER (1st shift)	\$ 47,422.96	1	\$ 49,708.89	1	\$ 49,708.89	1
RECYCLING CHAUFFEUR	\$ 195,955.97	4	\$ 205,401.64	4	\$ 205,401.64	4
Bureau of Refuse Total	\$ 2,258,223.41	47	\$ 2,376,453.40	47	\$ 2,370,253.40	47
Department of Public Works - #80						
Bureau of Garages - #85			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
FLEET SERVICES SUPERVISOR	\$ 46,350.00	1	\$ 61,200.00	1	\$ 55,000.00	1
AUTO REPAIRMAN	\$ 98,879.46	2	\$ 100,857.05	2	\$ 103,645.75	2
EQUIPMENT / VEHICLE MAINTENANCE	\$ 49,439.73	1	\$ 51,822.87	1	\$ 51,822.87	1
TIRE-EQUIPMENT REPAIR/HELPER-AUTO REPAIRMAN TECH. ASSISTANT	\$ 47,944.62	1	\$ 50,255.69	1	\$ 50,255.69	1
PARTS MANAGER/AUTO REPAIR/PA STATE VEHICLE INSPECTOR	\$ 48,675.74	1	\$ 51,022.06	1	\$ 51,022.06	1
MOTOR VEHICLE REPAIR	\$ 46,136.89	1	\$ 48,360.83	1	\$ 47,059.63	1
MECHANIC	\$ 46,136.89	1	\$ 48,360.83	1	\$ 47,059.63	1
MECHANIC DIESEL	\$ 46,136.89	1	\$ 47,059.63	1	\$ 47,059.63	1
Bureau of Garages Total	\$ 429,700.22	9	\$458,938.96	9	\$452,925.26	9
Department of Public Works Total	\$ 4,551,927.11	95	\$ 4,917,211.40	97	\$ 4,881,797.70	97

City of Scranton						
2023 Salary Detail/Payroll Budget						
Department of Parks & Recreation - #100			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
PARKS AND RECREATION DIRECTOR	\$ 52,500.00	1	\$ 73,500.00	1	\$ 62,500.00	1
PARKS AND RECREATION MANAGER	\$ -	0	\$ 55,000.00	1	\$ -	0
PROJECT ADMINISTRATOR	\$ 46,706.40	1		1	\$ 47,640.53	1
RECEPTIONIST - WESTON (part-time)			\$ 18,720.00	1	\$ 18,720.00	1
POOL OPERATORS / GROUNDSKEEPER	\$ 142,922.84	3	149,812.15	3	149,812.15	3
PARKS & RECREATION GROUNDSKEEPER	\$ 237,114.80	5	248,544.44	5	248,544.44	5
FACILITY MAINTENANCE / GROUNDSKEEPER	\$ 97,031.58	2	101,708.79	2	101,708.79	2
CLEANING - WESTON/NOVEMBRINO (seasonal)	\$ -		\$ -		\$ -	
Department of Parks & Recreation Total	\$ 576,275.62	12	\$ 647,285.38	14	\$ 628,925.91	13

City of Scranton						
2023 Salary Detail/Payroll Budget						
Single Tax Office - #90 (a)			2023		2023	
	2022	#	Salary	#	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
COLLECTOR OF TAXES	\$ 26,650.00	1	\$ 26,650.00	1	\$ 26,650.00	1
CONTROLLER	\$ 29,500.00	1	\$ 29,500.00	1	\$ 29,500.00	1
LEAD CASHIER	\$ 23,066.30	1	\$ 23,066.30	1	\$ 23,066.30	1
CASHIER	\$ 21,976.12	1	\$ 21,976.12	1	\$ 21,976.12	1
CASHIER	\$ 21,976.12	1	\$ 21,976.12	1	\$ 21,976.12	1
LEAD AUDITOR	\$ 21,976.12	1	\$ 21,976.12	1	\$ 21,976.12	1
LEAD CLERK	\$ 21,976.12	1	\$ 21,976.12	1	\$ 21,976.12	1
LEAD AUDITOR	\$ 23,611.40	1	\$ 23,611.40	1	\$ 23,611.40	1
LEAD AUDITOR	\$ 23,611.40	1	\$ 23,611.40	1	\$ 23,611.40	1
AUDITOR (b) (Cashier)	\$ 41,452.24	1	\$ 41,452.24	1	\$ 41,452.24	1
CLERK	\$ 20,885.94	1	\$ 20,885.94	1	\$ 20,885.94	1
AUDITOR	\$ 21,976.12	1	\$ 21,976.12	1	\$ 21,976.12	1
AUDITOR	\$ 22,864.90	1	\$ 22,864.90	1	\$ 22,864.90	1
CLERK	\$ 14,025.21	1	\$ 14,025.21	1	\$ 14,025.21	1
CLERK	\$ 20,885.94	1	\$ 20,885.94	1	\$ 20,885.94	1
AUDITOR	\$ 14,025.21	1	\$ 14,025.21	1	\$ 14,025.21	1
CLERK	\$ 20,885.94	1	\$ 20,885.94	1	\$ 20,885.94	1
LEAD AUDITOR	\$ 23,611.39	1	\$ 23,611.39	1	\$ 23,611.39	1
Single Tax Office Department Total	\$ 414,956.47	18	\$ 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						
Total City of Scranton Budgeted Payroll	\$ 30,861,507.38	501	\$ 31,896,383.68	509	\$ 31,714,532.53	507
(Does not include OECD Payroll)						

City of Scranton						
2023 Salary Detail/Payroll Budget						
Office of Economic and Community Development - #50						
Bureau of Administration						
Change to Community Development						
	2022	#	2023	#	2023	
	Salary	Employees	Salary	Employees	Salary	#
POSITION/TITLE	Salary	Employees	Proposed	Employees	As Amended	Employees
EXECUTIVE DIRECTOR	\$ 65,000.00	1	\$ 100,000.00	1	\$ 100,000.00	1
COMMUNITY DEVELOPMENT MANAGER	\$ 51,500.00	1	\$ 73,500.00	1	\$ 73,500.00	1
FISCAL COORDINATOR	\$ 46,350.00	1	\$ 55,000.00	1	\$ 55,000.00	1
EXECUTIVE SECRETARY		0	\$ -	0	\$ -	0
SECRETARY II		0	\$ -	0	\$ -	0
FINANCE DATA PROCESSING MANAGER		0	\$ -	0	\$ -	0
CONSTRUCTION COORDINATOR	\$ 41,200.00	1	\$ 48,772.50	1	\$ 48,772.50	1
SOLICITOR (Part Time)	\$ 45,000.00	1	\$ 45,000.00	1	\$ 45,000.00	1
REDEVELOPMENT/BLIGHT COORDINATOR	\$ 41,200.00	1	\$ 48,772.50	1	\$ 48,772.50	1
ADMINISTRATIVE ASSISTANT III FINANCIAL ANALYST	\$ 41,610.82	1	\$ 48,772.50	1	\$ 48,772.50	1
COMPLIANCE COORDINATOR	\$ 41,200.00	1	\$ 48,772.50	1	\$ 48,772.50	1
ECONOMIC DEVELOPMENT COORDINATOR	\$ 92,700.00	2	\$ 102,227.24	2	\$ 102,227.24	2
GRANT MANAGER - \$10,000 HUD FUNDED 2022	\$ 52,745.94	1	\$ 53,800.86	1	\$ 53,800.86	1
OUTREACH COORDINATOR	\$ 44,125.00	1	\$ 48,772.50	1	\$ 48,772.50	1
DEI COORDINATOR			\$ 51,133.62	1	\$ -	0
DIGITAL CONTENT COORDINATOR			\$ 42,000.00	1	\$ 42,000.00	1
DEVELOPMENT COORDINATOR			\$ 51,133.62	1	\$ 51,133.62	1
INTERNS			\$ 6,000.00		\$ 6,000.00	
Bureau of Administration Total Before Adjustments	\$ 562,631.76	12	\$ 823,657.84	15	\$ 772,524.22	14
CITY CONTRIB. Grant writer (OECD salary contrib non-dept.)	\$ 42,745.89		\$ (140,320.73)		\$ (89,187.11)	
Bureau of Administration Total			\$ 683,337.11		\$ 683,337.11	
Bureau of Neighborhood Police - #515						
NEIGHBORHOOD POLICE OFFICERS - Public Safety	\$ 280,037.92	4	\$ 291,854.68	4	\$ 291,854.68	4
Bureau of Neighborhood Police Total	\$ 280,037.92	4	\$ 291,854.68	4	\$ 291,854.68	4
OECD Department Total (non-addition to City budget)	\$ 885,415.57	16	\$ 975,191.79	19	\$ 975,191.79	18



Salary Comparisons

2023 Budget Salary Comps

	City of Scranton	Scranton School District	Difference	% underfunded	Bethlehem	Erie	Lancaster	Allentown	Average	Difference	% underfunded	
Population (U.S Census Bureau 2020 Census)	76,328	76,328			75,781	94,831	58,039	125,825				
Median Income (U.S Census Bureau 2020 Census)	\$ 41,687.00	\$ 41,687.00			\$ 56,034.00	\$ 38,655.00	\$ 49,628.00	\$ 43,816.00				
MAYOR'S OFFICE												
Chief of Staff					no position	\$ 89,752.00	\$ 117,135.00	no position	\$ 103,443.50	\$ (103,443.50)		
Communications Director					no position	no position	\$ 56,013.00	\$ 75,400.00	\$ 65,706.50	\$ (65,706.50)		
POLICE												
Superintendent of Police	\$ 106,764.65				\$ 112,789.00	\$ 114,366.00	\$ 131,840.00	\$ 133,250.00	\$ 123,061.25	\$ (16,296.60)	-15%	
Director of Public Safety		\$ 117,312.00	\$ (10,547.35)	-10%	no position	no position	no position	no position				
FIRE												
Superintendent of Fire	\$ 92,185.00				\$ 109,867.00	\$ 108,307.00	\$ 126,372.00	\$ 132,132.00	\$ 119,169.50	\$ (26,984.50)	-29%	
CLERK												
City Clerk	\$ 58,710.00				\$ 72,601.00	\$ 68,972.00	\$ 63,382.00	\$ 99,632.00	\$ 76,146.75	\$ (17,436.75)	-30%	
CONTROLLER												
City Controller	\$ 40,000.00				\$ 49,000.00	\$ 38,000.00	\$ 8,500.00	\$ 49,894.00	\$ 45,631.33	\$ (5,631.33)	-14%	
BUSINESS ADMINISTRATION												
BA/COO	\$ 80,000.00	\$ 128,125.00	\$ (48,125.00)	-60%	\$ 111,459.00	no position	\$ 137,761.00	\$ 91,208.00	\$ 113,476.00	\$ (33,476.00)	-42%	
Finance Director/CFO	no position				\$ 107,676.00	\$ 93,396.00	\$ 100,888.00	\$ 103,012.00	\$ 101,243.00	\$ (21,243.00)		
Finance Manager/Lead Accountant	\$ 77,147.00				\$ 106,676.00	\$ 70,895.00	\$ 72,862.00	\$ 91,208.00	\$ 85,410.25	\$ (8,263.25)	-11%	
Human Resources Director	\$ 70,000.00	\$ 117,312.00	\$ (47,312.00)	-68%	\$ 106,977.00	\$ 76,397.00	\$ 88,117.00	\$ 114,062.00	\$ 96,388.25	\$ (26,388.25)	-38%	
IT Director	\$ 70,000.00	\$ 105,758.00	\$ (35,758.00)	-51%	\$ 92,925.00	\$ 71,050.00	\$ 123,600.00	\$ 104,988.00	\$ 98,140.75	\$ (28,140.75)	-40%	
Treasurer	\$ 51,500.00				\$ 2,200.00	\$ 48,000.00	\$ 8,500.00	\$ 80,938.00	\$ 64,469.00	\$ (12,969.00)	-25%	
CODE ENFORCEMENT												
Director of Code Enforcement	\$ 54,590.00				\$ 100,573.00	\$ 75,272.00	\$ 78,795.00	\$ 71,188.00	\$ 81,457.00	\$ (26,867.00)	-49%	
					Chief Building							
CITY PLANNING												
City Planner	\$ 58,322.60				\$ 99,504.00	\$ 87,138.00	\$ 69,950.00	\$ 90,480.00	\$ 86,768.00	\$ (28,445.40)	-49%	
ECONOMIC & COMMUNITY DEVELOPMENT												
Director	\$ 65,000.00				\$ 86,781.00	\$ 87,138.00	\$ 151,199.00	\$ 104,879.00	\$ 107,499.25	\$ (42,499.25)	-65%	
Grant Writer	\$ 52,745.94				\$ 78,746.00	\$ 61,509.00	\$ 75,000.00	\$ 79,976.00	\$ 73,807.75	\$ (21,061.81)	-40%	
LAW DEPARTMENT												
Solicitor	\$ 76,735.00				\$ 61,811.00	\$ 125,000.00	\$ 128,750.00	\$ 112,528.00	\$ 107,022.25	\$ (30,287.25)	-39%	
First Assistant Solicitor	\$ 65,000.00				\$ 59,992.00	\$ 80,886.00		\$ 104,468.00	\$ 81,782.00	\$ (16,782.00)	-26%	

2023 Budget Salary Comps

	City of Scranton	Scranton School District	Difference	% underfunded	Bethlehem	Erie	Lancaster	Allentown	Average	Difference	% underfunded
PUBLIC WORKS											
Director	\$ 61,800.00				\$ 113,872.00	\$ 104,120.00	\$ 154,805.00	\$ 117,186.00	\$ 122,495.75	\$ (60,695.75)	-98%
Facilities Manager		\$ 117,312.00	\$ (55,512.00)	-90%							
Engineer					\$ 92,096.00	\$ 86,568.00	\$ 69,589.00	\$ 52,151.00	\$ 75,101.00	\$ (67,642.33)	
Manager/ Emergency Coordinator	\$ 50,470.00				\$ 83,562.00	\$ 53,923.00	\$ 89,508.00	\$ 90,486.00	\$ 79,369.75	\$ (28,899.75)	-57%
Recycling and Safety Supervisor	\$ 40,170.00				\$ 75,259.00	\$ 48,958.00	\$ 78,795.00	\$ 76,960.00	\$ 69,993.00	\$ (29,823.00)	-74%
Highways Supervisor	\$ 50,000.00				\$ 79,396.00	\$ 73,445.00	\$ 67,500.00	\$ 89,804.00	\$ 77,536.25	\$ (27,536.25)	-55%
Refuse Supervisor	\$ 49,440.00				\$ 91,244.00	\$ 66,736.00	\$ 88,751.00	\$ 68,951.00	\$ 78,920.50	\$ (29,480.50)	-60%
Fleet Services Supervisor	\$ 46,350.00				\$ 76,797.00	\$ 73,445.00	\$ 61,800.00	contracted	\$ 70,680.67	\$ (24,330.67)	-52%
PARKS & RECREATION											
Director	\$ 52,500.00				\$ 80,761.00		\$ 100,233.00	\$ 104,858.00	\$ 95,284.00	\$ (42,784.00)	-81%
					Keystone Collections/Tri- State Financial	Treasurer	Treasurer	Berkheimer			
TAX COLLECTOR	STO										
Tax Collector	\$ 53,300.00	shared position			contracted	\$ 48,000.00	\$ 8,500.00	contracted			

GRA Consulting

September 30, 2022

Mr. Larry West
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. West:

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, 2022. 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, 2022 to be \$14,162,389. As displayed on Exhibit 4, this amount represents the sum of estimated outstanding losses discounted for future investment earnings at an annual rate of 3.25 percent.

This is a decrease of just over \$1.75Mil over the prior report. The predominant impacts were twofold:

1. During the previous twenty-four months, the self-insured program paid out an average \$3,097,258 by program year. The five - year average payout is \$2,651,318, while the three oldest of the five years average is \$2,354,025. This increased annual payment activity, coupled with over 90 newly closed claims and subsequent reserve takedowns, has resulted in over an \$800,000 decrease in outstanding obligations. Some of this reduction has been offset by the noted deterioration in policy year 2021/22's projected ultimate loss.

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

2. The overall improvement in results was positively impacted by a 1.35 - point increase in the discount rate from 1.90% to 3.25%. This increase in the discount rate resulted in an approximate \$1.25Mil reduction when discounting the outstanding obligations of the City.

Exhibit 5 details the level of anticipated, expected claims and claims expense expenditures for the 2023 calendar year, which total \$2,907,539. This is approximately \$352,000 more than the prior review. This has been impacted by the increase in paid claims over the past two program years which averaged \$3,097,258, respectively.

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.

As previously stated, the Bureau's position continues to be that the estimated ultimate losses used in Exhibit 5 to project the upcoming cash payouts in 2023 be gross of any reinsurance recoverable. As of this evaluation, there is currently \$3.546Mil in claims paid in excess of the underlying specific self-insured retention from responsive reinsurers. The Bureau's position not only excludes these allowable recoverables, but the methodology underlying Exhibit 5 would continue to project additional payments on these claims which would further overstate the true expected payouts for the calendar year.

Finally, as outlined in Table A, combining the expected claims to be paid in 2023 with the other expenses of the Fund as provided by the Business Administration staff, the total expenditures to the Fund for 2023 are anticipated to be \$3,432,974.

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, ACAS, MAAA
Consulting Actuary

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

GRA Consulting

September 30, 2022

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, 2022 to be \$14,162,389. As displayed on Exhibit 4, this amount represents the sum of estimated outstanding losses discounted for future investment earnings at an annual rate of 3.25 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, 2023. 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 2023 are as estimated by The City based upon expected outlays. As displayed within this table, the projected annual expenditures for calendar year 2023 for all categories combined is \$3,432,974.

If you should have any questions, please do not hesitate to call me at (908) 642-0311.

Sincerely,



Gary R. Abramson, ACAS, MAAA
Consulting Actuary

Enclosures

GRA: DOC: SCRANTON_SMRY_8.31.22.DOC
cc: Larry West, Business Administrator

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

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

Table A

**Projected Annual Expenditure Amounts
Calendar Year 2023**

<u>Category</u>	<u>Amount</u>
1. Claims Liability - midpoint of reasonableness range (Losses & ALAE payments, from Exhibit 5)	\$2,907,539
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)	\$378,286
4. Trust Operating Expenses (Trust Fund fees including investment, accounting and actuarial services)	<u>\$70,780</u>
Total Projected Annual Expenditures (January 1, 2023 through December 31, 2023)	<u><u>\$3,432,974</u></u>

Table A.x/s

30-Sep-22

Gary R. Abramson, Casualty Actuarial Services

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 I

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, 2022. 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 2021/212 will show that during the previous twelve months, the program paid out \$2,794,688 in claims and related expenses, while the reported losses increased by approximately \$2,727,180 over the same time frame. This implies a decrease in the outstanding losses for the City's self-insured program of approximately \$67,508 for policy years up through and including 2021/21. 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-six 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, 58 individual claims meet this criterion. This is a decrease of two critical claims from the prior August 2021 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 31 overall. When comparing sheets 2A & 3A of this exhibit, the impact of the unresponsive reinsurance can be estimated at approximately \$7.686 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, 2022 - February 28, 2023 program year as well as the forecasted results for the March 1, 2023 – February 28, 2024 accident period. The selected loss rate for accident year 2022/2023 increased by 25 cents from the prior analysis, basically due to an increase in loss rates being projected for the three most recent policy periods.

Loss trends utilized in this exhibit are selections based upon insurance industry averages. The City's actual wage trend over the previous twenty-six 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, 2022 on both a nominal basis and a discounted basis. The estimated outstanding losses as of August 31, 2022 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 2022/23. 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, 2022 and the underlying payment pattern for the specific losses. In addition, there are eleven large claims in the 1986/87-1988/89 program years, fourteen in the 1999/2000 through 2004/2005 program years, and one in the 2006/2007 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 \$1.75Mil less than the prior analysis. This is predominantly due to \$1.25Mil of the overall improvement coming from a 1.35-point increase in the interest rate used to discount the outstanding obligations (from 1.9% to 3.25%).

EXHIBIT 5

Exhibit 5 develops a projection of the calendar year 2023 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, 2023. 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 2023 of \$3,876,718. 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 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 5.4% 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 \$3.55M 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 (\$2,907,539) results in a 14% increase in expected costs over the prior projection. This selected mid-point is approximately 3% less than the latest two-year average and 10% more than the actual average annual payout of the past five program years of approximately \$2,651,300. Based upon the average monthly payments over the past thirty-six months (\$235,700), the \$2.91M 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 displays 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 eight - 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. Given the somewhat datedness of the Bureau's promulgated factors (2005) and acknowledging the volume underlying that analysis, we have decided that starting with this review to weigh the two sources of loss development equally. Therefore, within this review we have weighted the City's experience as presented by PMA (50%) with the factors as promulgated by the Bureau for Public entities (50%).

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, 2022. As mentioned previously, currently fifty-eight (58) losses meet or exceed these critical amounts and are displayed individually by program year within Sheets 2 through 5 of this Appendix.

APPENDIX C

Appendix C presents the derivation of discount factors used in discounting each accident periods' outstanding liabilities. This exhibit utilizes a discount rate of 3.25% 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, 2022 for 30-year US Treasury Bonds.

The City of Scranton
Summary of Historical Loss Experience
As of August 31, 2022

Accident Year	Maturity (months)	Number of Claims			Paid Losses (Net of Subro)	Reported Losses
		Closed	Open	Total		
03/01/79-02/28/80	522	5	1	6	\$1,321,021	\$1,326,438
03/01/80-02/28/81	510	6	1	7	\$1,829,580	\$1,855,489
03/01/81-02/28/82	498	6	1	7	\$2,228,845	\$2,271,537
03/01/82-02/28/83	486	8	1	9	\$795,354	\$818,375
03/01/83-02/28/84	474	2	1	3	\$1,711,196	\$1,755,155
03/01/84-02/28/85	462	5	0	5	\$134,535	\$134,535
03/01/85-02/28/86	450	4	0	4	\$1,307,618	\$1,307,618
03/01/86-02/28/87	438	1	2	3	\$1,501,211	\$1,540,012
03/01/87-02/28/88	426	8	1	9	\$2,439,684	\$2,468,166
03/01/88-02/28/89	414	6	3	9	\$3,333,935	\$3,766,916
03/01/89-02/28/90	402	11	0	11	\$2,001,581	\$2,001,581
03/01/90-02/28/91	390	19	1	20	\$2,876,384	\$3,121,980
03/01/91-02/28/92	378	114	4	118	\$5,892,277	\$5,965,751
03/01/92-02/28/93	366	203	0	203	\$5,270,593	\$5,270,597
03/01/93-02/28/94	354	178	3	181	\$7,989,374	\$8,134,574
03/01/94-02/28/95	342	194	0	194	\$1,815,475	\$1,815,480
03/01/95-02/28/96	330	275	2	277	\$6,923,030	\$6,928,514
03/01/96-02/28/97	318	222	1	223	\$2,643,575	\$2,770,419
03/01/97-02/28/98	306	235	1	236	\$2,286,393	\$2,298,911
03/01/98-02/28/99	294	221	0	221	\$2,237,249	\$2,237,255
03/01/99-02/28/00	282	233	0	233	\$2,026,959	\$2,026,957
03/01/00-02/28/01	270	194	0	194	\$1,751,046	\$1,751,054
03/01/01-02/28/02	258	191	0	191	\$2,505,028	\$2,505,031
03/01/02-02/28/03	246	208	1	209	\$5,686,939	\$5,689,739
03/01/03-02/28/04	234	150	2	152	\$1,674,470	\$1,992,815
03/01/04-02/28/05	222	149	1	150	\$3,091,146	\$3,107,366
03/01/05-02/28/06	210	156	0	156	\$1,576,735	\$1,576,734
03/01/06-02/28/07	198	170	0	170	\$2,044,173	\$2,044,173
03/01/07-02/28/08	186	174	1	175	\$1,530,980	\$1,545,717
03/01/08-02/28/09	174	142	1	143	\$1,543,763	\$1,567,078
03/01/09-02/28/10	162	158	0	158	\$1,543,525	\$1,543,521
03/01/10-02/28/11	150	158	0	158	\$1,919,090	\$1,919,099
03/01/11-02/28/12	138	146	2	148	\$2,115,502	\$2,223,344
03/01/12-02/28/13	126	134	1	135	\$1,312,700	\$1,319,795
03/01/13-02/28/14	114	125	0	125	\$1,216,503	\$1,216,498
03/01/14-02/28/15	102	115	0	115	\$1,744,803	\$1,744,796
03/01/15-02/28/16	90	122	1	123	\$3,342,467	\$4,841,409
03/01/16-02/28/17	78	97	2	99	\$2,409,619	\$2,474,791
03/01/17-02/28/18	66	99	3	102	\$1,132,383	\$1,295,901
03/01/18-02/28/19	54	106	7	113	\$1,884,146	\$1,931,604
03/01/19-02/28/20	42	118	5	123	\$2,373,940	\$2,447,151
03/01/20-02/28/21	30	131	11	142	\$1,596,548	\$1,931,025
03/01/21-02/28/22	18	95	21	116	\$1,207,123	\$2,017,633
03/01/22-02/28/23	6	26	34	60	\$105,114	\$249,278
Totals		5120	116	5236	\$103,873,612	\$108,751,812

Source: PMA Companies Loss Summary by Policy, Account # 0441006
Statement of Losses Valued as of August 31, 2022

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

*The City of Scranton
Summary of Historical Exposure
As of August 31, 2022*

<u>Calendar Year</u>	<u>Number of Employees</u>	<u>Payroll</u>	<u>Average Pay Per EE</u>	<u>Annual Change in Avg Payroll</u>
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	1.2%
2022	517	\$31,696,717	\$61,309	3.9%
Average Annual Trend in Average Payroll per Employee:				3.3%
2023 Budgetary	517	\$32,647,619	\$63,148	3.0%

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

Estimation of Unlimited Ultimate Losses

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Accident Period	Evaluation Date	Maturity (months)	Reported Losses at 8/31/22	Paid Losses at 8/31/22	Large Loss Critical Amount	Number of Losses > Column(F)	Reported on Large Losses	Paid on Large Losses
03/01/86-02/28/87	8/31/2022	438.0	\$1,540,012	\$1,501,211	N/A	N/A	N/A	N/A
03/01/87-02/28/88	8/31/2022	426.0	\$2,468,166	\$2,439,684	N/A	N/A	N/A	N/A
03/01/88-02/28/89	8/31/2022	414.0	\$3,766,916	\$3,333,935	N/A	N/A	N/A	N/A
03/01/89-02/28/90	8/31/2022	402.0	\$2,001,581	\$2,001,581	N/A	N/A	N/A	N/A
03/01/90-02/28/91	8/31/2022	390.0	\$3,121,980	\$2,876,384	N/A	N/A	N/A	N/A
03/01/91-02/28/92	8/31/2022	378.0	\$5,965,751	\$5,892,277	N/A	N/A	N/A	N/A
03/01/92-02/28/93	8/31/2022	366.0	\$5,270,597	\$5,270,593	N/A	N/A	N/A	N/A
03/01/93-02/28/94	8/31/2022	354.0	\$8,134,574	\$7,989,374	N/A	N/A	N/A	N/A
03/01/94-02/28/95	8/31/2022	342.0	\$1,815,480	\$1,815,475	N/A	N/A	N/A	N/A
03/01/95-02/28/96	8/31/2022	330.0	\$6,928,514	\$6,923,030	N/A	N/A	N/A	N/A
03/01/96-02/28/97	8/31/2022	318.0	\$2,770,419	\$2,643,575	N/A	N/A	N/A	N/A
03/01/97-02/28/98	8/31/2022	306.0	\$2,298,911	\$2,286,393	N/A	N/A	N/A	N/A
03/01/98-02/28/99	8/31/2022	294.0	\$2,237,255	\$2,237,249	N/A	N/A	N/A	N/A
03/01/99-02/28/00	8/31/2022	282.0	\$2,026,957	\$2,026,959	N/A	N/A	N/A	N/A
03/01/00-02/28/01	8/31/2022	270.0	\$1,751,054	\$1,751,046	N/A	N/A	N/A	N/A
03/01/01-02/28/02	8/31/2022	258.0	\$2,505,031	\$2,505,028	N/A	N/A	N/A	N/A
03/01/02-02/28/03	8/31/2022	246.0	\$5,689,739	\$5,686,939	N/A	N/A	N/A	N/A
03/01/03-02/28/04	8/31/2022	234.0	\$1,992,815	\$1,674,470	N/A	N/A	N/A	N/A
03/01/04-02/28/05	8/31/2022	222.0	\$3,107,366	\$3,091,146	N/A	N/A	N/A	N/A
03/01/05-02/28/06	8/31/2022	210.0	\$1,576,734	\$1,576,735	N/A	N/A	N/A	N/A
03/01/06-02/28/07	8/31/2022	198.0	\$2,044,173	\$2,044,173	N/A	N/A	N/A	N/A
03/01/07-02/28/08	8/31/2022	186.0	\$1,545,717	\$1,530,980	N/A	N/A	N/A	N/A
03/01/08-02/28/09	8/31/2022	174.0	\$1,567,078	\$1,543,763	N/A	N/A	N/A	N/A
03/01/09-02/28/10	8/31/2022	162.0	\$1,543,521	\$1,543,525	N/A	N/A	N/A	N/A
03/01/10-02/28/11	8/31/2022	150.0	\$1,919,099	\$1,919,090	N/A	N/A	N/A	N/A
03/01/11-02/28/12	8/31/2022	138.0	\$2,223,344	\$2,115,502	N/A	N/A	N/A	N/A
03/01/12-02/28/13	8/31/2022	126.0	\$1,319,795	\$1,312,700	N/A	N/A	N/A	N/A
03/01/13-02/28/14	8/31/2022	114.0	\$1,216,498	\$1,216,503	N/A	N/A	N/A	N/A
03/01/14-02/28/15	8/31/2022	102.0	\$1,744,796	\$1,744,803	N/A	N/A	N/A	N/A
03/01/15-02/28/16	8/31/2022	90.0	\$4,841,409	\$3,342,467	N/A	N/A	N/A	N/A
03/01/16-02/28/17	8/31/2022	78.0	\$2,474,791	\$2,409,619	N/A	N/A	N/A	N/A
03/01/17-02/28/18	8/31/2022	66.0	\$1,295,901	\$1,132,383	N/A	N/A	N/A	N/A
03/01/18-02/28/19	8/31/2022	54.0	\$1,931,604	\$1,884,146	N/A	N/A	N/A	N/A
03/01/19-02/28/20	8/31/2022	42.0	\$2,447,151	\$2,373,940	N/A	N/A	N/A	N/A
03/01/20-02/28/21	8/31/2022	30.0	\$1,931,025	\$1,596,548	N/A	N/A	N/A	N/A
03/01/21-02/28/22	8/31/2022	18.0	\$2,017,633	\$1,207,123	N/A	N/A	N/A	N/A
03/01/22-02/28/23	8/31/2022	6.0	\$249,278	\$105,114				
Totals			\$99,282,665	\$94,545,463				

Columns (D) and (E): Exhibit 1, Sheet 1

Column(F): Not applicable

Columns (G) through (I): Not applicable

Estimation of Unlimited Ultimate Losses

(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
Accident Period	Evaluation Date	Maturity (months)	Cumulative Rptd Loss Dev Factor	Implied Limited Ultimate Losses	Cumulative Paid Loss Dev Factor	Implied Limited Ultimate Losses	Selected Estimated Ultimate Losses
03/01/86-02/28/87	8/31/2022	438.0	1.026	\$1,579,545	1.059	\$1,589,034	\$1,583,341
03/01/87-02/28/88	8/31/2022	426.0	1.027	\$2,533,654	1.061	\$2,588,389	\$2,555,548
03/01/88-02/28/89	8/31/2022	414.0	1.027	\$3,870,319	1.064	\$3,545,765	\$3,740,497
03/01/89-02/28/90	8/31/2022	402.0	1.028	\$2,058,481	1.066	\$2,134,221	\$2,088,777
03/01/90-02/28/91	8/31/2022	390.0	1.029	\$3,213,987	1.069	\$3,075,302	\$3,158,513
03/01/91-02/28/92	8/31/2022	378.0	1.031	\$6,148,224	1.072	\$6,317,794	\$6,216,052
03/01/92-02/28/93	8/31/2022	366.0	1.032	\$5,438,113	1.075	\$5,668,340	\$5,530,204
03/01/93-02/28/94	8/31/2022	354.0	1.033	\$8,403,573	1.079	\$8,619,909	\$8,490,107
03/01/94-02/28/95	8/31/2022	342.0	1.034	\$1,878,029	1.083	\$1,965,445	\$1,912,995
03/01/95-02/28/96	8/31/2022	330.0	1.036	\$7,177,581	1.087	\$7,522,169	\$7,315,417
03/01/96-02/28/97	8/31/2022	318.0	1.038	\$2,874,496	1.092	\$2,886,147	\$2,879,156
03/01/97-02/28/98	8/31/2022	306.0	1.039	\$2,389,317	1.096	\$2,506,540	\$2,436,207
03/01/98-02/28/99	8/31/2022	294.0	1.041	\$2,329,524	1.101	\$2,463,570	\$2,383,142
03/01/99-02/28/00	8/31/2022	282.0	1.043	\$2,114,800	1.107	\$2,244,705	\$2,166,762
03/01/00-02/28/01	8/31/2022	270.0	1.046	\$1,830,968	1.114	\$1,950,891	\$1,878,937
03/01/01-02/28/02	8/31/2022	258.0	1.048	\$2,625,706	1.120	\$2,806,463	\$2,698,009
03/01/02-02/28/03	8/31/2022	246.0	1.051	\$5,979,805	1.127	\$6,411,069	\$6,152,311
03/01/03-02/28/04	8/31/2022	234.0	1.054	\$2,100,636	1.138	\$1,906,126	\$2,022,832
03/01/04-02/28/05	8/31/2022	222.0	1.058	\$3,286,352	1.147	\$3,544,934	\$3,389,785
03/01/05-02/28/06	8/31/2022	210.0	1.062	\$1,673,760	1.156	\$1,823,164	\$1,733,521
03/01/06-02/28/07	8/31/2022	198.0	1.066	\$2,179,081	1.167	\$2,385,564	\$2,261,674
03/01/07-02/28/08	8/31/2022	186.0	1.071	\$1,655,603	1.179	\$1,805,331	\$1,715,494
03/01/08-02/28/09	8/31/2022	174.0	1.077	\$1,687,678	1.193	\$1,841,999	\$1,749,407
03/01/09-02/28/10	8/31/2022	162.0	1.084	\$1,672,845	1.209	\$1,866,725	\$1,750,397
03/01/10-02/28/11	8/31/2022	150.0	1.092	\$2,095,302	1.228	\$2,357,341	\$2,200,118
03/01/11-02/28/12	8/31/2022	138.0	1.101	\$2,448,763	1.251	\$2,646,208	\$2,527,741
03/01/12-02/28/13	8/31/2022	126.0	1.113	\$1,468,895	1.278	\$1,677,566	\$1,562,363
03/01/13-02/28/14	8/31/2022	114.0	1.127	\$1,371,300	1.311	\$1,595,006	\$1,460,782
03/01/14-02/28/15	8/31/2022	102.0	1.145	\$1,998,225	1.353	\$2,360,185	\$2,143,009
03/01/15-02/28/16	8/31/2022	90.0	1.169	\$5,657,486	1.406	\$4,699,934	\$5,274,465
03/01/16-02/28/17	8/31/2022	78.0	1.200	\$2,969,341	1.477	\$3,559,504	\$3,205,406
03/01/17-02/28/18	8/31/2022	66.0	1.244	\$1,611,785	1.576	\$1,784,714	\$1,680,956
03/01/18-02/28/19	8/31/2022	54.0	1.309	\$2,529,355	1.722	\$3,245,000	\$2,815,613
03/01/19-02/28/20	8/31/2022	42.0	1.417	\$3,468,249	1.959	\$4,649,971	\$3,940,938
03/01/20-02/28/21	8/31/2022	30.0	1.623	\$3,133,243	2.401	\$3,833,127	\$3,413,197
03/01/21-02/28/22	8/31/2022	18.0	2.143	\$4,323,745	3.491	\$4,214,505	\$4,280,049
03/01/22-02/28/23	8/31/2022	6.0	5.222	<u>\$1,301,623</u>	9.594	<u>\$1,008,426</u>	<u>\$1,184,344</u>
Totals				\$111,079,389		\$117,101,083	\$113,488,066

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)

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Accident Period	Evaluation Date	Maturity (months)	Reported Losses at 8/31/22	Paid Losses at 8/31/22	Large Loss Critical Amount	Number of Losses > Column(F)	Reported on Large Losses	Paid on Large Losses
03/01/86-02/28/87	8/31/2022	438.0	\$1,540,012	\$1,501,211	\$250,000	3	\$1,540,011	\$1,501,211
03/01/87-02/28/88	8/31/2022	426.0	\$2,468,166	\$2,439,684	\$350,000	4	\$2,118,373	\$2,089,891
03/01/88-02/28/89	8/31/2022	414.0	\$3,766,916	\$3,333,935	\$300,000	5	\$2,686,237	\$2,253,259
03/01/89-02/28/90	8/31/2022	402.0	\$2,001,581	\$2,001,581	\$500,000	0	\$0	\$0
03/01/90-02/28/91	8/31/2022	390.0	\$3,121,980	\$2,876,384	\$500,000	2	\$1,445,826	\$1,200,231
03/01/91-02/28/92	8/31/2022	378.0	\$5,965,751	\$5,892,277	\$346,648	8	\$4,308,412	\$4,234,947
03/01/92-02/28/93	8/31/2022	366.0	\$5,270,597	\$5,270,593	\$395,386	4	\$2,496,780	\$2,496,780
03/01/93-02/28/94	8/31/2022	354.0	\$8,134,574	\$7,989,374	\$394,217	8	\$5,075,264	\$4,930,145
03/01/94-02/28/95	8/31/2022	342.0	\$1,815,480	\$1,815,475	\$343,923	0	\$0	\$0
03/01/95-02/28/96	8/31/2022	330.0	\$6,928,514	\$6,923,030	\$489,874	3	\$2,013,550	\$2,008,569
03/01/96-02/28/97	8/31/2022	318.0	\$2,770,419	\$2,643,575	\$487,962	2	\$1,255,486	\$1,128,804
03/01/97-02/28/98	8/31/2022	306.0	\$2,298,911	\$2,286,393	\$388,852	1	\$395,272	\$395,272
03/01/98-02/28/99	8/31/2022	294.0	\$2,237,255	\$2,237,249	\$387,346	0	\$0	\$0
03/01/99-02/28/00	8/31/2022	282.0	\$2,026,957	\$2,026,959	\$241,157	3	\$942,199	\$942,199
03/01/00-02/28/01	8/31/2022	270.0	\$1,751,054	\$1,751,046	\$240,230	2	\$769,374	\$769,374
03/01/01-02/28/02	8/31/2022	258.0	\$2,505,031	\$2,505,028	\$239,310	4	\$1,292,418	\$1,292,418
03/01/02-02/28/03	8/31/2022	246.0	\$5,689,739	\$5,686,939	\$286,077	4	\$1,916,441	\$1,913,644
03/01/03-02/28/04	8/31/2022	234.0	\$1,992,815	\$1,674,470	\$332,488	1	\$691,104	\$379,333
03/01/04-02/28/05	8/31/2022	222.0	\$3,107,366	\$3,091,146	\$378,765	2	\$915,256	\$915,256
03/01/05-02/28/06	8/31/2022	210.0	\$1,576,734	\$1,576,735	\$471,749	0	\$0	\$0
03/01/06-02/28/07	8/31/2022	198.0	\$2,044,173	\$2,044,173	\$704,747	1	\$789,437	\$789,437
03/01/07-02/28/08	8/31/2022	186.0	\$1,545,717	\$1,530,980	\$701,493	0	\$0	\$0
03/01/08-02/28/09	8/31/2022	174.0	\$1,567,078	\$1,543,763	\$697,786	0	\$0	\$0
03/01/09-02/28/10	8/31/2022	162.0	\$1,543,521	\$1,543,525	\$693,526	0	\$0	\$0
03/01/10-02/28/11	8/31/2022	150.0	\$1,919,099	\$1,919,090	\$734,494	0	\$0	\$0
03/01/11-02/28/12	8/31/2022	138.0	\$2,223,344	\$2,115,502	\$728,324	0	\$0	\$0
03/01/12-02/28/13	8/31/2022	126.0	\$1,319,795	\$1,312,700	\$721,007	0	\$0	\$0
03/01/13-02/28/14	8/31/2022	114.0	\$1,216,498	\$1,216,503	\$712,208	0	\$0	\$0
03/01/14-02/28/15	8/31/2022	102.0	\$1,744,796	\$1,744,803	\$701,449	0	\$0	\$0
03/01/15-02/28/16	8/31/2022	90.0	\$4,841,409	\$3,342,467	\$688,027	1	\$1,951,614	\$452,677
03/01/16-02/28/17	8/31/2022	78.0	\$2,474,791	\$2,409,619	\$670,863	0	\$0	\$0
03/01/17-02/28/18	8/31/2022	66.0	\$1,295,901	\$1,132,383	\$648,222	0	\$0	\$0
03/01/18-02/28/19	8/31/2022	54.0	\$1,931,604	\$1,884,146	\$617,113	0	\$0	\$0
03/01/19-02/28/20	8/31/2022	42.0	\$2,447,151	\$2,373,940	\$714,952	0	\$0	\$0
03/01/20-02/28/21	8/31/2022	30.0	\$1,931,025	\$1,596,548	\$626,645	0	\$0	\$0
03/01/21-02/28/22	8/31/2022	18.0	\$2,017,633	\$1,207,123	\$474,464	0	\$0	\$0
03/01/22-02/28/23	8/31/2022	6.0	<u>\$249,278</u>	<u>\$105,114</u>	\$195,535	0	<u>\$0</u>	<u>\$0</u>
Totals			\$99,282,665	\$94,545,463		58	\$32,603,052	\$29,693,445

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

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

(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
Accident Period	Evaluation Date	Maturity (months)	Cumulative Rptd Loss Dev Factor	Implied Limited Ultimate Losses	Cumulative Paid Loss Dev Factor	Implied Limited Ultimate Losses	Selected Estimated Ultimate Losses
03/01/86-02/28/87	8/31/2022	438.0	1.026	\$855,001	1.059	\$855,000	\$855,000
03/01/87-02/28/88	8/31/2022	426.0	1.027	\$1,759,074	1.061	\$1,771,114	\$1,763,890
03/01/88-02/28/89	8/31/2022	414.0	1.027	\$2,810,344	1.064	\$2,849,339	\$2,825,942
03/01/89-02/28/90	8/31/2022	402.0	1.028	\$2,058,481	1.066	\$2,134,221	\$2,088,777
03/01/90-02/28/91	8/31/2022	390.0	1.029	\$2,725,552	1.069	\$2,792,068	\$2,752,158
03/01/91-02/28/92	8/31/2022	378.0	1.031	\$4,508,032	1.072	\$4,577,016	\$4,535,626
03/01/92-02/28/93	8/31/2022	366.0	1.032	\$4,461,977	1.075	\$4,583,139	\$4,510,442
03/01/93-02/28/94	8/31/2022	354.0	1.033	\$6,360,477	1.079	\$6,500,669	\$6,416,554
03/01/94-02/28/95	8/31/2022	342.0	1.034	\$1,878,029	1.083	\$1,965,445	\$1,912,995
03/01/95-02/28/96	8/31/2022	330.0	1.036	\$6,591,648	1.087	\$6,839,773	\$6,690,898
03/01/96-02/28/97	8/31/2022	318.0	1.038	\$2,571,845	1.092	\$2,653,765	\$2,604,613
03/01/97-02/28/98	8/31/2022	306.0	1.039	\$2,378,501	1.096	\$2,473,210	\$2,416,385
03/01/98-02/28/99	8/31/2022	294.0	1.041	\$2,329,524	1.101	\$2,463,570	\$2,383,142
03/01/99-02/28/00	8/31/2022	282.0	1.043	\$1,881,769	1.107	\$1,951,290	\$1,909,577
03/01/00-02/28/01	8/31/2022	270.0	1.046	\$1,526,482	1.114	\$1,593,710	\$1,553,373
03/01/01-02/28/02	8/31/2022	258.0	1.048	\$2,351,029	1.120	\$2,438,526	\$2,386,028
03/01/02-02/28/03	8/31/2022	246.0	1.051	\$5,165,663	1.127	\$5,453,756	\$5,280,900
03/01/03-02/28/04	8/31/2022	234.0	1.054	\$1,747,140	1.138	\$1,849,314	\$1,788,010
03/01/04-02/28/05	8/31/2022	222.0	1.058	\$3,118,377	1.147	\$3,295,317	\$3,189,153
03/01/05-02/28/06	8/31/2022	210.0	1.062	\$1,673,760	1.156	\$1,823,164	\$1,733,521
03/01/06-02/28/07	8/31/2022	198.0	1.066	\$2,087,544	1.167	\$2,214,286	\$2,138,241
03/01/07-02/28/08	8/31/2022	186.0	1.071	\$1,655,603	1.179	\$1,805,331	\$1,715,494
03/01/08-02/28/09	8/31/2022	174.0	1.077	\$1,687,678	1.193	\$1,841,999	\$1,749,407
03/01/09-02/28/10	8/31/2022	162.0	1.084	\$1,672,845	1.209	\$1,866,725	\$1,750,397
03/01/10-02/28/11	8/31/2022	150.0	1.092	\$2,095,302	1.228	\$2,357,341	\$2,200,118
03/01/11-02/28/12	8/31/2022	138.0	1.101	\$2,448,763	1.251	\$2,646,208	\$2,527,741
03/01/12-02/28/13	8/31/2022	126.0	1.113	\$1,468,895	1.278	\$1,677,566	\$1,552,363
03/01/13-02/28/14	8/31/2022	114.0	1.127	\$1,371,300	1.311	\$1,595,006	\$1,460,782
03/01/14-02/28/15	8/31/2022	102.0	1.145	\$1,998,225	1.353	\$2,360,185	\$2,143,009
03/01/15-02/28/16	8/31/2022	90.0	1.169	\$4,176,904	1.406	\$4,863,412	\$4,451,507
03/01/16-02/28/17	8/31/2022	78.0	1.200	\$2,969,341	1.477	\$3,559,504	\$3,205,406
03/01/17-02/28/18	8/31/2022	66.0	1.244	\$1,611,785	1.576	\$1,784,714	\$1,680,956
03/01/18-02/28/19	8/31/2022	54.0	1.309	\$2,529,355	1.722	\$3,245,000	\$2,815,613
03/01/19-02/28/20	8/31/2022	42.0	1.417	\$3,468,249	1.959	\$4,649,971	\$3,940,938
03/01/20-02/28/21	8/31/2022	30.0	1.623	\$3,133,243	2.401	\$1,504,602	\$2,481,747
03/01/21-02/28/22	8/31/2022	18.0	2.143	\$4,323,745	3.491	\$1,656,526	\$3,256,858
03/01/22-02/28/23	8/31/2022	6.0	5.222	<u>\$1,301,623</u>	9.594	<u>\$1,875,894</u>	<u>\$1,531,332</u>
Totals				\$98,753,105		\$102,367,577	\$100,198,893

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 Retention

Column(Q): 60% of Col. (N) and 40% of Col. (P)

Estimation of Limited Ultimate Losses
Limited to Specific per Claim Retentions

(Assumes Allowable Reinsurance recoveries - all but Frontier 1994-1996 and General Re/Pappy Plan 1990-1993)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Accident Period	Evaluation Date	Maturity (months)	Reported Losses at 8/31/22	Paid Losses at 8/31/22	Large Loss Critical Amount	Number of Losses > Column(F)	Reported on Large Losses	Paid on Large Losses
03/01/86-02/28/87	8/31/2022	438.0	\$1,540,012	\$1,501,211	\$250,000	3	\$1,540,011	\$1,501,211
03/01/87-02/28/88	8/31/2022	426.0	\$2,468,166	\$2,439,684	\$350,000	4	\$2,118,373	\$2,089,891
03/01/88-02/28/89	8/31/2022	414.0	\$3,766,916	\$3,333,935	\$300,000	5	\$2,686,237	\$2,253,259
03/01/89-02/28/90	8/31/2022	402.0	\$2,001,581	\$2,001,581	\$500,000	0	\$0	\$0
03/01/90-02/28/91	8/31/2022	390.0	\$3,121,980	\$2,876,384	\$500,000	0	\$0	\$0
03/01/91-02/28/92	8/31/2022	378.0	\$5,965,751	\$5,892,277	\$346,648	0	\$0	\$0
03/01/92-02/28/93	8/31/2022	366.0	\$5,270,597	\$5,270,593	\$395,386	0	\$0	\$0
03/01/93-02/28/94	8/31/2022	354.0	\$8,134,574	\$7,989,374	\$394,217	0	\$0	\$0
03/01/94-02/28/95	8/31/2022	342.0	\$1,815,480	\$1,815,475	\$343,923	0	\$0	\$0
03/01/95-02/28/96	8/31/2022	330.0	\$6,928,514	\$6,923,030	\$489,874	0	\$0	\$0
03/01/96-02/28/97	8/31/2022	318.0	\$2,770,419	\$2,643,575	\$487,962	0	\$0	\$0
03/01/97-02/28/98	8/31/2022	306.0	\$2,298,911	\$2,286,393	\$388,852	1	\$395,272	\$395,272
03/01/98-02/28/99	8/31/2022	294.0	\$2,237,255	\$2,237,249	\$387,346	0	\$0	\$0
03/01/99-02/28/00	8/31/2022	282.0	\$2,026,957	\$2,026,959	\$241,157	3	\$942,199	\$942,199
03/01/00-02/28/01	8/31/2022	270.0	\$1,751,054	\$1,751,046	\$240,230	2	\$769,374	\$769,374
03/01/01-02/28/02	8/31/2022	258.0	\$2,505,031	\$2,505,028	\$239,310	4	\$1,292,418	\$1,292,418
03/01/02-02/28/03	8/31/2022	246.0	\$5,689,739	\$5,686,939	\$286,077	4	\$1,916,441	\$1,913,644
03/01/03-02/28/04	8/31/2022	234.0	\$1,992,815	\$1,674,470	\$332,488	1	\$691,104	\$379,333
03/01/04-02/28/05	8/31/2022	222.0	\$3,107,366	\$3,091,146	\$378,765	2	\$915,256	\$915,256
03/01/05-02/28/06	8/31/2022	210.0	\$1,576,734	\$1,576,735	\$471,749	0	\$0	\$0
03/01/06-02/28/07	8/31/2022	198.0	\$2,044,173	\$2,044,173	\$704,747	1	\$789,437	\$789,437
03/01/07-02/28/08	8/31/2022	186.0	\$1,545,717	\$1,530,980	\$701,493	0	\$0	\$0
03/01/08-02/28/09	8/31/2022	174.0	\$1,567,078	\$1,543,763	\$697,786	0	\$0	\$0
03/01/09-02/28/10	8/31/2022	162.0	\$1,543,521	\$1,543,525	\$693,526	0	\$0	\$0
03/01/10-02/28/11	8/31/2022	150.0	\$1,919,099	\$1,919,090	\$734,494	0	\$0	\$0
03/01/11-02/28/12	8/31/2022	138.0	\$2,223,344	\$2,115,502	\$728,324	0	\$0	\$0
03/01/12-02/28/13	8/31/2022	126.0	\$1,319,795	\$1,312,700	\$721,007	0	\$0	\$0
03/01/13-02/28/14	8/31/2022	114.0	\$1,216,498	\$1,216,503	\$712,208	0	\$0	\$0
03/01/14-02/28/15	8/31/2022	102.0	\$1,744,796	\$1,744,803	\$701,449	0	\$0	\$0
03/01/15-02/28/16	8/31/2022	90.0	\$4,841,409	\$3,342,467	\$688,027	1	\$1,951,614	\$452,677
03/01/16-02/28/17	8/31/2022	78.0	\$2,474,791	\$2,409,619	\$670,863	0	\$0	\$0
03/01/17-02/28/18	8/31/2022	66.0	\$1,295,901	\$1,132,383	\$648,222	0	\$0	\$0
03/01/18-02/28/19	8/31/2022	54.0	\$1,931,604	\$1,884,146	\$617,113	0	\$0	\$0
03/01/19-02/28/20	8/31/2022	42.0	\$2,447,151	\$2,373,940	\$714,952	0	\$0	\$0
03/01/20-02/28/21	8/31/2022	30.0	\$1,931,025	\$1,596,548	\$626,645	0	\$0	\$0
03/01/21-02/28/22	8/31/2022	18.0	\$2,017,633	\$1,207,123	\$474,464	0	\$0	\$0
03/01/22-02/28/23	8/31/2022	6.0	\$249,278	\$105,114	\$195,535	0	\$0	\$0
Totals			\$99,282,665	\$94,545,463		31	\$16,007,735	\$13,693,970

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

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)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
Accident Period	Evaluation Date	Maturity (months)	Cumulative Rptd Loss Dev Factor	Implied Limited Ultimate Losses	Cumulative Paid Loss Dev Factor	Implied Limited Ultimate Losses	Selected Estimated Ultimate Losses
03/01/86-02/28/87	8/31/2022	438.0	1.026	\$855,001	1.059	\$855,000	\$855,000
03/01/87-02/28/88	8/31/2022	426.0	1.027	\$1,759,074	1.061	\$1,771,114	\$1,763,890
03/01/88-02/28/89	8/31/2022	414.0	1.027	\$2,810,344	1.064	\$2,849,339	\$2,825,942
03/01/89-02/28/90	8/31/2022	402.0	1.028	\$2,058,481	1.066	\$2,134,221	\$2,088,777
03/01/90-02/28/91	8/31/2022	390.0	1.029	\$3,213,987	1.069	\$3,075,302	\$3,158,513
03/01/91-02/28/92	8/31/2022	378.0	1.031	\$6,148,224	1.072	\$6,317,794	\$6,216,062
03/01/92-02/28/93	8/31/2022	366.0	1.032	\$5,438,113	1.075	\$5,668,340	\$5,530,204
03/01/93-02/28/94	8/31/2022	354.0	1.033	\$8,403,573	1.079	\$8,619,909	\$8,490,107
03/01/94-02/28/95	8/31/2022	342.0	1.034	\$1,878,029	1.083	\$1,965,445	\$1,912,995
03/01/95-02/28/96	8/31/2022	330.0	1.036	\$7,177,581	1.087	\$7,522,169	\$7,315,417
03/01/96-02/28/97	8/31/2022	318.0	1.038	\$2,874,496	1.092	\$2,886,147	\$2,879,166
03/01/97-02/28/98	8/31/2022	306.0	1.039	\$2,378,501	1.096	\$2,473,210	\$2,416,385
03/01/98-02/28/99	8/31/2022	294.0	1.041	\$2,329,524	1.101	\$2,463,570	\$2,383,142
03/01/99-02/28/00	8/31/2022	282.0	1.043	\$1,881,769	1.107	\$1,951,290	\$1,909,577
03/01/00-02/28/01	8/31/2022	270.0	1.046	\$1,526,482	1.114	\$1,593,710	\$1,553,373
03/01/01-02/28/02	8/31/2022	258.0	1.048	\$2,351,029	1.120	\$2,438,526	\$2,386,028
03/01/02-02/28/03	8/31/2022	246.0	1.051	\$5,165,663	1.127	\$5,453,756	\$5,280,900
03/01/03-02/28/04	8/31/2022	234.0	1.054	\$1,747,140	1.138	\$1,849,314	\$1,788,010
03/01/04-02/28/05	8/31/2022	222.0	1.058	\$3,118,377	1.147	\$3,295,317	\$3,189,153
03/01/05-02/28/06	8/31/2022	210.0	1.062	\$1,673,760	1.156	\$1,823,164	\$1,733,521
03/01/06-02/28/07	8/31/2022	198.0	1.066	\$2,087,544	1.167	\$2,214,286	\$2,138,241
03/01/07-02/28/08	8/31/2022	186.0	1.071	\$1,655,603	1.179	\$1,805,331	\$1,715,494
03/01/08-02/28/09	8/31/2022	174.0	1.077	\$1,687,678	1.193	\$1,841,999	\$1,749,407
03/01/09-02/28/10	8/31/2022	162.0	1.084	\$1,672,845	1.209	\$1,866,725	\$1,750,397
03/01/10-02/28/11	8/31/2022	150.0	1.092	\$2,095,302	1.228	\$2,357,341	\$2,200,118
03/01/11-02/28/12	8/31/2022	138.0	1.101	\$2,448,763	1.251	\$2,646,208	\$2,527,741
03/01/12-02/28/13	8/31/2022	126.0	1.113	\$1,468,895	1.278	\$1,677,566	\$1,552,363
03/01/13-02/28/14	8/31/2022	114.0	1.127	\$1,371,300	1.311	\$1,595,006	\$1,460,782
03/01/14-02/28/15	8/31/2022	102.0	1.145	\$1,998,225	1.353	\$2,360,185	\$2,143,009
03/01/15-02/28/16	8/31/2022	90.0	1.169	\$4,176,904	1.406	\$4,863,412	\$4,451,507
03/01/16-02/28/17	8/31/2022	78.0	1.200	\$2,969,341	1.477	\$3,559,504	\$3,205,406
03/01/17-02/28/18	8/31/2022	66.0	1.244	\$1,611,785	1.576	\$1,784,714	\$1,680,956
03/01/18-02/28/19	8/31/2022	54.0	1.309	\$2,529,355	1.722	\$3,245,000	\$2,815,613
03/01/19-02/28/20	8/31/2022	42.0	1.417	\$3,468,249	1.959	\$4,649,971	\$3,940,938
03/01/20-02/28/21	8/31/2022	30.0	1.623	\$3,133,243	2.401	\$3,833,127	\$3,413,197
03/01/21-02/28/22	8/31/2022	18.0	2.143	\$4,323,745	3.491	\$4,214,505	\$4,280,049
03/01/22-02/28/23	8/31/2022	6.0	5.222	\$1,301,623	9.594	\$1,008,426	\$1,184,344
Totals				\$104,789,550		\$112,529,943	\$107,885,704

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 Retention

Column(Q): 60% of Col. (N) and 40% Col. (P)

The City of Scranton
Workers' Compensation

Exhibit 3

Estimation of Limited Ultimate Losses

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Accident Period	Limited Ultimate Losses	Loss Trend Factor	Trended Limited Ultimate Losses	Payroll	Payroll Trend Factor	Adjusted Payroll	Loss Rate per \$100 of Payroll
03/01/12-02/28/13	\$1,552,363	1.791	\$2,780,047	\$23,644,343	1.553	\$36,718,942	\$7.57
03/01/13-02/28/14	\$1,460,782	1.689	\$2,467,961	\$29,012,097	1.486	\$43,114,736	\$5.72
03/01/14-02/28/15	\$2,143,009	1.594	\$3,415,631	\$30,877,936	1.422	\$43,911,532	\$7.78
03/01/15-02/28/16	\$4,451,507	1.504	\$6,693,421	\$32,267,559	1.361	\$43,911,689	\$15.24
03/01/16-02/28/17	\$3,205,406	1.419	\$4,546,930	\$31,886,230	1.302	\$41,524,165	\$10.95
03/01/17-02/28/18	\$1,680,956	1.338	\$2,249,499	\$33,313,932	1.246	\$41,515,221	\$5.42
03/01/18-02/28/19	\$2,815,613	1.262	\$3,554,647	\$33,966,128	1.193	\$40,505,239	\$8.78
03/01/19-02/28/20	\$3,940,938	1.191	\$4,693,720	\$33,289,258	1.141	\$37,988,573	\$12.36
03/01/20-02/28/21	\$3,413,197	1.124	\$3,835,068	\$29,264,994	1.092	\$31,958,105	\$12.00
03/01/21-02/28/22	\$4,280,049	1.060	\$4,536,852	\$30,203,962	1.045	\$31,563,140	\$14.37
Total	\$28,943,822		\$38,773,776			\$392,711,341	\$9.87
Excl Hi & Lo			\$31,977,348			\$309,671,955	\$10.33
Avg Last 5 Yrs			\$18,869,786			\$183,530,278	\$10.28
Avg Last 3 Yrs			\$13,065,640			\$101,509,818	\$12.87

(I)	(J)	(K)	(L)
Accident Period	Selected Loss Rate	Payroll	Forecast Limited Ultimate Losses
03/01/22-02/28/23	\$10.25	\$31,855,201	\$3,265,158
03/01/23-02/28/24	\$10.40	\$32,838,063	\$3,414,216

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 2023-;
Column(K): Exhibit 1, Sheet 2
Column(L): Column (J) x Column (K)

FORECAST.XLS

Gary R. Abramson, Casualty Actuarial Services

30-Sep-22

Projection of Discounted Outstanding Losses

(A) Accident Year	(B) <u>Limited Ultimate Losses</u>	(C) <u>Paid Losses</u>	(D) <u>Outstanding Losses</u>	(E) <u>Discount Factor</u>	(F) <u>Discounted Outstanding Losses</u>
As of August 31, 2022:					
Pre - 1986	\$9,469,147	\$9,328,149	\$140,998	1.000	\$140,998
1986/87	\$855,000	\$850,000	\$5,001	1.000	\$5,001
1987/88	\$1,763,890	\$1,749,793	\$14,097	1.000	\$14,097
1988/89	\$2,825,942	\$2,741,263	\$84,679	1.000	\$84,679
1989/90	\$2,088,777	\$2,001,581	\$87,196	0.995	\$86,760
1990/91	\$3,158,513	\$2,876,384	\$282,129	0.990	\$279,308
1991/92	\$6,216,052	\$5,892,277	\$323,775	0.979	\$317,061
1992/93	\$5,530,204	\$5,270,593	\$259,611	0.969	\$251,439
1993/94	\$8,490,107	\$7,989,374	\$500,733	0.967	\$484,243
1994/95	\$1,912,995	\$1,815,475	\$97,520	0.966	\$94,167
1995/96	\$7,315,417	\$6,923,030	\$392,387	0.950	\$372,864
1996/97	\$2,879,156	\$2,643,575	\$235,581	0.935	\$220,240
1997/98	\$2,416,385	\$2,286,393	\$129,992	0.919	\$119,527
1998/99	\$2,383,142	\$2,237,249	\$145,893	0.904	\$131,904
1999/00	\$1,909,577	\$1,832,579	\$76,998	0.889	\$68,443
2000/01	\$1,553,373	\$1,481,672	\$71,701	0.874	\$62,642
2001/02	\$2,386,028	\$2,303,712	\$82,316	0.859	\$70,681
2002/03	\$5,280,900	\$4,973,295	\$307,605	0.844	\$259,508
2003/04	\$1,788,010	\$1,595,137	\$192,872	0.829	\$159,865
2004/05	\$3,189,153	\$2,975,890	\$213,262	0.814	\$173,614
2005/06	\$1,733,521	\$1,576,735	\$156,786	0.800	\$125,360
2006/07	\$2,138,241	\$2,004,736	\$133,505	0.785	\$104,806
2007/08	\$1,715,494	\$1,530,980	\$184,514	0.774	\$142,834
2008/09	\$1,749,407	\$1,543,763	\$205,644	0.763	\$156,945
2009/10	\$1,750,397	\$1,543,525	\$206,872	0.756	\$156,353
2010/11	\$2,200,118	\$1,919,090	\$281,028	0.748	\$210,322
2011/12	\$2,527,741	\$2,115,502	\$412,239	0.745	\$307,008
2012/13	\$1,552,363	\$1,312,700	\$239,663	0.741	\$177,605
2013/14	\$1,460,782	\$1,216,503	\$244,279	0.741	\$180,969
2014/15	\$2,143,009	\$1,744,803	\$398,206	0.741	\$294,908
2015/16	\$4,451,507	\$3,342,467	\$1,109,040	0.743	\$824,047
2016/17	\$3,205,406	\$2,409,619	\$795,787	0.748	\$594,962
2017/18	\$1,680,956	\$1,132,383	\$548,573	0.754	\$413,825
2018/19	\$2,815,613	\$1,884,146	\$931,467	0.763	\$710,848
2019/20	\$3,940,938	\$2,373,940	\$1,566,998	0.774	\$1,213,310
2020/21	\$3,413,197	\$1,596,548	\$1,816,649	0.788	\$1,430,860
2021/22	\$4,280,049	\$1,207,123	\$3,072,926	0.803	\$2,468,096
2022/23	\$1,632,579	\$105,114	\$1,527,465	0.820	\$1,252,288
Totals	\$117,803,088	\$100,327,098	\$17,475,990		\$14,162,389

Column (B): Exhibit 2, Sheet 3, or Exhibit 1, Sheet 1 for Pre-1986

Accident Year 2022/23 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)

Projection of Annual Expenditure Amounts
Calendar Year 2023

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Accident Year	Unlimited Ultimate Losses	Accident Year Age (in months) at 12/31/22	Ultimate Paid Loss Development Factor	Percentage Paid As of at 12/31/22	Percentage of Losses Paid in Upcoming 12 Months	Anticipated Losses & ALAE Paid in Upcoming 12 Months
Pre - 1986	\$9,469,147	490	1.000	100.0%	0.0%	\$0
1986/87	\$1,583,341	442	1.001	99.9%	0.1%	\$1,582
1987/88	\$2,555,548	430	1.002	99.8%	0.1%	\$2,548
1988/89	\$3,740,497	418	1.003	99.7%	0.1%	\$2,266
1989/90	\$2,088,777	406	1.010	99.0%	0.7%	\$14,445
1990/91	\$3,158,513	394	1.017	98.4%	0.7%	\$21,541
1991/92	\$6,216,052	382	1.024	97.7%	0.7%	\$41,814
1992/93	\$5,530,204	370	1.032	96.9%	0.8%	\$41,897
1993/94	\$8,490,107	358	1.040	96.2%	0.7%	\$63,331
1994/95	\$1,912,995	346	1.048	95.5%	0.7%	\$14,052
1995/96	\$7,315,417	334	1.057	94.6%	0.8%	\$59,480
1996/97	\$2,879,156	322	1.066	93.8%	0.8%	\$23,014
1997/98	\$2,436,207	310	1.075	93.1%	0.8%	\$19,147
1998/99	\$2,383,142	298	1.084	92.3%	0.8%	\$18,419
1999/00	\$2,166,762	286	1.094	91.4%	0.8%	\$18,284
2000/01	\$1,878,937	274	1.104	90.6%	0.8%	\$15,568
2001/02	\$2,698,009	262	1.114	89.8%	0.8%	\$21,953
2002/03	\$6,152,311	250	1.124	89.0%	0.8%	\$49,169
2003/04	\$2,022,832	238	1.134	88.2%	0.8%	\$15,881
2004/05	\$3,389,785	226	1.142	87.6%	0.6%	\$21,151
2005/06	\$1,733,521	214	1.151	86.9%	0.7%	\$11,936
2006/07	\$2,261,674	202	1.161	86.1%	0.8%	\$17,263
2007/08	\$1,715,494	190	1.173	85.3%	0.9%	\$14,591
2008/09	\$1,749,407	178	1.186	84.3%	1.0%	\$16,673
2009/10	\$1,750,397	166	1.201	83.3%	1.1%	\$18,810
2010/11	\$2,200,118	154	1.219	82.0%	1.2%	\$26,844
2011/12	\$2,527,741	142	1.240	80.6%	1.4%	\$35,290
2012/13	\$1,552,363	130	1.265	79.0%	1.6%	\$25,016
2013/14	\$1,460,782	118	1.296	77.2%	1.9%	\$27,442
2014/15	\$2,143,009	106	1.334	74.9%	2.2%	\$47,463
2015/16	\$5,274,465	94	1.383	72.3%	2.6%	\$139,527
2016/17	\$3,205,406	82	1.447	69.1%	3.2%	\$102,813
2017/18	\$1,680,956	70	1.535	65.1%	4.0%	\$66,535
2018/19	\$2,815,613	58	1.663	60.1%	5.0%	\$140,408
2019/20	\$3,940,938	46	1.862	53.7%	6.4%	\$253,708
2020/21	\$3,413,197	34	2.215	45.2%	8.6%	\$291,835
2021/22	\$4,280,049	22	2.990	33.4%	11.7%	\$501,265
2022/23	\$3,265,158	10	5.868	17.0%	33.4%	\$1,091,914
2023/24	<u>\$3,414,216</u>	0	N/A	0.0%	17.0%	<u>\$581,843</u>
Totals	\$128,452,243					\$3,876,718

Column (B): Exhibit 2, Sheet 1 or Exhibit 3 for Accident Years 2022 and 2023

Column (D): Appendix A, Sheet 5, runoff of 2001/02 and prior

Column (E): 1/Column (D)

Column (F): Annual Differences in Column (E)

Column (G): Column (B) x Column (F)

\$1,938,359	@ 50%
\$2,907,539	Midpoint

City of Serrano - PMA experience only
Workers Compensation

Appendix A
Sheet 1

Analysis Based Upon Paid Loss and Expenses
As of August 31, 2022

ACCIDENT YEAR	8 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 - 2/28/99																				
3/1/99 - 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																				
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3/1/99 - 2/28/01																				
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3/1/21 - 2/28/22																				
3/1/22 - 2/28/23																				

Paid PMA Triangle

16-Sep-22

Analysis Based Upon Paid Loss and Expenses
As of August 31, 2022

	5113	1530	3042	4254	5495	59578	78593	90102	102114	114128	128138	138150	150162	162174	174186	186198	198210	210222	222234	Tot
Str. Average	6.189	1.437	1.175	1.083	1.035	1.039	1.013	1.006	1.020	1.015	1.006	1.004	1.021	1.004	1.003	1.003	1.002	1.007	1.004	
Wegd Avg.	6.098	1.414	1.171	1.079	1.035	1.050	1.014	1.009	1.020	1.017	1.007	1.004	1.021	1.003	1.002	1.002	1.002	1.005	1.003	
Avg (x-high & low)	6.228	1.534	1.139	1.070	1.035	1.053	1.010	1.007	1.010	1.011	1.003	1.001	1.025	1.001	1.001	1.001	1.001	1.003	1.002	
Selected	8.150	1.425	1.170	1.075	1.035	1.040	1.012	1.008	1.018	1.015	1.006	1.004	1.020	1.003	1.002	1.002	1.002	1.005	1.003	
Cumulative/No tail	13.104	2.131	1.495	1.278	1.189	1.149	1.104	1.091	1.083	1.064	1.048	1.042	1.037	1.017	1.014	1.012	1.010	1.008	1.003	
Cumulative/No tail	13.301	2.183	1.518	1.297	1.207	1.166	1.121	1.108	1.099	1.080	1.064	1.057	1.053	1.032	1.029	1.027	1.025	1.023	1.018	
PMA Paid Fitted	3.858	1.900	1.458	1.284	1.185	1.145	1.112	1.090	1.074	1.062	1.053	1.046								
(Appendix A3) of 12-24-36 months...																				
2005 Bureau Factors	6.778	3.415	2.701	2.320	2.070	1.806	1.789	1.685	1.607	1.540	1.478	1.418	1.384	1.318	1.270	1.228	1.180	1.137		
Cumulative for Industry Grouping 18: Public Administration																				
\$0/53 Weighting	5.317	2.658	2.080	1.802	1.633	1.525	1.450	1.387	1.340	1.301	1.264	1.232								
(Bureau/Scranton_PMA)																				

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

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

ACTUAL VALUES		TRANSFORMED VALUES FITTED VALUES		TRANSFORMED VALUES FITTED VALUES		TRANSFORMED VALUES FITTED VALUES		TRANSFORMED VALUES FITTED VALUES		FITTED VALUES	
X	Y	X	LN(LN(Y))	LN(X)	Double Log [Y/(Y-1)]	LN(1/X)	LN(Y)	LN(1/X)	LN(Y)	X	Y
Maturity (Months)	Cumulative Paid Loss Dev Factor	X	LN(LN(Y))	LN(X)	Double Log [Y/(Y-1)]	LN(1/X)	LN(Y)	LN(1/X)	LN(Y)	X	Y
6	13.301	6.00	0.95	1.79	-2.55	-1.79	2.51	-1.79	3.856	12.0	3.856
18	2.163	18.00	-0.26	2.89	-0.48	-2.89	0.15	-2.89	1.900	24.0	1.900
30	1.518	30.00	-0.87	3.40	0.07	-3.40	-0.66	-3.40	1.458	36.0	1.458
42	1.297	42.00	-1.35	3.74	0.39	-3.74	-1.21	-3.74	1.284	48.0	1.284
54	1.207	54.00	-1.67	3.99	0.57	-3.99	-1.58	-3.99	1.196	60.0	1.196
66	1.166	66.00	-1.87	4.19	0.67	-4.19	-1.80	-4.19	1.145	72.0	1.145
78	1.121	78.00	-2.17	4.36	0.80	-4.36	-2.11	-4.36	1.112	84.0	1.112
90	1.108	90.00	-2.28	4.50	0.85	-4.50	-2.23	-4.50	1.090	96.0	1.090
102	1.099	102.00	-2.36	4.62	0.88	-4.62	-2.31	-4.62	1.074	108.0	1.074
114	1.090	114.00	-2.57	4.74	0.96	-4.74	-2.53	-4.74	1.062	120.0	1.062
		132.0	1.031			132.0	1.017		1.053	132.0	1.053
		144.0	1.022			144.0	1.011		1.046	144.0	1.046
		156.0	1.016			156.0	1.007		1.040	156.0	1.040
		168.0	1.011			168.0	1.005		1.035	168.0	1.035
		180.0	1.008			180.0	1.003		1.031	180.0	1.031
		192.0	1.006			192.0	1.002		1.028	192.0	1.028
		204.0	1.004			204.0	1.001		1.026	204.0	1.026
		216.0	1.003			216.0	1.001		1.023	216.0	1.023
		228.0	1.002			228.0	1.001		1.021	228.0	1.021
		240.0	1.001			240.0	1.000		1.019	240.0	1.019
SUM		600.00	-14.45	38.22	2.15	-38.22	-11.77	-38.22	-11.77		
AVERAGE		60.00	-1.45	3.82	0.22	-3.82	-1.18	-3.82	-1.18		
		PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES	
		N = 10.000		N = 10.000		N = 10.000		N = 10.000		N = 10.000	
		A = 3.631		A = 0.017		A = 0.017		A = 0.017		A = 178.984	
		B = 0.972		B = 1.121		B = 1.121		B = 1.121		B = 1.865	
		R^2 = 0.864		R^2 = 0.929		R^2 = 0.929		R^2 = 0.986		R^2 = 0.986	

PMA_PAID_FIT.xls

30-Sep-22

SELECTED --

CITY PAID TAILXIS

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

Appendix A
 Sheet 4

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: $Y = A * (1/XY)^B + 1$ (Inverse Power Curve)		*** SELECTED ***	
X	Y	X	LN(LN(Y))	LN(X)	Double Log [Y/(Y-1)]	LN(1/X)	LN(Y-1)	X	Y
Maturity (Months)	Cumulative Paid Loss Dev Factor	X	LN(LN(Y))	LN(X)	Double Log [Y/(Y-1)]	LN(1/X)	LN(Y-1)	X	Y
12	5.317	12.00	0.51	2.48	-1.57	-2.48	1.46	6.0	9.594
24	2.658	24.00	-0.02	3.18	-0.75	-3.18	0.51	18.0	3.491
36	2.080	36.00	-0.31	3.58	-0.42	-3.58	0.08	30.0	2.401
48	1.802	48.00	-0.53	3.87	-0.21	-3.87	-0.22	42.0	1.959
60	1.633	60.00	-0.71	4.09	-0.05	-4.09	-0.45	54.0	1.722
72	1.525	72.00	-0.86	4.28	0.06	-4.28	-0.64	66.0	1.576
84	1.450	84.00	-0.99	4.43	0.15	-4.43	-0.80	78.0	1.477
96	1.367	96.00	-1.12	4.56	0.24	-4.56	-0.95	90.0	1.406
108	1.340	108.00	-1.23	4.68	0.32	-4.68	-1.08	102.0	1.353
								114.0	1.311
								126.0	1.278
								138.0	1.251
								150.0	1.228
								162.0	1.209
								174.0	1.193
								186.0	1.179
								198.0	1.167
								210.0	1.156
								222.0	1.147
								234.0	1.138
SUM		540.00	-5.26	35.17	-2.23	-35.17	-2.10		
AVERAGE		60.00	-0.58	3.91	-0.25	-3.91	-0.23		
		PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES			
		N = 9,000		N = 9,000		N = 9,000			
		A = 4.513		A = 0.031		A = 64.743			
		B = 0.984		B = 0.827		B = 1.127			
		R^2 = 0.930		R^2 = 0.981		R^2 = 0.996			

PAID_FIT_Blended.xls

38-Sep-22

*** SELECTED ***

PAID FIT2.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

Appendix A
 Sheet 5

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

ACTUAL VALUES			Curve : $Y = A \cdot (B^X)$ (Power Model)			Curve : $Y = 1 / [1 - \exp(-AX^B)]$ (Weibull)			Curve : $Y = A \cdot (1/X)^B + 1$ (Inverse Power Curve)			*** SELECTED ***		
X	Y		TRANSFORMED VALUES	FITTED VALUES		TRANSFORMED VALUES	FITTED VALUES		TRANSFORMED VALUES	FITTED VALUES		TRANSFORMED VALUES	FITTED VALUES	
Maturity (Months)	Cumulative Paid Loss	Dev Factor	X	LN(LN(Y))		LN(X)	Double Log [Y/(Y-1)]		LN(1/X)	LN(Y-1)		LN(1/X)	LN(Y-1)	
12	5.317		12.00	0.51		2.48	-1.57		-2.48	1.46		-2.48	1.46	
24	2.658		24.00	-0.02		3.18	-0.75		-3.18	0.51		-3.18	0.51	
36	2.080		36.00	-0.31		3.58	-0.42		-3.58	0.08		-3.58	0.08	
48	1.802		48.00	-0.53		3.87	-0.21		-3.87	-0.22		-3.87	-0.22	
60	1.633		60.00	-0.71		4.09	-0.05		-4.09	-0.46		-4.09	-0.46	
72	1.525		72.00	-0.86		4.28	0.06		-4.28	-0.64		-4.28	-0.64	
84	1.450		84.00	-0.99		4.43	0.16		-4.43	-0.80		-4.43	-0.80	
96	1.367		96.00	-1.12		4.56	0.24		-4.56	-0.95		-4.56	-0.95	
			106	1.268		106	1.268		106	1.334		106	1.334	
			118	1.211		118	1.211		118	1.296		118	1.296	
			130	1.167		130	1.167		130	1.265		130	1.265	
			142	1.133		142	1.133		142	1.240		142	1.240	
			154	1.106		154	1.106		154	1.219		154	1.219	
			166	1.084		166	1.084		166	1.201		166	1.201	
			178	1.068		178	1.068		178	1.186		178	1.186	
			190	1.054		190	1.054		190	1.173		190	1.173	
			202	1.043		202	1.043		202	1.161		202	1.161	
			214	1.035		214	1.035		214	1.151		214	1.151	
			226	1.028		226	1.028		226	1.142		226	1.142	
			238	1.023		238	1.023		238	1.134		238	1.134	
SUM			432.00	-4.03		30.48	-2.54		-30.48	-1.02		-30.48	-1.02	
AVERAGE			54.00	-0.50		3.81	-0.32		-3.81	-0.13		-3.81	-0.13	

PARAMETER ESTIMATES			PARAMETER ESTIMATES			PARAMETER ESTIMATES		
N =	8.000		N =	8.000		N =	8.000	
A =	4.809		A =	0.029		A =	66.327	
B =	0.982		B =	0.847		B =	1.134	
R^2 =	0.932		R^2 =	0.981		R^2 =	0.995	

PAYOUTS.xls

36-Sep-22

City of Saratoga - PMA experience only
Workers Compensation

Appendix A
Sheet 6

Analysis Based Upon Incurred Loss and Expenses
As of August 31, 2022

ACIDENT YEAR	5 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																		\$2,374,008	\$2,270,879	\$2,270,747
3/1/98 - 2/28/99																		\$2,028,957	\$2,028,957	\$2,028,957
3/1/99 - 2/28/00																		\$1,751,054	\$1,751,054	\$1,751,054
3/1/00 - 2/28/01																		\$2,505,031	\$2,505,031	\$2,505,031
3/1/01 - 2/28/02																		\$1,751,054	\$1,751,054	\$1,751,054
3/1/02 - 2/28/03																		\$2,505,031	\$2,505,031	\$2,505,031
3/1/03 - 2/28/04																		\$1,751,054	\$1,751,054	\$1,751,054
3/1/04 - 2/28/05																		\$2,505,031	\$2,505,031	\$2,505,031
3/1/05 - 2/28/06																		\$1,751,054	\$1,751,054	\$1,751,054
3/1/06 - 2/28/07																		\$2,505,031	\$2,505,031	\$2,505,031
3/1/07 - 2/28/08																		\$1,751,054	\$1,751,054	\$1,751,054
3/1/08 - 2/28/09																		\$2,505,031	\$2,505,031	\$2,505,031
3/1/09 - 2/28/10																		\$1,751,054	\$1,751,054	\$1,751,054
3/1/10 - 2/28/11																		\$2,505,031	\$2,505,031	\$2,505,031
3/1/11 - 2/28/12																		\$1,751,054	\$1,751,054	\$1,751,054
3/1/12 - 2/28/13																		\$2,505,031	\$2,505,031	\$2,505,031
3/1/13 - 2/28/14																		\$1,751,054	\$1,751,054	\$1,751,054
3/1/14 - 2/28/15																		\$2,505,031	\$2,505,031	\$2,505,031
3/1/15 - 2/28/16																		\$1,751,054	\$1,751,054	\$1,751,054
3/1/16 - 2/28/17																		\$2,505,031	\$2,505,031	\$2,505,031
3/1/17 - 2/28/18																		\$1,751,054	\$1,751,054	\$1,751,054
3/1/18 - 2/28/19																		\$2,505,031	\$2,505,031	\$2,505,031
3/1/19 - 2/28/20																		\$1,751,054	\$1,751,054	\$1,751,054
3/1/20 - 2/28/21																		\$2,505,031	\$2,505,031	\$2,505,031
3/1/21 - 2/28/22																		\$1,751,054	\$1,751,054	\$1,751,054
3/1/22 - 2/28/23																		\$2,505,031	\$2,505,031	\$2,505,031

Point to Point Incurred Loss Development Factors

ACIDENT YEAR	5 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																				
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																				
3/1/09 - 2/28/10																				
3/1/10 - 2/28/11																				
3/1/11 - 2/28/12																				
3/1/12 - 2/28/13																				
3/1/13 - 2/28/14																				
3/1/14 - 2/28/15																				
3/1/15 - 2/28/16																				
3/1/16 - 2/28/17																				
3/1/17 - 2/28/18																				
3/1/18 - 2/28/19																				
3/1/19 - 2/28/20																				
3/1/20 - 2/28/21																				
3/1/21 - 2/28/22																				
3/1/22 - 2/28/23																				

Rptd_PMA_TriangLev

Gary R. Abramson, Casualty Actuarial Services

3/4/22

Analysis Based Upon Incurred Loss and Expenses
As of August 31, 2022

	6/18	18/30	30/42	42/54	54/66	66/78	78/90	Point to Point Incurred Loss Development Factors										185/198	198/210	210/222	222/234	Tail
Str. Average	5,295	1,318	1,103	1,082	1,040	1,024	0.983	0.983	1.015	1.013	1.009	1.009	0.993	1.001	1.001	1.001	1.001	1.000	1.000	1.005	1.005	0.989
Wgt'd Avg.	4,717	1,278	1,084	1,046	1,027	1,032	0.989	0.989	1.018	1.013	1.009	1.009	0.995	1.000	1.001	1.001	1.001	1.000	1.000	1.004	1.004	0.990
Avg (x-high & low)	4,478	1,312	1,053	1,046	1,019	1,012	0.982	0.982	1.004	1.005	1.008	1.008	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.001	1.001	1.000
Selected	5,000	1,315	1,085	1,065	1,025	1,020	0.995	0.995	1.014	1.012	1.010	1.010	0.995	1.001	1.001	1.001	1.000	1.000	1.000	1.004	1.004	1.000
Cumulative/No tail	8,198	1,639	1,247	1,149	1,079	1,052	1.032	1.032	1.037	1.023	1.011	1.011	1.001	1.005	1.005	1.005	1.004	1.004	1.004	1.004	1.000	1.000
Cumulative/w/tail	8,237	1,647	1,253	1,155	1,084	1,058	1.037	1.037	1.042	1.028	1.018	1.018	1.006	1.011	1.010	1.010	1.009	1.009	1.009	1.009	1.005	1.005
PMA Rold Fixed (Appendix A8) at 12-24-36 months...	2,676	1,427	1,192	1,109	1,070	1,049	1.036	1.036	1.028	1.022	1.018	1.018	1.015	1.012								
2005 Bureau Factors	3,271	2,112	1,786	1,560	1,464	1,390	1.334	1.334	1.283	1.258	1.225	1.225	1.192	1.181	1.134	1.134	1.110	1.087				
Cumulative for Industry Grouping 16: Public Administration																						
5050 Weighting (Bureau/Scranton_PMA)	2,974	1,789	1,490	1,344	1,267	1,220	1.195	1.195	1.160	1.140	1.121	1.121	1.103	1.087								

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

ACTUAL VALUES		Curve: $Y = A \cdot (B^X)$ (Power Model)		Curve: $Y = 1 / (1 - \exp(-A \cdot B^X))$ (Weibull)		Curve: $Y = A \cdot (1/X)^B + 1$ (Inverse Power Curve)		*** SELECTED ***	
X	Y	TRANSFORMED VALUES	FITTED VALUES	TRANSFORMED VALUES	FITTED VALUES	TRANSFORMED VALUES	FITTED VALUES	TRANSFORMED VALUES	FITTED VALUES
Maturity (Months)	Cumulative Rptd Loss Dev Factor	X	LN(LN(Y))	LN(X)	Double Log [Y/(Y-1)]	LN(X)	LN(Y-1)	LN(X)	LN(Y-1)
12	2.676	12.00	-0.02	2.48	-0.76	-2.48	0.52	-2.48	0.52
24	1.427	24.00	-1.03	3.18	0.19	-3.18	-0.85	-3.18	-0.85
36	1.192	36.00	-1.74	3.58	0.60	-3.58	-1.65	-3.58	-1.65
48	1.109	48.00	-2.27	3.87	0.84	-3.87	-2.22	-3.87	-2.22
60	1.070	60.00	-2.69	4.09	1.00	-4.09	-2.66	-4.09	-2.66
72	1.049	72.00	-3.04	4.28	1.12	-4.28	-3.02	-4.28	-3.02
84	1.036	84.00	-3.34	4.43	1.21	-4.43	-3.32	-4.43	-3.32
96	1.028	96.00	-3.60	4.56	1.29	-4.56	-3.59	-4.56	-3.59
108	1.022	108.00	-3.83	4.68	1.35	-4.68	-3.82	-4.68	-3.82
		120.0		216.0		-216.0		-216.0	
		240.0		228.0		-228.0		-228.0	
		252.0		240.0		-240.0		-240.0	
		264.0		252.0		-252.0		-252.0	
		276.0		264.0		-264.0		-264.0	
		288.0		276.0		-276.0		-276.0	
		300.0		288.0		-288.0		-288.0	
		312.0		300.0		-300.0		-300.0	
		324.0		312.0		-312.0		-312.0	
		336.0		324.0		-324.0		-324.0	
		348.0		336.0		-336.0		-336.0	
		360.0		348.0		-348.0		-348.0	
SUM		540.00	-21.58	35.17	6.84	-35.17	-20.62	-35.17	-20.62
AVERAGE		60.00	-2.40	3.91	0.76	-3.91	-2.29	-3.91	-2.29

PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES	
N =	9,000	N =	9,000	N =	9,000
A =	2,360	A =	0.057	A =	226,340
B =	0.963	B =	0.928	B =	1,974
R^2 =	0.939	R^2 =	0.968	R^2 =	1.000

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

Appendix A
Sheet 9

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

ACTUAL VALUES		Curve: $Y = A \cdot (B^X)$ (Power Model)				Curve: $Y = 1 / (1 - \exp(-AX^B))$ (Weibull)				Curve: $Y = A \cdot (1/X)^B + 1$ (Inverse Power Curve)				*** SELECTED ***			
X	Y	X	LN(LN(Y))	TRANSFORMED VALUES	FITTED VALUES	LN(X)	Double Log [Y/(Y-1)]	TRANSFORMED VALUES	FITTED VALUES	LN(1/X)	LN(Y-1)	TRANSFORMED VALUES	FITTED VALUES	X	Y	X	Y
Maturity (Months)	Cumulative Paid Loss Dev Factor																
12	2.974	12.00	0.09	2.48	-0.69	2.48	-0.69	6.0	4.059	-2.48	0.68	6.0	5.222	6.0	5.222	6.0	5.222
24	1.769	24.00	-0.56	3.18	-0.18	3.18	-0.18	18.0	2.153	-3.18	-0.26	18.0	2.143	18.0	2.143	18.0	2.143
36	1.490	36.00	-0.92	3.58	0.11	3.58	0.11	30.0	1.682	-3.58	-0.71	30.0	1.623	30.0	1.623	30.0	1.623
48	1.344	48.00	-1.22	3.67	0.31	3.67	0.31	42.0	1.463	-3.67	-1.07	42.0	1.417	42.0	1.417	42.0	1.417
60	1.267	60.00	-1.44	4.09	0.44	4.09	0.44	54.0	1.336	-4.09	-1.32	54.0	1.309	54.0	1.309	54.0	1.309
72	1.220	72.00	-1.62	4.28	0.54	4.28	0.54	66.0	1.255	-4.28	-1.52	66.0	1.244	66.0	1.244	66.0	1.244
84	1.185	84.00	-1.77	4.43	0.62	4.43	0.62	78.0	1.198	-4.43	-1.69	78.0	1.200	78.0	1.200	78.0	1.200
96	1.160	96.00	-1.91	4.56	0.68	4.56	0.68	90.0	1.158	-4.56	-1.83	90.0	1.169	90.0	1.169	90.0	1.169
108	1.140	108.00	-2.03	4.68	0.74	4.68	0.74	102.0	1.127	-4.68	-1.97	102.0	1.145	102.0	1.145	102.0	1.145
		114.0	1.099					114.0	1.104			114.0	1.127	114.0	1.127	114.0	1.127
		126.0	1.077					126.0	1.086			126.0	1.113	126.0	1.113	126.0	1.113
		138.0	1.060					138.0	1.071			138.0	1.101	138.0	1.101	138.0	1.101
		150.0	1.046					150.0	1.059			150.0	1.092	150.0	1.092	150.0	1.092
		162.0	1.035					162.0	1.050			162.0	1.084	162.0	1.084	162.0	1.084
		174.0	1.028					174.0	1.042			174.0	1.077	174.0	1.077	174.0	1.077
		186.0	1.022					186.0	1.036			186.0	1.071	186.0	1.071	186.0	1.071
		198.0	1.017					198.0	1.030			198.0	1.066	198.0	1.066	198.0	1.066
		210.0	1.014					210.0	1.026			210.0	1.062	210.0	1.062	210.0	1.062
		222.0	1.011					222.0	1.022			222.0	1.058	222.0	1.058	222.0	1.058
		234.0	1.008					234.0	1.019			234.0	1.054	234.0	1.054	234.0	1.054
SUM		540.00	-11.38	35.17	2.36	35.17	2.36			-35.17	-9.68						
AVERAGE		60.00	-1.26	3.91	0.26	3.91	0.26			-3.91	-1.08						
		PARAMETER ESTIMATES				PARAMETER ESTIMATES				PARAMETER ESTIMATES				PARAMETER ESTIMATES			
		N =	9.000	N =	9.000	N =	9.000	N =	9.000	N =	9.000	N =	9.000	N =	9.000	N =	9.000
		A =	2.597	A =	0.078	A =	0.078	A =	0.078	A =	0.078	A =	0.078	A =	35.557	A =	35.557
		B =	0.980	B =	0.721	B =	0.721	B =	0.721	B =	0.721	B =	0.721	B =	1.189	B =	1.189
		R^2 =	0.923	R^2 =	0.979	R^2 =	0.979	R^2 =	0.979	R^2 =	0.979	R^2 =	0.979	R^2 =	0.998	R^2 =	0.998

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10/5/2012

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

Curve : Y = A*(B^X) (Power Model)				Curve : Y = 1/[1 - EXP(-A*X^B)] (Weibull)				Curve : Y = A * (1/X)^B + 1 (Inverse Power Curve)				*** SELECTED ***					
ACTUAL VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES		TRANSFORMED VALUES		FITTED VALUES	
X	Y	X	LN(LN(Y))	X	Y	LN(X)	Double Log [Y/(Y-1)]	X	Y	LN(1/X)	LN(Y-1)	X	Y	LN(1/X)	LN(Y-1)	X	Y
Cumulative																	
12	2,974	12.00	0.09	246.0	1.006	2.48	-0.89	246.0	1.017	-2.48	0.68	246.0	1.051	-2.48	0.68	246.0	1.051
24	1,769	24.00	-0.56	258.0	1.005	3.18	-0.18	258.0	1.014	-3.18	-0.26	258.0	1.048	-3.18	-0.26	258.0	1.048
36	1,490	36.00	-0.92	270.0	1.004	3.58	0.11	270.0	1.012	-3.58	-0.71	270.0	1.046	-3.58	-0.71	270.0	1.046
48	1,344	48.00	-1.22	282.0	1.003	3.87	0.31	282.0	1.011	-3.87	-1.07	282.0	1.043	-3.87	-1.07	282.0	1.043
60	1,267	60.00	-1.44	294.0	1.002	4.09	0.44	294.0	1.009	-4.09	-1.32	294.0	1.041	-4.09	-1.32	294.0	1.041
72	1,220	72.00	-1.52	306.0	1.002	4.28	0.54	306.0	1.008	-4.28	-1.52	306.0	1.039	-4.28	-1.52	306.0	1.039
84	1,185	84.00	-1.77	318.0	1.002	4.43	0.62	318.0	1.007	-4.43	-1.69	318.0	1.038	-4.43	-1.69	318.0	1.038
96	1,160	96.00	-1.91	330.0	1.001	4.56	0.68	330.0	1.006	-4.56	-1.83	330.0	1.036	-4.56	-1.83	330.0	1.036
108	1,140	108.00	-2.03	342.0	1.001	4.68	0.74	342.0	1.005	-4.68	-1.97	342.0	1.034	-4.68	-1.97	342.0	1.034
				354.0	1.001			354.0	1.003			354.0	1.033			354.0	1.033
				366.0	1.001			366.0	1.004			366.0	1.032			366.0	1.032
				378.0	1.001			378.0	1.004			378.0	1.031			378.0	1.031
				390.0	1.000			390.0	1.003			390.0	1.029			390.0	1.029
				402.0	1.000			402.0	1.003			402.0	1.028			402.0	1.028
				414.0	1.000			414.0	1.003			414.0	1.027			414.0	1.027
				426.0	1.000			426.0	1.002			426.0	1.027			426.0	1.027
				438.0	1.000			438.0	1.002			438.0	1.026			438.0	1.026
				450.0	1.000			450.0	1.002			450.0	1.025			450.0	1.025
				462.0	1.000			462.0	1.002			462.0	1.024			462.0	1.024
				474.0	1.000			474.0	1.001			474.0	1.023			474.0	1.023
SUM		540.00	-11.38			35.17	2.36			-35.17	-9.68			-35.17	-9.68		
AVERAGE		60.00	-1.26			3.91	0.26			-3.91	-1.06			-3.91	-1.06		
PARAMETER ESTIMATES				PARAMETER ESTIMATES				PARAMETER ESTIMATES				PARAMETER ESTIMATES					
N = 9,000				N = 9,000				N = 9,000				N = 9,000					
A = 2.597				A = 0.078				A = 0.078				A = 35.537					
B = 0.980				B = 0.721				B = 0.721				B = 1.189					
R^2 = 0.923				R^2 = 0.979				R^2 = 0.979				R^2 = 0.998					

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 : $Y = A \cdot (B \cdot X)$ (Power Model)			Curve : $Y = 1 / [1 - \exp(-A \cdot X^B)]$ (Weibull)			Curve : $Y = A \cdot (1/X)^B + 1$ (Inverse Power Curve)			*** SELECTED ***		
X	Y		TRANSFORMED VALUES	FITTED VALUES		TRANSFORMED VALUES	FITTED VALUES		TRANSFORMED VALUES	FITTED VALUES		TRANSFORMED VALUES	FITTED VALUES	
Maturity (Months)	Rpld Loss Dev Factor		X	LN(LN(Y))		LN(X)	Double Log [Y/(Y-1)]		LN(1/X)	LN(Y-1)		LN(1/X)	LN(Y-1)	
12	2.974		12.00	0.09	8.0	2.48	-0.89	8.0	-2.48	0.68	8.0	-2.48	0.68	8.0
24	1.769		24.00	-0.56	20.0	3.18	-0.18	20.0	-3.18	-0.26	20.0	-3.18	-0.26	20.0
36	1.490		36.00	-0.92	32.0	3.58	0.11	32.0	-3.58	-0.71	32.0	-3.58	-0.71	32.0
48	1.344		48.00	-1.22	44.0	3.87	0.31	44.0	-3.87	-1.07	44.0	-3.87	-1.07	44.0
60	1.267		60.00	-1.44	56.0	4.09	0.44	56.0	-4.09	-1.32	56.0	-4.09	-1.32	56.0
72	1.220		72.00	-1.62	68.0	4.28	0.54	68.0	-4.28	-1.52	68.0	-4.28	-1.52	68.0
84	1.185		84.00	-1.77	80.0	4.43	0.62	80.0	-4.43	-1.69	80.0	-4.43	-1.69	80.0
96	1.160		96.00	-1.91	92.0	4.56	0.68	92.0	-4.56	-1.83	92.0	-4.56	-1.83	92.0
					104.0	1.108		104.0	1.115		104.0	1.115		104.0
					116.0	1.082		116.0	1.093		116.0	1.093		116.0
					128.0	1.062		128.0	1.076		128.0	1.076		128.0
					140.0	1.047		140.0	1.062		140.0	1.062		140.0
					152.0	1.036		152.0	1.052		152.0	1.052		152.0
					164.0	1.028		164.0	1.043		164.0	1.043		164.0
					176.0	1.021		176.0	1.036		176.0	1.036		176.0
					188.0	1.016		188.0	1.030		188.0	1.030		188.0
					200.0	1.012		200.0	1.026		200.0	1.026		200.0
					212.0	1.009		212.0	1.022		212.0	1.022		212.0
					224.0	1.007		224.0	1.018		224.0	1.018		224.0
					236.0	1.006		236.0	1.016		236.0	1.016		236.0
SUM			432.00	-9.35		30.48	1.62		-30.48	-7.72		-30.48	-7.72	
AVERAGE			54.00	-1.17		3.81	0.20		-3.81	-0.96		-3.81	-0.96	
PARAMETER ESTIMATES			PARAMETER ESTIMATES			PARAMETER ESTIMATES			PARAMETER ESTIMATES			PARAMETER ESTIMATES		
N =	8,000		N =	8,000		N =	8,000		N =	8,000		N =	8,000	
A =	2.793		A =	0.073		A =	0.073		A =	36.487		A =	36.487	
B =	0.978		B =	0.741		B =	0.741		B =	1.197		B =	1.197	
R^2 =	0.929		R^2 =	0.981		R^2 =	0.981		R^2 =	0.998		R^2 =	0.998	

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30-Sep-22

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

ACTUAL VALUES		Curve : $Y = A \cdot (B^X)$ (Power Model)		Curve : $Y = 1 / (1 - \exp(-AX^B))$ (Weibull)		Curve : $Y = A \cdot ((X/Y)^B + 1)$ (Inverse Power Curve)		*** SELECTED ***	
X	Y	TRANSFORMED VALUES		TRANSFORMED VALUES		TRANSFORMED VALUES		FITTED VALUES	
Maturity (Months)	Cumulative Paid Claim Dev Factor	X	LN(LN(Y))	LN(X)	Double Log [Y/(Y-1)]	LN(1/X)	LN(Y-1)	X	Y
18	1.067	18.00	-2.73	2.89	1.02	-2.89	-2.70	8.0	1.270
30	1.012	30.00	-4.46	3.40	1.50	-3.40	-4.46	20.0	1.048
42	1.006	42.00	-5.20	3.74	1.65	-3.74	-5.19	32.0	1.013
54	1.002	54.00	-5.48	3.99	1.87	-3.99	-5.48	44.0	1.004
66	1.001	66.00	-7.53	4.19	2.02	-4.19	-7.53	56.0	1.001
								68.0	1.001
								80.0	1.000
								92.0	1.000
								104.0	1.000
								116.0	1.000
								128.0	1.000
								140.0	1.000
								152.0	1.000
								164.0	1.000
								176.0	1.000
								188.0	1.000
								200.0	1.000
								212.0	1.000
								224.0	1.000
								236.0	1.000
SUM		210.00	-26.40	16.21	8.05	-18.21	-26.36		
AVERAGE		42.00	-5.28	3.64	1.61	-3.64	-5.27		
		PARAMETER ESTIMATES		PARAMETER ESTIMATES		PARAMETER ESTIMATES			
		N = 5.000		N = 5.000		N = 5.000			
		A = 1.344		A = 0.325		A = 2416.726			
		B = 0.908		B = 0.751		B = 3.587			
		R^2 = 0.987		R^2 = 0.989		R^2 = 0.980			

PCRB_CLAIM.XLS

30-Sep-22

Derivation of Large Loss Critical Values

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Accident Period	Implied Trend Factor to 2022	Large Loss Definition	Maturity at 8/31/22 (months)	Reported Loss Development Factor	Reported Claim Development Factor	Large Loss Critical Reported Amount at 8/31/22
01/01/86-12/31/86	N/A	\$250,000	440	1.000	1.000	\$250,000
01/01/87-12/31/87	N/A	\$350,000	428	1.000	1.000	\$350,000
01/01/88-12/31/88	N/A	\$300,000	416	1.000	1.000	\$300,000
01/01/89-12/31/89	N/A	\$500,000	404	1.000	1.000	\$500,000
01/01/90-12/31/90	N/A	\$500,000	392	1.000	1.000	\$500,000
01/01/91-12/31/91	N/A	\$350,000	380	1.010	1.000	\$346,648
01/01/92-12/31/92	N/A	\$400,000	368	1.012	1.000	\$395,386
01/01/93-12/31/93	N/A	\$400,000	356	1.015	1.000	\$394,217
01/01/94-12/31/94	N/A	\$350,000	344	1.018	1.000	\$343,923
01/01/95-12/31/95	N/A	\$500,000	332	1.021	1.000	\$489,874
01/01/96-12/31/96	N/A	\$500,000	320	1.025	1.000	\$487,962
01/01/97-12/31/97	N/A	\$400,000	308	1.029	1.000	\$388,852
01/01/98-12/31/98	N/A	\$400,000	296	1.033	1.000	\$387,346
01/01/99-12/31/99	N/A	\$250,000	284	1.037	1.000	\$241,157
01/01/00-12/31/00	N/A	\$250,000	272	1.041	1.000	\$240,230
01/01/01-12/31/01	N/A	\$250,000	260	1.045	1.000	\$239,310
01/01/02-12/31/02	N/A*	\$300,000	248	1.049	1.000	\$286,077
01/01/03-12/31/03	N/A*	\$350,000	236	1.053	1.000	\$332,488
01/01/04-12/31/04	N/A*	\$400,000	224	1.056	1.000	\$378,765
01/01/05-12/31/05	N/A*	\$500,000	212	1.060	1.000	\$471,749
01/01/06-12/31/06	N/A	\$750,000	200	1.064	1.000	\$704,747
01/01/07-12/31/07	N/A	\$750,000	188	1.069	1.000	\$701,493
01/01/08-12/31/08	N/A	\$750,000	176	1.075	1.000	\$697,786
01/01/09-12/31/09	N/A	\$750,000	164	1.081	1.000	\$693,526
01/01/10-12/31/10	N/A	\$800,000	152	1.089	1.000	\$734,494
01/01/11-12/31/11	N/A	\$800,000	140	1.098	1.000	\$728,324
01/01/12-12/31/12	N/A	\$800,000	128	1.110	1.000	\$721,007
01/01/13-12/31/13	N/A	\$800,000	116	1.123	1.000	\$712,208
01/01/14-12/31/14	N/A	\$800,000	104	1.140	1.000	\$701,449
01/01/15-12/31/15	N/A	\$800,000	92	1.163	1.000	\$688,027
01/01/16-12/31/16	N/A	\$800,000	80	1.192	1.000	\$670,863
01/01/17-12/31/17	N/A	\$800,000	68	1.234	1.000	\$648,222
01/01/18-12/31/18	N/A	\$800,000	56	1.295	1.001	\$617,113
01/01/19-12/31/19	N/A	\$1,000,000	44	1.393	1.004	\$714,952
01/01/20-12/31/20	N/A	\$1,000,000	32	1.576	1.013	\$626,645
01/01/21-12/31/21	N/A	\$1,000,000	20	2.011	1.048	\$474,464
01/01/22-12/31/22	N/A	\$1,000,000	8	4.027	1.270	\$195,535

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 10

Column (F): Appendix A, Sheet 11; runoff 2002 and prior

Column (G): Column (C)/ Column (E)/ Column (F)

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30-Sep-22

The City of Scranton
Workers' Compensation

APPENDIX C

Derivation of Discount Factors as of 8/31/22

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		Cumulative			% Losses		
Accident	Maturity	Paid Loss	% Losses	Midpoint	Paid		
Period	in Years	Development	Paid	Upcoming	Upcoming	Column(F)	Discount
	at 8/31/22	Factor	at 8/31/22	Period	Period	Discounted	Factor
2022/2023	0.50	9.594	10.4%	1.0	18.2%	0.176	0.820
2021/2022	1.50	3.491	28.6%	2.0	13.0%	0.122	0.803
2020/2021	2.50	2.401	41.6%	3.0	9.4%	0.085	0.788
2019/2020	3.50	1.959	51.0%	4.0	7.0%	0.062	0.774
2018/2019	4.50	1.722	58.1%	5.0	5.4%	0.046	0.763
2017/2018	5.50	1.576	63.5%	6.0	4.3%	0.035	0.754
2016/2017	6.50	1.477	67.7%	7.0	3.4%	0.027	0.748
2015/2016	7.50	1.406	71.1%	8.0	2.8%	0.022	0.743
2014/2015	8.50	1.353	73.9%	9.5	4.3%	0.032	0.741
	10.50	1.278	78.2%	11.5	3.2%	0.022	0.741
	12.50	1.228	81.4%	13.5	2.4%	0.016	0.748
	14.50	1.193	83.8%	15.5	1.9%	0.011	0.763
	16.50	1.167	85.7%	17.5	1.5%	0.009	0.785
	18.50	1.147	87.2%	19.5	1.6%	0.009	0.814
	20.50		88.8%	21.5	1.8%	0.009	0.844
	22.50		90.6%	23.5	2.0%	0.009	0.874
	24.50		92.6%	25.5	2.2%	0.010	0.904
	26.50		94.8%	27.5	2.4%	0.010	0.935
	28.50		97.2%	29.5	2.6%	0.010	0.966
	30.50		99.9%	31.5	0.1%	0.000	0.969
ULT	32.50	1.000	100.0%				

Annual Interest Rate: 3.25%

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]^n - Column(E)

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

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